

Haile Village Center Owners Association, Inc.				
AJES				
cy 2023				
AJE #	ACCOUNT DESCRIPTION	acct	DR	CR
1	Assessment Income Residential / Vacant	4010	49,620.00	
	Assessment Income - Townhomes	4018	60,709.00	
	Reserves - General	8005		49,620.00
	Reserves - Pooled - HTH	8020		41,714.00
	Reserves - Painting	8320		18,995.00
	(To reclassify for reporting purposes - do not post)			
2	Loan Equity Adjustment	3540	51,342.42	
	Legal Fees - prior year AP	6040		3,188.00
	Prior Year Expense Recovery - prior year AP, activity fees	4400		5,193.29
	Accumulated Depreciation	1630		4,304.00
	Fund Balance - HTH	3900		22,835.07
	Fund Balance - HVC	3900		14,863.91
	Postal Center Loan Expense	2070		958.15
	(post prior year adjustments and agree fund balance to prior year)			
3	Management Fees - HTH	6160	642.75	
	Management Fees - HVC	6160	6,857.25	
	Waste Removal	7870	8,999.29	
	Prepaid Expense	1510		16,499.29
	(reverse prior year prepaid expenses \$16,499.29)			
4	Miscellaneous Income	4390	2,262.50	
	Rental Income Receivable	1102		2,262.50
	(reverse prior year rental income receivable)			
5	Depreciation expense	6250	4,304.00	
	Accumulated Depreciation	1630		4,304.00
	(To record annual depreciation exp)			
6	Accrued Expense	2030	4,135.00	
	Reserves - General - HVC	3005		4,135.00
	(remove Dec. reserve funding from accrued expense)			
7	Reserves - Pooled - HTH	3020	11,080.40	
	Reserves - Painting - HTH	3320		11,080.40
	(record funding per budget in painting component)			
8	Insurance Expense - HVC	6110	4,490.33	
	Insurance Payable	2080		4,490.33
	(adjust insurance payable to agree to payment history for insurance finance agreement)			
9	Prior Year Expense Recovery	4400	16,008.71	
	Prior Period Adjustment * new equity account	3999		16,008.71
	(reclass clients entries for prior year expenses to prior period adjustment - do not post)			
10	Reserves Expense - General - HVC		30,826.00	
	Reserves Income - Interest Income - HVC			5,565.00
	Reserves Income - Income - HVC			25,261.00
	Reserves Expense - General - HVT		2,622.00	
	Reserves Income - Interest Income - HVT			2,622.00
	(recognize reserve income and expense - do not post)			

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AJE #	ACCOUNT DESCRIPTION	acct	DR	CR
11	Landscaping	6510	50,768.56	
	Tree Trimming	6550	5,415.00	
	Irrigation	6610	9,042.98	
	Refuse Collection	7870	15,280.83	
	Accrued Expense	2030		80,507.37
	(adjust AP per evaluation)			
12	Prior Period Adjustment	3999	6,024.27	
	Pool/Gym Assessment	1101		6,024.27
	(write off stale AR balance)			
13	Credit Card Receivable	1104	8,805.80	
	Postal Center R&M	6850		371.75
	Tools	6775		1,234.70
	Activity	6230		249.00
	Marketing	6360		1,038.50
	Lighting	6680		1,383.49
	General R&M	6790		56.02
	Golf Cart Maintenance	6785		321.73
	Maintenance Staff	6750		2,098.84
	Capital Expense	6783		2,051.77
	(reverse \$8,805.80 pmt from expense, record receivable related to pmt on CC #2211)			
14	Reserves - pooled HTH	3020	18,528.00	
	Reserves - roof HTH	3320		18,528.00
	(record transfer between components for 2021 loan)			
15	HVC Truist Operating	1002	11,202.74	
	Legal Fees	6040		624.30
	Miscellaneous	6390		1,485.58
	Maintenance Staff	6750		410.52
	Tools	6775		835.54
	Golf Cart Maint	6785		1,021.25
	Irrigation	6610		1,425.55
	Perimeter Fence	6695		5,400.00
	(reverse duplicated checks from 7/21/2023)			
16	Farmers Market Income Receivable	1103	3,000.00	
	Farmers Market Income	4030		3,000.00
	HVC Landscape Maintenance	6510	5,537.33	
	Capital Exp: Tree / Infrastructure	6783	8,005.00	
	General Repairs & Maintenance	6790	350.00	
	Accrued Expense	2030		13,892.33
	HVC Truist Operating	1002	3,053.41	
	Accounting Fees	6020		2,850.00
	Bad Debt Expense	6240		203.41
	(additional adjustment to 2023 balances amounts posted in 2024 prior year expense balance sheet account activity)			
17	HVC Truist Operating	1002	2,785.13	
	Postal Center Property Taxes	6830		507.42
	Marketing	6360		71.33
	Legal Fees	6040		2,206.38
	(additional adjustment to 2023 balances for amounts posted in 2024 prior year expense income statement account activity)			

