

# Balance Sheet Comparison

Property: Second Jefferson Green HOA

Comparison Periods: As of 12/31/21 and As of 11/30/21 (accrual basis)

	Amount as of 12/31/2021	Amount as of 11/30/2021	\$ Change	% Change
<b>ASSETS</b>				
Bank				
1069 SJG New Operating	27,586.68	30,579.53	-2,992.85	-9.8 %
1070 Second Jefferson New Reserve Fund	457,420.75	456,796.62	624.13	0.1 %
Total Bank	485,007.43	487,376.15	-2,368.72	-0.5 %
Accounts Receivable				
1100 Accounts Receivable	10,152.29	843.94	9,308.35	1,103.0 %
Total Accounts Receivable	10,152.29	843.94	9,308.35	1,103.0 %
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	-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>476,059.74</b>	<b>469,120.11</b>	<b>6,939.63</b>	<b>1.5 %</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
Accounts Payable				
2000 Accounts Payable	1,242.50	19,799.45	-18,556.95	-93.7 %
Total Accounts Payable	1,242.50	19,799.45	-18,556.95	-93.7 %
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	26,212.00	25,592.00	620.00	2.4 %
Total Other Current Liability	36,221.08	35,601.08	620.00	1.7 %
<b>Total Liabilities</b>	<b>37,463.58</b>	<b>55,400.53</b>	<b>-17,936.95</b>	<b>-32.4 %</b>
<b>Equity</b>				
3000 Net Income	142,281.28	117,404.70	24,876.58	21.2 %
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>438,596.16</b>	<b>413,719.58</b>	<b>24,876.58</b>	<b>6.0 %</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>476,059.74</b>	<b>469,120.11</b>	<b>6,939.63</b>	<b>1.5 %</b>