



# BROWN ARMSTRONG

*Certified Public Accountants*

To the Honorable Mayor and City Council  
City of Lindsay, California

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Lindsay (the City) for the year ended June 30, 2012. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and OMB Circular A-133, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated November 6, 2012. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Findings

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2012. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management’s knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the City’s financial statements were:

Management’s estimate of the depreciation and other postemployment benefits (OPEB) are based on the estimated useful life of the asset and actuarial evaluation, respectively. We evaluated the key factors and assumptions used to develop the depreciation and OPEB in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

The disclosure of going concern in Note 18 to the financial statements was caused by the City’s noncompliance with debt agreements. As a result, the City is subject to repayment of all principal and interest accrued regarding the debt. Current reserves and resources are not sufficient to pay these liabilities.

The financial statement disclosures are neutral, consistent, and clear.

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REGISTERED with the Public Company  
Accounting Oversight Board and  
MEMBER of the American Institute of  
Certified Public Accountants

*Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached list of adjusting journal entries and material misstatements were detected as a result of our auditing procedures. These misstatements have been corrected by management.

*Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated July 23, 2013.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

*Other Matters*

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

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This information is intended solely for the use of the City Council and management of the City and is not intended to be, and should not be, used by anyone other than these specified parties.

BROWN ARMSTRONG  
ACCOUNTANCY CORPORATION

*Brown Armstrong*  
*Accountancy Corporation*

Bakersfield, California  
July 23, 2013

Client: **48005 - City of Lindsay**  
 Engagement: **6/30/12 Audit**  
 Period Ending: **6/30/2012**  
 Trial Balance: **TB - Trial Balance**  
 Workpaper: **Psr-27-3 - Adjusting Journal Entries Report**

**Adjusting Journal Entries JE # 1**

Client incorrectly booked current portion of compensated absences into governmental fund.

101-0000-200209	ACCRUED LEAVES PAYABLE	45,973.00	
261-0000-200209	ACCRUED LEAVES PAYABLE	2,587.00	
263-0000-200209	ACCRUED LEAVES PAYABLE	2,664.00	
556-0000-200209	ACCRUED LEAVES PAYABLE	369.00	
101-4040-010001	SALARIES - FULL TIME		2,375.00
101-4050-010001	SALARIES - FULL TIME		2,356.00
101-4070-010001	SALARIES - FULL TIME		938.00
101-4110-010001	SALARIES - FULL TIME		29,022.00
101-4120-010001	SALARIES - FULL TIME		5,953.00
101-4130-010001	SALARIES - FULL TIME		3,405.00
101-4210-010001	SALARIES - FULL TIME		1,924.00
261-4160-010001	SALARIES - FULL TIME		2,587.00
263-4180-010001	SALARIES - FULL TIME		2,664.00
556-4556-010001	SALARIES - FULL TIME		369.00
<b>Total</b>		<b>51,593.00</b>	<b>51,593.00</b>

**Adjusting Journal Entries JE # 2**

To adjust journal entry #3069 booked in prior year.

678-0000-490030	FUND BALANCE	5,142.00	
678-0000-200203	DUE TO OTHER FUNDS		5,142.00
<b>Total</b>		<b>5,142.00</b>	<b>5,142.00</b>

**Adjusting Journal Entries JE # 3**

To adjust client entry #3072 made in prior year to match entry made by BA.

261-0000-490030	FUND BALANCE	29,838.00	
261-0000-130132	DUE FROM STATE GOVERNMENT		3,000.00
261-0000-490030	FUND BALANCE		26,838.00
<b>Total</b>		<b>29,838.00</b>	<b>29,838.00</b>

**Adjusting Journal Entries JE # 4**

To adjust client entry #3075 to match entry BA trial balance.

101-0000-100103	CASH W/FISCAL AGENT/LAIF	101,271.00	
857-0000-100103	CASH W/FISCAL AGENT/LAIF	640.00	
857-0000-490030	FUND BALANCE	154.00	
857-0000-490030	FUND BALANCE	101,755.00	
101-0000-490030	FUND BALANCE		101,271.00
857-0000-100103	CASH W/FISCAL AGENT/LAIF		154.00
857-0000-100103	CASH W/FISCAL AGENT/LAIF		101,755.00
857-0000-490030	FUND BALANCE		640.00
<b>Total</b>		<b>203,820.00</b>	<b>203,820.00</b>

**Adjusting Journal Entries JE # 5**

To correct client entry #3078 booked in the prior year.