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18	Prepaid Expense	1510	7,500.00	
	Management Fees - HTH	6160		642.75
	Management Fees - HVC	6160		6,857.25
	(increase prepaid expense balance for management fees, prepaid Jan & Feb 2024)			
19	Due from Operating	1315	115,032.00	
	Due to Reserves	2055		115,032.00
	Due from Reserves (HTH)	1316	5,190.00	
	Due to Operating (HTH)	2056		5,190.00
	(record year end net due to/from balance. HVC operating owes \$115,032 to reserve fund, HTH operating is owed \$5,190 from reserve fund = net \$109,842 owed to reserve fund - do not post)			
20	Insurance Expense	6110	12,754.04	
	Prepaid Insurance	1410		12,754.04
	(adjust prepaid insurance per analysis of underlying policy)			
21	Misc. Expense	6390	2,831.59	
	Postal Center Loan	2070		1,256.77
	Postal Center Loan Expense	6260		1,574.82
	(adjust postal center loan principal and interest to agree to balances per confirmation response)			
22	Bad Debt Expense	6240	128.00	
	Assessment Income	4010		128.00
	(present bad debts net of assessment income, ASC 606 - do not post)			
23	Oper - Truist - 9642 - HTH	1005	9,406.00	
	Oper - Truist - 7987 - HVC	1002		9,406.00
	(adjust cash balances for difference between Haile Village Center & Haile Village Townhomes operating balance sheet columns - do not post)			
24	Reserves - General - HVC	3005	63,614.36	
	Capital Exp: Tree / Infrastructure	6783		53,893.11
	Golf Cart Maintenance	6785		9,721.25
	(reclass expenses to reserves per draft revision email)			
25	Reserves - General - HVC	3005	15,027.98	
	Irrigation	6610		9,042.98
	Capital Exp: Tree / Infrastructure	6783		5,985.00
	(reclass AP adjustment amounts from AJE #11 & AJE #16 to the reserve fund per draft revision email)			
26	Reserves - General - HVC	3005	1,800.00	
	Accrued Expense Reserves	2031		1,800.00
	(record additional Reserve AP per draft revision email)			
27	Accrued Expense	2030	15,027.98	
	Accrued Expense Reserves	2031		15,027.98
	(reclass AP amounts to Reserve AP per draft revision email)			

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AJE #	ACCOUNT DESCRIPTION	acct	DR	CR
28	Reserves Expense - General - HVC		80,442.34	
	Reserves Income - Interest Income - HVC			80,442.34
	(recognize additional reserve fund income and expense per draft revision email - do not post)			
29	Due to Reserves - HVCOA	2055	63,614.00	
	Due from Operating - HVCOA	1315		63,614.00
	(adjust due to/from amounts for changes per draft revision email, adjust original amounts posted in AJE 19 - do not post)			
			794,066.99	794,066.99