

Client: FISHER COUNTY APPRAISAL DISTRICT
Engagement: 2022 Audit
Current Period: 12/31/2022
Workpaper: Audit Entries

Account	Description	Workpaper Reference	Debit	Credit	Net Income Effect
1		2330			
	Adjust allowance on Restitution Receivable				
10-1131	Allowance on Restitution Receivable		4,540.00	0.00	
10-4610	Restitution Collections		0.00	4,540.00	
Total			4,540.00	4,540.00	4,540.00
2		5410			
	Adjust Beginning Fund Balance				
10-1350	Prepaid Expense		8,500.00	0.00	
10-4101	Retained Earnings		77,929.08	0.00	
10-3600	Unassigned fund balance		0.00	86,429.08	
Total			86,429.08	86,429.08	0.00
3		6210			
	Separate the Payroll Tax Expense between departments and correct payroll liability				
10-6115	Medicare Tax CAD		435.05	0.00	
10-7115	Medicare Tax CAD		1,323.43	0.00	
10-6600	Payroll Expenses		0.00	2,294.49	
10-2100	payroll liabilities		536.01	0.00	
Total			2,294.49	2,294.49	536.01
4		4141			
	Correct Other Payroll Liabilities				
10-2105	Payroll Liabilities-Other Liab		100.00	0.00	
10-4605	Other income		0.00	100.00	
Total			100.00	100.00	100.00
5		6215			
	Adjust the Retirement Expense and Payable for the year end				
10-2130	Retirement Payable		0.00	361.43	
10-7120	Pensions		361.43	0.00	
Total			361.43	361.43	(361.43)
6		6030			
	Reverse PY Deferred Appraisal Revenues				
10-4205	APPR city of Roby		0.00	668.97	
10-4206	APPR Roby ISD		0.00	13,405.69	
10-4207	APPR City of Rotan		0.00	882.82	
10-4208	APPR Fisher co Hosp dist		0.00	7,812.28	
10-4210	APPR Rotan ISD		0.00	14,437.98	
10-4213	APPR Fisher County		0.00	21,452.36	
10-4215	Clearford Groundwater		0.00	434.87	
10-4216	Sweetwater ISD		0.00	3,680.53	
10-4217	Hamlin ISD		0.00	3,162.46	
10-4218	Trent ISD		0.00	834.83	
10-4219	Roscoe ISD		0.00	5,878.60	
10-4220	Hermleigh ISD		0.00	1,801.19	
10-2800	Unearned Revenue		74,452.58	0.00	
Total			74,452.58	74,452.58	74,452.58
7		6035			
	Reverse PY Collections Deferred Revenue				
10-4205.1	Coll City of Roby		0.00	455.73	
10-4206.1	Coll Roby ISD		0.00	9,132.52	
10-4207.1	Coll City of Rotan		0.00	601.41	
10-4208.1	Coll Fisher Co Hosp Dist		0.00	5,322.05	
10-4210.1	Coll Rotan ISD		0.00	9,835.76	
10-4213.1	Coll Fisher County		0.00	14,614.26	
10-4215.1	Clearfork Groundwater		0.00	296.25	
10-2801	Unearned Revenue collections		40,257.98	0.00	
Total			40,257.98	40,257.98	40,257.98

8		3220		
Reclass Repairs and Maintenance expenses for report purposes				
10-6261	Building Repairs and Maintenance		2,862.09	0.00
10-6360	Capital Expenses		<u>0.00</u>	<u>2,862.09</u>
Total			<u>2,862.09</u>	<u>2,862.09</u>
				<u>0.00</u>
9		4135		
Adjust Activity from Tax Account for the Year Ended December 31, 2022				
20-1205	Receivable - Quality Implement Funds		0.00	669.33
20-5770	Quality Implement Funds		0.00	7,452.96
20-2090	Due to Taxing Units-Overpayment on Inventory Tax		5,408.53	0.00
20-2071	Due to Taxing Entities - 2020 Inventory Tax		<u>2,713.76</u>	<u>0.00</u>
Total			<u>8,122.29</u>	<u>8,122.29</u>
				<u>0.00</u>
10		6120		
Correct Due to Fisher County and Other Disbursements Accounts				
20-6900	Other Disbursements		2,427.00	0.00
20-2500	Due to Fisher County		<u>0.00</u>	<u>2,427.00</u>
Total			<u>2,427.00</u>	<u>2,427.00</u>
				<u>(2,427.00)</u>
11				
Adjust Beginning net position and amount due to Fisher CAD at beginning of year				
20-1300	Due to fisher CAD		0.00	21,308.90
20-2521	Borrowing from Fisher CAD - Inventory Tax		3,831.63	0.00
20-3200	Retained Earnings		<u>17,477.27</u>	<u>0.00</u>
Total			<u>21,308.90</u>	<u>21,308.90</u>
				<u>0.00</u>
GRAND TOTAL			<u>243,155.84</u>	<u>243,155.84</u>
				<u>117,098.14</u>