| | |
|---|---|
| **Client:** | CITY OF DYERSVILLE |
| **Engagement:** | 6/30/2025 Preparation |
| **Current Period:** | 06/30/2025 |
| **Workpaper:** | RJE: Reclassifying Journal Entries |

| **Account** | **Description** | **Debit** | **Credit** | **Net Income Effect** |
|---|---|---|---|---|
| **RJE-1** | | | | |
| To reclassify debt service payments from RUT fund to Debt Service fund. | | | | |
| 110-5-959-0-69100 | TRANSFERS OUT | 5,445.00 | 0.00 | |
| 200-5-708-7-68012 | BOND PAYMENT | 5,000.00 | 0.00 | |
| 200-5-708-7-68512 | BOND INTEREST PAYMENT | 445.00 | 0.00 | |
| 110-5-710-7-68012 | BOND PAYMENT | 0.00 | 5,000.00 | |
| 110-5-710-7-68512 | BOND INTEREST PAYMENT | 0.00 | 445.00 | |
| 200-4-710-7-4-48300 | TRANSFERS IN | 0.00 | 5,445.00 | |
| **Total** | | **10,890.00** | **10,890.00** | **0.00** |
| **RJE-2** | | | | |
| To reclassify debt service payments from TIF fund to Debt Service fund. | | | | |
| 135-5-959-0-69100 | TRANSFERS OUT | 712,105.00 | 0.00 | |
| 200-5-708-7-68012 | BOND PAYMENT | 580,000.00 | 0.00 | |
| 200-5-708-7-68512 | BOND INTEREST PAYMENT | 132,105.00 | 0.00 | |
| 135-5-520-7-68012 | BOND PAYMENT | 0.00 | 580,000.00 | |
| 135-5-520-7-68512 | BOND INTEREST PAYMENT | 0.00 | 132,105.00 | |
| 200-4-950-0-4-48300 | TRANSFERS IN | 0.00 | 712,105.00 | |
| **Total** | | **1,424,210.00** | **1,424,210.00** | **0.00** |
| **RJE-3** | | | | |
| To record transfers. | | | | |
| 128-5-959-0-69100 | Transfers Out | 1,242,748.00 | 0.00 | |
| 128-1-1030-000 | CLAIM ON POOLED CASH FIDELITY | 0.00 | 1,242,748.00 | |
| 001-1-1030-000 | CLAIM ON POOLED CASH FIDELITY | 220,605.00 | 0.00 | |
| 001-4-950-0-4-48300 | Transfers In | 0.00 | 220,605.00 | |
| 301-1-1030-000 | CLAIM ON POOLED CASH FIDELITY | 1,022,143.00 | 0.00 | |
| 301-4-750-8-4-48300 | Transfers In | 0.00 | 1,022,143.00 | |
| 121-5-959-0-69100 | Transfers Out | 751,948.00 | 0.00 | |
| 121-1-1030-000 | CLAIM ON POOLED CASH FIDELITY | 0.00 | 751,948.00 | |
| 001-1-1030-000 | CLAIM ON POOLED CASH FIDELITY | 18,000.00 | 0.00 | |
| 001-4-950-0-4-48300 | Transfers In | 0.00 | 18,000.00 | |
| 301-1-1030-000 | CLAIM ON POOLED CASH FIDELITY | 733,948.00 | 0.00 | |
| 301-4-750-8-4-48300 | Transfers In | 0.00 | 733,948.00 | |
| 612-1-1030-000 | CLAIM ON POOLED CASH FIDELITY | 9,153.00 | 0.00 | |
| 612-4-815-9-4-48300 | Transfers In | 0.00 | 9,153.00 | |
| 602-5-959-0-69100 | Transfers Out | 9,153.00 | 0.00 | |
| 602-1-1030-000 | CLAIM ON POOLED CASH FIDELITY | 0.00 | 9,153.00 | |
| **Total** | | **4,007,698.00** | **4,007,698.00** | **0.00** |
| **RJE-4** | | | | |
| To reclassify debt payments. | | | | |
| 601-5-959-9-69100 | TRANSFERS OUT | 166,026.67 | 0.00 | |
| 601-5-710-9-68012 | BOND PAYMENT | 0.00 | 87,736.00 | |
| 601-5-710-9-68512 | BOND INTEREST PAYMENT | 0.00 | 78,290.67 | |
| 611-5-710-9-68012 | BOND PAYMENT | 464,782.00 | 0.00 | |
| 611-5-710-9-68512 | BOND INTEREST PAYMENT | 0.00 | 348,609.50 | |

| | | | | |
|---|---|---|---|---|
| 611-4-815-9-4-48300 | TRANSFERS IN | 0.00 | 116,172.50 | |
| 200-5-708-7-68012 | BOND PAYMENT | 47,500.00 | 0.00 | |
| 200-5-708-7-68512 | BOND INTEREST PAYMENT | 2,354.17 | 0.00 | |
| 200-4-710-7-4-48300 | TRANSFERS IN | 0.00 | 49,854.17 | |
| **Total** | | **680,662.84** | **680,662.84** | **0.00** |

