

# Balance Sheet Comparison

Property: Second Jefferson Green HOA

Comparison Periods: As of 02/28/22 and As of 01/31/22 (accrual basis)

	Amount as of 2/28/2022	Amount as of 1/31/2022	\$ Change	% Change
<b>ASSETS</b>				
Bank				
1069 SJG New Operating	59,363.97	65,861.74	-6,497.77	-9.9 %
1070 Second Jefferson New Reserve Fund	475,987.97	458,694.39	17,293.58	3.8 %
Total Bank	535,351.94	524,556.13	10,795.81	2.1 %
Accounts Receivable				
1100 Accounts Receivable	-8,536.28	-10,971.66	2,435.38	22.2 %
Total Accounts Receivable	-8,536.28	-10,971.66	2,435.38	22.2 %
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>507,715.68</b>	<b>494,484.49</b>	<b>13,231.19</b>	<b>2.7 %</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
Accounts Payable				
2000 Accounts Payable	2,456.22	4,187.50	-1,731.28	-41.3 %
Total Accounts Payable	2,456.22	4,187.50	-1,731.28	-41.3 %
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	28,772.00	27,492.00	1,280.00	4.7 %
Total Other Current Liability	38,781.08	37,501.08	1,280.00	3.4 %
<b>Total Liabilities</b>	<b>41,237.30</b>	<b>41,688.58</b>	<b>-451.28</b>	<b>-1.1 %</b>
<b>Equity</b>				
3000 Net Income	27,882.71	14,200.24	13,682.47	96.4 %
3001 Retained Earnings	354,364.67	354,364.67	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>466,478.38</b>	<b>452,795.91</b>	<b>13,682.47</b>	<b>3.0 %</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>507,715.68</b>	<b>494,484.49</b>	<b>13,231.19</b>	<b>2.7 %</b>