

Balance Sheet Comparison

Property: Second Jefferson Green HOA

Comparison Periods: As of 03/31/24 and As of 02/29/24 (accrual basis)

	Amount as of 3/31/2024	Amount as of 2/29/2024	\$ Change	% Change
ASSETS				
Bank				
1069 SJG New Operating	136,587.10	113,376.99	23,210.11	20.5 %
1070 Second Jefferson New Reserve Fund	222,928.64	205,401.28	17,527.36	8.5 %
1001 Second Jefferson Green Reserve Funds (153,929.84	153,929.84	0.00	0.0 %
Total Bank	513,445.58	472,708.11	40,737.47	8.6 %
Accounts Receivable				
1100 Accounts Receivable	-11,917.30	-7,931.42	-3,985.88	-50.3 %
Total Accounts Receivable	-11,917.30	-7,931.42	-3,985.88	-50.3 %
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 %
TOTAL ASSETS	620,910.30	584,158.71	36,751.59	6.3 %
LIABILITIES & EQUITY				
Liabilities				
Accounts Payable				
2000 Accounts Payable	400.00	2,864.70	-2,464.70	-86.0 %
Total Accounts Payable	400.00	2,864.70	-2,464.70	-86.0 %
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	47,432.00	45,912.00	1,520.00	3.3 %
Total Other Current Liability	188,835.08	187,315.08	1,520.00	0.8 %
Total Liabilities	189,235.08	190,179.78	-944.70	-0.5 %
Equity				
3000 Net Income	92,590.09	54,893.80	37,696.29	68.7 %
3001 Retained Earnings	32,397.13	32,397.13	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	431,675.22	393,978.93	37,696.29	9.6 %
TOTAL LIABILITIES & EQUITY	620,910.30	584,158.71	36,751.59	6.3 %