

Balance Sheet Comparison

Property: Second Jefferson Green HOA

Comparison Periods: As of 04/30/22 and As of 03/31/22 (accrual basis)

| | Amount as of 4/30/2022 | Amount as of 3/31/2022 | \$ Change | % Change |
|--|---------------------------|---------------------------|------------------|--------------|
| ASSETS | | | | |
| Bank | | | | |
| 1069 SJG New Operating | 76,264.51 | 72,443.22 | 3,821.29 | 5.3 % |
| 1070 Second Jefferson New Reserve Fund | 493,996.15 | 475,992.01 | 18,004.14 | 3.8 % |
| Total Bank | 570,260.66 | 548,435.23 | 21,825.43 | 4.0 % |
| Accounts Receivable | | | | |
| 1100 Accounts Receivable | -5,025.15 | -8,651.11 | 3,625.96 | 41.9 % |
| Total Accounts Receivable | -5,025.15 | -8,651.11 | 3,625.96 | 41.9 % |
| 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 | 546,135.53 | 520,684.14 | 25,451.39 | 4.9 % |
| LIABILITIES & EQUITY | | | | |
| Liabilities | | | | |
| Accounts Payable | | | | |
| 2000 Accounts Payable | 162.50 | 150.00 | 12.50 | 8.3 % |
| Total Accounts Payable | 162.50 | 150.00 | 12.50 | 8.3 % |
| 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 | 38,943.58 | 38,931.08 | 12.50 | 0.0 % |
| Equity | | | | |
| 3000 Net Income | 68,596.28 | 43,157.39 | 25,438.89 | 58.9 % |
| 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 | 507,191.95 | 481,753.06 | 25,438.89 | 5.3 % |
| TOTAL LIABILITIES & EQUITY | 546,135.53 | 520,684.14 | 25,451.39 | 4.9 % |