

# Balance Sheet Comparison

Property: Second Jefferson Green HOA

Comparison Periods: As of 06/30/21 and As of 05/31/21 (cash basis)

	Amount as of 6/30/2021	Amount as of 5/31/2021	\$ Change	% Change
<b>ASSETS</b>				
Bank				
1069 SJG New Operating	79,756.47	86,935.47	-7,179.00	-8.3 %
1070 Second Jefferson New Reserve Fund	392,438.78	376,815.61	15,623.17	4.1 %
Total Bank	472,195.25	463,751.08	8,444.17	1.8 %
Accounts Receivable				
1100 Accounts Receivable	13,384.81	13,384.81	0.00	0.0 %
Total Accounts Receivable	13,384.81	13,384.81	0.00	0.0 %
Other Current Asset				
1200 Undeposited Funds	200.00	200.00	0.00	0.0 %
1300 Allowance for Doubtful Accounts	0.11	0.11	0.00	0.0 %
1335 Prepaid Insurance	-5,871.76	-5,871.76	0.00	0.0 %
1345 Due from Reserve	58,156.67	58,156.67	0.00	0.0 %
Total Other Current Asset	52,485.02	52,485.02	0.00	0.0 %
<b>TOTAL ASSETS</b>	<b>538,065.08</b>	<b>529,620.91</b>	<b>8,444.17</b>	<b>1.6 %</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
Accounts Payable				
2000 Accounts Payable	-2,680.00	-2,680.00	0.00	0.0 %
Total Accounts Payable	-2,680.00	-2,680.00	0.00	0.0 %
Other Current Liability				
2009 Security Deposits (non-posting)				
2011 Pet Deposits	169.74	169.74	0.00	0.0 %
2009 Total Security Deposits (non-posting)	169.74	169.74	0.00	0.0 %
2100 Prepaid Rent	39,281.07	33,649.68	5,631.39	16.7 %
2101 Demand Letter & Tracking	112.96	112.96	0.00	0.0 %
2110 Prepaid HOA Dues	13,041.29	13,041.29	0.00	0.0 %
2210 Due to Operating	58,156.67	58,156.67	0.00	0.0 %
2220 Key Deposits	300.00	300.00	0.00	0.0 %
2108 HOA Working Capital	21,252.00	20,632.00	620.00	3.0 %
Total Other Current Liability	132,313.73	126,062.34	6,251.39	5.0 %
<b>Total Liabilities</b>	<b>129,633.73</b>	<b>123,382.34</b>	<b>6,251.39</b>	<b>5.1 %</b>
<b>Equity</b>				
3000 Net Income	110,975.30	108,782.52	2,192.78	2.0 %
3001 Retained Earnings	213,225.05	213,225.05	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>408,431.35</b>	<b>406,238.57</b>	<b>2,192.78</b>	<b>0.5 %</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>538,065.08</b>	<b>529,620.91</b>	<b>8,444.17</b>	<b>1.6 %</b>