

Balance Sheet Comparison

Property: Second Jefferson Green HOA

Comparison Periods: As of 08/31/23 and As of 07/31/23 (accrual basis)

	Amount as of 8/31/2023	Amount as of 7/31/2023	\$ Change	% Change
ASSETS				
Bank				
1069 SJG New Operating	66,894.96	71,311.60	-4,416.64	-6.2 %
1070 Second Jefferson New Reserve Fund	344,518.47	361,515.61	-16,997.14	-4.7 %
1001 Second Jefferson Green Reserve Funds (151,061.84	150,873.72	188.12	0.1 %
Total Bank	562,475.27	583,700.93	-21,225.66	-3.6 %
Accounts Receivable				
1100 Accounts Receivable	-15,105.11	-6,984.07	-8,121.04	-116.3 %
Total Accounts Receivable	-15,105.11	-6,984.07	-8,121.04	-116.3 %
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	666,702.18	696,048.88	-29,346.70	-4.2 %
LIABILITIES & EQUITY				
Liabilities				
Accounts Payable				
2000 Accounts Payable	762.50	27,403.55	-26,641.05	-97.2 %
Total Accounts Payable	762.50	27,403.55	-26,641.05	-97.2 %
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	42,292.00	39,492.00	2,800.00	7.1 %
Total Other Current Liability	183,695.08	180,895.08	2,800.00	1.5 %
Total Liabilities	184,457.58	208,298.63	-23,841.05	-11.4 %
Equity				
3000 Net Income	-28,493.40	-22,987.75	-5,505.65	-24.0 %
3001 Retained Earnings	204,050.00	204,050.00	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	482,244.60	487,750.25	-5,505.65	-1.1 %
TOTAL LIABILITIES & EQUITY	666,702.18	696,048.88	-29,346.70	-4.2 %