

Adjusted Trial Balance
for the period ended December 31, 2018

Account # / Description	Prior Period (Adjusted) 12/31/2017	Unadjusted Balance Dr (Cr)	Ref #	Adjustments Dr (Cr)	Adjusted Balance Dr (Cr)	Workp. Refere
1000 PNC Bank	197,580.30	12,044.87	AJE-1 AJE-1 AJE-4	2,065.55 (2,065.55) (1.00)	12,043.87	B-1
1500 PNC Bank - M/M	10,020.59	20,270.68			20,270.68	B-2
1602 CAPITAL ONE 360 savings	225,602.07	226,504.56			226,504.56	B-3
1603 TD Bank Checking		14,685.03			14,685.03	B-7
1610 DIVE TEAM checking PNC	4,928.59		AJE-1 AJE-3	4,928.59 848.46	5,777.05	B-4
1611 DIVE TEAM checking TD Bank			AJE-3	25.00	25.00	B-4
1620 SWIM TEAM checking PNC	25,123.10		AJE-1 AJE-7	25,123.10 (805.72)	24,317.38	B-5
1621 SWIM TEAM checking TD Bank			AJE-7	25.00	25.00	B-5
1630 SNACK BAR checking PNC	66.12		AJE-1 AJE-5	66.12 (66.12)		
1680 Prepaid Insurance			AJE-10	11,334.00	11,334.00	G-1
2500 Accounts Payable			AJE-6	(2,170.88)	(2,170.88)	N-1
3275 Replacement Reserves	(390,297.82)		AJE-1 AJE-2 AJE-2	(390,297.61) 171,682.00 (1,052.58)	(219,668.19)	R-1
3310 Unappropriated M/E	(13,852.69)	(515,418.03)	AJE-1 AJE-1 AJE-2 AJE-9 AJE-9	358,114.46 2,064.62 82,216.00 1,030.04 (9,311.00)	(81,303.91)	V-1
(Profit) Loss	(59,170.26)	241,912.89		(253,752.48)	(11,839.59)	
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Adjusted Trial Balance
for the period ended December 31, 2018

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Account # / Description	Prior Period (Adjusted) 12/31/2017	Unadjusted Balance Dr (Cr)	Ref #	Adjustments Dr (Cr)	Adjusted Balance Dr (Cr)	Workp Refere
4000 Ann'l TCC Fee	(184,800.00)	(186,720.00)	AJE-8	(480.00)	(187,200.00)	Y-1
4100 Ann'l THA Ass'm	(90,240.00)	(93,467.00)			(93,467.00)	Y-1
4110 Special Assessment 2017	(37,600.00)	(100.00)			(100.00)	
4120 Clubhouse Rental TCC	(3,770.00)	(5,050.00)			(5,050.00)	
4140 Disclosure Fees	(1,850.00)	(2,156.23)			(2,156.23)	
4150 Guest Fees	(370.00)					
4200 Interest	(908.44)	(1,152.58)	AJE-4	100.00	(1,052.58)	Y-2
4300 Late Fees	(789.00)	(962.13)			(962.13)	
4302 Sponsorship 50th Anniversary	(2,250.00)	(21,387.51)			(21,387.51)	X-1a
4310 TCC Lease	(10,765.00)	(9,820.00)			(9,820.00)	X-1a
4320 TCC Mber Sales	(3,900.00)	(3,925.00)			(3,925.00)	
4500 Transfer & Late Fees	(75.00)	(194.00)			(194.00)	
4590 WiFi Sponsorship	(820.94)	(1,000.00)			(1,000.00)	
4595 Yoga Income		(145.27)			(145.27)	
4600 Misc Income	(5.00)		AJE-1 AJE-4 AJE-4	0.72 1.00 (100.00)	(98.28)	
4610 Dive Team Income	(7,965.53)		AJE-3	(8,760.35)	(8,760.35)	X-1 di
4620 Swim Team Income	(42,185.30)		AJE-7	(38,665.76)	(38,665.76)	X-1 sv
4630 Snack Bar Income	(5,799.31)					
5050 50th Anniversary (THA)	2,212.00	21,249.58			21,249.58	X-1
5105 Accounting (THA) Aud/Tax Prep	4,200.00	1,000.00			1,000.00	X-1
5107 Advertising (TCC)	50.02	175.00			175.00	
5108 Awards & Appreciation	665.00	725.00			725.00	
5111 Bank Fee - (THA)	0.39					
5115 Bad Debt			AJE-8	480.00	480.00	E-1

