

Client: EFFINGHAM COUNTY BOARD OF COMMISSIONERS  
Report: Journal Entry

Account	Description	Debit	Credit	Net Income Effect
<b>100.01</b>				
Client entry - correct allocation of radio tower maintenance				
100-0000000-12-1910	DUE TO E911	0.00	163,626.27	
100-0000000-11-3820	PREPAID EXPENSES	13,635.55	0.00	
100-3100020-52-2203-1	R & M MOTORLA CONTRACT #	149,990.72	0.00	
<b>Total</b>		<b>163,626.27</b>	<b>163,626.27</b>	<b>(149,990.72)</b>
<b>100.02</b>				
Client entry - correct retainage balance				
100-0000000-12-2606	RETAINAGE PAYABLE	61,523.86	0.00	
100-1565021-54-1306	ADMINISTRATIVE BUILDING PROJECTS	0.00	61,523.86	
<b>Total</b>		<b>61,523.86</b>	<b>61,523.86</b>	<b>61,523.86</b>
<b>100.03</b>				
Client entry - correct allocation of Hurricane Irma receipt across funds				
100-0000000-11-2701	INTERGOVERNMENTAL RECEIVABLES	0.00	6,677.85	
100-0000000-11-2701	INTERGOVERNMENTAL RECEIVABLES	0.00	2,657.93	
100-0000000-11-2701	INTERGOVERNMENTAL RECEIVABLES	0.00	2,333.50	
100-0000000-11-2701	INTERGOVERNMENTAL RECEIVABLES	0.00	1,868.05	
100-0000000-11-2701	INTERGOVERNMENTAL RECEIVABLES	0.00	353.62	
100-0000000-11-2701	INTERGOVERNMENTAL RECEIVABLES	0.00	25.86	
100-0000000-11-2701	INTERGOVERNMENTAL RECEIVABLES	473.41	0.00	
100-0000000-11-2701	INTERGOVERNMENTAL RECEIVABLES	2,500.82	0.00	
100-0000000-11-2701	INTERGOVERNMENTAL RECEIVABLES	3,123.92	0.00	
100-0000000-11-2701	INTERGOVERNMENTAL RECEIVABLES	3,558.23	0.00	
100-0000000-11-2701	INTERGOVERNMENTAL RECEIVABLES	8,939.81	0.00	
100-0000000-12-1910	DUE TO E911	0.00	4,705.22	
100-0000000-33-4210	FEMA	25.84	0.00	
<b>Total</b>		<b>18,622.03</b>	<b>18,622.03</b>	<b>(25.84)</b>
<b>100.04</b>				
Client entry - correct balance of Hurricane Matthew receivable				
100-0000000-33-4210	FEMA	77,069.19	0.00	
100-0000000-11-2701	INTERGOVERNMENTAL RECEIVABLES	0.00	77,069.19	
<b>Total</b>		<b>77,069.19</b>	<b>77,069.19</b>	<b>(77,069.19)</b>
<b>100.05</b>				
To reclass due from Tax Comm to agency cash				
100-0000000-11-1119	CASH IN -TRANSIT AGENCIES	20,545.27	0.00	
100-0000000-11-1119	CASH IN -TRANSIT AGENCIES	537.99	0.00	
100-0000000-11-1119	CASH IN -TRANSIT AGENCIES	12,809.58	0.00	
100-0000000-11-1119	CASH IN -TRANSIT AGENCIES	307.52	0.00	
100-0000000-11-3114	DUE FROM TAX COMM	0.00	34,200.36	
<b>Total</b>		<b>34,200.36</b>	<b>34,200.36</b>	<b>0.00</b>

