

Washington County  
Year End: December 31, 2023  
Adjusting Journal Entries  
Date: 1/1/2023 To 12/31/2023

Schedule

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
1	12/31/2023	Deferred Grant Revenue	31-2-20310 31			888,305.00			
1	12/31/2023	AMERICAN RESCUE PLAN ACT REIMBURSEMENT	31-4-431108 31				-888,305.00		
		Adjustment to recognize revenue for ARPA funds spent during the year.							
2	12/31/2023	CLAIM ON CASH - GENERAL FUND	10-1-11001 10				-2,844,387.00		
2	12/31/2023	Due From Other Funds	10-1-11350 10			2,844,387.00			
2	12/31/2023	CLAIM ON CASH - EMS	29-1-11001 29			2,844,387.00			
2	12/31/2023	DUE TO OTHER FUNDS	29-2-20250 29				-2,844,387.00		
		Topside entry to reclass negative cash							
3	12/31/2023	CASH - EMERGENCY MEDICAL	29-1-11020 29				-408,301.00		
3	12/31/2023	CASH - EMERGENCY MEDICAL	29-1-11020 29			512,491.00			
3	12/31/2023	INTEREST	29-4-460100 29			163.00			
3	12/31/2023	INTEREST	29-4-460100 29				-1,300.00		
3	12/31/2023	GROUND COLLECTIONS	29-4-478002 29			256,096.00			
3	12/31/2023	GROUND COLLECTIONS	29-4-478002 29				-373,824.00		
3	12/31/2023	AIR COLLECTIONS-AIR REVENUE	29-4-478005 29			169,134.00			
3	12/31/2023	AIR COLLECTIONS-AIR REVENUE	29-4-478005 29				-153,600.00		
3	12/31/2023	EMS MC FEE	29-5000-54190 29				-5,604.00		
3	12/31/2023	EMS MC FEE	29-5000-54190 29				-11,488.00		
3	12/31/2023	EMS MC FEE	29-5000-54190 29			4,474.00			
3	12/31/2023	EMS MC FEE	29-5000-54190 29			11,759.00			
		To clear out the prior year EMS activity as 12/31/2022, and to record current year EMS activity at 12/31/2023.							
4	12/31/2023	Ad Valorem Taxes	10-1-11300 10			3,010,734.00			
4	12/31/2023	Allowance for Doubtful	10-1-11310 10				-46,192.00		
4	12/31/2023	Deferred Tax Revenue	10-2-20300 10				-3,005,937.00		
4	12/31/2023	Taxes Collected in Advance	10-2-20350 10			387,036.00			
4	12/31/2023	Ad Valorem Taxes	15-1-11300 15			828,866.00			
4	12/31/2023	Allowance for Doubtful	15-1-11310 15				-14,465.00		
4	12/31/2023	Deferred Tax Revenue	15-2-20300 15				-826,621.00		
4	12/31/2023	Taxes Collected in Advance	15-2-20350 15			231,312.00			
4	12/31/2023	Ad Valorem Taxes	66-1-11300 66			679.00			
4	12/31/2023	Deferred Revenue	66-2-20300 66				-6,258.00		
4	12/31/2023	Taxes Collected in Advance	66-2-20350 66				-10,196.00		
4	12/31/2023	Ad Valorem Taxes	67-1-11300 67			76,051.00			
4	12/31/2023	Allowance for Doubtful	67-1-11310 67				-1,795.00		
4	12/31/2023	Deferred Revenue	67-2-20300 67				-75,973.00		
4	12/31/2023	Taxes Collected in Advance	67-2-20350 67			12,876.00			
4	12/31/2023	CURRENT TAXES - REAL PROPERTY	10-4-410110 10				-345,641.00		
4	12/31/2023	CURRENT TAXES - REAL PROPERTY	15-4-410110 15				-219,092.00		
4	12/31/2023	CURRENT TAXES - REAL PROPERTY	66-4-410110 66			15,775.00			
4	12/31/2023	CURRENT TAXES - REAL PROPERTY	67-4-410110 67				-11,159.00		
		To adjust for property taxes receivable, allowance, deferred revenue, and taxes collected in advance for FY23 for the county, R&B, and Pecan Glen.							
