

**Sample Condominium Association, Inc  
General Journal**

<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Account</u>	<u>Account Description</u>	<u>Description</u>	<u>Amount</u>	<u>Reference Total</u>
06/01/07	11290		5000	Electric	FP&L Acct #37445-82572	15,517.44	15,517.44
06/01/07	11291		6450	Office Expense	Bearcom batteries for radios	164.25	164.25
06/05/07	11292		5100	Trash Removal	Waste Services Of Florida Inc. Inv #088986	1,786.33	1,786.33
06/05/07	11293		6560	Cable TV	Atlantic Broadband Account # 8783-20-006-0287234	81.26	81.26
06/05/07	11294		6560	Cable TV	Atlantic Broadband Account # 8783-20-006-0287234	4,786.29	4,786.29
06/05/07	11295		6900	Miscellaneous	ADT Customer #01300114931878	34.97	34.97
06/05/07	11296		5050	Water	MIAMI DADE WATER & SEWER DEPARTMENT Account #4140264200	4,845.97	4,845.97
06/05/07	11297		6360	Group Insurance	AFLAC iNV #572543	360.49	360.49
06/05/07	11298		6450	Office Expense	OFFICE DEPOT ACCOUNT #6011564200012903	347.49	347.49
06/05/07	11299		6600	Janitorial Supplies	Quality Chemical Inv #539351	169.61	169.61
06/05/07	11301		6550	Telephone	MCI call to Venezuela	34.67	34.67
06/05/07	11302		5450	Repairs & Maintenance	ALL CITY PAINT AND HARDWARE Inv #41513	194.13	194.13
06/12/07	11303		2220	Insurance Payable	Premium Assignment Corporation monthly premium	39,034.15	39,034.15
06/12/07	11304		5050	Water	CITY OF NORTH MIAMI BEACH 04-30-09250-1 & 04-30-09280-1	5,098.41	5,098.41
06/12/07	11305		6550	Telephone	Cingular Wireless acct #05933269-001-03	127.14	127.14
06/12/07	11306		5020	Gas	TECO/PEOPLES GAS ACCOUNT #03488947	1,081.80	1,081.80
06/12/07	11307		5450	Repairs & Maintenance	HOME DEPOT Acct		

**Sample Condominium Association, Inc**  
**General Journal**

<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Account</u>	<u>Account Description</u>	<u>Description</u>	<u>Amount</u>	<u>Reference Total</u>
					#6035322003439738	315.05	315.05
06/12/07	11308		1220	Prepaid Insurance	Newman Insurance, Inc. commercial umbrella coverage	2,189.07	2,189.07
06/12/07	11309		6200	Valet Parking	Park One Florida May 7th thru May 20th	1,960.00	1,960.00
06/12/07	11310		6600	Janitorial Supplies	Retail Services Account #7001-1770-0015-1977	213.33	213.33
06/12/07	11311		3105	Special Assessment Expenses - Hurricane	Federal Express Inv #2-052-37194	23.54	23.54
06/12/07	11312		5450	Repairs & Maintenance	Karch Energy Contractors pilot generator - high limit switches & thermostat	518.00	518.00
06/12/07	11313		3105	Special Assessment Expenses - Hurricane	AA Advanced Air, Inc. vent cap on roof destroyed by Hurricane Wilma	1,125.00	1,125.00
06/12/07	11314		5250	Pool Maintenance	Poolsure muratic acid & chlorine fill	185.34	185.34
06/12/07	11315		6580	Legal	St. John, Core & Lemme, P.A. Account #2038M	2,099.60	2,099.60
06/15/07	11316		3115	2007 Special Assessment Expenses	Alufab, Inc. partial payment on total contract amount of	144,000.00	144,000.00
06/19/07	11317		5250	Pool Maintenance	Miami Dade County Health Department I.D. Number 13-60-03513,12, & 03509	400.00	400.00
06/19/07	11318		1220	Prepaid Insurance	Fidelity National Flood policy premium	10,381.00	10,381.00
06/19/07	11319		5350	Lighting	MIAMI LIGHTING CORPORATION MH 175/u/med - f40t12/dx - plq 13/41	477.50	477.50
06/19/07	11320		6200	Valet Parking	Park One Florida May 21st thru June 3rd	1,960.00	1,960.00
06/19/07	11321		6450	Office Expense	postage	31.98	
06/19/07	11321		6900	Miscellaneous	American Express Lobby flower arrangements	850.53	
06/19/07	11321		6900	Miscellaneous	misc	182.83	1,065.34

