

# Balance Sheet Comparison

Property: Second Jefferson Green HOA

Comparison Periods: As of 05/31/21 and As of 04/30/21 (accrual basis)

	Amount as of 5/31/2021	Amount as of 4/30/2021	\$ Change	% Change
<b>ASSETS</b>				
Bank				
1069 SJG New Operating	86,935.47	84,448.63	2,486.84	2.9 %
1070 Second Jefferson New Reserve Fund	376,815.61	361,812.66	15,002.95	4.1 %
Total Bank	463,751.08	446,261.29	17,489.79	3.9 %
Accounts Receivable				
1100 Accounts Receivable	-10,838.74	-14,913.22	4,074.48	27.3 %
Total Accounts Receivable	-10,838.74	-14,913.22	4,074.48	27.3 %
Other Current Asset				
1200 Undeposited Funds	200.00	150.00	50.00	33.3 %
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	-19,099.98	-19,149.98	50.00	0.3 %
<b>TOTAL ASSETS</b>	<b>433,812.36</b>	<b>412,198.09</b>	<b>21,614.27</b>	<b>5.2 %</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
Accounts Payable				
2000 Accounts Payable	7,550.23	2,180.00	5,370.23	246.3 %
Total Accounts Payable	7,550.23	2,180.00	5,370.23	246.3 %
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	20,632.00	0.00	0.0 %
Total Other Current Liability	30,951.08	30,951.08	0.00	0.0 %
<b>Total Liabilities</b>	<b>38,501.31</b>	<b>33,131.08</b>	<b>5,370.23</b>	<b>16.2 %</b>
<b>Equity</b>				
3000 Net Income	98,996.17	82,752.13	16,244.04	19.6 %
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 %
<b>Total Equity</b>	<b>395,311.05</b>	<b>379,067.01</b>	<b>16,244.04</b>	<b>4.3 %</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>433,812.36</b>	<b>412,198.09</b>	<b>21,614.27</b>	<b>5.2 %</b>