101-0000-490030	FUND BALANCE	160,000.00	
686-0000-100100	BOTS ACCOUNTS PAYABLE	160,000.00	
101-0000-100100	BOTS ACCOUNTS PAYABLE		160,000.00
686-0000-490030	FUND BALANCE		160,000.00
<b>Total</b>		<b><u>320,000.00</u></b>	<b><u>320,000.00</u></b>

**Adjusting Journal Entries JE # 6**

To correct client entry #3081 booked in the prior year.

101-0000-490030	FUND BALANCE	346,272.00	
663-0000-390100	TRANSFERS IN	346,272.00	
101-0000-090200	TRANSFERS OUT		346,272.00
663-0000-490030	FUND BALANCE		346,272.00
<b>Total</b>		<b><u>692,544.00</u></b>	<b><u>692,544.00</u></b>

**Adjusting Journal Entries JE # 7**

To correct client entry #3083 booked in the prior year.

101-0000-490030	FUND BALANCE	1,000,000.00	
263-0000-130135	DUE FROM OTHER FUNDS	1,000,000.00	
101-0000-200203	DUE TO OTHER FUNDS		1,000,000.00
263-0000-490030	FUND BALANCE		1,000,000.00
<b>Total</b>		<b><u>2,000,000.00</u></b>	<b><u>2,000,000.00</u></b>

**Adjusting Journal Entries JE # 8**

To record accumulated depreciation for FY 2011 that was not posted by the client.

300-0000-490030	FUND BALANCE	708,050.00	
552-0000-490030	FUND BALANCE	278,817.00	
553-0000-490030	FUND BALANCE	350,657.00	
554-0000-490030	FUND BALANCE	140.00	
300-0000-160164	ACCUMULATED DEPREC-BLDGS		453,595.00
300-0000-160168	ACCUMULATED DEPRECIATION		254,455.00
552-0000-160199	ACCUMULATED DEPRECIATION		278,817.00
553-0000-160199	ACCUMULATED DEPRECIATION		350,657.00
554-0000-160199	ACCUMULATED DEPRECIATION		140.00
<b>Total</b>		<b><u>1,337,664.00</u></b>	<b><u>1,337,664.00</u></b>

**Adjusting Journal Entries JE # 9**

To book adjusting entry made in prior year but not booked by the client.

720-0000-200208	DEFERRED REVENUES	377,237.00	
720-0000-120127	LOANS RECEIVABLE		377,237.00
<b>Total</b>		<b><u>377,237.00</u></b>	<b><u>377,237.00</u></b>

**Adjusting Journal Entries JE # 10**

To book adjusting entry made in the prior year but not booked by the client.

101-0000-490030	FUND BALANCE	760.00	
200-0000-360010	INTEREST EARNINGS	1.00	
263-4180-010001	SALARIES - FULL TIME	1.00	
300-0000-490030	FUND BALANCE	1.00	
400-4400-010001	SALARIES - FULL TIME	2.00	
552-4552-010001	SALARIES - FULL TIME	3.00	
553-0000-490030	FUND BALANCE	23.00	
554-0000-490030	FUND BALANCE	32.00	
663-0000-490030	FUND BALANCE	2.00	
720-0000-490030	FUND BALANCE	1.00	
800-8800-010001	SALARIES - FULL TIME	1.00	
101-4020-010001	SALARIES - FULL TIME		760.00
200-0000-490030	FUND BALANCE		1.00
263-0000-490030	FUND BALANCE		1.00
300-4300-010001	SALARIES - FULL TIME		1.00
400-0000-490030	FUND BALANCE		2.00
552-0000-490030	FUND BALANCE		3.00
553-4553-010001	SALARIES - FULL TIME		23.00
554-4554-010001	SALARIES - FULL TIME		32.00
663-4263-095003	SUPPLIES & MATERIALS		2.00
720-4720-010001	SALARIES - FULL TIME		1.00
800-0000-490030	FUND BALANCE		1.00
<b>Total</b>		<b>827.00</b>	<b>827.00</b>

**Adjusting Journal Entries JE # 11**

To book PY AJE not booked by client.

