

## General RFP questions

1. Has the County encountered any significant or unusual difficulties over the past three years with the financial or single audits (with the current auditors, financial records, compliance with laws and regulations, etc.)? **One of the biggest challenges that we have faced is that the staff in the Auditor's Office is new. As Auditor-Controller, I have been in office since January/2022. The Assistant Auditor has been in the department since February/2022 as a Supervising Accounting Auditor and has been the Assistant Auditor since February/24. The Payroll Account Supervisor has been in the office since September/2021 and the AP/AR Supervisor has been in the office since May/2021. All other staff have approximately 1-3 years of experience. This is challenging without the historical knowledge but we are learning.**
2. What is the main driver of going out for bid for these services (part of your normal business planning, wanting new auditors, etc) **Siskiyou County's Competitive Procurement Policy requires a formal bidding procedure for purchases over \$25,000.00.**
3. Do you anticipate that the current audit firm will propose? If not, why? **I believe that the current auditing firm will place a bid for services.**
4. Does the County expect any significant turnover in key accounting positions during the contract term (retirement, etc.)? Are there any significant accounting positions currently open that would **We do not anticipate a turnover of any key accounting positions during the contract term.**
5. Does the County anticipate any significant changes to its financial accounting software over the contract term? **Yes, we just completed the competitive procurement process for and new ERP system and the bid was awarded to Tyler Technologies. We hope to begin implementation within the next year.**
6. What were the total audit fees for the last three reporting periods?  
**FY22/23=\$55,186.00  
FY23/24=\$56,566.00  
FY24/25=\$57,980.00**
7. What were the total hours worked by the auditors for the last three reporting periods? **We are billed at a flat rate per Fiscal Year. The outside auditors complete our Financial Statements and complete the Single Audit that the State of California requires.**
8. Please provide the following items related to the most current financial audit:
  - a. List of auditor adjusting entries:  
**Attached to questions.**
9. Does the County use a portal to share work papers with its audit firm? If not, are you open to using such a tool? **Yes, we use REWER to upload schedules and information for the outside auditors. This is provided by the auditing firm.**
10. Do you anticipate adopting GASB 96 and 84 going forward? Why did the County elect to not adopt these standards? **Yes, we intend to adopt both of these pronouncements by the end of the next year. As stated above, our office has experienced a loss of historical knowledge with old staff retiring or moving on. Over the past few years, we have been diligently working to create a team of knowledgeable and dedicated staff members so that management can get up to date and implement these items.**

11. How does the County feel about onsite vs remote vs hybrid audit work? Is there a preference?  
The audit firm provides our office with a list of schedules and information that is needed for the audit and as soon as our accrual period is complete we begin working on fulfilling that list and uploading schedules into REVVER. We have always had a week of initial onsite audit work, with many items followed up on after that initial week. With our team being so new and learning every audit cycle, some onsite auditing will be preferred but we would be open to hybrid options.
12. When is the draft ACFR available to the audit firm? Our outside auditors create the ACFR and we usually receive it by early April or May.

## Single audit

1. Is the County expecting any new significant awards in the next 3-5 years? We do not expect any significant awards besides ones for any new programs that are initiated by the Federal Government and the consistent ones that we apply for every year.
2. When is the SEFSA available to the audit firm? We create the initial SEFA and try to get it to the outside auditors a week or two before they arrive on-site.

**County of Siskiyou**  
**Audit Journal Entries**  
 July 1, 2022 - June 30, 2023

*AS s/d/zf and*

Ref.	Description	Client Account	Debit	Credit
<b>Adjusting Journal Entries</b>				
1	(to reverse the prior year adjustment for the change in fair value of investments)	Fund # 1008		
	Difference	S&N Only	554.44	
	Use of Money and Property	S&N Only		554.44
	Difference	S&N Only	9.99	
	Use of Money and Property	S&N Only		9.99
	Difference	S&N Only	43.99	
	Use of Money and Property	S&N Only		43.99
	Difference	S&N Only	12,285.27	
	Use of Money and Property	S&N Only		12,285.27
	Difference	S&N Only	75.73	
	Use of Money and Property	S&N Only		75.73
	Difference	S&N Only	822.67	
	Use of Money and Property	S&N Only		822.67
	Difference	S&N Only		90.98
	Use of Money and Property	S&N Only	90.98	
	Difference	S&N Only	7,227.31	
	Use of Money and Property	S&N Only		7,227.31
	Difference	S&N Only	5,979.31	
	Use of Money and Property	S&N Only		5,979.31
	Difference	S&N Only	24,455.26	
	Use of Money and Property	S&N Only		24,455.26
	Difference	S&N Only	40,470.98	
	Use of Money and Property	S&N Only		40,470.98
	Difference	S&N Only	5,844.94	
	Use of Money and Property	S&N Only		5,844.94
	Difference	S&N Only	29,523.21	
	Use of Money and Property	S&N Only		29,523.21
	Difference	S&N Only	422.86	
	Use of Money and Property	S&N Only		422.86
	Difference	S&N Only	143.96	
	Use of Money and Property	S&N Only		143.96
	Difference	S&N Only	18.44	
	Use of Money and Property	S&N Only		18.44
	Difference	S&N Only	339.81	
	Use of Money and Property	S&N Only		339.81
	Difference	S&N Only	24.22	
	Use of Money and Property	S&N Only		24.22
	Difference	S&N Only	62.68	
	Use of Money and Property	S&N Only		62.68
	Difference	S&N Only	821.89	
	Use of Money and Property	S&N Only		821.89
	Difference	S&N Only	5.88	
	Use of Money and Property	S&N Only		5.88
	Difference	S&N Only	406.45	
	Use of Money and Property	S&N Only		406.45
	Difference	S&N Only	5,112.38	
	Public Ways & Facilities	S&N Only		5,112.38
	Difference	S&N Only	2.25	
	Use of Money and Property	S&N Only		2.25
	Difference	S&N Only	137.31	
	Use of Money and Property	S&N Only		137.31
	Difference	S&N Only	6,998.29	
	Use of Money and Property	S&N Only		6,998.29
	Difference	S&N Only	622.15	
	Use of Money and Property	S&N Only		622.15
	Difference	S&N Only	291.97	

