

**Broadmoor Police Department
Trial Balance Grid Report**

Number	Description	Type	Prior Period	Unadjusted Balance	CP Budget	Adjusting Dr	Adjusting Cr	Adjusted Balance
100	Petty Cash - Chase	A	0.00	4,627.97	0.00	0.00	0.00	4,627.97
140	SMCO - General Fund Cash	A	0.00	1,626,972.26	0.00	0.00	0.00	1,626,972.26
150	SMCO - Payroll Tax Cash	A	0.00	26,878.39	0.00	0.00	0.00	26,878.39
200	Accounts Receivable	A	0.00	24,033.50	0.00	0.00	0.00	24,033.50
310	Prepaid Insurance	A	0.00	65,665.71	0.00	0.00	0.00	65,665.71
400	Building	A	0.00	361,121.64	0.00	0.00	0.00	361,121.64
410	Building Improvements	A	0.00	80,957.30	0.00	4,000.00	0.00	84,957.30
420	Equipment	A	0.00	821,289.82	0.00	41,532.58	0.00	839,030.40
430	Accumulated Depreciation	A	0.00	(703,143.12)	0.00	23,792.00	64,089.35	(743,440.47)
510	Accounts Payable	L	0.00	(42,322.39)	0.00	0.00	0.00	(42,322.39)
520	Accrued Vacation	L	0.00	(48,457.41)	0.00	4,101.83	0.00	(44,355.58)
530	Accrued Wages	L	0.00	(28,474.68)	0.00	0.00	0.00	(28,474.68)
540	Accrued Liabilities for PE	L	0.00	(23,678.95)	0.00	0.00	0.00	(23,678.95)
550	Net Pension Liability	L	0.00	0.00	0.00	0.00	2,036,341.00	(2,036,341.00)
600	Investment in Fixed Assets	L	0.00	(448,565.92)	0.00	0.00	0.00	(448,565.92)
610	Prior Period Asset Adjustm	L	0.00	(223,364.10)	0.00	0.00	0.00	(223,364.10)
620	Fund Balance - COPS	L	0.00	(147,143.59)	0.00	0.00	0.00	(147,143.59)
630	Fund Balance Available-Gen	L	0.00	(119,141.98)	0.00	0.00	0.00	(119,141.98)
640	Fund Balance - P/R Tax Acc	L	0.00	(23,982.99)	0.00	0.00	0.00	(23,982.99)
650	General reserves	L	0.00	(721,398.00)	0.00	0.00	0.00	(721,398.00)
660	Petty Cash - Opening Bal E	L	0.00	(12,018.93)	0.00	0.00	0.00	(12,018.93)
670	Retained Earnings	L	0.00	(491,518.02)	0.00	2,036,341.00	0.00	1,544,822.98
913	0913-Receipts-Trust Fund	R	0.00	(14,835.61)	0.00	0.00	0.00	(14,835.61)
1020	2643-Bad Debt Recovery	R	0.00	(14,432.41)	0.00	0.00	0.00	(14,432.41)
1021	1021-Current Yr Secured	R	0.00	(955,285.06)	0.00	0.00	0.00	(955,285.06)
1031	1031-Current Yr Unsecured	R	0.00	(54,980.90)	0.00	0.00	0.00	(54,980.90)
1033	1033-Prior Yr Unsecured	R	0.00	2,773.44	0.00	0.00	0.00	2,773.44
1041	1041-CY SB 813 Secured Sup	R	0.00	(27,546.29)	0.00	0.00	0.00	(27,546.29)
1042	1042-CY SB 813 Unsec Suppl	R	0.00	(1,254.13)	0.00	0.00	0.00	(1,254.13)
1043	1043-PY SB 813 REDEM	R	0.00	(518.00)	0.00	0.00	0.00	(518.00)
1045	1045-PY SB 813 Unsec Suppl	R	0.00	(196.29)	0.00	0.00	0.00	(196.29)
1046	1046-ERAF Rebate	R	0.00	(268,805.00)	0.00	0.00	0.00	(268,805.00)
1421	1421-Court Fines	R	0.00	(43,640.93)	0.00	0.00	0.00	(43,640.93)
1521	1521-Interest Earned	R	0.00	(6,246.11)	0.00	0.00	0.00	(6,246.11)
1831	1831-Homeowners Property T	R	0.00	(5,927.80)	0.00	0.00	0.00	(5,927.80)
2439	2439-Other Special Charges	R	0.00	(790,579.20)	0.00	0.00	0.00	(790,579.20)
2658	2658-Other Miscellaneous R	R	0.00	(162,220.36)	0.00	0.00	0.00	(162,220.36)
4102	0923-Disbursements-Trust F	E	0.00	970.97	0.00	0.00	0.00	970.97
4111	4111-Regular Hour-Perm Pos	E	0.00	682,517.76	0.00	0.00	4,101.83	678,415.93
4161	4161-Extra Help Hours-Reg	E	0.00	265,107.14	0.00	0.00	0.00	265,107.14
4171	4171-Overtime-Straight Pay	E	0.00	112,938.52	0.00	0.00	0.00	112,938.52
4174	4174-Overtime-Spec	E	0.00	6,889.80	0.00	0.00	0.00	6,889.80
4311	4311-FICA	E	0.00	16,863.80	0.00	0.00	0.00	16,863.80
4312	4312-Medicare Contribution	E	0.00	14,960.89	0.00	0.00	0.00	14,960.89
4321	4321-County Retirement Con	E	0.00	363,277.04	0.00	0.00	0.00	363,277.04
4322	02504-E.D.D. Payments	E	0.00	21,448.14	0.00	0.00	0.00	21,448.14
4413	4413-County Health Plan	E	0.00	155,690.38	0.00	0.00	0.00	155,690.38

