

# Balance Sheet Comparison

Property: Second Jefferson Green HOA

Comparison Periods: As of 08/31/24 and As of 07/31/24 (accrual basis)

	Amount as of 8/31/2024	Amount as of 7/31/2024	\$ Change	% Change
<b>ASSETS</b>				
Bank				
1069 SJG New Operating	55,915.71	72,524.49	-16,608.78	-22.9 %
1070 Second Jefferson New Reserve Fund	152,474.03	150,948.55	1,525.48	1.0 %
1001 Second Jefferson Green Reserve Funds (	156,997.01	156,997.01	0.00	0.0 %
Total Bank	365,386.75	380,470.05	-15,083.30	-4.0 %
Accounts Receivable				
1100 Accounts Receivable	-565.97	-3,918.86	3,352.89	85.6 %
Total Accounts Receivable	-565.97	-3,918.86	3,352.89	85.6 %
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 %
<b>TOTAL ASSETS</b>	<b>497,407.80</b>	<b>509,138.21</b>	<b>-11,730.41</b>	<b>-2.3 %</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
Accounts Payable				
2000 Accounts Payable	9,760.75	2,212.50	7,548.25	341.2 %
Total Accounts Payable	9,760.75	2,212.50	7,548.25	341.2 %
Other Current Liability				
2101 Demand Letter & Tracking	112.96	112.96	0.00	0.0 %
2110 Prepaid HOA Dues	24,096.95	25,389.45	-1,292.50	-5.1 %
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	51,232.00	49,712.00	1,520.00	3.1 %
Total Other Current Liability	136,643.58	136,416.08	227.50	0.2 %
<b>Total Liabilities</b>	<b>146,404.33</b>	<b>138,628.58</b>	<b>7,775.75</b>	<b>5.6 %</b>
<b>Equity</b>				
3000 Net Income	-53,033.66	-33,527.50	-19,506.16	-58.2 %
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>351,003.47</b>	<b>370,509.63</b>	<b>-19,506.16</b>	<b>-5.3 %</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>497,407.80</b>	<b>509,138.21</b>	<b>-11,730.41</b>	<b>-2.3 %</b>