

07/24/2023

Adjusted Trial Balance

Reviewed by\_\_\_\_\_

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for the period ended December 31, 2022

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Account # / Description	Prior Period (Adjusted) 12/31/2021	Unadjusted Balance Dr (Cr)	Ref #	Adjustments Dr (Cr)	Adjusted Balance Dr (Cr)	Workpaper Reference
10015 CHECKING - MUTUAL OF OMAHA	579,469.68	179,994.82			179,994.82	B-1
10110 PETTY CASH	300.00	300.00			300.00	***
10112 PETTY CASH CHECKING	300.00	300.00			300.00	***
10122 MUTUAL OF OMAHA MM	139,552.22	261,406.18	AJE-9	99.93	261,506.11	B-3
10133 MORGAN STANLEY	353,838.53	4,178,699.81	AJE-9	(3,698,269.74)	480,430.07	B-2
10134 MORGAN STANLEY CD	3,109,000.00		AJE-9	3,703,000.00	3,703,000.00	B-2
10160 ASSESSMENTS RECEIVABLE	8,880.85	13,393.17			13,393.17	E-1
10169 ACCRUED INTEREST REC	3,883.68	3,883.68	AJE-10	6,386.73	10,270.41	Y-2
10190 TAXES RECEIVABLE	7,263.00	3,921.68	AJE-13	(858.68)	3,063.00	T-1
10240 PREPAID INSURANCE	33,528.00	36,774.08			36,774.08	G-1
10250 PREPAID EXPENSES	10,432.17	8,290.61	AJE-7 AJE-8	(8,290.61) 8,546.96	8,546.96	G-2
10262 DEFERRED TAX ASSET			AJE-5	12,356.00	12,356.00	N-2
20120 PREPAID ASSESSMENTS	(69,987.91)	(66,859.37)			(66,859.37)	E-1
20140 FICA PAYABLE	1,678.12					
20141 FEDERAL W/H PAYABLE	(353.67)					
20142 VA W/H TAXES PAYABLE	(356.07)					
20146 MEDICARE W/H PAYABLE	(0.01)					
20160 ACCRUED EXPENSES	(57,552.48)	(15,797.64)	AJE-6	(20,958.11)	(36,755.75)	N-1
20161 ACCRUED PAYROLL	(3,092.15)	(1,715.44)	AJE-6	(1,920.00)	(3,635.44)	N-1
20175 INCOME TAXES PAYABLE			AJE-12	(2,876.00)	(2,876.00)	T-1
20180 DEFERRED INCOME	(51,040.00)	(51,040.00)	AJE-2	5,280.00	(45,760.00)	N-2
20197 RESALE DOC PAYABLE	(1,143.35)	(1,368.35)			(1,368.35)	

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20261 FFCRA MEDICARE CREDIT	(102.87)					
20262 FFCRA SS CREDIT	(780.58)					
20264 FCRA, MED PREMIUM CREDIT	(24.06)					
20410 MEMBERS EQUITY	(111,838.30)	(112,724.38)	AJE-1	886.08	(111,838.30)	V-1
20460 OPERATING EQUITY FUND		(1,567.29)	AJE-14	1,567.29		
25500 RESERVE/REPLACE	(3,525,330.46)	(4,035,303.30)	AJE-3 AJE-4 AJE-6	(5,280.00) 9,440.00 11,042.91	(4,020,100.39)	R-1
25620 RESERVE/CONTINGENCY	(218,273.44)	(231,009.05)			(231,009.05)	R-1
25850 RESERVE/UNALLOCATED INTERES	(195,857.29)	(220,075.30)	AJE-11	(11,878.78)	(231,954.08)	R-1
98000 CLEARING	342.00	342.00			342.00	
(Profit) Loss	(12,735.61)	50,154.09		(8,273.98)	41,880.11	
	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>	<u>0.00</u>	
	<u><u>0.00</u></u>	<u><u>0.00</u></u>		<u><u>0.00</u></u>	<u><u>0.00</u></u>	

