

Client: 502950 - Area Agency on Aging for North Florida, Inc.
Engagement: 2023 audit - Area Agency on Aging
Period Ending: 12/31/2023
Trial Balance: TB-01 - TB
Workpaper: TB-02 - Adjusting Journal Entries Report

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1				
SSTT-01				
To reverse PY grant activity				
22AR-B-30100	Fund Balance		7,784.00	
22ARC-30100	Fund Balance		4.00	
22ARC2-30100	Fund Balance		66,246.00	
22B-30100	Fund Balance		161,154.00	
22C1-30100	Fund Balance		209,270.00	
22C2-30100	Fund Balance		154,797.00	
0	Fund Balance		62,175.00	
22NSIP-30100	Fund Balance		36,966.00	
23ADI-30100	Fund Balance		190,705.00	
23CCE-30100	Fund Balance		401,301.00	
23HCE-30100	Fund Balance		15,315.00	
23LSP-30100	Fund Balance		14,571.00	
22AR-B-58010	Payments To Subgrantees			7,784.00
22ARC1-58010	Payments To Subgrantees			4.00
22ARC2-58010	Payments To Subgrantees			66,246.00
22B-58010	Payments To Subgrantees			161,154.00
22C1-58010	Payments To Subgrantees			209,270.00
22C2-58010	Payments To Subgrantees			154,797.00
0	Payments To Subgrantees			62,175.00
22NSIP-58010	Payments To Subgrantees			36,966.00
23ADI-58010	Payments To Subgrantees			190,705.00
23CCE-58010	Payments To Subgrantees			401,301.00
23HCE-58010	Payments To Subgrantees			15,315.00
23LSP-58010	Payments To Subgrantees			14,571.00
Total			1,320,288.00	1,320,288.00

Adjusting Journal Entries JE # 2				
SSTT-01				
To reverse PY accrued salaries				
22ADM-30100	Fund Balance		7,868.00	
22AR-A-30100	Fund Balance		1,468.00	
22AR-B-30100	Fund Balance		241.00	
22AR-E-30100	Fund Balance		237.00	
22B-30100	Fund Balance		1,027.00	
22D-30100	Fund Balance		708.00	
22DEA-30100	Fund Balance		700.00	
0	Fund Balance		2,362.00	
22EH-30100	Fund Balance		1,262.00	
22IR-30100	Fund Balance		1,721.00	
22VA-30100	Fund Balance		681.00	
23ADI-30100	Fund Balance		1,128.00	
23ADII-30100	Fund Balance		599.00	
23ARC-30100	Fund Balance		4,994.00	
23CCE-30100	Fund Balance		1,417.00	
23CCEI-30100	Fund Balance		599.00	
23HCE-30100	Fund Balance		1,384.00	
23HCEI-30100	Fund Balance		463.00	
23MIPP-30100	Fund Balance		410.00	
23MW-30100	Fund Balance		3,127.00	
23SH-30100	Fund Balance		723.00	
23SMP-30100	Fund Balance		410.00	
22ADM-50100	Salaries & Wages			7,868.00
22AR-A-50100	Salaries & Wages			1,468.00
22AR-B-50100	Salaries & Wages			241.00
22AR-E-50100	Salaries & Wages			237.00
22B-50100	Salaries & Wages			1,027.00
22D-50100	Salaries & Wages			708.00
22DEA-50100	Salaries & Wages			700.00
0	Salaries & Wages			2,362.00
22EH-50100	Salaries & Wages			1,262.00
22IR-50100	Salaries & Wages			1,721.00
22VA-50100	Salaries & Wages			681.00
23ADI-50100	Salaries & Wages			1,128.00
23ADII-50100	Salaries & Wages			599.00
23ARC-50100	Salaries & Wages			4,994.00
23CCE-50100	Salaries & Wages			1,417.00
23CCEI-50100	Salaries & Wages			599.00
23HCE-50100	Salaries & Wages			1,384.00
23HCEI-50100	Salaries & Wages			463.00
23MIPP-50100	Salaries & Wages			410.00
23MW-50100	Salaries & Wages			3,127.00
23SH-50100	Salaries & Wages			723.00
23SMP-50100	Salaries & Wages			410.00
Total			33,529.00	33,529.00