5	12/31/2023	Inventory	15-1-11600 15			342,723.00			
5	12/31/2023	GRADER BLADES	15-4000-53365 15				-315.00		
5	12/31/2023	SIGNS	15-4000-53370 15				-565.00		
5	12/31/2023	ASPHALT REPAIRS	15-4000-53390 15				-46,530.00		
5	12/31/2023	BRIDGE MATERIAL	15-4000-53400 15				-100,003.00		
5	12/31/2023	CULVERTS	15-4000-53410 15				-1,680.00		
5	12/31/2023	VEHICLE FUEL	15-4000-54540 15			1,742.00			
5	12/31/2023	VEHICLE TIRES/TUBES/BATT.	15-4000-54560 15				-5,110.00		
5	12/31/2023	ROCK BASE MATERIAL	15-4000-55620 15				-190,262.00		
		To adjust inventory balance in the R&B fund based on inventory schedule.							
6	12/31/2023	Due From Other Funds	10-1-11350 10				-237,007.00		
6	12/31/2023	TRANSFER FROM(TO) ROAD & BRIDGE	10-6-59150 10			237,007.00			
6	12/31/2023	DRIVEWAY FEE	15-4-421903 15			4,575.00			
6	12/31/2023	DAMAGES	15-4-440102 15			231,424.00			
6	12/31/2023	OTHER	15-4-464106 15			222.00			
6	12/31/2023	SUBDIVISION	15-4-475108 15			950.00			
6	12/31/2023	Misc Revenue	15-4-475200 15				-164.00		
6	12/31/2023	GENERAL FUND TRANSFER	15-5-478200 15				-237,007.00		
		To adjust for transfer made from &B clearing to GEN in FY22, to clear R&B revenue in CY that was recorded as revenue in R&B clearing fund in FY22, and to clear GEN interfund balance not cleared in FY23.							
7	12/31/2023	TRANSFER TO FOSTER CARE	10-6-54755 10			6,000.00			
7	12/31/2023	DISTRICT ATTORNEY FORFEITURE FUND	25-4-431111 25				-2,960.00		
7	12/31/2023	SUPPORT STAFF (4)	25-750-51056 25			2,750.00			
7	12/31/2023	SOCIAL SECURITY TAXES	25-750-52020 25			210.00			
7	12/31/2023	FOSTER CARE	10-2500-54755 10				-6,000.00		
		Reclass Expense to Transfer Account							

8	12/31/2023	Accounts Receivable	29-1-11400 29		-1,706,052.00
8	12/31/2023	Allowance for Doubtful	29-1-11450 29	3,017,064.00	
8	12/31/2023	Deferred Revenue	29-2-20300 29		-1,311,012.00
To adjust EMS accounts receivable, allowance, and deferred revenue balances to tie to the 3rd party billing reports.					
9	12/31/2023	SUBSCRIPTION ASSET (PROCEEDS)	10-4-46551 10		-85,821.00
9	12/31/2023	SMALL CAPITAL ITEMS-NEW SUBSCRIPTIONS	10-102-53201 10	85,821.00	
9	12/31/2023	SERVICE CONTRACTS	10-102-54555 10		-12,629.00
9	12/31/2023	PRINCIPAL PAYMENTS - SUBSCRIPTIONS	10-7000-56201 10	9,967.00	
9	12/31/2023	INTEREST PAYMENTS - SUBSCRIPTIONS	010-7000-56601 10	2,662.00	
To adjust for GASB 96 implementation. Recording new subscriptions and adjusting for principal/interest payment on subscriptions.					
10	12/31/2023	SUBSCRIPTION ASSETS	125-1-11901 125	121,269.00	
10	12/31/2023	ACCUM AMORT - SUBSCRIPTION ASSETS	125-1-11951 125		-31,311.00
10	12/31/2023	INVESTMENT IN FIXED ASSETS	125-3-32000 125		-121,269.00
10	12/31/2023	SUBSCRIPTIONS - CURRENT	150-2-20271 150		-12,456.00
10	12/31/2023	SUBSCRIPTIONS	150-2-20272 150		-63,397.00
10	12/31/2023	FUND BALANCE	150-3-33010 150	73,191.00	
10	12/31/2023	AMORTIZATION EXPENSE - GENERAL ADMIN	125-102-57501 125	10,808.00	
10	12/31/2023	AMORTIZATION EXPENSE-HEALTH & WELFARE	125-5000-57501 125	20,503.00	
10	12/31/2023	INTEREST EXPENSE	150-7500-56601 150	2,662.00	
Government-wide adjust for GASB 96 implementation.					
