

# Balance Sheet Comparison

Property: Second Jefferson Green HOA

Comparison Periods: As of 06/30/24 and As of 05/31/24 (accrual basis)

	Amount as of 6/30/2024	Amount as of 5/31/2024	\$ Change	% Change
<b>ASSETS</b>				
Bank				
1069 SJG New Operating	90,383.67	91,524.15	-1,140.48	-1.2 %
1070 Second Jefferson New Reserve Fund	134,943.58	118,939.61	16,003.97	13.5 %
1001 Second Jefferson Green Reserve Funds (	156,997.01	156,172.61	824.40	0.5 %
Total Bank	382,324.26	366,636.37	15,687.89	4.3 %
Accounts Receivable				
1100 Accounts Receivable	18,360.54	11,212.49	7,148.05	63.8 %
Total Accounts Receivable	18,360.54	11,212.49	7,148.05	63.8 %
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 %
<b>TOTAL ASSETS</b>	<b>533,271.82</b>	<b>510,435.88</b>	<b>22,835.94</b>	<b>4.5 %</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
Accounts Payable				
2000 Accounts Payable	6,084.55	6,989.25	-904.70	-12.9 %
Total Accounts Payable	6,084.55	6,989.25	-904.70	-12.9 %
Other Current Liability				
2101 Demand Letter & Tracking	112.96	112.96	0.00	0.0 %
2110 Prepaid HOA Dues	25,389.45	25,389.45	0.00	0.0 %
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	49,712.00	0.00	0.0 %
Total Other Current Liability	136,416.08	136,416.08	0.00	0.0 %
<b>Total Liabilities</b>	<b>142,500.63</b>	<b>143,405.33</b>	<b>-904.70</b>	<b>-0.6 %</b>
<b>Equity</b>				
3000 Net Income	-13,265.94	-37,006.58	23,740.64	64.2 %
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 %
<b>Total Equity</b>	<b>390,771.19</b>	<b>367,030.55</b>	<b>23,740.64</b>	<b>6.5 %</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>533,271.82</b>	<b>510,435.88</b>	<b>22,835.94</b>	<b>4.5 %</b>