

Balance Sheet Comparison

Property: Second Jefferson Green HOA

Comparison Periods: As of 09/30/22 and As of 08/31/22 (accrual basis)

	Amount as of 9/30/2022	Amount as of 8/31/2022	\$ Change	% Change
ASSETS				
Bank				
1069 SJG New Operating	59,826.15	68,864.35	-9,038.20	-13.1 %
1070 Second Jefferson New Reserve Fund	549,173.07	532,509.28	16,663.79	3.1 %
Total Bank	608,999.22	601,373.63	7,625.59	1.3 %
Accounts Receivable				
1100 Accounts Receivable	-8,138.74	-15,171.49	7,032.75	46.4 %
Total Accounts Receivable	-8,138.74	-15,171.49	7,032.75	46.4 %
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	720,142.50	705,484.16	14,658.34	2.1 %
LIABILITIES & EQUITY				
Liabilities				
Accounts Payable				
2000 Accounts Payable	66,749.30	50.00	66,699.30	133,398.6 %
Total Accounts Payable	66,749.30	50.00	66,699.30	133,398.6 %
Other Current Liability				
2101 Demand Letter & Tracking	112.96	112.96	0.00	0.0 %
2110 Prepaid HOA Dues	23,330.45	23,330.45	0.00	0.0 %
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	33,252.00	31,972.00	1,280.00	4.0 %
Total Other Current Liability	174,655.08	173,375.08	1,280.00	0.7 %
Total Liabilities	241,404.38	173,425.08	67,979.30	39.2 %
Equity				
3000 Net Income	31,520.45	84,841.41	-53,320.96	-62.8 %
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	478,738.12	532,059.08	-53,320.96	-10.0 %
TOTAL LIABILITIES & EQUITY	720,142.50	705,484.16	14,658.34	2.1 %