

Mobile Housing Authority
Year End: December 31, 2020
Adjusting journal entries
Date: 1/1/2020 To 12/31/2020

Prepared by NS2 9/26/2022	Reviewed by BK3 2/22/2023	Reviewed by
Partner Review	QC Review	

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
AJE-001	12/31/2020	Accounts Receivable - HUD Other Projects	122 AMPS1	20. 2			94,028.00		
AJE-001	12/31/2020	HUD PHA Operating Grants	70600 AMPS1	20. 2		94,028.00			
AJE-001	12/31/2020	Accounts Receivable - HUD Other Projects	122 AMPS2	20. 2			180,000.00		
AJE-001	12/31/2020	HUD PHA Operating Grants	70600 AMPS2	20. 2		180,000.00			
AJE-001	12/31/2020	Accounts Receivable - HUD Other Projects	122 AMPS5	20. 2			267,000.00		
AJE-001	12/31/2020	HUD PHA Operating Grants	70600 AMPS5	20. 2		267,000.00			
AJE-001	12/31/2020	Accounts Receivable - HUD Other Projects	122 AMPS6	20. 2			153,000.00		
AJE-001	12/31/2020	HUD PHA Operating Grants	70600 AMPS6	20. 2		153,000.00			
AJE-001	12/31/2020	Accounts Receivable - HUD Other Projects	122 AMPS10	20. 2			256,000.00		
AJE-001	12/31/2020	HUD PHA Operating Grants	70600 AMPS10	20. 2		256,000.00			
AJE-001	12/31/2020	Accounts Receivable - HUD Other Projects	122 AMPS12	20. 2			543,400.00		
AJE-001	12/31/2020	HUD PHA Operating Grants	70600 AMPS12	20. 2		543,400.00			
AJE-001	12/31/2020	Accounts Receivable - HUD Other Projects	122 AMPS13	20. 2			90,175.00		
AJE-001	12/31/2020	HUD PHA Operating Grants	70600 AMPS13	20. 2		90,175.00			
AJE-001	12/31/2020	Accounts Receivable - HUD Other Projects	122 AMPS16	20. 2			71,000.00		
AJE-001	12/31/2020	HUD PHA Operating Grants	70600 AMPS16	20. 2		71,000.00			
AJE-001	12/31/2020	Accounts Receivable - HUD Other Projects	122 AMPS19	20. 2			41,000.00		
AJE-001	12/31/2020	HUD PHA Operating Grants	70600 AMPS19	20. 2		41,000.00			
AJE-001	12/31/2020	Accounts Receivable - HUD Other Projects	122 AMPS20	20. 2			35,670.00		
AJE-001	12/31/2020	HUD PHA Operating Grants	70600 AMPS20	20. 2		35,670.00			
AJE-001	12/31/2020	Accounts Receivable - HUD Other Projects	122 AMPS21	20. 2			52,223.00		
AJE-001	12/31/2020	HUD PHA Operating Grants	70600 AMPS21	20. 2		52,223.00			
		To reverse the 1406 accrual - see assessment at WP 910.							
AJE-002	12/31/2020	Investments-Unrestricted	131 AMPS1	A.01		52,357.00			
AJE-002	12/31/2020	Cash - Unrestricted	111 AMPS1	A.01			52,357.00		
AJE-002	12/31/2020	Investments-Unrestricted	131 AMPS3	A.01		227,356.00			
AJE-002	12/31/2020	Cash - Unrestricted	111 AMPS3	A.01			227,356.00		
AJE-002	12/31/2020	Investments-Unrestricted	131 AMPS5	A.01		379,392.00			
AJE-002	12/31/2020	Cash - Unrestricted	111 AMPS5	A.01			379,392.00		
AJE-002	12/31/2020	Investments-Unrestricted	131 AMPS10	A.01		156,180.00			
AJE-002	12/31/2020	Cash - Unrestricted	111 AMPS10	A.01			156,180.00		
AJE-002	12/31/2020	Investments-Unrestricted	131 AMPS12	A.01		203,733.00			
AJE-002	12/31/2020	Inter Program - Due To	347 AMPS12	A.01			203,733.00		
AJE-002	12/31/2020	Investments-Unrestricted	131 AMPS13	A.01		90,701.00			
AJE-002	12/31/2020	Inter Program - Due To	347 AMPS13	A.01			90,701.00		
AJE-002	12/31/2020	Investments-Unrestricted	131 AMPS16	A.01		13,973.00			
AJE-002	12/31/2020	Inter Program - Due To	347 AMPS16	A.01			13,973.00		
AJE-002	12/31/2020	Inter Program - Due From	144 COCC	A.01		156,887.00			
AJE-002	12/31/2020	Cash - Unrestricted	111 COCC	A.01			156,887.00		
AJE-002	12/31/2020	Inter Program - Due From	144 BA	A.01		151,520.00			
AJE-002	12/31/2020	Cash - Unrestricted	111 BA	A.01			151,520.00		
		To properly classify CDs with maturity dates exceeding three months as an investment							
PBC-001	12/31/2020	Prior Period Adjustments, Equity Transfers and Cor	11040 CUB	PBC		72,694.00			
PBC-001	12/31/2020	Accounts Payable <= 90 Days	312 CUB	PBC			11,644.00		
PBC-001	12/31/2020	Accounts Receivable - Miscellaneous	125 CUB	PBC			61,050.00		

