Client: ***12050 - Star, City of***
Engagement: ***12050 - 2021 Audit***
Period Ending: ***9/30/2021***

Adjusting Journal Entries

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 2			
AJE for transfer funds to Park Impact fund			
10-290.10	3900 -+ Net Assets	1,960,314.00	
20-100	Cash	1,960,314.00	
10-104	104 -+ FIB SWEEP CASH MGT ACCT #2325		1,960,314.00
20-290	Fund Balance		1,960,314.00
Total		**3,920,628.00**	**3,920,628.00**
Adjusting Journal Entries JE # 3			
Adjustment to tie fund balance			
10-290.10	3900 -+ Net Assets	3,419.00	
10-384	384 -+ Miscellaneous		3,419.00
Total		**3,419.00**	**3,419.00**
Adjusting Journal Entries JE # 5			
Adjustment of retirement liability and expense Pennies - $90,694.49			
10-217.05	217.05 -+ Retirement	90,694.00	
10-416.30	416.30 -+ Public Retirement		90,694.00
Total		**90,694.00**	**90,694.00**
Adjusting Journal Entries JE # 6			
To adjust accrued interest to actual at 9/30			
10-361.10	361.10 -+ Interest	4,530.00	
10-135	135 -+ Interest Receivable		4,530.00
Total		**4,530.00**	**4,530.00**
Adjusting Journal Entries JE # 7			
To bring accounts payable to actual.			
10-344.10	344.10. -+ Annex-Zoning	14,287.00	
10-422.10	422.10 -+ Supplies	200.00	
10-429.20	429.20 -+ Beautification & Pathways	2,950.00	
10-431.10	431.10 -+ Ada Co. Highway District	54,928.00	
10-431.20	431.20 -+ Star Fire	12,994.00	
10-432.10	432.10 -+ Building Inspector	10,558.00	
10-432.30	432.30 -+ Electrical Inspector	3,965.00	
10-432.40	432.40 -+ Mechanical Inspector	3,600.00	
10-438.41	438.41 -+ Hand Tools	34.00	
10-200	2000 -+ Accounts Payable		103,516.00
Total		**103,516.00**	**103,516.00**
Adjusting Journal Entries JE # 8			
To adjust prepaids to actual at 9/30			
10-165	165 -+ Prepaid Expense	474.00	
10-419.4	419.40d -+ Insurance - 2019		474.00
Total		**474.00**	**474.00**
Adjusting Journal Entries JE # 9			
To adjust taxes receivable and deferred taxes to actual at 9/30			
10-310	310 -+ Property Tax	7,685.00	
10-105	105 -+ Tax Receivable		4,621.00
10-230	230 -+ Deferred Revenue		3,064.00
Total		**7,685.00**	**7,685.00**
Adjusting Journal Entries JE # 11			
To adjust other receivables - to actual for franchise fee receivable portion			
10-312.40	312.40 -+ Waste Mgmt.	20,282.00	
10-133	133 -+ Other Recievables		13,948.00
10-312.10	312.10 -+ Power		6,093.00
10-312.20	312.20 -+ Cable		241.00
Total		**20,282.00**	**20,282.00**
Adjusting Journal Entries JE # 12			
To adjust Due From Other Governments for prior period overstatement of the receivable for revenue sharing.			
10-290	290 -+. 00 Net Assets	88,824.00	
10-132	132 -+ Due from Other Gov.		88,824.00
Total		**88,824.00**	**88,824.00**

Adjusting Journal Entries JE # 13
To adjust due from other governments to actual at 9/30.

10-132	132 -+ Due from Other Gov.	181,809.00	
10-311.10	311.10 -+ Revenue Sharing		181,809.00
Total		**181,809.00**	**181,809.00**

Adjusting Journal Entries JE # 17
To move Park Impact fee expense into the park fund from the general fund

20-400	Park Impact Fee Expense	1,551,850.00	
10-436.10	436.10 -+ Blake Haven Park		838,739.00
10-436.20	436.20 -+ Hunters Creek		349,006.00
10-436.50	436.50 -+ 960 S. Main		364,105.00
Total		**1,551,850.00**	**1,551,850.00**