Client:	***Bartlesville Community Foundation***
Engagement:	***6-30-24 Audit***
Period Ending:	***6/30/2024***
Workpaper:	***Adjusting Journal Entries Report***

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		**6100.03**		
To correct client entries from prior year				
1-1201	Right of Use Asset - Building		27,557.71	
1-2100	Lease Liability-Long Term			27,557.71
Total			**27,557.71**	**27,557.71**
Adjusting Journal Entries JE # 2		**7200.06**		
To correct payroll taxes				
2-2016	Oklahoma Unemployment		0.38	
2-8520	Grants from Funds		16.98	
1-6080	Payroll Taxes			0.38
1-6080	Payroll Taxes			16.98
Total			**17.36**	**17.36**
Adjusting Journal Entries JE # 3		**5200.02**		
To correct accrued liabilities				
2-8520	Grants from Funds		6.63	
2-2016	Oklahoma Unemployment			6.63
Total			**6.63**	**6.63**
Adjusting Journal Entries JE # 4				
To record entries for lease				
1-2100	Lease Liability-Long Term		8,512.07	
1-2150	Lease Liability-Short Term		7,582.78	
1-1201	Right of Use Asset - Building			7,582.78
1-1201	Right of Use Asset - Building			8,512.07
Total			**16,094.85**	**16,094.85**
Adjusting Journal Entries JE # 5		**4600.08**		
To reclassify capitalized amount as expense				
1-6175	Web Site/Social Media		900.00	
1-1520	Furniture and Equipment			900.00
Total			**900.00**	**900.00**
Adjusting Journal Entries JE # 6		**4600.08**		
To record current year depreciation expense				
1-6025	Depreciation Expense		1,646.87	
1-1710	Accum Depr - Furn and Equip			1,646.87
Total			**1,646.87**	**1,646.87**
Adjusting Journal Entries JE # 7		**5100.04**		
To correct reversal from rent accrued in 2022				
1-2000	Accounts Payable		1,450.00	
1-6075	Rent			1,450.00
Total			**1,450.00**	**1,450.00**