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PBC-001	12/31/2020	Deferred Inflow of Resources	400 BA	PBC		605,104.00			
PBC-001	12/31/2020	Accrued Pension and OPEB Liabilities	357 BA	PBC		5,207.00			
PBC-001	12/31/2020	Accrued Wage/Payroll Taxes Payable	321 BA	PBC		45.00			
PBC-001	12/31/2020	Cash - Unrestricted	111 BA	PBC			3,532.00		
PBC-001	12/31/2020	Deferred Outflow of Resources	200 BA	PBC			4,416.00		
PBC-001	12/31/2020	Prior Period Adjustments, Equity Transfers and Cor	11040 BA	PBC			602,408.00		
PBC-001	12/31/2020	Cash - Other Restricted	113 MV	PBC		95,997.00			
PBC-001	12/31/2020	Accounts Receivable - Miscellaneous	125 MV	PBC		5,764.00			
PBC-001	12/31/2020	Deferred Outflow of Resources	200 MV	PBC		4,161.00			
PBC-001	12/31/2020	Accounts Payable - HUD PHA Programs	331 MV	PBC		3,708.00			
PBC-001	12/31/2020	Accrued Compensated Absences - Non Current	354 MV	PBC			108.00		
PBC-001	12/31/2020	Accrued Pension and OPEB Liabilities	357 MV	PBC			4,914.00		
PBC-001	12/31/2020	Deferred Inflow of Resources	400 MV	PBC			37.00		
PBC-001	12/31/2020	Prior Period Adjustments, Equity Transfers and Cor	11040 MV	PBC			104,571.00		
PBC-001	12/31/2020	Prior Period Adjustments, Equity Transfers and Cor	11040 HCV	PBC		95,195.00			
PBC-001	12/31/2020	Deferred Outflow of Resources	200 HCV	PBC			64,276.00		
PBC-001	12/31/2020	Accounts Receivable - HUD Other Projects	122 HCV	PBC			30,919.00		
PBC-001	12/31/2020	Accrued Liabilities - Other	346 COCC	PBC		60,050.00			
PBC-001	12/31/2020	Accounts Payable <= 90 Days	312 COCC	PBC		17,486.00			
PBC-001	12/31/2020	Prior Period Adjustments, Equity Transfers and Cor	11040 COCC	PBC			77,536.00		
PBC-001	12/31/2020	Ordinary Maintenance and Operations - Materials an	94200 AMPS1	PBC		119,384.00			
PBC-001	12/31/2020	Prior Period Adjustments, Equity Transfers and Cor	11040 AMPS1	PBC			119,384.00		
PBC-001	12/31/2020	Prior Period Adjustments, Equity Transfers and Cor	11040 AMPS2	PBC		35,945.00			
PBC-001	12/31/2020	Ordinary Maintenance and Operations - Materials an	94200 AMPS2	PBC			35,945.00		
PBC-001	12/31/2020	Prior Period Adjustments, Equity Transfers and Cor	11040 AMPS5	PBC		7,455.00			
