

Balance Sheet Comparison

Property: Second Jefferson Green HOA

Comparison Periods: As of 08/31/22 and As of 07/31/22 (accrual basis)

	Amount as of 8/31/2022	Amount as of 7/31/2022	\$ Change	% Change
ASSETS				
Bank				
1069 SJG New Operating	68,864.35	77,817.74	-8,953.39	-11.5 %
1070 Second Jefferson New Reserve Fund	532,509.28	549,218.36	-16,709.08	-3.0 %
Total Bank	601,373.63	627,036.10	-25,662.47	-4.1 %
Accounts Receivable				
1100 Accounts Receivable	-15,171.49	-9,912.71	-5,258.78	-53.1 %
Total Accounts Receivable	-15,171.49	-9,912.71	-5,258.78	-53.1 %
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	1,422.24	1,422.24	0.00	0.0 %
1345 Due from Reserve	117,659.67	117,659.67	0.00	0.0 %
Total Other Current Asset	119,282.02	119,282.02	0.00	0.0 %
TOTAL ASSETS	705,484.16	736,405.41	-30,921.25	-4.2 %
LIABILITIES & EQUITY				
Liabilities				
Accounts Payable				
2000 Accounts Payable	50.00	2,972.50	-2,922.50	-98.3 %
Total Accounts Payable	50.00	2,972.50	-2,922.50	-98.3 %
Other Current Liability				
2101 Demand Letter & Tracking	112.96	112.96	0.00	0.0 %
2110 Prepaid HOA Dues	23,330.45	23,342.45	-12.00	-0.1 %
2210 Due to Operating	117,659.67	117,659.67	0.00	0.0 %
2220 Key Deposits	300.00	300.00	0.00	0.0 %
2108 HOA Working Capital	31,972.00	31,972.00	0.00	0.0 %
Total Other Current Liability	173,375.08	173,387.08	-12.00	0.0 %
Total Liabilities	173,425.08	176,359.58	-2,934.50	-1.7 %
Equity				
3000 Net Income	84,841.41	112,828.16	-27,986.75	-24.8 %
3001 Retained Earnings	140,529.67	140,529.67	0.00	0.0 %
3010 Fund Balance - Operating	121,505.00	121,505.00	0.00	0.0 %
3011 Fund Balance - Reserves	185,183.00	185,183.00	0.00	0.0 %
Total Equity	532,059.08	560,045.83	-27,986.75	-5.0 %
TOTAL LIABILITIES & EQUITY	705,484.16	736,405.41	-30,921.25	-4.2 %