

QB FILE

Adjusting Journal Entries JE # 1

To reverse 2018 activity from 2019 CDBG Fund

Community Development Fund	29-341-100	INTEREST	4.82	
Community Development Fund	29-354-140	DRAWDOWN GL	133,327.96	
Community Development Fund	29-381-090	REHAB LOAN PAYMENT	12,124.36	
Community Development Fund	29-279-000	FUND BALANCE		18,649.34
Community Development Fund	29-400-310	PROFESSIONAL SERVICES		1,493.80
Community Development Fund	29-400-340	LEGAL ADS		459.00
Community Development Fund	29-400-740	MACHINE AND EQUIPMENT		900.00
Community Development Fund	29-426-310	ENGINEERING SVCS-STREET IMPROVS		13,906.18
Community Development Fund	29-426-601	RECONSTRUCTION ST IMPROVEMENTS		92,385.18
Community Development Fund	29-463-712	HOUSING DEMOLITION		7,890.00
Community Development Fund	29-463-732	HOUSING REHAB ADMIN WESTMD PTR		11,773.64
Total			145,457.14	145,457.14

Adjusting Journal Entries JE # 5

12/31/2018 - To adjust 2018 balances to agree with audit

Line Usage Fund	24-279-000	FUND BALANCE	31,103.17	
Line Usage Fund	24-200-000	ACCOUNTS PAYABLE		31,103.17
Total			31,103.17	31,103.17

Adjusting Journal Entries JE # 6

To reverse originally misposted entry and post the correct way

Parks Fund	22-454-361	ELECTRIC	1,306.46	
Parks Fund	22-230-010	DUE TO GENERAL FUND		1,306.46
Total			1,306.46	1,306.46

Adjusting Journal Entries JE # 7

To adjust for additional payment for port a john rentals that was not included in

Parks Fund	22-454-700	PORTAJOHNS RENTALS	52.40	
Parks Fund	22-200-000	ACCOUNTS PAYABLE		52.40
Total			52.40	52.40

Adjusting Journal Entries JE # 8

To reverse PY A/P entry

Community Development Fund	29-200-000	ACCOUNTS PAYABLE	89,342.98	
Community Development Fund	29-426-310	ENGINEERING SVCS-STREET IMPROVS		7,982.80
Community Development Fund	29-426-601	RECONSTRUCTION ST IMPROVEMENTS		81,360.18
Total			89,342.98	89,342.98

Adjusting Journal Entries JE # 9

To account for payment of due to general fund

Community Development Fund	29-400-340	LEGAL ADS	716.00	
Community Development Fund	29-230-010	Due To General Fund		716.00
Total			716.00	716.00

Adjusting Journal Entries JE # 10

To adjust to PY audit report

Canine Fund	28-410-210	SUPPLIES	6.00	
Canine Fund	28-279-000	FUND BALANCE		6.00
Total			6.00	6.00

Adjusting Journal Entries JE # 11

To adjust equity to audit report

Recreation Fund	20-279-000	FUND BALANCE	484.03	
Recreation Fund	20-200-000	ACCOUNTS PAYABLE		484.03
Total			484.03	484.03

Adjusting Journal Entries JE # 12

To reverse PY AP

Recreation Fund	20-200-000	ACCOUNTS PAYABLE	484.03	
Recreation Fund	20-452-362	NATURAL GAS		484.03
Total			484.03	484.03

Adjusting Journal Entries JE # 16

To record interest earned on CD in 2019

Capital Projects Fund	23-109-000	FARMER'S CD SAVINGS	1,221.89	
Capital Projects Fund	23-341-000	INTEREST EARNED		1,221.89
Total			1,221.89	1,221.89

Adjusting Journal Entries JE # 17

To adjust beginning balances on balance sheet

General Fund	10-279-000	FUND BALANCE	87.00	
General Fund	10-279-000	FUND BALANCE	134,139.00	
General Fund	10-200-200	ACCOUNTS PAYABLE		134,139.00
General Fund	10-403-325	POSTAGE		87.00

