

SL  
8/9/16

**Broadmoor Police Department**  
**Roll-up**  
**FYE 6/30/2014**

Acct	Description	Type	Unadjusted Balance	AJE Dr.	AJE Cr.	Adjusted Balance	
100	Petty Cash - Chase	A	4,627.97	-	-	4,628	A
140	SMCO - General Fund Cash	A	1,626,972.26	-	-	1,626,972	A
150	SMCO - Payroll Tax Cash	A	26,878.39	-	-	26,878	A
200	Accounts Receivable	A	24,033.50	-	-	24,034	C
310	Prepaid Insurance	A	65,665.71	-	-	65,666	D
400	Building	A	361,121.64	-	-	361,122	K1
410	Building Improvements	A	80,957.30	4,000.00	-	84,957	K1
420	Equipment	A	821,289.82	41,532.58	23,792.00	839,030	K2
430	Accumulated Depreciation	A	(703,143.12)	23,792.00	64,089.35	(743,440)	K3
<b>Total Assets</b>			<b>2,308,403.47</b>			<b>2,289,847</b>	
510	Accounts Payable	L	(42,322.39)	-	-	(42,322)	AA
520	Accrued Vacation	L	(48,457.41)	4,101.83	-	(44,356)	BB
530	Accrued Wages	L	(28,474.68)	-	-	(28,475)	BB
540	Accrued Liabilities for PE	L	(23,678.95)	-	-	(23,679)	CC
550	Net Pension Liability	L	-	-	2,036,341.00	(2,036,341)	DD
<b>Total Liabilities</b>			<b>(142,933.43)</b>			<b>(2,175,173)</b>	
600	Investment in Fixed Assets	L	(448,565.92)	-	-	(448,566)	LL1
610	Prior Period Asset Adjustm	L	(223,364.10)	-	-	(223,364)	LL2
620	Fund Balance - COPS	L	(147,143.59)	-	-	(147,144)	LL2
630	Fund Balance Available-Gen	L	(119,141.98)	-	-	(119,142)	LL2
640	Fund Balance - P/R Tax Acc	L	(23,982.99)	-	-	(23,983)	LL2
650	General reserves	L	(721,398.00)	-	-	(721,398)	LL2
660	Petty Cash - Opening Bal E	L	(12,018.93)	-	-	(12,019)	LL2
670	Retained Earnings	L	(491,518.02)	2,036,341.00	-	1,544,823	LL2
<b>Net Income</b>			<b>21,663.49</b>			<b>36,118</b>	<b>LL2</b>
<b>Total Net Assets</b>			<b>(2,165,470.04)</b>			<b>(114,675)</b>	
<b>Total Liab + Net Assets</b>			<b>(2,308,403.47)</b>			<b>(2,308,403)</b>	
913	0913-Receipts-Trust Fund	R	(14,835.61)	-	-	(14,836)	R3
1020	2643-Bad Debt Recovery	R	(14,432.41)	-	-	(14,432)	R8
1021	1021-Current Yr Secured	R	(955,285.06)	-	-	(955,285)	R1
1031	1031-Current Yr Unsecured	R	(54,980.90)	-	-	(54,981)	R2
1033	1033-Prior Yr Unsecured	R	2,773.44	-	-	2,773	R2

BROADMOOR POLICE DEPARTMENT				
STATEMENT OF NET ASSETS AND GOVERNMENTAL FUNDS BALANCE SHEET				
FOR THE YEARS ENDED JUNE 30, 2014				
	2014	2013		
	Statement	Statement	Diff	
	of Net Assets	of Net Assets		
<b>Assets:</b>				
A	Cash and Investments	\$ 1,658,478	\$ 1,648,550	\$ 9,928
C	Accounts Receivable	24,034	109,481	(85,447)
D	Prepays	65,666	56,121	9,545
<b>Capital Assets:</b>				
K1	Buildings and Improvement:	446,079	442,079	4,000
K2	Equipment and Furniture	839,030	821,290	17,740
K3	Accumulated Depreciation	(743,440)	(703,143)	(40,297)
<b>Total Assets</b>				
	\$ 2,289,847	\$ 2,374,378	\$ (84,531)	
<b>Liabilities:</b>				
AA	Accounts Payable	\$ 42,322	\$ 113,515	\$ (71,193)
BB	Accrued Liabilities	72,831	76,487	(3,656)
CC	Compensated Absence	23,679	82,029	(58,350)
DD	Net Pension Liability	2,036,341	82,029	1,954,312
<b>Total Liabilities</b>				
	\$ 2,175,173	\$ 354,060	\$ 1,821,113	
<b>Fund Balances/Net Assets:</b>				
<b>Fund Balances:</b>				
<b>Reserved for:</b>				
	Compensated Absence	\$ -	\$ -	\$ -
	Unreserved for:			
	Undesignated	-	-	-
<b>Total Fund Balances</b>				
	-	-	-	
<b>Total Liabilities and /Fund Balances</b>				
<b>Net Assets:</b>				
LL1	Invested in Capital Assets	448,566	671,930	(223,364)
LL2	Unrestricted	(333,891)	1,430,417	(1,764,308)

