Balance Sheet Comparison

Property: Second Jefferson Green HOA

Comparison Periods: As of 04/30/25 and As of 03/31/25 (accrual basis)

	Amount as of 4/30/2025	Amount as of 3/31/2025	$ Change	% Change
ASSETS				
Bank				
1069 SJG New Operating	118,441.59	128,642.36	-10,200.77	-7.9 %
1070 Second Jefferson New Reserve Fund	259,094.69	229,091.47	30,003.22	13.1 %
1001 Second Jefferson Green Reserve Funds (	161,687.75	161,687.75	0.00	0.0 %
Total Bank	539,224.03	519,421.58	19,802.45	3.8 %
Accounts Receivable				
1100 Accounts Receivable	-16,617.60	-21,923.40	5,305.80	24.2 %
Total Accounts Receivable	-16,617.60	-21,923.40	5,305.80	24.2 %
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	**655,193.45**	**630,085.20**	**25,108.25**	**4.0 %**
LIABILITIES & EQUITY				
Liabilities				
Accounts Payable				
2000 Accounts Payable	15,059.78	10,559.32	4,500.46	42.6 %
Total Accounts Payable	15,059.78	10,559.32	4,500.46	42.6 %
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	58,512.00	57,642.00	870.00	1.5 %
Total Other Current Liability	143,923.58	143,053.58	870.00	0.6 %
Total Liabilities	158,983.36	153,612.90	5,370.46	3.5 %
Equity				
3000 Net Income	88,640.06	68,902.27	19,737.79	28.6 %
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	496,210.09	476,472.30	19,737.79	4.1 %
TOTAL LIABILITIES & EQUITY	**655,193.45**	**630,085.20**	**25,108.25**	**4.0 %**