

# Balance Sheet Comparison

Property: Second Jefferson Green HOA

Comparison Periods: As of 11/30/23 and As of 10/31/23 (accrual basis)

	Amount as of 11/30/2023	Amount as of 10/31/2023	\$ Change	% Change
<b>ASSETS</b>				
Bank				
1069 SJG New Operating	76,476.38	81,734.76	-5,258.38	-6.4 %
1070 Second Jefferson New Reserve Fund	231,162.75	215,455.40	15,707.35	7.3 %
1001 Second Jefferson Green Reserve Funds (	152,385.77	152,385.77	0.00	0.0 %
Total Bank	460,024.90	449,575.93	10,448.97	2.3 %
Accounts Receivable				
1100 Accounts Receivable	-1,741.38	-9,253.15	7,511.77	81.2 %
Total Accounts Receivable	-1,741.38	-9,253.15	7,511.77	81.2 %
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>577,615.54</b>	<b>559,654.80</b>	<b>17,960.74</b>	<b>3.2 %</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
Accounts Payable				
2000 Accounts Payable	182.00	11,689.24	-11,507.24	-98.4 %
Total Accounts Payable	182.00	11,689.24	-11,507.24	-98.4 %
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	43,692.00	0.00	0.0 %
Total Other Current Liability	185,095.08	185,095.08	0.00	0.0 %
<b>Total Liabilities</b>	<b>185,277.08</b>	<b>196,784.32</b>	<b>-11,507.24</b>	<b>-5.8 %</b>
<b>Equity</b>				
3000 Net Income	-118,399.54	-147,867.52	29,467.98	19.9 %
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>392,338.46</b>	<b>362,870.48</b>	<b>29,467.98</b>	<b>8.1 %</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>577,615.54</b>	<b>559,654.80</b>	<b>17,960.74</b>	<b>3.2 %</b>