

07/22/2019
08:50 AM

Adjusted Trial Balance
for the period ended June 30, 2018

Reviewed by _____
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Account # / Description	Prior Period (Adjusted) 06/30/2017	Unadjusted Balance Dr (Cr)	Ref #	Adjustments Dr (Cr)	Adjusted Balance Dr (Cr)	Workp: Refere
1010 Cash - Checking CapOne	43,730.50	41,704.31			41,704.31	B-1
1080 Mutual of Omaha CD	31,913.07	32,064.90			32,064.90	B-2
1110 Assessments Receivable	8,699.50	7,280.50	AJE-1 AJE-8	25.00 870.50	8,176.00	E-1
1130 Allowance for Doubtful Assessments			AJE-6	(420.00)	(420.00)	F-1
1200 Prepaid Insurance	2,675.00		AJE-1 AJE-2 AJE-2	2,675.00 (2,675.00) 3,701.00	3,701.00	G-1
1600 Prepaid Expense	92.70		AJE-1 AJE-3 AJE-3	92.70 (92.70) 91.53	91.53	G-2
2010 Accounts Payable	(1,675.02)		AJE-1 AJE-7 AJE-7	(1,675.02) 1,675.02 (389.55)	(389.55)	N-1
2020 Prepaid Assessments	(25.00)		AJE-1 AJE-8	(25.00) (870.50)	(895.50)	E-1
3020 Replacement Reserves	(31,913.07)		AJE-1 AJE-4 AJE-5	(31,913.07) (651.83) 500.00	(32,064.90)	R-1
3030 Unappropriated Equity	(53,497.68)	(84,318.07)	AJE-1 AJE-5	30,820.39 (500.00)	(53,997.68)	V-1
(Profit) Loss	-	3,268.36		(1,238.47)	2,029.89	
	-	-		-	-	

07/22/2019
08:50 AMAdjusted Trial Balance
for the period ended June 30, 2018

Reviewed by _____

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Account # / Description	Prior Period (Adjusted) 06/30/2017	Unadjusted Balance Dr (Cr)	Ref #	Adjustments Dr (Cr)	Adjusted Balance Dr (Cr)	Workp: Refere
4010 Assessments		(87,360.00)			(87,360.00)	Y-1
4015 Disclosure Packets		(1,250.00)			(1,250.00)	
4020 Late Fees		(462.00)			(462.00)	
4030 Interest		(151.83)			(151.83)	B-2
4060 Other		(0.06)	AJE-8	(3,008.00)	(3,008.06)	
5005 Insurance		3,938.00	AJE-2 AJE-2	2,675.00 (3,701.00)	2,912.00	G-1
5010 Landscaping/Grounds		9,437.95			9,437.95	X-1
5040 Legal		1,653.57	AJE-7 AJE-8	(1,675.02) 3,008.00	2,986.55	X-1
5045 License & Fees		88.66			88.66	
5050 Miscellaneous		500.00			500.00	
5055 Newsletter		112.50			112.50	
5075 Bad Debt			AJE-6	420.00	420.00	F-1
5079 Office Supplies		51.40			51.40	
5080 Postage/Delivery		281.76			281.76	
5090 Prosperity Day/Social		5,255.27	AJE-7	389.55	5,644.82	X-1
6010 Trash		70,962.64			70,962.64	X-1
6015 Utilities		210.50	AJE-3 AJE-3	92.70 (91.53)	211.67	X-1
8000 Contribution to Reserves			AJE-4	500.00	500.00	R-1
8100 Interest Contribution to Reserves			AJE-4	151.83	151.83	R-1
(Profit) Loss	-	3,268.36		(1,238.47)	2,029.89	

07/22/2019
08:50 AMAdjusting Journal Entries
for the period ended June 30, 2018

Page 1

Account #	Account Name / Description	Debits	Credits
06/30/2018			
			AJE 1
		<hr/>	
1200	Prepaid Insurance	2,675.00	
1600	Prepaid Expense	92.70	
2010	Accounts Payable		1,675.02
3020	Replacement Reserves		31,913.07
3030	Unappropriated Equity	30,820.39	
1110	Assessments Receivable	25.00	
2020	Prepaid Assessments		25.00
	To record additional prior year balance sheet accounts		
06/30/2018			
			AJE 2
		<hr/>	
1200	Prepaid Insurance		2,675.00
5005	Insurance	2,675.00	
1200	Prepaid Insurance	3,701.00	
5005	Insurance		3,701.00
	To reverse prior year and to record current year prepaid insurance		
06/30/2018			
			AJE 3
		<hr/>	
1600	Prepaid Expense		92.70
6015	Utilities	92.70	
1600	Prepaid Expense	91.53	
6015	Utilities		91.53
	To reverse prior year and to record current year prepaid expense		
06/30/2018			
			AJE 4
		<hr/>	
8000	Contribution to Reserves	500.00	
8100	Interest Contribution to Reserves	151.83	
3020	Replacement Reserves		651.83
	To record current year budgeted and interest contribution to reserves		
06/30/2018			
			AJE 5
		<hr/>	
3020	Replacement Reserves	500.00	
3030	Unappropriated Equity		500.00
	To record current year inter-equity transfer to equal CD account balance and replacement reserves		

Account #	Account Name / Description	Debits	Credits
06/30/2018	AJE 6		
		<hr/>	
5075	Bad Debt	420.00	
1130	Allowance for Doubtful Assessments		420.00
	To record current year allowance for doubtful assessments (using client's criteria)		
06/30/2018	AJE 7		
		<hr/>	
2010	Accounts Payable	1,675.02	
5040	Legal		1,675.02
2010	Accounts Payable		389.55
5090	Prosperity Day/Social	389.55	
	To reverse prior year and to record current year accounts payable		
06/30/2018	AJE 8		
		<hr/>	
2020	Prepaid Assessments		870.50
1110	Assessments Receivable	870.50	
5040	Legal	3,008.00	
4060	Other		3,008.00
	To reclassify, presentation only		
		<hr/>	
	Totals	47,688.22	47,688.22
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