Balance Sheet Comparison

Property: Second Jefferson Green HOA

Comparison Periods: As of 12/31/25 and As of 11/30/25 (accrual basis)

	Amount as of 12/31/2025	Amount as of 11/30/2025	$ Change	% Change
ASSETS				
Bank				
1069 SJG New Operating	116,293.57	116,094.32	199.25	0.2 %
1070 Second Jefferson New Reserve Fund	361,533.60	343,658.60	17,875.00	5.2 %
1001 Second Jefferson Green Reserve Funds (	165,934.21	164,528.14	1,406.07	0.9 %
Total Bank	643,761.38	624,281.06	19,480.32	3.1 %
Accounts Receivable				
1100 Accounts Receivable	8,766.61	29,258.26	-20,491.65	-70.0 %
Total Accounts Receivable	8,766.61	29,258.26	-20,491.65	-70.0 %
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	**862,220.01**	**863,231.34**	**-1,011.33**	**-0.1 %**
LIABILITIES & EQUITY				
Liabilities				
Accounts Payable				
2000 Accounts Payable	562.60	6,395.96	-5,833.36	-91.2 %
Total Accounts Payable	562.60	6,395.96	-5,833.36	-91.2 %
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	64,602.00	62,862.00	1,740.00	2.8 %
Total Other Current Liability	271,200.06	269,460.06	1,740.00	0.6 %
Total Liabilities	271,762.66	275,856.02	-4,093.36	-1.5 %
Equity				
3000 Net Income	210,328.32	207,246.29	3,082.03	1.5 %
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	590,457.35	587,375.32	3,082.03	0.5 %
TOTAL LIABILITIES & EQUITY	**862,220.01**	**863,231.34**	**-1,011.33**	**-0.1 %**