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 adjustment 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  
ADJUSTMENT AUTHORIZATION VOUCHER  

Date 12/31/10  
Adjustment Number 4427  

Description RECORD INTEREST  

<table>
<thead>
<tr>
<th>Account Code</th>
<th>Account Name</th>
<th>Increase</th>
<th>Decrease</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ 0010.00</td>
<td>CHECKING</td>
<td></td>
<td>100.00</td>
</tr>
<tr>
<td>A 0010.00</td>
<td>INTEREST EARNED CHECKING</td>
<td>100.00</td>
<td></td>
</tr>
</tbody>
</table>

THE FOREGOING REPORT OF ADJUSTMENTS IS ACCURATELY REPRESENTED AND APPROVED  

BOOKKEEPER  

PRINCIPAL
CADDO PARISH SCHOOL BOARD

TEST SCHOOL

ADJUSTMENT AUTHORIZATION VOUCHER

Date 12/31/10

Adjustment Number 4428

Description NSF-SMITH CHEER CAMP

<table>
<thead>
<tr>
<th>Account</th>
<th>Code</th>
<th>Account Name</th>
<th>Increase</th>
<th>Decrease</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>0010.00</td>
<td>CHECKING</td>
<td>(200.00)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>4030.00 3003</td>
<td>FRESHMAN CHEERLEADERS</td>
<td>(200.00)</td>
<td></td>
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</tbody>
</table>

THE FOREGOING REPORT OF ADJUSTMENTS IS ACCURATELY REPRESENTED AND APPROVED

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PRINCIPAL
CADDO PARISH SCHOOL BOARD

TEST SCHOOL

ADJUSTMENT AUTHORIZATION VOUCHER

Date 12/31/10

Adjustment Number 4435

Description NIGHT DEP FB GAME 12/15

<table>
<thead>
<tr>
<th>Account Code</th>
<th>Account Name</th>
<th>Increase</th>
<th>Decrease</th>
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</thead>
<tbody>
<tr>
<td>$0010.00</td>
<td>CHECKING</td>
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<tr>
<td>E6050.000001</td>
<td>FOOTBALL-SUGGS</td>
<td>1,000.00</td>
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THE FOREGOING REPORT OF ADJUSTMENTS IS ACCURATELY REPRESENTED AND APPROVED

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3
CADDO PARISH SCHOOL BOARD
TEST SCHOOL
ADJUSTMENT AUTHORIZATION VOUCHER

Date 12/31/10                 Adjustment Number  4429

Description DEPOSIT SHORTAGE FOR 12/5/10

<table>
<thead>
<tr>
<th>Account Code</th>
<th>Account Name</th>
<th>Increase</th>
<th>Decrease</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ 0010.00</td>
<td>CHECKING</td>
<td>(15.00)</td>
<td></td>
</tr>
<tr>
<td>A 1010.00</td>
<td>OVER/SHORT ACCOUNT</td>
<td>(15.00)</td>
<td></td>
</tr>
</tbody>
</table>

THE FOREGOING REPORT OF ADJUSTMENTS IS ACCURATELY REPRESENTED AND APPROVED

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4
CADDY PARISH SCHOOL BOARD
TEST SCHOOL
ADJUSTMENT AUTHORIZATION VOUCHER

Date 12/31/10
Adjustment Number 4430

Description DEPOSIT OVERAGE 12/15/10

<table>
<thead>
<tr>
<th>Account</th>
<th>Code</th>
<th>Account Name</th>
<th>Increase</th>
<th>Decrease</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ 0010.00</td>
<td>CHECKING</td>
<td></td>
<td>15.00</td>
<td></td>
</tr>
<tr>
<td>$ 1010.00</td>
<td>OVER/SHORT ACCOUNT</td>
<td></td>
<td></td>
<td>15.00</td>
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</table>

THE FOREGOING REPORT OF ADJUSTMENTS IS ACCURATELY REPRESENTED AND APPROVED

BOOKKEEPER

Principal
CADDO PARISH SCHOOL BOARD

TEST SCHOOL

ADJUSTMENT AUTHORIZATION VOUCHER

Date 12/31/10 Adjustment Number 4431

Description CHECK 1234 CLEARED $.50 LESS

============================================

<table>
<thead>
<tr>
<th>Account Code</th>
<th>Account Name</th>
<th>Increase</th>
<th>Decrease</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ 0010.00</td>
<td>CHECKING</td>
<td>(</td>
<td>0.50</td>
</tr>
<tr>
<td>A 1140.00</td>
<td>1003 MISCELLANEOUS GENERAL FUND</td>
<td>(</td>
<td>0.50</td>
</tr>
</tbody>
</table>

THE FOREGOING REPORT OF ADJUSTMENTS IS ACCURATELY REPRESENTED AND APPROVED

BOOKKEEPER

PRINCIPAL
CADDO PARISH SCHOOL BOARD
TEST SCHOOL

ADJUSTMENT AUTHORIZATION VOUCHER

Date 12/31/10
Adjustment Number 4432

Description CK 1234 CLEARED FOR $.50 MORE

<table>
<thead>
<tr>
<th>Account Code</th>
<th>Account Name</th>
<th>Increase</th>
<th>Decrease</th>
</tr>
</thead>
<tbody>
<tr>
<td>0010.00</td>
<td>CHECKING</td>
<td>0.50</td>
<td></td>
</tr>
<tr>
<td>A 1140.00</td>
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</table>

