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 hyrbid 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

- 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.

July 1, 2022 - June 30, 2023

AS Slidzi 1

| | Adjusting Journal Entries (to reverse the prior year adjustment for the change in fair value of investments) Difference Use of Money and Property | Fund # ¹⁰⁰⁸ | S&N Only S&N Only S&N Only S&N Only S&N Only | 554.44 9.99 | 554.44 |
|-------------|---|------------------------|--|----------------|----------|
| | value of investments) Difference Use of Money and Property Difference | Fund # ¹⁰⁰⁸ | S&N Only S&N Only S&N Only | | 554.44 |
| | Difference Use of Money and Property Difference | | S&N Only S&N Only S&N Only | | 554.44 |
| | Jse of Money and Property Difference Jse of Money and Property Difference Jse of Money and Property Difference | | S&N Only S&N Only S&N Only | | 554.44 |
| | Difference Use of Money and Property Difference Use of Money and Property Difference | | S&N Only S&N Only | 9.99 | 33 1.11 |
| | Use of Money and Property Difference Use of Money and Property Difference | | S&N Only | 3133 | |
| | Difference Use of Money and Property Difference | | 50 0000000 | | 9.99 |
| נ נ נ | Jse of Money and Property Difference | | | 43.99 | |
| | Difference | | S&N Only | | 43.99 |
| [] | Jse of Money and Property | | S&N Only | 12,285.27 | |
| [] | | | S&N Only | • | 12,285.2 |
| C | Difference | | S&N Only | 75.73 | |
| C | Jse of Money and Property | | S&N Only | | 75.7 |
| | Difference | | S&N Only | 822.67 | |
| E | Jse of Money and Property | | S&N Only | | 822.6 |
| - | Difference | | 5&N Only | | 90.98 |
| L | Jse of Money and Property | | S&N Only | 90.98 | |
| | Difference | | S&N Only | 7,227.31 | |
| U | Ise of Money and Property | | S&N Only | | 7,227.3 |
| D | Difference | | S&N Only | 5,979.31 | |
| U | Ise of Money and Property | | S&N Only | | 5,979.3 |
| D | Pifference | | S&N Only | 24,455.26 | |
| U | lse of Money and Property | | S&N Only | | 24,455.2 |
| D | oifference | | S&N Only | 40,470.98 | |
| U | se of Money and Property | | S&N Only | | 40,470.9 |
| D | ifference | | S&N Only | 5,844.94 | |
| U | se of Money and Property | | S&N Only | | 5,844.9 |
| | ifference | | S&N Only | 29,523.21 | |
| U | se of Money and Property | | S&N Only | | 29,523.2 |
| | ifference | | S&N Only | 422.86 | |
| U | se of Money and Property | | S&N Only | | 422.86 |
| | ifference | | S&N Only | 143.96 | |
| | se of Money and Property | | S&N Only | | 143.9 |
| | ifference | | S&N Only | 18.44 | |
| | se of Money and Property | | S&N Only | | 18.4 |
| | ifference | | S&N Only | 339.81 | 220.0 |
| | se of Money and Property | | S&N Only | 24.22 | 339.8 |
| | ifference | | S&N Only | 24.22 | 24.27 |
| | se of Money and Property | | S&N Only | 62.60 | 24.2 |
| | ifference | | S&N Only | 62.68 | 62.68 |
| | se of Money and Property | | S&N Only | 821.89 | 02.00 |
| | ifference | | S&N Only S&N Only | 021.09 | 821.89 |
| | se of Money and Property ifference | | S&N Only | 5.88 | 021.03 |
| | se of Money and Property | | S&N Only | 3,00 | 5.88 |
| | ifference | | S&N Only | 406.45 | 5.00 |
| | se of Money and Property | | S&N Only | 100.13 | 406.45 |
| | ifference | | S&N Only | 5,112.38 | 100111 |
| | ublic Ways & Facilities | | S&N Only | 3/112.30 | 5,112.38 |
| | fference | | S&N Only | 2.25 | 3,222.00 |
| | se of Money and Property | | S&N Only | | 2.25 |
| | fference | | S&N Only | 137.31 | |
| | se of Money and Property | | S&N Only | | 137.31 |
| | fference | | S&N Only | 6,998.29 | |
| | se of Money and Property | | S&N Only | -/ | 6,998.29 |
| | fference | | S&N Only | 622.15 | |
| | se of Money and Property | | S&N Only | | 622.15 |
| | fference | | S&N Only | 291.97 | |

July 1, 2022 - June 30, 2023

AS Student

| | Description | Client Account | Debit | Cree |
|---|---------------------------|--|-----------|----------|
| | Use of Money and Property | S&N Only | | 291. |
| | Difference | S&N Only | 201.60 | |
| | Use of Money and Property | S&N Only | | 201. |
| | Difference | S&N Only | 230.20 | |
| | Use of Money and Property | S&N Only | | 230. |
| | Difference | S&N Only | 9,907.43 | |
| | Use of Money and Property | S&N Only | 3,307110 | 9,907. |
| | Difference | S&N Only | 30.35 | 3,507. |
| | Use of Money & Property | S&N Only | 30.33 | 30. |
| | Difference | S&N Only | 1,496.56 | 50. |
| | Use of Money and Property | S&N Only | 1,430.30 | 1,496. |
| | | • | 1 217 22 | 1,750. |
| | Difference | S&N Only | 1,317.22 | 1 217 |
| | Use of Money & Property | S&N Only | | 1,317. |
| | Difference | S&N Only | 42.22 | |
| | Use of Money & Property | S&N Only | | 42. |
| | Difference | S&N Only | 29.29 | |
| | Use of Money & Property | S&N Only | | 29. |
| | Difference | S&N Only | 5.17 | |
| | Use of Money & Property | S&N Only | | 5. |
| | Difference | S&N Only | 179.39 | |
| | Use of Money | S&N Only | | 179. |
| | Difference | S&N Only | 41,951.81 | |
| | Use of Money | S&N Only | • | 41,951 |
| | Difference | • | 14,634.88 | , |
| | Use of Money and Property | S&N Only | , | 14,634. |
| | Difference | S&N Only | 3,288.46 | 11,0511 |
| | Use of Money | S&N Only | 3,200.10 | 3,288. |
| | Difference | S&N Only | 221.70 | 3,200. |
| | | and the second s | 221.70 | 221. |
| | Use of Money | S&N Only | F7C 1C | 221. |
| | Difference | S&N Only | 576.16 | |
| | Use of Money | S&N Only | | 576. |
| | Difference | • | 13,657.77 | |
| | Use of Money and Property | S&N Only | | 13,657. |
| | Difference | S&N Only | 1,664.91 | |
| | Use of Money | S&N Only | | 1,664. |
| | Difference | S&N Only | 791.38 | |
| | Use of Money | S&N Only | | 791. |
| | Difference | S&N Only | 1,811.99 | |
| | Use of Money | S&N Only | | 1,811. |
| | Difference | S&N Only | 246.79 | |
| | Use of Money and Property | S&N Only | | 246. |
| | Difference | S&N Only | 42.17 | |
| 1 | Jse of Money | S&N Only | | 42. |
| | Difference | S&N Only | 412.91 | |
| | Jse of Money | S&N Only | ,,,,,,,, | 412. |
| | Difference | | 7,438.86 | |
| | | S&N Only | 7,130.00 | 7,438. |
| | Use of Money and Property | S&N Only | | 16,618. |
| | Difference | | C C10 21 | 10,016. |
| | Use of Money and Property | We do not a consequence | .6,618.31 | |
| | Difference | <u>.</u> | 3,904.45 | 2.001 |
| | Use of Money and Property | S&N Only | | 3,904. |
| | Difference | S&N Only | 900.17 | |
| Į | Jse of Money and Property | S&N Only | | 900. |
| I | Difference | S&N Only | 55.48 | |
| Į | Jse of Money and Property | S&N Only | | 55. |
| | Difference | S&N Only 23 | 9,796.71 | |
| Į | Jse of Money and Property | S&N Only | | 239,796. |
| | Difference | | 9,303.72 | |

July 1, 2022 - June 30, 2023

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| 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 Intergovernmental Taxes Receivable | Fund # | ‡ 2121 | (to reconcile fund balance for prior year JE) 540210 121900 | 117,004.90 | 117,004.90 117,004.90 |
| | Taxes | | | (to reconcile fund balance for prior year JE) | 117,004.90 | |
| 3 | (to remove LT loan from fund FS) Other Liabilities Difference | Fund # | 2122 | (to remove LT loan from fund FS) (to remove LT loan from fund FS) | 11,477,335.74 | 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 # | 27 97 | (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 | | 14,137.00 |
| | Unearned Revenue | | | year JE) (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 | | | |