1041	1041-CY SB 813 Secured Sup	R	(27,546.29)	-	-	(27,546)	R1
1042	1042-CY SB 813 Unsec Suppl	R	(1,254.13)	-	-	(1,254)	R2
1043	1043-PY SB 813 REDEM	R	(518.00)	-	-	(518)	R1
1045	1045-PY SB 813 Unsec Suppl	R	(196.29)	-	-	(196)	R2
1046	1046-ERAF Rebate	R	(268,805.00)	-	-	(268,805)	R9
1421	1421-Court Fines	R	(43,640.93)	-	-	(43,641)	R6
1521	1521-interest Earned	R	(6,246.11)	-	-	(6,246)	R7
1831	1831-Homeowners Property T	R	(5,927.80)	-	-	(5,928)	R1
2439	2439-Other Special Charges	R	(790,579.20)	-	-	(790,579)	R4
2658	2658-Other Miscellaneous R	R	(162,220.36)	-	84,787.00	(247,007)	R8
<b>Total Revenue</b>			<b>(2,343,694.65)</b>			<b>(2,428,481)</b>	
4102	0923-Disbursements-Trust F	E	970.97	-	-	971	E22
4111	4111-Regular Hour-Perm Pos	E	682,517.76	-	4,101.83	678,416	E1
4161	4161-Extra Help Hours-Reg	E	265,107.14	-	-	265,107	E3
4171	4171-Overtime-Straight Pay	E	112,938.52	-	-	112,939	E2
4174	4174-Overtime-Spec	E	6,889.80	-	-	6,890	E2
4311	4311-FICA	E	16,863.80	-	-	16,864	E6
4312	4312-Medicare Contribution	E	14,960.89	-	-	14,961	E5
4321	4321-County Retirement Con	E	363,277.04	-	-	363,277	E7
4322	02504-E.D.D. Payments	E	21,448.14	-	-	21,448	E9
4413	4413-County Health Plan	E	155,690.38	-	-	155,690	E4
4511	4511-Workers Comp Insuranc	E	32,827.41	-	-	32,827	E8
5121	5121-Clothing & Uniforms	E	34,277.02	1,780.88	-	36,058	E10
5156	5156-Other Household Expen	E	42,563.05	1,516.56	41,532.58	2,547	E11
5195	5199-Other Office Expense:	E	381.31	-	-	381	E12
5196	5199-Other Office Expense:	E	1,084.00	3,445.79	-	4,530	E12
5197	5199-Other Office Expense:	E	15,907.37	-	12,949.47	2,958	E12
5198	5199-Other Office Expense:	E	268.43	-	-	268	E12
5199	5199-Other Office Expense	E	36,702.49	5,746.87	-	42,449	E12
5331	5331-County Memberships	E	13,252.00	100.00	-	13,352	E13
5416	5416-Fuel & Lubrication	E	41,377.18	-	-	41,377	E14
5424	5424-Radio/Telecomm Equipt	E	17,059.51	-	-	17,060	E22
5455	5455-Other General Mainten	E	16,742.22	-	-	16,742	E15
5478	5478-Other Contract Mainte	E	11,429.30	-	4,000.00	7,429	E15
5638	5638-Other Utility Expense	E	34,050.63	159.37	-	34,210	E16
5722	5722-Misc Employee Exp Rei	E	9,946.57	200.00	-	10,147	E22
5858	5858-Other Professional Co	E	127,125.06	-	-	127,125	E17
5876	5876-Other Professional Se	E	48,040.86	-	-	48,041	E18
6731	6731-All Other Insurance	E	193,873.33	-	-	193,873	E20
6814	6814-Misc Other Charges	E	940.00	-	-	940	E22
7300	Depreciation Expense	E	-	64,089.35	-	64,089	E23

<b>Total Net Assets</b>	\$	114,675	\$	2,102,347	#####
<b>Total Liab + Net Assets</b>	\$	2,289,848	\$	2,456,407	\$ (166,559)

**BROADMOOR POLICE DEPARTMENT  
STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUNDS STATEMENT  
OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2014**