**County of Siskiyou  
Audit Journal Entries**

July 1, 2022 - June 30, 2023

*AS Stotzel*

Ref.	Description	Client Account	Debit	Credit
	Use of Money and Property Difference	S&N Only		291.97
	Use of Money and Property Difference	S&N Only	201.60	
	Use of Money and Property Difference	S&N Only		201.60
	Use of Money and Property Difference	S&N Only	230.20	
	Use of Money and Property Difference	S&N Only		230.20
	Use of Money and Property Difference	S&N Only	9,907.43	
	Use of Money and Property Difference	S&N Only		9,907.43
	Use of Money & Property Difference	S&N Only	30.35	
	Use of Money & Property Difference	S&N Only		30.35
	Use of Money and Property Difference	S&N Only	1,496.56	
	Use of Money and Property Difference	S&N Only		1,496.56
	Use of Money & Property Difference	S&N Only	1,317.22	
	Use of Money & Property Difference	S&N Only		1,317.22
	Use of Money & Property Difference	S&N Only	42.22	
	Use of Money & Property Difference	S&N Only		42.22
	Use of Money & Property Difference	S&N Only	29.29	
	Use of Money & Property Difference	S&N Only		29.29
	Use of Money & Property Difference	S&N Only	5.17	
	Use of Money & Property Difference	S&N Only		5.17
	Use of Money Difference	S&N Only	179.39	
	Use of Money Difference	S&N Only		179.39
	Use of Money Difference	S&N Only	41,951.81	
	Use of Money Difference	S&N Only		41,951.81
	Use of Money and Property Difference	S&N Only	14,634.88	
	Use of Money and Property Difference	S&N Only		14,634.88
	Use of Money Difference	S&N Only	3,288.46	
	Use of Money Difference	S&N Only		3,288.46
	Use of Money Difference	S&N Only	221.70	
	Use of Money Difference	S&N Only		221.70
	Use of Money Difference	S&N Only	576.16	
	Use of Money Difference	S&N Only		576.16
	Use of Money and Property Difference	S&N Only	13,657.77	
	Use of Money and Property Difference	S&N Only		13,657.77
	Use of Money Difference	S&N Only	1,664.91	
	Use of Money Difference	S&N Only		1,664.91
	Use of Money Difference	S&N Only	791.38	
	Use of Money Difference	S&N Only		791.38
	Use of Money Difference	S&N Only	1,811.99	
	Use of Money Difference	S&N Only		1,811.99
	Use of Money and Property Difference	S&N Only	246.79	
	Use of Money and Property Difference	S&N Only		246.79
	Use of Money Difference	S&N Only	42.17	
	Use of Money Difference	S&N Only		42.17
	Use of Money Difference	S&N Only	412.91	
	Use of Money Difference	S&N Only		412.91
	Use of Money and Property Difference	S&N Only	7,438.86	
	Use of Money and Property Difference	S&N Only		7,438.86
	Use of Money and Property Difference	S&N Only		16,618.31
	Use of Money and Property Difference	S&N Only	16,618.31	
	Use of Money and Property Difference	S&N Only	3,904.45	
	Use of Money and Property Difference	S&N Only		3,904.45
	Use of Money and Property Difference	S&N Only	900.17	
	Use of Money and Property Difference	S&N Only		900.17
	Use of Money and Property Difference	S&N Only	55.48	
	Use of Money and Property Difference	S&N Only		55.48
	Use of Money and Property Difference	S&N Only	239,796.71	
	Use of Money and Property Difference	S&N Only		239,796.71
	Use of Money and Property Difference	S&N Only	19,303.72	

**County of Siskiyou**  
**Audit Journal Entries**

July 1, 2022 - June 30, 2023

*AB Slotzer*

Ref.	Description	Client Account	Debit	Credit
	Use of Money and Property	S&N Only		19,303.72
2	(to reconcile fund balance for prior year JE) Difference	Fund # 2121		
		(to reconcile fund balance for prior year JE)		117,004.90
	Intergovernmental	540210	117,004.90	
	Taxes Receivable	121900		117,004.90
	Taxes	(to reconcile fund balance for prior year JE)	117,004.90	
3	(to remove LT loan from fund FS) Other Liabilities	Fund # 2122		
		(to remove LT loan from fund FS)	11,477,335.74	
	Difference	(to remove LT loan from fund FS)		11,477,335.74
4	(to correct the prior year posting to expense instead of cash) Difference	Fund # 2754		
		(to correct the prior year posting to expense instead of cash)	19,947.32	
	Prior Period Adjustment	(to correct the prior year posting to expense instead of cash)		19,947.32
5	(to correct the prior year posting to expense instead of cash) Difference	Fund # 2797		
		(to correct the prior year posting to expense instead of cash)		99,917.87
	Prior Period Adjustment	(to correct the prior year posting to expense instead of cash)	99,917.87	
6	(to reconcile fund balance for prior year JE) Difference	Fund # 5350		
		(to reconcile fund balance for prior year JE)		1,203.48
	Interest Expense	(to reconcile fund balance for prior year JE)	1,203.48	
7	(to reconcile fund balance for prior year JE) Difference	Fund # 5674		
		(to reconcile fund balance for prior year JE)		14,137.00
	Unearned Revenue	(to reconcile fund balance for prior year JE)	14,137.00	
8	(to reconcile fund balance for prior year JE) Difference	Fund # 5675		
		(to reconcile fund balance for prior year JE)		2,321.06
	Unearned Revenue	(to reconcile fund balance for prior year JE)	2,321.06	
9	(to reconcile fund balance)	Fund # 5678		

**County of Siskiyou  
Audit Journal Entries**

July 1, 2022 - June 30, 2023

*AS Slolzi*

Ref.	Description	Client Account	Debit	Credit
	Unavailable Revenue	(to reconcile fund balance)	58,125.00	
	Capital Outlay	(to reconcile fund balance)		11,853.25
	Difference	(to reconcile fund balance)		46,271.75
10	(to post county J2315667	<b>Fund #</b> reversing PY taxes rec)		
	Unavailable Revenue	(to post county J2315667	92,321.66	
	Taxes Receivable	(to post county J2315667		92,321.66
	Unavailable Revenue	(to post county J2315667	2,178.00	
	Taxes Receivable	(to post county J2315667		2,178.00
	Unavailable Revenue	(to post county J2315667	145,641.67	
	Taxes Receivable	(to post county J2315667		145,641.67
	Unavailable Revenue	(to post county J2315667	117,510.65	
	Taxes Receivable	(to post county J2315667		117,510.65
	Unavailable Revenue	(to post county J2315667	247,075.12	
	Taxes Receivable	(to post county J2315667		247,075.12
	Unavailable Revenue	(to post county J2315667	602.00	
	Taxes Receivable	(to post county J2315667		602.00
	Unavailable Revenue	(to post county J2315667	3,425.00	
	Taxes Receivable	(to post county J2315667		3,425.00
	Unavailable Revenue	(to post county J2315667	369,037.97	
	Taxes Receivable	(to post county J2315667		369,037.97
	Unavailable Revenue	(to post county J2315667	449,589.38	
	Taxes Receivable	(to post county J2315667		449,589.38
11	(to record additional receivables) Due from Other Governments Intergovernmental	<b>Fund #</b> 1001 131000 540760	418,611.11	418,611.11
12	(to record additional receivables) Taxes Receivable Taxes	<b>Fund #</b> 1001 131000 502100	171,726.59	171,726.59
13	(to reconcile fund balance) Difference Unearned Revenue	<b>Fund #</b> 2164 (to reconcile fund balance) (to reconcile fund balance)	3,593,170.72	3,593,170.72
14	(to reconcile fund balance for PY JE) Difference Charges for Services	<b>Fund #</b> 6101 (to reconcile fund balance for PY JE) (to reconcile fund balance for PY JE)	2,506.00 2,506.00	2,506.00

