

10:26 AM
04/17/23
Cash Basis

The Gardens at Heritage Green CAI
Trial Balance
As of March 31, 2023

	Mar 31, 23	
	Debit	Credit
First Citizens Checking	19,635.52	
First Citizens MMA	108,225.49	
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		33,844.60
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		76.00
Member Monthly Assessment		73,476.00
Setup Fees		625.00
Bank Service Charges	1,267.77	
Computer and Internet Expenses	312.00	
Filing Fees	20.00	
Garbage Service	4,752.00	
Insurance Expense	16,206.87	
Irrigation	1,240.50	
Landscaping and Groundskeeping:Tree & Bushes	19,309.50	
Landscaping and Groundskeeping:Tru Green	3,150.00	
Office Expense	525.30	
Pest Control:Other	1,076.00	
Pest Control:Termite	1,290.00	
Postage and Delivery	131.20	
Professional Fees:Accounting Expense	2,686.16	
Professional Fees:Federal Taxes	416.65	
Professional Fees:Legal Fees	419.00	
Property Management Fees	3,600.00	
Rent Expense	118.00	
Repairs and Maintenance	2,571.29	
Utilities:Electric	577.82	
Utilities:Water:Other	742.80	
Utilities:Water:Private Fire Protection	1,749.73	
Interest Income		45.92
Reserve Expenses	1,070.00	
TOTAL	219,993.67	219,993.67