

Client: **502286 - Chipola Regional Workforce Development Board, Inc.**  
 Engagement: **2021 Audit - Chipola Regional Workforce Development Board, Inc.**  
 Period Ending: **6/30/2021**  
 Trial Balance: **TB-01 - TB**  
 Workpaper:

Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entries</b>				
<b>Adjusting Journal Entries JE # 1</b>				
		<b>SS-01</b>		
To adjust equity to prior year ending balance per PY financial statements.				
3001-000	FUND BALANCE		64,478.00	
3002-000-JMCC	NET-ASSETS-COMPENSATED ABSENCES		211,263.00	
3002-000	NET-ASSETS-INVEST IN FIXED ASSETS			273,245.00
5107-666	Leave Pay - EOY			2,496.00
<b>Total</b>			<b><u>275,741.00</u></b>	<b><u>275,741.00</u></b>
<b>Adjusting Journal Entries JE # 2</b>				
		<b>10-02</b>		
To adjust grants receivable and deferred grant revenues to actual based upon CY SERA summary.				
1212	AR-WTS		14,907.00	
1221	AR- WIA Adult		112,196.00	
1222	AR- WIA STATE LEVEL		119,749.00	
1226	AR-DW		68,751.00	
1228	A/R FSET		254.00	
1252	A/R- WP		5,041.00	
1253	A/R-UC BASE		2,209.00	
1256	AR-LVER		2,004.00	
4021-021	Deferred Revenue- Adult		53,703.00	
4123-023	WIA YOUTH REVENUE		36,581.00	
4023-023	Deferred Rev Youth			36,581.00
4112-012	WTS REVENUE			14,907.00
4121-021	WIA ADULT REVENUE			165,899.00
4122-022	WIA STATE LEVEL REVENUE			119,749.00
4126-026	WIA DISLOCATED WORKER REVENUE			68,751.00
4128-028	FSET REVENUE			254.00
4152-052	WAGNER-PEYSER REVENUE			5,041.00
4153-053	UNEMPLOYMENT COMPENSATION BASE			2,209.00
4156-056	LVER REVENUE			2,004.00
<b>Total</b>			<b><u>415,395.00</u></b>	<b><u>415,395.00</u></b>
<b>Adjusting Journal Entries JE # 4</b>				
		<b>UV-02</b>		
To record current year depreciation expense				
5901-000	DEPRECIATION EXPENSE-Program		37,298.00	
1770-000	ACCUMULATED DEPRECIATION			37,298.00
<b>Total</b>			<b><u>37,298.00</u></b>	<b><u>37,298.00</u></b>
<b>Adjusting Journal Entries JE # 9</b>				
		<b>PBC</b>		
PBC adjustment to adjust ending prepaid balance to \$900.				
5864-002	PARTICIPANT SUPPLIES-OSOP		500.00	
1301-000	PREPAID GIFT AND GAS CARD			500.00
<b>Total</b>			<b><u>500.00</u></b>	<b><u>500.00</u></b>
<b>Total Adjusting Journal Entries</b>			<b><u>728,934.00</u></b>	<b><u>728,934.00</u></b>
<b>Total All Journal Entries</b>			<b><u>728,934.00</u></b>	<b><u>728,934.00</u></b>