Note: CREATE a 200.100 A/P Audit Account and post the "200-200" line to that account

Total	<u>134,226.00</u>	<u>134,226.00</u>
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Adjusting Journal Entries JE # 18
 To adjust for transfer from park fund to general fund on 12/24/2019

General Fund	10-430-112	STREET WAGES	50,000.00	
General Fund	10-392-000	Interfund Operating Transfers		50,000.00
Total			<u>50,000.00</u>	<u>50,000.00</u>

Adjusting Journal Entries JE # 20
 To accrue 2019 taxes returned to TCB

General Fund	10-140-001	TAXES RECEIVABLE	27,841.20	
General Fund	10-301-200	REAL ESTATE PRIOR	5,272.04	
General Fund	10-395-000	REFUNDS OF PREVIOUS EXPENDITURE	33,078.96	
Library Fund	21-130-001	DUE FROM GENERAL FUND	612.51	
Parks Fund	22-130-010	DUE FROM GENERAL FUND	3,034.69	
Debt Service Fund	27-130-010	DUE FROM GENERAL FUND	6,125.06	
General Fund	10-230-023	DUE TO DEBT SERVICE FUND		6,125.06
General Fund	10-230-040	DUE TO LIBRARY FUND		612.51
General Fund	10-230-045	DUE TO PARKS FUND		3,034.69
General Fund	10-301-100	REAL ESTATE - CURRENT	5,272.04	
General Fund	10-301-100	REAL ESTATE - CURRENT	18,068.94	
General Fund	10-301-300	DEL RE TAX PENALTY	33,078.96	
Library Fund	21-301-010	REAL ESTATE TAXES	612.51	
Parks Fund	22-301-100	REAL ESTATE TAX - CURRENT	3,034.69	
Debt Service Fund	27-301-100	REAL ESTATE TAX - CURRENT	6,125.06	
Total			<u>75,964.46</u>	<u>75,964.46</u>

Adjusting Journal Entries JE # 21
 To adjust

Library Fund	21-301-400	DELINQUENT REAL ESTATE TAXES	2,310.65	
Parks Fund	22-301-400	REAL ESTATE TAX - DELINQUENT	11,203.55	
Debt Service Fund	27-301-400	REAL ESTATE TAX - DELINQUENT	23,020.13	
Library Fund	21-130-001	DUE FROM GENERAL FUND		2,310.65
Parks Fund	22-130-010	DUE FROM GENERAL FUND		11,203.55
Debt Service Fund	27-130-010	DUE FROM GENERAL FUND		23,020.13
Total			<u>36,534.33</u>	<u>36,534.33</u>

Adjusting Journal Entries JE # 22
 To adjust receivables

General Fund	10-140-001	TAXES RECEIVABLE	56,043.89	
General Fund	10-301-400	TAX CLAIM BUREAU	174,043.67	
General Fund	10-403-195	TAX COLLECTOR COUNTY	9,330.11	
General Fund	10-140-002	CURRENT TAXES RECEIVABLE		7,301.12
General Fund	10-249-100	FIRE ESCROW		5,083.00
General Fund	10-252-100	DEFERRED TAXES PRIOR	56,043.89	
General Fund	10-341-010	INTEREST INCOME	16,096.35	
General Fund	10-69800	Uncategorized Expenses		154,893.31
Total			<u>239,417.67</u>	<u>239,417.67</u>

Adjusting Journal Entries JE # 23
 To adjust 60 receivable balance to special funds

Library Fund	21-130-001	DUE FROM GENERAL FUND	591.17	
Parks Fund	22-491-000	PY Expense	1,523.95	
Debt Service Fund	27-489-000	Misc Expense	2,202.13	
Library Fund	21-301-010	REAL ESTATE TAXES		591.17
Parks Fund	22-130-010	DUE FROM GENERAL FUND		1,523.95
Debt Service Fund	27-130-010	DUE FROM GENERAL FUND		2,202.13
Total			<u>4,317.25</u>	<u>4,317.25</u>