**Sample Condominium Association, Inc  
General Journal**

Date	Reference	T	Account	Account Description	Description	Amount	Reference Total
06/19/07	11322		6560	Cable TV	Atlantic Broadband Account # 8783-20- 006-0266394	52.46	52.46
06/19/07	11323		6360	Group Insurance	The Zenith Insurance Co. Inv #ST066823703007	843.00	843.00
06/19/07	11324		5020	Gas	Infinite Energy, Inc. Account 4524597362	3,594.27	3,594.27
06/19/07	11325		6465	Dues/Permits/Licenses	Division Of Florida Land Sales Arbitration of #1131 - Shutter Problem	50.00	50.00
06/26/07	11326		6090	Payroll	David Burgess 80. hours @ \$8.50 per hour	680.00	
06/26/07	11326		6650	Payroll Taxes	SS	(42.16)	
06/26/07	11326		6650	Payroll Taxes	fed/wh	(33.12)	
06/26/07	11326		6650	Payroll Taxes	Med.	(9.86)	594.86
06/26/07	11327		6900	Miscellaneous	SNO-WHITE DUST CONTROL Inv #605291, 607038, 608849, 610635	83.42	83.42
06/26/07	11328		6550	Telephone	TELECOM USA Account #01- 08638423590-63976	102.77	102.77
06/26/07	11329		6550	Telephone	Supra Telecom Inv #9308324	347.23	347.23
06/26/07	11330		6450	Office Expense	OFFICE DEPOT ACCOUNT #6011564200012903	304.57	304.57
06/26/07	11331		5450	Repairs & Maintenance	ALL CITY PAINT AND HARDWARE Inv #41694	56.34	56.34
06/26/07	11332		6900	Miscellaneous	EDWARD GALE/CHEM FREE SYSTEM, INC. June - water purifyer	80.00	80.00
06/26/07	11333		5600	Water Treatment Cooling Tower	Chem - Tech Inv #20011883	294.25	294.25
06/26/07	11334		4500	Screening Fees	Renters Reference Of Florida, Inc. Rush & Rankin Screening	170.00	170.00
06/26/07	11335		5150	Elevator Maintenance	SCHINDLER ELEVATOR Inv #8101827794	2,297.88	2,297.88
06/26/07	11336		6590	Accounting	GOLDMAN, JUDA & MARTIN June services	1,050.00	

**Sample Condominium Association, Inc**  
**General Journal**

Date	Reference	T	Account	Account Description	Description	Amount	Reference Total
06/26/07	11336		6590	Accounting	Wilma Ins. Claim	141.57	
06/26/07	11336		6590	Accounting	Special Assessment mailing & coupons & Postage	762.16	1,953.73
06/26/07	11337		5450	Repairs & Maintenance	Johnstone Supply 506700 Pump	179.13	179.13
06/26/07	11338		5000	Electric	FP&L Acct #37445-82572	16,278.15	16,278.15
06/26/07	11339		6350	Insurance	J. Belliveau & Associates, Inc. phone coordination, permit package & canopy inspections	750.00	750.00
06/26/07	11340		1020	Banco Popular Operating	reserve deposit	(3,106.00)	
06/26/07	11340		1080	Merrilly Lynch Reserves	reserve deposit	3,106.00	
06/30/07	Bal		1020	Banco Popular Operating	Cash Disbursements from 1020	(268,609.23)	(268,609.23)
06/06/07	CDJ		1020	Banco Popular Operating	PAYROLL TAX DEDUCTION	(2,837.81)	
06/06/07	CDJ		1020	Banco Popular Operating	NET AMOUNT		
06/06/07	CDJ		2130	FICA Payable	TOTAL PAYROLL	(9,155.49)	
06/06/07	CDJ		2130	FICA Payable	FICA	(850.05)	
06/06/07	CDJ		2150	W/T Payable	EMPLOYER TAXES	850.05	
06/06/07	CDJ		2150	W/T Payable	FWT	1,115.17	
06/06/07	CDJ		6090	Payroll	FWT	(1,115.17)	
06/06/07	CDJ		6360	Group Insurance	GROSS AMT		
06/06/07	CDJ		6450	Office Expense	TOTAL PAY	11,636.28	
06/06/07	CDJ		6650	Payroll Taxes	INSURANCE	(524.32)	
06/06/07	CDJ		6650	Payroll Taxes	NET AMOUNT		
06/07/07	CDJ		1020	Banco Popular Operating	TOTAL PAYROLL	8.75	
06/07/07	CDJ		6090	Payroll	FUTA & SUI	22.54	
06/20/07	CDJ		1020	Banco Popular Operating	Payroll Taxes	850.05	
06/20/07	CDJ		1020	Banco Popular Operating	COMPUPAY	(37.43)	
06/20/07	CDJ		1020	Banco Popular Operating	COMPUPAY	37.43	
06/20/07	CDJ		1020	Banco Popular Operating	NET AMOUNT		
06/20/07	CDJ		1020	Banco Popular Operating	TOTAL PAYROLL	(9,014.76)	
06/20/07	CDJ		2130	FICA Payable	PAYROLL TAX DEDUCTION	(2,729.65)	
06/20/07	CDJ		2130	FICA Payable	EMPLOYER TAXES	826.45	
06/20/07	CDJ		2150	W/T Payable	FICA	(826.45)	
06/20/07	CDJ		2150	W/T Payable	FWT	1,070.52	
06/20/07	CDJ		2150	W/T Payable	FWT	(1,070.52)	
06/20/07	CDJ		6090	Payroll	GROSS AMT		
06/20/07	CDJ		6360	Group Insurance	TOTAL PAY	11,427.30	
06/20/07	CDJ		6450	Office Expense	INSURANCE	(524.32)	
06/20/07	CDJ		6650	Payroll Taxes	NET AMOUNT		
06/20/07	CDJ		6650	Payroll Taxes	TOTAL PAYROLL	8.75	
06/21/07	CDJ		1020	Banco Popular Operating	FUTA & SUI	6.23	
06/21/07	CDJ		6090	Payroll	Payroll Taxes	826.45	
06/01/07	Dep		1020	Banco Popular Operating	COMPUPAY	(37.43)	
06/01/07	Dep		4510	Estopples	COMPUPAY	37.43	
06/01/07	Dep		1020	Banco Popular Operating	Cash Receipts to 1020	150.00	
06/01/07	Dep		4510	Estopples	DEPOSITestoppel		