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Number	Description	Type	Prior Period	Unadjusted Balance	CP Budget	Adjusting Dr	Adjusting Cr	Adjusted Balance
4511	4511-Workers Comp Insuranc	E	0.00	32,827.41	0.00	0.00	0.00	32,827.41
5121	5121-Clothing & Uniforms	E	0.00	34,277.02	0.00	1,780.88	0.00	36,057.90
5156	5156-Other Household Expen	E	0.00	42,563.05	0.00	1,516.56	41,532.58	2,547.03
5195	5199-Other Office Expense:	E	0.00	381.31	0.00	0.00	0.00	381.31
5196	5199-Other Office Expense:	E	0.00	1,084.00	0.00	3,445.79	0.00	4,529.79
5197	5199-Other Office Expense:	E	0.00	15,907.37	0.00	0.00	12,949.47	2,957.90
5198	5199-Other Office Expense:	E	0.00	268.43	0.00	0.00	0.00	268.43
5199	5199-Other Office Expense	E	0.00	36,702.49	0.00	5,746.87	0.00	42,449.36
5331	5331-County Memberships	E	0.00	13,252.00	0.00	100.00	0.00	13,352.00
5416	5416-Fuel & Lubrication	E	0.00	41,377.18	0.00	0.00	0.00	41,377.18
5424	5424-Radio/Telecomm Equipt	E	0.00	17,059.51	0.00	0.00	0.00	17,059.51
5455	5455-Other General Mainten	E	0.00	16,742.22	0.00	0.00	0.00	16,742.22
5478	5478-Other Contract Mainte	E	0.00	11,429.30	0.00	0.00	4,000.00	7,429.30
5638	5638-Other Utility Expense	E	0.00	34,050.63	0.00	159.37	0.00	34,210.00
5722	5722-Misc Employee Exp Rei	E	0.00	9,946.57	0.00	200.00	0.00	10,146.57
5858	5858-Other Professional Co	E	0.00	127,125.06	0.00	0.00	0.00	127,125.06
5876	5876-Other Professional Se	E	0.00	48,040.86	0.00	0.00	0.00	48,040.86
6731	6731-All Other Insurance	E	0.00	193,873.33	0.00	0.00	0.00	193,873.33
6814	6814-Misc Other Charges	E	0.00	940.00	0.00	0.00	0.00	940.00
7300	Depreciation Expense	E	0.00	0.00	0.00	64,089.35	0.00	64,089.35
8611	8611-Approp. for Continginc	E	0.00	46,845.96	0.00	0.00	0.00	46,845.96
Total			0.00	0.00	0.00	2,186,806.23	2,186,806.23	0.00

YTD Profit/(Loss)

(21,663.49)

(36,118.43)

**Broadmoor Police Department
Adjusting Journal Entries**

Prepared by _____
Reviewed by _____

Reference	Type	Date Account Number	Description	Debit	Credit	Net Income Effect	Workpaper
AJE1	Adjusting	06/30/14					
		410	Building Improvements	4,000.00			
		5478	5478-Other Contract Maintenance		4,000.00		
			To capitalize expense for front office construction			4,000.00	K1
AJE2	Adjusting Reversing	06/30/14					
		420	Equipment	41,532.58			
		5156	5156-Other Household Expense		41,532.58		
			To capitalize Panasonic Computers for 9 Police vehicles			41,532.58	K1
AJE3	Adjusting	06/30/14					
		430	Accumulated Depreciation	23,792.00			
		420	Equipment		23,792.00		
			To record deletion of Panasonic Arbitrator Kits, which were replaced			0.00	K1
AJE4	Adjusting	06/30/14					
		7300	Depreciation Expense	64,089.35			
		430	Accumulated Depreciation		64,089.35		
			To book FY14 depreciation			(64,089.35)	K1

**Broadmoor Police Department
Adjusting Journal Entries**

Prepared by _____
Reviewed by _____

Reference	Type	Date Account Number	Description	Debit	Credit	Net Income Effect	Workpaper
AJE5	Adjusting	06/30/14					
		5196	5199-Other Office Expense:5199d	3,445.79			
		5156	5156-Other Household Expense	1,516.56			
		5199	5199-Other Office Expense	5,746.87			
		5331	5331-County Memberships	100.00			
		5121	5121-Clothing & Uniforms	1,780.88			
		5638	5638-Other Utility Expense	159.37			
		5722	5722-Misc Employee Exp Reimbu	200.00			
		5197	5199-Other Office Expense:5199c		12,949.47		
			To reclass credit card expenditures into proper expense accounts			0.00	202A
AJE6	Adjusting	06/30/14					
		520	Accrued Vacation	4,101.83			
		4111	4111-Regular Hour-Perm Positi		4,101.83		
			To adjust vacation accrual to actual as of 6/30/14			4,101.83	BB1
AJE7	Adjusting	06/30/14					
		670	Retained Earnings	2,036,341.00			
		550	Net Pension Liability		2,036,341.00		
			To Accel FY 2013 Pension Liability.			0.00	
TOTAL				<u>2,186,806.23</u>	<u>2,186,806.23</u>	<u>(14,454.94)</u>	