**County of Siskiyou**  
**Audit Journal Entries**

July 1, 2022 - June 30, 2023

*AB 5/10/23*

Ref.	Description	Client Account	Debit	Credit
15	(to reconcile fund balance) Difference	<b>Fund # 6111</b>  (to reconcile fund balance)		228.83
	Charges for Services	(to reconcile fund balance)	228.83	
16	(to reconcile fund balance for PY JE) Estimated Claims Liability	<b>Fund # 6106</b>  (to reconcile fund balance for PY JE)	39,000.00	
	Difference	(to reconcile fund balance for PY JE)		39,000.00
17	(to reconcile fund balance for PY JEs) Right to Use Leased Equipment	<b>Fund # 1001</b>  (to reconcile fund balance for PY JEs)		22,897.28
	Accumulated Amortization	(to reconcile fund balance for PY JEs)	5,724.32	
	Lease Liability - ST	(to reconcile fund balance for PY JEs)	6,186.55	
	Fines & Forfeitures	(to reconcile fund balance for PY JEs)	622,000.00	
	Taxes	(to reconcile fund balance for PY JEs)	145,641.67	
	Taxes	(to reconcile fund balance for PY JEs)	247,075.12	
	Licenses & Permits	(to reconcile fund balance for PY JEs)	4,027.00	
	Taxes	(to reconcile fund balance for PY JEs)	92,321.66	
	Licenses & Permits	(to reconcile fund balance for PY JEs)	2,178.00	
	Intergovernmental	(to reconcile fund balance for PY JEs)	449,589.38	
	Difference	(to reconcile fund balance for PY JEs)		1,551,846.42
18	(to reconcile fund balance for PY JEs) Right to Use Assets	<b>Fund # 2120</b>  (to reconcile fund balance for PY JEs)		799,351.10
	Accumulated Amortization	(to reconcile fund balance for PY JEs)	190,753.44	
	Lease Liability - ST	(to reconcile fund balance for PY JEs)	204,889.36	
	Lease Liability - LT	(to reconcile fund balance for PY JEs)	402,099.53	
	Difference	(to reconcile fund balance for PY JEs)	1,608.77	
19	(to reconcile fund balance for PY JEs) Difference	<b>Fund # 2122</b>  (to reconcile fund balance for PY JEs)	97,743.72	
	Intergovernmental	(to reconcile fund balance for PY JEs)		97,743.72
20	(to reconcile fund balance for PY JEs) Difference	<b>Fund # 2134</b>  (to reconcile fund balance for PY JEs)	966.70	
	Intergovernmental	(to reconcile fund balance for PY JEs)		966.70
21	(to reconcile fund balance for PY JEs) Difference	<b>Fund # 2135</b>  (to reconcile fund balance for PY JEs)		966.70

**County of Siskiyou  
Audit Journal Entries**

July 1, 2022 - June 30, 2023

*AS 5/15/24*

Ref.	Description	Client Account	Debit	Credit
	Intergovernmental	(to reconcile fund balance for PY JEs)	966.70	
22	(to reconcile fund balance for PY JEs) Difference	<b>Fund # 2750</b> 471000	82,925.94	
	Prior Period Adjustment	New		82,925.94
	Difference	471000		2,955.39
	Prior Period Adjustment	New	2,955.39	
23	(to correcty revenue accruals)	<b>Fund # 1001</b>		
	Due from Other Governments	S&N Only	11,000.00	
	Unavailable Revenue	S&N Only		11,000.00
	Due from Other Governments	S&N Only	2,025.00	
	Unavailable Revenue	S&N Only		2,025.00
	Due from Other Governments	S&N Only	1,942.01	
	Unavailable Revenue	S&N Only		1,942.01
	Due from Other Governments	S&N Only	855.89	
	Unavailable Revenue	S&N Only		855.89
	Due from Other Governments	S&N Only	87,405.16	
	Unavailable Revenue	S&N Only		87,405.16
	Due from Other Governments	S&N Only	2,336.25	
	Unavailable Revenue	S&N Only		2,336.25
	Due from Other Governments	S&N Only	1,671.25	
	Unavailable Revenue	S&N Only		1,671.25
24	(to post county JE2315716) Accounts Receivable	<b>Fund # 1002</b> S&N Only	114,317.90	
	Due From Other Funds	S&N Only		114,317.90
25	(to post county JE2315715) Accounts Receivable	<b>Fund # 1006</b> S&N Only	5,540.00	
	Due From Other Funds	S&N Only		5,540.00
26	(to post county JE2315683) Due from Other Governments	<b>Fund # 1031</b> S&N Only		2,013.47
	Intergovernmental	S&N Only	2,013.47	
	Due from Other Governments	S&N Only		534.62
	Intergovernmental	S&N Only	534.62	
	Due from Other Governments	S&N Only	2,013.47	
	Unavailable Revenue	S&N Only		2,013.47
	Due from Other Governments	S&N Only	534.62	
	Unavailable Revenue	S&N Only		534.62
27	(to post county JE2315714) Accounts Payable	<b>Fund # 2101</b> S&N Only		208,503.90
	Accounts Receivable	S&N Only	208,503.90	
	Accounts Payable	S&N Only		36,136.82
	Accounts Receivable	S&N Only	36,136.82	
28	(to record additional receivables) Due from other governments	<b>Fund # 2103</b> 131000	417,798.95	
	Intergovernmental	540800		417,798.95
29	(to post county JE2315682) Due from other governments	<b>Fund # 2103</b> S&N Only	78.72	
	Unavailable Revenue	S&N Only		78.72
	Due from other governments	S&N Only	6,480.66	
	Unavailable Revenue	S&N Only		6,480.66



**County of Siskiyou  
Audit Journal Entries**

July 1, 2022 - June 30, 2023

AS 5/10/24 and

Ref.	Description	Client Account	Debit	Credit
	Due from other governments Unavailable Revenue	S&N Only S&N Only	244.37	244.37
	Due from other governments Unavailable Revenue	S&N Only S&N Only	3,953.87	3,953.87
	Due from other governments Unavailable Revenue	S&N Only S&N Only	34,875.12	34,875.12
	Due from other governments Unavailable Revenue	S&N Only S&N Only	133,961.70	133,961.70
30	(to post county JE2315684) Due from other governments Other Revenues	<b>Fund # 2103</b> S&N Only S&N Only		78.72
	Due from other governments Other Revenues	S&N Only S&N Only	78.72	6,480.66
	Due from other governments Other Revenues	S&N Only S&N Only	6,480.66	244.37
	Due from other governments Intergovernmental	S&N Only S&N Only	244.37	3,953.87
	Due from other governments Intergovernmental	S&N Only S&N Only	3,953.87	34,875.12
	Due from other governments Intergovernmental	S&N Only S&N Only	34,875.12	133,961.70
	Due from other governments Intergovernmental	S&N Only S&N Only	133,961.70	
31	(to post county JE) Taxes Receivable Unavailable Revenue	<b>Fund # 2121</b> S&N Only S&N Only		92,428.63
			92,428.63	
32	(to post county JE2315674) Intergovernmental Due from Other Governments	<b>Fund # 2121</b> S&N Only S&N Only		140.00
			140.00	
33	(to post county JE2315687) Intergovernmental Due from Other Governments Unavailable Revenue	<b>Fund # 2121</b> S&N Only S&N Only S&N Only S&N Only	140.00 140.00 140.00	140.00 140.00 140.00
34	(to record additional receivables) Due from other governments Intergovernmental	<b>Fund # 2122</b> 131000 540402	121,116.45	121,116.45
35	(to record additional receivables) Due from other governments Intergovernmental	<b>Fund # 2122</b> 131000 540210	116,019.48	116,019.48
36	(to record additional receivables) Taxes Receivable Taxes	<b>Fund # 2122</b> 131000 502100	499,301.04	499,301.04
37	(to record additional receivables) Due from other governments Intergovernmental Intergovernmental	<b>Fund # 2122</b> 131000 540800 542700	386,170.55	16,140.81 370,029.74
38	(to reverse prior year accrual) Taxes Receivable Unavailable Revenues	<b>Fund # 2122</b> 121900 225002	531,160.13	531,160.13

