

sc
6/2018

Broadmoor Police Department
Roll-up
FYE 6/30/2017

Acct	Description	Type	Unadjusted Balance	AJE Dr.	AJE Cr.	Adjusted Balance	
100	Petty Cash - Chase	A	27,151.48			27,151.48	A
140	SMCO - General Fund Cash	A	1,431,733.02			1,431,733.02	A
150	SMCO - Payroll Tax Cash	A	22,426.66	6,524.39		28,951.05	A
200	Accounts Receivable	A	122,395.98			122,395.98	C
210	0270 - Interst Receivable	A	1,886.91	75.06		1,961.97	C
300	Prepaid Expense	A	601.00			601.00	D
310	Prepaid Insurance	A	96,442.00			96,442.00	D
400	Building	A	361,121.64			361,121.64	K1
410	Building Improvements	A	84,957.30			84,957.30	K1
420	Equipment	A	871,093.14			871,093.14	K2
430	Accumulated Depreciation	A	(915,543.47)			(915,543.47)	K3
440	Deferred Outflows of Resources	A	-	1,474,216.00	388,941.00	1,085,275.00	X
510	Accounts Payable	L	(57,015.56)			(57,015.56)	AA
520	Accrued Vacation	L	(52,665.06)	5,826.93		(46,838.13)	BB
530	Accrued Wages	L	(47,416.43)			(47,416.43)	BB
540	Accrued Liabilities for PE	L	(123,622.88)			(123,622.88)	BB
550	Net Pension Liability-Safety	L	-	344,865.00	2,943,955.00	(2,599,090.00)	DD
560	Net Pension Liability-Misc	L	-		18,763.00	(18,763.00)	DD
600	Investment in Fixed Asets	L	(448,565.92)			(448,565.92)	LL1
610	Prior Period Asset Adjustm	L	(223,364.10)			(223,364.10)	LL2
620	Fund Balance - COPS	L	(147,143.59)			(147,143.59)	LL2
630	Fund Balance Available-Gen	L	(119,141.98)			(119,141.98)	LL2
640	Fund Balance - P/R Tax Acc	L	(23,982.99)			(23,982.99)	LL2
650	General reserves	L	(721,398.00)			(721,398.00)	LL2
660	Petty Cash - Opening Bal E	L	(12,018.93)			(12,018.93)	LL2
670	Retained Earnings	L	(433,023.31)	1,912,079.00		1,479,055.69	LL2
680	Deferred Inflows of Resources	L	-	124,117.00	259,762.00	(135,645.00)	Y
913	Receipts Trust Fund	R	-		6,305.15	(6,305.15)	R3
915	Other Misc Income	R	-			-	R8
1021	1021-Current Yr Secured	R	(1,133,071.03)			(1,133,071.03)	R1
1031	1031-Current Yr Unsecured	R	(58,927.86)			(58,927.86)	R2
1033	1033-Prior Yr Unsecured	R	1,297.55			1,297.55	R2
1041	1041-CY SB 813 Secured Sup	R	(39,573.54)			(39,573.54)	R1
1042	1042-CY SB 813 Unsec Suppl	R	(1,347.35)			(1,347.35)	R1
1043	1043-PY SB 813 REDEM	R	(474.31)			(474.31)	R1
1045	1045-PY SB 813 Unsec Suppl	R	(109.63)			(109.63)	R1
1046	1046-ERAF Rebate	R	(267,014.96)			(267,014.96)	R9
1421	1421-Court Fines	R	(32,921.13)			(32,921.13)	R6
1521	1521-Interest Earned	R	(13,176.52)		294.30	(13,470.82)	R7
1831	1831-Homeowners Property T	R	(4,619.68)			(4,619.68)	R1
2439	2439-Other Special Charges	R	(620,852.37)			(620,852.37)	R4

BROADMOOR POLICE DEPARTMENT STATEMENT OF NET ASSETS AND GOVERNMENTAL FUNDS BALANCE SHEET FOR THE YEARS ENDED JUNE 30, 2017				
	2017 Statement of Net Assets	2016 Statement of Net Assets	Diff	
Assets:				
A	Cash and Investments	\$ 1,487,836	\$ 1,589,005	\$ (101,170)
C	Accounts Receivable	124,358	16,169	108,189
D	Prepays	97,043	86,168	10,875
Capital Assets:				
K1	Buildings and Improvements	446,079	446,079	-
K2	Equipment and Furniture	871,093	893,963	(22,890)
K3	Accumulated Depreciation	(915,543)	(738,712)	(176,831)
		401,629	601,350	(199,721)
X	Deferred Outflows of Resources	1,085,275	814,841	
	Total Assets	\$ 3,196,140	\$ 3,107,533	\$ 88,607
Liabilities:				
AA	Accounts Payable	\$ 57,016	\$ 60,801	\$ (3,785)
BB	Accrued Liabilities	217,877	96,960	120,917
	Compensated Absence	-	6,292	(6,292)
DD	Net Pension Liability	2,617,853	2,141,050	476,803
	Total Liabilities	\$ 2,892,746	\$ 2,305,103	\$ 587,643
Y	Deferred Inflows of Resources	135,645	585,870	
Fund Balances/Net Assets:				
Fund Balances:				
Reserved for:				
	Compensated Absence	\$ -	\$ -	\$ -
Unreserved for:				
	Undesignated	-	-	-
	Total Fund Balances	-	-	-
Total Liabilities and /Fund Balances				
Net Assets:				
LL1	Invested in Capital Assets	448,666	448,666	-
LL2	Unrestricted	(280,817)	(232,006)	(48,811)
	Total Net Assets	\$ 167,749	\$ 216,660	\$ (48,811)

