

# Balance Sheet Comparison

Property: Second Jefferson Green HOA

Comparison Periods: As of 10/31/21 and As of 09/30/21 (accrual basis)

|  | Amount as of<br>10/31/2021 | Amount as of<br>9/30/2021 | \$ Change         | % Change      |
|--|----------------------------|---------------------------|-------------------|---------------|
| <b>ASSETS</b>                          |                            |                           |                   |               |
| Bank                                   |                            |                           |                   |               |
| 1069 SJG New Operating                 | 34,187.32                  | 44,256.81                 | -10,069.49        | -22.8 %       |
| 1070 Second Jefferson New Reserve Fund | 441,172.91                 | 441,169.16                | 3.75              | 0.0 %         |
| Total Bank                             | 475,360.23                 | 485,425.97                | -10,065.74        | -2.1 %        |
| Accounts Receivable                    |                            |                           |                   |               |
| 1100 Accounts Receivable               | -7,177.20                  | -5,100.80                 | -2,076.40         | -40.7 %       |
| Total Accounts Receivable              | -7,177.20                  | -5,100.80                 | -2,076.40         | -40.7 %       |
| 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>449,083.05</b>          | <b>461,225.19</b>         | <b>-12,142.14</b> | <b>-2.6 %</b> |
| <b>LIABILITIES &amp; EQUITY</b>        |                            |                           |                   |               |
| <b>Liabilities</b>                     |                            |                           |                   |               |
| Accounts Payable                       |                            |                           |                   |               |
| 2000 Accounts Payable                  | 7,030.00                   | 4,459.42                  | 2,570.58          | 57.6 %        |
| Total Accounts Payable                 | 7,030.00                   | 4,459.42                  | 2,570.58          | 57.6 %        |
| Other Current Liability                |                            |                           |                   |               |
| 2101 Demand Letter & Tracking          | 112.96                     | 112.96                    | 0.00              | 0.0 %         |
| 2110 Prepaid HOA Dues                  | 12,519.45                  | 12,519.45                 | 0.00              | 0.0 %         |
| 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               | 24,972.00                  | 24,352.00                 | 620.00            | 2.5 %         |
| Total Other Current Liability          | 34,981.08                  | 34,361.08                 | 620.00            | 1.8 %         |
| <b>Total Liabilities</b>               | <b>42,011.08</b>           | <b>38,820.50</b>          | <b>3,190.58</b>   | <b>8.2 %</b>  |
| <b>Equity</b>                          |                            |                           |                   |               |
| 3000 Net Income                        | 110,757.09                 | 126,089.81                | -15,332.72        | -12.2 %       |
| 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>407,071.97</b>          | <b>422,404.69</b>         | <b>-15,332.72</b> | <b>-3.6 %</b> |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>  | <b>449,083.05</b>          | <b>461,225.19</b>         | <b>-12,142.14</b> | <b>-2.6 %</b> |