

Entry	Problem	Module	Account Name	Year	Debit	Credit	Memo	Closing Entry?
e-33	4-a-1	4	Taxes Receivable-Current	2018	1,391,540	-	-	
e-34	4-a-1	4	Revenues-Taxes-Real Property	2018	-	1,349,794	Accrued Revenue	
e-35.5	4-a-1	4	Estimated Uncollectible Current Taxes	2018	-	41,746	-	
e-36	4-a-2	4	Encumbrances-General Government	2018	80,730	-	Purchase Orders	
e-37	4-a-2	4	Encumbrances-Public Safety	2018	151,910	-	Purchase Orders	
e-38	4-a-2	4	Encumbrances-Public Works	2018	203,090	-	Purchase Orders	
e-39	4-a-2	4	Encumbrances-Health and Welfare	2018	142,240	-	Purchase Orders	
e-40	4-a-2	4	Encumbrances-Culture and Recreation	2018	89,320	-	Purchase Orders	
e-41	4-a-2	4	Encumbrances-Miscellaneous	2018	34,080	-	Purchase Orders	
e-43	4-a-2	4	Encumbrances Outstanding	2018	-	701,370	-	
e-45	4-a-3	4	Cash	2018	4,781,670	-	-	
e-46	4-a-3	4	Taxes Receivable-Current	2018	-	1,268,380	-	
e-47	4-a-3	4	Taxes Receivable-Delinquent	2018	-	295,200	-	
e-48	4-a-3	4	Interest and Penalties Receivable on Taxes	2018	-	28,100	-	
e-49	4-a-3	4	Due From State Government	2018	-	418,200	-	
e-50	4-a-3	4	Revenues-Taxes-Sales	2018	-	1,547,230	Received in Cash	
e-51	4-a-3	4	Revenues-Licenses and Permits	2018	-	478,720	Received in Cash	
e-52	4-a-3	4	Revenues-Fines and Forfeits	2018	-	347,160	Received in Cash	
e-53	4-a-3	4	Revenues-Intergovernmental Revenue	2018	-	137,760	Received in Cash	
e-54.1	4-a-3	4	Revenues-Charges for Services	2018	-	114,880	Received in Cash	
e-54.2	4-a-3	4	Revenues-Charges for Services	2018	-	69,680	Received in Cash	
e-55	4-a-3	4	Revenues-Miscellaneous Revenues	2018	-	76,360	Received in Cash	
e-57	4-a-4	4	Interest and Penalties Receivable on Taxes	2018	2,326	-	-	
e-58	4-a-4	4	Estimated Uncollectible Interest and Penalties	2018	-	233	-	
e-59	4-a-4	4	Revenues-Interest and Penalties on Taxes	2018	-	2,093	Accrued Revenue	
e-61	4-a-5	4	Expenditures-General Government	2018	390,630	-	Payroll	
e-62	4-a-5	4	Expenditures-Public Safety	2018	1,650,750	-	Payroll	
e-63	4-a-5	4	Expenditures-Public Works	2018	502,560	-	Payroll	
e-64	4-a-5	4	Expenditures-Health and Welfare	2018	326,090	-	Payroll	
e-65	4-a-5	4	Expenditures-Culture and Recreation	2018	264,500	-	Payroll	
e-67	4-a-5	4	Due to Federal Government	2018	-	626,300	-	
e-68	4-a-5	4	Due to State Government	2018	-	140,720	-	
e-69	4-a-5	4	Cash	2018	-	2,367,510	-	
e-70	4-a-6	4	Expenditures-General Government	2018	49,779	-	Payroll	

e-71	4-a-6	4	Expenditures-Public Safety	2018	210,359	-	Payroll
e-72	4-a-6	4	Expenditures-Public Works	2018	64,042	-	Payroll
e-73	4-a-6	4	Expenditures-Health and Welfare	2018	41,554	-	Payroll
e-74	4-a-6	4	Expenditures-Culture and Recreation	2018	33,706	-	Payroll
e-76	4-a-6	4	Due to Federal Government	2018	-	239,230	
e-77	4-a-6	4	Due to State Government	2018	-	160,210	
e-78	4-a-7	4	Encumbrances Outstanding	2018	641,430	-	
e-79	4-a-7	4	Encumbrances-General Government	2018	-	77,700	Elimination
e-80	4-a-7	4	Encumbrances-Public Safety	2018	-	142,150	Elimination
e-81	4-a-7	4	Encumbrances-Public Works	2018	-	156,220	Elimination
e-82	4-a-7	4	Encumbrances-Health and Welfare	2018	-	141,960	Elimination