Adjusting Journal Entries JE # 24
 To reverse PY AR (no fund basis AR adjustment required for 2019)

NOTE: CREATE 145-002 A/R Audit and post "145-001" line to that

General Fund	10-69800	Uncategorized Expenses	165,469.23	
General Fund	10-145-001	ACCOUNTS RECEIVABLE		165,469.23
Total			<u>165,469.23</u>	<u>165,469.23</u>

Adjusting Journal Entries JE # 25
 To reverse PY prepaid expenses

General Fund	10-486-351	PROP/AUTO/LIAB/FIRE	45,557.17	
General Fund	10-155-000	PREPAID EXPENSES		45,557.17
Total			<u>45,557.17</u>	<u>45,557.17</u>

Adjusting Journal Entries JE # 26
 To balance interfunds per detail

General Fund	10-230-023	DUE TO DEBT SERVICE FUND	86,468.12	
General Fund	10-230-040	DUE TO LIBRARY FUND	11,478.67	
General Fund	10-230-045	DUE TO PARKS FUND	19,008.70	
Capital Projects Fund	23-462-600	Community Development-Demo	9,335.00	
Capital Projects Fund	23-462-600	Community Development-Demo	94,799.20	
General Fund	10-130-600	DUE FROM POLICE PENSION FUND		848.22
General Fund	10-130-800	DUE FROM RECREATION BOARD FUND		13.72
General Fund	10-69800	Uncategorized Expenses		118,093.55

Capital Projects Fund	23-230-010	DUE TO GENERAL		9,335.00
Capital Projects Fund	23-230-010	DUE TO GENERAL		94,799.20
Total			<u>221,089.69</u>	<u>221,089.69</u>

Adjusting Journal Entries JE # 27

To reverse PY A/P

General Fund	10-200-200	ACCOUNTS PAYABLE	21,266.35	
General Fund	10-69800	Uncategorized Expenses		21,266.35
Total			<u>21,266.35</u>	<u>21,266.35</u>

Adjusting Journal Entries JE # 28

To record CY A/P

Note: CREATE a 200.100 A/P Audit Account and post the "200-200" line to that account

General Fund	10-402-316	COMPUTER/SOFTWARE	1,760.00	
General Fund	10-405-210	OFFICE SUPPLIES	17.72	
General Fund	10-405-210	OFFICE SUPPLIES	1,094.51	
General Fund	10-409-226	SUPPLIES - General	215.40	
General Fund	10-409-231	GASOLINE PURCHASES	1,639.71	
General Fund	10-409-321	TELECOMMUNICATIONS	501.19	
General Fund	10-409-361	POWER AND LIGHT	22,099.01	
General Fund	10-409-366	WATER AND SEWAGE	127.20	
General Fund	10-410-191	POLICE UNIFORMS	2,964.93	
General Fund	10-410-209	AMMUNITION	266.22	
General Fund	10-410-251	R&M POLICE CARS	489.78	
General Fund	10-430-256	MATERIALS, R&M	1,380.25	
General Fund	10-430-313	ENGINEERING SERVICE	20,683.20	
General Fund	10-487-156	HOSP/655/DENTAL/RX	144,418.02	
General Fund	10-487-157	HEALTHCARE DEBIT CARDS	2,083.17	
General Fund	10-69800	Uncategorized Expenses	177.28	
General Fund	10-200-200	ACCOUNTS PAYABLE		199,917.59
Total			<u>199,917.59</u>	<u>199,917.59</u>

Adjusting Journal Entries JE # 33

To accrue contribution payable to police pension fund per actuarial report

Note: CREATE a 200.100 A/P Audit Account and post the "200-200" line to that account

General Fund	10-487-154	M.M.O POLICE	409,040.44	
General Fund	10-200-200	ACCOUNTS PAYABLE		409,040.44
Total			<u>409,040.44</u>	<u>409,040.44</u>