July 1, 2022 - June 30, 2023

AS Slotzi

| Ref. | Description | | Client Account | Debit | Credit |
|------|--|----------------------------|--|--------------|--------------|
| | Unavailable Revenue | | (to reconcile fund balance) | 58,125.00 | |
| | Capital Outlay | | (to reconcile fund | | 11,853.25 |
| | Difference | | balance) (to reconcile fund balance) | | 46,271.75 |
| 10 | (to post county J2315667 | Fund # reversing taxes red |] PY | | |
| | Unavailable Revenue | taxes rec | (to post county J2315667 | 92,321.66 | |
| | Taxes Receivable | | (to post county | | 92,321.66 |
| | Unavailable Revenue | | J2315667 (to post county | 2,178.00 | |
| | Taxes Receivable | | J2315667 (to post county | | 2,178.00 |
| | Unavailable Revenue | | J2315667 (to post county | 145,641.67 | |
| | Taxes Receivable | | J2315667 (to post county | | 145,641.67 |
| | Unavailable Revenue | | J2315667 (to post county | 117,510.65 | |
| | Taxes Receivable | | J2315667 (to post county | | 117,510.65 |
| | Unavailable Revenue | | J2315667 (to post county | 247,075.12 | |
| | Taxes Receivable | | J2315667 (to post county | | 247,075.12 |
| | Unavailable Revenue | | J2315667 (to post county | 602.00 | |
| | Taxes Receivable | | J2315667 (to post county | | 602.00 |
| | Unavailable Revenue | | J2315667 (to post county J2315667 | 3,425.00 | |
| | Taxes Receivable | | (to post county | | 3,425.00 |
| | Unavailable Revenue | | J2315667 (to post county | 369,037.97 | |
| | Taxes Receivable | | J2315667 (to post county | | 369,037.97 |
| | Unavailable Revenue | | J2315667 (to post county | 449,589.38 | |
| | Taxes Receivable | | J2315667 (to post county J2315667 | | 449,589.38 |
| | | | 32313007 | | |
| 1 | (to record additional receivables) Due from Other Governments | Fund # 1001 | 131000 | 418,611.11 | |
| | Intergovernmental | | 540760 | | 418,611.11 |
| 2 | (to record additional receivables) | Fund # 1001 | | | |
| | Taxes Receivable Taxes | | 131000 502100 | 171,726.59 | 171,726.59 |
| | | | 302100 | | , · -0.02 |
| 3 | (to reconcile fund balance) Difference | Fund # 2164 | (to reconcile fund | 3,593,170.72 | |
| | Unearned Revenue | | balance) (to reconcile fund balance) | | 3,593,170.72 |
| ŀ | (to reconcile fund balance for PY JE) | Fund # 6101 | | | |
| | Difference | | (to reconcile fund balance for PY JE) | | 2,506.00 |
| | Charges for Services | | (to reconcile fund balance for PY JE) | 2,506.00 | |

July 1, 2022 - June 30, 2023

AB Slotze

| Ref. | Description | , | Client Account | Debît | Credit |
|------|--|-------------|--|------------|--------------|
| 15 | (to reconcile fund balance) | Fund # 6111 | | | |
| 13 | Difference | runa # OIII | (to reconcile fund | | 228.83 |
| | Charges for Services | | balance) (to reconcile fund balance) | 228.83 | |
| 16 | (to reconcile fund balance for PY JE) | Fund # 6106 | | | |
| | Estimated Claims Liability | | (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) | Fund # 1001 | | | |
| | Right to Use Leased Equipment | | (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 | 6,186.55 | |
| | Fines & Forfeitures | | balance for PY JEs) (to reconcile fund | 622,000.00 | |
| | Taxes | | balance for PY JEs) (to reconcile fund | 145,641.67 | |
| | | | balance for PY JEs) | • | |
| | 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 | 2,178.00 | |
| | Intergovernmental | | balance for PY JEs) (to reconcile fund | 449,589.38 | |
| | Difference | | balance for PY JEs) (to reconcile fund balance for PY JEs) | | 1,551,846.42 |
| | | | bulginee for 1 1 Just | | |
| 18 | (to reconcile fund balance for PY JEs) Right to Use Assets | Fund # 2120 | (to reconcile fund | | 799,351.10 |
| | Accumulated Amortization | | balance for PY JEs) (to reconcile fund | 190,753.44 | • |
| | | | balance for PY JEs) | | |
| | 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 | 1,608.77 | |
| | | | balance for PY JEs) | | |
| 19 | (to reconcile fund balance for PY JEs) | Fund # 2122 | the war early found | 07 742 72 | |
| | Difference | | (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) | Fund # 2134 | | | |
| | Difference | · uild # | (to reconcile fund | 966.70 | |
| | Intergovernmental | | balance for PY JEs) (to reconcile fund | | 966.70 |
| | | | balance for PY JEs) | | |
| 21 | (to reconcile fund balance for PY JEs) | Fund # 2135 | | | |
| | Difference | | (to reconcile fund balance for PY JEs) | | 966.70 |
| | | | • | | |

July 1, 2022 - June 30, 2023

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| Ref. | Description | | Client Account | Debit | Credit |
|------|--|-------------|--|------------|----------------------|
| | Intergovernmental | | (to reconcile fund balance for PY JEs) | 966.70 | |
| 22 | (to reconcile fund balance for PY JEs) | Fund # 2750 | | | |
| | Difference | | 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) | Fund # 1001 | | | |
| | 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 | \$ 100 mg (\$100 mg) |
| | Unavailable Revenue | | S&N Only | • | 2,336.25 |
| | Due from Other Governments | | S&N Only | 1,671.25 | -, |
| | Unavailable Revenue | | S&N Only | 2,2: 2:22 | 1,671.25 |
| 24 | (to post county JE2315716) | Fund # 1002 | | | |
| | Accounts Receivable | | S&N Only | 114,317.90 | |
| | Due From Other Funds | | S&N Only | • | 114,317.90 |
| 25 | (to post county JE2315715) | Fund # 1006 | | | |
| | Accounts Receivable | | S&N Only | 5,540.00 | |
| | Due From Other Funds | | S&N Only | | 5,540.00 |
| 26 | (to post county JE2315683) | Fund # 1031 | | | |
| | Due from Other Governments | | 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) | Fund # 2101 | | | |
| | Accounts Payable | | 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 | |
| 8 | (to record additional receivables) | Fund # 2103 | | | |
| | Due from other governments | | 131000 | 417,798.95 | |
| | Intergovernmental | | 540800 | | 417,798.95 |
| 29 | (to post county JE2315682) | Fund # 2103 | | | |
| | Due from other governments | | S&N Only | 78.72 | |
| | Unavailable Revenue | | S&N Only | 1 (2) (2) | 78.72 |
| | Due from other governments | | S&N Only | 6,480.66 | |
| | Unavailable Revenue | | S&N Only | | 6,480.66 |

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|-----|----|
| 14 | 1 |
| 100 | • |

| Ref. | Description | | Client Account | Debit | Credit |
|------|---|-------------|----------------------|------------|------------|
| | Due from other governments | | S&N Only | 244.37 | |
| | Unavailable Revenue | | S&N Only | | 244.37 |
| | Due from other governments | | S&N Only | 3,953.87 | |
| | Unavailable Revenue | | S&N Only | | 3,953.87 |
| | Due from other governments | | S&N Only | 34,875.12 | |
| | Unavailable Revenue | | S&N Only | | 34,875.12 |
| | Due from other governments Unavailable Revenue | | S&N Only S&N Only | 133,961.70 | 133,961.70 |
| | Ullavallable Revenue | | San Only | | 133,301.70 |
| 30 | (to post county JE2315684) | Fund # 2103 | CON Colu | | 78.72 |
| | Due from other governments | | S&N Only | 78.72 | 76.72 |
| | Other Revenues | | S&N Only | /6./2 | 6,480.66 |
| | Due from other governments | | S&N Only | C 400 CC | 0,460.00 |
| | Other Revenues | | S&N Only | 6,480.66 | 744 27 |
| | Due from other governments | | S&N Only | 244.27 | 244.37 |
| | Other Revenues | | S&N Only | 244.37 | 2.052.03 |
| | Due from other governments | | S&N Only | 2 052 07 | 3,953.87 |
| | Intergovernmental | | S&N Only | 3,953.87 | |
| | Due from other governments | | S&N Only | | 34,875.12 |
| | Intergovernmental | | S&N Only | 34,875.12 | |
| | Due from other governments | | S&N Only | | 133,961.70 |
| | Intergovernmental | | S&N Only | 133,961.70 | |
| 31 | (to post county JE) | Fund # 2121 | | | |
| | Taxes Receivable | | S&N Only | | 92,428.63 |
| | Unavailable Revenue | | S&N Only | 92,428.63 | |
| 32 | (to post county JE2315674) | Fund # 2121 | | | |
| | Intergovernmental | | S&N Only | | 140.00 |
| | Due from Other Governments | | S&N Only | 140.00 | |
| 33 | (to post county JE2315687) | Fund # 2121 | | | |
| | Intergovernmental | | S&N Only | 140.00 | |
| | Due from Other Governments | | S&N Only | | 140.00 |
| | Due from Other Governments | | S&N Only | 140.00 | |
| | Unavailable Revenue | | S&N Only | | 140.00 |
| 34 | (to record additional receivables) | Fund # 2122 | | | |
| | Due from other governments | | 131000 | 121,116.45 | |
| | Intergovernmental | | 540402 | | 121,116.45 |
| 35 | (to record additional receivables) | Fund # 2122 | | | 93 |
| | Due from other governments | | 131000 | 116,019.48 | |
| | Intergovernmental | | 540210 | | 116,019.48 |
| 36 | (to record additional receivables) | Fund # 2122 | | | |
| | Taxes Receivable | | 131000 | 499,301.04 | |
| | Taxes | | 502100 | | 499,301.04 |
| 37 | (to record additional receivables) | Fund # 2122 | | | |
| | Due from other governments | | 131000 | 386,170.55 | |
| | Intergovernmental | | 540800 | | 16,140.81 |
| | Intergovernmental | | 542700 | | 370,029.74 |
| | The governmental | | | | |
| 8 | | Fund # 2122 | | | |
| 18 | (to reverse prior year accrual) | Fund # 2122 | 121900 | | 531,160.13 |
| 38 | | Fund # 2122 | 121900 225002 | 531,160.13 | 531,160.13 |

