

BOURBON COUNTY, KANSAS
 ADJUSTING JOURNAL ENTRIES
 DECEMBER 31, 2021

FILE: Adjusting Journal Entries.xlsx

FUND	ACCOUNT NAME	ACCOUNT NUMBER	DEBIT	CREDIT
<u>G = GENERAL JOURNAL ENTRIES</u>				
General Journal entries are adjustments that are made that are accounting adjustments and not necessarily due to auditing procedures performed. The following General Journal Entries were made before actual audit procedures began, and should be posted in your accounting records as noted below.				
G-1				
GENERAL FUND - FUND BALANCE		(1) Do Not Post	34,604.07	
GENERAL FUND - EXPENSES		(1) Do Not Post		34,604.07
COVID GRANTS FUND -FUND BALANCE		(1) Do Not Post	34,604.07	
COVID GRANTS FUND - EXPENSES		(1) Do Not Post		34,604.07
GENERAL FUND - FUND BALANCE		(2) Do Not Post		270.70
GENERAL FUND - RECEIPTS		(2) Do Not Post	270.70	
COMPUTER EQUIPMENT RESERVE FUND - FUND BALANCE		(3) Do Not Post	2,391.96	
COMPUTER EQUIPMENT RESERVE FUND - RECEIPTS		(3) Do Not Post		2,391.96
TREASURERS TECH FUND - FUND BALANCE		(3) Do Not Post	2,812.30	
TREASURERS TECH FUND - RECEIPTS		(3) Do Not Post		2,812.30
ROAD AND BRIDGE FUND - FUND BALANCE		(3) Do Not Post	945.80	
ROAD AND BRIDGE FUND - RECEIPTS		(3) Do Not Post		945.80
AMBULANCE FUND - FUND BALANCE		(2) Do Not Post	0.02	
AMBULANCE FUND - RECEIPTS		(2) Do Not Post		0.02
COVID GRANTS FUND -FUND BALANCE		(1) Do Not Post	34,993.60	
COVID GRANTS FUND - EXPENSES		(1) Do Not Post		34,993.60

TO ADJUST FUND BALANCES FOR THE FOLLOWING:

- (1) PY ADJUSTMENT TO CLOSE OUT COVID FUND NOT RECORDED
- (2) INSIGNIFICANT ACTIVITY POSTED DIRECTLY TO FUND BALANCE
- (3) VOIDED CHECKS CODED DIRECTLY TO FUND BALANCE
- (4) ACTIVITY TO CLOSE OUT COVID FUND POSTED DIRECTLY TO FUND BALANCE

G-2

GENERAL FUND - CASH		001-00-0010	0.04	
GENERAL FUND - DELINQUENT TAX RECEIPTS (FUND BALANCE)		001-00-0040		0.04
JR COLLEGE TUITION FUND - RECEIPTS (FUND BALANCE)		104-00-0040	0.01	
JR COLLEGE TUITION FUND - CASH		104-00-0010		0.01
SPECIAL LIABILITY FUND - RECEIPTS (FUND BALANCE)		242-00-0040	0.03	
SPECIAL LIABILITY FUND - CASH		242-00-0010		0.03
TO RECLASSIFY TAX DISTRIBUTIONS TO DISCONTINUED FUNDS TO THE GENERAL FUND				

A = AUDIT JOURNAL ENTRIES

Audit journal entries are adjustments to your accounting records that came about due to audit procedures. They need to be posted in your accounting records if they haven't been posted already. These adjustments are posted in 2021, not in 2020.

A-1

CDBG GRANT FUND - EXPENSES		(1) Do Not Post	1,650.00	
CDBG GRANT FUND - ACCOUNTS PAYABLE		(1) Do Not Post		1,650.00
TO RECORD PAYABLE FOR FINAL AMOUNT DUE TO SEKRPC FOR GRANT ADMINISTRATION (THIS AMOUNT WAS PAID IN 2022)				

