

Balance Sheet Comparison

Property: Second Jefferson Green HOA
 Comparison Periods: As of 01/31/25 and As of 12/31/24 (accrual basis)

	Amount as of 1/31/2025	Amount as of 12/31/2024	\$ Change	% Change
ASSETS				
Bank				
1069 SJG New Operating	94,322.92	54,587.18	39,735.74	72.8 %
1070 Second Jefferson New Reserve Fund	188,292.23	188,289.59	2.64	0.0 %
1001 Second Jefferson Green Reserve Funds (160,148.95	160,148.95	0.00	0.0 %
Total Bank	442,764.10	403,025.72	39,738.38	9.9 %
Accounts Receivable				
1100 Accounts Receivable	-1,220.94	13,101.36	-14,322.30	-109.3 %
Total Accounts Receivable	-1,220.94	13,101.36	-14,322.30	-109.3 %
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	574,130.18	548,714.10	25,416.08	4.6 %
LIABILITIES & EQUITY				
Liabilities				
Accounts Payable				
2000 Accounts Payable	13,640.00	700.00	12,940.00	1,848.6 %
Total Accounts Payable	13,640.00	700.00	12,940.00	1,848.6 %
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	55,032.00	0.00	0.0 %
Total Other Current Liability	140,443.58	140,443.58	0.00	0.0 %
Total Liabilities	154,083.58	141,143.58	12,940.00	9.2 %
Equity				
3000 Net Income	12,476.57	3,533.39	8,943.18	253.1 %
3001 Retained Earnings	-90,835.97	-94,368.87	3,532.90	3.7 %
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	420,046.60	407,570.52	12,476.08	3.1 %
TOTAL LIABILITIES & EQUITY	574,130.18	548,714.10	25,416.08	4.6 %