Balance Sheet Comparison

Property: Second Jefferson Green HOA

Comparison Periods: As of 07/31/25 and As of 06/30/25 (accrual basis)

	Amount as of 7/31/2025	Amount as of 6/30/2025	$ Change	% Change
ASSETS				
Bank				
1069 SJG New Operating	112,078.29	116,919.47	-4,841.18	-4.1 %
1070 Second Jefferson New Reserve Fund	274,699.80	286,952.16	-12,252.36	-4.3 %
1001 Second Jefferson Green Reserve Funds (	163,148.91	163,148.91	0.00	0.0 %
Total Bank	549,927.00	567,020.54	-17,093.54	-3.0 %
Accounts Receivable				
1100 Accounts Receivable	8,953.91	12,142.07	-3,188.16	-26.3 %
Total Accounts Receivable	8,953.91	12,142.07	-3,188.16	-26.3 %
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	**768,572.93**	**788,854.63**	**-20,281.70**	**-2.6 %**
LIABILITIES & EQUITY				
Liabilities				
Accounts Payable				
2000 Accounts Payable	15,431.11	32,433.13	-17,002.02	-52.4 %
Total Accounts Payable	15,431.11	32,433.13	-17,002.02	-52.4 %
Other Current Liability				
2101 Demand Letter & Tracking	112.96	112.96	0.00	0.0 %
2110 Prepaid HOA Dues	43,998.43	43,998.43	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	62,862.00	62,862.00	0.00	0.0 %
Total Other Current Liability	269,460.06	269,460.06	0.00	0.0 %
Total Liabilities	284,891.17	301,893.19	-17,002.02	-5.6 %
Equity				
3000 Net Income	103,552.73	106,832.41	-3,279.68	-3.1 %
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	483,681.76	486,961.44	-3,279.68	-0.7 %
TOTAL LIABILITIES & EQUITY	**768,572.93**	**788,854.63**	**-20,281.70**	**-2.6 %**