

THE RAYBURN FIRM, P.C.
CERTIFIED PUBLIC ACCOUNTANT

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TO: **Rotary International District 6900**
 Attn: Alicia Hughes, Secretary

FROM: **Sherri Rayburn, CPA**

RE: **Year-End June 30, 2025**

DATE: **May 11, 2026**

Enclosed is the tax return for ROTARY INTERNATIONAL DISTRICT 6900, and a copy of the corresponding Adjusting Journal Entries which were necessary to reconcile the QBO file to the Reviewed Financials. These entries need to be posted in your QuickBooks file. Please post all entries using the date of 06/30/2025.

1. You can choose to post these entries yourself in QBO,
Or
2. You can provide these entries to the auditor this fall and they can account for these entries during the next financial statement preparation.

Please call me if you have any questions.



Rotary International District 6900
Adjusting Journal Entries
Year Ended June 30, 2025

Entry Number	Account Number	Account Name	Debit	Credit
1)	35999	Opening Bal Equity	100.00	
	63300	Expenses: District Treasury Credit Card Fees		100.00
			100.00	100.00

~~To record AJE #1 per auditor (please do not double post)

2)	46215	Rotavette	673.00	
	22400	Deferred Revenue		673.00
			673.00	673.00

~~To record AJE #2 per auditor (please do not double post)

3)	11500	Bank: Renasant Bank (or Synovus)	3,171.00	
	22100	Accrued Liabilities	1,479.23	
	22250	Scholarship Grant Payable	7,455.00	
	22300	RI Convention Liabilities	3,376.18	
	46215	Rotavette (or Other Program Revenue)	1,746.00	
	47100	District Designated Funds (DDF)		7,455.00
	68005	Expenses: Other Program Expense		8,120.00
	61250	Expenses: Office Expenses, supplies, etc		1,652.41
			17,227.41	17,227.41

~~To adjust QBO to Reviewed Financials, for tax purposes