ADJUSTMENTS

When you make any adjustment to the $0010 make sure the bank date agrees with the date the bank recorded the transaction. This does not show up on the voucher but is on the screen where you record the transaction. The numbers below correspond with the adjustment examples provided on the following pages.

1. Example to record **interest.** The bank date is the last day of the month.

2. Example to record **NSF.** Make sure the bank date agrees with the date it is recorded on the bank statement.

3. Example to record **night deposit** made for funds not receipted by the bookkeeper. This is typically used by the high school bookkeepers to record night deposit drops for football, basketball or other evening events. These funds are not received by the bookkeeper, so an adjustment needs to be made to record the deposit. Make sure the bank date on the adjustment is the same as the date the funds are deposited.

4. Example of a **deposit shortage**. If you make a deposit for an amount less than what was recorded on your deposit report, this type of adjustment is needed.

5. Example of a **deposit overage**. If you make a deposit for an amount more than what was recorded on your deposit report, this type of adjustment is needed.

6. Example of an adjustment needed when a **check clears for an amount less** than what you recorded the check. You must clear the check for the amount you recorded it for, then do an adjustment to account for the difference.

7. Example of an adjustment needed when a **check clears for an amount more** than what you recorded the check. You must clear the check for the amount you recorded it for, then do an adjustment to account for the difference.

8. Example of an adjust when check **clears that was previously voided**. If a check clears the bank that you have previously voided, you must do an adjustment to record the transaction. Make sure it was appropriate for the check to clear and if not, notify your principal and auditing immediately. The bank may need to be contacted to correct the problem and timely reporting is very important.

9. Example to **record bank charge**. If you order checks, deposit slips, use a debit card for purchases, or have some other bank charge on your statement, you need to do this type of adjustment to record that transaction. Make sure the bank date on the adjustment is the same as the date the funds are deposited.

10. Example of an adjustment to **correct the posting of check** recorded to the wrong account. If you record a check to the wrong account, you can do an adjustment to correct the mistake instead of voiding the check. You do a negative disbursement (decrease) to the account you wrote it out of by mistake and a positive disbursement (decrease) to the account you should have written it out of. This type of adjustment does not affect your cash account.

11. Example of an adjustment to **correct the posting of receipt** recorded to the wrong account. If you record a receipt to the wrong account, you can do an adjustment to correct the mistake instead of voiding the receipt. You do a negative receipt (increase) to the account you recorded it by mistake and a positive receipt (increase) to the account you should have recorded it in. This type of adjustment does not affect your cash account.

12. Example of adjustment when you **purchase CD**.

13. Example of adjustment when **CD matures** and is re-deposited into checking account.

CADDO PARISH SCHOOL BOARD

TEST SCHOOL

A D J U S T M E N T A U T H O R I Z A T I O N V O U C H E R

Date 12/31/10 Adjustment Number 4427

Description RECORD INTEREST

Account	Code	Account Name	Increase	Decrease
$ 0010.00		CHECKING	100.00	
A 0010.00		INTEREST EARNED CHECKING	100.00	

THE FOREGOING REPORT OF ADJUSTMENTS IS ACCURATELY REPRESENTED AND APPROVED

BOOKKEEPER

[redacted]
PRINCIPAL

1

CADDO PARISH SCHOOL BOARD

TEST SCHOOL

A D J U S T M E N T A U T H O R I Z A T I O N V O U C H E R

Date 12/31/10 Adjustment Number 4428

Description NSF-SMITH CHEER CAMP

Account	Code	Account Name	Increase	Decrease
$ 0010.00		CHECKING	(200.00)	
C 4030.00	3003	FRESHMAN CHEERLEADERS	(200.00)	

THE FOREGOING REPORT OF ADJUSTMENTS IS ACCURATELY REPRESENTED AND APPROVED

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PRINCIPAL

2

CADDO PARISH SCHOOL BOARD

TEST SCHOOL

A D J U S T M E N T A U T H O R I Z A T I O N V O U C H E R

Date 12/31/10 Adjustment Number 4435

Description NIGHT DEP FB GAME 12/15

Account	Code	Account Name	Increase	Decrease
$ 0010.00		CHECKING	1,000.00	
E 6050.00	0001	FOOTBALL-SUGGS	1,000.00	

THE FOREGOING REPORT OF ADJUSTMENTS IS ACCURATELY REPRESENTED AND APPROVED

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3

CADDO PARISH SCHOOL BOARD

TEST SCHOOL

A D J U S T M E N T A U T H O R I Z A T I O N V O U C H E R

Date 12/31/10 Adjustment Number 4429

Description DEPOSIT SHORTAGE FOR 12/5/10

Account	Code	Account Name	Increase	Decrease
$ 0010.00		CHECKING	(15.00)	
A 1010.00		OVER/SHORT ACCOUNT	(15.00)	

THE FOREGOING REPORT OF ADJUSTMENTS IS ACCURATELY REPRESENTED AND APPROVED

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PRINCIPAL

4

CADDO PARISH SCHOOL BOARD

TEST SCHOOL

A D J U S T M E N T A U T H O R I Z A T I O N V O U C H E R

Date 12/31/10 Adjustment Number 4430

Description DEPOSIT OVERAGE 12/15/10

Account	Code	Account Name	Increase	Decrease
$ 0010.00		CHECKING	15.00	
A 1010.00		OVER/SHORT ACCOUNT	15.00	

