

Balance Sheet Comparison

Property: Second Jefferson Green HOA

Comparison Periods: As of 12/31/23 and As of 11/30/23 (accrual basis)

	Amount as of 12/31/2023	Amount as of 11/30/2023	\$ Change	% Change
ASSETS				
Bank				
1069 SJG New Operating	82,490.85	76,476.38	6,014.47	7.9 %
1070 Second Jefferson New Reserve Fund	171,869.62	231,162.75	-59,293.13	-25.6 %
1001 Second Jefferson Green Reserve Funds (153,929.84	152,385.77	1,544.07	1.0 %
Total Bank	408,290.31	460,024.90	-51,734.59	-11.2 %
Accounts Receivable				
1100 Accounts Receivable	8,014.83	-1,741.38	9,756.21	560.3 %
Total Accounts Receivable	8,014.83	-1,741.38	9,756.21	560.3 %
Other Current Asset				
1200 Undeposited Funds	650.00	250.00	400.00	160.0 %
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	119,732.02	119,332.02	400.00	0.3 %
TOTAL ASSETS	536,037.16	577,615.54	-41,578.38	-7.2 %
LIABILITIES & EQUITY				
Liabilities				
Accounts Payable				
2000 Accounts Payable	11,141.46	182.00	10,959.46	6,021.7 %
Total Accounts Payable	11,141.46	182.00	10,959.46	6,021.7 %
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	44,392.00	43,692.00	700.00	1.6 %
Total Other Current Liability	185,795.08	185,095.08	700.00	0.4 %
Total Liabilities	196,936.54	185,277.08	11,659.46	6.3 %
Equity				
3000 Net Income	-171,637.38	-118,399.54	-53,237.84	-45.0 %
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	339,100.62	392,338.46	-53,237.84	-13.6 %
TOTAL LIABILITIES & EQUITY	536,037.16	577,615.54	-41,578.38	-7.2 %