July 1, 2022 - June 30, 2023

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

July 1, 2022 - June 30, 2023

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| Ref. | Description | | Client Account | Debit | Credit |
|------|---|-------------|---|------------|------------|
| | Deferred Housing Loan Payments | | 225003 | | 126,898.13 |
| 53 | (to adjust balance to actual) Loans Receivable Deferred Housing Loan Payments | Fund # 2750 | 133000 225003 | 125.05 | 125.05 |
| 54 | (to adjust OPEB to client allocation schedule) Net OPEB Obligation | Fund # 5660 | (to adjust OPEB to client allocation | 352,807.00 | |
| | Deferred Outflows - OPEB | | schedule) (to adjust OPEB to client allocation | | 25,331.00 |
| | Deferred Inflows - OPEB | | schedule) (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 | Fund # 5350 | (to adjust OPEB to client allocation | 49,267.00 | |
| | Deferred Outflows - OPEB | | schedule) (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 | Fund # 6101 | (to adjust OPEB to client allocation | 7,834.00 | |
| | Deferred Outflows - OPEB | | schedule) (to adjust OPEB to client allocation | | 1,277.00 |
| | Deferred Inflows - OPEB | | schedule) (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 | Fund # 6103 | (to adjust OPEB to client allocation | 38,073.00 | |
| | Deferred Outflows - OPEB | | schedule) (to adjust OPEB to client allocation | 1,433.00 | |
| | Deferred Inflows - OPEB | | schedule) (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) | Fund # 6111 | | | |

July 1, 2022 - June 30, 2023

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| Ref. | Description | <u> </u> | Client Account | Debit | Credit |
|------|---|-------------|--|-----------|-----------|
| | Net OPEB Obligation | | (to adjust OPEB to client allocation | 42,807.00 | |
| | Deferred Outflows - OPEB | | schedule) (to adjust OPEB to client allocation | | 1,866.00 |
| | Deferred Inflows - OPEB | | schedule) (to adjust OPEB to client allocation | | 49,721.00 |
| | Salaries & Benefits | | schedule) (to adjust OPEB to client allocation schedule) | 8,780.00 | |
| 59 | (to adjust OPEB to client allocation schedule) Net OPEB Obligation | Fund # 6104 | (to adjust OPEB to client allocation | 16,537.00 | |
| | Deferred Outflows - OPEB | | schedule) (to adjust OPEB to client allocation | 214.00 | |
| | Deferred Inflows - OPEB | | schedule) (to adjust OPEB to client allocation | | 27,570.00 |
| | Salaries & Benefits | | schedule) (to adjust OPEB to client allocation schedule) | 10,819.00 | |
| 60 | (to remove unavailable revenue in a proprietary fund) Unavailable Revenue | Fund # 5660 | 225002 | 412.25 | |
| | Other Revenue | | (to remove unavailable revenue in a proprietary fund) | | 412.25 |
| 61 | (to remove unavailable revenue in a proprietary fund) Unavailable Revenue | Fund # 5350 | (to remove | 1,226.84 | |
| | | | unavailable revenue in a proprietary fund) | | |
| | Charges for Services | | (to remove unavailable revenue in a proprietary fund) | | 1,226.84 |
| 62 | (to reconcile fund balance) | Fund # 5660 | (ha usanaila firad | 21 550 00 | |
| | Difference Capital Outlay | | (to reconcile fund balance) (to reconcile fund balance) | 21,550.00 | 21,550.00 |
| 63 | (to reconcile fund balance) Difference | Fund # 6103 | (to reconcile fund | 85,131.78 | |
| | Property, Plant & Equipment | | balance) (to reconcile fund balance) | | 85,131.78 |
| 64 | (To reconcile fund balance for CY change in inventory) Difference | Fund # 2103 | (To reconcile fund | | 19,713.76 |
| | Public Ways & Facilities | | balance for CY change in inventory) (To reconcile fund balance for CY change in inventory) | 19,713.76 | |
| 65 | (To record addtional DFOG) | Fund # 2120 | | | |

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| | Description | | Client Account | Debit | Credit |
|----|---|--------------|----------------|------------|------------|
| | Due from other governments | | 131000 | 62,836.00 | |
| | Intergovernmental | | 540310 | | 62,836.00 |
| | Due from other governments | | 131000 | 54,878.00 | |
| | Intergovernmental | | 540310 | | 54,878.00 |
| 66 | (To record addtional DFOG) | Fund # 2120 | | | |
| | Due from other governments | | 131000 | 38,835.13 | |
| | Intergovernmental | | 540315 | | 38,835.13 |
| | Due from other governments | | 131000 | 82,848.28 | 00 040 00 |
| | Intergovernmental | | 540315 | 422 242 42 | 82,848.28 |
| | Due from other governments | | 131000 | 137,217.47 | 127 217 47 |
| | Intergovernmental | | 540315 | | 137,217.47 |
| 67 | (To record addtional DFOG) | Fund # 2120 | | | |
| | Due from other governments | | 131000 | 162,971.30 | |
| | Intergovernmental | | 545100 | | 162,971.30 |
| 68 | (To record addtional DFOG) | Fund # 2134 | | | |
| | Due from Other Governments | | 131000 | 37,456.08 | |
| | Intergovernmental | | 540402 | | 37,456.08 |
| 69 | (To record addtional DFOG) | Fund # 2135 | | | |
| | Due from Other Governments | | 131000 | 1,413.11 | |
| | Intergovernmental | | 540402 | | 1,413.11 |
| 70 | (To reconcile net position) | Fund # 5679 | | | |
| | Unavailable Revenue | | 225002 | 188,093.00 | |
| | Difference | | 431100 | | 188,093.00 |
| 71 | (To record cy loan activity) | Fund # 2780 | | | |
| | Deferred Housing Loan Payments | | 225003 | 3,371.87 | |
| | Loans Receivable | | 133000 | | 3,371.87 |
| 72 | (To record cy loan activity) | Fund # 2781 | | | |
| | Deferred Housing Loan Payments | | 225003 | 1,584.92 | |
| | Loans Receivable | | 133000 | • | 1,584.92 |
| 73 | (To record cy loan activity) | Fund # 2783 | | | |
| | Deferred Housing Loan Payments | Talle # 2703 | 225003 | 400.00 | |
| | Loans Receivable | | 133000 | | 400.00 |
| 74 | (To record cy loan activity) | Fund # 2791 | | | |
| 77 | Deferred Housing Loan Payments | Fund # 2/31 | 225003 | 24,593.33 | |
| | Loans Receivable | | 133000 | 2 1,555.55 | 24,593.33 |
| | | | 135000 | | 2 ,,055.25 |
| 75 | (To record cy loan activity) | Fund # 2794 | 225003 | 9,320.85 | |
| | Deferred Housing Loan Payments Loans Receivable | | 133000 | 9,320.03 | 9,320.85 |
| | Loans Receivable | | 133000 | | 9,320.63 |
| 76 | (To record cy loan activity) | Fund # 2795 | 22500 | 450.00 | |
| | Deferred Housing Loan Payments | | 225003 | 150.00 | 450.00 |
| | Loans Receivable | | 133000 | | 150.00 |
| 77 | (To record cy loan activity) | Fund # 2797 | | | |
| | Deferred Housing Loan Payments | | 225003 | 8,795.66 | |
| | Loans Receivable | | 133000 | | 8,795.66 |
| | | | | | |