		2014	2013	
		Statement	Statement	
		of Activities	of Net Assets	Diff
<b>EXPENDITURES/EXPENSES:</b>				
Current expenditures/expenses:				
Salary and Benefits				
E1	Salary-Officers	\$ 678,416	\$ 759,134	\$ (80,718)
E2	Salary-Overtime	119,829	58,300	61,529
E3	Salary-Non sworn	265,107	311,708	(46,601)
E4	Medical Insurance	155,690	165,137	(9,447)
E29	State disability insurance	-	(2,810)	
E27	Unemployment Insurance	-	(1,603)	
E5	Medicare	14,961	14,585	376
E6	Social Security	16,864	15,995	869
E7	PERS	363,277	295,246	68,031
E8	Workers Compensation	32,827	53,523	(20,696)
E9	Benefits	21,448	30,366	(8,918)
<b>Total Salary and Benefits</b>		<b>1,668,419</b>	<b>1,699,581</b>	<b>(31,162)</b>
E26	Trust Fund Expense	-	-	-
E10	Clothing & Uniforms	36,058	10,602	25,456
E11	Other Household Expense	2,547	4,198	(1,651)
E12	Other Office Expenses	50,586	48,216	2,370
E13	Memberships	13,352	9,974	3,378
E14	Fuel & Lubrication	41,377	43,672	(2,295)
E15	Other General Maintenance	24,171	34,371	(10,200)
E16	Utilities	34,210	35,918	(1,708)
E17	Professional Contract Ser	127,125	97,984	29,141
E18	Other Professional Service	48,041	33,368	14,673
E19	District Operating Expense	-	-	-
E20	Other Insurance	193,873	181,997	11,876

8611 8611-Approp. for Continginc	E	<u>46,845.96</u>	-	-	<u>46,846</u>	E21
<b>Total Expense</b>		2,365,358.14	2,186,806.23	2,271,593.23	2,379,812	
<b>YTD Profit/(Loss)</b>		(21,663.49)			48,669	

		Debit	Credit
<b>AJE1</b>			
410 Building & Improvements		4,000.00	
5478-Other Contract Maintenance			4,000.00
<i>To capitalize expense for front office construction</i>			
<b>AJE2</b>			
420 Vehicle & Equipment		41,532.58	
5156-Other Household Expense			41,532.58
<i>To capitalize Panosonica Computers for 9 Police Vehicles</i>			
<b>AJE3</b>			
430 Accumulated Depreciation		23,792.00	
420 Vehicle & Equipment			23,792.00
<i>To record deletion of Panasonic Arbitrator Kits, which were replaced</i>			
<b>AJE4</b>			
7300 Depreciation Expense		64,089.35	
430 Accumulated Depreciation			64,089.35
<i>To book FY14 depreciation</i>			
<b>AJE5</b>			
5199d-Recognition		3,445.79	
5156-Other Household Expense		1,516.56	
5199-Other Office Expense		5,746.87	
5331-County Membership		100.00	
5121 - Clothing & Allowance		1,780.88	
5638-Other Utility Expense		159.37	
5722-Misc Employee Exp Reimb		200.00	
5199c-Meals			12,949.47
<i>To reclass credit card expenditures into proper expense account</i>			
<b>AJE6</b>			
520 Accrued Vacation		4,101.83	
4111 - Regular Hours-Perm Position			4,101.83

E21	Contingencies	46,846	119,020	(72,174)
E28	Payroll Expenses	-	100	
E30	Gain (Loss) on Sale of As	-	1,494	
E22	Other Expenses	29,118	54,052	(24,934)
E23	Depreciation	64,089	151,693	(87,604)
	<b>Total</b>	<u>711,393</u>	<u>826,659</u>	<u>(115,266)</u>
Capital outlay:				
E24	Equipment and Furniture	-	-	-
E25	Buildings and Improvement	-	-	-
	Future Capital Outlay	-	-	-
	<b>Total Expenditures</b>	<u>2,379,812</u>	<u>2,526,240</u>	<u>(146,428)</u>
<b>GENERAL REVENUES:</b>				
R1	Property Taxes-Secured	989,277	1,028,251	(38,974)
R2	Property Taxes-Unsecured	53,658	54,313	(655)
R3	Trust Fund	14,836	14,942	(106)
R4	Special Assessments	790,579	794,589	(4,010)
R5	Grants	-	-	-
R6	Charges for Services	43,641	59,728	(16,087)
R7	Investment Income	6,246	11,232	(4,986)
R8	Other Income	261,439	434,420	
R9	ERAF Rebate	268,805	250,498	
	<b>Total Revenues</b>	<u>2,428,481</u>	<u>2,647,973</u>	<u>(219,492)</u>
	Excess (deficiency) of Revenues Over (under) Expenditures	48,669	121,733	
	<b>Fund Balances/Net Assets, be</b>	<u>2,102,347</u>	<u>1,980,614</u>	<u>121,733</u>
	<b>Fund Balances/Net Assets, en</b>	2,151,016	2,102,347	
	Check Sum =	(2,036,341)	-	

**NOTE: \$84,787 is a single sided entry in Other Income**

To adjust Vacation Accrual to actual as of 6/30/2014

**AJE7**

670 Retained Earnings	2,036,341.00	
550 - Net Pension Liability		2,036,341.00

To Accl FY 2013 Pension Liability

*-Single Sided Entry-*

2658-Other Miscellaneous R		84,787.00
	<u>2,186,806.23</u>	<u>2,271,593.23</u>