400-0000-490030	FUND BALANCE	56,809.00	
867-0000-490030	FUND BALANCE	62,828.00	
400-4400-069017	FLOOR		21,783.00
400-4400-069019	STAIRWAY & RAILING		6,078.00
400-4400-069157	GLAZING (WINDOWS & MIRRORS)		28,948.00
867-4867-095011	STREET IMPROVEMENTS		62,828.00
<b>Total</b>		<b>119,637.00</b>	<b>119,637.00</b>

**Adjusting Journal Entries JE # 12**

Book 4108- Entries not booked from PY AJEs.

101-0000-100100	BOTS ACCOUNTS PAYABLE	21,539.00	
101-0000-100100	BOTS ACCOUNTS PAYABLE	308,170.00	
101-0000-100106	CHECKING ACCOUNT-PAYROLL	79,091.00	
101-0000-120122	A/R - UTILITY	47,750.00	
101-0000-180185	CASH RECONCILIATION	17,706.00	
300-0000-160163	BUILDINGS	308,170.00	
300-0000-490030	FUND BALANCE	125,772.00	
552-0000-100106	CHECKING ACCOUNT-PAYROLL	3,506.00	
552-0000-160199	ACCUMULATED DEPRECIATION	45,515.00	
552-0000-490030	FUND BALANCE	9,462.00	
553-0000-160199	ACCUMULATED DEPRECIATION	1,187.00	
553-0000-490030	FUND BALANCE	274,969.00	
554-0000-160199	ACCUMULATED DEPRECIATION	1,838.00	
720-0000-120127	LOANS RECEIVABLE	87,300.00	

101-0000-100106	CHECKING ACCOUNT-PAYROLL		17,706.00
101-0000-490030	FUND BALANCE		47,750.00
101-0000-490030	FUND BALANCE		100,630.00
101-0000-490030	FUND BALANCE		308,170.00
300-0000-100100	BOTS ACCOUNTS PAYABLE		308,170.00
300-0000-160168	ACCUMULATED DEPRECIATION		125,772.00
552-0000-160199	ACCUMULATED DEPRECIATION		9,462.00
552-0000-180185	CASH RECONCILIATION		3,506.00
552-0000-490030	FUND BALANCE		45,515.00
553-0000-160199	ACCUMULATED DEPRECIATION		274,969.00
553-0000-490030	FUND BALANCE		1,187.00
554-0000-490030	FUND BALANCE		1,838.00
720-0000-200208	DEFERRED REVENUES		87,300.00
<b>Total</b>		<b>1,331,975.00</b>	<b>1,331,975.00</b>

#### Adjusting Journal Entries JE # 13

PBC- To reduce PY fund balance for OPEB and book CY liability.

300-0000-490030	FUND BALANCE	191,417.00	
300-4300-015009	OPEB EXPENSE	83,010.00	
400-0000-490030	FUND BALANCE	48,016.00	
400-4400-015009	OPEB EXPENSE	20,823.00	
552-0000-490030	FUND BALANCE	29,848.00	
552-4552-015009	OPEB EXPENSE	12,944.00	
553-0000-490030	FUND BALANCE	27,253.00	
553-4553-015009	OPEB EXPENSE	11,818.00	
554-0000-490030	FUND BALANCE	9,084.00	
554-4554-015009	OPEB EXPENSE	3,939.00	
300-0000-200149	ACCRUED OPEB LIABILITY		83,010.00
300-0000-200149	ACCRUED OPEB LIABILITY		191,417.00
400-0000-200149	ACCRUED OPEB LIABILITY		20,823.00
400-0000-200149	ACCRUED OPEB LIABILITY		48,016.00
552-0000-200149	ACCRUED OPEB LIABILITY		12,944.00
552-0000-200149	ACCRUED OPEB LIABILITY		29,848.00
553-0000-200149	ACCRUED OPEB LIABILITY		11,818.00
553-0000-200149	ACCRUED OPEB LIABILITY		27,253.00
554-0000-200149	ACCRUED OPEB LIABILITY		3,939.00
554-0000-200149	ACCRUED OPEB LIABILITY		9,084.00
<b>Total</b>		<b>438,152.00</b>	<b>438,152.00</b>

#### Adjusting Journal Entries JE # 14

PBC-JE# 4112 & 4109- To adjust McDermont operations account.