**Sample Condominium Association, Inc**  
**General Journal**

Date	Reference	T	Account	Account Description	Description	Amount	Reference Total
					for #2231	(150.00)	
06/06/07	Dep		1020	Banco Popular Operating	Cash Receipts to		
					1025	1,655.00	
06/06/07	Dep		1020	Banco Popular Operating	Cash Receipts to		
					1020	727.25	
06/06/07	Dep		1020	Banco Popular Operating	Cash Receipts to		
					1020	16,187.25	
06/06/07	Dep		1020	Banco Popular Operating	Cash Receipts to		
					1020	4,562.25	
06/06/07	Dep		1020	Banco Popular Operating	Cash Receipts to		
					1025	34,489.00	
06/06/07	Dep		1020	Banco Popular Operating	Cash Receipts to		
					1025	2,254.00	
06/06/07	Dep		1020	Banco Popular Operating	Cash Receipts to		
					1020	919.25	
06/06/07	Dep		1110	Maintenance Receivables	DEPOSIT	(4,562.25)	
06/06/07	Dep		1110	Maintenance Receivables	DEPOSIT	(16,187.25)	
06/06/07	Dep		1110	Maintenance Receivables	DEPOSIT	(727.25)	
06/06/07	Dep		1110	Maintenance Receivables	DEPOSIT	(919.25)	
06/06/07	Dep		1111	SA Receivable	DEPOSITSA	(1,655.00)	
06/06/07	Dep		1111	SA Receivable	DEPOSITSA	(34,489.00)	
06/06/07	Dep		1111	SA Receivable	DEPOSITSA	(2,254.00)	
06/07/07	Dep		1020	Banco Popular Operating	Cash Receipts to		
					1020	20.00	
06/07/07	Dep		1020	Banco Popular Operating	Cash Receipts to		
					1020	25.00	
06/07/07	Dep		1020	Banco Popular Operating	Cash Receipts to		
					1020	5,471.75	
06/07/07	Dep		1020	Banco Popular Operating	Cash Receipts to		
					1020	880.00	
06/07/07	Dep		1020	Banco Popular Operating	Cash Receipts to		
					1020	50.00	
06/07/07	Dep		1020	Banco Popular Operating	Cash Receipts to		
					1025	8,263.00	
06/07/07	Dep		1020	Banco Popular Operating	Cash Receipts to		
					1020	35,483.75	
06/07/07	Dep		1110	Maintenance Receivables	DEPOSIT	(5,471.75)	
06/07/07	Dep		1110	Maintenance Receivables	DEPOSIT	(35,483.75)	
06/07/07	Dep		1111	SA Receivable	DEPOSITS1	(880.00)	
06/07/07	Dep		1111	SA Receivable	DEPOSITSA	(8,263.00)	
06/07/07	Dep		4750	Transmitters	DEPOSITtransmitter		
					#2136	(20.00)	
06/07/07	Dep		4750	Transmitters	DEPOSITperimeter		
					key (Meyer)	(25.00)	
06/07/07	Dep		4750	Transmitters	DEPOSIT2 perm		
					keys #1132	(50.00)	
06/08/07	Dep		1020	Banco Popular Operating	Cash Receipts to		
					1025	10,447.00	
06/08/07	Dep		1020	Banco Popular Operating	Cash Receipts to		
					1020	3,824.25	
06/08/07	Dep		1110	Maintenance Receivables	DEPOSIT	(3,824.25)	
06/08/07	Dep		1111	SA Receivable	DEPOSITSA	(10,447.00)	
06/11/07	Dep		1020	Banco Popular Operating	Cash Receipts to		
					1025	3,153.00	
06/11/07	Dep		1020	Banco Popular Operating	Cash Receipts to		
					1020	4,126.00	
06/11/07	Dep		1110	Maintenance Receivables	DEPOSIT	(4,126.00)	
06/11/07	Dep		1111	SA Receivable	DEPOSITSA	(3,153.00)	
06/12/07	Dep		1020	Banco Popular Operating	Cash Receipts to		
					1020	4,361.50	
06/12/07	Dep		1020	Banco Popular Operating	Cash Receipts to		
					1025	5,768.00	
06/12/07	Dep		1110	Maintenance Receivables	DEPOSIT	(4,361.50)	