July 1, 2022 - June 30, 2023

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| To reconcile fund balance Fund # 1001 721000 10,704.37 1 | Croreconcile fund balance Fund # 1001 T21000 10,704.37 1 | Ref. | Description | | Client Account | Debit | Credi |
|--|--|------|---------------------------------------|-------------|----------------|--|------------|
| General Government 721,000 10,704.37 | Ceneral Government | | | | | 763,663.91 | 763,663.9 |
| General Government 721000 10,704.37 | General Government 721000 10,704.37 b) Topic 10,704 | 79 | (To reconcile fund balance) | Fund # 1001 | | | |
| O | Correction Fund # 2163 New 240,888.00 251,592.96 251,592.9 | , , | | | 721000 | 10,704.37 | |
| Public Assistance New 240,888.00 240 | Public Assistance New 240,888.00 240,889.00 240 | | Difference | | 471000 | | 10,704.3 |
| Difference | Difference | 30 | (To reconcile fund balance) | Fund # 2163 | | | |
| To reclassify capital asset purchases Fund # 6103 161900 251,592,96 251,592,97 251,5 | To reclassify capital asset purchases Fund # 6103 161900 251,592.96 251, | | | | | 240,888.00 | |
| Property, Plant & Equipment | Property, Plant & Equipment 161900 251,592,96 251 | | Difference | | 471000 | | 240,888.0 |
| Capital Outlay 761010 251,592.5 (To reclassify capital asset purchases) Fund # 6106 Property, Plant & Equipment Capital Outlay SN Only 142,020.00 142,020.00 (To reconcile fund balance) Fund # 2134 134100 37,208.00 148,832.01 148, | Capital Outlay (To reclassify capital asset purchases) Property, Plant & Equipment Capital Outlay (To reconcile fund balance) Right to Use Leased Assets Accumulated Amortization Lease Liability - LT Difference (To reconcile fund balance) Right to Use Assets Accumulated Amortization Lease Liability - LT Difference (To reconcile fund balance) Right to Use Assets Accumulated Amortization Lease Liability - LT Difference (To reconcile fund balance) Right to Use Assets Accumulated Amortization Lease Liability - LT Difference (To reconcile fund balance) Right to Use Assets Accumulated Amortization Lease Liability - LT Difference (To reconcile fund balance) Right to Use Leased Assets Accumulated Amortization Lease Liability - LT Difference (To reconcile fund balance) Right to Use Leased Assets Accumulated Amortization Lease Liability - LT SN Only S1,520.00 R9,20.00 R9,20. | 31 | | Fund # 6103 | | | |
| 2 (To reclassify capital asset purchases) Property, Plant & Equipment Capital Outlay 3 (To reconcile fund balance) Right to Use Leased Assets Accumulated Amortization Lease Liability - ST Lease Liability - LT Le | To reclassify capital asset purchases | | | | | 251,592.96 | |
| Property,Plant & Equipment SN Only 142,020.00 142,020.00 Capital Outlay SN Only 142,020.00 142,020.00 Capital Outlay SN Only 142,020.00 Capital Outlay SN Only 142,020.00 Capital Outlay SN Only SN Only SN Only 142,020.00 Capital Outlay SN Only SN Only SN Only Capital Outlay SN Only Capital Outlay Capital Outl | Property/Plant & Equipment | | Capital Outlay | | 761010 | | 251,592.9 |
| Capital Outlay SN Only 142,020.65 | Capital Outlay (To reconcile fund balance) (Right to Use Leased Assets Right to Use Leased Right to Use Leased Rosets Right to Use Leased Rasets Right to Use Rased Rasets Right to Use Leased Rasets Right to Use Rased | 32 | | Fund # 6106 | | | |
| Right to Use Leased Assets | Fund # 2134 | | | | • | 142,020.00 | |
| Right to Use Leased Assets | Right to Use Leased Assets | | Capital Outlay | | SN Only | | 142,020.0 |
| Accumulated Amortization Lease Liability - ST Lease Liability - LT Difference 471000 40,212.00 69,579.00 69,579.00 1,833.00 4 (To reconcile fund balance) Right to Use Assets Accumulated Amortization Lease Liability - LT Lease Liability - ST Lease Liability - LT Difference 5 (To reconcile fund balance) Right to Use Assets Accumulated Amortization Lease Liability - ST Lease Liability - ST Lease Liability - LT Difference 6 (To reconcile fund balance) Right to Use Leased Assets Accumulated Amortization Lease Liability - ST Lease Lease Liability - ST Lease Receivable - SN Only - Land - SN Only - SN Only - SN Only - Land - SN Only - SN Only - Land - SN Only - Land - SN Only - Land - SN Only - SN Only - Land - SN Only - SN Only - Land - SN Only - Land - SN Only - SN Only - Land - SN | Accumulated Amortization 163200 37,208.00 Lease Liability - ST 230600 69,579.00 Difference 471000 1,833.00 (To reconcile fund balance) Fund # 2122 Right to Use Assets 134100 179,909.90 Lease Liability - ST 21650 201,667.50 Lease Liability - LT 230600 384,110.43 Difference 471000 8,307.15 (To reconcile fund balance) Fund # 2162 Right to Use Leased Assets 134100 8,920.00 Lease Liability - ST 211650 53,520.00 Difference 121650 53,520.00 Difference 471000 13,380.00 (To reclassify current portion) Fund # 5350 Lease Liability - ST 211650 53,520.00 Difference 5N Only 81,364.00 (To adjust balance to actual) Fund # 61 Estimated Claims Liability 232200 56,000.00 Services & Supplies 715200 56,000.00 (To adjust balance to actual) Fund # 6107 Estimated Claims Liab. 232200 56,000.00 (To adjust balance to actual) Fund # 6107 Estimated Claims Liability 232200 56,000.00 (To reclassify taxes receivable) Fund # 2121 Taxes Receivable 121900 231,549.71 Due from Other Governments 131000 231,549.71 Taxes Receivable 121900 231,549.71 Taxes Receivable 121900 231,549.71 Taxes Receivable 121900 231,549.71 Due from Other Governments 131000 2,389.29 Accumulated Depreciation SN Only 2,389.29 Accumulated Depreciation SN Only 2,389.29 | 33 | | Fund # 2134 | | | |
| Lease Liability - ST Lease Liability - LT Lease Liability - ST Lease Liability - LT Lease Liability - ST Lease Liability - SN Only ST Lease Liability - SN Only ST Lease Liabil | Lease Liability - ST Lease Liability - LT Lease Liability - ST Right to Use Assets Right to Use Assets Lease Liability - ST Lease Liability - ST Lease Liability - ST Lease Liability - ST Lease Liability - LT Lease Liabi | | | | | | 148,832.00 |
| Lease Liability - LT Difference 4 (To reconcile fund balance) Right to Use Assets Accumulated Amortization Lease Liability - ST Lease Liability - LT Difference 5 (To reconcile fund balance) Right to Use Assets Accumulated Amortization Lease Liability - LT Difference 6 (To reconcile fund balance) Right to Use Leased Assets Accumulated Amortization Lease Liability - LT Difference 7 (To reconcile fund balance) Right to Use Leased Assets Accumulated Amortization Lease Liability - ST Lease Liability - ST Lease Liability - ST Difference 8 (To reconcile fund balance) Right to Use Leased Assets Accumulated Amortization Lease Liability - ST Difference 8 (To reclassify current portion) Lease Liability - ST Difference 9 (To reclassify current portion) Lease Liability - ST Difference 1 (To reclassify current portion) Loan Payable - LT Loans Payable LT | Lease Liability - LT Difference Fund # 2122 (To reconcile fund balance) Right to Use Assets Accumulated Amortization Lease Liability - ST Lease Liability - LT Difference (To reconcile fund balance) Right to Use Assets Accumulated Amortization Lease Liability - LT Difference (To reconcile fund balance) Right to Use Leased Assets Accumulated Amortization Lease Liability - LT Difference (To reconcile fund balance) Right to Use Leased Assets (To reconcile fund balance) Right to Use Leased Assets (To reconcile fund balance) Right to Use Leased Assets (To reconcile fund balance) Right to Use Leased Assets (To reconcile fund balance) Right to Use Leased Assets (To reconcile fund balance) Right to Use Leased Assets (To adjust balance) Right to Use Leased Assets (To adjust part to Use Leased Assets (To reconcile fund balance) Right to Use Leased Assets (To reconcile fund balance) Right to Use Leased Assets (To reconcile fund balance) Right to Use Leased Assets (To adjust balance to Lease Liability Signature to | | | | | | |
