

Client: ***New Buildings Institute***  
 Engagement: ***New Buildings Institute, Inc.***  
 Period Ending: ***6/30/2018***  
 Workpaper: ***Adjusting Journal Entries Report***

Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entries JE # 1</b>		<b>A-02-02</b>		
	To move deferred revenue sponsorship to forum sponsorship revenue			
2504	Deferred Revenue-Sponsorships		10,000.00	
4033	Forum/Summit Sponsorships			10,000.00
<b>Total</b>			<b><u>10,000.00</u></b>	<b><u>10,000.00</u></b>
<b>Adjusting Journal Entries JE # 2</b>		<b>A-02-01</b>		
	Provided by client entry: To record forum sponsorship revenue receivable			
1215	Other Receivable		11,750.00	
4033	Forum/Summit Sponsorships			11,750.00
<b>Total</b>			<b><u>11,750.00</u></b>	<b><u>11,750.00</u></b>