

# Balance Sheet Comparison

Property: Second Jefferson Green HOA

Comparison Periods: As of 01/31/22 and As of 12/31/21 (accrual basis)

	Amount as of 1/31/2022	Amount as of 12/31/2021	\$ Change	% Change
<b>ASSETS</b>				
Bank				
1069 SJG New Operating	65,861.74	27,586.68	38,275.06	138.7 %
1070 Second Jefferson New Reserve Fund	458,694.39	457,420.75	1,273.64	0.3 %
Total Bank	524,556.13	485,007.43	39,548.70	8.2 %
Accounts Receivable				
1100 Accounts Receivable	-11,146.66	10,152.29	-21,298.95	-209.8 %
Total Accounts Receivable	-11,146.66	10,152.29	-21,298.95	-209.8 %
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>494,309.49</b>	<b>476,059.74</b>	<b>18,249.75</b>	<b>3.8 %</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
Accounts Payable				
2000 Accounts Payable	5,012.50	1,242.50	3,770.00	303.4 %
Total Accounts Payable	5,012.50	1,242.50	3,770.00	303.4 %
Other Current Liability				
2101 Demand Letter & Tracking	112.96	112.96	0.00	0.0 %
2110 Prepaid HOA Dues	12,519.45	12,519.45	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	27,492.00	26,212.00	1,280.00	4.9 %
Total Other Current Liability	37,501.08	36,221.08	1,280.00	3.5 %
<b>Total Liabilities</b>	<b>42,513.58</b>	<b>37,463.58</b>	<b>5,050.00</b>	<b>13.5 %</b>
<b>Equity</b>				
3000 Net Income	13,200.24	142,281.28	-129,081.04	-90.7 %
3001 Retained Earnings	354,364.67	212,083.88	142,280.79	67.1 %
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>451,795.91</b>	<b>438,596.16</b>	<b>13,199.75</b>	<b>3.0 %</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>494,309.49</b>	<b>476,059.74</b>	<b>18,249.75</b>	<b>3.8 %</b>