e-83	4-a-7	4	Encumbrances-Culture and Recreation	2018	-	89,320	Elimination
e-84	4-a-7	4	Encumbrances-Miscellaneous	2018	-	34,080	Elimination
e-86	4-a-7	4	Expenditures-General Government	2018	76,950	-	Goods Received
e-87	4-a-7	4	Expenditures-Public Safety	2018	142,410	-	Goods Received
e-88.1	4-a-7	4	Expenditures-Public Works	2018	128,490	-	Goods Received
e-88.2	4-a-7	4	Expenditures-Public Works	2018	27,800	-	Goods Received
e-89	4-a-7	4	Expenditures-Health and Welfare	2018	144,650	-	Goods Received
e-90	4-a-7	4	Expenditures-Culture and Recreation	2018	89,610	-	Goods Received
e-91	4-a-7	4	Expenditures-Miscellaneous	2018	33,750	-	Goods Received
e-93	4-a-7	4	Vouchers Payable	2018	-	643,660	
e-94	4-a-8	4	Due From State Government	2018	151,710	-	
e-95	4-a-8	4	Revenues-Intergovernmental Revenue	2018	-	151,710	Accrued Revenue
e-97	4-a-9	4	Vouchers Payable	2018	816,390	-	
e-98	4-a-9	4	Tax Anticipation Notes Payable	2018	307,500	-	
e-99	4-a-9	4	Expenditures-Miscellaneous	2018	6,890	-	Utilities and Other
e-101	4-a-9	4	Due to Federal Government	2018	876,090	-	
e-102	4-a-9	4	Due to State Government	2018	296,590	-	
e-103	4-a-9	4	Cash	2018	-	2,303,460	
e-104	4-a-10	4	Taxes Receivable-Delinquent	2018	123,160	-	
e-105	4-a-10	4	Estimated Uncollectible Current Taxes	2018	41,746	-	
e-106	4-a-10	4	Taxes Receivable-Current	2018	-	123,160	
e-107	4-a-10	4	Estimated Uncollectible Delinquent Taxes	2018	-	41,746	
e-108	4-a-11	4	Estimated Revenues-Licenses and Permits	2018	-	4,600	Budget Amendment
e-109	4-a-11	4	Estimated Revenues-Intergovernmental Revenue	2018	3,850	-	Budget Amendment
e-110	4-a-11	4	Estimated Revenues-Charges for Services	2018	-	5,600	Budget Amendment
e-111	4-a-11	4	Estimated Revenues-Miscellaneous Revenues	2018	9,200	-	Budget Authorization

e-113	4-a-11	4	Budgetary Fund Balance	2018	29,490	-	
e-114	4-a-11	4	Appropriations-General Government	2018	-	18,540	Budget Amendm
e-115	4-a-11	4	Appropriations-Public Safety	2018	-	5,600	Budget Amendm
e-116	4-a-11	4	Appropriations-Public Works	2018	-	11,200	Budget Amendm
e-117	4-a-11	4	Appropriations-Health and Welfare	2018	-	6,200	Budget Amendm
e-118	4-a-11	4	Appropriations-Culture and Recreation	2018	9,200	-	Budget Amendm
e-120	4-a-12	4	Interest and Penalties Receivable on Taxes	2018	9,020	-	
e-121	4-a-12	4	Estimated Uncollectible Interest and Penalties	2018	-	2,870	
e-122	4-a-12	4	Revenues-Interest and Penalties on Taxes	2018	-	6,150	Accrued Revenue
e-124	4-a-13	4	Expenditures-General Government	2018	16,500	-	Utilities and Othe
e-126	4-a-13	4	Cash	2018	-	10,100	
e-127	4-a-13	4	Due to Other Funds	2018	-	6,400	
e-128	4-a-14	4	Estimated Uncollectible Delinquent Taxes	2018	17,150	-	
e-129	4-a-14	4	Taxes Receivable-Delinquent	2018	-	17,150	
e-130	4-a-14	4	Estimated Uncollectible Interest and Penalties	2018	8,820	-	
e-131	4-a-14	4	Interest and Penalties Receivable on Taxes	2018	-	8,820	
e-132	4-a-15	4	Due From Other Funds	2018	12,000	-	
e-133	4-a-15	4	Expenditures-General Government	2018	-	12,000	Goods Received
e-135	4-a-16	4	Interfund Loans Receivable-Current	2018	52,000	-	
e-136	4-a-16	4	Cash	2018	-	52,000	
