Balance Sheet Comparison

Property: Second Jefferson Green HOA

Comparison Periods: As of 05/31/25 and As of 04/30/25 (accrual basis)

	Amount as of 5/31/2025	Amount as of 4/30/2025	$ Change	% Change
ASSETS				
Bank				
1069 SJG New Operating	110,331.86	118,441.59	-8,109.73	-6.8 %
1070 Second Jefferson New Reserve Fund	279,968.46	259,094.69	20,873.77	8.1 %
1001 Second Jefferson Green Reserve Funds (	162,419.05	161,687.75	731.30	0.5 %
Total Bank	552,719.37	539,224.03	13,495.34	2.5 %
Accounts Receivable				
1100 Accounts Receivable	3,104.60	2,109.40	995.20	47.2 %
Total Accounts Receivable	3,104.60	2,109.40	995.20	47.2 %
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	47,205.24	47,205.24	0.00	0.0 %
1345 Due from Reserve	162,186.67	162,186.67	0.00	0.0 %
Total Other Current Asset	209,692.02	209,692.02	0.00	0.0 %
TOTAL ASSETS	**765,515.99**	**751,025.45**	**14,490.54**	**1.9 %**
LIABILITIES & EQUITY				
Liabilities				
Accounts Payable				
2000 Accounts Payable	125.00	15,059.78	-14,934.78	-99.2 %
Total Accounts Payable	125.00	15,059.78	-14,934.78	-99.2 %
Other Current Liability				
2101 Demand Letter & Tracking	112.96	112.96	0.00	0.0 %
2110 Prepaid HOA Dues	44,288.95	44,288.95	0.00	0.0 %
2210 Due to Operating	162,186.67	162,186.67	0.00	0.0 %
2220 Key Deposits	300.00	300.00	0.00	0.0 %
2108 HOA Working Capital	59,382.00	58,512.00	870.00	1.5 %
Total Other Current Liability	266,270.58	265,400.58	870.00	0.3 %
Total Liabilities	266,395.58	280,460.36	-14,064.78	-5.0 %
Equity				
3000 Net Income	118,991.38	90,436.06	28,555.32	31.6 %
3001 Retained Earnings	-23,924.97	-23,924.97	0.00	0.0 %
3010 Fund Balance - Operating	122,646.00	122,646.00	0.00	0.0 %
3011 Fund Balance - Reserves	281,408.00	281,408.00	0.00	0.0 %
Total Equity	499,120.41	470,565.09	28,555.32	6.1 %
TOTAL LIABILITIES & EQUITY	**765,515.99**	**751,025.45**	**14,490.54**	**1.9 %**