2888 So Heather Gardens Way Aurora CO 80014

A110 Cash - Key Bank PPP Proceeds A107 Savings-Capital Improvement A1061,183 Accounts & Assessments Receivable Interest Receivable Inventory Prepaid Insurance A142 Prepaid Taxes A143.2 Prepaid Expenses A128.4 Due To/From Seville TOTAL CURRENT ASSETS A106.1 Raymond James - Operating Investments A106.1 Raymond James - Operating Investments A106.1 Raymond James - Cap Reserve Investments A106.2 Raymond James - Cap Reserve Investments A106.3 Raymond James - Cap Reserve Investments A106.4 Raymond James - Cap Reserve Investments A106.5 F&E (Equipment & Furniture) A165 F&E (Equipment & Furniture) A165.1 Accumulated Depreciation FF&E TOTAL BUILDING, LAND & EQUIPMENT TOTAL ASSETS A201 Accounts Payable Trade Accounts Payable - Other Income & Sales Tax Payable A210 Key Bank PPP Loan A211 Prepaid Monthly Assessments A212 Accrued PTO Accrued PTO Accrued Payroll A224.4 Excess Assessments 2019 A214.4 Excess Assessments 2019 A216.5 Deferred Revenue-Comcast Deferred Revenue-Comcast Deferred Revenue-Comcast Deferred Revenue-Comcast Deferred Revenue-Comcast TO,755 Deferred Reve		CURRENT ASSETS	
A107 Savings-Capital Improvement Accounts & Assessments Receivable 16,04* Accounts & Assessments Receivable 16,04* Interest Receivable 17,04* Interest Receivable 16,04* Inventory 212,13* A142 Prepaid Insurance 555,77* A142 Prepaid Expenses 27,005 A143.2 Prepaid Expenses 27,006 A143.2 Prepaid Expenses 27,006 A128.6 Due To/From Seville 15,46\$ A128.6 Due To/From HGMD 574,92\$ TOTAL CURRENT ASSETS 10,406,37* NONCURRENT ASSETS 10,406,37* A106 Raymond James - Operating Investments 241,26\$ A106.1 Raymond James - Cap Reserve Investments 5,225,63* A106.2 Raymond James Premium 1,267,75* TOTAL NONCURRENT ASSETS 5,593,65\$ BUILDING, LAND & EQUIPMENT 5,593,65\$ TOTAL BUILDING, LAND & EQUIPMENT 1,436,23* TOTAL BUILDING, LAND & EQUIPMENT 258,876* TOTAL BUILDING, LAND & EQUIPMENT 258,876* A201 Accounts Payable Trade Accounts Payable - Other 254,500* A210 Key Bank PPP Loan 1,058,700* A211 Prepaid Monthly Assessments 317,027 A206.1 Accrued PTO 244,388 A215.2 Deferred Revenue-Comcast 70,755 Deferred Insclaims 13,68,24 A216 Excess Assessments 2019 270,144 A217.2 Deferred Revenue-Comcast 70,755 Deferred Revenue-Comcast 70,755 Deferred Revenue 21,456* TOTAL CURRENT LIABILITIES 7,535,518			3,254,552
