

# Balance Sheet Comparison

Property: Second Jefferson Green HOA

Comparison Periods: As of 09/30/23 and As of 08/31/23 (accrual basis)

	Amount as of 9/30/2023	Amount as of 8/31/2023	\$ Change	% Change
<b>ASSETS</b>				
Bank				
1069 SJG New Operating	60,032.92	66,894.96	-6,862.04	-10.3 %
1070 Second Jefferson New Reserve Fund	344,530.18	344,518.47	11.71	0.0 %
1001 Second Jefferson Green Reserve Funds (	152,385.77	151,061.84	1,323.93	0.9 %
Total Bank	556,948.87	562,475.27	-5,526.40	-1.0 %
Accounts Receivable				
1100 Accounts Receivable	962.54	-15,105.11	16,067.65	106.4 %
Total Accounts Receivable	962.54	-15,105.11	16,067.65	106.4 %
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 %
<b>TOTAL ASSETS</b>	<b>677,243.43</b>	<b>666,702.18</b>	<b>10,541.25</b>	<b>1.6 %</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
Accounts Payable				
2000 Accounts Payable	687.98	762.50	-74.52	-9.8 %
Total Accounts Payable	687.98	762.50	-74.52	-9.8 %
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	42,292.00	0.00	0.0 %
Total Other Current Liability	183,695.08	183,695.08	0.00	0.0 %
<b>Total Liabilities</b>	<b>184,383.06</b>	<b>184,457.58</b>	<b>-74.52</b>	<b>0.0 %</b>
<b>Equity</b>				
3000 Net Income	-17,877.63	-28,493.40	10,615.77	37.3 %
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 %
<b>Total Equity</b>	<b>492,860.37</b>	<b>482,244.60</b>	<b>10,615.77</b>	<b>2.2 %</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>677,243.43</b>	<b>666,702.18</b>	<b>10,541.25</b>	<b>1.6 %</b>