

Balance Sheet Comparison

Property: Second Jefferson Green HOA

Comparison Periods: As of 05/31/24 and As of 04/30/24 (accrual basis)

	Amount as of 5/31/2024	Amount as of 4/30/2024	\$ Change	% Change
ASSETS				
Bank				
1069 SJG New Operating	91,524.15	151,565.18	-60,041.03	-39.6 %
1070 Second Jefferson New Reserve Fund	118,939.61	238,936.34	-119,996.73	-50.2 %
1001 Second Jefferson Green Reserve Funds (156,172.61	155,455.48	717.13	0.5 %
Total Bank	366,636.37	545,957.00	-179,320.63	-32.8 %
Accounts Receivable				
1100 Accounts Receivable	11,212.49	-14,823.99	26,036.48	175.6 %
Total Accounts Receivable	11,212.49	-14,823.99	26,036.48	175.6 %
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	71,385.24	71,385.24	0.00	0.0 %
1345 Due from Reserve	60,901.67	60,901.67	0.00	0.0 %
Total Other Current Asset	132,587.02	132,587.02	0.00	0.0 %
TOTAL ASSETS	510,435.88	663,720.03	-153,284.15	-23.1 %
LIABILITIES & EQUITY				
Liabilities				
Accounts Payable				
2000 Accounts Payable	6,989.25	14,978.51	-7,989.26	-53.3 %
Total Accounts Payable	6,989.25	14,978.51	-7,989.26	-53.3 %
Other Current Liability				
2101 Demand Letter & Tracking	112.96	112.96	0.00	0.0 %
2110 Prepaid HOA Dues	25,389.45	25,564.45	-175.00	-0.7 %
2210 Due to Operating	60,901.67	60,901.67	0.00	0.0 %
2220 Key Deposits	300.00	300.00	0.00	0.0 %
2108 HOA Working Capital	49,712.00	47,432.00	2,280.00	4.8 %
Total Other Current Liability	136,416.08	134,311.08	2,105.00	1.6 %
Total Liabilities	143,405.33	149,289.59	-5,884.26	-3.9 %
Equity				
3000 Net Income	-37,006.58	110,393.31	-147,399.89	-133.5 %
3001 Retained Earnings	-94,368.87	-94,368.87	0.00	0.0 %
3010 Fund Balance - Operating	136,260.00	136,260.00	0.00	0.0 %
3011 Fund Balance - Reserves	362,146.00	362,146.00	0.00	0.0 %
Total Equity	367,030.55	514,430.44	-147,399.89	-28.7 %
TOTAL LIABILITIES & EQUITY	510,435.88	663,720.03	-153,284.15	-23.1 %