

Desrochers Homeowners Association

Year End: March 31, 2025
Adjusting journal entries
Date: 4/1/2024 To 3/31/2025

Final

Prepared by	Reviewed by	Partner
JC 10/14/2025	LL 10/15/2025	LH 10/15/2025

WPA_X3

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
1	3/31/2025	Prepaid insurance	1301 OF			2,149.17			
1	3/31/2025	Insurance	8150 OF				2,149.17		
		To adjust prepaid insurance to actual.							
2	3/31/2025	GST payable	2560 OF			11,825.00			
2	3/31/2025	Prepaid Association Fees	4110 OF				11,825.00		
		To adjust prepaid association fees.							
3	3/31/2025	GST payable	2560 OF			140.00			
3	3/31/2025	Accrued liabilities	4005 OF				2,940.00		
3	3/31/2025	Legal and accounting	8000 OF			2,800.00			
		To adjust accrued liabilities to actual.							
4	3/31/2025	GST payable	2560 OF				13,175.00		
4	3/31/2025	Miscellaneous Income	6500 OF			13,175.00			
		To adjust GST to actual.							
						30,089.17	30,089.17		
Net Income (Loss)			245,344.06						

Reviewed and approved by: _____ Date: _____
Director:

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Director: