



Computer Arts, Inc.
Clerk's Financial System
Journal Entries/Vouchers

Journal Entries are used to correct any errors made on county funds. CAI's Financial System provides seven types of journal entries (JE's) available for use. Please use caution choosing the JE type for the correction being made. This cheat sheet is intended to help describe when to use each type of JE.

Journal Entry Type	Description (when to use)
Beginning Balance	This is reserved for year-end closing, you will not use this type.
Adjustment	This type is to be used when you are moving accounts within the same fund. Non-cash, revenue accounts.
Cash Transfer	This type is used when you need to move cash from one fund to another fund (cash and revenue). Use revenue accounts or transfer account, and cash account, no fund balance accounts.
AC Reduction	This type should be used to reduce cash on an Auditor Certificate (AC). This should never be used to increase cash.
Warrant/Check Correction	This type should only be used to correct problems with expense accounts (expense and 200), no cash accounts.
Tax Charge or Adjustment	This type should be used to make any increase or decrease to a tax charge. This affects taxes receivable, use within the same fund.
Tax Cancellation or Adjustment	This type should only be used to increase or decrease any tax cancellation. This affects taxes receivable, only use within the same fund.

Also remember the effect a JE will have on different account types. Below is a list of what a debit or credit does with these types of accounts:

Account Type	Account Number	Debit	Credit
Cash/Asset	100	Increase	Decrease
Receivable/Asset	110, 120, 130, 140, 150	Increase	Decrease
Liability/Payable	200, 205	Decrease	Increase
Fund Balance	250, 251	Decrease	Increase
Revenue	300's or below 100	Decrease	Increase
Expense	400's – 800's	Increase	Decrease