

11:04 AM

09/15/23

Cash Basis

## The Gardens at Heritage Green CAI

## Trial Balance

As of August 31, 2023

	Aug 31, 23	
	Debit	Credit
First Citizens Checking	11,819.23	
First Citizens MMA	125,011.12	
Gardens Management LLC	0.00	
1st Tenn Checking	0.00	
MMA - New	0.00	
New Operating Account	0.00	
Reserve Held by Management Comp	0.00	
Accounts Receivable PrePd Fees		35,168.60
Legal Fees Billed to Members	0.00	
1st TN 12mth CD	0.00	
SunTrust Bank 12mth CD	0.00	
Undeposited Funds	0.00	
Accounts Payable	0.00	
Other Current Liability	0.00	
Opening Bal Equity		111,926.15
Retained Earnings	28,900.07	
Late Fee Income		228.00
Member Monthly Assessment		196,159.00
Setup Fees		1,625.00
Bank Service Charges	3,787.14	
Computer and Internet Expenses	803.40	
Filing Fees	20.00	
Garbage Service	12,672.00	
Insurance Expense	37,816.03	
Irrigation	9,986.00	
Landscaping and Groundskeeping	15,222.50	
Landscaping and Groundskeeping:Tree & Bushes	39,375.75	
Landscaping and Groundskeeping:Tru Green	3,150.00	
Misc Expenses	0.00	
Office Expense	525.30	
Pest Control:Other	5,778.00	
Pest Control:Termite	5,805.00	
Postage and Delivery	167.87	
Professional Fees:Accounting Expense	2,686.16	
Professional Fees:Federal Taxes	416.65	
Professional Fees:Legal Fees	499.00	
Property Management Fees	11,100.00	
Rent Expense	118.00	
Repairs and Maintenance	10,429.87	
Security Cameras	3,445.88	
Utilities:Electric	1,462.34	
Utilities:Water:Other	742.80	
Utilities:Water:Private Fire Protection	10,045.19	
Fines Assessed		190.00
Interest Income		167.55
Reserve Expenses	3,679.00	
<b>TOTAL</b>	<b>345,464.30</b>	<b>345,464.30</b>