

Balance Sheet Comparison

Property: Second Jefferson Green HOA

Comparison Periods: As of 12/31/22 and As of 11/30/22 (accrual basis)

	Amount as of 12/31/2022	Amount as of 11/30/2022	\$ Change	% Change
ASSETS				
Bank				
1069 SJG New Operating	80,420.76	76,338.97	4,081.79	5.3 %
1070 Second Jefferson New Reserve Fund	511,179.43	511,142.45	36.98	0.0 %
Total Bank	591,600.19	587,481.42	4,118.77	0.7 %
Accounts Receivable				
1100 Accounts Receivable	-5,393.92	-5,136.09	-257.83	-5.0 %
Total Accounts Receivable	-5,393.92	-5,136.09	-257.83	-5.0 %
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	705,488.29	701,627.35	3,860.94	0.6 %
LIABILITIES & EQUITY				
Liabilities				
Accounts Payable				
2000 Accounts Payable	17,768.60	4,725.00	13,043.60	276.1 %
Total Accounts Payable	17,768.60	4,725.00	13,043.60	276.1 %
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	33,892.00	0.00	0.0 %
Total Other Current Liability	175,295.08	175,295.08	0.00	0.0 %
Total Liabilities	193,063.68	180,020.08	13,043.60	7.2 %
Equity				
3000 Net Income	65,206.94	74,389.60	-9,182.66	-12.3 %
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	512,424.61	521,607.27	-9,182.66	-1.8 %
TOTAL LIABILITIES & EQUITY	705,488.29	701,627.35	3,860.94	0.6 %