2658	2658-Other Miscellaneous R	R	(279,023.78)		(279,023.78)	R8
4111	4111-Regular Hour-Perm Pos	E	649,119.56		643,292.63	E1
4112	Admin Salary	E	-	74,800.00	74,800.00	E31
4161	4161-Extra Help Hours-Reg	E	566,487.92		491,687.92	E3
4171	4171-Overtime-Straight Pay	E	46,223.71		46,223.71	E2
4172	4172-Overtime 1 1/2 time	E	40,047.22		40,047.22	E2
4311	4311-FICA	E	28,932.38		28,932.38	E5
4312	4312-Medicare Contribution	E	18,861.03		18,861.03	E5
4321	4321-County Retirement Con	E	482,651.44	238,795.00	482,651.00	E7
4322	02504-E.D.D. Payments	E	4,015.12		4,015.12	E5
4323	2504	E	(438.05)		(438.05)	E5
4413	4413-County Health Plan	E	149,921.65		149,921.65	E4
4443	4443-state disability insu	E	3,166.13		3,166.13	E5
4451	4451-Unemployment Insuranc	E	23.72		23.72	E5
4511	4511-Workers Comp Insuranc	E	-		-	E8
4923	0923 - Disbursements-Trust	E	32.68		32.68	E12
5121	5121-Clothing & Uniforms	E	19,519.02		19,519.02	E10
5156	5156-Other Household Expen	E	992.78		992.78	E11
5191	Meals	E	2,696.75		2,696.75	E12
5195	5199-Other Office Expense:	E	1,339.87		1,339.87	E12
5196	5199-Other Office Expense:	E	3,271.55		3,271.55	E12
5197	5199-Other Office Expense:	E	480.00		480.00	E12
5198	5199-Other Office Expense:	E	758.74		758.74	E12
5199	5199-Other Office Expense-	E	78,767.03		26,358.52	E12
5200	School Crossing Guard Expense	E	-	44,954.36	44,954.36	E28
5201	Supplies	E	-	7,454.15	7,454.15	E30
5331	5331-County Memberships	E	3,833.00		3,833.00	E13
5416	5416-Fuel & Lubrication	E	20,289.90		20,289.90	E14
5417	Wood Cemetery	E	2,120.00		2,120.00	E22
5424	5424-Radio/Telecomm Equipt	E	8,818.97		8,818.97	E22
5455	5455-Other General Mainten	E	22,996.15		22,996.15	E15
5478	5478-Other Contract Mainte	E	5,418.24		5,418.24	E19
5638	5638-Other Utility Expense	E	30,140.89		30,140.89	E16
5722	5722-Misc Employee Exp Rei	E	9,977.16		9,977.16	E22
5838	Training	E	3,423.01		3,423.01	E32
5858	5858-Other Professional Co	E	200,193.16		200,193.16	E17
5876	5876-Other Professional Se	E	65,652.40		65,652.40	E18
6731	6731-All Other Insurance	E	93,838.00		93,838.00	E20
6814	6814-Misc Other Charges	E	3,460.12		3,460.12	E22
7300	Depreciation Expense	E	186,750.00		186,750.00	E23
8611	8611-Approp. for Continginc	E	1,155.45		1,155.45	E22
8621	Gain (Loss) on Sale of Ass	E	(29.00)		(29.00)	R8
Total			(0.00)	4,233,706.89	4,233,706.89	0.00
YTD Profit/(Loss)			305,093.09		48,810.71	LL2