**County of Siskiyou  
Audit Journal Entries**

July 1, 2022 - June 30, 2023

*AS 5/10/24 and*

Ref.	Description	Client Account	Debit	Credit
39	(to post county JE2315681) Due from Other Governments Intergovernmental Due from Other Governments Unavailable Revenue	<b>Fund # 2125</b> S&N Only S&N Only S&N Only S&N Only	36,686.46   36,686.46	  36,686.46 36,686.46
40	(to post county JE2315687) Intergovernmental Due from Other Governments Due from Other Governments Unavailable Revenue	<b>Fund # 2162</b> S&N Only S&N Only S&N Only S&N Only	76,580.70  76,580.70  76,580.70	  76,580.70 76,580.70
41	(to post county JE2315716) Accounts Payable Due To Other Funds	<b>Fund # 2301</b> S&N Only S&N Only	  114,317.90	114,317.90
42	(to post county JE2315715) Accounts Payable Due To Other Funds	<b>Fund # 2301</b> S&N Only S&N Only	  5,540.00	5,540.00
43	(to adjust balance to actual) Intergovernmental Unavailable Revenue	<b>Fund # 2503</b> S&N Only S&N Only	725.31  725.31	  725.31
44	(to post county JE2315694) Loans Receivable Deferred Housing Loan Payments	<b>Fund # 2750</b> S&N Only S&N Only	  150.00	150.00
45	(to post county JE2315695) Loans Receivable Deferred Housing Loan Payments	<b>Fund # 2750</b> S&N Only S&N Only	  125.00	125.00
46	(to post county JE2315696) Loans Receivable Deferred Housing Loan Payments	<b>Fund # 2750</b> S&N Only S&N Only	  126,898.08	126,898.08
47	(to post county JE2315697) Loans Receivable Deferred Housing Loan Payments	<b>Fund # 2750</b> S&N Only S&N Only	  126,898.08	126,898.08
48	(to post county JE2315698) Loans Receivable Deferred Housing Loan Payments	<b>Fund # 2750</b> S&N Only S&N Only	  126,898.08	126,898.08
49	(to post county JE2405387) Loans Receivable Deferred Housing Loan Payments	<b>Fund # 2750</b> S&N Only S&N Only	  126,898.13	126,898.13
50	(to post county JE2405388) Loans Receivable Deferred Housing Loan Payments	<b>Fund # 2750</b> S&N Only S&N Only	  125.00	125.00
51	(to post county JE2405389) Loans Receivable Deferred Housing Loan Payments	<b>Fund # 2750</b> S&N Only S&N Only	  150.00	150.00
52	(To adjust balance to actual) Loans Receivable	<b>Fund # 2750</b> 133000	126,898.13	

**County of Siskiyou**  
**Audit Journal Entries**

July 1, 2022 - June 30, 2023

*15-10-14 and*

<b>Ref.</b>	<b>Description</b>	<b>Client Account</b>	<b>Debit</b>	<b>Credit</b>
	Deferred Housing Loan Payments	225003		126,898.13
53	(to adjust balance to actual) Loans Receivable	133000		125.05
	Deferred Housing Loan Payments	225003	125.05	
54	(to adjust OPEB to client allocation schedule) Net OPEB Obligation		352,807.00	
	Deferred Outflows - OPEB	(to adjust OPEB to client allocation schedule)		25,331.00
	Deferred Inflows - OPEB	(to adjust OPEB to client allocation schedule)		320,865.00
	Salaries & Benefits	(to adjust OPEB to client allocation schedule)		6,611.00
55	(to adjust OPEB to client allocation schedule) Net OPEB Obligation		49,267.00	
	Deferred Outflows - OPEB	(to adjust OPEB to client allocation schedule)	11,236.00	
	Deferred Inflows - OPEB	(to adjust OPEB to client allocation schedule)		176,887.00
	Salaries & Benefits	(to adjust OPEB to client allocation schedule)	116,384.00	
56	(to adjust OPEB to client allocation schedule) Net OPEB Obligation		7,834.00	
	Deferred Outflows - OPEB	(to adjust OPEB to client allocation schedule)		1,277.00
	Deferred Inflows - OPEB	(to adjust OPEB to client allocation schedule)		733.00
	Salaries & Benefits	(to adjust OPEB to client allocation schedule)		5,824.00
57	(to adjust OPEB to client allocation schedule) Net OPEB Obligation		38,073.00	
	Deferred Outflows - OPEB	(to adjust OPEB to client allocation schedule)	1,433.00	
	Deferred Inflows - OPEB	(to adjust OPEB to client allocation schedule)		71,876.00
	Salaries & Benefits	(to adjust OPEB to client allocation schedule)	32,370.00	
58	(to adjust OPEB to client allocation schedule)			

**County of Siskiyou**  
**Audit Journal Entries**

July 1, 2022 - June 30, 2023

*AG 5/10/23 and*

Ref.	Description	Client Account	Debit	Credit
	Net OPEB Obligation	(to adjust OPEB to client allocation schedule)	42,807.00	
	Deferred Outflows - OPEB	(to adjust OPEB to client allocation schedule)		1,866.00
	Deferred Inflows - OPEB	(to adjust OPEB to client allocation schedule)		49,721.00
	Salaries & Benefits	(to adjust OPEB to client allocation schedule)	8,780.00	
59	(to adjust OPEB to client allocation schedule) Net OPEB Obligation	<b>Fund # 6104</b> (to adjust OPEB to client allocation schedule)	16,537.00	
	Deferred Outflows - OPEB	(to adjust OPEB to client allocation schedule)	214.00	
	Deferred Inflows - OPEB	(to adjust OPEB to client allocation schedule)		27,570.00
	Salaries & Benefits	(to adjust OPEB to client allocation schedule)	10,819.00	
60	(to remove unavailable revenue in a proprietary fund) Unavailable Revenue Other Revenue	<b>Fund # 5660</b> 225002 (to remove unavailable revenue in a proprietary fund)	412.25	412.25
61	(to remove unavailable revenue in a proprietary fund) Unavailable Revenue	<b>Fund # 5350</b> (to remove unavailable revenue in a proprietary fund)	1,226.84	
	Charges for Services	(to remove unavailable revenue in a proprietary fund)		1,226.84
62	(to reconcile fund balance) Difference	<b>Fund # 5660</b> (to reconcile fund balance)	21,550.00	
	Capital Outlay	(to reconcile fund balance)		21,550.00
63	(to reconcile fund balance) Difference	<b>Fund # 6103</b> (to reconcile fund balance)	85,131.78	
	Property, Plant & Equipment	(to reconcile fund balance)		85,131.78
64	(To reconcile fund balance for CY change in inventory) Difference	<b>Fund # 2103</b> (To reconcile fund balance for CY change in inventory)		19,713.76
	Public Ways & Facilities	(To reconcile fund balance for CY change in inventory)	19,713.76	
65	(To record additional DFOG)	<b>Fund # 2120</b>		