| Difference 471000 1,833.00 | Difference | | · · · · · · · · · · · · · · · · · · · | | | | |
| ## (To reconcile fund balance) | Fund # 2122 Taylor Taylo | | | | | ************************************** | |
| Right to Use Assets 134100 773,994.9 Accumulated Amortization 163200 179,909.90 Lease Liability - ST 211650 201,667.50 Lease Liability - LT 230600 384,110.43 Difference 471000 8,307.15 5 (To reconcile fund balance) Fund # 2162 Right to Use Leased Assets 134100 8,920.00 Accumulated Amortization 163200 8,920.00 Lease Liability - ST 211650 53,520.00 Difference 471000 13,380.00 5 (To reclassify current portion) Fund # 5350 Loan Payable - LT SN Only 81,364.00 Loans Payable SN Only 81,364.00 7 (To adjust balance to actual) Fund # 61 232200 56,000.00 2 Strinated Claims Liability 232200 56,000.0 3 (To adjust balance to actual) Fund # 6107 232200 15,842.92 Estimated Claims Liab. 232200 15,842.92 15,842.92 1 (To adjust balance to actual) Fund # 2121 211900 231,549.71 | Right to Use Assets | | binerance | | 471000 | 1,055.00 | |
| Accumulated Amortization Lease Liability - ST Lease Liability - LT Lease Liability - ST Lease | Accumulated Amortization 163200 179,909.90 Lease Liability - ST 211650 201,667.50 Lease Liability - LT 230600 384,110.43 Difference 471000 8,307.15 (To reconcile fund balance) Fund # 2162 Right to Use Leased Assets 134100 8,920.00 Accumulated Amortization 163200 8,920.00 Lease Liability - ST 211650 53,520.00 Difference 471000 13,380.00 (To reclassify current portion) Fund # 5350 Loan Payable - LT SN Only 81,364.00 Loan Payable - LT SN Only 81,364.00 (To adjust balance to actual) Fund # 61 Estimated Claims Liability 23200 56,000.00 Services & Supplies 715200 56,000.00 (To adjust balance to actual) Fund # 6107 Estimated Claims Liab. 232200 56,000.00 (To reclassify taxes receivable) Fund # 2121 Taxes Receivable 12100 231,549.71 Taxes Receivable 12100 231,549.71 (To post client J2315757) Fund # 5350 Depreciation SN Only 2,389.29 Accumulated Depreciation SN Only 2,389.29 | 14 | • | Fund # 2122 | 184400 | | 772 004 0 |
| Lease Liability - ST Lease Liability - LT Lease Liability - LT Difference 1230600 1384,110,43 Difference 170 reconcile fund balance) Right to Use Leased Assets Accumulated Amortization Lease Liability - ST Difference 163200 163,920,00 Lease Liability - ST Difference 170 reclassify current portion) Lean Payable - LT Loans Payable - LT Loans Payable 170 adjust balance to actual) Estimated Claims Liability Services & Supplies 170 adjust balance to actual) Estimated Claims Liability Estimated Claims Liability Estimated Claims Liability Fund # 6107 Estimated Claims Liability Estimated | Lease Liability - ST Lease Liability - LT | | - | | | 170 000 00 | //3,994.9 |
| Lease Liability - LT 230600 384,110.43 Difference 471000 8,307.15 5 (To reconcile fund balance) Fund # 2162 Right to Use Leased Assets 134100 75,820.00 Accumulated Amortization 163200 8,920.00 Lease Liability - ST 211650 53,520.00 Difference 471000 13,380.00 5 (To reclassify current portion) Fund # 5350 Loan Payable - LT SN Only 81,364.00 Loans Payable SN Only 81,364.00 7 (To adjust balance to actual) Fund # 61 232200 56,000.00 Estimated Claims Liability 232200 56,000.00 56,000.0 8 (To adjust balance to actual) Fund # 6107 232200 15,842.92 9 Estimated Claims Liab. 232200 15,842.92 10 (To reclassify taxes receivable) Fund # 2121 231,549.71 Taxes Receivable 121900 231,549.71 Taxes Receivable 131000 231,549.71 To post client 12315757) Fund # 5350 Depreciation | Lease Liability - LT Difference 230600 384,110.43 471000 8,307.15 (To reconcile fund balance) Right to Use Leased Assets 134100 163200 8,920.00 Lease Liability - ST 211650 53,520.00 Difference 471000 13,380.00 (To reclassify current portion) Loan Payable - LT Loans Payable (To adjust balance to actual) Estimated Claims Liability Services & Supplies Fund # 61 Estimated Claims Liab. Services & Supplies (To reclassify taxes receivable) Fund # 2121 Taxes Receivable Due from Other Governments (To perciation Accumulated Depreciation SN Only 2,389.29 Accumulated Depreciation SN Only 2,389.29 Accumulated Depreciation SN Only 2,389.29 | | | | | | |
| Difference 471000 8,307.15 | Difference 471000 8,307.15 (To reconcile fund balance) Fund # 2162 Right to Use Leased Assets 134100 8,920.00 Accumulated Amortization 163200 8,920.00 Lease Liability - ST 211650 53,520.00 Difference 471000 13,380.00 (To reclassify current portion) Fund # 5350 SN Only 81,364.00 Loan Payable - LT SN Only 81,364.00 81,364.00 (To adjust balance to actual) Fund # 61 232200 56,000.00 Services & Supplies 715200 56,000.00 56,000.0 (To adjust balance to actual) Fund # 6107 232200 15,842.92 (To adjust balance to actual) Fund # 6107 232200 15,842.92 (To reclassify taxes receivable) 746000 15,842.92 (To reclassify taxes receivable) Fund # 2121 121900 231,549.71 Due from Other Governments 131000 231,549.71 (To post client 12315757) Fund # 5350 SN Only 2,389.29 (To post client 12315757) SN Only 2,389.29 | | | | | | |
| Right to Use Leased Assets | Right to Use Leased Assets 134100 75,820.0 Accumulated Amortization 163200 8,920.00 Lease Liability - ST 211650 53,520.00 Difference 471000 13,380.00 (To reclassify current portion) Fund # 5350 SN Only 81,364.00 Loan Payable - LT SN Only 81,364.00 81,364.00 (To adjust balance to actual) Fund # 61 232200 56,000.00 Services & Supplies 715200 56,000.00 56,000.00 (To adjust balance to actual) Fund # 6107 232200 56,000.00 56,000.00 (To adjust balance to actual) Fund # 6107 232200 15,842.92 15,842.92 (To reclassify taxes receivable) 746000 15,842.92 15,842.92 15,842.92 (To reclassify taxes receivable) Fund # 2121 121900 231,549.71 231,549.71 Taxes Receivable 131000 231,549.71 231,549.71 231,549.71 (To post client 12315757) Fund # 5350 SN Only 2,389.29 (To post client 22315757) SN Only 2,389.29 | | | | | • | |
| Right to Use Leased Assets | Right to Use Leased Assets 134100 75,820.0 Accumulated Amortization 163200 8,920.00 Lease Liability - ST 211650 53,520.00 Difference 471000 13,380.00 (To reclassify current portion) Fund # 5350 SN Only 81,364.00 Loan Payable - LT SN Only 81,364.00 81,364.00 (To adjust balance to actual) Fund # 61 232200 56,000.00 Services & Supplies 715200 56,000.00 56,000.00 (To adjust balance to actual) Fund # 6107 232200 56,000.00 56,000.00 (To adjust balance to actual) Fund # 6107 232200 15,842.92 15,842.92 (To reclassify taxes receivable) 746000 15,842.92 15,842.92 15,842.92 (To reclassify taxes receivable) Fund # 2121 121900 231,549.71 231,549.71 Taxes Receivable 131000 231,549.71 231,549.71 231,549.71 (To post client 12315757) Fund # 5350 SN Only 2,389.29 (To post client 22315757) SN Only 2,389.29 | 5 | (To reconcile fund balance) | Fund # 2162 | | | |
| Accumulated Amortization Lease Liability - ST Difference 163200 8,920.00 121650 53,520.00 Difference 471000 13,380.00 5 (To reclassify current portion) Loan Payable - LT Loans Payable Fund # 5350 SN Only SN Only SN Only Setvices & Supplies 7 (To adjust balance to actual) Estimated Claims Liability Services & Supplies 7 (To adjust balance to actual) Fund # 6107 Estimated Claims Liab. Services & Supplies 7 (To reclassify taxes receivable) Taxes Receivable Due from Other Governments 163200 SN Only SN | Accumulated Amortization Lease Liability - ST Difference 163200 163200 163200 163200 163200 163200 163200 163200 163200 163200 165200 165200 165200 165200 165200 165200 166200 | | | | 134100 | | 75,820.00 |
| Difference 471000 13,380.00 | Difference | | | | 163200 | 8,920.00 | |
