

Balance Sheet Comparison

Property: Second Jefferson Green HOA

Comparison Periods: As of 07/31/24 and As of 06/30/24 (accrual basis)

	Amount as of 7/31/2024	Amount as of 6/30/2024	\$ Change	% Change
ASSETS				
Bank				
1069 SJG New Operating	72,524.49	90,383.67	-17,859.18	-19.8 %
1070 Second Jefferson New Reserve Fund	150,948.55	134,943.58	16,004.97	11.9 %
1001 Second Jefferson Green Reserve Funds (156,997.01	156,997.01	0.00	0.0 %
Total Bank	380,470.05	382,324.26	-1,854.21	-0.5 %
Accounts Receivable				
1100 Accounts Receivable	-3,918.86	18,360.54	-22,279.40	-121.3 %
Total Accounts Receivable	-3,918.86	18,360.54	-22,279.40	-121.3 %
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	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	509,138.21	533,271.82	-24,133.61	-4.5 %
LIABILITIES & EQUITY				
Liabilities				
Accounts Payable				
2000 Accounts Payable	2,212.50	6,084.55	-3,872.05	-63.6 %
Total Accounts Payable	2,212.50	6,084.55	-3,872.05	-63.6 %
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 %
Total Liabilities	138,628.58	142,500.63	-3,872.05	-2.7 %
Equity				
3000 Net Income	-33,527.50	-13,265.94	-20,261.56	-152.7 %
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	370,509.63	390,771.19	-20,261.56	-5.2 %
TOTAL LIABILITIES & EQUITY	509,138.21	533,271.82	-24,133.61	-4.5 %