

# Balance Sheet Comparison

Property: Second Jefferson Green HOA

Comparison Periods: As of 01/31/24 and As of 12/31/23 (accrual basis)

	Amount as of 1/31/2024	Amount as of 12/31/2023	\$ Change	% Change
<b>ASSETS</b>				
Bank				
1069 SJG New Operating	107,745.79	82,840.85	24,904.94	30.1 %
1070 Second Jefferson New Reserve Fund	172,635.28	171,869.62	765.66	0.4 %
1001 Second Jefferson Green Reserve Funds (	153,929.84	153,929.84	0.00	0.0 %
Total Bank	434,310.91	408,640.31	25,670.60	6.3 %
Accounts Receivable				
1100 Accounts Receivable	-28,399.07	8,014.83	-36,413.90	-454.3 %
Total Accounts Receivable	-28,399.07	8,014.83	-36,413.90	-454.3 %
Other Current Asset				
1200 Undeposited Funds	300.00	300.00	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	119,382.02	119,382.02	0.00	0.0 %
<b>TOTAL ASSETS</b>	<b>525,293.86</b>	<b>536,037.16</b>	<b>-10,743.30</b>	<b>-2.0 %</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
Accounts Payable				
2000 Accounts Payable	1,642.33	11,156.46	-9,514.13	-85.3 %
Total Accounts Payable	1,642.33	11,156.46	-9,514.13	-85.3 %
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	45,152.00	44,392.00	760.00	1.7 %
Total Other Current Liability	186,555.08	185,795.08	760.00	0.4 %
<b>Total Liabilities</b>	<b>188,197.41</b>	<b>196,951.54</b>	<b>-8,754.13</b>	<b>-4.4 %</b>
<b>Equity</b>				
3000 Net Income	-1,988.68	-171,652.38	169,663.70	98.8 %
3001 Retained Earnings	32,397.13	204,050.00	-171,652.87	-84.1 %
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>337,096.45</b>	<b>339,085.62</b>	<b>-1,989.17</b>	<b>-0.6 %</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>525,293.86</b>	<b>536,037.16</b>	<b>-10,743.30</b>	<b>-2.0 %</b>