| To reclassify current portion Fund # 5350 SN Only S1,364.00 SN Only S1,364.00 SN Only SN Only S1,364.00 SN Only SN Only S1,364.00 SN Only | (To reclassify current portion) Loan Payable - LT Loans Payable (To adjust balance to actual) Estimated Claims Liability Services & Supplies (To adjust balance to actual) Fund # 61 Estimated Claims Liability Services & Supplies (To adjust balance to actual) Estimated Claims Liab. Services & Supplies (To adjust balance to actual) Estimated Claims Liab. Services & Supplies (To reclassify taxes receivable) Taxes Receivable Due from Other Governments (To post client J2315757) Depreciation Accumulated Depreciation SN Only 2,389.29 2,389.29 | | Lease Liability - ST | | 211650 | 53,520.00 | |
| Loan Payable - LT Loans Payable (To adjust balance to actual) Estimated Claims Liability Services & Supplies (To adjust balance to actual) Fund # 61 Estimated Claims Liability Services & Supplies (To adjust balance to actual) Estimated Claims Liab. Estimated Claims Liab. Services & Supplies (To reclassify taxes receivable) Taxes Receivable Due from Other Governments (To post client J2315757) Depreciation SN Only 81,364.00 81, | Loan Payable - LT SN Only 81,364.00 | | Difference | | 471000 | 13,380.00 | |
| Loans Payable SN Only 81,364.0 (To adjust balance to actual) Fund # 61 Estimated Claims Liability 232200 56,000.00 Services & Supplies 715200 56,000.00 (To adjust balance to actual) Fund # 6107 Estimated Claims Liab. 232200 15,842.92 Services & Supplies 746000 15,842.92 (To reclassify taxes receivable) Fund # 2121 Taxes Receivable Due from Other Governments 131000 231,549.71 (To post client 12315757) Fund # 5350 Depreciation SN Only 2,389.29 | Coans Payable SN Only S1,364.0 | 6 | (To reclassify current portion) | Fund # 5350 | | | |
| (To adjust balance to actual) Estimated Claims Liability Services & Supplies (To adjust balance to actual) Fund # 61 Estimated Claims Liability Services & Supplies (To adjust balance to actual) Estimated Claims Liab. Services & Supplies (To reclassify taxes receivable) Taxes Receivable Due from Other Governments (To post client J2315757) Depreciation Fund # 5350 SN Only 232200 56,000.00 | (To adjust balance to actual) Estimated Claims Liability Services & Supplies (To adjust balance to actual) Fund # 61 232200 56,000.00 (To adjust balance to actual) Estimated Claims Liab. Estimated Claims Liab. Services & Supplies (To reclassify taxes receivable) Taxes Receivable Due from Other Governments (To post client J2315757) Depreciation Accumulated Depreciation Fund # 5350 SN Only 232200 15,842.92 15,842.92 231,549.71 231,549.71 231,549.71 231,549.71 231,549.71 231,549.71 231,549.71 231,549.71 | | Loan Payable - LT | | SN Only | 81,364.00 | |
| Estimated Claims Liability 232200 56,000.00 Services & Supplies 715200 56,000.00 (To adjust balance to actual) Fund # 6107 Estimated Claims Liab. 232200 15,842.92 Services & Supplies 746000 15,842.92 (To reclassify taxes receivable) Fund # 2121 Taxes Receivable 121900 231,549.71 Due from Other Governments 131000 231,549.71 (To post client J2315757) Fund # 5350 Depreciation SN Only 2,389.29 | Estimated Claims Liability Services & Supplies 715200 56,000.00 (To adjust balance to actual) Estimated Claims Liab. Services & Supplies 232200 715200 56,000.00 (To adjust balance to actual) Estimated Claims Liab. Services & Supplies 232200 746000 15,842.92 (To reclassify taxes receivable) Fund # 2121 Taxes Receivable Due from Other Governments 121900 231,549.71 CTo post client J2315757) Fund # 5350 Depreciation SN Only 2,389.29 Accumulated Depreciation SN Only 2,389.29 | | Loans Payable | | SN Only | | 81,364.00 |
| Services & Supplies 715200 56,000.0 8 (To adjust balance to actual) Fund # 6107 Estimated Claims Liab. 232200 15,842.9 Services & Supplies 746000 15,842.92 0 (To reclassify taxes receivable) Fund # 2121 Taxes Receivable 121900 231,549.71 Due from Other Governments 131000 231,549.7 6 (To post client J2315757) Fund # 5350 Depreciation SN Only 2,389.29 | Services & Supplies 715200 56,000.0 (To adjust balance to actual) Fund # 6107 Estimated Claims Liab. 232200 15,842.9 Services & Supplies 746000 15,842.92 (To reclassify taxes receivable) Fund # 2121 231,549.71 Taxes Receivable 121900 231,549.71 Due from Other Governments 131000 231,549.7 (To post client J2315757) Fund # 5350 Depreciation SN Only 2,389.29 Accumulated Depreciation SN Only 2,389.29 | 7 | (To adjust balance to actual) | Fund # 61 | | | |
| Fund # 6107 Estimated Claims Liab. 232200 15,842.9 | (To adjust balance to actual) Fund # 6107 Estimated Claims Liab. 232200 15,842.9 Services & Supplies 746000 15,842.92 (To reclassify taxes receivable) Fund # 2121 231,549.71 Taxes Receivable 121900 231,549.71 Due from Other Governments 131000 231,549.7 (To post client J2315757) Fund # 5350 SN Only 2,389.29 Accumulated Depreciation SN Only 2,389.29 | | Estimated Claims Liability | | | 56,000.00 | |
| Estimated Claims Liab. 232200 15,842.9 Services & Supplies 746000 15,842.9 (To reclassify taxes receivable) Fund # 2121 | Estimated Claims Liab. 232200 15,842.9 Services & Supplies 746000 15,842.92 (To reclassify taxes receivable) Fund # 2121 Taxes Receivable 121900 231,549.71 Due from Other Governments 131000 231,549.71 (To post client J2315757) Fund # 5350 Depreciation SN Only 2,389.29 Accumulated Depreciation SN Only 2,389.29 | | Services & Supplies | | 715200 | | 56,000.00 |
| Services & Supplies 746000 15,842.92 In the control of the co | Services & Supplies 746000 15,842.92 (To reclassify taxes receivable) Fund # 2121 Taxes Receivable 121900 231,549.71 Due from Other Governments 131000 231,549.7 (To post client J2315757) Fund # 5350 SN Only 2,389.29 Accumulated Depreciation SN Only 2,389.29 | 8 | (To adjust balance to actual) | Fund # 6107 | | | |
| (To reclassify taxes receivable) Taxes Receivable Due from Other Governments (To post client J2315757) Depreciation Fund # 2121 121900 231,549.71 131000 231,549.71 5 SN Only 2,389.29 | (To reclassify taxes receivable) Taxes Receivable Due from Other Governments (To post client J2315757) Depreciation Accumulated Depreciation Fund # 2121 121900 231,549.71 131000 231,549.7 Fund # 5350 SN Only 2,389.29 2,389.29 2,389.2 | | | | | | 15,842.92 |
| Taxes Receivable 121900 231,549,71 Due from Other Governments 131000 231,549.7 (To post client J2315757) Fund # 5350 Depreciation SN Only 2,389.29 | Taxes Receivable 121900 231,549.71 Due from Other Governments 131000 231,549.71 (To post client J2315757) Fund # 5350 SN Only 2,389.29 Accumulated Depreciation SN Only 2,389.29 Accumulated Depreciation SN Only 2,389.2 | | Services & Supplies | | 746000 | 15,842.92 | |
| Due from Other Governments 131000 231,549.7 (To post client J2315757) Fund # 5350 Depreciation SN Only 2,389.29 | Due from Other Governments 131000 231,549.7 (To post client J2315757) Fund # 5350 Depreciation SN Only 2,389.29 Accumulated Depreciation SN Only 2,389.29 | 0 | (To reclassify taxes receivable) | Fund # 2121 | | | |
| (To post client J2315757) | (To post client J2315757) Depreciation Accumulated Depreciation Fund # 5350 SN Only 2,389.29 SN Only 2,389.29 2,389.2 | | | | | 231,549.71 | |
| Depreciation SN Only 2,389.29 | Depreciation SN Only 2,389.29 Accumulated Depreciation SN Only 2,389.29 2,389.29 | | Due from Other Governments | | 131000 | | 231,549.71 |
| Depreciation SN Only 2,389.29 | Depreciation SN Only 2,389.29 Accumulated Depreciation SN Only 2,389.29 2,389.2 | 5 | (To post client J2315757) | Fund # 5350 | | | |
| Accumulated Depreciation SN Only 2,389.2 | | | Depreciation | | 147 | 2,389.29 | |
| | Page | | Accumulated Depreciation | | SN Only | | 2,389.29 |
| | Page | | | | | | |

