

# CELA

## BALANCE SHEET COMPARISON

As of September 30, 2019

|   | TOTAL               |                         |
|---|---------------------|-------------------------|
|   | AS OF SEP 30, 2019  | AS OF SEP 30, 2018 (PY) |
| <b>ASSETS</b>                                 |                     |                         |
| Current Assets                                |                     |                         |
| Bank Accounts                                 |                     |                         |
| 100.000 Bank Accounts                         |                     |                         |
| 100.001 Paragon Checking                      | 131,020.28          |                         |
| 100.002 Checking                              | 252,976.78          | 93,244.01               |
| 100.003 Legacy Texas Bank                     | 229,888.04          | 349,801.78              |
| 100.004 Money Market                          | 0.00                | 0.00                    |
| <b>Total 100.000 Bank Accounts</b>            | <b>613,885.10</b>   | <b>443,045.79</b>       |
| 1072 Bill.com Money Out Clearing              | 7,520.69            | 0.00                    |
| <b>Total Bank Accounts</b>                    | <b>\$621,405.79</b> | <b>\$443,045.79</b>     |
| Accounts Receivable                           |                     |                         |
| 150.000 Accounts Receivable (A/R)             | 87,475.00           | 98,333.60               |
| <b>Total Accounts Receivable</b>              | <b>\$87,475.00</b>  | <b>\$98,333.60</b>      |
| Other Current Assets                          |                     |                         |
| 155.001 Accounts Receivable Landscape Journal | 0.00                | 0.00                    |
| 165.000 Prepaid Expenses                      | 1,587.16            | 0.00                    |
| 167.000 Undeposited Funds                     | 0.00                | 1,585.00                |
| Credit Card Receivables (deleted-1)           | 0.00                | -970.95                 |
| <b>Total Other Current Assets</b>             | <b>\$1,587.16</b>   | <b>\$614.05</b>         |
| <b>Total Current Assets</b>                   | <b>\$710,467.95</b> | <b>\$541,993.44</b>     |
| Other Assets                                  |                     |                         |
| 175.000 Miscellaneous Receivable              | 0.00                | 0.00                    |
| <b>Total Other Assets</b>                     | <b>\$0.00</b>       | <b>\$0.00</b>           |
| <b>TOTAL ASSETS</b>                           | <b>\$710,467.95</b> | <b>\$541,993.44</b>     |
| <b>LIABILITIES AND EQUITY</b>                 |                     |                         |
| Liabilities                                   |                     |                         |
| Current Liabilities                           |                     |                         |
| Accounts Payable                              |                     |                         |
| 200.000 Accounts Payable                      | 6,051.99            | 11,156.36               |
| <b>Total Accounts Payable</b>                 | <b>\$6,051.99</b>   | <b>\$11,156.36</b>      |
| Other Current Liabilities                     |                     |                         |
| 201.000 Accrued Expenses                      | 0.00                | 3,083.46                |
| 300.000 Deferred Revenue                      |                     |                         |
| 301.000 Deferred Membership Dues              | 205,500.00          | 0.00                    |
| <b>Total 300.000 Deferred Revenue</b>         | <b>205,500.00</b>   | <b>0.00</b>             |
| <b>Total Other Current Liabilities</b>        | <b>\$205,500.00</b> | <b>\$3,083.46</b>       |
| <b>Total Current Liabilities</b>              | <b>\$211,551.99</b> | <b>\$14,239.82</b>      |
| <b>Total Liabilities</b>                      | <b>\$211,551.99</b> | <b>\$14,239.82</b>      |
| Equity  |                     |                         |

|                                     | TOTAL               |                         |
|-------------------------------------|---------------------|-------------------------|
|                                     | AS OF SEP 30, 2019  | AS OF SEP 30, 2018 (PY) |
| 390.000 Retained Earnings           | 555,570.60          | 490,917.57              |
| Opening Balance Equity              | 0.00                | 0.00                    |
| Net Income                          | -56,654.64          | 36,836.05               |
| <b>Total Equity</b>                 | <b>\$498,915.96</b> | <b>\$527,753.62</b>     |
| <b>TOTAL LIABILITIES AND EQUITY</b> | <b>\$710,467.95</b> | <b>\$541,993.44</b>     |