

Balance Sheet Comparison

Property: Second Jefferson Green HOA

Comparison Periods: As of 02/28/25 and As of 01/31/25 (accrual basis)

	Amount as of 2/28/2025	Amount as of 1/31/2025	\$ Change	% Change
ASSETS				
Bank				
1069 SJG New Operating	101,878.51	94,322.92	7,555.59	8.0 %
1070 Second Jefferson New Reserve Fund	209,088.65	188,292.23	20,796.42	11.0 %
1001 Second Jefferson Green Reserve Funds (160,148.95	160,148.95	0.00	0.0 %
Total Bank	471,116.11	442,764.10	28,352.01	6.4 %
Accounts Receivable				
1100 Accounts Receivable	-21,851.48	-1,220.94	-20,630.54	-1,689.7 %
Total Accounts Receivable	-21,851.48	-1,220.94	-20,630.54	-1,689.7 %
Other Current Asset				
1200 Undeposited Funds	2,650.00	300.00	2,350.00	783.3 %
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	134,937.02	132,587.02	2,350.00	1.8 %
TOTAL ASSETS	584,201.65	574,130.18	10,071.47	1.8 %
LIABILITIES & EQUITY				
Liabilities				
Accounts Payable				
2000 Accounts Payable	525.00	13,640.00	-13,115.00	-96.2 %
Total Accounts Payable	525.00	13,640.00	-13,115.00	-96.2 %
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	57,642.00	55,032.00	2,610.00	4.7 %
Total Other Current Liability	143,053.58	140,443.58	2,610.00	1.9 %
Total Liabilities	143,578.58	154,083.58	-10,505.00	-6.8 %
Equity				
3000 Net Income	33,053.04	12,476.57	20,576.47	164.9 %
3001 Retained Earnings	-90,835.97	-90,835.97	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	440,623.07	420,046.60	20,576.47	4.9 %
TOTAL LIABILITIES & EQUITY	584,201.65	574,130.18	10,071.47	1.8 %