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30100 ASSESSMENTS INCOME	(1,752,084.00)	(1,779,864.00)			(1,779,864.00)	Y-1
30171 LATE FEES	(825.00)	(1,450.00)			(1,450.00)	
30190 POOL INCOME		(185.00)			(185.00)	
30260 MISCELLANEOUS INCOME	(1,760.00)	(50.00)	AJE-2 AJE-4	(5,280.00) 50.00	(5,280.00)	N-2
30270 INTEREST INCOME	(31,917.50)	(34,455.27)	AJE-9 AJE-10 AJE-13	(4,830.19) (6,386.73) (19.95)	(45,692.14)	Y-2
50400 BAD DEBT EXPENSE	52.00					
51000 TELEPHONE	4,390.97	3,615.58			3,615.58	
51020 POSTAGE	55.00	201.21			201.21	
51030 OFFICE EXPENSE	3,298.98	4,662.50			4,662.50	
51031 COPYING	1,611.44	1,064.32			1,064.32	
51050 TRAINING & EDUCATION		315.00			315.00	
51090 LEGAL	17,476.94	9,408.18			9,408.18	X-1
51092 LEGAL FEE REIMBURSE	(8,929.70)	(1,112.00)			(1,112.00)	
51106 PROFESSIONAL FEES	23,150.00	22,460.00	AJE-4 AJE-6	(840.00) 168.00	21,788.00	X-1
51110 AUDITING, TAXES AND ACCOUNT	7,250.00	7,814.00			7,814.00	X-1
51120 MANAGEMENT FEES	66,388.56	69,708.00			69,708.00	X-1
51125 MANAGEMENT REIMBURSEMENTS	6,443.69	9,035.03	AJE-6	1,938.53	10,973.56	
51137 MANAGEMENT FEE ON SITE	26,754.55	90,987.50	AJE-16	29.35	91,016.85	X-2
51250 ENTERTAINMENT & SOCIAL	100.00					
51258 POOL COMMITTEE - SOC		227.86			227.86	
51500 MISCELLANEOUS EXPENSE	3,020.16	678.45			678.45	

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Account # / Description	Prior Period (Adjusted) 12/31/2021	Unadjusted Balance Dr (Cr)	Ref #	Adjustments Dr (Cr)	Adjusted Balance Dr (Cr)	Workpaper Reference
51550 MISCELLANEOUS ADMINISTRATI	4,497.58	5,155.81			5,155.81	X-1
61010 AUTO & TRUCK	556.16	545.57			545.57	
61145 POOL REPAIR & MAINTENANCE	9,285.16	19,505.65	AJE-4 AJE-6	(8,600.00) (1,667.83)	9,237.82	X-1
61150 POOL CONTRACT	43,500.00	47,850.00			47,850.00	X-1
61156 POOL FURNITURE	3,479.54	3,661.64	AJE-1	(886.08)	2,775.56	X-1
61180 GROUNDS CONTRACT	86,478.84	93,108.00			93,108.00	X-1
61200 PROPERTY REPAIRS	19,310.85	25,551.05	AJE-6	358.35	25,909.40	X-1
61240 EXTERMINATION	3,280.00	3,904.00			3,904.00	
61247 PLAYGROUND EQUIPMENT	239.76	5,400.00			5,400.00	X-1
61250 TRASH REMOVAL CONTRACT	69,418.25	72,181.20	AJE-7 AJE-8	5,736.74 (6,240.84)	71,677.10	X-1
61284 CARPENTRY	14,660.30	31,564.43	AJE-4	(5,979.00)	25,585.43	X-1
61300 PAYROLL ADMINISTRATION	11,650.92	7,421.80	AJE-13	878.63	8,300.43	X-2
61301 FED. FICA TAX	6,887.62	6,209.10			6,209.10	X-2
61302 VA UNEMPLOYMENT TAX	80.63	52.80			52.80	
61303 FED. UNEMPLOYMENT TAX	105.42	83.99			83.99	
61308 FED. MEDICARE TAX	1,398.61	1,448.77			1,448.77	
61310 EXTERIOR PAINTING	119,892.00	77,275.00			77,275.00	X-1
61360 UNIFORMS		553.05			553.05	
61370 DAMAGE CLAIMS	12,766.43	(4,573.81)			(4,573.81)	
61420 MAINTENANCE PAYROLL	94,062.17	100,743.89	AJE-6	1,920.00	102,663.89	X-2
61431 TEMPORARY HELP DETAIL	500.00	(2,255.30)	AJE-15	2,255.30		
61460 ROOF REPAIRS	60,642.71	67,252.00	AJE-4	5,979.00	73,231.00	X-1

