

Balance Sheet Comparison

Property: Second Jefferson Green HOA

Comparison Periods: As of 01/31/23 and As of 12/31/22 (accrual basis)

	Amount as of 1/31/2023	Amount as of 12/31/2022	\$ Change	% Change
ASSETS				
Bank				
1069 SJG New Operating	74,759.57	80,420.76	-5,661.19	-7.0 %
1070 Second Jefferson New Reserve Fund	531,200.66	511,179.43	20,021.23	3.9 %
Total Bank	605,960.23	591,600.19	14,360.04	2.4 %
Accounts Receivable				
1100 Accounts Receivable	-20,028.00	-7,075.11	-12,952.89	-183.1 %
Total Accounts Receivable	-20,028.00	-7,075.11	-12,952.89	-183.1 %
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	705,214.25	703,807.10	1,407.15	0.2 %
LIABILITIES & EQUITY				
Liabilities				
Accounts Payable				
2000 Accounts Payable	1,067.77	17,768.60	-16,700.83	-94.0 %
Total Accounts Payable	1,067.77	17,768.60	-16,700.83	-94.0 %
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	34,592.00	33,892.00	700.00	2.1 %
Total Other Current Liability	175,995.08	175,295.08	700.00	0.4 %
Total Liabilities	177,062.85	193,063.68	-16,000.83	-8.3 %
Equity				
3000 Net Income	17,408.47	63,525.75	-46,117.28	-72.6 %
3001 Retained Earnings	204,054.93	140,529.67	63,525.26	45.2 %
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	528,151.40	510,743.42	17,407.98	3.4 %
TOTAL LIABILITIES & EQUITY	705,214.25	703,807.10	1,407.15	0.2 %