Accounts & Assessments Receivable 181,177 Interest Receivable 16,044 Inventory 2121,213 Prepaid Insurance 555,778 A142 Prepaid Taxes 555,778 A143.2 Prepaid Expenses 27,008 A128.4 Due To/From Seville 15,468 A128.6 Due To/From Seville 15,468 A128.6 Due To/From HGMD 574,928 TOTAL CURRENT ASSETS 10,406,377 NONCURRENT ASSETS 241,267 A106.1 Raymond James - Operating Investments 5,225,633 A106.2 Raymond James - Cap Reserve Investments 5,225,633 A106.2 Raymond James Premium 126,756 TOTAL NONCURRENT ASSETS 5,593,656 BUILDING, LAND & EQUIPMENT 5,593,656 BUILDING, LAND & EQUIPMENT 7,361 TOTAL BUILDING, LAND & EQUIPMENT 7,361 TOTAL BUILDING, LAND & EQUIPMENT 7,361 TOTAL BUILDING, LAND & EQUIPMENT 7,361 Accounts Payable Trade 7,400 Accounts Payable Trade 7,400 Accounts Payable - Other 7,400 Income & Sales Tax Payable 7,400 Accounts Payable - Other 7,400 Accoun	A110	Cash - Key Bank PPP Proceeds	
Interest Receivable Inventory 212,133 A142 Prepaid Insurance 555,773 A143.2 Prepaid Expenses 72,003 A128.4 Due To/From Seville 15,466 A128.6 Due To/From Seville 15,466 A128.6 Due To/From HGMD 574,928 TOTAL CURRENT ASSETS 10,406,373 NONCURRENT ASSETS 241,267 A106.1 Raymond James - Operating Investments 241,267 A106.2 Raymond James - Operating Investments 5,225,633 A106.2 Raymond James - Operating Investments 5,225,633 A106.2 Raymond James Reserve Investments 5,256,633 A106.1 Raymond James - Operating Investments 7,559,3,656 BUILDING, LAND & EQUIPMENT 16,569 A106.1 Accumulated Depreciation FF&E (1,177,361 TOTAL BUILDING, LAND & EQUIPMENT 256,870 TOTAL BUILDING, LAND & EQUIPMENT 256,870 CURRENT LIABILITIES Accounts Payable Trade Accounts Payable - Other 254,507 Income & Sales Tax Payable 284,507 Income & Sales Tax Payable 284,507 A201 Key Bank PPP Loan 1,058,700 A211 Prepaid Monthly Assessments 317,022 A206.1 Accrued PTO 244,383 A201 Accrued PTO 244,383 A214.4 Excess Assessments 2019 222,302 A206.1 Accrued PTO 244,383 A215.2 Deferred Revenue Comcast 70,756 Deferred Revenue 7,953,518 TOTAL CURRENT LIABILITIES 7,535,518	A107	Savings-Capital Improvement	4,061,182
Inventory		Accounts & Assessments Receivable	381,173
A142 Prepaid Insurance		Interest Receivable	16,041
A142 Prepaid Insurance		Inventory	212,132
A142 Prepaid Taxes 5.33° A143.2 Prepaid Expenses 27,003 A128.4 Due To/From Seville 15,468 A128.6 Due To/From Seville 574,925° TOTAL CURRENT ASSETS 10,406,37° A106 Raymond James - Operating Investments 241,26° A106.1 Raymond James - Cap Reserve Investments 5,225,63° A106.2 Raymond James Premium 126,75° TOTAL NONCURRENT ASSETS 5,593,65° BUILDING, LAND & EQUIPMENT 5,593,65° A165 A165.1 Accumulated Depreciation FF&E (1,177,36°) TOTAL BUILDING, LAND & EQUIPMENT 256,87° TOTAL BUILDING, LAND & EQUIPMENT 256,87° TOTAL ASSETS 16,258,90° CURRENT LIABILITIES 17,19° ACCOUNTS Payable Trade 17,19° ACCOUNTS PAYABLE TO Other 17,19° ACCOUNTS PAYABLE TO ACCOUNTS PAYABLE 18,04° ACCOUNTS PAYABLE TO ACCOUNTS 17,19° ACCOUNTS 17,19			
