

**Unitarian Universalist Church of Berkeley**

Year End: June 30, 2020  
 Adjusting Journal Entries  
 Date: 7/1/2019 To 6/30/2020

Completed by	Reviewed by
SRH 5/30/2021	SRH 5/30/2021

5D

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
2	6/30/2020	Buildings - Church & RE	1630			284,815.78			
2	6/30/2020	Bldg Improvements - Church &RE	1640				284,815.78		
		To reclass fixed asset to correct classification							
3	6/30/2020	Accumulated Depreciation	1700			44,156.23			
3	6/30/2020	Depreciation	7130				44,156.23		
		To adjust depreciation expense to reflect correct amount of the FY							
4	6/30/2020	Prepaid expenses	1400				10,914.86		
4	6/30/2020	Brokers Fees	8020			10,914.86			
		To expense prepaid expenses that were used during the fiscal year.							
5	6/30/2020	Accumulated Depreciation	1700			18,987.72			
5	6/30/2020	Net Assets	3000				18,987.72		
		To adjust prior period net asset and deprec exp for 2019 error							
						<b>358,874.59</b>	<b>358,874.59</b>		
<b>Net Income (Loss)</b>			<b>268,311.52</b>						