

Client: *Brevard Workforce Development Board*
Engagement: *CareerSource Brevard*
Period Ending: *6/30/2020*
Trial Balance: *F-01 - TB Database*
Workpaper: *G-01 - Combined Journal Entries Report*

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1		03-02a		
To adjust for 2019 and 2020 transfers				
10110-10-WIA Adult	Cash-Operating		607,342.00	
10110-10-WIA Adult	Cash-Operating		1,369,378.00	
10110-10-WIA Adult	Cash-Operating		1,839,772.00	
13310-30-WIA Disl Wkr	Grants Receivable		607,342.00	
13310-30-WIA Disl Wkr	Grants Receivable		1,369,378.00	
13310-30-WIA Disl Wkr	Grants Receivable		1,839,772.00	
33110-10-WIA Adult	Grant Revenue		1,369,378.00	
33110-10-WIA Adult	Grant Revenue		607,342.00	
59120-30-WIA Disl Wkr	Program Allocation		1,369,378.00	
59999-30-WIA Disl Wkr	Transfer expenses to WIA Adult		607,342.00	
10110-30-WIA Disl Wkr	Cash-Operating			607,342.00
10110-30-WIA Disl Wkr	Cash-Operating			1,369,378.00
10110-30-WIA Disl Wkr	Cash-Operating			1,839,772.00
13310-10-WIA Adult	Grants Receivable			607,342.00
13310-10-WIA Adult	Grants Receivable			1,369,378.00
13310-10-WIA Adult	Grants Receivable			1,839,772.00
33110-30-WIA Disl Wkr	Grant Revenue			607,342.00
33110-30-WIA Disl Wkr	Grant Revenue			1,369,378.00
59120-10-WIA Adult	Program Allocation			1,369,378.00
59999-10-WIA Adult	Transfer expenses to WIA Dislo Wkr			607,342.00
Total			11,586,424.00	11,586,424.00
Adjusting Journal Entries JE # 2				
To adjust AARP deferred revenue		03-04 G-02		
22310-90-Fee for service	Refundable Advances		30,042.00	
33110-90-Fee for service	Grant Revenue			30,042.00
Total			30,042.00	30,042.00
Adjusting Journal Entries JE # 3				
To accrue CDBG		03-04		
13330-10-WIA Adult	Contracts Receivable		63,586.00	
33110-10-WIA Adult	Grant Revenue		63,586.00	
13310-10-WIA Adult	Grants Receivable			63,586.00
36990-10-WIA Adult	Miscellaneous Revenue			63,586.00
Total			127,172.00	127,172.00
Total Adjusting Journal Entries			11,743,638.00	11,743,638.00
Total All Journal Entries			11,743,638.00	11,743,638.00

Client: **Brevard Workforce Development Board**
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Period Ending: **6/30/2021**
Trial Balance: **F-01 - TB Database**
Workpaper: **G-01 - Combined Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1				
To correct beginning FB				
27110-90-Fee for service	Fund Balance		110.00	
99999-90-Fee for Service	Misc expenses			110.00
Total			110.00	110.00
Adjusting Journal Entries JE # 2				
To adjust for 2021 transfers				
10110-10-WIA Adult	Cash-Operating		546,649.00	
13310-30-WIA Disl Wkr	Grants Receivable		546,649.00	
33110-10-WIA Adult	Grant Revenue		546,649.00	
59999-30-WIA Disl Wkr	Transfer expenses to WIA Adult		546,649.00	
10110-30-WIA Disl Wkr	Cash-Operating			546,649.00
13310-10-WIA Adult	Grants Receivable			546,649.00
33110-30-WIA Disl Wkr	Grant Revenue			546,649.00
59999-10-WIA Adult	Transfer expenses to WIA Dislo Wkr			546,649.00
Total			2,186,596.00	2,186,596.00
Adjusting Journal Entries JE # 3				
To adjust for PYs transfers				
10110-10-WIA Adult	Cash-Operating		3,816,492.00	
13310-30-WIA Disl Wkr	Grants Receivable		3,816,492.00	
10110-30-WIA Disl Wkr	Cash-Operating			3,816,492.00
13310-10-WIA Adult	Grants Receivable			3,816,492.00
Total			7,632,984.00	7,632,984.00
Adjusting Journal Entries JE # 4				
To adjust for CDBG reveues accrued in FY 20				
10110-10-WIA Adult	Cash-Operating		63,586.00	
36990-00-Cost Pools	Miscellaneous Revenue		63,586.00	
10110-00-Cost Pools	Cash-Operating			63,586.00
13310-10-WIA Adult	Grants Receivable			63,586.00
Total			127,172.00	127,172.00
Adjusting Journal Entries JE # 5				
To record client entries				
13310-30-WIA Disl Wkr	Grants Receivable		54,145.00	
20111-10-WIA Adult	Accounts Payable - Other		24,000.00	
33110-10-WIA Adult	Grant Revenue		24,000.00	
58393-30-WIA Disl Wkr	Participant Wages		54,145.00	
13310-10-WIA Adult	Grants Receivable			24,000.00
20110-30-WIA Disl Wkr	Accounts Payable			54,145.00
33110-30-WIA Disl Wkr	Grant Revenue			54,145.00
58310-10-WIA Adult	Tuition & Fees			24,000.00
Total			156,290.00	156,290.00
Total Adjusting Journal Entries			10,103,152.00	10,103,152.00
Total All Journal Entries			10,103,152.00	10,103,152.00