A143.2 Prepaid Expenses 27,008 A128.4 Due To/From Seville 15,468 A128.6 Due To/From Seville 574,928 TOTAL CURRENT ASSETS 10,406,377 NONCURRENT ASSETS 241,267 A106.1 Raymond James - Operating Investments 5,225,632 A106.2 Raymond James - Cap Reserve Investments 5,225,632 A106.2 Raymond James Premium 126,758 TOTAL NONCURRENT ASSETS 5,593,658 BUILDING, LAND & EQUIPMENT 7 FF&E (Equipment & Furniture) 1,436,231 A165.1 Accumulated Depreciation FF&E (1,177,361 TOTAL BUILDING, LAND & EQUIPMENT 258,876 TOTAL BUILDING, LAND & EQUIPMENT 258,876 CURRENT LIABILITIES 16,258,908 A210 Accounts Payable Trade 177,198 A221 Accounts Payable - Other 254,507 Income & Sales Tax Payable 28,044 A210 Key Bank PPP Loan 1,058,709 A211 Prepaid Monthly Assessments 317,027 Accrued Payroll 222,302 A226.1 Accrued PTO 244,388 A265 Six MO Impound Fund 4,734,177 A275 Deferred Revenue-Comcast 70,758 Deferred Ins Claims 136,838 A265 Six MO Impound Fund 4,734,177 A270 Unearned Revenue 21,456 TOTAL CURRENT LIABILITIES 7,535,518 FUND EQUITY 2,031 A280 Operating Fund 21,641 A280 Operating Fund 21,641 A280 Operating Fund 21,641 A280 Operating Fund 208,275 Net/Income (Loss) 566,398 Total Equity 8,723,387	A112		
A128.4 Due To/From Seville 15,466 A128.6 Due To/From Seville 574,928 TOTAL CURRENT ASSETS 10,406,377 NONCURRENT ASSETS 241,267 A106 Raymond James - Operating Investments 5,225,632 A106.1 Raymond James - Cap Reserve Investments 5,225,632 TOTAL NONCURRENT ASSETS 5,593,658 BUILDING, LAND & EQUIPMENT FF&E (Equipment & Furniture) 1,436,231 A165.1 Accumulated Depreciation FF&E (1,177,361 TOTAL BUILDING, LAND & EQUIPMENT 258,870 TOTAL BUILDING, LAND & EQUIPMENT 258,870 TOTAL ASSETS 16,258,908 CURRENT LIABILITIES 17,198 A201 Accounts Payable Trade 177,198 Accounts Payable - Other 254,507 Income & Sales Tax Payable 28,507 A211 Prepaid Monthly Assessments 317,025 A2214 Excess Assessments 2019 222,307 A2214 Excess Assessments 2019 270,145 A2214 Excess Assessments 2019 270,145 A2215.2 Deferred Revenue-Comeast 70,755 Deferred Ins Claims 136,838 A265 Six MO Impound Fund 4,734,177 A270 Unearned Revenue 21,450 TOTAL CURRENT LIABILITIES 7,535,518 FUND EQUITY Capital Improvement Reserve 7,907,066 A2300 Operating Fund 21,641 A280 Closing Entry 208,275 Net/Income (Loss) 586,398 Total Equity 8,723,387			
TOTAL CURRENT ASSETS 10,406,377			
TOTAL CURRENT ASSETS 10,406,377		그렇게 하는 그리면 하는 하는 사람들이 되었다. 이 살아 있는 것이 없는 것이 없다.	
