

Balance Sheet Comparison

Property: Second Jefferson Green HOA

Comparison Periods: As of 10/31/23 and As of 09/30/23 (accrual basis)

	Amount as of 10/31/2023	Amount as of 9/30/2023	\$ Change	% Change
ASSETS				
Bank				
1069 SJG New Operating	81,734.76	60,032.92	21,701.84	36.1 %
1070 Second Jefferson New Reserve Fund	215,455.40	344,530.18	-129,074.78	-37.5 %
1001 Second Jefferson Green Reserve Funds (152,385.77	152,385.77	0.00	0.0 %
Total Bank	449,575.93	556,948.87	-107,372.94	-19.3 %
Accounts Receivable				
1100 Accounts Receivable	-9,253.15	962.54	-10,215.69	-1,061.3 %
Total Accounts Receivable	-9,253.15	962.54	-10,215.69	-1,061.3 %
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	559,654.80	677,243.43	-117,588.63	-17.4 %
LIABILITIES & EQUITY				
Liabilities				
Accounts Payable				
2000 Accounts Payable	11,689.24	687.98	11,001.26	1,599.1 %
Total Accounts Payable	11,689.24	687.98	11,001.26	1,599.1 %
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	43,692.00	42,292.00	1,400.00	3.3 %
Total Other Current Liability	185,095.08	183,695.08	1,400.00	0.8 %
Total Liabilities	196,784.32	184,383.06	12,401.26	6.7 %
Equity				
3000 Net Income	-147,867.52	-17,877.63	-129,989.89	-727.1 %
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	362,870.48	492,860.37	-129,989.89	-26.4 %
TOTAL LIABILITIES & EQUITY	559,654.80	677,243.43	-117,588.63	-17.4 %