**County of Siskiyou  
Audit Journal Entries**

July 1, 2022 - June 30, 2023

*AS stated*

<b>Ref.</b>	<b>Description</b>	<b>Client Account</b>	<b>Debit</b>	<b>Credit</b>
	Due from other governments Intergovernmental	131000 540310	62,836.00	62,836.00
	Due from other governments Intergovernmental	131000 540310	54,878.00	54,878.00
66	(To record additional DFOG) Due from other governments Intergovernmental	<b>Fund # 2120</b> 131000 540315	38,835.13	38,835.13
	Due from other governments Intergovernmental	131000 540315	82,848.28	82,848.28
	Due from other governments Intergovernmental	131000 540315	137,217.47	137,217.47
67	(To record additional DFOG) Due from other governments Intergovernmental	<b>Fund # 2120</b> 131000 545100	162,971.30	162,971.30
68	(To record additional DFOG) Due from Other Governments Intergovernmental	<b>Fund # 2134</b> 131000 540402	37,456.08	37,456.08
69	(To record additional DFOG) Due from Other Governments Intergovernmental	<b>Fund # 2135</b> 131000 540402	1,413.11	1,413.11
70	(To reconcile net position) Unavailable Revenue Difference	<b>Fund # 5679</b> 225002 431100	188,093.00	188,093.00
71	(To record cy loan activity) Deferred Housing Loan Payments Loans Receivable	<b>Fund # 2780</b> 225003 133000	3,371.87	3,371.87
72	(To record cy loan activity) Deferred Housing Loan Payments Loans Receivable	<b>Fund # 2781</b> 225003 133000	1,584.92	1,584.92
73	(To record cy loan activity) Deferred Housing Loan Payments Loans Receivable	<b>Fund # 2783</b> 225003 133000	400.00	400.00
74	(To record cy loan activity) Deferred Housing Loan Payments Loans Receivable	<b>Fund # 2791</b> 225003 133000	24,593.33	24,593.33
75	(To record cy loan activity) Deferred Housing Loan Payments Loans Receivable	<b>Fund # 2794</b> 225003 133000	9,320.85	9,320.85
76	(To record cy loan activity) Deferred Housing Loan Payments Loans Receivable	<b>Fund # 2795</b> 225003 133000	150.00	150.00
77	(To record cy loan activity) Deferred Housing Loan Payments Loans Receivable	<b>Fund # 2797</b> 225003 133000	8,795.66	8,795.66
78	(To adjust balance for CFRF funds)	<b>Fund # 2164</b>		

**County of Siskiyou**  
**Audit Journal Entries**

July 1, 2022 - June 30, 2023

*AS 5/16/23*

Ref.	Description	Client Account	Debit	Credit
	Intergovernmental Unearned Revenue	542700 225000	763,663.91	763,663.91
79	(To reconcile fund balance) General Government Difference	<b>Fund # 1001</b>  721000 471000	  10,704.37	  10,704.37
80	(To reconcile fund balance) Public Assistance Difference	<b>Fund # 2163</b>  New 471000	  240,888.00	  240,888.00
81	(To reclassify capital asset purchases) Property, Plant & Equipment Capital Outlay	<b>Fund # 6103</b>  161900 761010	  251,592.96	  251,592.96
82	(To reclassify capital asset purchases) Property, Plant & Equipment Capital Outlay	<b>Fund # 6106</b>  SN Only SN Only	  142,020.00	  142,020.00
83	(To reconcile fund balance) Right to Use Leased Assets Accumulated Amortization Lease Liability - ST Lease Liability - LT Difference	<b>Fund # 2134</b>  134100 163200 211650 230600 471000	  37,208.00 40,212.00 69,579.00 1,833.00	  148,832.00
84	(To reconcile fund balance) Right to Use Assets Accumulated Amortization Lease Liability - ST Lease Liability - LT Difference	<b>Fund # 2122</b>  134100 163200 211650 230600 471000	  179,909.90 201,667.50 384,110.43 8,307.15	  773,994.98
85	(To reconcile fund balance) Right to Use Leased Assets Accumulated Amortization Lease Liability - ST Difference	<b>Fund # 2162</b>  134100 163200 211650 471000	  8,920.00 53,520.00 13,380.00	  75,820.00
86	(To reclassify current portion) Loan Payable - LT Loans Payable	<b>Fund # 5350</b>  SN Only SN Only	  81,364.00	  81,364.00
87	(To adjust balance to actual) Estimated Claims Liability Services & Supplies	<b>Fund # 61</b>  232200 715200	  56,000.00	  56,000.00
88	(To adjust balance to actual) Estimated Claims Liab. Services & Supplies	<b>Fund # 6107</b>  232200 746000	  15,842.92	  15,842.92
90	(To reclassify taxes receivable) Taxes Receivable Due from Other Governments	<b>Fund # 2121</b>  121900 131000	  231,549.71	  231,549.71
95	(To post client J2315757) Depreciation Accumulated Depreciation	<b>Fund # 5350</b>  SN Only SN Only	  2,389.29	  2,389.29

**County of Siskiyou**  
**Audit Journal Entries**

July 1, 2022 - June 30, 2023

*AS 5/10/23*

Ref.	Description	Client Account	Debit	Credit
	Depreciation	SN Only	1,062.27	
	Accumulated Depreciation	SN Only		1,062.27
96	(To post client J2315757)	<b>Fund # 5660</b>		
	Depreciation	SN Only	269,777.47	
	Accumulated Depreciation	SN Only		269,777.47
97	(To post client J2315757)	<b>Fund # 5679</b>		
	Depreciation	SN Only	5,201.15	
	Accumulated Depreciation	SN Only		5,201.15
98	(To adjust balances to actual)	<b>Fund # 5230</b>		
	Construction in Progress	SN Only	470,913.74	
	Capital Outlay	SN Only		470,913.74
	Construction in Progress	SN Only		494,471.00
	Property, Plant & Equipment	SN Only	494,471.00	
98	(To reclassify expenditures)	<b>Fund # 6106</b>		
	Capital Outlay	761010		6,650.00
	Services & Supplies	728000	6,650.00	
99	(To record transfer of capital asset)	<b>Fund # 6106</b>		
	Property, Plant & Equipment	SN Only		142,020.00
	Transfer Out	SN Only	142,020.00	
100	(To record transfer of capital asset)	<b>Fund # 5230</b>		
	Transfers In	SN Only		142,020.00
	Property, Plant & Equipment	SN Only	142,020.00	
101	(To record disposition of capital assets)	<b>Fund # 6103</b>		
	Accumulated Depreciation	163100	257,207.00	
	Property, Plant & Equipment	161900		257,207.00
102	(To record disposition of capital assets)	<b>Fund # 5660</b>		
	Accumulated Depreciation	163100	200,252.26	
	Structures & Improvements	161900		200,252.26
103	(To adjust balance to actual)	<b>Fund # 2120</b>		
	Capital Outlay	2120-762000		5,902.00
	Public Assistance	2120-740000	5,902.00	
104	(To adjust balance to actual)	<b>Fund # 2162</b>		
	Capital Outlay	2164-761010		54,790.52
	Capital Outlay	2164-762000		6,433.00
	Public Protection	2164-718000	61,223.52	
105	(To adjust balance to actual)	<b>Fund # 4201</b>		
	Capital Outlay	4201-761010		23,238.80
	General Government	4201-729200	23,238.80	
106	(To adjust balance to actual)	<b>Fund # 1001</b>		
	Capital Outlay	1001-762000	7,473.20	
	General Government	1001-728000		7,473.20
107	(To reclassify non-capital expenses)	<b>Fund # 5350</b>		
	Services & Supplies	5350-718000	3,308.74	
	Capital Outlay	5350-761010		3,308.74

