

Balance Sheet Comparison

Property: Second Jefferson Green HOA

Comparison Periods: As of 02/28/23 and As of 01/31/23 (accrual basis)

	Amount as of 2/28/2023	Amount as of 1/31/2023	\$ Change	% Change
ASSETS				
Bank				
1069 SJG New Operating	96,034.62	74,759.57	21,275.05	28.5 %
1070 Second Jefferson New Reserve Fund	546,217.21	531,200.66	15,016.55	2.8 %
Total Bank	642,251.83	605,960.23	36,291.60	6.0 %
Accounts Receivable				
1100 Accounts Receivable	-11,550.52	-20,028.00	8,477.48	42.3 %
Total Accounts Receivable	-11,550.52	-20,028.00	8,477.48	42.3 %
Other Current Asset				
1200 Undeposited Funds	250.00	200.00	50.00	25.0 %
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	119,332.02	119,282.02	50.00	0.0 %
TOTAL ASSETS	750,033.33	705,214.25	44,819.08	6.4 %
LIABILITIES & EQUITY				
Liabilities				
Accounts Payable				
2000 Accounts Payable	4,359.18	1,067.77	3,291.41	308.3 %
Total Accounts Payable	4,359.18	1,067.77	3,291.41	308.3 %
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	35,292.00	34,592.00	700.00	2.0 %
Total Other Current Liability	176,695.08	175,995.08	700.00	0.4 %
Total Liabilities	181,054.26	177,062.85	3,991.41	2.3 %
Equity				
3000 Net Income	58,236.14	17,408.47	40,827.67	234.5 %
3001 Retained Earnings	204,054.93	204,054.93	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	568,979.07	528,151.40	40,827.67	7.7 %
TOTAL LIABILITIES & EQUITY	750,033.33	705,214.25	44,819.08	6.4 %