Adjusting Journal Entries JE # 3				
CC-02				
To accrue salaries related to 2023 payroll paid out in FY24.				
22AR-A-50100	Salaries & Wages		3,294.00	
22AR-E-50100	Salaries & Wages		758.00	

23ADI-50100	Salaries & Wages	422.00	
23ADM-50100	Salaries & Wages	11,246.00	
23B-50100	Salaries & Wages	1,180.00	
23BE-50100	Salaries & Wages	1,018.00	
23CCE-50100	Salaries & Wages	383.00	
23DEA-50100	Salaries & Wages	200.00	
0	Salaries & Wages	2,094.00	
23HCE-50100	Salaries & Wages	358.00	
23IR-50100	Salaries & Wages	2,024.00	
23VA-50100	Salaries & Wages	638.00	
24ADI-50100	Salaries & Wages	1,195.00	
24ADII-50100	Salaries & Wages	146.00	
24ARC-50100	Salaries & Wages	8,546.00	
24CCE-50100	Salaries & Wages	1,618.00	
24EH-50100	Salaries & Wages	1,181.00	
24HCE-50100	Salaries & Wages	1,552.00	
24HCEI-50100	Salaries & Wages	146.00	
24MIPP-50100	Salaries & Wages	585.00	
24MW-50100	Salaries & Wages	3,328.00	
24SH-50100	Salaries & Wages	898.00	
24SMP-50100	Salaries & Wages	450.00	
22AR-A-20100	Accrued salary		3,294.00
22AR-E-20100	Accrued salary		758.00
23ADI-20100	Accrued salary		422.00
23ADM-20100	Accrued Salary		11,246.00
23B-20100	Accrued Salary		1,180.00
23BE-20100	Accrued Salary		1,018.00
23CCE-20100	Accrued salary		383.00
23DEA-20100	Accrued Salary		200.00
0	Accrued Salary		2,094.00
23HCE-20100	Accrued salary		358.00
23IR-20100	Accrued Salary		2,024.00
23VA-20100	Accrued Salary		638.00
24ADI-20100	Accrued Salary		1,195.00
24ADII-20100	Accrued Salary		146.00
24ARC-20100	Accrued Salary		8,546.00
24CCE-20100	Accrued Salary		1,618.00
24EH-20100	Accrued Salary		1,181.00
24HCE-20100	Accrued Salary		1,552.00
24HCEI-20100	Accrued Salary		146.00
24MIPP-20100	Accrued Salary		585.00
24MW-20100	Accrued Salary		3,328.00
24SH-20100	Accrued Salary		898.00
24SMP-20100	Accrued Salary		450.00
Total		43,260.00	43,260.00

Adjusting Journal Entries JE # 4

UV-03

To record current year FA additions (1/2)
NOTE: JMCO utilized existing operating transfer accounts rather than creating new accounts for '24 grant codes.

14DEA-99999	Operating Transfer	114.00	
21EH-99999	Operating Transfer	228.00	
22ADM-99999	Operating Transfer	785.00	
23CCE-99999	Operating Transfer	228.00	
23HCE-99999	Operating Transfer	228.00	
23SH-99999	Operating Transfer	228.00	
Board-15100	Furniture & Fixtures	2,282.00	
JMCO 22AR-A-99999	Operating Transfer	471.00	
22ADM-55010	Computer Equipment		785.00
22AR-A-55010	Computer Equipment		471.00
23DEA-55010	Computer Equipment		114.00
24CCE-55010	Computer Equipment		228.00
24EH-55010	Computer Equipment		228.00
24HCE-55010	Computer Equipment		228.00
24SH-55010	Computer Equipment		228.00
Board-99999	Operating Transfer		2,282.00
Total		4,564.00	4,564.00

Adjusting Journal Entries JE # 5

UV-03

To record current year FA additions (2/2)
NOTE: JMCO utilized existing operating transfer accounts rather than creating new accounts for '24 grant codes. JMCO reduced allocations by immaterial amount of non-capitalized items included in total invoice.