**Sample Condominium Association, Inc**  
**General Journal**

Date	Reference	T	Account	Account Description	Description	Amount	Reference Total
06/12/07	Dep		1111	SA Receivable	DEPOSITSA	(5,768.00)	
06/13/07	Dep		1020	Banco Popular Operating	Cash Receipts to 1020	2,444.75	
06/13/07	Dep		1020	Banco Popular Operating	Cash Receipts to 1025	2,902.25	
06/13/07	Dep		1110	Maintenance Receivables	DEPOSIT	(2,444.75)	
06/13/07	Dep		1111	SA Receivable	DEPOSITSA	(2,902.25)	
06/14/07	Dep		1020	Banco Popular Operating	Cash Receipts to 1020	2,159.50	
06/14/07	Dep		1020	Banco Popular Operating	Cash Receipts to 1025	3,540.00	
06/14/07	Dep		1110	Maintenance Receivables	DEPOSIT	(2,159.50)	
06/14/07	Dep		1111	SA Receivable	DEPOSITSA	(3,540.00)	
06/15/07	Dep		1020	Banco Popular Operating	Cash Receipts to 1020	1,254.50	
06/15/07	Dep		1020	Banco Popular Operating	Cash Receipts to 1020	2,376.00	
06/15/07	Dep		1020	Banco Popular Operating	Cash Receipts to 1025	8,685.00	
06/15/07	Dep		1020	Banco Popular Operating	Cash Receipts to 1025	639.00	
06/15/07	Dep		1020	Banco Popular Operating	Cash Receipts to 1020	1,400.00	
06/15/07	Dep		1020	Banco Popular Operating	Cash Receipts to 1025	2,025.00	
06/15/07	Dep		1110	Maintenance Receivables	DEPOSIT	(1,254.50)	
06/15/07	Dep		1110	Maintenance Receivables	DEPOSIT	(2,376.00)	
06/15/07	Dep		1111	SA Receivable	DEPOSITSA	(2,025.00)	
06/15/07	Dep		1111	SA Receivable	DEPOSITSA	(8,685.00)	
06/15/07	Dep		1111	SA Receivable	DEPOSITSA	(639.00)	
06/15/07	Dep		6900	Miscellaneous	DEPOSITbathroom shutter Unit #1434	(1,400.00)	
06/22/07	Dep		1020	Banco Popular Operating	Cash Receipts to 1025	552.00	
06/22/07	Dep		1020	Banco Popular Operating	Cash Receipts to 1025	2,034.00	
06/22/07	Dep		1020	Banco Popular Operating	Cash Receipts to 1020	727.25	
06/22/07	Dep		1020	Banco Popular Operating	Cash Receipts to 1025	639.00	
06/22/07	Dep		1020	Banco Popular Operating	Cash Receipts to 1020	1,782.50	
06/22/07	Dep		1110	Maintenance Receivables	DEPOSIT	(727.25)	
06/22/07	Dep		1110	Maintenance Receivables	DEPOSIT	(1,782.50)	
06/22/07	Dep		1111	SA Receivable	DEPOSITSA	(2,034.00)	
06/22/07	Dep		1111	SA Receivable	DEPOSITSA	(552.00)	
06/22/07	Dep		1111	SA Receivable	DEPOSITSA	(639.00)	
06/26/07	Dep		1020	Banco Popular Operating	Cash Receipts to 1020	2,153.50	
06/26/07	Dep		1020	Banco Popular Operating	Cash Receipts to 1025	725.25	
06/26/07	Dep		1110	Maintenance Receivables	DEPOSIT	(2,153.50)	
06/26/07	Dep		1111	SA Receivable	DEPOSITSA	(725.25)	
06/27/07	Dep		1020	Banco Popular Operating	Cash Receipts to 1025	9,309.00	
06/27/07	Dep		1020	Banco Popular Operating	Cash Receipts to 1020	6,195.75	
06/27/07	Dep		1110	Maintenance Receivables	DEPOSIT	(6,195.75)	
06/27/07	Dep		1111	SA Receivable	DEPOSITSA	(9,309.00)	
06/28/07	Dep		1020	Banco Popular Operating	Cash Receipts to 1025	6,609.00	
06/28/07	Dep		1020	Banco Popular Operating	Cash Receipts to 1020	6,926.00	