300-0000-100100	BOTS ACCOUNTS PAYABLE	66.00	
300-0000-100500	MCDERMONT OPERATIONS ACT	17,710.00	
300-0000-180185	CASH RECONCILIATION		295.00
300-0000-305027	MEMBERSHIP FEES		1,879.00
300-0000-305027	MEMBERSHIP FEES		12,710.00
300-4300-018000	PAYPAL / CREDIT CARD FEES		295.00
300-4300-018000	PAYPAL / CREDIT CARD FEES		2,597.00
<b>Total</b>		<b>17,776.00</b>	<b>17,776.00</b>

**Adjusting Journal Entries JE # 15**

PBC-Post AJE for fund transfer between cash accounts.

400-0000-100117	CERTIFICATE OF DEPOSIT	100,000.00	
865	CERTIFICATE OF DEPOSIT	200,000.00	
101-0000-100100	BOTS ACCOUNTS PAYABLE		200,000.00
400-0000-100100	BOTS ACCOUNTS PAYABLE		100,000.00
<b>Total</b>		<b>300,000.00</b>	<b>300,000.00</b>

**Adjusting Journal Entries JE # 16**

Reconcile to PY fund balances per FS.

661-4260-010001	SALARIES - FULL TIME	1,581.00	
663-0000-490030	FUND BALANCE	2,143.00	
663-4263-095003	SUPPLIES & MATERIALS	2,075.00	
699-0000-490030	FUND BALANCE	6,262.00	
661-0000-490030	FUND BALANCE		1,581.00
663-0000-490030	FUND BALANCE		2,075.00
803-0000-490030	FUND BALANCE		8,405.00
<b>Total</b>		<b>12,061.00</b>	<b>12,061.00</b>

**Adjusting Journal Entries JE # 17**

Correctly show extraordinary gains/losses for RDA dissolution and correct RDA balances after fund balance reconciliation adjustments.

660-0000-390100	TRANSFERS IN	2,126,715.00	
660-BA-999998	Extraordinary Loss	186,667.00	
661-BA-999998	Extraordinary Loss	2,125,119.00	
662-0000-100100	BOTS ACCOUNTS PAYABLE	4,153.00	
662-0000-390100	TRANSFERS IN	6,342,814.00	
662-BA-999998	Extraordinary Loss	2,000,170.00	
663-BA-999998	Extraordinary Loss	6,342,814.00	
699-0000-200202	ACCOUNTS PAYABLE	80.00	
803-0000-200208	DEFERRED REVENUES	197,678.00	
803-BA-999998	Extraordinary Loss	4,153.00	
660-0000-090200	TRANSFERS OUT		186,667.00
660-BA-999999	Extraordinary Gain		2,126,715.00
661-0000-090200	TRANSFERS OUT		1,940,048.00
661-BA-999999	Extraordinary Gain		185,071.00
662-0000-390100	TRANSFERS IN		2,000,170.00
662-BA-999999	Extraordinary Gain		4,153.00
662-BA-999999	Extraordinary Gain		6,342,814.00
663-0000-090200	TRANSFERS OUT		4,342,644.00
663-BA-999999	Extraordinary Gain		2,000,170.00
699-4299-010001	SALARIES - FULL TIME		80.00
803-0000-100100	BOTS ACCOUNTS PAYABLE		4,153.00
803-0000-120127	LOANS RECEIVABLE		197,678.00
<b>Total</b>		<b>19,330,363.00</b>	<b>19,330,363.00</b>

**Adjusting Journal Entries JE # 18**

CSCDA JE.

