

Balance Sheet Comparison

Property: Second Jefferson Green HOA

Comparison Periods: As of 03/31/22 and As of 02/28/22 (accrual basis)

| | Amount as of 3/31/2022 | Amount as of 2/28/2022 | \$ Change | % Change |
|----------------------------------------|---------------------------|---------------------------|------------------|---------------|
| ASSETS | | | | |
| Bank | | | | |
| 1069 SJG New Operating | 72,443.22 | 59,363.97 | 13,079.25 | 22.0 % |
| 1070 Second Jefferson New Reserve Fund | 475,992.01 | 475,987.97 | 4.04 | 0.0 % |
| Total Bank | 548,435.23 | 535,351.94 | 13,083.29 | 2.4 % |
| Accounts Receivable | | | | |
| 1100 Accounts Receivable | -8,651.11 | -8,536.28 | -114.83 | -1.3 % |
| Total Accounts Receivable | -8,651.11 | -8,536.28 | -114.83 | -1.3 % |
| 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 % |
| TOTAL ASSETS | 520,684.14 | 507,715.68 | 12,968.46 | 2.6 % |
| LIABILITIES & EQUITY | | | | |
| Liabilities | | | | |
| Accounts Payable | | | | |
| 2000 Accounts Payable | 150.00 | 2,456.22 | -2,306.22 | -93.9 % |
| Total Accounts Payable | 150.00 | 2,456.22 | -2,306.22 | -93.9 % |
| 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 | 28,772.00 | 28,772.00 | 0.00 | 0.0 % |
| Total Other Current Liability | 38,781.08 | 38,781.08 | 0.00 | 0.0 % |
| Total Liabilities | 38,931.08 | 41,237.30 | -2,306.22 | -5.6 % |
| Equity | | | | |
| 3000 Net Income | 43,157.39 | 27,882.71 | 15,274.68 | 54.8 % |
| 3001 Retained Earnings | 354,364.67 | 354,364.67 | 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 % |
| Total Equity | 481,753.06 | 466,478.38 | 15,274.68 | 3.3 % |
| TOTAL LIABILITIES & EQUITY | 520,684.14 | 507,715.68 | 12,968.46 | 2.6 % |