PBC-001	12/31/2020	Ordinary Maintenance and Operations - Materials an	94200 AMPS5	PBC			7,455.00		
PBC-001	12/31/2020	Ordinary Maintenance and Operations - Materials an	94200 AMPS6	PBC		16,924.00			
PBC-001	12/31/2020	Prior Period Adjustments, Equity Transfers and Cor	11040 AMPS6	PBC			16,924.00		
PBC-001	12/31/2020	Prior Period Adjustments, Equity Transfers and Cor	11040 AMPS8	PBC		303.00			
PBC-001	12/31/2020	Ordinary Maintenance and Operations - Materials an	94200 AMPS8	PBC			303.00		
PBC-001	12/31/2020	Prior Period Adjustments, Equity Transfers and Cor	11040 AMPS10	PBC		6,524.00			
PBC-001	12/31/2020	Ordinary Maintenance and Operations - Materials an	94200 AMPS10	PBC			6,524.00		
PBC-001	12/31/2020	Ordinary Maintenance and Operations - Materials an	94200 AMPS13	PBC		50,669.00			
PBC-001	12/31/2020	Prior Period Adjustments, Equity Transfers and Cor	11040 AMPS13	PBC			50,669.00		
PBC-001	12/31/2020	Ordinary Maintenance and Operations - Materials an	94200 AMPS16	PBC		26,283.00			
PBC-001	12/31/2020	Prior Period Adjustments, Equity Transfers and Cor	11040 AMPS16	PBC			26,283.00		
PBC-001	12/31/2020	Ordinary Maintenance and Operations - Materials an	94200 AMPS19	PBC		36,717.00			
PBC-001	12/31/2020	Prior Period Adjustments, Equity Transfers and Cor	11040 AMPS19	PBC			36,717.00		
PBC-001	12/31/2020	Ordinary Maintenance and Operations - Materials an	94200 AMPS20	PBC		17,084.00			
PBC-001	12/31/2020	Prior Period Adjustments, Equity Transfers and Cor	11040 AMPS20	PBC			17,084.00		
PBC-001	12/31/2020	Ordinary Maintenance and Operations - Materials an	94200 AMPS21	PBC		6,251.00			
PBC-001	12/31/2020	Prior Period Adjustments, Equity Transfers and Cor	11040 AMPS21	PBC			6,251.00		
PBC-001	12/31/2020	Prior Period Adjustments, Equity Transfers and Cor	11040 AMPSOT	PBC		200.00			
PBC-001	12/31/2020	Ordinary Maintenance and Operations - Materials an	94200 AMPSOT	PBC			200.00		
PBC-001	12/31/2020	Prior Period Adjustments, Equity Transfers and Cor	11040 AMPS12	PBC		478,686.00			
PBC-001	12/31/2020	Ordinary Maintenance and Operations - Materials an	94200 AMPS12	PBC			478,686.00		



