

Balance Sheet Comparison

Property: Second Jefferson Green HOA

Comparison Periods: As of 04/30/21 and As of 03/31/21 (accrual basis)

	Amount as of 4/30/2021	Amount as of 3/31/2021	\$ Change	% Change
ASSETS				
Bank				
1069 SJG New Operating	84,448.63	88,342.47	-3,893.84	-4.4 %
1070 Second Jefferson New Reserve Fund	361,812.66	344,949.55	16,863.11	4.9 %
Total Bank	446,261.29	433,292.02	12,969.27	3.0 %
Accounts Receivable				
1100 Accounts Receivable	-14,913.22	-17,461.67	2,548.45	14.6 %
Total Accounts Receivable	-14,913.22	-17,461.67	2,548.45	14.6 %
Other Current Asset				
1200 Undeposited Funds	150.00	150.00	0.00	0.0 %
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	-19,149.98	0.00	0.0 %
TOTAL ASSETS	412,198.09	396,680.37	15,517.72	3.9 %
LIABILITIES & EQUITY				
Liabilities				
Accounts Payable				
2000 Accounts Payable	2,180.00	141.74	2,038.26	1,438.0 %
Total Accounts Payable	2,180.00	141.74	2,038.26	1,438.0 %
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	20,632.00	18,772.00	1,860.00	9.9 %
Total Other Current Liability	30,951.08	29,091.08	1,860.00	6.4 %
Total Liabilities	33,131.08	29,232.82	3,898.26	13.3 %
Equity				
3000 Net Income	82,752.13	71,132.67	11,619.46	16.3 %
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	379,067.01	367,447.55	11,619.46	3.2 %
TOTAL LIABILITIES & EQUITY	412,198.09	396,680.37	15,517.72	3.9 %