552-0000-210001	U.S.D.A. LOAN	1,404.00	
552-0000-220230	NOTES PAYABLE STATE OF CA	10,446.00	
552-0000-210002	SHORT-TERM PORTION LTDEBT		1,404.00
552-0000-220231	STATE LOAN SHORT-TERM PRT		706.00
552-4552-047001	INTEREST EXPENSE		9,740.00
<b>Total</b>		<b>11,850.00</b>	<b>11,850.00</b>

**Adjusting Journal Entries JE # 19**

Sewer Fund.

553-0000-210001	U.S.D.A. LOAN	10,979.00	
553-0000-210002	SHORT-TERM PORTION LTDEBT		4,445.00
553-4553-047002	PRINCIPAL PAYMENT ON LTD		6,534.00
<b>Total</b>		<b><u>10,979.00</u></b>	<b><u>10,979.00</u></b>

**Adjusting Journal Entries JE # 20**

McDermont JE.

300-0000-220200	LEASE PAYABLE	13,251.00	
300-0000-220000	NOTES PAYABLE		21.00
300-0000-220201	SHORT-TERM PART HIPPO LES		1,643.00
300-4300-047001	DEBT INTEREST EXPENSE		11,587.00
<b>Total</b>		<b><u>13,251.00</u></b>	<b><u>13,251.00</u></b>

**Adjusting Journal Entries JE # 21**

Book GASB 34 items into RDA Successor Agency Trust Fund GL and activity for final 5 months.

660-0000-034001	Depreciation Expense	4,917.00	
660-0000-034002	Amortization Expense	12,351.00	
660-0000-160168	Capital Assets	762,751.00	
660-0000-180190	Bond Issuance Costs	744,487.00	
660-0000-220226	Bond Premium	3,322.00	
660-BA-999998	Extraordinary Loss	21,219,800.00	
660-0000-034002	Amortization Expense		3,322.00
660-0000-160199	Accumulated Depreciation		4,917.00
660-0000-180190	Bond Issuance Costs		12,351.00
660-0000-220221	Notes Payable		5,317,237.00
660-0000-220226	Bond Premium		197,563.00
660-0000-220227	Bonds Payable		15,705,000.00
660-BA-999999	Extraordinary Gain		744,487.00
660-BA-999999	Extraordinary Gain		762,751.00
<b>Total</b>		<b><u>22,747,628.00</u></b>	<b><u>22,747,628.00</u></b>

**Adjusting Journal Entries JE # 22**

Reclass due to/from for land transfer to advance.

101-0000-200203	DUE TO OTHER FUNDS	1,710,000.00	
662-0000-140145	Advances To	1,710,000.00	
101-0000-240245	ADVANCE TO OTHER FUNDS		1,710,000.00
662-0000-130135	DUE FROM OTHER FUNDS		1,710,000.00
<b>Total</b>		<b><u>3,420,000.00</u></b>	<b><u>3,420,000.00</u></b>

**Adjusting Journal Entries JE # 23**

Add prior period adjustment to book capital assets and long term debt into the new Wellness Center enterprise fund that was previously a governmental fund.

400-0000-160169	Construction in Progress	4,078,366.00	
400-BA-999998	Extraordinary Loss	1,472,476.00	
800-0000-034001	Depreciation Expense	72,569.00	
800-0000-160163	Buildings and Improvements	3,628,469.00	
400-0000-220000	Wellness Center Loan		1,472,476.00
400-BA-999999	Extraordinary Gain		4,078,366.00
800-0000-160164	Accumulated Depreciation- B & I		72,569.00
800-0000-160164	Accumulated Depreciation- B & I		145,139.00
800-BA-999999	Extraordinary Gain		3,483,330.00
<b>Total</b>		<b><u>9,251,880.00</u></b>	<b><u>9,251,880.00</u></b>



**Adjusting Journal Entries JE # 24**

To move Fund 675 activity to Wellness Center Fund 400 for Wellness Center capital assets and note payable.

