

Balance Sheet Comparison

Property: Second Jefferson Green HOA

Comparison Periods: As of 03/31/25 and As of 02/28/25 (accrual basis)

	Amount as of 3/31/2025	Amount as of 2/28/2025	\$ Change	% Change
ASSETS				
Bank				
1069 SJG New Operating	128,642.36	101,878.51	26,763.85	26.3 %
1070 Second Jefferson New Reserve Fund	229,091.47	209,088.65	20,002.82	9.6 %
1001 Second Jefferson Green Reserve Funds (161,687.75	160,148.95	1,538.80	1.0 %
Total Bank	519,421.58	471,116.11	48,305.47	10.3 %
Accounts Receivable				
1100 Accounts Receivable	-21,923.40	-21,851.48	-71.92	-0.3 %
Total Accounts Receivable	-21,923.40	-21,851.48	-71.92	-0.3 %
Other Current Asset				
1200 Undeposited Funds	300.00	2,650.00	-2,350.00	-88.7 %
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	134,937.02	-2,350.00	-1.7 %
TOTAL ASSETS	630,085.20	584,201.65	45,883.55	7.9 %
LIABILITIES & EQUITY				
Liabilities				
Accounts Payable				
2000 Accounts Payable	10,559.32	525.00	10,034.32	1,911.3 %
Total Accounts Payable	10,559.32	525.00	10,034.32	1,911.3 %
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	57,642.00	0.00	0.0 %
Total Other Current Liability	143,053.58	143,053.58	0.00	0.0 %
Total Liabilities	153,612.90	143,578.58	10,034.32	7.0 %
Equity				
3000 Net Income	68,902.27	33,053.04	35,849.23	108.5 %
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	476,472.30	440,623.07	35,849.23	8.1 %
TOTAL LIABILITIES & EQUITY	630,085.20	584,201.65	45,883.55	7.9 %