Balance Sheet Comparison

Property: Second Jefferson Green HOA

Comparison Periods: As of 08/31/25 and As of 07/31/25 (accrual basis)

	Amount as of 8/31/2025	Amount as of 7/31/2025	$ Change	% Change
ASSETS				
Bank				
1069 SJG New Operating	95,948.62	112,078.29	-16,129.67	-14.4 %
1070 Second Jefferson New Reserve Fund	292,017.79	274,699.80	17,317.99	6.3 %
1001 Second Jefferson Green Reserve Funds (	163,148.91	163,148.91	0.00	0.0 %
Total Bank	551,115.32	549,927.00	1,188.32	0.2 %
Accounts Receivable				
1100 Accounts Receivable	14,399.40	8,953.91	5,445.49	60.8 %
Total Accounts Receivable	14,399.40	8,953.91	5,445.49	60.8 %
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	**775,206.74**	**768,572.93**	**6,633.81**	**0.9 %**
LIABILITIES & EQUITY				
Liabilities				
Accounts Payable				
2000 Accounts Payable	3,540.00	15,431.11	-11,891.11	-77.1 %
Total Accounts Payable	3,540.00	15,431.11	-11,891.11	-77.1 %
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	273,000.06	284,891.17	-11,891.11	-4.2 %
Equity				
3000 Net Income	122,077.65	103,552.73	18,524.92	17.9 %
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	502,206.68	483,681.76	18,524.92	3.8 %
TOTAL LIABILITIES & EQUITY	**775,206.74**	**768,572.93**	**6,633.81**	**0.9 %**