

The Gardens at Heritage Green CAI

10:43 AM

Trial Balance

10/10/23

As of September 30, 2023

Cash Basis

	Sep 30, 23	
	Debit	Credit
First Citizens Checking	7,179.61	
First Citizens MMA	115,036.46	
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		32,498.60
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	1,584.00	
Other Current Liability	0.00	
Opening Bal Equity		111,926.15
Retained Earnings	28,900.07	
Late Fee Income		247.00
Member Monthly Assessment		220,669.00
Setup Fees		1,825.00
Bank Service Charges	4,206.53	
Computer and Internet Expenses	892.87	
Filing Fees	20.00	
Garbage Service	14,256.00	
Insurance Expense	49,697.18	
Irrigation	9,986.00	
Landscaping and Groundskeeping	22,736.25	
Landscaping and Groundskeeping:Tree & Bushes	39,375.75	
Landscaping and Groundskeeping:Tru Green	6,250.00	
Misc Expenses	0.00	
Office Expense	525.30	
Pest Control:Other	6,628.00	
Pest Control:Termite	6,450.00	
Postage and Delivery	260.17	
Professional Fees:Accounting Expense	2,686.16	
Professional Fees:Federal Taxes	416.65	
Professional Fees:Legal Fees	499.00	
Property Management Fees	12,600.00	
Rent Expense	118.00	
Repairs and Maintenance	15,922.66	
Security Cameras	3,445.88	
Utilities:Electric	1,634.58	
Utilities:Water:Other	742.80	
Utilities:Water:Private Fire Protection	11,819.72	
Fines Assessed		190.00
Interest Income		192.89
Reserve Expenses	3,679.00	
TOTAL	367,548.64	367,548.64