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PRINCIPAL
CADDO PARISH SCHOOL BOARD
TEST SCHOOL

ADJUSTMENT AUTHORIZATION VOUCHER

Date 12/31/10
Adjustment Number 4433

Description CK 1234 CLEARED BUT WAS VOIED

<table>
<thead>
<tr>
<th>Account Code</th>
<th>Account Name</th>
<th>Increase</th>
<th>Decrease</th>
</tr>
</thead>
<tbody>
<tr>
<td>0010.00</td>
<td>CHECKING</td>
<td></td>
<td>100.00</td>
</tr>
<tr>
<td>1140.00 1003</td>
<td>MISCELLANEOUS GENERAL FUND</td>
<td></td>
<td>100.00</td>
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</table>

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PRINCIPAL

$\text{\ding{130}}$
**CADDO PARISH SCHOOL BOARD**

**TEST SCHOOL**

**ADJUSTMENT AUTHORIZATION VOUCHER**

Date 12/31/10  Adjustment Number 4434

**Description** BANK CHARGE FOR NEW CHECKS

<table>
<thead>
<tr>
<th>Account Code</th>
<th>Account Name</th>
<th>Increase</th>
<th>Decrease</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ 0010.00</td>
<td>CHECKING</td>
<td>50.00</td>
<td></td>
</tr>
<tr>
<td>A 1140.00</td>
<td>MISCELLANEOUS GENERAL FUND</td>
<td></td>
<td>50.00</td>
</tr>
</tbody>
</table>

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______________________________
BOOKKEEPER

______________________________
PRINCIPAL

9
CADDIO PARISH SCHOOL BOARD

TEST SCHOOL

ADJUSTMENT AUTHORIZATION VOUCHER

Date 12/31/10

Adjustment Number 4436

Description CHECK 1234 RECORD TO WRONG ACT

<table>
<thead>
<tr>
<th>Account</th>
<th>Code</th>
<th>Account Name</th>
<th>Increase</th>
<th>Decrease</th>
</tr>
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<tr>
<td>A</td>
<td>1140.00</td>
<td>MISCELLANEOUS GENERAL FUND</td>
<td>(100.00)</td>
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<tr>
<td></td>
<td>1085.00</td>
<td>STUDENT CONCESSIONS CANDY</td>
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<td>100.00</td>
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</table>

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PRINCIPAL

[Signature]

10
CADDIO PARISH SCHOOL BOARD
TEST SCHOOL
ADJUSTMENT AUTHORIZATION VOUCHER

Date 12/31/10  Adjustment Number  4437

Description RECEIPT 123 RECORDED TO WRG AC

<table>
<thead>
<tr>
<th>Account Code</th>
<th>Account Name</th>
<th>Increase</th>
<th>Decrease</th>
</tr>
</thead>
<tbody>
<tr>
<td>A 1140.00</td>
<td>MISCELLANEOUS GENERAL FUND</td>
<td>(</td>
<td>100.00</td>
</tr>
<tr>
<td>A 1085.00</td>
<td>STUDENT CONCESSIONS CANDY</td>
<td>.100.00</td>
<td></td>
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</tbody>
</table>

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PRINCIPAL

[Diagram]
C ADDO P ARISH S CHOOL B OARD

T ES T S CHOOL

A DJUSTMENT A UTHORIZATION V OUCHER

======================================================================
Date 12/31/10 Adjustment Number 4438
======================================================================

Description PURCHASE CD

======================================================================

<table>
<thead>
<tr>
<th>Account</th>
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<th>Account Name</th>
<th>Increase</th>
<th>Decrease</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ 0030.00</td>
<td>INVESTMENTS</td>
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<td></td>
</tr>
<tr>
<td>G 2700.00</td>
<td>MARY C. N. WINTLE MEMORIAL</td>
<td>10,000.00</td>
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</tr>
</tbody>
</table>

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CADDO PARISH SCHOOL BOARD
TEST SCHOOL

ADJUSTMENT AUTHORIZATION VOUCHER

Date 12/31/10
Adjustment Number 4439

Description CD MATURED

<table>
<thead>
<tr>
<th>Account</th>
<th>Code</th>
<th>Account Name</th>
<th>Increase</th>
<th>Decrease</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ 0010.00</td>
<td></td>
<td>CHECKING</td>
<td>10,000.00</td>
<td></td>
</tr>
<tr>
<td>B 2700.00</td>
<td>2004</td>
<td>LIBRARY</td>
<td>10,000.00</td>
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</tr>
<tr>
<td>$ 0030.00</td>
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<td>INVESTMENTS</td>
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<td>10,000.00</td>
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<tr>
<td>G 2700.00</td>
<td></td>
<td>MARY C. N. WINTLE MEMORIAL</td>
<td></td>
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</table>

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