NONCURRENT ASSETS A106	A128.6	Due To/From - HGMD	5/4,928
A106 Raymond James - Operating Investments		TOTAL CURRENT ASSETS	10,406,377
A106.1 Raymond James - Cap Reserve Investments 5.225,635 A106.2 Raymond James Premium 5.225,635 TOTAL NONCURRENT ASSETS 5,593,656 BUILDING, LAND & EQUIPMENT FF&E (Equipment & Furniture) 1,436,23* A165.1 Accumulated Depreciation FF&E (1,177,36*) TOTAL BUILDING, LAND & EQUIPMENT 258,876 TOTAL BUILDING, LAND & EQUIPMENT 258,876 TOTAL ASSETS 16,258,905 CURRENT LIABILITIES A201 Accounts Payable Trade 177,195 Accounts Payable - Other 254,507 Income & Sales Tax Payable 28,044 A210 Key Bank PPP Loan 1,058,706 A211 Prepaid Monthly Assessments 317,027 A211 Prepaid Monthly Assessments 317,027 Accrued PTO 244,383 Accound PTO 244,383 Accound PTO 244,383 Accound PTO 270,144 A215.2 Deferred Revenue-Comcast 70,755 Deferred Ins Claims 136,836 A265 Six MO Impound Fund 4,734,177 A270 Unearned Revenue 21,450 TOTAL CURRENT LIABILITIES 7,535,518 FUND EQUITY A302 Capital Improvement Reserve 7,907,066 A2300 Operating Fund 21,641 A280 Closing Entry 208,275 Net/Income (Loss) 586,395 Total Equity 8,723,387			
A106.1 Raymond James - Cap Reserve Investments 5.225,635 A106.2 Raymond James Premium 5.225,635 TOTAL NONCURRENT ASSETS 5,593,656 BUILDING, LAND & EQUIPMENT FF&E (Equipment & Furniture) 1,436,23* A165.1 Accumulated Depreciation FF&E (1,177,36*) TOTAL BUILDING, LAND & EQUIPMENT 258,876 TOTAL BUILDING, LAND & EQUIPMENT 258,876 TOTAL ASSETS 16,258,905 CURRENT LIABILITIES A201 Accounts Payable Trade 177,195 Accounts Payable - Other 254,507 Income & Sales Tax Payable 28,044 A210 Key Bank PPP Loan 1,058,706 A211 Prepaid Monthly Assessments 317,027 A211 Prepaid Monthly Assessments 317,027 Accrued PTO 244,383 Accound PTO 244,383 Accound PTO 244,383 Accound PTO 270,144 A215.2 Deferred Revenue-Comcast 70,755 Deferred Ins Claims 136,836 A265 Six MO Impound Fund 4,734,177 A270 Unearned Revenue 21,450 TOTAL CURRENT LIABILITIES 7,535,518 FUND EQUITY A302 Capital Improvement Reserve 7,907,066 A2300 Operating Fund 21,641 A280 Closing Entry 208,275 Net/Income (Loss) 586,395 Total Equity 8,723,387	A106	Raymond James - Operating Investments	241,267
## A106.2 Raymond James Premium 126,756 ## TOTAL NONCURRENT ASSETS 5,593,658 ## BUILDING, LAND & EQUIPMENT 1,436,233			5,225,632
BUILDING, LAND & EQUIPMENT 1,436,23°	A106.2		126,759
A165		TOTAL NONCURRENT ASSETS	5,593,658
A165			
A165.1 Accumulated Depreciation FF&E TOTAL BUILDING, LAND & EQUIPMENT TOTAL ASSETS 16,258,908 CURRENT LIABILITIES A201 Accounts Payable Trade		BUILDING, LAND & EQUIPMENT	
A165.1 Accumulated Depreciation FF&E TOTAL BUILDING, LAND & EQUIPMENT TOTAL ASSETS 16,258,908 CURRENT LIABILITIES A201 Accounts Payable Trade	A165	FF&E (Equipment & Furniture)	1,436,231
CURRENT LIABILITIES	A165.1		(1,177,361
CURRENT LIABILITIES Accounts Payable Trade		TOTAL BUILDING, LAND & EQUIPMENT	258,870