Account # / Description	Prior Period (Adjusted) 12/31/2017	Unadjusted Balance Dr (Cr)	Ref #	Adjustments Dr (Cr)	Adjusted Balance Dr (Cr)	Workp Refere
5125 Chemical Supply (TCC)	6,557.08	4,331.71			4,331.71	
5132 Database (TCC)		1,255.00			1,255.00	
5133 Database (THA)		1,094.00			1,094.00	
5140 Dive Team (TCC)		4,025.00	AJE-3	(4,025.00)		
5150 Facility Maint (TCC)	6,164.37	6,287.66	AJE-6	2,095.88	8,383.54	x1
5170 Furniture (TCC)		4,982.72			4,982.72	X-1
5200 Gatekeeper (TCC)	240.00	599.00			599.00	
5202 Landscaping (TCC)	15,770.54	16,831.78			16,831.78	X-1
5220 Insurance - THA	18,254.00	17,471.00	AJE-9 AJE-10	9,311.00 (11,334.00)	15,448.00	G-1
5221 Insurance - TCC	7,187.00	7,487.00			7,487.00	G-1
5225 Internet Site (THA)	81.99	59.00			59.00	
5230 Legal (THA)	2,120.00	5,761.00	AJE-6 AJE-9	75.00 (195.00)	5,641.00	X-1
5250 Landscape Improvements (TCC)	121.10	270.00			270.00	
5300 Membership Fees (THA)	466.00					
5310 Minor R & M (TCC)	16,583.95	11,169.39			11,169.39	X-1
5335 Office Supplies (THA)	2,341.27	3,142.14			3,142.14	
5355 Parkland Maintenance (THA)	11,441.58	11,002.01			11,002.01	X-1
5357 Parkland Tree Work (THA)	19,040.00	17,890.00			17,890.00	X-1
5360 Tree (TCC)		3,095.00			3,095.00	X-1
5400 Pool Management (TCC)	69,950.00	73,546.85			73,546.85	X-1
5450 Publicity & Truro Trails (THA)	982.71	751.47			751.47	
5510 Record Keeper (THA)	3,395.00	3,452.50			3,452.50	X-1
5511 Record Keeper (TCC)	3,395.00	3,452.50			3,452.50	X-1
5512 Security (THA)	464.16	464.00			464.00	

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Account # / Description	Prior Period (Adjusted) 12/31/2017	Unadjusted Balance Dr (Cr)	Ref #	Adjustments Dr (Cr)	Adjusted Balance Dr (Cr)	Workp Refere
5515 Snack Bar (TCC)	7,283.82	258.00	AJE-5	66.12	324.12	
5520 Social Activities (THA)	1,500.34	2,083.32			2,083.32	
5540 Swim Team (TCC)		25.25			25.25	
5550 Taxes, Permits, Licenses (THA&TCC)	1,671.07	2,271.52	AJE-9	(492.04)	1,779.48	X-1
5560 Tennis (TCC)	130.39	222.94			222.94	
5570 Treasurer THA	1,560.00	1,587.00			1,587.00	X-1
5571 Treasurer TCC	1,560.00	1,587.00			1,587.00	X-1
6000 Electricity TCC	4,997.83	4,838.45			4,838.45	X-1
6100 Gas TCC	969.08	1,057.46	AJE-9	(343.00)	714.46	
6150 Telephone THA	1,886.98	304.70			304.70	
6151 Telephone TCC	1,200.00	1,600.00			1,600.00	
6200 Water & Sewer TCC	2,238.29	2,335.77			2,335.77	X-1
6201 Trash Removal TCC	2,156.55	2,082.89			2,082.89	X-1
6205 WiFi at Community Center TCC		1,200.00			1,200.00	
6610 Dive Team Coaches (Payroll)	7,258.00		AJE-3	8,000.87	8,000.87	X-2
6611 Dive Team - other	3,030.11		AJE-3	3,911.02	3,911.02	X-1 di
6620 Swim Team Coaches (Payroll)	12,895.00		AJE-7	17,629.60	17,629.60	X-2
6621 Swim Team - other expenses	20,924.20		AJE-7	21,816.88	21,816.88	X-1 sv
6700 Contribution to Reserves THA	35,305.00	28,044.00	AJE-2	7,261.00	35,305.00	R-1
6800 Contribution to Reserves TCC	35,765.00	54,172.00	AJE-2	(18,407.00)	35,765.00	R-1
6801 Interest Contribution to Reserves	908.44		AJE-2	1,052.58	1,052.58	R-1
6850 Reserve Expenses		242,752.00	AJE-2	(242,752.00)		
(Profit) Loss	(59,170.26)	241,912.89		(253,752.48)	(11,839.59)	

