Balance Sheet Comparison

Property: Second Jefferson Green HOA

Comparison Periods: As of 02/28/26 and As of 01/31/26 (accrual basis)

	Amount as of 2/28/2026	Amount as of 1/31/2026	$ Change	% Change
ASSETS				
Bank				
1069 SJG New Operating	172,317.52	130,811.13	41,506.39	31.7 %
1070 Second Jefferson New Reserve Fund	402,153.39	380,538.53	21,614.86	5.7 %
1001 Second Jefferson Green Reserve Funds (	165,934.21	165,934.21	0.00	0.0 %
Total Bank	740,405.12	677,283.87	63,121.25	9.3 %
Accounts Receivable				
1100 Accounts Receivable	-505.90	13,602.02	-14,107.92	-103.7 %
Total Accounts Receivable	-505.90	13,602.02	-14,107.92	-103.7 %
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	**949,591.24**	**900,577.91**	**49,013.33**	**5.4 %**
LIABILITIES & EQUITY				
Liabilities				
Accounts Payable				
2000 Accounts Payable	776.60	6,412.05	-5,635.45	-87.9 %
Total Accounts Payable	776.60	6,412.05	-5,635.45	-87.9 %
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	67,212.00	64,602.00	2,610.00	4.0 %
Total Other Current Liability	273,810.06	271,200.06	2,610.00	1.0 %
Total Liabilities	274,586.66	277,612.11	-3,025.45	-1.1 %
Equity				
3000 Net Income	84,547.72	32,508.94	52,038.78	160.1 %
3001 Retained Earnings	186,402.86	186,402.86	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	675,004.58	622,965.80	52,038.78	8.4 %
TOTAL LIABILITIES & EQUITY	**949,591.24**	**900,577.91**	**49,013.33**	**5.4 %**