Balance Sheet Comparison

Property: Second Jefferson Green HOA

Comparison Periods: As of 06/30/25 and As of 05/31/25 (accrual basis)

	Amount as of 6/30/2025	Amount as of 5/31/2025	$ Change	% Change
ASSETS				
Bank				
1069 SJG New Operating	116,919.47	110,331.86	6,587.61	6.0 %
1070 Second Jefferson New Reserve Fund	286,948.46	279,968.46	6,980.00	2.5 %
1001 Second Jefferson Green Reserve Funds (	163,148.91	162,419.05	729.86	0.4 %
Total Bank	567,016.84	552,719.37	14,297.47	2.6 %
Accounts Receivable				
1100 Accounts Receivable	12,142.07	3,104.60	9,037.47	291.1 %
Total Accounts Receivable	12,142.07	3,104.60	9,037.47	291.1 %
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	**788,850.93**	**765,515.99**	**23,334.94**	**3.0 %**
LIABILITIES & EQUITY				
Liabilities				
Accounts Payable				
2000 Accounts Payable	32,433.13	125.00	32,308.13	25,846.5 %
Total Accounts Payable	32,433.13	125.00	32,308.13	25,846.5 %
Other Current Liability				
2101 Demand Letter & Tracking	112.96	112.96	0.00	0.0 %
2110 Prepaid HOA Dues	43,998.43	44,288.95	-290.52	-0.7 %
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	62,862.00	59,382.00	3,480.00	5.9 %
Total Other Current Liability	269,460.06	266,270.58	3,189.48	1.2 %
Total Liabilities	301,893.19	266,395.58	35,497.61	13.3 %
Equity				
3000 Net Income	106,828.71	118,991.38	-12,162.67	-10.2 %
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	486,957.74	499,120.41	-12,162.67	-2.4 %
TOTAL LIABILITIES & EQUITY	**788,850.93**	**765,515.99**	**23,334.94**	**3.0 %**