**County of Siskiyou**  
**Audit Journal Entries**

July 1, 2022 - June 30, 2023

*Heister*

Ref.	Description	Client Account	Debit	Credit
108	(To reclassify to balance transfers in/out) Transfers Out Services & Supplies	<b>Fund # 5660</b> 5660-795000 5660-728000	46.00	46.00
109	(To record current year depreciation) Accumulated Depreciation Depreciation	<b>Fund # 5230</b> 5230-163100 5230-749000	196,208.55	196,208.55
110	(To adjust balance to actual) Accumulated Depreciation Depreciation	<b>Fund # 5350</b> 5350-165000 5350-749000	5,492.26	5,492.26
111	(To adjust balance to County schedule) Accumulated Depreciation Structures & Improvements Depreciation Gain (Loss) on Disposal of Asset	<b>Fund # 5660</b> 165000 161900 749000 570100	16,090.87 2,000.00	7,886.87 10,204.00
112	(To record current year depreciation) Accumulated Depreciation Depreciation	<b>Fund # 5661</b> 5661-165000 5661-749000	667.66	667.66
113	(To record current year depreciation) Accumulated Depreciation Depreciation	<b>Fund # 5667</b> 5667-165000 5667-749000	44,099.33	44,099.33
114	(To record current year depreciation) Accumulated Depreciation Depreciation	<b>Fund # 5668</b> 5668-165000 5668-749000	581.04	581.04
115	(To record current year depreciation) Accumulated Depreciation Depreciation	<b>Fund # 5669</b> 5669-165000 5669-749000	322.80	322.80
116	(To record current year depreciation) Accumulated Depreciation Depreciation	<b>Fund # 5671</b> 5671-165000 5671-749000	489.46	489.46
117	(To record current year depreciation) Accumulated Depreciation Depreciation	<b>Fund # 5672</b> 5672-165000 5672-749000	779.06	779.06
118	(To reclassify expenses) Property, Plant & Equipment Maintenance & Repair	<b>Fund # 5678</b> 5678-161900 5678-717000	11,853.25	11,853.25
119	(To record current year depreciation) Accumulated Depreciation Depreciation	<b>Fund # SG01</b> SG01-165000 SG01-749000	90.19	90.19
120	(To record current year depreciation) Accumulated Depreciation Depreciation	<b>Fund # 6101</b> 6101-165000 6101-749000	1,348.00	1,348.00
121	(To adjust balance to actual) Accumulated Depreciation Property, Plant & Equipment Depreciation	<b>Fund # 6103</b> 6103-165000 6103-161900 6103-749000	278,830.00 22,150.46	9,170.28



**County of Siskiyou**  
**Audit Journal Entries**

July 1, 2022 - June 30, 2023

*AS 5/10/24*

Ref.	Description	Client Account	Debit	Credit
	Capital Contribution	New		291,810.18
122	(To adjust balance to actual)	<b>Fund # 6104</b>		
	Accumulated Depreciation	6104-165000		49,105.00
	Equipment	6104-161900	414,030.00	
	Depreciation	6104-749000	49,105.00	
	Services & Supplies	6104-723210		414,030.00
123	(To record current year depreciation)	<b>Fund # 6111</b>		
	Accumulated Depreciation	6111-165000		1,527.00
	Depreciation	6111-749000	1,527.00	
124	(To post GASB 31 adjustment)	<b>Fund #</b>		
	Cash & Investments	SN Only		403,996.16
	Use of Money and Property	SN Only	403,996.16	
	Cash & Investments	SN Only		33,518.18
	Use of Money and Property	SN Only	33,518.18	
	Cash & Investments	SN Only		48,442.78
	Use of Money and Property	SN Only	48,442.78	
	Cash & Investments	SN Only		14,980.06
	Use of Money and Property	SN Only	14,980.06	
	Cash & Investments	SN Only		18,150.58
	Use of Money and Property	SN Only	18,150.58	
	Cash & Investments	SN Only		74,488.55
	Use of Money and Property	SN Only	74,488.55	
	Cash & Investments	SN Only		192.58
	Use of Money and Property	SN Only	192.58	
	Cash & Investments	SN Only		0.07
	Use of Money and Property	SN Only	0.07	
	Cash & Investments	SN Only	115.14	
	Use of Money and Property	SN Only		115.14
	Cash & Investments	SN Only		42,929.40
	Use of Money and Property	SN Only	42,929.40	
	Cash & Investments	SN Only		3,474.63
	Use of Money and Property	SN Only	3,474.63	
	Cash & Investments	SN Only		18,332.89
	Use of Money and Property	SN Only	18,332.89	
	Cash & Investments	SN Only		3,514.63
	Use of Money and Property	SN Only	3,514.63	
	Cash & Investments	SN Only	2,857.89	
	Use of Money and Property	SN Only		2,857.89
	Cash & Investments	SN Only	3,375.84	
	Use of Money and Property	SN Only		3,375.84
	Cash & Investments	SN Only		4,679.79
	Use of Money and Property	SN Only	4,679.79	
	Cash & Investments	SN Only	151.91	
	Use of Money and Property	SN Only		151.91
	Cash & Investments	SN Only	959.17	
	Use of Money and Property	SN Only		959.17
	Cash & Investments	SN Only		0.01
	Use of Money and Property	SN Only	0.01	
	Cash & Investments	SN Only	168.73	
	Use of Money and Property	SN Only		168.73
	Cash & Investments	SN Only		187,124.44
	Use of Money and Property	SN Only	187,124.44	
	Cash & Investments	SN Only		18.01
	Use of Money & Property	SN Only	18.01	
	Cash & Investments	SN Only		0.35

**County of Siskiyou**  
**Audit Journal Entries**  
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*AS sf:0124*

Ref.	Description	Client Account	Debit	Credit
	Use of Money and Property	SN Only	0.35	
	Cash & Investments	SN Only		1,356.65
	Use of Money and Property	SN Only	1,356.65	
	Cash & Investments	SN Only		1,041.92
	Use of Money and Property	SN Only	1,041.92	
	Cash & Investments	SN Only		1.76
	Use of Money and Property	SN Only	1.76	
	Cash & Investments	SN Only		327,444.55
	Use of Money and Property	SN Only	327,444.55	
	Cash & Investments	SN Only		2,969.13
	Use of Money and Property	SN Only	2,969.13	
	Cash & Investments	SN Only		1,136.91
	Use of Money and Property	SN Only	1,136.91	
	Cash & Investments	SN Only		11,524.80
	Use of Money and Property	SN Only	11,524.80	
	Cash & Investments	SN Only	3,300.60	
	Use of Money and Property	SN Only		3,300.60
	Cash & Investments	SN Only	2,925.10	
	Use of Money and Property	SN Only		2,925.10
	Cash & Investments	SN Only	1,395.43	
	Use of Money and Property	SN Only		1,395.43
	Cash & Investments	SN Only		229,398.23
	Use of Money and Property	SN Only	229,398.23	
	Cash & Investments	SN Only		4,046.74
	Use of Money and Property	SN Only	4,046.74	
	Cash & Investments	SN Only		1,494.16
	Use of Money and Property	SN Only	1,494.16	
	Cash & Investments	SN Only		69.07
	Use of Money and Property	SN Only	69.07	
	Cash & Investments	SN Only	4,604.67	
	Use of Money and Property	SN Only		4,604.67
	Cash & Investments	SN Only		0.21
	Use of Money and Property	SN Only	0.21	
	Cash & Investments	SN Only		16,349.74
	Use of Money and Property	SN Only	16,349.74	
	Cash & Investments	SN Only		538.60
	Use of Money and Property	SN Only	538.60	
	Cash & Investments	SN Only		70,552.62
	Use of Money and Property	SN Only	70,552.62	
	Cash & Investments	SN Only		239,318.19
	Use of Money and Property	SN Only	239,318.19	
	Cash & Investments	SN Only		588,018.69
	Use of Money and Property	SN Only	588,018.69	
	Cash & Investments	SN Only		8,832.37
	Use of Money and Property	SN Only	8,832.37	
	Cash & Investments	SN Only		2,423.42
	Use of Money and Property	SN Only	2,423.42	
	Cash & Investments	SN Only		390.85
	Use of Money and Property	SN Only	390.85	
	Cash & Investments	SN Only		700.37
	Use of Money and Property	SN Only	700.37	
	Cash & Investments	SN Only		12,620.77
	Use of Money and Property	SN Only	12,620.77	
	Cash & Investments	SN Only		456,625.70
	Use of Money and Property	SN Only	456,625.70	
	Cash & Investments	SN Only		180,578.77
	Use of Money and Property	SN Only	180,578.77	
	Cash & Investments	SN Only		33,588.10

