

Balance Sheet Comparison

Property: Second Jefferson Green HOA

Comparison Periods: As of 07/31/23 and As of 06/30/23 (accrual basis)

	Amount as of 7/31/2023	Amount as of 6/30/2023	\$ Change	% Change
ASSETS				
Bank				
1069 SJG New Operating	71,311.60	90,401.01	-19,089.41	-21.1 %
1070 Second Jefferson New Reserve Fund	361,515.61	345,104.27	16,411.34	4.8 %
1001 Second Jefferson Green Reserve Funds (150,873.72	150,873.72	0.00	0.0 %
Total Bank	583,700.93	586,379.00	-2,678.07	-0.5 %
Accounts Receivable				
1100 Accounts Receivable	-6,979.14	-7,150.38	171.24	2.4 %
Total Accounts Receivable	-6,979.14	-7,150.38	171.24	2.4 %
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	696,053.81	698,560.64	-2,506.83	-0.4 %
LIABILITIES & EQUITY				
Liabilities				
Accounts Payable				
2000 Accounts Payable	27,403.55	0.00	27,403.55	
Total Accounts Payable	27,403.55	0.00	27,403.55	
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	39,492.00	38,092.00	1,400.00	3.7 %
Total Other Current Liability	180,895.08	179,495.08	1,400.00	0.8 %
Total Liabilities	208,298.63	179,495.08	28,803.55	16.0 %
Equity				
3000 Net Income	-22,987.75	8,322.63	-31,310.38	-376.2 %
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	487,755.18	519,065.56	-31,310.38	-6.0 %
TOTAL LIABILITIES & EQUITY	696,053.81	698,560.64	-2,506.83	-0.4 %