400-0000-160165	Infrastructure	352,039.00	
400-0000-220000	Wellness Center Loan	33,712.00	
400-0000-490030	FUND BALANCE	16,335.00	
675-0000-100100	BOTS ACCOUNTS PAYABLE	113,793.00	
675-0000-200202	ACCOUNTS PAYABLE	5,060.00	
675-0000-348075	LOAN PROCEEDS	249,521.00	
400-0000-100100	BOTS ACCOUNTS PAYABLE		113,793.00
400-0000-200202	ACCOUNTS PAYABLE		5,060.00
400-0000-220000	Wellness Center Loan		249,521.00
400-4400-047002	PRINCIPAL PAYMENT ON LTD		33,712.00
675-0000-490030	FUND BALANCE		16,335.00
675-4275-063011	DESIGN & ENGINEERING		50,033.00
675-4275-064002	CAP OUTLAY/IMPROVEMENT		157,400.00
675-4276-031000	PROFESSIONAL SERVICES		130,569.00
675-4276-064002	CAP OUTLAY/IMPROVEMENT		14,037.00
<b>Total</b>		<b><u>770,460.00</u></b>	<b><u>770,460.00</u></b>

**Adjusting Journal Entries JE # 25**

Transfer Wellness Center land parcel from RDA to Land in Wellness Center.

400-0000-160161	Land	285,000.00	
662-BA-999997	Loss on Land	285,000.00	
400-0000-999997	Land Sale		285,000.00
662-0000-150160	LAND		285,000.00
<b>Total</b>		<b><u>570,000.00</u></b>	<b><u>570,000.00</u></b>

**Adjusting Journal Entries JE # 26**

Add current year additions and transfer total Wellness Center building and improvements out of CIP.

400-0000-160163	Buildings and Improvements	270.00	
400-0000-160163	Buildings and Improvements	4,991,913.00	
400-0000-160169	Construction in Progress		4,078,366.00
400-4400-010001	SALARIES - FULL TIME		270.00
400-4400-010001	SALARIES - FULL TIME		182,190.00
400-4400-010002	SALARIES - PART TIME		37,847.00
400-4400-010003	SALARIES - OVERTIME		24,298.00
400-4400-015000	BENEFITS		548.00
400-4400-015002	FICA/MEDICARE CITY PAID		16,616.00
400-4400-015004	PERS - EPMC		3,713.00
400-4400-015005	PERS - EMPLOYER CONTRIBT		25,330.00
400-4400-015008	HEALTH/LIFE/DISAB INSURANCE		19,507.00
400-4400-016000	DEFERRED COMP BENEFIT		2,705.00
400-4400-031000	PROFESSIONAL SERVICES		2,194.00
400-4400-037000	OTHER SERVICES & CHARGES		939.00
400-4400-038002	MEETINGS & TRAVEL		218.00
400-4400-063012	T-BAR CEILING		25,000.00
400-4400-063014	SOLAR SYSTEM INSTALLATION		91,876.00
400-4400-063015	OTHER CONSTRUCTION		5,882.00
400-4400-064031	SITE WORK		5,361.00
400-4400-064033	TOOLS/CONST EQUIP/RENTALS		13,743.00
400-4400-064034	OTHER CONSTRUCTION-ALARM		20,881.00
400-4400-069003	CEMENT WORK EXTERIOR		4,208.00
400-4400-069010	DOORS / FRAMING		12,462.00

400-4400-069017	FLOOR		30,086.00
400-4400-069019	STAIRWAY & RAILING		30,361.00
400-4400-069021	BUILDING B		145.00
400-4400-069023	CABINETS		2,955.00
400-4400-069025	SPRINKLER SYSTEM-FIRE SUP		1,427.00
400-4400-069027	HEATING/COOLING		15,847.00
400-4400-069028	TEXTURE/PAINTING INTERIOR		8,560.00
400-4400-069029	MISC. CONST. BUILDING B		52,333.00
400-4400-069051	WHEELCHAIR LIFT		7,250.00
400-4400-069054	DRYWALL - INSULATION		4,331.00
400-4400-069058	ALARM SYSTEM		10,043.00
400-4400-069067	KITCHEN EQUIPMENT		37,774.00
400-4400-069120	ELEVATOR		241.00
400-4400-069122	ELECTRICAL / LIGHTING		40,266.00
400-4400-069123	TECHNOLOGY/ SYSTEMS		4,139.00
400-4400-069126	PLUMBING / FIXTURES		19,726.00
400-4400-069157	GLAZING (WINDOWS & MIRRORS)		6,214.00
400-4400-070028	TEXTURE/PAINTING EXTERIOR		145,851.00
400-4400-070117	CONSTRUCTION MATERIALS		480.00
<b>Total</b>		<b>4,992,183.00</b>	<b>4,992,183.00</b>

**Adjusting Journal Entries JE # 27**

Correct transfers in/out for former RDA funds and Successor Agency Trust.