20D-99999	Operating transfer	30.00	
20D-99999	Operating transfer	247.00	
22ADM-99999	Operating Transfer	1,871.00	
22ADM-99999	Operating Transfer	160.00	
0	Operating Transfer	118.00	
0	Operating Transfer	15.00	
22VA-99999	Operating Transfer	118.00	
22VA-99999	Operating Transfer	15.00	
23CCE-99999	Operating Transfer	118.00	
23CCE-99999	Operating Transfer	15.00	
23HCE-99999	Operating Transfer	118.00	
23HCE-99999	Operating Transfer	15.00	
Board-15100	Furniture & Fixtures	3,117.00	
JMCO 22AR-A-99999	Operating Transfer	247.00	
JMCO 22AR-A-99999	Operating Transfer	30.00	
22AR-A-55010	Computer Equipment		247.00
22AR-A-55010	Computer Equipment		30.00

23ADM-55010	Computer Equipment		1,871.00	
23ADM-55010	Computer Equipment		160.00	
23CCE-55010	Computer Equipment		118.00	
23CCE-55010	Computer Equipment		15.00	
23D-55010	Computer Equipment		247.00	
23D-55010	Computer Equipment		30.00	
0	Computer Equipment		118.00	
0	Computer Equipment		15.00	
23HCE-55010	Computer Equipment		118.00	
23HCE-55010	Computer Equipment		15.00	
23VA-55010	Computer Equipment		118.00	
23VA-55010	Computer Equipment		15.00	
Board-99999	Operating Transfer		3,117.00	
Total			6,234.00	6,234.00

Adjusting Journal Entries JE # 6		UV-04		
To record CY dispositions				
Board-15300	Accumulated Depreciation		50,385.00	
JMCO-00001	Fixed Asset Gain/Loss		64,081.00	
Board-15050	Building			114,466.00
Total			114,466.00	114,466.00

Adjusting Journal Entries JE # 7		UV-02		
To record CY depreciation				
Board-59570	Depreciation		27,368.00	
Board-15300	Accumulated Depreciation			27,368.00
Total			27,368.00	27,368.00

Adjusting Journal Entries JE # 8		BB-02		
to record CY payables				
22AR-B-58010	Payments To Subgrantees		35,270.00	
22ARC1-58010	Payments To Subgrantees		14,119.00	
22ARC2-58010	Payments To Subgrantees		26,751.00	
23ADI-58010	Payments To Subgrantees		223,114.00	
23B-58010	Payments To Subgrantees		96,275.00	
23BE-58010	Payments To Subgrantees		89,381.00	
23C1-58010	Payments To Subgrantees		193,908.00	
23C2-58010	Payments To Subgrantees		107,292.00	
23CCE-58010	Payments To Subgrantees		413,003.00	
0	Payments To Subgrantees		71,766.00	
0	Payments To Subgrantees		5,721.00	
23HCE-58010	Payments To Subgrantees		10,634.00	
23LSP-58010	Payments To Subgrantees		15,807.00	
23NSIP-58010	Payments To Subgrantees		37,822.00	
22AR-B-20030	Due to provider			35,270.00
22ARC1-20030	Due to provider			14,119.00
22ARC2-20030	Due to provider			26,751.00
22B-20030	Due to provider			96,275.00
22C1-20030	Due to provider			193,908.00
22C2-20030	Due to provider			107,292.00
22NSIP-20030	Due to provider			37,822.00
23ADI-20030	Due to provider			223,114.00
23BE-20030	Due to Provider			89,381.00
23CCE-20030	Due to provider			413,003.00
0	Due to provider			71,766.00
0	Due to provider			5,721.00
23HCE-20030	Due to provider			10,634.00
23LSP-20030	Due to provider			15,807.00
Total			1,340,863.00	1,340,863.00

Adjusting Journal Entries JE # 9		B-01, BB-01		
To adjust 22AR-B revenues to actual				
22AR-B-41020	Federal Revenue - Services		85,912.00	
22AR-B-12800	Receivables From DOE			35,270.00
22AR-B-20020	Deferred Revenue			50,642.00
Total			85,912.00	85,912.00

Adjusting Journal Entries JE # 10		B-01, BB-02		
To adjust CCEI to actual				
23CCEI-42020	State Revenue - Services		1,293.00	
24CCEI-42020	State Revenue - Services		12,580.00	
CCEI-20020	Deferred Revenue			13,873.00
Total			13,873.00	13,873.00

Total Adjusting Journal Entries			2,990,357.00	2,990,357.00
Total All Journal Entries			2,990,357.00	2,990,357.00

Tickmarks

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(b)

(c)

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