

Balance Sheet Comparison

Property: Second Jefferson Green HOA

Comparison Periods: As of 03/31/21 and As of 02/28/21 (accrual basis)

	Amount as of 3/31/2021	Amount as of 2/28/2021	\$ Change	% Change
ASSETS				
Bank				
1069 SJG New Operating	88,342.47	79,278.81	9,063.66	11.4 %
1070 Second Jefferson New Reserve Fund	344,949.55	329,946.66	15,002.89	4.5 %
Total Bank	433,292.02	409,225.47	24,066.55	5.9 %
Accounts Receivable				
1100 Accounts Receivable	-17,461.67	-12,012.91	-5,448.76	-45.4 %
Total Accounts Receivable	-17,461.67	-12,012.91	-5,448.76	-45.4 %
Other Current Asset				
1200 Undeposited Funds	150.00	100.00	50.00	50.0 %
1300 Allowance for Doubtful Accounts	0.11	0.11	0.00	0.0 %
1335 Prepaid Insurance	-16,376.76	-16,376.76	0.00	0.0 %
1345 Due from Reserve	-2,923.33	-2,923.33	0.00	0.0 %
Total Other Current Asset	-19,149.98	-19,199.98	50.00	0.3 %
TOTAL ASSETS	396,680.37	378,012.58	18,667.79	4.9 %
LIABILITIES & EQUITY				
Liabilities				
Accounts Payable				
2000 Accounts Payable	141.74	37.50	104.24	278.0 %
Total Accounts Payable	141.74	37.50	104.24	278.0 %
Other Current Liability				
2101 Demand Letter & Tracking	112.96	112.96	0.00	0.0 %
2110 Prepaid HOA Dues	12,829.45	12,829.45	0.00	0.0 %
2210 Due to Operating	-2,923.33	-2,923.33	0.00	0.0 %
2220 Key Deposits	300.00	300.00	0.00	0.0 %
2108 HOA Working Capital	18,772.00	18,772.00	0.00	0.0 %
Total Other Current Liability	29,091.08	29,091.08	0.00	0.0 %
Total Liabilities	29,232.82	29,128.58	104.24	0.4 %
Equity				
3000 Net Income	71,132.67	52,569.12	18,563.55	35.3 %
3001 Retained Earnings	212,083.88	212,083.88	0.00	0.0 %
3010 Fund Balance - Operating	4,805.00	4,805.00	0.00	0.0 %
3011 Fund Balance - Reserves	79,426.00	79,426.00	0.00	0.0 %
Total Equity	367,447.55	348,884.00	18,563.55	5.3 %
TOTAL LIABILITIES & EQUITY	396,680.37	378,012.58	18,667.79	4.9 %