**RJE-5**

To clean up insurance deductions payable accounts.

| | | | | |
|---|---|---|---|---|
| 610-5-815-9-61500 | GROUP INSURANCE | 13,673.37 | 0.00 | |
| 610-2-2110-000 | INSURANCE DEDUCTIONS PAYABLE | 0.00 | 17,579.09 | |
| 610-2-2180-000 | FLEX SPENDING | 0.00 | 6,621.54 | |
| 670-3-2590-000 | UNRESERVED FUND BALANCE | 2,039.36 | 0.00 | |
| 670-2-2110-000 | INSURANCE DEDUCTIONS PAYABLE | 0.00 | 2,039.36 | |
| 001-2-2110-000 | INSURANCE DEDUCTIONS PAYABLE | 54,625.13 | 0.00 | |
| 001-5-110-1-61500 | GROUP INSURANCE | 0.00 | 30,080.01 | |
| 001-5-410-4-61500 | GROUP INSURANCE | 0.00 | 9,921.40 | |
| 001-5-430-4-61500 | GROUP INSURANCE | 0.00 | 3,985.91 | |
| 001-5-445-4-61500 | GROUP INSURANCE | 0.00 | 3,985.76 | |
| 001-5-610-6-61500 | GROUP INSURANCE | 0.00 | 1,749.47 | |
| 001-5-620-6-61500 | GROUP INSURANCE | 0.00 | 532.94 | |
| 001-2-2180-000 | FLEX SPENDING | 0.00 | 4,369.64 | |
| 110-2-2110-000 | INSURANCE DEDUCTIONS PAYABLE | 4,280.48 | 0.00 | |
| 110-2-2180-000 | FLEX SPENDING | 0.00 | 3,111.37 | |
| 110-5-210-2-61500 | GROUP INSURANCE | 0.00 | 1,169.11 | |
| 600-5-810-9-61500 | GROUP INSURANCE | 3,567.27 | 0.00 | |
| 600-2-2110-000 | INSURANCE DEDUCTIONS PAYABLE | 0.00 | 12,114.44 | |
| 600-2-2180-000 | FLEX SPENDING | 0.00 | 3,567.27 | |
| 610-3-2590-000 | UNRESERVED FUND BALANCE | 10,527.26 | 0.00 | |
| 600-3-2590-000 | UNRESERVED FUND BALANCE | 12,114.44 | 0.00 | |
| **Total** | | **100,827.31** | **100,827.31** | **34,183.96** |

**RJE-6**

To adjust capital project payments to the correct fund.

| | | | | |
|---|---|---|---|---|
| 301-1-1030-000 | CLAIM ON POOLED CASH FIDELITY | 9,893.75 | 0.00 | |
| 301-5-723-8-64063 | ENGINEERS FEES | 0.00 | 9,893.75 | |
| 602-1-1030-000 | CLAIM ON POOLED CASH FIDELITY | 128,871.55 | 0.00 | |
| 602-5-723-9-64063 | ENGINEERS FEES | 0.00 | 128,871.55 | |
| 612-5-723-9-64063 | ENGINEERS FEES | 138,765.30 | 0.00 | |
| 612-1-1030-000 | CLAIM ON POOLED CASH FIDELITY | 0.00 | 138,765.30 | |
| **Total** | | **277,530.60** | **277,530.60** | **0.00** |

**RJE-7**

To allocate sale of equipment.

| | | | | |
|---|---|---|---|---|
| 001-4-950-2-4-48100 | SALE OF EQUIPMENT | 60,000.00 | 0.00 | |
| 001-1-1030-000 | CLAIM ON POOLED CASH FIDELITY | 0.00 | 60,000.00 | |
| 600-1-1030-000 | CLAIM ON POOLED CASH FIDELITY | 30,000.00 | 0.00 | |
| 600-4-950-0-4-48100 | SALE OF EQUIPMENT | 0.00 | 30,000.00 | |
| 610-1-1030-000 | CLAIM ON POOLED CASH FIDELITY | 30,000.00 | 0.00 | |
| 610-4-950-0-4-48100 | SALE OF EQUIPMENT | 0.00 | 30,000.00 | |
| **Total** | | **120,000.00** | **120,000.00** | **0.00** |

**RJE-8**

To record prior year journal entries not recorded.

| | | | |
|---|---|---|---|
| 612-1-1030-000 | CLAIM ON POOLED CASH FIDELITY | 653,051.00 | 0.00 |
| 612-0-000-03100-000 | Fund Balance | 0.00 | 653,051.00 |

| | | | | |
|---|---|---|---|---|
| 600-3-2590-000 | UNRESERVED FUND BALANCE | 653,051.00 | 0.00 | |
| 600-1-1030-000 | CLAIM ON POOLED CASH FIDELITY | 0.00 | 653,051.00 | |
| **Total** | | **1,306,102.00** | **1,306,102.00** | **0.00** |
| **GRAND TOTAL** | | **7,927,920.75** | **7,927,920.75** | **34,183.96** |