

Client:
Engagement:
Period Ending:
Trial Balance:
Workpaper:

052201 - County of Clarke, Virginia
FY24 Audit - County of Clarke, Virginia
6/30/2024
TB-01 - TB for CAFR
TB-02 - Adjusting Journal Entries Report

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1				
To post client provided entry for cash reconciliations.				
100-000-000-000-0-00-000-00000-1010 -	General Petty Cash		606.00	
100-000-000-000-0-00-000-00000-1011 -	General Bk of Clarke ICS		3,728.04	
100-000-000-000-0-00-000-00000-1011 -	General Bk of Clarke ICS		3,893.77	
100-000-000-000-0-00-000-00000-1012 -	General BB&T Regular Cking		0.78	
100-000-000-000-0-00-000-00000-1023 -	General Local Govt Invest Pool		559.08	
100-000-000-000-0-00-000-00000-1023 -	General Local Govt Invest Pool		574.05	
100-000-000-000-0-00-000-00000-1023 -	General Local Govt Invest Pool		579.02	
100-000-000-000-0-00-000-00000-1025 -	General Bank of Clarke CD		22,863.95	
733-000-000-000-0-00-000-00000-1013 -	WelfarBk of CC Spec Welfr Cash		2.69	
733-000-000-000-5-53-531-53100-3000 -	Welfare Admin Pur Svcs		40.00	
733-000-000-000-5-53-531-53100-3000 -	Welfare Admin Pur Svcs		85.00	
733-000-000-000-5-53-531-53100-3000 -	Welfare Admin Pur Svcs		138.48	
733-000-000-000-5-53-531-53100-3000 -	Welfare Admin Pur Svcs		196.64	
733-000-000-000-5-53-531-53100-3000 -	Welfare Admin Pur Svcs		440.00	
733-000-000-000-5-53-531-53100-3000 -	Welfare Admin Pur Svcs		1,751.90	
733-000-000-000-5-53-531-53100-6000 -	WelfareAdm Mat & Sup		15.00	
733-000-000-000-5-53-531-53100-6000 -	WelfareAdm Mat & Sup		33.31	
733-000-000-000-5-53-531-53100-6000 -	WelfareAdm Mat & Sup		33.37	
733-000-000-000-5-53-531-53100-6000 -	WelfareAdm Mat & Sup		37.91	
733-000-000-000-5-53-531-53100-6000 -	WelfareAdm Mat & Sup		43.83	
733-000-000-000-5-53-531-53100-6000 -	WelfareAdm Mat & Sup		49.00	
733-000-000-000-5-53-531-53100-6000 -	WelfareAdm Mat & Sup		77.40	
733-000-000-000-5-53-531-53100-6000 -	WelfareAdm Mat & Sup		84.50	
733-000-000-000-5-53-531-53100-6000 -	WelfareAdm Mat & Sup		245.00	
733-000-000-000-5-53-531-53100-6000 -	WelfareAdm Mat & Sup		379.88	
733-000-000-000-5-53-531-53100-6000 -	WelfareAdm Mat & Sup		497.33	
735-000-000-000-1-12-124-12430-3000 -	BPAHealth Pur Svcs		22.00	
100-000-000-000-0-00-000-00000-1023 -	General Local Govt Invest Pool			3,728.04
100-000-000-000-0-00-000-00000-1023 -	General Local Govt Invest Pool			3,893.77
100-000-710-000-0-00-000-00000-150101-	Interest on Bank Deposits			1,712.15
100-000-710-000-0-00-000-00000-150101-	Interest on Bank Deposits			22,863.95
100-000-710-000-0-00-000-00000-189912-	Other Miscellaneous Revenue			0.78
100-000-710-000-0-00-000-00000-189912-	Other Miscellaneous Revenue			606.00
733-000-000-000-0-00-000-00000-1013 -	WelfarBk of CC Spec Welfr Cash			15.00
733-000-000-000-0-00-000-00000-1013 -	WelfarBk of CC Spec Welfr Cash			33.31
733-000-000-000-0-00-000-00000-1013 -	WelfarBk of CC Spec Welfr Cash			33.37
733-000-000-000-0-00-000-00000-1013 -	WelfarBk of CC Spec Welfr Cash			37.91
733-000-000-000-0-00-000-00000-1013 -	WelfarBk of CC Spec Welfr Cash			40.00