**Sample Condominium Association, Inc**  
**General Journal**

Date	Reference	T	Account	Account Description	Description	Amount	Reference Total
06/28/07	Dep		1020	Banco Popular Operating	Cash Receipts to 1020	45.00	
06/28/07	Dep		1110	Maintenance Receivables	DEPOSIT	(6,926.00)	
06/28/07	Dep		1111	SA Receivable	DEPOSITSA	(6,609.00)	
06/28/07	Dep		4750	Transmitters	DEPOSITperm key & transmitter for WS4C	(45.00)	
06/29/07	Dep		1020	Banco Popular Operating	Cash Receipts to 1020	5,165.50	
06/29/07	Dep		1020	Banco Popular Operating	Cash Receipts to 1025	1,951.75	
06/29/07	Dep		1020	Banco Popular Operating	Cash Receipts to 1020	10,852.40	
06/29/07	Dep		1020	Banco Popular Operating	Cash Receipts to 1025	2,716.00	
06/29/07	Dep		1020	Banco Popular Operating	Cash Receipts to 1025	3,150.00	
06/29/07	Dep		1020	Banco Popular Operating	Cash Receipts to 1020	2,289.75	
06/29/07	Dep		1110	Maintenance Receivables	DEPOSIT	(10,852.40)	
06/29/07	Dep		1110	Maintenance Receivables	DEPOSIT	(5,165.50)	
06/29/07	Dep		1110	Maintenance Receivables	DEPOSIT	(2,289.75)	
06/29/07	Dep		1111	SA Receivable	DEPOSITSA	(1,951.75)	
06/29/07	Dep		1111	SA Receivable	DEPOSITSA	(2,716.00)	
06/29/07	Dep		1111	SA Receivable	DEPOSITSA	(3,150.00)	
06/30/07	Dep		1020	Banco Popular Operating	Cash Receipts to 1020	65.81	
06/30/07	Dep		4610	Interest	INTEREST	(65.81)	
06/30/07	GJ01	S	1110	Maintenance Receivables	Monthly Maintenance Assessments	123,776.25	
06/30/07	GJ01	S	4100	Maintenance Fees	Monthly Maintenance Assessments	(115,734.59)	
06/30/07	GJ01	S	4200	Reserve Assessment	Monthly Maintenance Assessments	(3,208.33)	
06/30/07	GJ01	S	4250	Cable TV	Monthly Maintenance Assessments	(4,833.33)	
06/30/07	GJ02	S	3010	Reserves - Air Conditioning	Record Reserve Transfer	(250.00)	
06/30/07	GJ02	S	3020	Reserves - Carpeting	Record Reserve Transfer	(250.00)	
06/30/07	GJ02	S	3040	Reserves - Painting	Record Reserve Transfer	(2,208.33)	
06/30/07	GJ02	S	3080	Deferred Maintenance	Record Reserve Transfer	(500.00)	
06/30/07	GJ02	S	8050	Reserve Transfer	Record Reserve Transfer	3,208.33	
06/30/07	GJ03	S	1220	Prepaid Insurance	Expense Prepaid Insurance	(44,122.31)	
06/30/07	GJ03	S	6350	Insurance	Expense Prepaid Insurance	44,122.31	
06/30/07	GJ06	S	1110	Maintenance Receivables	Record Late Fees	125.00	
06/30/07	GJ06	S	4400	Late Charges	Record Late Fees	(125.00)	
06/30/07	GJ07	S	1110	Maintenance Receivables	Record NSF Check Fee	25.00	

