

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1		03-03-01		
To correct FPL franchise tax to confirmation				
001-000-323100-323	FRANCHISE FEE-ELECTRICITY		183,461.00	
001-000-105010-000	TAX REC-FRANCHISE FEES & UTILITY TAXES			183,461.00
Total			183,461.00	183,461.00
Adjusting Journal Entries JE # 2		03-03-01		
To correct FPL Municipal Tax to confirmation				
001-000-105010-000	TAX REC-FRANCHISE FEES & UTILITY TAXES		229,794.00	
001-000-314100-314	UTILITY SERVICE TAX-ELECTRICITY			229,794.00
Total			229,794.00	229,794.00
Adjusting Journal Entries JE # 3		PBC		
To correct cash balance to bank rec				
001-000-104800-000	EQUITY-POOLED CASH		247,125.00	
001-000-115010-000	A/R-OTHER			247,125.00
Total			247,125.00	247,125.00
Adjusting Journal Entries JE # 4		03-01-01		
To reverse receivable and deferred revenue recorded in PY for grant revenue that				
300-000-223070-000	DEFERRED REVENUE-GRANTS		102,444.00	
300-000-133000-000	DUE FROM OTHER GOVERNMENT UNITS			102,444.00
Total			102,444.00	102,444.00