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733-000-000-000-0-00-000-00000-1013 -	WelfarBk of CC Spec Welfr Cash			43.83
733-000-000-000-0-00-000-00000-1013 -	WelfarBk of CC Spec Welfr Cash			49.00
733-000-000-000-0-00-000-00000-1013 -	WelfarBk of CC Spec Welfr Cash			77.40
733-000-000-000-0-00-000-00000-1013 -	WelfarBk of CC Spec Welfr Cash			84.50
733-000-000-000-0-00-000-00000-1013 -	WelfarBk of CC Spec Welfr Cash			85.00
733-000-000-000-0-00-000-00000-1013 -	WelfarBk of CC Spec Welfr Cash			138.48
733-000-000-000-0-00-000-00000-1013 -	WelfarBk of CC Spec Welfr Cash			196.64
733-000-000-000-0-00-000-00000-1013 -	WelfarBk of CC Spec Welfr Cash			245.00
733-000-000-000-0-00-000-00000-1013 -	WelfarBk of CC Spec Welfr Cash			379.88
733-000-000-000-0-00-000-00000-1013 -	WelfarBk of CC Spec Welfr Cash			440.00
733-000-000-000-0-00-000-00000-1013 -	WelfarBk of CC Spec Welfr Cash			497.33
733-000-000-000-0-00-000-00000-1013 -	WelfarBk of CC Spec Welfr Cash			1,751.90
733-000-710-000-0-00-000-00000-150101-	SpWelfare Interest on Deposit			2.69
735-000-000-000-0-00-000-00000-1016 -	BPAHealth Cash			22.00
Total			<u>36,977.93</u>	<u>36,977.93</u>
Adjusting Journal Entries JE # 2				
To post client provided entry to reclass tax revenue.				
100-000-710-000-0-00-000-00000-110301-	Personal Property Tax Current		127,834.13	
100-000-710-000-0-00-000-00000-110303-	Mobile Home Tax - Curr & Delin			651.40
100-000-710-000-0-00-000-00000-110401-	Mach & Tools Tax			127,182.73
Total			<u>127,834.13</u>	<u>127,834.13</u>
Adjusting Journal Entries JE # 3				
To post client provided adjusted to sales tax revenue in Fund 100.				
100-000-710-000-0-00-000-00000-120101-	Local Sales & Use Tax		144,183.56	
100-000-000-000-0-00-000-00000-1220 -	General Interfunds Receivable			144,183.56
Total			<u>144,183.56</u>	<u>144,183.56</u>
Adjusting Journal Entries JE # 4				
To post client provided adjustments for unbalanced JE.				
100-000-000-000-0-00-000-00000-6220 -	General Expenditures		500.00	
301-000-000-000-0-00-000-00000-1005 -	GovCapital Cash		500.00	
999-000-000-000-0-00-000-00000-42100 -	Treasurer DTDF Fund 100		500.00	
100-000-000-000-0-00-000-00000-1005 -	General Cash			500.00
301-000-000-000-0-00-000-00000-6220 -	GovCapital Expenditure			500.00
999-000-000-000-0-00-000-00000-42301 -	Treasurer DTDF Fund 301			500.00
Total			<u>1,500.00</u>	<u>1,500.00</u>

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Adjusting Journal Entries JE # 5				
To post client provided adjustment to Fund 100 AR.				
100-000-710-000-0-00-000-00000-120201-	Cons Utility Tax - Elect & Gas		27,934.36	
100-000-710-000-0-00-000-00000-120203-	Consumption Tax		3,074.59	
100-000-710-000-0-00-000-00000-120701-	Recordation Tax		18,518.36	
100-000-710-000-0-00-000-00000-121003-	Meals Tax		26,608.08	
100-000-710-000-3-31-312-31200-140101-	Court Fines & Forfeitures		14,425.03	
100-000-710-000-3-31-312-31200-140103-	Courthouse Maintenance Fees		6,118.70	
100-000-710-000-3-31-312-31200-140109-	E-Tickets fee		1,051.00	
100-000-000-000-0-00-000-00000-1215 -	General Other Rceivables			97,730.12
Total			<u>97,730.12</u>	<u>97,730.12</u>
Adjusting Journal Entries JE # 6				
To propose adjustment for opioid revenue and related accrual items.				
100-000-000-000-0-00-000-00000-1215 -	General Other Rceivables		228,614.80	
100-405-710-000-9-91-910-91100-189912-OPIOD	Rev Opioid Dist/Janssn/Mallink		5,839.20	
100-000-000-000-0-00-000-00000-4701 -	Deferred Inflow of Resources			209,332.00
100-404-720-000-9-91-910-91100-240503-OPIOD	NOAT MultiState Opioid OAA			25,122.00
Total			<u>234,454.00</u>	<u>234,454.00</u>
Adjusting Journal Entries JE # 7				
To propose adjustment for USDA Commodities received.				
207-000-900-000-6-65-651-65100-6002 -	Food Svc Food Supplies		67,616.22	
207-000-730-000-0-00-000-00000-310555-	Food Svc National School Lunch			67,616.22
Total			<u>67,616.22</u>	<u>67,616.22</u>
Adjusting Journal Entries JE # 8				
To propose adjustment to depreciation expense in Water Fund.				
501-000-000-000-4-42-428-42800-8211 -	WTR Depreciation		3,981.59	
501-000-710-000-4-42-428-42800-189900-	WTR Miscellaneous Revenue			3,981.59
Total			<u>3,981.59</u>	<u>3,981.59</u>
Adjusting Journal Entries JE # 9				
To post client provided entry to adjust Fund 735 and Fund 100 contribution to Fund 735.				
100-000-000-000-0-00-000-00000-1215 -	General Other Rceivables		229,000.00	

