

**WHITLEY BAY CONDOMINIUM ASSOCIATION, INC.**

Client's Post Closing AJEs for entry to 1/1/2019

1/1/2019

JE No.	Client Acct.	WP REF	Description	- Dr -	- Cr -	P/L Effect	Rsv FB Effect
AJE01	3040		Reserve- Mechanical & Electrical	11,100.00			(11,100.00)
	3005		Reserve - Roofing		9,315.00		9,315.00
	3900		Retained Earnings <i>To adjust for PY AJEs</i>		1,785.00	1,785.00	
AJE02	3900		Retained Earnings	13,394.00		(13,394.00)	
	5020		CPA & Tax fees		1,800.00		
	7080		Exercise room/Equipment		2,344.00		
	8000		Electricity Main		3,000.00		
	8005		Electricity Pool Meter		300.00		
	8010		Sewer & Water Main		3,500.00		
	8020		Sanitation - Waste Mangement		1,000.00		
	8050		Gas Main Meter		800.00		
	8055		Gas Pool/Spa Meter		650.00		
				<i>To accrue 2018 Review fees</i>			
AJE03			Prepaid Income Taxes	700.00			
	3900		Retained Earnings <i>To reclass prepaid income taxes</i>		700.00	700.00	
				25,194.00	25,194.00	(10,909.00)	(1,785.00)

**Fund Balance Reconciliation:**

	Operating	Replacement
Fund Balance per client	96,056.00	302,794.00
Adjustments	(10,909.00)	(1,785.00)
Rounding		
Fund Balance per report	85,147.00	301,009.00

Discussed with Client:

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Position Date

Approved by:

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Position Date