

Balance Sheet Comparison

Property: Second Jefferson Green HOA

Comparison Periods: As of 05/31/23 and As of 04/30/23 (accrual basis)

	Amount as of 5/31/2023	Amount as of 4/30/2023	\$ Change	% Change
ASSETS				
Bank				
1069 SJG New Operating	92,309.08	113,311.60	-21,002.52	-18.5 %
1070 Second Jefferson New Reserve Fund	329,392.50	577,654.82	-248,262.32	-43.0 %
1001 Second Jefferson Green Reserve Funds (150,345.58	0.00	150,345.58	
Total Bank	572,047.16	690,966.42	-118,919.26	-17.2 %
Accounts Receivable				
1100 Accounts Receivable	-16,598.06	-9,699.24	-6,898.82	-71.1 %
Total Accounts Receivable	-16,598.06	-9,699.24	-6,898.82	-71.1 %
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	674,781.12	800,599.20	-125,818.08	-15.7 %
LIABILITIES & EQUITY				
Liabilities				
Accounts Payable				
2000 Accounts Payable	6,997.78	15,993.65	-8,995.87	-56.2 %
Total Accounts Payable	6,997.78	15,993.65	-8,995.87	-56.2 %
Other Current Liability				
2101 Demand Letter & Tracking	112.96	112.96	0.00	0.0 %
2110 Prepaid HOA Dues	23,195.45	23,330.45	-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	37,392.00	35,992.00	1,400.00	3.9 %
Total Other Current Liability	178,660.08	177,395.08	1,265.00	0.7 %
Total Liabilities	185,657.86	193,388.73	-7,730.87	-4.0 %
Equity				
3000 Net Income	-21,619.67	96,467.54	-118,087.21	-122.4 %
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	489,123.26	607,210.47	-118,087.21	-19.4 %
TOTAL LIABILITIES & EQUITY	674,781.12	800,599.20	-125,818.08	-15.7 %