

Balance Sheet Comparison

Property: Second Jefferson Green HOA

Comparison Periods: As of 06/30/23 and As of 05/31/23 (accrual basis)

	Amount as of 6/30/2023	Amount as of 5/31/2023	\$ Change	% Change
ASSETS				
Bank				
1069 SJG New Operating	90,401.01	92,309.08	-1,908.07	-2.1 %
1070 Second Jefferson New Reserve Fund	345,104.27	329,392.50	15,711.77	4.8 %
1001 Second Jefferson Green Reserve Funds (150,873.72	150,345.58	528.14	0.4 %
Total Bank	586,379.00	572,047.16	14,331.84	2.5 %
Accounts Receivable				
1100 Accounts Receivable	-7,150.38	-16,598.06	9,447.68	56.9 %
Total Accounts Receivable	-7,150.38	-16,598.06	9,447.68	56.9 %
Other Current Asset				
1200 Undeposited Funds	250.00	250.00	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	119,332.02	119,332.02	0.00	0.0 %
TOTAL ASSETS	698,560.64	674,781.12	23,779.52	3.5 %
LIABILITIES & EQUITY				
Liabilities				
Accounts Payable				
2000 Accounts Payable	0.00	6,997.78	-6,997.78	-100.0 %
Total Accounts Payable	0.00	6,997.78	-6,997.78	-100.0 %
Other Current Liability				
2101 Demand Letter & Tracking	112.96	112.96	0.00	0.0 %
2110 Prepaid HOA Dues	23,330.45	23,195.45	135.00	0.6 %
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	38,092.00	37,392.00	700.00	1.9 %
Total Other Current Liability	179,495.08	178,660.08	835.00	0.5 %
Total Liabilities	179,495.08	185,657.86	-6,162.78	-3.3 %
Equity				
3000 Net Income	8,322.63	-21,619.67	29,942.30	138.5 %
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	519,065.56	489,123.26	29,942.30	6.1 %
TOTAL LIABILITIES & EQUITY	698,560.64	674,781.12	23,779.52	3.5 %