

# Balance Sheet Comparison

Property: Second Jefferson Green HOA

Comparison Periods: As of 09/30/21 and As of 08/31/21 (accrual basis)

|  | Amount as of<br>9/30/2021 | Amount as of<br>8/31/2021 | \$ Change        | % Change       |
|--|---------------------------|---------------------------|------------------|----------------|
| <b>ASSETS</b>                          |                           |                           |                  |                |
| Bank                                   |                           |                           |                  |                |
| 1069 SJG New Operating                 | 44,256.81                 | 84,917.47                 | -40,660.66       | -47.9 %        |
| 1070 Second Jefferson New Reserve Fund | 441,169.16                | 409,305.65                | 31,863.51        | 7.8 %          |
| Total Bank                             | 485,425.97                | 494,223.12                | -8,797.15        | -1.8 %         |
| Accounts Receivable                    |                           |                           |                  |                |
| 1100 Accounts Receivable               | -5,100.80                 | -14,106.52                | 9,005.72         | 63.8 %         |
| Total Accounts Receivable              | -5,100.80                 | -14,106.52                | 9,005.72         | 63.8 %         |
| Other Current Asset                    |                           |                           |                  |                |
| 1200 Undeposited Funds                 | 200.00                    | 200.00                    | 0.00             | 0.0 %          |
| 1300 Allowance for Doubtful Accounts   | 0.11                      | 0.11                      | 0.00             | 0.0 %          |
| 1335 Prepaid Insurance                 | -16,376.76                | -16,376.76                | 0.00             | 0.0 %          |
| 1345 Due from Reserve                  | -2,923.33                 | -2,923.33                 | 0.00             | 0.0 %          |
| Total Other Current Asset              | -19,099.98                | -19,099.98                | 0.00             | 0.0 %          |
| <b>TOTAL ASSETS</b>                    | <b>461,225.19</b>         | <b>461,016.62</b>         | <b>208.57</b>    | <b>0.0 %</b>   |
| <b>LIABILITIES &amp; EQUITY</b>        |                           |                           |                  |                |
| <b>Liabilities</b>                     |                           |                           |                  |                |
| Accounts Payable                       |                           |                           |                  |                |
| 2000 Accounts Payable                  | 4,525.00                  | 14,504.76                 | -9,979.76        | -68.8 %        |
| Total Accounts Payable                 | 4,525.00                  | 14,504.76                 | -9,979.76        | -68.8 %        |
| Other Current Liability                |                           |                           |                  |                |
| 2101 Demand Letter & Tracking          | 112.96                    | 112.96                    | 0.00             | 0.0 %          |
| 2110 Prepaid HOA Dues                  | 12,519.45                 | 12,829.45                 | -310.00          | -2.4 %         |
| 2210 Due to Operating                  | -2,923.33                 | -2,923.33                 | 0.00             | 0.0 %          |
| 2220 Key Deposits                      | 300.00                    | 300.00                    | 0.00             | 0.0 %          |
| 2108 HOA Working Capital               | 24,352.00                 | 23,112.00                 | 1,240.00         | 5.4 %          |
| Total Other Current Liability          | 34,361.08                 | 33,431.08                 | 930.00           | 2.8 %          |
| <b>Total Liabilities</b>               | <b>38,886.08</b>          | <b>47,935.84</b>          | <b>-9,049.76</b> | <b>-18.9 %</b> |
| <b>Equity</b>                          |                           |                           |                  |                |
| 3000 Net Income                        | 126,024.23                | 116,765.90                | 9,258.33         | 7.9 %          |
| 3001 Retained Earnings                 | 212,083.88                | 212,083.88                | 0.00             | 0.0 %          |
| 3010 Fund Balance - Operating          | 4,805.00                  | 4,805.00                  | 0.00             | 0.0 %          |
| 3011 Fund Balance - Reserves           | 79,426.00                 | 79,426.00                 | 0.00             | 0.0 %          |
| <b>Total Equity</b>                    | <b>422,339.11</b>         | <b>413,080.78</b>         | <b>9,258.33</b>  | <b>2.2 %</b>   |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>  | <b>461,225.19</b>         | <b>461,016.62</b>         | <b>208.57</b>    | <b>0.0 %</b>   |