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Account	Description	W/P Ref	Debit	Credit
100-000-000-000-1-11-110-11010-2300 -	BoS Health Ins		1,057.01	
100-000-000-000-1-12-121-12110-2300 -	County Adm Health Ins		1,154.32	
100-000-000-000-1-12-121-12120-2300 -	Inform Health Ins		501.11	
100-000-000-000-1-12-123-12310-2300 -	Com of Rev Health Ins		1,692.89	
100-000-000-000-1-12-124-12410-2300 -	Treasurer Health Ins		2,135.68	
100-000-000-000-1-12-125-12510-2300 -	IT Health Ins		1,095.27	
100-000-000-000-1-13-132-13200-2300 -	Registrar Health Ins		1,095.27	
100-000-000-000-2-22-221-22100-2300 -	Comm Atty Health Ins		2,096.07	
100-000-000-000-3-31-312-31200-2300 -	Sheriff Health Ins		13,656.36	
100-000-000-000-3-32-323-32310-2300 -	EMS Health Ins		10,450.14	
100-000-000-000-3-34-341-34100-2300 -	Bldg Insp Health Ins		2,165.95	
100-000-000-000-3-35-351-35100-2300 -	AnimalShltr Health Ins		1,039.43	
100-000-000-000-4-43-432-43200-2300 -	Maintenanc Health Ins		1,314.50	
100-000-000-000-4-43-432-43200-2300 -CUSTD	CustdlSrvcs HlthIns		42.78	
100-000-000-000-7-71-711-71100-2300 -	Parks Adm Health Ins		3,169.85	
100-000-000-000-7-71-713-71310-2300 -	Rec Center Health Ins		547.63	
100-000-000-000-7-71-713-71320-2300 -	Pool Health Ins		32.62	
100-000-000-000-7-71-713-71350-2300 -	Programs Health Ins		907.22	
100-000-000-000-8-81-811-81110-2300 -	Plan Adm Health Ins		2,478.34	
100-000-000-000-8-81-815-81510-2300 -	Econ Dev Health Ins		542.26	
100-000-402-000-4-43-432-43200-2300 -CUSTD	JGC CustdlSrvcs HlthIns		248.79	
100-000-406-000-4-43-432-43200-2300 -CUSTD	100NChurch CustdlSrvcs HlthIns		112.88	
100-000-407-000-4-43-432-43200-2300 -CUSTD	102Church CustdlSrvcs HlthIns		225.77	
100-000-408-000-4-43-432-43200-2300 -CUSTD	104Church CustdlSrvcs HlthIns		112.88	
100-000-410-000-4-43-432-43200-2300 -CUSTD	524WMain CustdlSrvcs HlthIns		23.75	
100-000-437-000-4-43-432-43200-2300 -CUSTD	311EMain CustdlSrvcs HlthIns		98.13	
100-000-909-000-4-43-432-43200-2300 -CUSTD	129 Rams CustSvcs Health Ins		29.28	
735-000-740-000-0-00-000-00000-410100-	Insurance Tsfr from GF		229,000.00	
100-000-000-000-9-93-930-93735-9300 -	Trfr to Insurance Fund			48,026.18
100-000-000-000-9-93-930-93735-9300 -	Trfr to Insurance Fund			229,000.00
735-000-000-000-0-00-000-00000-4210 -	BPAHealth Accounts Payable			229,000.00
Total			506,026.18	506,026.18

Adjusting Journal Entries JE # 10

To propose reclassification of DSS revenue between state and federal.

201-000-720-000-5-53-531-53100-240602-	Social Svc WelfareAdm		840,296.38	
201-000-730-000-5-53-531-53100-330501-	Social Svc TANF			840,296.38
Total			840,296.38	840,296.38

Adjusting Journal Entries JE # 11

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Account	Description	W/P Ref	Debit	Credit
To propose correction to entry made for FY23 error in Fund 735 revenue.				
735-000-000-000-0-00-000-00000-7620 -	BPAHealth FB Ures & Undesignat		331,840.00	
735-000-710-000-0-00-000-00000-189921-	BPAHealth Insurance Premiums			331,840.00
Total			<u>331,840.00</u>	<u>331,840.00</u>
Adjusting Journal Entries JE # 12				
To post client provided entry to clear Fund 301 debit balance deferred revenue.				
100-000-710-000-0-00-000-00000-110101-	Real Property Tax Current		52,052.15	
100-000-710-000-0-00-000-00000-110301-	Personal Property Tax Current		46,512.01	
301-000-000-000-0-00-000-00000-1005 -	GovCapital Cash		98,564.16	
100-000-000-000-0-00-000-00000-1005 -	General Cash			98,564.16
301-000-000-000-0-00-000-00000-4700 -	GovCapital Deferred Revenue			98,564.16
Total			<u>197,128.32</u>	<u>197,128.32</u>