Balance Sheet Comparison

Property: Second Jefferson Green HOA

Comparison Periods: As of 05/31/26 and As of 04/30/26 (accrual basis)

	Amount as of 5/31/2026	Amount as of 4/30/2026	$ Change	% Change
ASSETS				
Bank				
1069 SJG New Operating	171,935.16	142,583.56	29,351.60	20.6 %
1070 Second Jefferson New Reserve Fund	519,651.53	498,774.75	20,876.78	4.2 %
1001 Second Jefferson Green Reserve Funds (	167,935.21	167,291.05	644.16	0.4 %
Total Bank	859,521.90	808,649.36	50,872.54	6.3 %
Accounts Receivable				
1100 Accounts Receivable	5,942.10	5,058.39	883.71	17.5 %
Total Accounts Receivable	5,942.10	5,058.39	883.71	17.5 %
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	**1,075,156.02**	**1,023,399.77**	**51,756.25**	**5.1 %**
LIABILITIES & EQUITY				
Liabilities				
Accounts Payable				
2000 Accounts Payable	7,927.49	125.00	7,802.49	6,242.0 %
Total Accounts Payable	7,927.49	125.00	7,802.49	6,242.0 %
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	70,692.00	69,822.00	870.00	1.2 %
Total Other Current Liability	277,290.06	276,420.06	870.00	0.3 %
Total Liabilities	285,217.55	276,545.06	8,672.49	3.1 %
Equity				
3000 Net Income	199,131.61	156,047.85	43,083.76	27.6 %
3001 Retained Earnings	186,752.86	186,752.86	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	789,938.47	746,854.71	43,083.76	5.8 %
TOTAL LIABILITIES & EQUITY	**1,075,156.02**	**1,023,399.77**	**51,756.25**	**5.1 %**