**County of Siskiyou**  
**Audit Journal Entries**  
 July 1, 2022 - June 30, 2023

AB 5/10/24

Ref.	Description	Client Account	Debit	Credit
	Use of Money and Property	SN Only	33,588.10	
	Cash & Investments	SN Only	1,345.58	
	Use of Money and Property	SN Only		1,345.58
	Cash & Investments	SN Only		418.51
	Use of Money and Property	SN Only	418.51	
	Cash & Investments	SN Only		3,848.54
	Use of Money and Property	SN Only	3,848.54	
	Cash & Investments	SN Only		32.98
	Use of Money and Property	SN Only	32.98	
	Cash & Investments	SN Only		1,335.53
	Use of Money and Property	SN Only	1,335.53	
	Cash & Investments	SN Only		47,159.77
	Use of Money and Property	SN Only	47,159.77	
	Cash & Investments	SN Only		1,134.14
	Use of Money and Property	SN Only	1,134.14	
	Cash & Investments	SN Only		1,855.54
	Use of Money and Property	SN Only	1,855.54	
	Cash & Investments	SN Only		204.59
	Use of Money and Property	SN Only	204.59	
	Cash & Investments	SN Only		96.78
	Use of Money and Property	SN Only	96.78	
	Cash & Investments	SN Only		12.93
	Use of Money and Property	SN Only	12.93	
	Cash & Investments	SN Only		21.02
	Use of Money and Property	SN Only	21.02	
	Cash & Investments	SN Only		303.96
	Use of Money and Property	SN Only	303.96	
	Cash & Investments	SN Only		10.89
	Use of Money and Property	SN Only	10.89	
	Cash & Investments	SN Only		441.38
	Use of Money and Property	SN Only	441.38	
	Cash & Investments	SN Only		7.02
	Use of Money and Property	SN Only	7.02	
	Cash & Investments	SN Only		30,304.63
	Use of Money and Property	SN Only	30,304.63	
	Cash & Investments	SN Only		30,438.40
	Use of Money and Property	SN Only	30,438.40	
	Cash & Investments	SN Only		0.21
	Use of Money and Property	SN Only	0.21	
	Cash & Investments	SN Only		3,636.42
	Use of Money and Property	SN Only	3,636.42	
	Cash & Investments	SN Only		192.94
	Use of Money and Property	SN Only	192.94	
	Cash & Investments	SN Only		1,190.61
	Use of Money and Property	SN Only	1,190.61	
	Cash & Investments	SN Only	5.44	
	Use of Money and Property	SN Only		5.44
	Cash & Investments	SN Only		76,887.29
	Use of Money and Property	SN Only	76,887.29	
	Cash & Investments	SN Only		0.96
	Use of Money and Property	SN Only	0.96	
	Cash & Investments	SN Only		25,890.94
	Use of Money and Property	SN Only	25,890.94	
	Cash & Investments	SN Only	894.83	
	Use of Money and Property	SN Only		894.83
	Cash & Investments	SN Only		2,651.30
	Use of Money and Property	SN Only	2,651.30	
	Cash & Investments	SN Only		109.73

**County of Siskiyou**  
**Audit Journal Entries**  
 July 1, 2022 - June 30, 2023

*AS 5/10/24*

Ref.	Description	Client Account	Debit	Credit
	Use of Money and Property	SN Only	109.73	
	Cash & Investments	SN Only		4,698.00
	Use of Money and Property	SN Only	4,698.00	
	Cash & Investments	SN Only		2,965.56
	Use of Money and Property	SN Only	2,965.56	
	Cash & Investments	SN Only		1,213.13
	Use of Money and Property	SN Only	1,213.13	
	Cash & Investments	SN Only		2,126.50
	Use of Money and Property	SN Only	2,126.50	
	Cash & Investments	SN Only		3,711.24
	Use of Money and Property	SN Only	3,711.24	
	Cash & Investments	SN Only		4,367.22
	Use of Money and Property	SN Only	4,367.22	
	Cash & Investments	SN Only		5.48
	Use of Money and Property	SN Only	5.48	
	Cash & Investments	SN Only		6.71
	Use of Money and Property	SN Only	6.71	
	Cash & Investments	SN Only		512.86
	Use of Money and Property	SN Only	512.86	
	Cash & Investments	SN Only		4,699.50
	Use of Money and Property	SN Only	4,699.50	
	Cash & Investments	SN Only		2,418.41
	Use of Money and Property	SN Only	2,418.41	
	Cash & Investments	SN Only		612.21
	Use of Money and Property	SN Only	612.21	
	Cash & Investments	SN Only		3,072.04
	Use of Money and Property	SN Only	3,072.04	
	Cash & Investments	SN Only		192.82
	Use of Money and Property	SN Only	192.82	
	Cash & Investments	SN Only		425.74
	Use of Money and Property	SN Only	425.74	
	Cash & Investments	SN Only		913.21
	Use of Money and Property	SN Only	913.21	
	Cash & Investments	SN Only		1,518.83
	Use of Money and Property	SN Only	1,518.83	
	Cash & Investments	SN Only		10,888.00
	Use of Money and Property	SN Only	10,888.00	
	Cash & Investments	SN Only		10,511.45
	Use of Money and Property	SN Only		10,511.45
	Cash & Investments	SN Only		1,236.35
	Use of Money and Property	SN Only	1,236.35	
	Cash & Investments	SN Only		1,196.29
	Use of Money and Property	SN Only	1,196.29	
	Cash & Investments	SN Only		2,030.71
	Use of Money and Property	SN Only		2,030.71
	Cash & Investments	SN Only		26,747.35
	Use of Money and Property	SN Only	26,747.35	
	Cash & Investments	SN Only		6,801.33
	Use of Money and Property	SN Only	6,801.33	
	Cash & Investments	SN Only		24,345.12
	Use of Money and Property	SN Only	24,345.12	
	Cash & Investments	SN Only		4,533.29
	Use of Money and Property	SN Only	4,533.29	
	Cash & Investments	SN Only		514.54
	Use of Money and Property	SN Only	514.54	
	Cash & Investments	SN Only		9,832.65
	Use of Money and Property	SN Only	9,832.65	
	Cash & Investments	SN Only		835.27

