Balance Sheet Comparison

Property: Second Jefferson Green HOA

Comparison Periods: As of 10/31/25 and As of 09/30/25 (accrual basis)

	Amount as of 10/31/2025	Amount as of 9/30/2025	$ Change	% Change
ASSETS				
Bank				
1069 SJG New Operating	88,495.48	113,854.05	-25,358.57	-22.3 %
1070 Second Jefferson New Reserve Fund	326,654.45	292,021.50	34,632.95	11.9 %
1001 Second Jefferson Green Reserve Funds (	164,528.14	164,528.14	0.00	0.0 %
Total Bank	579,678.07	570,403.69	9,274.38	1.6 %
Accounts Receivable				
1100 Accounts Receivable	22,861.03	6,967.44	15,893.59	228.1 %
Total Accounts Receivable	22,861.03	6,967.44	15,893.59	228.1 %
Other Current Asset				
1200 Undeposited Funds	300.00	12,734.00	-12,434.00	-97.6 %
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	222,126.02	-12,434.00	-5.6 %
TOTAL ASSETS	**812,231.12**	**799,497.15**	**12,733.97**	**1.6 %**
LIABILITIES & EQUITY				
Liabilities				
Accounts Payable				
2000 Accounts Payable	864.00	1,535.56	-671.56	-43.7 %
Total Accounts Payable	864.00	1,535.56	-671.56	-43.7 %
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	270,324.06	270,995.62	-671.56	-0.2 %
Equity				
3000 Net Income	161,778.03	148,372.50	13,405.53	9.0 %
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	541,907.06	528,501.53	13,405.53	2.5 %
TOTAL LIABILITIES & EQUITY	**812,231.12**	**799,497.15**	**12,733.97**	**1.6 %**