PBC entry to adjust CY balances based on changes to PY balances made between timing of unaudited submission for 2020 and audited submission for 2019

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Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
PBC-002	12/31/2020	Inventories	143 COCC	PBC			134,242.00		
PBC-002	12/31/2020	Allowance for Obsolete Inventories	143.1 COCC	PBC		17,909.00			
PBC-002	12/31/2020	Ordinary Maintenance and Operations - Materials an	94200 AMPS1	PBC		143.00			
PBC-002	12/31/2020	Ordinary Maintenance and Operations - Materials an	94200 AMPS2	PBC		21,332.00			
PBC-002	12/31/2020	Ordinary Maintenance and Operations - Materials an	94200 AMPS5	PBC		24,550.00			
PBC-002	12/31/2020	Ordinary Maintenance and Operations - Materials an	94200 AMPS6	PBC		5,585.00			
PBC-002	12/31/2020	Ordinary Maintenance and Operations - Materials an	94200 AMPS10	PBC		27,747.00			
PBC-002	12/31/2020	Ordinary Maintenance and Operations - Materials an	94200 AMPS12	PBC		26,383.00			
PBC-002	12/31/2020	Ordinary Maintenance and Operations - Materials an	94200 AMPS13	PBC		3,531.00			
PBC-002	12/31/2020	Ordinary Maintenance and Operations - Materials an	94200 AMPS19	PBC		3,531.00			
PBC-002	12/31/2020	Ordinary Maintenance and Operations - Materials an	94200 AMPSOT	PBC		3,531.00			
PBC-002	12/31/2020	Inter Program - Due To	347 AMPS2	PBC			21,332.00		
PBC-002	12/31/2020	Inter Program - Due To	347 AMPS1	PBC			143.00		
PBC-002	12/31/2020	Inter Program - Due To	347 AMPS5	PBC			24,550.00		
PBC-002	12/31/2020	Inter Program - Due To	347 AMPS6	PBC			5,585.00		
PBC-002	12/31/2020	Inter Program - Due To	347 AMPS10	PBC			27,747.00		
PBC-002	12/31/2020	Inter Program - Due To	347 AMPS12	PBC			26,383.00		
PBC-002	12/31/2020	Inter Program - Due To	347 AMPS13	PBC			3,531.00		
PBC-002	12/31/2020	Inter Program - Due To	347 AMPSOT	PBC			3,531.00		
PBC-002	12/31/2020	Inter Program - Due To	347 AMPS19	PBC			3,531.00		
PBC-002	12/31/2020	Inter Program - Due From	144 COCC	PBC		116,333.00			
		PBC entry to correct inventory balance.							
PBC-003	12/31/2020	Management Fee	91300 BA	PBC		8,505.00			
PBC-003	12/31/2020	Employee Benefit contributions - Administrative	91500 BA	PBC			8,505.00		
		PBC entry to match internal COCC management fee income with internal management fee expense							
PBC-004	12/31/2020	Management Fee	91300 AMPS1	PBC		14,865.00			
PBC-004	12/31/2020	Inter Program - Due To	347 AMPS1	PBC			14,865.00		
PBC-004	12/31/2020	Management Fee	91300 AMPS2	PBC		26,756.00			
PBC-004	12/31/2020	Inter Program - Due To	347 AMPS2	PBC			26,756.00		
PBC-004	12/31/2020	Management Fee	91300 AMPS5	PBC		80,228.00			
PBC-004	12/31/2020	Inter Program - Due To	347 AMPS5	PBC			80,228.00		
PBC-004	12/31/2020	Management Fee	91300 AMPS6	PBC		23,783.00			
PBC-004	12/31/2020	Inter Program - Due To	347 AMPS6	PBC			23,783.00		
PBC-004	12/31/2020	Management Fee	91300 AMPS10	PBC		53,512.00			
PBC-004	12/31/2020	Inter Program - Due To	347 AMPS10	PBC			53,512.00		
PBC-004	12/31/2020	Management Fee	91300 AMPS12	PBC		56,485.00			
PBC-004	12/31/2020	Inter Program - Due To	347 AMPS12	PBC			56,485.00		
PBC-004	12/31/2020	Management Fee	91300 AMPS13	PBC		14,865.00			
PBC-004	12/31/2020	Inter Program - Due To	347 AMPS13	PBC			14,865.00		
PBC-004	12/31/2020	Management Fee	91300 AMPS16	PBC		17,838.00			
PBC-004	12/31/2020	Inter Program - Due To	347 AMPS16	PBC			17,838.00		
PBC-004	12/31/2020	Management Fee	91300 AMPS20	PBC		8,919.00			
PBC-004	12/31/2020	Inter Program - Due To	347 AMPS20	PBC			8,919.00		
PBC-004	12/31/2020	Inter Program - Due From	144 COCC	PBC		297,251.00			
PBC-004	12/31/2020	Management Fee	70710 COCC	PBC			297,251.00		