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Account # / Description	Prior Period (Adjusted) 12/31/2021	Unadjusted Balance Dr (Cr)	Ref #	Adjustments Dr (Cr)	Adjusted Balance Dr (Cr)	Workpaper Reference
61557 LANDSCAPE IMPROVEMENTS	14,574.67	16,829.97	AJE-6 AJE-14	412.00 (1,567.29)	15,674.68	X-1
61570 LANDSCAPE REPLACEMENT/IMPRC	3,284.00	5,061.20			5,061.20	
61581 SNOW REMOVAL	8,068.26	25,314.57	AJE-15	(2,255.30)	23,059.27	X-1
71010 WATER AND SEWER	198,745.12	185,087.44	AJE-4 AJE-6	(50.00) 8,485.50	193,522.94	X-1
71030 ELECTRICITY	11,027.47	10,528.75	AJE-6	220.65	10,749.40	
71050 INSURANCE COVERAGE	103,418.50	113,896.67			113,896.67	G-1
71070 GROUP INSURANCE	30,685.50	23,140.13	AJE-7 AJE-8	2,553.87 (2,306.12)	23,387.88	X-1
71090 WORKMANS COMPENSATION INS		29.35	AJE-16	(29.35)		
71140 INCOME TAXES	6,437.00	19,800.00	AJE-5 AJE-12	(12,356.00) 2,876.00	10,320.00	T-1
90000 TRANSFER TO RESERVES	648,480.00	660,548.00			660,548.00	R-1
90005 TRANSFER RSRV INTREST	25,214.83	24,218.01	AJE-11	11,878.78	36,096.79	R-1
90061 TRANSFER RESERVES CONTINGEN	8,400.00					
90062 TRANSFER CABLE MARKETING INC	1,760.00		AJE-3	5,280.00	5,280.00	N-2
(Profit) Loss	(12,735.61)	50,154.09		(8,273.98)	41,880.11	

Account #	Account Name / Description	Debits	Credits
12/31/2022			
			AJE 1
			<hr/>
20410	MEMBERS EQUITY	886.08	
61156	POOL FURNITURE		886.08
	TO REVERSE PRIOR YEAR ACCOUNTS PAYABLE		
12/31/2022			
			AJE 2
			<hr/>
30260	MISCELLANEOUS INCOME		5,280.00
20180	DEFERRED INCOME	5,280.00	
	TO RECORD CURRENT YEAR DEFERRED CABLE MARKETING INCOME		
12/31/2022			
			AJE 3
			<hr/>
25500	RESERVE/REPLACE		5,280.00
90062	TRANSFER CABLE MARKETING INCOME	5,280.00	
	TO RECORD CURRENT YEAR RESERVE CONTRIBUTION FOR CABLE MARKET INCOME		
12/31/2022			
			AJE 4
			<hr/>
61145	POOL REPAIR & MAINTENANCE		8,600.00
25500	RESERVE/REPLACE	9,440.00	
51106	PROFESSIONAL FEES		840.00
30260	MISCELLANEOUS INCOME	50.00	
71010	WATER AND SEWER		50.00
61284	CARPENTRY		5,979.00
61460	ROOF REPAIRS	5,979.00	
	TO RECLASSIFY PER BOARD		
12/31/2022			
			AJE 5
			<hr/>
10262	DEFERRED TAX ASSET	12,356.00	
71140	INCOME TAXES		12,356.00
	TO RECORD DEFERRED TAX ASSET FOR CABLE INCOME		
12/31/2022			
			AJE 6
			<hr/>
20160	ACCRUED EXPENSES		20,958.11
25500	RESERVE/REPLACE	11,042.91	
51106	PROFESSIONAL FEES	168.00	
61145	POOL REPAIR & MAINTENANCE		1,667.83
61200	PROPERTY REPAIRS	358.35	
61557	LANDSCAPE IMPROVEMENTS	412.00	
71010	WATER AND SEWER	8,485.50	
71030	ELECTRICITY	220.65	

