

Balance Sheet Comparison

Property: Second Jefferson Green HOA

Comparison Periods: As of 10/31/22 and As of 09/30/22 (accrual basis)

	Amount as of 10/31/2022	Amount as of 9/30/2022	\$ Change	% Change
ASSETS				
Bank				
1069 SJG New Operating	51,669.95	59,826.15	-8,156.20	-13.6 %
1070 Second Jefferson New Reserve Fund	511,121.02	549,173.07	-38,052.05	-6.9 %
Total Bank	562,790.97	608,999.22	-46,208.25	-7.6 %
Accounts Receivable				
1100 Accounts Receivable	-15,057.81	-8,138.74	-6,919.07	-85.0 %
Total Accounts Receivable	-15,057.81	-8,138.74	-6,919.07	-85.0 %
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	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	667,015.18	720,142.50	-53,127.32	-7.4 %
LIABILITIES & EQUITY				
Liabilities				
Accounts Payable				
2000 Accounts Payable	4,865.23	66,749.30	-61,884.07	-92.7 %
Total Accounts Payable	4,865.23	66,749.30	-61,884.07	-92.7 %
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	33,892.00	33,252.00	640.00	1.9 %
Total Other Current Liability	175,295.08	174,655.08	640.00	0.4 %
Total Liabilities	180,160.31	241,404.38	-61,244.07	-25.4 %
Equity				
3000 Net Income	39,637.20	31,520.45	8,116.75	25.8 %
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	486,854.87	478,738.12	8,116.75	1.7 %
TOTAL LIABILITIES & EQUITY	667,015.18	720,142.50	-53,127.32	-7.4 %