THE FOREGOING REPORT OF ADJUSTMENTS IS ACCURATELY REPRESENTED AND APPROVED

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PRINCIPAL

5

CADDO PARISH SCHOOL BOARD

TEST SCHOOL

A D J U S T M E N T A U T H O R I Z A T I O N V O U C H E R

Date 12/31/10 Adjustment Number 4431

Description CHECK 1234 CLEARED $.50 LESS

Account	Code	Account Name	Increase	Decrease
$ 0010.00		CHECKING		(0.50)
A 1140.00	1003	MISCELLANEOUS GENERAL FUND		(0.50)

THE FOREGOING REPORT OF ADJUSTMENTS IS ACCURATELY REPRESENTED AND APPROVED

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PRINCIPAL

6

CADDO PARISH SCHOOL BOARD

TEST SCHOOL

A D J U S T M E N T A U T H O R I Z A T I O N V O U C H E R

Date 12/31/10 Adjustment Number 4432

Description CK 1234 CLEARED FOR $.50 MORE

Account	Code	Account Name	Increase	Decrease
$ 0010.00		CHECKING		0.50
A 1140.00	1003	MISCELLANEOUS GENERAL FUND		0.50

THE FOREGOING REPORT OF ADJUSTMENTS IS ACCURATELY REPRESENTED AND APPROVED

BOOKKEEPER

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PRINCIPAL

7

CADDO PARISH SCHOOL BOARD

TEST SCHOOL

A D J U S T M E N T A U T H O R I Z A T I O N V O U C H E R

Date 12/31/10 Adjustment Number 4433

Description CK 1234 CLEARED BUT WAS VOIDED

Account	Code	Account Name	Increase	Decrease
$ 0010.00		CHECKING		100.00
A 1140.00	1003	MISCELLANEOUS GENERAL FUND		100.00

THE FOREGOING REPORT OF ADJUSTMENTS IS ACCURATELY REPRESENTED AND APPROVED

BOOKKEEPER

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PRINCIPAL

8

CADDO PARISH SCHOOL BOARD

TEST SCHOOL

A D J U S T M E N T A U T H O R I Z A T I O N V O U C H E R

Date 12/31/10 Adjustment Number 4434

Description BANK CHARGE FOR NEW CHECKS

Account	Code	Account Name	Increase	Decrease
$ 0010.00		CHECKING		50.00
A 1140.00	1014	MISCELLANEOUS GENERAL FUND		50.00

THE FOREGOING REPORT OF ADJUSTMENTS IS ACCURATELY REPRESENTED AND APPROVED

BOOKKEEPER

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PRINCIPAL

9

CADDO PARISH SCHOOL BOARD

TEST SCHOOL

A D J U S T M E N T A U T H O R I Z A T I O N V O U C H E R

Date 12/31/10 Adjustment Number 4436

Description CHECK 1234 RECORD TO WRONG ACT

Account	Code	Account Name	Increase	Decrease
A 1140.00	1003	MISCELLANEOUS GENERAL FUND	(	100.00)
A 1085.00		STUDENT CONCESSIONS CANDY		100.00

THE FOREGOING REPORT OF ADJUSTMENTS IS ACCURATELY REPRESENTED AND APPROVED

BOOKKEEPER

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PRINCIPAL

10

CADDO PARISH SCHOOL BOARD

TEST SCHOOL

A D J U S T M E N T A U T H O R I Z A T I O N V O U C H E R

Date 12/31/10 Adjustment Number 4437

Description RECEIPT 123 RECORDED TO WRG AC

Account	Code	Account Name	Increase	Decrease
A 1140.00	1003	MISCELLANEOUS GENERAL FUND	(100.00)	
A 1085.00		STUDENT CONCESSIONS CANDY	100.00	

THE FOREGOING REPORT OF ADJUSTMENTS IS ACCURATELY REPRESENTED AND APPROVED

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PRINCIPAL

11

CADDO PARISH SCHOOL BOARD

TEST SCHOOL

A D J U S T M E N T A U T H O R I Z A T I O N V O U C H E R

Date 12/31/10 Adjustment Number 4438

Description PURCHASE CD

Account	Code	Account Name	Increase	Decrease
$ 0030.00		INVESTMENTS	10,000.00	
G 2700.00		MARY C. N. WINTLE MEMORIAL	10,000.00	

THE FOREGOING REPORT OF ADJUSTMENTS IS ACCURATELY REPRESENTED AND APPROVED

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PRINCIPAL

12

CADDO PARISH SCHOOL BOARD

TEST SCHOOL

A D J U S T M E N T A U T H O R I Z A T I O N V O U C H E R

Date 12/31/10 Adjustment Number 4439

Description CD MATURED

Account	Code	Account Name	Increase	Decrease
$ 0010.00		CHECKING	10,000.00	
B 2700.00	2004	LIBRARY	10,000.00	
$ 0030.00		INVESTMENTS		10,000.00
G 2700.00		MARY C. N. WINTLE MEMORIAL		10,000.00

THE FOREGOING REPORT OF ADJUSTMENTS IS ACCURATELY REPRESENTED AND APPROVED

BOOKKEEPER

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PRINCIPAL

13