

# Balance Sheet Comparison

Property: Second Jefferson Green HOA

Comparison Periods: As of 04/30/24 and As of 03/31/24 (accrual basis)

	Amount as of 4/30/2024	Amount as of 3/31/2024	\$ Change	% Change
<b>ASSETS</b>				
Bank				
1069 SJG New Operating	151,565.18	136,587.10	14,978.08	11.0 %
1070 Second Jefferson New Reserve Fund	238,936.34	222,928.64	16,007.70	7.2 %
1001 Second Jefferson Green Reserve Funds (	155,455.48	153,929.84	1,525.64	1.0 %
Total Bank	545,957.00	513,445.58	32,511.42	6.3 %
Accounts Receivable				
1100 Accounts Receivable	-17,044.99	-11,917.30	-5,127.69	-43.0 %
Total Accounts Receivable	-17,044.99	-11,917.30	-5,127.69	-43.0 %
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>648,294.03</b>	<b>620,910.30</b>	<b>27,383.73</b>	<b>4.4 %</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
Accounts Payable				
2000 Accounts Payable	14,978.51	400.00	14,578.51	3,644.6 %
Total Accounts Payable	14,978.51	400.00	14,578.51	3,644.6 %
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	47,432.00	0.00	0.0 %
Total Other Current Liability	188,835.08	188,835.08	0.00	0.0 %
<b>Total Liabilities</b>	<b>203,813.59</b>	<b>189,235.08</b>	<b>14,578.51</b>	<b>7.7 %</b>
<b>Equity</b>				
3000 Net Income	105,395.31	92,590.09	12,805.22	13.8 %
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 %
<b>Total Equity</b>	<b>444,480.44</b>	<b>431,675.22</b>	<b>12,805.22</b>	<b>3.0 %</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>648,294.03</b>	<b>620,910.30</b>	<b>27,383.73</b>	<b>4.4 %</b>