**County of Siskiyou  
Audit Journal Entries**

July 1, 2022 - June 30, 2023

*AS Stolze*

Ref.	Description	Client Account	Debit	Credit
	Use of Money and Property	SN Only	835.27	
	Cash & Investments	SN Only		1,795.80
	Use of Money and Property	SN Only	1,795.80	
	Cash & Investments	SN Only		16.56
	Use of Money and Property	SN Only	16.56	
	Cash & Investments	SN Only		28,278.79
	Use of Money and Property	SN Only	28,278.79	
	Cash & Investments	SN Only		164.02
	Use of Money and Property	SN Only	164.02	
	Cash & Investments	SN Only		9,186.10
	Use of Money and Property	SN Only	9,186.10	
	Cash & Investments	SN Only		58.29
	Use of Money and Property	SN Only	58.29	
	Cash & Investments	SN Only		1,622.64
	Use of Money and Property	SN Only	1,622.64	
	Cash & Investments	SN Only		197,474.45
	Use of Money and Property	SN Only	197,474.45	
	Cash & Investments	SN Only		14,843.15
	Use of Money and Property	SN Only	14,843.15	
	Cash & Investments	SN Only		8,703.74
	Use of Money and Property	SN Only	8,703.74	
	Cash & Investments	SN Only		6,480.20
	Use of Money and Property	SN Only	6,480.20	
	Cash & Investments	SN Only		6,789.77
	Use of Money and Property	SN Only	6,789.77	
	Cash & Investments	SN Only		8,539.08
	Use of Money & Property	SN Only	8,539.08	
	Cash & Investments	SN Only		187.09
	Use of Money & Property	SN Only	187.09	
	Cash & Investments	SN Only		1,178.19
	Use of Money & Property	SN Only	1,178.19	
	Cash & Investments	SN Only		144.19
	Use of Money & Property	SN Only	144.19	
	Cash & Investments	SN Only		45.85
	Use of Money & Property	SN Only	45.85	
	Cash & Investments	SN Only		40,507.47
	Use of Money and Property	SN Only	40,507.47	
	Cash & Investments	SN Only		11,624.54
	Use of Money	SN Only	11,624.54	
	Cash & Investments	SN Only		4,202.99
	Use of Money	SN Only	4,202.99	
	Cash & Investments	SN Only		7,449.28
	Use of Money and Property	SN Only	7,449.28	
	Cash & Investments	SN Only		33,814.70
	Use of Money	SN Only	33,814.70	
	Cash & Investments	SN Only		21,808.97
	Use of Money	SN Only	21,808.97	
	Cash & Investments	SN Only		59,195.09
	Use of Money	SN Only	59,195.09	
	Cash & Investments	SN Only		9,284.90
	Use of Money and Property	SN Only	9,284.90	
	Cash & Investments	SN Only		753.78
	Use of Money	SN Only	753.78	
	Cash & Investments	SN Only		9,624.96
	Use of Money	SN Only	9,624.96	
	Cash & Investments	SN Only		14,246.78
	Use of Money	SN Only	14,246.78	
	Cash & Investments	SN Only		14,036.07

**County of Siskiyou**  
**Audit Journal Entries**  
 July 1, 2022 - June 30, 2023

AG 5/10/23

Ref.	Description	Client Account	Debit	Credit
	Use of Money and Property	SN Only	14,036.07	
	Cash & Investments	SN Only		460,391.69
	Use of Money	SN Only	460,391.69	
	Cash & Investments	SN Only		1,881.45
	Use of Money and Property	SN Only	1,881.45	
	Cash & Investments	SN Only		23,622.96
	Use of Money and Property	SN Only	23,622.96	
	Cash & Investments	SN Only		115,954.00
	Use of Money	SN Only	115,954.00	
	Cash & Investments	SN Only		40.17
	Use of Money and Property	SN Only	40.17	
	Cash & Investments	SN Only		78.39
	Use of Money and Property	SN Only	78.39	
	Cash & Investments	SN Only		21.31
	Use of Money and Property	SN Only	21.31	
	Cash & Investments	SN Only		0.50
	Use of Money and Property	SN Only	0.50	
	Cash & Investments	SN Only		131.74
	Use of Money and Property	SN Only	131.74	
	Cash & Investments	SN Only		1,772.09
	Use of Money and Property	SN Only	1,772.09	
	Cash & Investments	SN Only	849.24	
	Use of Money and Property	SN Only		849.24
125	(To reclassify deficit cash for FS presentation)	<b>Fund # 1001</b>		
	Cash & Investments	SN Only		290,275.81
	DFOF - Cash Deficit	SN Only	290,275.81	
126	(To reclassify deficit cash for FS presentation)	<b>Fund # 2101</b>		
	Cash & Investments	SN Only	243,277.04	
	DTOF - Cash Deficit	SN Only		243,277.04
127	(To reclassify deficit cash for FS presentation)	<b>Fund # 2107</b>		
	Cash & Investments	SN Only	46,998.77	
	DTOF - Cash Deficit	SN Only		46,998.77
128	(To reclassify interest)	<b>Fund # 7947</b>		
	Closure/Post Closure	794719-220000	9,062.81	
	Use of Money and Property	794719-530100		9,062.81
129	(To record current year GASB 87 adj)	<b>Fund # 6103</b>		
	Lease Liability - ST	6103-211650		86.70
	Lease Liability - LT	6103-230600	2,952.29	
	Services & Supplies	6103-726000		2,865.59
130	(To record current year GASB 87 adj)	<b>Fund # 1001</b>		
	Public Protection	725000		6,186.55
	Debt Service - Principal	742000	6,186.55	
131	(To record current year GASB 87 adj)	<b>Fund # 2120</b>		
	Public Assistance	725000		204,889.36
	Debt Service - Principal	742000	204,889.36	
132	(To record current year GASB 87 adj)	<b>Fund # 2122</b>		
	Health & Welfare	725000		201,667.29
	Debt Service - Principal	742000	201,667.29	
133	(To record current year GASB 87 adj)	<b>Fund # 2134</b>		

**County of Siskiyou**  
**Audit Journal Entries**

July 1, 2022 - June 30, 2023

*AS slots*

Ref.	Description	Client Account	Debit	Credit
	Health & Welfare	725000		40,212.57
	Debt Service - Principal	742000	40,212.57	
134	(To record current year GASB 87 adj)	<b>Fund # 2162</b>		
	Health & Welfare	725000		53,520.00
	Debt Service - Principal	742000	53,520.00	
135	(To post GASB 31 adjustment)	<b>Fund # 772002</b>		
	Cash & Investments	101000		16,289.37
	Use of Money and Property	530100	16,289.37	
136	(To reconcile FS to County Trans report)	<b>Fund # 2506</b>		
	Due From Other Governments	131000	23,271.00	
	Intergovernmental	540800		23,271.00
137	(To reconcile FS to County Trans report)	<b>Fund # 2534</b>		
	Due from Other Governments	131000	12,029.00	
	Intergovernmental	540800		12,029.00
138	(To reconcile FS to County Trans report)	<b>Fund # 2533</b>		
	Difference	New		113,828.11
	Assigned	481000	113,828.11	
	Intergovernmental	540800	68,639.00	
	Prior Period Adjustment	New		68,639.00
139	(To reconcile FS to County Trans report)	<b>Fund # 772002</b>		
	Prior Period Adjustment	481000		291,257.00
	Accounts Payable	214061	291,257.00	
	Taxes	502200		204,165.00
	Interest Receivable	121500	2,573.00	
	Due from Other Governments	131000	107,730.00	
	Accounts Payable	214061	84,604.87	
	Public Ways & Facilities	728000	9,257.13	
140	(To reconcile FS to County Trans report)	<b>Fund # 772003</b>		
	Interest Receivable	121050	546.00	
	Due from Other Governments	131000	155,900.00	
	Accounts Payable	211100		156,295.00
	Taxes	502200		600,450.00
	Public Ways & Facilities	728000	600,299.00	
141	(To record current year amortization)	<b>Fund # 6103</b>		
	Accumulated Amortization	163200		2,954.00
	Depreciation	749000	2,954.00	
142	(To reclassify cost allocation)	<b>Fund # 1001</b>		
	Charges for Services	SN Only	1,940,594.00	
	General Government	SN Only		1,940,594.00
143	(To reclassify negative balance for FS presentation)	<b>Fund # 2107</b>		
	Interest Receivable	SN Only	320.53	
	Accounts Payable	SN Only		320.53
			<u>41,262,020.36</u>	<u>41,262,020.36</u>
	<b>Report Totals</b>		<u>41,262,020.36</u>	<u>41,262,020.36</u>

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**County of Siskiyou**  
**Audit Journal Entries**

July 1, 2022 - June 30, 2023

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Journal Entry count = 139