

Trial Balance

01/12/24

As of December 31, 2023

Cash Basis

	Dec 31, 23	
	Debit	Credit
First Citizens Checking	7,620.72	
First Citizens MMA	94,965.16	
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		24,840.60
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		379.18
Member Monthly Assessment		293,666.72
Setup Fees		2,025.00
Bank Service Charges	5,394.12	
Computer and Internet Expenses	1,161.28	
Filing Fees	20.00	
Garbage Service	19,008.00	
Insurance Expense	68,833.24	
Irrigation	11,872.00	
Landscaping and Groundskeeping:Tree & Bushes	83,728.25	
Landscaping and Groundskeeping:Tru Green	7,750.00	
Misc Expenses	0.00	
Office Expense	523.22	
Office Supplies	525.30	
Pest Control:Other	9,178.00	
Pest Control:Termite	8,385.00	
Postage and Delivery	271.87	
Professional Fees:Accounting Expense	2,686.16	
Professional Fees:Federal Taxes	416.65	
Professional Fees:Legal Fees	499.00	
Property Management Fees	17,100.00	
Rent Expense	118.00	
Repairs and Maintenance	27,508.05	
Security Cameras	3,445.88	
Utilities:Electric	2,194.00	
Utilities:Water:Other	2,174.44	
Utilities:Water:Private Fire Protection	20,018.52	
Fines Assessed		190.00
Interest Income		248.28
Reserve Expenses	8,979.00	
TOTAL	433,275.93	433,275.93