BOURBON COUNTY, KANSAS
 ADJUSTING JOURNAL ENTRIES
 DECEMBER 31, 2021

FILE: Adjusting Journal Entries.xlsx

FUND	ACCOUNT NAME	ACCOUNT NUMBER	DEBIT	CREDIT
R= RECLASSIFICATION JOURNAL ENTRIES				
Reclassification journal entries are adjustments to your accounting records to reclass receipts and expenses normally to show more detail in the audited financial statement than is shown in your accounting records. These adjustments do not need to be recorded.				
R-1				
	EMERGENCY MANAGE GRANT-RECEIPTS-FEDERAL GRANT	(2) Do Not Record		16,912.35
	EMERGENCY MANAGE GRANT-RECEIPTS-MISCELLANEOUS	(2) Do Not Record	16,912.35	
	PUBLIC SAFETY FUND-RECEIPTS-SHERIFF FEES	(3) Do Not Record	93.56	
	PUBLIC SAFETY FUND-RECEIPTS-FEDERAL GRANT	(3) Do Not Record		93.56
	ROAD AND BRIDGE-RECEIPTS-SPECIAL HIGHWAY	(4) Do Not Record	31,135.56	
	ROAD AND BRIDGE-RECEIPTS-COUNTY EQUALIZATION	(4) Do Not Record		31,135.56
	ROAD AND BRIDGE-RECEIPTS-REIMBURSEMENTS	(5) Do Not Record	376,047.29	
	ROAD AND BRIDGE-RECEIPTS-FED EXCHANGE GRANT	(5) Do Not Record		69,230.77
	ROAD AND BRIDGE-RECEIPTS-FED FEMA GRANT	(5) Do Not Record		270,720.46
	ROAD AND BRIDGE-RECEIPTS-ST FEMA GRANT	(5) Do Not Record		36,096.06
	MERCY MEDICAL BUILDING FUND-RECEIPTS-USER FEES	(6) Do Not Record	600,000.00	
	MERCY MEDICAL BUILDING FUND-RECEIPTS--DONATION	(6) Do Not Record		600,000.00
	JAIL BOND AND INTEREST FUND-RECEIPTS-SALES TAX	(7) Do Not Record	119,560.05	
	JAIL BOND AND INTEREST FUND-RECEIPTS-MISCELLANEOUS	(7) Do Not Record		119,560.05
	SEWER DISTRICT #1-RECEIPTS-BOND PROCEEDS	(1) Do Not Record		685,000.00
	SEWER DISTRICT #1-MISCELLANEOUS	(1) Do Not Record	685,000.00	
TO RECLAS RECEIPTS AND EXPENSES FOR VARIOUS CODING ERRORS AS FOLLOWS:				
	(1) RECLAS BOND PROCEEDS CODED TO MISCELLANEOUS			
	(2) TO RECLASS GRANTS RECORDED AS MISCELLANEOUS RECEIPTS. FEDERAL AND STATE GRANTS SHOULD BE SHOWN SEPARATE IN THE ACCOUNTING RECORDS.			
	(3) RECLASS FEDERAL GRANT CODED TO JAIL FEES			
	(4) COUNTY EQUALIZATION RECORDED AS SPECIAL HIGHWAY AID.			
	(5) RECLAS VARIOUS GRANTS CODED TO REIMBURSEMENTS			
	(6) TO RECLASS DONATION CODED TO USER FEES		-	
	(7) TO RECLASS MISCELLANEOUS RECEIPT CODED TO SALES TAX		-	
R-2				
	PUBLIC SAFETY FUND-EXP-CONTRACTUAL	Do Not Record		29,172.00
	PUBLIC SAFETY FUND-EXP-DEBT SERVICE	Do Not Record	29,172.00	
	ROAD AND BRIDGE-EXPENSES-CONTRACTUAL	Do Not Record	52,000.00	
	ROAD AND BRIDGE-EXPENSES-LEASE PURCHASES	Do Not Record		52,000.00
	JAIL BOND AND INTEREST FUND-EXP-BOND PRINCIPAL	Do Not Record		7,055.00
	JAIL BOND AND INTEREST FUND-EXP-BOND INTEREST	Do Not Record		18,474.75
	JAIL BOND AND INTEREST FUND-OPERATING EXPENSES	Do Not Record	25,529.75	
	SEWER DISTRICT #1-EXPENSE-CAPITAL PROJECTS	Do Not Record	16,194.26	
	SEWER DISTRICT #1-EXPENSE-PRINCIPAL	Do Not Record		16,194.26
	LANDFILL FUND-EXPENSES-CONTRACTUAL	Do Not Record	1.25	
	LANDFILL FUND-EXPENSES-INTEREST	Do Not Record		1.25
TO RECLAS DEBT SERVICE TO AGREE WITH DETAIL LTD SCHEDULE OF ACTUAL PAYMENTS				

BOURBON COUNTY, KANSAS
 ADJUSTING JOURNAL ENTRIES
 DECEMBER 31, 2021

FILE: Adjusting Journal Entries.xlsx

FUND	ACCOUNT NAME	ACCOUNT NUMBER	DEBIT	CREDIT
	R-3			
	GENERAL FUND-TRANSFERS OUT-	Do Not Record		16,000.00
	GENERAL FUND-EXPENSES-AMBULANCE	Do Not Record	16,000.00	
	ELECTION EQUIPMENT FUND-RECEIPTS-TRANSFERS	Do Not Record		28,000.00
	ELECTION EQUIPMENT FUND-RECEIPTS-TRANSFERS-GENERAL	Do Not Record	8,000.00	
	ELECTION EQUIPMENT FUND-RECEIPTS-TRANSFERS-ELECTION	Do Not Record	20,000.00	
	TO RECLAS OTHER INCOME INCLUDED IN TRANSFER IN ACCOUNT.			
	R-5			
	SEWER DISTRICT #2 FUND-RECEIPTS-BOND PREMIUM	Do Not Record		5,743.25
	SEWER DISTRICT #2 FUND-EXPENSES-CAPITAL PROJECTS	Do Not Record	5,743.25	
	TO RECLASS PREMIUM RECEIVED ON BONDS			
			2,113,661.92	2,113,661.92

-