A201 Accounts Payable Trade		TOTAL ASSETS	16,258,905
A210 Key Bank PPP Loan 1,058,700 A211 Prepaid Monthly Assessments 317,027 Accrued Payroll 222,302 A206.1 Accrued PTO 244,383 A214.4 Excess Assessments 2019 270,148 A215.2 Deferred Revenue-Comcast 70,758 Deferred Ins Claims 136,838 A265 Six MO Impound Fund 4,734,170 A270 Unearned Revenue 21,450 TOTAL CURRENT LIABILITIES 7,535,518 TOTAL CURRENT & LONG TERM LIABILITIES 7,535,518 FUND EQUITY A302 Capital Improvement Reserve 7,907,068 A300 Operating Fund 21,641 A280 Closing Entry 208,279 Net/Income (Loss) 586,399 Total Equity 8,723,387	A201	Accounts Payable Trade Accounts Payable - Other	177,199 254,507
A211 Prepaid Monthly Assessments			
Accrued Payroll 222,302 A206.1 Accrued PTO 244,383 A214.4 Excess Assessments 2019 270,148 A215.2 Deferred Revenue-Comcast 70,758 Deferred Ins Claims 136,838 A265 Six MO Impound Fund 4,734,170 A270 Unearned Revenue 21,450 TOTAL CURRENT LIABILITIES 7,535,518 FUND EQUITY A302 Capital Improvement Reserve 7,907,068 A300 Operating Fund 21,641 A280 Closing Entry 208,279 Net/Income (Loss) 586,398 Total Equity 8,723,387			
A206.1 Accrued PTO 244,383 A214.4 Excess Assessments 2019 270,145 A215.2 Deferred Revenue-Comcast 70,756 Deferred Ins Claims 136,836 A265 Six MO Impound Fund 4,734,170 A270 Unearned Revenue 21,450 TOTAL CURRENT LIABILITIES 7,535,518 FUND EQUITY A302 Capital Improvement Reserve 7,907,066 A280 Operating Fund 21,644 A280 Closing Entry 208,275 Net/Income (Loss) 586,395 Total Equity 8,723,387	A211	Prepaid Monthly Assessments	
A214.4 Excess Assessments 2019 A215.2 Deferred Revenue-Comcast Deferred Ins Claims A265 Six MO Impound Fund A270 Unearned Revenue TOTAL CURRENT LIABILITIES TOTAL CURRENT & LONG TERM LIABILITIES FUND EQUITY A302 Capital Improvement Reserve Operating Fund Closing Entry Net/Income (Loss) Total Equity 270,145 70,758 136,838 77,535,518 7,535,518 7,535,518 7,535,518 7,535,518 7,535,518 7,535,518 7,535,518 7,535,518 7,535,518 7,535,518 7,535,518 7,535,518 7,535,518 8,723,387		Accrued Payroll	222,302
A215.2 Deferred Revenue-Comcast	A206.1	Accrued PTO	244,383
Deferred Ins Claims A265 Six MO Impound Fund A270 Unearned Revenue TOTAL CURRENT LIABILITIES TOTAL CURRENT & LONG TERM LIABILITIES FUND EQUITY A302 Capital Improvement Reserve A300 Operating Fund A280 Closing Entry Net/Income (Loss) Total Equity 136,838 4,734,170 21,450 7,535,518 7,535,518 7,907,068 22,1641 23,387	A214.4	Excess Assessments 2019	270,145
Deferred Ins Claims	A215.2	Deferred Revenue-Comcast	70,758
A265 Six MO Impound Fund 4,734,170 A270 Unearned Revenue 21,450 TOTAL CURRENT LIABILITIES 7,535,518 TOTAL CURRENT & LONG TERM LIABILITIES 7,535,518 FUND EQUITY A302 Capital Improvement Reserve 7,907,068 A300 Operating Fund 21,641 A280 Closing Entry 208,279 Net/Income (Loss) 586,399 Total Equity 8,723,387			