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Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
		PBC entry to record internal management fees earned by COCC from AMPS							
PBC-005	12/31/2020	Cash - Other Restricted	113 AMPS1	PBC		50,000.00			
PBC-005	12/31/2020	Ordinary Maintenance and Operations - Materials an	94200 AMPS1	PBC			50,000.00		
PBC-005	12/31/2020	Cash - Other Restricted	113 AMPS5	PBC		227,075.00			
PBC-005	12/31/2020	Ordinary Maintenance and Operations Contracts	94300 AMPS5	PBC			227,075.00		
PBC-005	12/31/2020	Cash - Other Restricted	113 AMPS13	PBC		20,155.00			
PBC-005	12/31/2020	Ordinary Maintenance and Operations - Materials an	94200 AMPS13	PBC			20,155.00		
PBC-005	12/31/2020	Cash - Other Restricted	113 AMPS21	PBC		33,300.00			
PBC-005	12/31/2020	Other General Expenses	96200 AMPS21	PBC			33,300.00		
		PBC entry to record cash restricted by HUD OIG							
PBC-006	12/31/2020	Accounts Receivable - HUD Other Projects	122 FSS	PBC		39,380.00			
PBC-006	12/31/2020	Accounts Receivable - PHA Projects	121 FSS	PBC			39,380.00		
PBC-006	12/31/2020	Notes, Loans and Mortgages Receivable - Non-Curren	171 BA	PBC		19,534.00			
PBC-006	12/31/2020	Other Revenue	71500 BA	PBC			19,534.00		
		PBC entry to record reclasses of AR HUD and end of year revenue accruals and to record the 2020 accrued mortgage interest on the Cottage Hill Place, LLC note							
PBC-007	12/31/2020	Accounts Receivable - HUD Other Projects	122 PPHC	PBC			16,683.00		
PBC-007	12/31/2020	Extraordinary Maintenance	97100 PPHC	PBC			1,590.00		
PBC-007	12/31/2020	HUD PHA Operating Grants	70600 PPHC	PBC		1,590.00			
PBC-007	12/31/2020	Cash - Other Restricted	113 PPHC	PBC			24,856.00		
PBC-007	12/31/2020	Unearned Revenue	342 PPHC	PBC		24,856.00			
PBC-007	12/31/2020	Inter Program - Due To	347 PPHC	PBC		16,683.00			
PBC-007	12/31/2020	Cash - Unrestricted	111 AMPS12	PBC		24,856.00			
PBC-007	12/31/2020	Inter Program Due From	144 AMPS12	PBC			16,683.00		
PBC-007	12/31/2020	Unearned Revenue	342 AMPS12	PBC			24,856.00		
PBC-007	12/31/2020	Accounts Receivable - HUD Other Projects	122 AMPS12	PBC		16,683.00			
		PBC entry to adjust PH CARES activity based on comment from HUD in response to unadjusted FDS submission							
PBC-008	12/31/2020	Accrued Pension and OPEB Liabilities	357 HCV	PBC			872,172.00		
PBC-008	12/31/2020	Deferred Outflow of Resources	200 HCV	PBC		459,178.00			
PBC-008	12/31/2020	Deferred Inflow of Resources	400 HCV	PBC		54,390.00			
PBC-008	12/31/2020	Employee Benefit contributions - Administrative	91500 HCV	PBC		358,604.00			
PBC-008	12/31/2020	Accrued Pension and OPEB Liabilities	357 AMPS1	PBC			341,169.00		
PBC-008	12/31/2020	Deferred Outflow of Resources	200 AMPS1	PBC		161,867.00			
PBC-008	12/31/2020	Deferred Inflow of Resources	400 AMPS1	PBC		204.00			
PBC-008	12/31/2020	Employee Benefit contributions - Administrative	91500 AMPS1	PBC		179,098.00			
PBC-008	12/31/2020	Accrued Pension and OPEB Liabilities	357 AMPS2	PBC			287,419.00		