**Sample Condominium Association, Inc**  
**General Journal**

<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Account</u>	<u>Account Description</u>	<u>Description</u>	<u>Amount</u>	<u>Reference Total</u>
06/30/07	GJ07	S	6450	Office Expense	Record NSF Check Fee	(25.00)	
06/30/07	GJ08	S	1110	Maintenance Receivables	Record Legal Fees	268.00	
06/30/07	GJ08	S	4520	Legal Fee Income	Record Legal Fees	(268.00)	
06/30/07	GJ09	S	2100	Accounts Payable	Accrue Audit Fee	(347.11)	
06/30/07	GJ09	S	6590	Accounting	Accrue Audit Fee	347.11	
06/30/07	GJ10	S	1111	SA Receivable	Record SA Late Fees	256.00	
06/30/07	GJ10	S	3100	Special Assessment	Record SA Late Fees	(256.00)	
06/28/07	GJ20		1111	SA Receivable	Record Attorney Fee on SA - 1936	137.00	
06/28/07	GJ20		4520	Legal Fee Income	Record Attorney Fee on SA - 1936	(137.00)	
06/28/07	GJ21		1111	SA Receivable	Record Interest - 1936	87.75	
06/28/07	GJ21		4610	Interest	Record Interest - 1936	(87.75)	
06/28/07	GJ22		1110	Maintenance Receivables	Record Interest - 2238 and 2935	106.25	
06/28/07	GJ22		4610	Interest	Record Interest - 2238 and 2935	(106.25)	
06/01/07	GJ23		1111	SA Receivable	Record SA Charges	131,267.00	
06/01/07	GJ23		3110	2007 Special Assessment	Record SA Charges	(131,267.00)	
06/29/07	GJ24		1110	Maintenance Receivables	Record Cash Receipts Adjustment	359.20	
06/29/07	GJ24		1111	SA Receivable	Record Cash Receipts Adjustment	(359.20)	
06/01/07	GJ25		1020	Banco Popular Operating	Record NSF - 2434	(727.25)	
06/01/07	GJ25		1110	Maintenance Receivables	Record NSF - 2434	727.25	
06/01/07	GJ26		1111	SA Receivable	Record Late Fees Removed	(75.00)	
06/01/07	GJ26		4400	Late Charges	Record Late Fees Removed	75.00	
06/30/07	RE01	R	1110	Maintenance Receivables	Reclass Prepaid Maintenance	56,484.09	
06/30/07	RE01	R	1111	SA Receivable	Reclass Prepaid Maintenance	134,360.25	
06/30/07	RE01	R	2010	Prepaid Maintenance Fees	Reclass Prepaid Maintenance	(56,484.09)	
06/30/07	RE01	R	2011	Prepaid Maintenance - SA	Reclass Prepaid Maintenance	(134,360.25)	
06/30/07	RE1 .1		1110	Maintenance Receivables	Reclass Prepaid Maintenance	(64,614.86)	
06/30/07	RE1 .1		1111	SA Receivable	Reclass Prepaid Maintenance	(121,936.55)	
06/30/07	RE1 .1		2010	Prepaid Maintenance Fees	Reclass Prepaid Maintenance	64,614.86	
06/30/07	RE1 .1		2011	Prepaid Maintenance - SA	Reclass Prepaid Maintenance	121,936.55	
06/30/07	RE2 .1		2100	Accounts Payable	Record Accounts Payable	15,517.44	

**Sample Condominium Association, Inc**  
**General Journal**

<u>Date</u>	<u>Reference</u>	<u>T</u>	<u>Account</u>	<u>Account Description</u>	<u>Description</u>	<u>Amount</u>	<u>Reference Total</u>
06/30/07	RE2 .1		5000	Electric	Record Accounts Payable	(15,517.44)	<u>                    </u>
					Transaction Balance		<u><u>                    0.00</u></u>

Total Debits    1,232,457.12            Total Credits    1,232,457.12            A/C Hash Total    677762.000  
Number of Transactions            230