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

July 1, 2022 - June 30, 2023

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

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| 122 | Capital Contribution (To adjust balance to actual) | | New | | |
|-----|---|-------------|----------------------------|------------|------------|
| | | | | | 291,810.18 |
| | | Fund # 6104 | C104.1CF000 | | 40 105 00 |
| | Accumulated Depreciation Equipment | | 6104-165000 6104-161900 | 414,030.00 | 49,105.00 |
| | Depreciation | | 6104-749000 | 49,105.00 | |
| | Services & Supplies | | 6104-723210 | 45,103.00 | 414,030.00 |
| 123 | (To record current year depreciation) | Fund # 6111 | | | |
| | Accumulated Depreciation | | 6111-165000 | | 1,527.00 |
| | Depreciation | | 6111-749000 | 1,527.00 | |
| | (To post GASB 31 adjustment) | Fund # | | | |
| | 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 | 2.27 | 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 | 42.020.40 | 42,929.40 |
| | Use of Money and Property | | SN Only | 42,929.40 | 2 474 62 |
| | Cash & Investments Use of Money and Property | | SN Only | 2 474 63 | 3,474.63 |
| | Cash & Investments | | SN Only | 3,474.63 | 10 222 00 |
| | Use of Money and Property | | SN Only | 10 227 00 | 18,332.89 |
| | Cash & Investments | | SN Only SN Only | 18,332.89 | 2 514 62 |
| | Use of Money and Property | | SN Only | 3,514.63 | 3,514.63 |
| | Cash & Investments | | SN Only | 2,857.89 | |
| | Use of Money and Property | | SN Only | 2,037.03 | 2,857.89 |
| | Cash & Investments | | SN Only | 3,375.84 | 2,037.07 |
| | Use of Money and Property | | SN Only | 5,575.01 | 3,375.84 |
| | Cash & Investments | | SN Only | | 4,679.79 |
| | Use of Money and Property | | SN Only | 4,679.79 | 1,075.75 |
| | Cash & Investments | | SN Only | 151.91 | |
| | Jse of Money and Property | | SN Only | 131.71 | 151.91 |
| | Cash & Investments | | SN Only | 959.17 | 131.31 |
| | Jse of Money and Property | | SN Only | 333.1. | 959.17 |
| | Cash & Investments | | SN Only | | 0.01 |
| | Jse of Money and Property | | SN Only | 0.01 | |
| | Cash & Investments | | SN Only | 168.73 | |
| | Jse of Money and Property | | SN Only | | 168.73 |
| | Cash & Investments | | SN Only | | 187,124.44 |
| | Jse of Money and Property | | SN Only | 187,124.44 | |
| | Cash & Investments | | SN Only | | 18.01 |
| | Jse of Money & Property | | SN Only | 18.01 | |
| | Cash & Investments | | SN Only | | 0.35 |

July 1, 2022 - June 30, 2023

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| 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 | Seri Managaria - Mada |
| | 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 | 40.07 |
| | Cash & Investments | SN Only | 60.07 | 69.07 |
| | Use of Money and Property | SN Only | 69.07 | |
| | Cash & Investments | SN Only | 4,604.67 | 4 604 67 |
| | Use of Money and Property | SN Only | | 4,604.67 |
| | Cash & Investments | SN Only | 0.31 | 0.21 |
| | Use of Money and Property | SN Only | 0.21 | 16,349.74 |
| | Cash & Investments | SN Only | 16 240 74 | 10,349.74 |
| | Use of Money and Property | SN Only | 16,349.74 | F20 60 |
| | Cash & Investments | SN Only | 538.60 | 538.60 |
| | Use of Money and Property | SN Only | 330,00 | 70,552.62 |
| | Cash & Investments | SN Only | 70,552.62 | 70,332.02 |
| | Use of Money and Property | SN Only SN Only | 70,552.02 | 239,318.19 |
| | Cash & Investments | SN Only | 239,318.19 | 239,310.13 |
| | Use of Money and Property Cash & Investments | SN Only | 255,510.15 | 588,018.69 |
| | Use of Money and Property | SN Only | 588,018.69 | 300,010.03 |
| | Cash & Investments | SN Only | 500/510105 | 8,832.37 |
| | Use of Money and Property | SN Only | 8,832.37 | 0,032.37 |
| | 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 | |
| | OSE OF PIONES AND FRODERLY | | 200/21011 | |

July 1, 2022 - June 30, 2023

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| | Description | Client Account | Debit | Cred |
|---|---------------------------|----------------------|---|----------|
| | 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. |
| | Cash & Investments | SN Only | | 418.5 |
| | Use of Money and Property | SN Only | 418.51 | |
| | Cash & Investments | SN Only | | 3,848.5 |
| | Use of Money and Property | SN Only | 3,848.54 | -,-,- |
| | Cash & Investments | SN Only | 2/0 /0.5 / | 32. |
| | Use of Money and Property | SN Only | 32.98 | 32. |
| | Cash & Investments | SN Only | 32.30 | 1,335. |
| | Use of Money and Property | SN Only | 1,335.53 | 1,555. |
| | Cash & Investments | SN Only | 1,555.55 | 47 150 |
| | | | 47 150 77 | 47,159. |
| | Use of Money and Property | SN Only | 47,159.77 | 1 124 |
| | Cash & Investments | SN Only | | 1,134. |
| | Use of Money and Property | SN Only | 1,134.14 | |
| | Cash & Investments | SN Only | N AND COLUMN | 1,855. |
| | Use of Money and Property | SN Only | 1,855.54 | |
| | Cash & Investments | SN Only | | 204. |
| | Use of Money and Property | SN Only | 204.59 | |
| | Cash & Investments | SN Only | | 96. |
| | Use of Money and Property | SN Only | 96.78 | |
| | Cash & Investments | SN Only | | 12. |
| | Use of Money and Property | SN Only | 12.93 | |
| | Cash & Investments | SN Only | 22.00 | 21. |
| | Use of Money and Property | SN Only | 21.02 | |
| | Cash & Investments | SN Only | 21.02 | 303. |
| | | | 303.96 | 303. |
| | Use of Money and Property | SN Only | 202,30 | 10 |
| | Cash & Investments | SN Only | 10.00 | 10. |
| | Use of Money and Property | SN Only | 10.89 | *** |
| | Cash & Investments | SN Only | | 441. |
| | Use of Money and Property | SN Only | 441.38 | |
| | Cash & Investments | SN Only | | 7. |
| | Use of Money and Property | SN Only | 7.02 | |
| | Cash & Investments | SN Only | | 30,304. |
| | Use of Money and Property | SN Only | 30,304.63 | |
| | Cash & Investments | SN Only | | 30,438. |
| | Use of Money and Property | SN Only | 30,438.40 | |
| | Cash & Investments | SN Only | | 0. |
| | Use of Money and Property | SN Only | 0.21 | |
| | Cash & Investments | SN Only | | 3,636. |
| | Use of Money and Property | SN Only | 3,636.42 | -, |
| | Cash & Investments | SN Only | 5,050112 | 192.5 |
| | Use of Money and Property | SN Only | 192.94 | 1321 |
| | | • | 132.31 | 1 100 |
| | Cash & Investments | SN Only | 1 100 61 | 1,190. |
| | Use of Money and Property | SN Only | 1,190.61 | |
| | Cash & Investments | SN Only | 5.44 | _ |
| | Use of Money and Property | SN Only | 2.7 | 5.4 |
| | Cash & Investments | SN Only | | 76,887. |
| - | Use of Money and Property | SN Only | 76,887.29 | |
| (| Cash & Investments | SN Only | | 0.9 |
| - | Use of Money and Property | SN Only | 0.96 | |
| (| Cash & Investments | SN Only | | 25,890.9 |
| | Use of Money and Property | SN Only | 25,890.94 | - |
| | Cash & Investments | SN Only | 894.83 | |
| | Use of Money and Property | SN Only | 33 | 894.8 |
| | Cash & Investments | SN Only | | 2,651.3 |
| | | SN Only | 2,651.30 | 2,031.2 |
| | Use of Money and Property | · 600000 Product • | 2,031,30 | 109.7 |
| (| Cash & Investments | SN Only | | 109./ |