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PBC-008	12/31/2020	Deferred Outflow of Resources	200 AMPS2	PBC		101,856.00			
PBC-008	12/31/2020	Deferred Inflow of Resources	400 AMPS2	PBC		16,986.00			
PBC-008	12/31/2020	Employee Benefit contributions - Administrative	91500 AMPS2	PBC		168,577.00			
PBC-008	12/31/2020	Accrued Pension and OPEB Liabilities	357 AMPS5	PBC			858,473.00		
PBC-008	12/31/2020	Deferred Outflow of Resources	200 AMPS5	PBC		381,599.00			
PBC-008	12/31/2020	Deferred Inflow of Resources	400 AMPS5	PBC		6,886.00			
PBC-008	12/31/2020	Accrued Pension and OPEB Liabilities	357 AMPS6	PBC			57,657.00		
PBC-008	12/31/2020	Deferred Outflow of Resources	200 AMPS6	PBC			36,516.00		
PBC-008	12/31/2020	Deferred Inflow of Resources	400 AMPS6	PBC		31,155.00			
PBC-008	12/31/2020	Employee Benefit contributions - Administrative	91500 AMPS6	PBC		63,018.00			
PBC-008	12/31/2020	Accrued Pension and OPEB Liabilities	357 AMPS10	PBC			530,006.00		
PBC-008	12/31/2020	Deferred Outflow of Resources	200 AMPS10	PBC		203,711.00			
PBC-008	12/31/2020	Deferred Inflow of Resources	400 AMPS10	PBC		23,582.00			
PBC-008	12/31/2020	Employee Benefit contributions - Administrative	91500 AMPS10	PBC		302,713.00			
PBC-008	12/31/2020	Accrued Pension and OPEB Liabilities	357 AMPS12	PBC			107,349.00		
PBC-008	12/31/2020	Deferred Outflow of Resources	200 AMPS12	PBC			23,331.00		
PBC-008	12/31/2020	Deferred Inflow of Resources	400 AMPS12	PBC		36,248.00			
PBC-008	12/31/2020	Employee Benefit contributions - Administrative	91500 AMPS12	PBC		94,432.00			
PBC-008	12/31/2020	Accrued Pension and OPEB Liabilities	357 AMPS13	PBC			240,726.00		
PBC-008	12/31/2020	Deferred Outflow of Resources	200 AMPS13	PBC		108,350.00			
PBC-008	12/31/2020	Deferred Inflow of Resources	400 AMPS13	PBC		3,000.00			
PBC-008	12/31/2020	Employee Benefit contributions - Administrative	91500 AMPS13	PBC		129,376.00			
PBC-008	12/31/2020	Accrued Pension and OPEB Liabilities	357 AMPS16	PBC			125,969.00		
PBC-008	12/31/2020	Deferred Outflow of Resources	200 AMPS16	PBC		46,150.00			
PBC-008	12/31/2020	Deferred Inflow of Resources	400 AMPS16	PBC		6,709.00			
PBC-008	12/31/2020	Employee Benefit contributions - Administrative	91500 AMPS16	PBC		73,110.00			
PBC-008	12/31/2020	Accrued Pension and OPEB Liabilities	357 AMPS20	PBC			30,192.00		
PBC-008	12/31/2020	Deferred Outflow of Resources	200 AMPS20	PBC		8,252.00			
PBC-008	12/31/2020	Deferred Inflow of Resources	400 AMPS20	PBC		2,977.00			
PBC-008	12/31/2020	Employee Benefit contributions - Administrative	91500 AMPS20	PBC		18,963.00			
PBC-008	12/31/2020	Accrued Pension and OPEB Liabilities	357 BA	PBC			28,040.00		
PBC-008	12/31/2020	Deferred Outflow of Resources	200 BA	PBC		12,844.00			
PBC-008	12/31/2020	Deferred Inflow of Resources	400 BA	PBC		1,091.00			
PBC-008	12/31/2020	Employee Benefit contributions - Administrative	91500 BA	PBC		14,105.00			
PBC-008	12/31/2020	Accrued Pension and OPEB Liabilities	357 COCC	PBC			1,643,387.00		
PBC-008	12/31/2020	Deferred Outflow of Resources	200 COCC	PBC		606,603.00			
PBC-008	12/31/2020	Deferred Inflow of Resources	400 COCC	PBC		61,289.00			
PBC-008	12/31/2020	Employee Benefit contributions - Administrative	91500 COCC	PBC		975,495.00			
PBC-008	12/31/2020	Employee Benefit contributions - Administrative	91500 AMPS5	PBC		469,988.00			
		PBC entry to adjust pension to actuarial report.							
PBC-009	12/31/2020	Cash - Restricted - Modernization and Development	112 AMPS1	PBC		50,000.00			
PBC-009	12/31/2020	Cash - Other Restricted	113 AMPS1	PBC			45,273.00		
PBC-009	12/31/2020	Cash - Unrestricted	111 AMPS1	PBC			4,727.00		
PBC-009	12/31/2020	Cash - Other Restricted	113 AMPS2	PBC		316,822.00			
PBC-009	12/31/2020	Cash - Restricted - Modernization and Development	112 AMPS2	PBC			298,903.00		
PBC-009	12/31/2020	Inter Program - Due To	347 AMPS2	PBC			17,919.00		
PBC-009	12/31/2020	Cash - Restricted - Modernization and Development	112 AMPS5	PBC			42,144.00		