Account	Description	Debit	Credit	Net Income Effect
<b>100.06</b>				
To reclass Tax Comm receipt meant for GF				
100-0000000-12-1941	DUE TO HOSPITAL FUND	2,299.81	0.00	
100-0000000-31-1100	CURRENT	0.00	2,299.81	
<b>Total</b>		<b>2,299.81</b>	<b>2,299.81</b>	<b>2,299.81</b>
<b>100.07</b>				
To reclass Clerk revenue for Spec Tax recorded in GF				
100-0000000-34-1200	RECORDING	23,096.06	0.00	
100-0000000-12-1939	DUE TO SPECIAL TAX DISTRICT	0.00	23,096.06	
<b>Total</b>		<b>23,096.06</b>	<b>23,096.06</b>	<b>(23,096.06)</b>
<b>100.08</b>				
To reclass cash from Sheriff inmate				
100-0000000-11-3199	DUE FROM SHER INMATE	2,590.87	0.00	
100-0000000-11-1119	CASH IN -TRANSIT AGENCIES	0.00	2,590.87	
<b>Total</b>		<b>2,590.87</b>	<b>2,590.87</b>	<b>0.00</b>
<b>100.09</b>				
To reverse capital lease for Enterprise vehicle				
100-0000000-39-3500	PROCEEDS FROM CAPITAL LEASES	26,310.89	0.00	
100-1130011-54-2201	AUTOS & TRUCKS	0.00	26,310.89	
<b>Total</b>		<b>26,310.89</b>	<b>26,310.89</b>	<b>0.00</b>
<b>215.01</b>				
Client entry - correct allocation of radio tower maintenance				
215-0000000-11-3820	PREPAID EXPENSE	0.00	13,635.55	
215-3800035-52-2208	MAINT. CONTRACTS	0.00	149,990.72	
215-0000000-11-3135	DUE FROM GENERAL FUND	163,626.27	0.00	
<b>Total</b>		<b>163,626.27</b>	<b>163,626.27</b>	<b>149,990.72</b>
<b>215.02</b>				
Client entry - correct allocation of Hurricane Irma receipt across funds				
215-0000000-11-1901	A/R E-911	0.00	6,273.63	
215-0000000-11-1901	A/R E-911	1,568.41	0.00	
215-0000000-11-3135	DUE FROM GENERAL FUND	4,705.22	0.00	
<b>Total</b>		<b>6,273.63</b>	<b>6,273.63</b>	<b>0.00</b>
<b>219.01</b>				
To record FY21 activity				
219-0000000-11-1111	SHERIFF SPECIAL REVENUE FUND	13,614.64	0.00	
219-0000000-12-1111	OPERATIONS PAYABLE	0.00	10,777.79	
219-0000000-12-2600	INMATE DEPOSITS	0.00	1,032.84	
219-0000000-12-1999	DUE TO GEN FUND	5,468.07	0.00	
219-0000000-34-2300	CHARGES FOR SERVICES IR	0.00	401,534.85	
219-0000000-35-1360	PROCEEDS SEIZED ASSETS	0.00	2,092.05	
219-3326017-52-3900	PUBLIC SAFETY IR	396,354.82	0.00	
<b>Total</b>		<b>415,437.53</b>	<b>415,437.53</b>	<b>7,272.08</b>

Account	Description	Debit	Credit	Net Income Effect
<b>231.01</b>				
To defer unearned grant revenue				
231-0000000-33-2100	AMERICAN RESCUE PLAN ACT (ARPA)	6,244,372.00	0.00	
231-0000000-12-9300	DEFERRED INFLOWS OF RESOURCES	0.00	6,244,372.00	
<b>Total</b>		<b>6,244,372.00</b>	<b>6,244,372.00</b>	<b>(6,244,372.00)</b>
<b>231.02</b>				
To recognize revenue for WS infrastructure				
231-0000000-12-9300	DEFERRED INFLOWS OF RESOURCES	50,819.72	0.00	
231-0000000-33-2100	AMERICAN RESCUE PLAN ACT (ARPA)	0.00	50,819.72	
231-0000000-12-1902	DUE TO WATER & SEWER FUND	0.00	50,819.72	
231-4400231-61-1001	OPERATING XFER OUT (WATER & SEWER)	50,819.72	0.00	
<b>Total</b>		<b>101,639.44</b>	<b>101,639.44</b>	<b>0.00</b>
<b>270.01</b>				
Client entry - reclass PILT revenue for GA Power from GA Pacific				
270-0000000-31-1195	IN LIEU OF TAX\ GEORGIA PACIFIC	334,768.00	0.00	
270-0000000-31-1194	IN LIEU OF TAX\ GA POWER	0.00	334,768.00	
<b>Total</b>		<b>334,768.00</b>	<b>334,768.00</b>	<b>0.00</b>
<b>271.01</b>				
Client entry - correct fire fees not charged to Guyton 7/1/20-1/15/21				
271-0000000-34-2013	FIRE FEES VIA GUYTON	0.00	96,874.18	
271-0000000-11-1901	ACCOUNTS RECEIVABLE	96,874.18	0.00	
<b>Total</b>		<b>96,874.18</b>	<b>96,874.18</b>	<b>96,874.18</b>
<b>271.02</b>				
Client entry - correct allocation of Hurricane Irma receipt across funds				
271-0000000-11-1901	ACCOUNTS RECEIVABLE	0.00	6,808.12	
271-0000000-11-1901	ACCOUNTS RECEIVABLE	6,808.12	0.00	
<b>Total</b>		<b>6,808.12</b>	<b>6,808.12</b>	<b>0.00</b>
<b>271.03</b>				
To reclass Clerk revenue for Spec Tax recorded in GF				
270-0000000-11-3122	DUE FROM GF	23,096.06	0.00	
270-0000000-31-1100	ROADS & REC	0.00	23,096.06	
<b>Total</b>		<b>23,096.06</b>	<b>23,096.06</b>	<b>23,096.06</b>
<b>274.01</b>				
To reclass Tax Comm receipt meant for GF				
274-0000000-11-3111	DUE FROM TAX COMM	2,299.81	0.00	
274-0000000-11-3110	DUE FROM GENERAL FUND	0.00	2,299.81	
<b>Total</b>		<b>2,299.81</b>	<b>2,299.81</b>	<b>0.00</b>

