

Client: CITY OF DYERSVILLE
Engagement: 6/30/2024 Preparation
Current Period: 06/30/2024
Workpaper: RJE: Reclassifying Journal Entries

Account	Description	Debit	Credit
RJE-1			
To reclassify debt service payments from RUT fund to Debt Service fund.			
110-5-959-0-69100	TRANSFERS OUT	5,475.00	0.00
200-5-708-7-68012	BOND PAYMENT	5,000.00	0.00
200-5-708-7-68512	BOND INTEREST PAYMENT	475.00	0.00
110-5-710-7-68012	BOND PAYMENT	0.00	5,000.00
110-5-710-7-68512	BOND INTEREST PAYMENT	0.00	475.00
200-4-950-0-4-48300	TRANSFERS IN	0.00	5,475.00
Total		10,950.00	10,950.00

RJE-2			
To reclassify debt service payments from TIF fund to Debt Service fund.			
135-5-959-0-69100	TRANSFERS OUT	707,476.73	0.00
200-5-708-7-68012	BOND PAYMENT	550,000.00	0.00
200-5-708-7-68512	BOND INTEREST PAYMENT	157,476.73	0.00
135-5-520-7-68012	BOND PAYMENT	0.00	550,000.00
135-5-520-7-68512	BOND INTEREST PAYMENT	0.00	157,476.73
200-4-950-0-4-48300	TRANSFERS IN	0.00	707,476.73
Total		1,414,953.46	1,414,953.46

RJE-3			
To reclassify grant proceeds to capital contribution account.			
602-4-950-0-4-48200	BOND PROCEEDS	1,193,813.32	0.00
601-4-950-0-4-48200	BOND PROCEEDS	1,267,143.00	0.00
600-0-000-03100-000	FUND BALANCE	1,891,817.70	0.00
600-4-810-9-3-47052	Capital contributions	0.00	1,891,817.70
602-0-000-03100-000	FUND BALANCE	0.00	624,674.70
601-0-000-06912-000	Fund Balance	0.00	1,267,143.00
602-1-1030-000	CLAIM ON POOLED CASH FIDELITY	0.00	569,138.62
612-1-1030-000	CLAIM ON POOLED CASH FIDELITY	569,138.62	0.00
612-4-810-9-3-47052	CAPITAL CONTRIBUTIONS	0.00	569,138.62
Total		4,921,912.64	4,921,912.64

RJE-4			
To reclassify debt payments.			
601-5-959-9-69100	TRANSFERS OUT	163,529.70	0.00
601-5-710-9-68012	BOND PAYMENT	0.00	70,274.00
601-5-710-9-68512	BOND INTEREST PAYMENT	0.00	93,255.70
611-5-710-9-68012	BOND PAYMENT	464,466.00	0.00
611-5-710-9-68512	BOND INTEREST PAYMENT	0.00	353,939.93
611-4-815-9-4-48300	TRANSFERS IN	0.00	110,526.07

200-5-708-7-68012	BOND PAYMENT	45,000.00	0.00
200-5-708-7-68512	BOND INTEREST PAYMENT	8,003.63	0.00
200-4-710-7-4-48300	TRANSFERS IN	0.00	53,003.63
Total		680,999.33	680,999.33

RJE-5

To adjust This is Iowa Ballpark project payments.

128-5-958-1-68015	THIS IS IOWA BALLPARK	2,042,252.16	0.00
128-1-1030-000	CLAIM ON POOLED CASH FIDELITY	0.00	2,042,252.16
301-1-1030-000	CLAIM ON POOLED CASH FIDELITY	2,042,252.16	0.00
301-5-723-8-64063	ENGINEERS FEES	0.00	1,193,495.96
301-5-723-8-64322	CONTRACTED SERVICES	0.00	848,756.20
Total		4,084,504.32	4,084,504.32

RJE-6

To adjust capital project payments to the correct fund.

301-1-1030-000	CLAIM ON POOLED CASH FIDELITY	110,284.41	0.00
301-5-723-8-64063	ENGINEERS FEES	0.00	9,450.00
301-5-723-8-64322	CONTRACTED SERVICES	0.00	100,834.41
602-5-723-9-64322	CONTRACTED SERVICES	74,523.02	0.00
602-1-1030-000	CLAIM ON POOLED CASH FIDELITY	0.00	74,523.02
612-5-723-9-64322	CONTRACTED SERVICES	35,761.39	0.00
612-1-1030-000	CLAIM ON POOLED CASH FIDELITY	0.00	35,761.39
602-1-1030-000	CLAIM ON POOLED CASH FIDELITY	476,906.97	0.00
602-5-723-9-64063	ENGINEERS FEES	0.00	476,906.97
612-5-723-9-64063	ENGINEERS FEES	476,906.97	0.00
612-1-1030-000	CLAIM ON POOLED CASH FIDELITY	0.00	476,906.97
301-1-1030-000	CLAIM ON POOLED CASH FIDELITY	21,847.50	0.00
301-5-723-8-64063	ENGINEERS FEES	0.00	21,847.50
602-5-723-9-64322	CONTRACTED SERVICES	21,847.50	0.00
602-1-1030-000	CLAIM ON POOLED CASH FIDELITY	0.00	21,847.50
Total		1,218,077.76	1,218,077.76

RJE-7

To record transfers and correct prior year entry.

128-5-959-0-69100	Transfers Out	172,821.00	0.00
128-1-1030-000	CLAIM ON POOLED CASH FIDELITY	0.00	172,821.00
301-1-1030-000	CLAIM ON POOLED CASH FIDELITY	140,904.00	0.00
301-4-750-8-4-48300	Transfers In	0.00	140,904.00
301-1-1030-000	CLAIM ON POOLED CASH FIDELITY	206,716.00	0.00
301-4-750-8-4-48300	Transfers In	0.00	206,716.00
001-1-1030-000	CLAIM ON POOLED CASH FIDELITY	141,657.00	0.00
001-4-950-0-4-48300	Transfers In	0.00	141,657.00
121-5-959-0-69100	Transfers Out	316,455.00	0.00
121-1-1030-000	CLAIM ON POOLED CASH FIDELITY	0.00	316,455.00
612-2-3920-000	TRANSFERS IN	2,775,158.49	0.00
612-3-2590-000	UNRESERVED FUND BALANCE	0.00	2,775,158.49
611-1-1030-000	CLAIM ON POOLED CASH FIDELITY	97,346.55	0.00
611-4-815-9-4-48300	TRANSFERS IN	0.00	97,346.55

601-5-959-9-69100	TRANSFERS OUT	97,346.55	0.00
601-1-1030-000	CLAIM ON POOLED CASH FIDELITY	0.00	97,346.55
Total		<u>3,948,404.59</u>	<u>3,948,404.59</u>

RJE-8

To adjust proceeds from sale of water equipment.

610-1-1030-000	CLAIM ON POOLED CASH FIDELITY	90,000.00	0.00
610-4-950-0-4-48100	SALE OF EQUIPMENT	0.00	90,000.00
001-4-950-0-4-48100	SALE OF EQUIPMENT	90,000.00	0.00
001-1-1030-000	CLAIM ON POOLED CASH FIDELITY	0.00	90,000.00
Total		<u>180,000.00</u>	<u>180,000.00</u>

GRAND TOTAL

<u>16,459,802.10</u>	<u>16,459,802.10</u>
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