Prepared by NS2 9/26/2022	Reviewed by BK3 2/22/2023	Reviewed by
Partner Review	QC Review	

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
PBC-009	12/31/2020	Cash - Other Restricted	113 AMPS5	PBC			180,787.00		
PBC-009	12/31/2020	Cash - Unrestricted	111 AMPS5	PBC		222,931.00			
PBC-009	12/31/2020	Cash - Other Restricted	113 AMPS6	PBC		432,850.00			
PBC-009	12/31/2020	Cash - Restricted - Modernization and Development	112 AMPS6	PBC			433,119.00		
PBC-009	12/31/2020	Cash - Unrestricted	111 AMPS6	PBC		269.00			
PBC-009	12/31/2020	Cash - Other Restricted	113 AMPS10	PBC		30,464.00			
PBC-009	12/31/2020	Cash - Restricted - Modernization and Development	112 AMPS10	PBC			24,840.00		
PBC-009	12/31/2020	Cash - Unrestricted	111 AMPS10	PBC			5,624.00		
PBC-009	12/31/2020	Cash - Restricted - Modernization and Development	112 AMPS12	PBC			27,241.00		
PBC-009	12/31/2020	Cash - Other Restricted	113 AMPS12	PBC		10,762.00			
PBC-009	12/31/2020	Cash - Unrestricted	111 AMPS12	PBC		16,479.00			
PBC-009	12/31/2020	Cash - Restricted - Modernization and Development	112 AMPS13	PBC		19,327.00			
PBC-009	12/31/2020	Cash - Other Restricted	113 AMPS13	PBC			21,202.00		
PBC-009	12/31/2020	Cash - Unrestricted	111 AMPS13	PBC		1,875.00			
PBC-009	12/31/2020	Cash - Other Restricted	113 AMPS16	PBC			1,550.00		
PBC-009	12/31/2020	Cash - Restricted - Modernization and Development	112 AMPS16	PBC			911.00		
PBC-009	12/31/2020	Cash - Unrestricted	111 AMPS16	PBC		2,461.00			
PBC-009	12/31/2020	Cash - Other Restricted	113 AMPS20	PBC			9,740.00		
PBC-009	12/31/2020	Cash - Unrestricted	111 AMPS20	PBC		9,740.00			
PBC-009	12/31/2020	Cash - Other Restricted	113 AMPS21	PBC			33,300.00		
PBC-009	12/31/2020	Cash - Unrestricted	111 AMPS21	PBC		33,300.00			
PBC-009	12/31/2020	Inter Program - Due From	144 COCC	PBC		17,919.00			
PBC-009	12/31/2020	Cash - Unrestricted	111 COCC	PBC			17,919.00		

