

# The Seasons at Tiara Rado Homeowners' Association

## Balance Sheet

As of December 31, 2022

Accrual Basis

Dec 31, 22

### ASSETS

#### Current Assets

##### Checking/Savings

##### 10000 - Alpine Bank Accounts

10100 - Operating MM 6,292.42

10200 -Checking 3,264.73

10300 - Capital Reserve 30,167.77

Total 10000 - Alpine Bank Accounts 39,724.92

Total Checking/Savings 39,724.92

##### Accounts Receivable

11000 Accounts Receivable 0.61

Total Accounts Receivable 0.61

Total Current Assets 39,725.53

**TOTAL ASSETS** **39,725.53**

### LIABILITIES & EQUITY

#### Liabilities

##### Current Liabilities

##### Accounts Payable

20000 Accounts Payable 3,835.76

Total Accounts Payable 3,835.76

Total Current Liabilities 3,835.76

Total Liabilities 3,835.76

#### Equity

##### 30000 - Bd Desig for Fut. Reprs

30010 Pump Replace (SS) Reserve 3,000.00

30020 Pump Replace (LS) Reserve 3,000.00

30030 Pump Replace (7) Reserve 1,000.00

30040 Infrastructure Reserve 7,285.93 Note #1

30060 Pond Dredging Reserve 2,000.00

30070 Landscape Improv Reserve 5,491.74

30080 Fence Rep & Paint Reserve 4,800.00

30090 Pump House Reserve 3,590.10

Total 30000 - Bd Desig for Fut. Reprs 30,167.77

33000 - Member's Equity 16,436.91

Net Income -10,714.91

Total Equity 35,889.77

**TOTAL LIABILITIES & EQUITY** **39,725.53**

Note #1: A difference of \$12.22 between this figure and the one on the P & L is due to CPA suggestion to move earned interest to that category.