11	12/31/2023	Retainage Payable	15-2-20150 15	244,171.00	
11	12/31/2023	Building & Improvements	15-4000-55300 15		-244,171.00
To clear retainage payable balance carried from FY20. Balance was paid in FY21.					
12	12/31/2023	INVESTMENTS	30-1-11100 30	200,000.00	
12	12/31/2023	TEXSTAR INVESTMENT	30-1-11104 30		-200,000.00
12	12/31/2023	INVESTMENTS	76-1-11100 76	75,000.00	
12	12/31/2023	TEXSTAR INVESTMENT	76-1-11104 76		-75,000.00
To adjust TexStar balances based on year-end statements. CD did not mature until 2024.					
13	12/31/2023	Deferred Grant Revenue	10-2-20310 10	20,183.00	
13	12/31/2023	Deferred Grant Revenue	10-2-20310 10	8,239.00	
13	12/31/2023	Deferred Grant Revenue	10-2-20310 10	85,943.00	
13	12/31/2023	Deferred Grant Revenue	10-2-20310 10	190,913.00	
13	12/31/2023	Due From Other Governments	15-1-11380 15		-49,981.00
13	12/31/2023	Due From Other Governments	15-1-11380 15		-20,677.00
13	12/31/2023	Due From Other Governments	15-1-11380 15		-32,399.00
13	12/31/2023	Deferred Grant Revenue	15-2-20310 15	11,550.00	
13	12/31/2023	Deferred Grant Revenue	15-2-20310 15	12,176.00	
13	12/31/2023	Due From Other Governments	29-1-11380 29		-13,750.00
13	12/31/2023	COVID-19 REIMBURSEMENT	10-4-431103 10		-8,239.00
13	12/31/2023	COVID-19 REIMBURSEMENT	10-4-431103 10		-85,943.00
13	12/31/2023	COVID-19 REIMBURSEMENT	10-4-431103 10		-190,913.00
13	12/31/2023	COVID-19 REIMBURSEMENT	15-4-431103 15	49,981.00	
13	12/31/2023	WINTER STORM 4586	15-4-431109 15	20,677.00	
13	12/31/2023	CTIF GRANT PROGRAM	15-4-431143 15	32,399.00	
13	12/31/2023	CTIF GRANT PROGRAM	15-4-431143 15		-12,176.00
13	12/31/2023	GRANT, CBDG	15-4-431145 15		-11,550.00
13	12/31/2023	COVID-19 REIMBURSEMENT	29-4-431103 29	13,750.00	
13	12/31/2023	GRANT, HAVA ELECTION SECURITY	10-1200-56310 10		-20,183.00
To adjust grant-related balance sheet accounts with no change in balance from the prior year.					
14	12/31/2023	CLAIM ON CASH - EMS	29-1-11001 29		-258,090.00
14	12/31/2023	ACCOUNTS PAYABLE	29-2-20100 29		-6,293.00
14	12/31/2023	CLAIM ON CASH - CORONAVIRUS RELIEF FUND	32-1-11001 32	258,090.00	
14	12/31/2023	CASH - CORONAVIRUS RELIEF FUND	32-1-11020 32		-7,304.00
14	12/31/2023	TEXSTAR INVESTMENT	32-1-11104 32		-202,140.00
14	12/31/2023	Accounts Payable	32-2-20100 32	6,293.00	
14	12/31/2023	EMS TRANSFER	32-6-59104 32		-390,376.00
14	12/31/2023	EMS TRANSFER	32-6-59104 32	518,560.00	
14	12/31/2023	INTEREST	29-4-460100 29		-4,923.00
14	12/31/2023	CORONAVIRUS RELIEF FUND TRANSFER	29-5-478198 29	390,376.00	
14	12/31/2023	CORONAVIRUS RELIEF FUND TRANSFER	29-5-478198 29		-518,560.00
14	12/31/2023	INTEREST	32-4-460100 32	4,923.00	
14	12/31/2023	CASH - FROM CRF	29-1-11020.1 29	7,304.00	
14	12/31/2023	TEXSTAR INVESTMENT - FROM CRF	29-1-11104.1 29	202,140.00	
14	12/31/2023	SMALL CAPITAL ITEMS	29-5000-53200 29	9,810.00	
14	12/31/2023	REPAIRS & MAINTENANCE-BUILDING	29-5000-54500 29	49,402.00	
14	12/31/2023	RENTALS	29-5000-54600 29	80,295.00	
14	12/31/2023	MACHINERY & EQUIPMENT	29-5000-55700 29	48,539.00	
14	12/31/2023	SMALL CAPITAL ITEMS	32-5000-53200 32		-9,810.00
14	12/31/2023	REPAIRS & MAINTENANCE-BUILDING	32-5000-54500 32		-49,402.00
14	12/31/2023	RENTALS	32-5000-54600 32		-80,295.00
14	12/31/2023	MACHINERY & EQUIPMENT	32-5000-55700 32		-48,539.00
Adjustments needed to clear the activity in the Coronavirus Relief Fund (fund 32) due to CRF grant period of performance ending 12/31/2021. This fund should be closed out to the EMS fund (fund 29).					