Account #	Account Name / Description	Debits	Credits
12/31/2018	AJE 1		
1000	PNC Bank	2,065.55	
1610	DIVE TEAM checking PNC	4,928.59	
1620	SWIM TEAM checking PNC	25,123.10	
1630	SNACK BAR checking PNC	66.12	
3275	Replacement Reserves		390,297.61
3310	Unappropriated M/E	358,114.46	
3310	Unappropriated M/E	2,064.62	
1000	PNC Bank		2,065.55
4600	Misc Income	0.72	

To record, and reverse prior year audit adjustments and to tie equity

12/31/2018	AJE 2		
6700	Contribution to Reserves THA	7,261.00	
6800	Contribution to Reserves TCC		18,407.00
6850	Reserve Expenses		242,752.00
3275	Replacement Reserves	171,682.00	
3310	Unappropriated M/E	82,216.00	
3275	Replacement Reserves		1,052.58
6801	Interest Contribution to Reserves	1,052.58	

To reclassify reserve expenditures, to adjust reserve contributions to budget, to record current year reserve balance and to record current year interest contribution to reserves.

12/31/2018	AJE 3		
1610	DIVE TEAM checking PNC	848.46	
5140	Dive Team (TCC)		4,025.00
4610	Dive Team Income		8,760.35
6610	Dive Team Coaches (Payroll)	8,000.87	
6611	Dive Team - other	3,911.02	
1611	DIVE TEAM checking TD Bank	25.00	

To record activity in dive team PNC account, and opening of TD account

12/31/2018	AJE 4		
1000	PNC Bank		1.00
4600	Misc Income	1.00	
4600	Misc Income		100.00
4200	Interest	100.00	

To adjust checking balance, and to reclassify other income

Account #	Account Name / Description	Debits	Credits
12/31/2018		<u>AJE 5</u>	
1630	SNACK BAR checking PNC		66.12
5515	Snack Bar (TCC)	66.12	
	To record 2018 snack bar activity (no activity in 2018)		
12/31/2018		<u>AJE 6</u>	
5150	Facility Maint (TCC)	2,095.88	
5230	Legal (THA)	75.00	
2500	Accounts Payable		2,170.88
	To record current year accounts payable		
12/31/2018		<u>AJE 7</u>	
1621	SWIM TEAM checking TD Bank	25.00	
4620	Swim Team Income		38,665.76
6620	Swim Team Coaches (Payroll)	17,629.60	
6621	Swim Team - other expenses	21,816.88	
1620	SWIM TEAM checking PNC		805.72
	To record swim team activity (per bank statements)		
12/31/2018		<u>AJE 8</u>	
4000	Ann'l TCC Fee		480.00
5115	Bad Debt	480.00	
	To tie assessments to budget and to record forfeited membership		
12/31/2018		<u>AJE 9</u>	
5230	Legal (THA)		195.00
6100	Gas TCC		343.00
5550	Taxes, Permits, Licenses (THA&TCC)		492.04
3310	Unappropriated M/E	1,030.04	
3310	Unappropriated M/E		9,311.00
5220	Insurance - THA	9,311.00	
	To record prior year accounts payable (per search) and prepaid insurance; client converted to accrual method for 2018		
12/31/2018		<u>AJE 10</u>	
5220	Insurance - THA		11,334.00
1680	Prepaid Insurance	11,334.00	

Account #	Account Name / Description	Debits	Credits
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To record current year prepaid insurance

Totals	<u>731,324.61</u>	<u>731,324.61</u>
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