

Balance Sheet Comparison

Property: Second Jefferson Green HOA
 Comparison Periods: As of 12/31/24 and As of 11/30/24 (accrual basis)

	Amount as of 12/31/2024	Amount as of 11/30/2024	\$ Change	% Change
ASSETS				
Bank				
1069 SJG New Operating	54,587.18	66,379.09	-11,791.91	-17.8 %
1070 Second Jefferson New Reserve Fund	188,289.59	186,767.05	1,522.54	0.8 %
1001 Second Jefferson Green Reserve Funds (160,148.95	158,556.63	1,592.32	1.0 %
Total Bank	403,025.72	411,702.77	-8,677.05	-2.1 %
Accounts Receivable				
1100 Accounts Receivable	13,101.36	2,918.35	10,183.01	348.9 %
Total Accounts Receivable	13,101.36	2,918.35	10,183.01	348.9 %
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	548,714.10	547,208.14	1,505.96	0.3 %
LIABILITIES & EQUITY				
Liabilities				
Accounts Payable				
2000 Accounts Payable	700.00	0.00	700.00	
Total Accounts Payable	700.00	0.00	700.00	
Other Current Liability				
2101 Demand Letter & Tracking	112.96	112.96	0.00	0.0 %
2110 Prepaid HOA Dues	24,096.95	24,096.95	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	55,032.00	53,512.00	1,520.00	2.8 %
Total Other Current Liability	140,443.58	138,923.58	1,520.00	1.1 %
Total Liabilities	141,143.58	138,923.58	2,220.00	1.6 %
Equity				
3000 Net Income	3,533.39	4,247.43	-714.04	-16.8 %
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	407,570.52	408,284.56	-714.04	-0.2 %
TOTAL LIABILITIES & EQUITY	548,714.10	547,208.14	1,505.96	0.3 %