e-139	4-a-17	4	Appropriations-General Government	2018	525,790	-	Closing Entry
e-140	4-a-17	4	Appropriations-Public Safety	2018	2,017,310	-	Closing Entry
e-141	4-a-17	4	Appropriations-Public Works	2018	766,090	-	Closing Entry
e-142	4-a-17	4	Appropriations-Health and Welfare	2018	514,760	-	Closing Entry
e-143	4-a-17	4	Appropriations-Culture and Recreation	2018	386,370	-	Closing Entry
e-144	4-a-17	4	Appropriations-Miscellaneous	2018	41,000	-	Closing Entry
e-146	4-a-17	4	Budgetary Fund Balance	2018	-	50	Closing Entry
e-147	4-a-17	4	Estimated Revenues-Taxes-Real Property	2018	-	1,349,720	Closing Entry
e-148	4-a-17	4	Estimated Revenues-Taxes-Sales	2018	-	1,545,700	Closing Entry
e-149	4-a-17	4	Estimated Revenues-Interest and Penalties on Taxes	2018	-	5,740	Closing Entry
e-150	4-a-17	4	Estimated Revenues-Licenses and Permits	2018	-	477,560	Closing Entry
e-151	4-a-17	4	Estimated Revenues-Fines and Forfeits	2018	-	344,400	Closing Entry
e-152	4-a-17	4	Estimated Revenues-Intergovernmental Revenue	2018	-	270,350	Closing Entry
e-153	4-a-17	4	Estimated Revenues-Charges for Services	2018	-	183,000	Closing Entry
e-154	4-a-17	4	Estimated Revenues-Miscellaneous Revenues	2018	-	74,800	Closing Entry
e-156	4-a-17	4	Revenues-Taxes-Real Property	2018	1,349,794	-	Closing Entry
e-157	4-a-17	4	Revenues-Taxes-Sales	2018	1,547,230	-	Closing Entry

e-158	4-a-17	4	Revenues-Interest and Penalties on Taxes	2018	8,243	-	Closing Entry	Yes
e-159	4-a-17	4	Revenues-Licenses and Permits	2018	478,720	-	Closing Entry	Yes
e-160	4-a-17	4	Revenues-Fines and Forfeits	2018	347,160	-	Closing Entry	Yes
e-161	4-a-17	4	Revenues-Intergovernmental Revenue	2018	289,470	-	Closing Entry	Yes
e-162	4-a-17	4	Revenues-Charges for Services	2018	184,560	-	Closing Entry	Yes
e-163	4-a-17	4	Revenues-Miscellaneous Revenues	2018	76,360	-	Closing Entry	Yes
e-165	4-a-17	4	Expenditures-General Government	2018	-	521,859	Closing Entry	Yes
e-166	4-a-17	4	Expenditures-Public Safety	2018	-	2,003,519	Closing Entry	Yes
e-167	4-a-17	4	Expenditures-Public Works	2018	-	722,892	Closing Entry	Yes
e-168	4-a-17	4	Expenditures-Health and Welfare	2018	-	512,294	Closing Entry	Yes
e-169	4-a-17	4	Expenditures-Culture and Recreation	2018	-	387,816	Closing Entry	Yes
e-170	4-a-17	4	Expenditures-Miscellaneous	2018	-	40,640	Closing Entry	Yes
e-172	4-a-17	4	Fund Balance-Unassigned	2018	-	92,517	Closing Entry	Yes
e-173	4-a-17	4	Encumbrances Outstanding	2018	59,940	-	Closing Entry	Yes
e-174	4-a-17	4	Encumbrances-General Government	2018	-	3,030	Closing Entry	Yes
e-175	4-a-17	4	Encumbrances-Public Safety	2018	-	9,760	Closing Entry	Yes
e-176	4-a-17	4	Encumbrances-Public Works	2018	-	46,870	Closing Entry	Yes
e-177	4-a-17	4	Encumbrances-Health and Welfare	2018	-	280	Closing Entry	Yes
e-181	4-a-17	4	Fund Balance-Restricted-Public Safety	2018	-	12,300	Closing Entry	Yes
e-182	4-a-17	4	Fund Balance-Committed-Public Works	2018	35,130	-	Closing Entry	Yes
e-183	4-a-17	4	Fund Balance-Assigned-Culture and Recreation	2018	-	1,620	Closing Entry	Yes
e-184	4-a-17	4	Fund Balance-Unassigned	2018	-	21,210	Closing Entry	Yes
<b>Total</b>					<b>23,111,199</b>	<b>23,111,199</b>		