Total Liab + Net Assets		\$ 3,196,148	\$ 3,107,533	\$ 538,832
		\$ -	\$ -	\$ -
BROADMOOR POLICE DEPARTMENT				
STATEMENT OF ACTIVITES AND GOVERNMENTAL FUNDS STATEMENT				
OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE				
FOR THE YEAR ENDED JUNE 30, 2017				
		2017	2016	
		Statement	Statement	Diff
		of Activities	of Activities	
EXPENDITURES/EXPENSES:				
Current expenditures/expenses:				
Salary and Benefits				
E1	Salary-Officers	\$ 643,293	\$ 635,023	\$ 8,269
E31	Salary-Admin	74,800	-	74,800
E2	Salary-Overtime	86,271	107,071	(20,800)
E3	Salary-Officers(Without benefit)	491,688	494,556	(2,868)
E4	Medical Insurance	149,922	144,703	5,218
E29	State disability insurance	-	1,422	
E5	Payroll tax expenses-Employer	54,560	17,613	36,947
	Social Security	-	27,034	(27,034)
E7	PERS	238,795	148,357	90,438
E8	Workers Compensation	-	11,122	(11,122)
E9	Benefits	-	8,008	(8,008)
	Total Salary and Benefits	1,739,329	1,594,910	144,419
E32	Training	3,423	-	3,423
E26	Trust Fund Expense	-	(1,398)	1,398
E10	Clothing & Uniforms	19,519	5,105	14,414
E11	Other Household Expenses	993	1,219	(227)
E12	Other Office Expenses	34,938	59,878	(24,940)
E13	Memberships	3,833	11,317	(7,484)
E14	Fuel & Lubncation	20,290	25,998	(5,708)
E15	Auto Maintenance	22,996	22,326	670
E16	Utilities	30,141	43,385	(13,244)
E17	Professional Contract Services	200,193	153,745	46,448
E18	Other Professional Services	65,652	69,193	(3,541)
E19	Equipment Maintenance	5,418	-	5,418
E20	Other Insurance	93,838	78,686	15,152
E21	Contingencies	-	4,222	(4,222)
E28	School Crossing Guard Expense	44,954	-	
E30	Supplies	7,454	-	
E22	Other Expenses	25,532	25,807	(275)
E23	Depreciation	186,750	37,209	149,541

CJE1
 520 Accrued Vacation 5,826.93
 4111-Regular Hour-Perm Pos 5,826.93
To adjust accrued vacation balance to actual as of 6/30/17.

CJE2
 150 SMCO - Payroll Tax Cash 6,524.39
 210 0270 - Interst Receivable 75.06
 913 Receipts Trust Fund 6,305.15
 1521-Interest Earned 294.30
To record current year activity in County Acct 02504.

AJE1
 670 Retained Earnings 1,896,462.00
 440 Deferred Outflows of Resources 468,158.00
 680 Deferred Inflows of Resources 238,586.00
 550 Net Pension Liability-Safety 2,126,034.00
To record beginning balance, related to 6/30/2015 measurement date, see wp GASB68.

AJE2
 550 Net Pension Liability-Safety 344,865.00
 440 Deferred Outflows of Resources 344,865.00
 440 Deferred Outflows of Resources 400,978.00
 4321-County Retirement Con 400,978.00
To record impact of employer contributions, see wp GASB68.

AJE3
 4321-County Retirement Con 237,083.00
 680 Deferred Inflows of Resources 123,860.00
 440 Deferred Outflows of Resources 520,463.00
 680 Deferred Inflows of Resources 19,451.00
 440 Deferred Outflows of Resources 44,034.00
 550 Net Pension Liability-Safety 817,921.00
To record impact of balances related to the 6/30/16 measurement date and current year pension expense, see wp GASB68.

AJE4
 670 Retained Earnings 15,617.00
 440 Deferred Outflows of Resources 118.00
 680 Deferred Inflows of Resources 719.00
 560 Net Pension Liability-Misc 15,016.00
To record beginning balance, related to 6/30/2015 measurement date, see wp GASB68.

AJE5
 440 Deferred Outflows of Resources 81,673.00

		Total	765,925	536,693	229,232
Capital outlay					
E24	Equipment and Furniture	-	-	-	-
E25	Buildings and Improvements	-	-	-	-
	Future Capital Outlay	-	-	-	-
Total Expenditures		2,505,254	2,131,603	373,650	
GENERAL REVENUES:					
R1	Property Taxes-Secured	1,179,196	1,115,362	63,833	
R2	Property Taxes-Unsecured	57,630	57,155	475	
R3	Trust Fund	6,305	5,977	328	
R4	Special Assessments	620,852	620,037	815	
R5	Grants	-	-	-	
R6	Charges for Services	32,921	23,441	9,480	
R7	Investment Income	13,471	11,682	1,789	
R8	Other Income	279,053	196,164		
R9	ERAF Rebate	267,015	267,490		
Total Revenues		2,456,443	2,297,310	159,134	
Excess (deficiency) of Revenues Over (under) Expenditures		(48,811)	165,706		
Fund Balances/Net Assets, beginning of year		216,560	55,623	160,937	
Prior year adj			(4,769)		
Fund Balances/Net Assets, end of year		167,749	216,560		
Check Sum =			(0)		

4321-County Retirement Con 81,673.00

To record impact of employer contributions, see wp GASB68.

AJE6

4321-County Retirement Con	1,712.00	
440 Deferred Outflows of Resources	2,826.00	
680 Deferred Inflows of Resources	257.00	
440 Deferred Outflows of Resources		42
680 Deferred Inflows of Resources		1,006.00
560 Net Pension Liability-Misc		3,747.00

To record impact of balances related to the 6/30/16 measurement date and current year pension expense, see wp GASB68.

AJE7

5200 School Crossing Guard Expense	44,954.36	
5201 Supplies	7,454.15	
5199-Other Office Expense-		44,954.36
5199-Other Office Expense-		7,454.15

To reclass school crossing guard expenses and ammunition expenses, see wp AJE7

AJE8

4112 Admin Salary	74,800.00	
4111-Regular Hour-Perm Pos		74,800.00

To reclass admin salary, see wp AJE8

<u>4,233,706.89</u>	<u>4,233,706.89</u>
---------------------	---------------------