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Account #	Account Name / Description	Debits	Credits
51125	MANAGEMENT REIMBURSEMENTS	1,938.53	
20161	ACCRUED PAYROLL		1,920.00
61420	MAINTENANCE PAYROLL	1,920.00	
TO RECORD ADDITIONAL CURRENT YEAR ACCRUED EXPENSE			
12/31/2022		<u>AJE 7</u>	
10250	PREPAID EXPENSES		8,290.61
61250	TRASH REMOVAL CONTRACT	5,736.74	
71070	GROUP INSURANCE	2,553.87	
TO REVERSE PRIOR YEAR PREPAID EXPENSE			
12/31/2022		<u>AJE 8</u>	
10250	PREPAID EXPENSES	8,546.96	
61250	TRASH REMOVAL CONTRACT		6,240.84
71070	GROUP INSURANCE		2,306.12
TO RECORD CURRENT YEAR PREPAID EXPENSE			
12/31/2022		<u>AJE 9</u>	
10122	MUTUAL OF OMAHA MM	99.93	
30270	INTEREST INCOME		4,830.19
10134	MORGAN STANLEY CD	3,703,000.00	
10133	MORGAN STANLEY		3,698,269.74
TO RECORD CASH BALANCE PER BANK STATEMENT FOR PRESENTATION PURPOSE ONLY			
12/31/2022		<u>AJE 10</u>	
10169	ACCRUED INTEREST REC	6,386.73	
30270	INTEREST INCOME		6,386.73
TO RECORD ACCRUED INTEREST INCOME			
12/31/2022		<u>AJE 11</u>	
90005	TRANSFER RSRV INTREST	11,878.78	
25850	RESERVE/UNALLOCATED INTEREST		11,878.78
TO RECORD RESERVE INTEREST CONTRIBUTION			
12/31/2022		<u>AJE 12</u>	
20175	INCOME TAXES PAYABLE		2,876.00
71140	INCOME TAXES	2,876.00	

Account #	Account Name / Description	Debits	Credits
TO RECORD CURRENT YEAR INCOME TAX PAYABLE			
12/31/2022		AJE 13	
10190	TAXES RECEIVABLE		858.68
30270	INTEREST INCOME		19.95
61300	PAYROLL ADMINISTRATION	878.63	
TO REVERSE PRIOR YEAR ADJUSTMENT RELATING TO PAYROLL TAX AND TO RECORD PRIOR YEAR TAX RECEIVABLE RECEIVED			
12/31/2022		AJE 14	
20460	OPERATING EQUITY FUND	1,567.29	
61557	LANDSCAPE IMPROVEMENTS		1,567.29
TO REVERSE PER BOARD			
12/31/2022		AJE 15	
61431	TEMPORARY HELP DETAIL	2,255.30	
61581	SNOW REMOVAL		2,255.30
TO RECLASSIFY REFUND RELATED TO EXPENSE			
12/31/2022		AJE 16	
71090	WORKMANS COMPENSATION INSURANCE		29.35
51137	MANAGEMENT FEE ON SITE	29.35	
TO RECLASSIFY PER BOARD			
		Totals	
		3,809,626.60	3,809,626.60