660-0000-090200	TRANSFERS OUT	4,819.00	
663-4260-070000	DEBT SRV-INTEREST ON LOAN	4,819.00	
660-0000-095001	PERSONNEL SERVICES		4,819.00
663-0000-090200	TRANSFERS OUT		4,819.00
<b>Total</b>		<b>9,638.00</b>	<b>9,638.00</b>

**Adjusting Journal Entries JE # 28**

To correct Due To/From balances in RDA CP fund to correct imbalance of amounts owned to RDA LMI fund.

101-0000-130135	DUE FROM OTHER FUNDS	99,631.00	
660-BA-999998	Extraordinary Loss	99,631.00	
661-0000-490030	FUND BALANCE	99,631.00	
101-0000-490030	FUND BALANCE		99,631.00
660-0000-200203	DUE TO OTHER FUNDS		99,631.00
661-BA-999999	Extraordinary Gain		99,631.00
<b>Total</b>		<b>298,893.00</b>	<b>298,893.00</b>

**Adjusting Journal Entries JE # 29**

Reconcile immaterial differences in fund balance to PY financial statements.

101-0000-490030	FUND BALANCE	4,923.00	
200-0000-490030	FUND BALANCE	1.00	
263-4180-010001	SALARIES - FULL TIME	1.00	
300-4300-010001	SALARIES - FULL TIME	2.00	
553-0000-490030	FUND BALANCE	6.00	
554-4554-010001	SALARIES - FULL TIME	30.00	
700-4700-010001	SALARIES - FULL TIME	3,234.00	
800-0000-490030	FUND BALANCE	2.00	
841-4140-023000	REPAIR & MAINT SUPPLIES	325.00	
883-4883-010001	SALARIES - FULL TIME	3.00	
101-0000-369090	OTHER MISC REVENUES		4,923.00
200-0000-360010	INTEREST EARNINGS		1.00
263-0000-490030	FUND BALANCE		1.00

300-0000-490030	FUND BALANCE		2.00
553-0000-369090	OTHER MISC REVENUES		6.00
554-0000-490030	FUND BALANCE		30.00
700-0000-490030	FUND BALANCE		3,234.00
800-0000-305011	OTHER REVENUES		2.00
841-0000-490030	FUND BALANCE		325.00
883-0000-490030	FUND BALANCE		3.00
<b>Total</b>		<b>8,527.00</b>	<b>8,527.00</b>

**Adjusting Journal Entries JE # 30**

To book client journal entry #4121.

700-0000-100106	CHECKING ACCOUNT-PAYROLL	330,536.00	
700-0000-120127	LOANS RECEIVABLE	222,889.00	
702-0000-200208	DEFERRED REVENUES	7,482.00	
702-0000-200208	DEFERRED REVENUES	7,667.00	
702-0000-200208	DEFERRED REVENUES	40,113.00	
705-0000-200208	DEFERRED REVENUES	1,170,069.00	
705-0000-490030	FUND BALANCE	4,233.00	
720-0000-120127	LOANS RECEIVABLE	1,170,069.00	
867-0000-090200	TRANSFERS OUT	39,638.00	
867-0000-100100	BOTS ACCOUNTS PAYABLE	290,898.00	
867-0000-200208	DEFERRED REVENUES	222,889.00	
875-0000-120127	LOANS RECEIVABLE	123,439.00	
700-0000-100100	BOTS ACCOUNTS PAYABLE		290,898.00
700-0000-200208	DEFERRED REVENUES		222,889.00
700-0000-390100	TRANSFERS IN		39,638.00
702-0000-120127	LOANS RECEIVABLE		7,482.00
702-0000-120127	LOANS RECEIVABLE		7,667.00
702-0000-120127	LOANS RECEIVABLE		40,113.00
705-0000-120127	LOANS RECEIVABLE		1,170,069.00
705-0000-130132	DUE FROM STATE GOVERNMENT		4,233.00
720-0000-200208	DEFERRED REVENUES		1,170,069.00
867-0000-100106	CHECKING ACCOUNT-PAYROLL		330,536.00
867-0000-120127	LOANS RECEIVABLE		222,889.00
875-0000-200208	DEFERRED REVENUE		123,439.00
<b>Total</b>		<b>3,629,922.00</b>	<b>3,629,922.00</b>