### TOTAL CURRENT LIABILITIES 7,535,518 #### TOTAL CURRENT & LONG TERM LIABILITIES 7,535,518 #### TOTAL CURRENT & LONG TERM LIABILITIES 7,535,518 #### FUND EQUITY 7,907,068 7,907,	A265		The state of the s
TOTAL CURRENT & LONG TERM LIABILITIES 7,535,518 FUND EQUITY A302 Capital Improvement Reserve 7,907,068 A300 Operating Fund 21,641 A280 Closing Entry 208,279 Net/Income (Loss) 586,399 Total Equity 8,723,387			21,450
FUND EQUITY A302 Capital Improvement Reserve 7,907,068 A300 Operating Fund 21,641 A280 Closing Entry 208,279 Net/Income (Loss) 586,399 Total Equity 8,723,387		TOTAL CURRENT LIABILITIES	7,535,518
A302 Capital Improvement Reserve 7,907,068 A300 Operating Fund 21,641 A280 Closing Entry 208,279 Net/Income (Loss) 586,399 Total Equity 8,723,387		TOTAL CURRENT & LONG TERM LIABILITIES	7,535,518
A302 Capital Improvement Reserve 7,907,068 A300 Operating Fund 21,641 A280 Closing Entry 208,279 Net/Income (Loss) 586,399 Total Equity 8,723,387		FUND FOUITY	
A300 Operating Fund 21,641 A280 Closing Entry 208,279 Net/Income (Loss) 586,399 Total Equity 8,723,387	A302		7 907 068
A280 Closing Entry 208,279 Net/Income (Loss) 586,399 Total Equity 8,723,387			
Net/Income (Loss) 586,399 Total Equity 8,723,387			
	n200		586,399
TOTAL LIABILITIES AND FOLLITY 16 252 205		Total Equity	8,723,387
		TOTAL LIABILITIES AND EQUITY	16,258,905

HG Heather Gardens Association Balance Sheet 06/30/2021 Page: 1

2888 So Heather Gardens Way Aurora CO 80014

	CURRENT ASSETS	
	Operating Bank Account	3,399,454
A110	Cash - Key Bank PPP Proceeds	1,302,772
A107	Savings-Capital Improvement	4,061,182
	Accounts & Assessments Receivable	353,397
	Interest Receivable	21,426
	Inventory Propoid Ingurance	194,550 422,386
A142	Prepaid Insurance Prepaid Taxes	5,337
A143.2	Prepaid Expenses	25,755
A128.4	Due To/From Seville	17,937
A128.6	Due To/From - HGMD	642,372
	TOTAL CURRENT ASSETS	10,446,568
	NONCURRENT ASSETS	
A106	Raymond James - Operating Investments	241,916
A106.1	Raymond James - Cap Reserve Investments	5,226,464
A106.2	Raymond James Premium	121,700
	TOTAL NONCURRENT ASSETS	5,590,079
	BUILDING, LAND & EQUIPMENT	
A165	FF&E (Equipment & Furniture)	1,436,231
A165.1	Accumulated Depreciation FF&E	(1,177,361)
	TOTAL BUILDING, LAND & EQUIPMENT	258,870
	TOTAL ASSETS	16,295,517

	CURRENT LIABILITIES	
A201	Accounts Payable Trade	29,938
	Accounts Payable - Other	250,211
	Income & Sales Tax Payable	30,760
A210	Key Bank PPP Loan	1,058,700
A211	Prepaid Monthly Assessments	289,445
40004	Accrued Payroll	247,728
A206.1 A214.4	Accrued PTO Excess Assessments 2019	265,349 231,197
A214.4 A215.2	Deferred Revenue-Comcast	69,748
AZ 10.2	Deferred Ins Claims	136,838
A265	Six MO Impound Fund	4,741,563
A270	Unearned Revenue	20,492
	TOTAL CURRENT LIABILITIES	7,371,969
	TOTAL CURRENT & LONG TERM LIABILITIES	7,371,969
	FUND EQUITY	
A302	Capital Improvement Reserve	7,907,068
A300	Operating Fund	21,641
A280	Closing Entry	208,279
	Net/Income (Loss)	786,560
	Total Equity	8,923,548
	TOTAL LIABILITIES AND EQUITY	16,295,517