To properly classify restricted cash

PBC-010	12/31/2020	Accrued Liabilities - Other	346 AMPS1	PBC		20,810.00			
PBC-010	12/31/2020	Inter Program - Due To	347 AMPS1	PBC			20,810.00		
PBC-010	12/31/2020	Accrued Liabilities - Other	346 AMPS2	PBC		37,459.00			
PBC-010	12/31/2020	Inter Program - Due To	347 AMPS2	PBC			37,459.00		
PBC-010	12/31/2020	Accrued Liabilities - Other	346 AMPS5	PBC		112,319.00			
PBC-010	12/31/2020	Inter Program - Due To	347 AMPS5	PBC			112,319.00		
PBC-010	12/31/2020	Accrued Liabilities - Other	346 AMPS6	PBC		33,297.00			
PBC-010	12/31/2020	Inter Program - Due To	347 AMPS6	PBC			33,297.00		
PBC-010	12/31/2020	Accrued Liabilities - Other	346 AMPS10	PBC		74,917.00			
PBC-010	12/31/2020	Inter Program - Due To	347 AMPS10	PBC			74,917.00		
PBC-010	12/31/2020	Accrued Liabilities - Other	346 AMPS12	PBC		79,079.00			
PBC-010	12/31/2020	Inter Program - Due To	347 AMPS12	PBC			79,079.00		
PBC-010	12/31/2020	Accrued Liabilities - Other	346 AMPS13	PBC		20,810.00			
PBC-010	12/31/2020	Inter Program - Due To	347 AMPS13	PBC			20,810.00		
PBC-010	12/31/2020	Accrued Liabilities - Other	346 AMPS16	PBC		24,973.00			
PBC-010	12/31/2020	Inter Program - Due To	347 AMPS16	PBC			24,973.00		
PBC-010	12/31/2020	Accrued Liabilities - Other	346 AMPS20	PBC		12,486.00			
PBC-010	12/31/2020	Inter Program - Due To	347 AMPS20	PBC			12,486.00		
PBC-010	12/31/2020	Inter Program - Due From	144 COCC	PBC		416,150.00			
PBC-010	12/31/2020	Accounts Receivable - Miscellaneous	125 COCC	PBC			416,150.00		

PBC entry to remove internal receivables and payables from AR and AP



Prepared by NS2 9/26/2022	Reviewed by BK3 2/22/2023	Reviewed by
Partner Review	QC Review	

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
PBC-011	12/31/2020	Bad debt - other	96600 CAACF	PBC		300.00			
PBC-011	12/31/2020	Accounts Receivable - Miscellaneous	125 CAACF	PBC			300.00		
PBC-011	12/31/2020	Bad debt - other	96600 CUB	PBC		8,208.00			
PBC-011	12/31/2020	Accounts Receivable - Miscellaneous	125 CUB	PBC			8,208.00		
PBC-011	12/31/2020	Bad debt - Other	96600 COCC	PBC		16,944.00			
PBC-011	12/31/2020	Accounts Receivable - Miscellaneous	125 COCC	PBC			16,944.00		
PBC-011	12/31/2020	Bad debt - other	96600 AMPS1	PBC		4,317.00			
PBC-011	12/31/2020	Accounts Receivable - Miscellaneous	125 AMPS1	PBC			4,317.00		
PBC-011	12/31/2020	Bad debt - other	96600 AMPS2	PBC		3,554.00			
PBC-011	12/31/2020	Accounts Receivable - Miscellaneous	125 AMPS2	PBC			3,554.00		
PBC-011	12/31/2020	Bad debt - other	96600 AMPS5	PBC		5,606.00			
PBC-011	12/31/2020	Accounts Receivable - Miscellaneous	125 AMPS5	PBC			5,606.00		
PBC-011	12/31/2020	Bad debt - other	96600 AMPS6	PBC		29,167.00			
PBC-011	12/31/2020	Accounts Receivable - Miscellaneous	125 AMPS6	PBC			29,167.00		
PBC-011	12/31/2020	Bad debt - other	96600 AMPS10	PBC		49,579.00			
PBC-011	12/31/2020	Accounts Receivable - Miscellaneous	125 AMPS10	PBC			49,579.00		
PBC-011	12/31/2020	Bad debt - other	96600 AMPS12	PBC		96,689.00			
PBC-011	12/31/2020	Accounts Receivable - Miscellaneous	125 AMPS12	PBC			96,689.00		
PBC-011	12/31/2020	Bad debt - other	96600 AMPS13	PBC		3,862.00			
PBC-011	12/31/2020	Accounts Receivable - Miscellaneous	125 AMPS13	PBC			3,862.00		
PBC-011	12/31/2020	Bad debt - other	96600 AMPS16	PBC		21,365.00			
PBC-011	12/31/2020	Accounts Receivable - Miscellaneous	125 AMPS16	PBC			21,365.00		
PBC-011	12/31/2020	Bad debt - other	96600 AMPS20	PBC		256.00			
PBC-011	12/31/2020	Accounts Receivable - Miscellaneous	125 AMPS20	PBC			256.00		
		PBC entry to write off uncollectible miscellaneous receivables							
						13,730,877.00	13,730,877.00		

Net Income (Loss) (5,330,466.00)