

# Balance Sheet Comparison

Property: Second Jefferson Green HOA

Comparison Periods: As of 08/31/21 and As of 07/31/21 (accrual basis)

	Amount as of 8/31/2021	Amount as of 7/31/2021	\$ Change	% Change
<b>ASSETS</b>				
Bank				
1069 SJG New Operating	84,917.47	58,358.59	26,558.88	45.5 %
1070 Second Jefferson New Reserve Fund	409,305.65	408,062.29	1,243.36	0.3 %
Total Bank	494,223.12	466,420.88	27,802.24	6.0 %
Accounts Receivable				
1100 Accounts Receivable	-14,106.52	-5,568.71	-8,537.81	-153.3 %
Total Accounts Receivable	-14,106.52	-5,568.71	-8,537.81	-153.3 %
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	-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	-19,099.98	0.00	0.0 %
<b>TOTAL ASSETS</b>	<b>461,016.62</b>	<b>441,752.19</b>	<b>19,264.43</b>	<b>4.4 %</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
Accounts Payable				
2000 Accounts Payable	14,504.76	6,476.95	8,027.81	123.9 %
Total Accounts Payable	14,504.76	6,476.95	8,027.81	123.9 %
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	23,112.00	21,252.00	1,860.00	8.8 %
Total Other Current Liability	33,431.08	31,571.08	1,860.00	5.9 %
<b>Total Liabilities</b>	<b>47,935.84</b>	<b>38,048.03</b>	<b>9,887.81</b>	<b>26.0 %</b>
<b>Equity</b>				
3000 Net Income	116,765.90	107,389.28	9,376.62	8.7 %
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>413,080.78</b>	<b>403,704.16</b>	<b>9,376.62</b>	<b>2.3 %</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>461,016.62</b>	<b>441,752.19</b>	<b>19,264.43</b>	<b>4.4 %</b>