15	12/31/2023	Due From Other Governments	15-1-11380 15	3,500.00	
15	12/31/2023	GRANT, CBDG	15-4-431145 15		-3,500.00
To accrue the remaining payment for the CDBG grant fund not received as of 12/31/2023.					
16	12/31/2023	MACHINERY & EQUIPMENT	15-4000-55700 15		-105,903.00
16	12/31/2023	MACHINERY & EQUIPMENT	15-4000-55700 15	5,350.00	
16	12/31/2023	PRINCIPAL PAYMENTS	15-7000-56200 15	100,000.00	
16	12/31/2023	INTEREST PAYMENTS	15-7000-56600 15	553.00	
To reclassify the note payable expenditure recorded in machinery & equipment account to principal and interest.					
17	12/31/2023	PROCEEDS FROM LEASE	10-4-465550 10		-781,337.00
17	12/31/2023	MACHINERY & EQUIPMENT	10-1800-55700 10	781,337.00	
To record capital outlay and other financing sources for the new capital leases.					
18	12/31/2023	FLEET MANAGEMENT LEASED VEHICLES	10-1800-55745 10		-212,242.00
18	12/31/2023	FLEET MANAGEMENT LEASED VEHICLES	10-1800-55745 10		-12,370.00
18	12/31/2023	FLEET MANAGEMENT LEASED VEHICLES	10-1800-55745 10		-110,438.00
18	12/31/2023	FLEET MANAGEMENT LEASED VEHICLES	10-2900-55745 10		-9,782.00
18	12/31/2023	PRINCIPAL PAYMENTS - LEASES	10-7000-56202 10	168,383.00	
18	12/31/2023	PRINCIPAL PAYMENTS - LEASES	10-7000-56202 10	9,234.00	
18	12/31/2023	PRINCIPAL PAYMENTS - LEASES	10-7000-56202 10	12,370.00	
18	12/31/2023	PRINCIPAL PAYMENTS - LEASES	10-7000-56202 10	110,438.00	
18	12/31/2023	INTEREST PAYMENTS - LEASES	10-7000-56602 10	43,859.00	
18	12/31/2023	INTEREST PAYMENTS - LEASES	10-7000-56602 10	548.00	
18	12/31/2023	FLEET MANAGEMENT LEASED VEHICLES	15-4000-55745 15		-38,630.00
18	12/31/2023	PRINCIPAL PAYMENTS - LEASES	15-7000-56202 15	36,476.00	
18	12/31/2023	INTEREST PAYMENTS - LEASES	15-7000-56602 15	2,154.00	
18	12/31/2023	FLEET MANAGEMENT LEASED VEHICLES	29-5000-55745 29		-60,049.00
18	12/31/2023	FLEET MANAGEMENT LEASED VEHICLES	29-5000-55745 29		-5,127.00
18	12/31/2023	PRINCIPAL PAYMENTS - LEASES	29-7000-56202 29	54,820.00	
18	12/31/2023	PRINCIPAL PAYMENTS - LEASES	29-7000-56202 29	5,127.00	
18	12/31/2023	INTEREST PAYMENTS - LEASES	29-7000-56602 29	5,229.00	
To reclassify the capital lease expenditure recorded in fleet management leased vehicles account to principal and interest.					