# Balance Sheet Comparison

Property: Second Jefferson Green HOA

*Comparison Periods: As of 06/30/26 and As of 05/31/26 (accrual basis)*

| | Amount as of 6/30/2026 | Amount as of 5/31/2026 | $ Change | % Change |
|---|---|---|---|---|
| **ASSETS** | | | | |
| Bank | | | | |
| 1069 SJG New Operating | 144,867.60 | 171,935.16 | -27,067.56 | -15.7 % |
| 1070 Second Jefferson New Reserve Fund | 539,660.40 | 519,651.53 | 20,008.87 | 3.9 % |
| 1001 Second Jefferson Green Reserve Funds ( | 167,935.21 | 167,935.21 | 0.00 | 0.0 % |
| Total Bank | 852,463.21 | 859,521.90 | -7,058.69 | -0.8 % |
| Accounts Receivable | | | | |
| 1100 Accounts Receivable | 7,757.56 | 7,577.10 | 180.46 | 2.4 % |
| Total Accounts Receivable | 7,757.56 | 7,577.10 | 180.46 | 2.4 % |
| 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** | **1,069,912.79** | **1,076,791.02** | **-6,878.23** | **-0.6 %** |
| **LIABILITIES & EQUITY** | | | | |
| **Liabilities** | | | | |
| Accounts Payable | | | | |
| 2000 Accounts Payable | 642.15 | 7,927.49 | -7,285.34 | -91.9 % |
| Total Accounts Payable | 642.15 | 7,927.49 | -7,285.34 | -91.9 % |
| 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 | 70,692.00 | 70,692.00 | 0.00 | 0.0 % |
| Total Other Current Liability | 277,290.06 | 277,290.06 | 0.00 | 0.0 % |
| **Total Liabilities** | 277,932.21 | 285,217.55 | -7,285.34 | -2.6 % |
| **Equity** | | | | |
| 3000 Net Income | 199,538.72 | 199,131.61 | 407.11 | 0.2 % |
| 3001 Retained Earnings | 188,387.86 | 188,387.86 | 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** | 791,980.58 | 791,573.47 | 407.11 | 0.1 % |
| **TOTAL LIABILITIES & EQUITY** | **1,069,912.79** | **1,076,791.02** | **-6,878.23** | **-0.6 %** |