Account	Description	Debit	Credit	Net Income Effect
<b>321.01</b>				
Client entry - adjust expense and payable related to Ft Howard Roundabout for invoice not received				
321-4207037-54-1407	FT. HOWARD ROUNDABOUT	24,415.73	0.00	
321-0000000-12-1111	OPERATIONS PAYABLE	0.00	24,415.73	
321-9000099-57-1002	RINCON - FT HOWARD MILLAGE PMTS	0.00	24,415.73	
321-0000000-12-1110	AP ACCT-SYSTEM	24,415.73	0.00	
<b>Total</b>		<b>48,831.46</b>	<b>48,831.46</b>	<b>0.00</b>
<b>505.01</b>				
Client entry - correct allocation of Hurricane Irma receipt across funds				
505-0000000-11-1902	A/R OTHER & ACCRUALS	0.00	1,254.31	
505-0000000-11-1902	A/R OTHER & ACCRUALS	1,254.31	0.00	
<b>Total</b>		<b>1,254.31</b>	<b>1,254.31</b>	<b>0.00</b>
<b>505.02</b>				
To reclass water tier 2 posted to water flushing account				
505-4441105-52-1316	WATER TIER 1	19,169.00	0.00	
505-4441105-52-1318	WATER FLUSHING	0.00	19,169.00	
<b>Total</b>		<b>19,169.00</b>	<b>19,169.00</b>	<b>0.00</b>
<b>505.03</b>				
To capitalize assets				
505-4441105-54-1406-22	ARPA SEWER FORCE MAIN HODGEVILLE	0.00	50,819.72	
505-0000000-11-7602	WATER	50,819.72	0.00	
505-0000000-39-1108	XFER IN SPLOST	0.00	171,071.53	
505-0000000-11-7602	WATER	171,071.53	0.00	
505-0000000-39-1108	XFER IN SPLOST	0.00	114,945.00	
505-0000000-11-7420	WATER SYSTEM - METERS	114,945.00	0.00	
505-0000000-11-7602	WATER	10,000.00	0.00	
505-4441105-54-3000	MASTER PLAN	0.00	10,000.00	
<b>Total</b>		<b>346,836.25</b>	<b>346,836.25</b>	<b>346,836.25</b>
<b>505.04</b>				
To record transfer from ARPA fund				
505-0000000-39-1111	OPERATING XFER IN (ARPA FUND)	0.00	50,819.72	
505-0000000-11-3137	DUE FROM ARPA FUND	50,819.72	0.00	
<b>Total</b>		<b>50,819.72</b>	<b>50,819.72</b>	<b>50,819.72</b>
<b>507.01</b>				
To adjust depreciation				
507-4441106-56-1000	DEPRECIATION EXPENSE	4,581.81	0.00	
507-0000000-11-7600	ACCUMULATED DEPRECIATION	0.00	4,581.81	
<b>Total</b>		<b>4,581.81</b>	<b>4,581.81</b>	<b>(4,581.81)</b>

Account	Description	Debit	Credit	Net Income Effect
<b>507.02</b>				
To capitalize assets				
507-4441106-54-1407-2	SPRAYFIELD ENGINEERING	0.00	17,455.09	
507-4441106-54-1408-1	STATION UPGRADES & REPAIRS	0.00	102,443.32	
507-4441106-54-1408-2	STATION ENGINEERING	0.00	25,387.94	
507-4441106-54-1410-1	BOOSTERS & TOWERS CONSTRUCTION	0.00	15,095.86	
507-4441106-54-1410-2	BOOSTERS & TOWERS ENGINEERING	0.00	40,262.57	
507-4441106-54-1411-1	LOOPING & EXT. CONSTRUCTION	0.00	651,974.89	
507-4441106-54-1411-2	LOOPING & EXT. ENGINEERING	0.00	65,016.32	
507-4441106-54-1412	WWTP REPAIRS & UPGRADES	0.00	47,268.00	
507-0000000-11-7300	CONSTRUCTION IN PROCESS	127,831.26	0.00	
507-0000000-11-7300	CONSTRUCTION IN PROCESS	55,358.43	0.00	
507-0000000-11-7300	CONSTRUCTION IN PROCESS	47,268.00	0.00	
507-0000000-11-7000	INFRASTRUCTURE	17,455.09	0.00	
507-0000000-11-7000	INFRASTRUCTURE	716,991.21	0.00	
<b>Total</b>		<b>964,903.99</b>	<b>964,903.99</b>	<b>964,903.99</b>
<b>GRAND TOTAL</b>		<b>9,240,930.92</b>	<b>9,240,930.92</b>	<b>(4,795,518.95)</b>