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| | | July 1, 2022 - June 30, 2023 | AS Si | 0174 |
|------|---|------------------------------|-----------|-----------------------|
| Ref. | Description | Client Account | Debit | Credit |
| | Use of Money and Property Cash & Investments | SN Only SN Only | 109.73 | 4,698.00 |
| | Use of Money and Property | SN Only | 4,698.00 | |
| | Cash & Investments Use of Money and Property | SN Only SN Only | 2,965.56 | 2,965.56 |
| | Cash & Investments Use of Money and Property | SN Only SN Only | 1,213.13 | 1,213.13 |
| | Cash & Investments | SN Only | • | 2,126.50 |
| | Use of Money and Property Cash & Investments | SN Only SN Only | 2,126.50 | 3,711.24 |
| | Use of Money and Property | SN Only SN Only | 3,711.24 | 4,367.22 |
| | Cash & Investments Use of Money and Property | SN Only | 4,367.22 | • |
| | Cash & Investments Use of Money and Property | SN Only SN Only | 5.48 | 5.48 |
| | Cash & Investments | SN Only | | 6.71 |
| | Use of Money and Property Cash & Investments | SN Only SN Only | 6.71 | 512.86 |
| | Use of Money and Property Cash & Investments | SN Only SN Only | 512.86 | 4,699.50 |
| | Use of Money and Property Cash & Investments | SN Only SN Only | 4,699.50 | 2,418.41 |
| | Use of Money and Property | SN Only | 2,418.41 | |
| | Cash & Investments Use of Money and Property | SN Only SN Only | 612.21 | 612.21 |
| | Cash & Investments Use of Money and Property | SN Only SN Only | 3,072.04 | 3,072.04 |
| | Cash & Investments | SN Only | | 192.82 |
| | Use of Money and Property Cash & Investments | SN Only SN Only | 192.82 | 425.74 |
| | Use of Money and Property Cash & Investments | SN Only SN Only | 425.74 | 913.21 |
| | Use of Money and Property | SN Only | 913.21 | |
| | Cash & Investments Use of Money and Property | SN Only SN Only | 1,518.83 | 1,518.83 |
| | Cash & Investments | SN Only | 10,888.00 | 10,888.00 |
| | Use of Money and Property Cash & Investments | SN Only SN Only | 10,511.45 | |
| | Use of Money and Property Cash & Investments | SN Only SN Only | | 10,511.45 1,236.35 |
| | Use of Money and Property | SN Only | 1,236.35 | |
| | Cash & Investments Use of Money and Property | SN Only SN Only | 1,196.29 | 1,196.29 |
| | Cash & Investments | SN Only | 2,030.71 | 2,030.71 |
| | Use of Money and Property Cash & Investments | SN Only SN Only | | 26,747.35 |
| | Use of Money and Property Cash & Investments | SN Only SN Only | 26,747.35 | 6,801.33 |
| | Use of Money and Property Cash & Investments | SN Only SN Only | 6,801.33 | 24,345.12 |
| | Use of Money and Property | SN Only | 24,345.12 | |
| | Cash & Investments Use of Money and Property | SN Only SN Only | 4,533.29 | 4,533.29 |
| | Cash & Investments Use of Money and Property | SN Only SN Only | 514.54 | 514.54 |
| | Cash & Investments | SN Only | 0 832 65 | 9,832.65 |

SN Only

SN Only

Cash & Investments

Use of Money and Property

835.27

9,832.65

July 1, 2022 - June 30, 2023

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| Description | Client Account | Debit | Cre |
|--|----------------|---------------------------|-------------|
| Use of Money and Property | SN Only | 835,27 | |
| Cash & Investments | SN Only | | 1,795. |
| Use of Money and Property | SN Only | 1,795.80 | |
| Cash & Investments | SN Only | • | 16. |
| Use of Money and Property | SN Only | 16.56 | |
| Cash & Investments | SN Only | | 28,278 |
| Use of Money and Property | SN Only | 28,278.79 | • |
| Cash & Investments | SN Only | • | 164 |
| Use of Money and Property | SN Only | 164.02 | |
| Cash & Investments | SN Only | | 9,186 |
| Use of Money and Property | SN Only | 9,186.10 | • |
| Cash & Investments | SN Only | -, | 58 |
| Use of Money and Property | SN Only | 58.29 | 20 |
| Cash & Investments | SN Only | 5 -1-5 | 1,622 |
| Use of Money and Property | SN Only | 1,622.64 | 1,011 |
| Cash & Investments | SN Only | 1,022.01 | 197,474 |
| | SN Only | 197,474.45 | 137,171 |
| Use of Money and Property Cash & Investments | SN Only | נד.ד/ד,/כנ | 14,843 |
| | • | 14,843.15 | 1 1,0 13 |
| Use of Money and Property | SN Only | 14,043.13 | 0 702 |
| Cash & Investments | SN Only | 0 702 74 | 8,703 |
| Use of Money and Property | SN Only | 8,703.74 | C 400 |
| Cash & Investments | SN Only | C 400 30 | 6,480 |
| Use of Money and Property | SN Only | 6,480.20 | 6 700 |
| Cash & Investments | SN Only | 6 700 77 | 6,789 |
| Use of Money and Property | SN Only | 6,789.77 | 0.550 |
| Cash & Investments | SN Only | | 8,539 |
| Use of Money & Property | SN Only | 8,539.08 | |
| Cash & Investments | SN Only | | 187 |
| Use of Money & Property | SN Only | 187.09 | |
| Cash & Investments | SN Only | | 1,178 |
| Use of Money & Property | SN Only | 1,178.19 | |
| Cash & Investments | SN Only | | 144 |
| Use of Money & Property | SN Only | 144.19 | |
| Cash & Investments | SN Only | | 45 |
| Use of Money & Property | SN Only | 45.85 | |
| Cash & Investments | SN Only | | 40,507 |
| Use of Money and Property | SN Only | 40,507.47 | |
| Cash & Investments | SN Only | | 11,624 |
| Use of Money | SN Only | 11,624.54 | |
| Cash & Investments | SN Only | • | 4,202 |
| Use of Money | SN Only | 4,202.99 | |
| Cash & Investments | SN Only | or Proceedings of Control | 7,449 |
| Use of Money and Property | SN Only | 7,449.28 | • |
| Cash & Investments | SN Only | ., | 33,814 |
| Use of Money | SN Only | 33,814.70 | 55,02 |
| Cash & Investments | SN Only | 00/01 /// 0 | 21,808 |
| | SN Only | 21,808.97 | 21,000 |
| Use of Money Cash & Investments | SN Only | 21,000.57 | 59,195 |
| | | 59,195.09 | 35,155 |
| Use of Money | SN Only | 35,153.05 | 9,284 |
| Cash & Investments | SN Only | 9,284.90 | 3,201. |
| Use of Money and Property | SN Only | 9,204.30 | 752 |
| Cash & Investments | SN Only | 757 70 | 753. |
| Use of Money | SN Only | 753.78 | 0.004 |
| Cash & Investments | SN Only | | 9,624. |
| Use of Money | SN Only | 9,624.96 | |
| Cash & Investments | SN Only | | 14,246. |
| Use of Money | SN Only | 14,246.78 | السويا عالي |
| Cash & Investments | SN Only | | 14,036. |

July 1, 2022 - June 30, 2023

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| 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 | | 5N 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) | Fund # 1001 | | | |
| | Cash & Investments | | SN Only | | 290,275.81 |
| | DFOF - Cash Deficit | | SN Only | 290,275.81 | |
| | | | | | |
| 126 | (To reclassify deficit cash for FS presentation) | Fund # 2101 | | 0.40.077.04 | |
| | Cash & Investments | | SN Only | 243,277.04 | |
| | DTOF - Cash Deficit | | SN Only | | 243,277.04 |
| 127 | (To contact the deficit contact for EC appropriation) | E 4 2107 | | | |
| 127 | (To reclassify deficit cash for FS presentation) Cash & Investments | Fund # 2107 | SN Only | 46,998.77 | |
| | | | SN Only | 40,330.77 | 46,998.77 |
| | DTOF - Cash Deficit | | SN Only | | 70,550.77 |
| 128 | (To reclassify interest) | Fund # 7947 | | | |
| 120 | Closure/Post Closure | Tulia # 750 | 794719-220000 | 9,062.81 | |
| | Use of Money and Property | | 794719-530100 | 3,002.02 | 9,062.81 |
| | OSC OF MOREY BING Property | | 731713 300100 | | 2,002.02 |
| 129 | (To record current year GASB 87 adj) | Fund # 6103 | | | |
| 123 | Lease Liability - ST | Turiu # 0105 | 6103-211650 | | 86.70 |
| | Lease Liability - LT | | 6103-230600 | 2,952.29 | |
| | Services & Supplies | | 6103-726000 | | 2,865.59 |
| | Services & Supplies | | 0100 / 2000 | | _, |
| 130 | (To record current year GASB 87 adj) | Fund # 1001 | | | |
| 150 | Public Protection | , | 725000 | | 6,186.55 |
| | Debt Service - Principal | | 742000 | 6,186.55 | |
| | | | | | |
| 131 | (To record current year GASB 87 adj) | Fund # 2120 | | | |
| | Public Assistance | | 725000 | | 204,889.36 |
| | Debt Service - Principal | | 742000 | 204,889.36 | |
| | | | | | |
| 132 | (To record current year GASB 87 adj) | Fund # 2122 | | | _ part = process const- |
| | Health & Welfare | | 725000 | | 201,667.29 |
| | Debt Service - Principal | | 742000 | 201,667.29 | |
| 400 | (T | | | | |
| 133 | (To record current year GASB 87 adj) | Fund # 2134 | | | |
| | | | | | |
| | | | | | Page 20 |

July 1, 2022 - June 30, 2023

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

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Journal Entry count = 139