**Adjusting Journal Entries JE # 31**

To book client journal entry #4122.

686-0000-120127	LOANS RECEIVABLE	37,450.00	
686-0000-200208	DEFERRED REVENUES	411,137.00	
781-0000-120127	LOANS RECEIVABLE	411,137.00	
781-0000-120127	LOANS RECEIVABLE	491,824.00	
781-0000-200208	DEFERRED REVENUES	2,782.00	
862-0000-200208	DEFERRED REVENUES	491,824.00	
870-0000-120127	LOANS RECEIVABLE	79,559.00	
870-0000-200208	DEFERRED REVENUES	709.00	
686-0000-120127	LOANS RECEIVABLE		411,137.00
686-0000-200208	DEFERRED REVENUES		37,450.00
781-0000-120127	LOANS RECEIVABLE		2,782.00
781-0000-200208	DEFERRED REVENUES		411,137.00
781-0000-200208	DEFERRED REVENUES		491,824.00
862-0000-120127	LOANS RECEIVABLE		491,824.00
870-0000-120127	LOANS RECEIVABLE		709.00
870-0000-200208	DEFERRED REVENUES		79,559.00
<b>Total</b>		<b>1,926,422.00</b>	<b>1,926,422.00</b>

**Adjusting Journal Entries JE # 32**

To book client journal entry #4123.

700-0000-120127	LOANS RECEIVABLE	40,850.00	
700-0000-120127	LOANS RECEIVABLE	59,876.00	
700-0000-120127	LOANS RECEIVABLE	68,612.00	
700-0000-200208	DEFERRED REVENUES	74,196.00	
720-0000-120127	LOANS RECEIVABLE	21,850.00	
720-0000-120127	LOANS RECEIVABLE	67,460.00	
781-0000-120127	LOANS RECEIVABLE	39,150.00	
781-0000-120127	LOANS RECEIVABLE	39,150.00	
781-0000-120127	LOANS RECEIVABLE	59,000.00	
700-0000-120127	LOANS RECEIVABLE		74,196.00
700-0000-200208	DEFERRED REVENUES		40,850.00
700-0000-200208	DEFERRED REVENUES		59,876.00
700-0000-200208	DEFERRED REVENUES		68,612.00
720-0000-200208	DEFERRED REVENUES		21,850.00
720-0000-200208	DEFERRED REVENUES		67,460.00
781-0000-200208	DEFERRED REVENUES		39,150.00
781-0000-200208	DEFERRED REVENUES		39,150.00
781-0000-200208	DEFERRED REVENUES		59,000.00
<b>Total</b>		<b>470,144.00</b>	<b>470,144.00</b>

**Adjusting Journal Entries JE # 33**

To client journal entry #4124.

700-0000-200208	DEFERRED REVENUES	63,412.00	
700-0000-200208	DEFERRED REVENUES	76,625.00	
706-0000-100100	BOTS ACCOUNTS PAYABLE	28,847.00	
706-0000-200208	DEFERRED REVENUES	4,000.00	
706-0000-200208	DEFERRED REVENUES	653,117.00	
720-0000-090200	TRANSFERS OUT	7,591.00	
720-0000-100106	CHECKING ACCOUNT-PAYROLL	21,256.00	
720-0000-120127	LOANS RECEIVABLE	653,117.00	
720-0000-200208	DEFERRED REVENUES	80,681.00	
720-0000-200208	DEFERRED REVENUES	168,940.00	
720-0000-200208	DEFERRED REVENUES	353,325.00	
720-0000-300999	REVENUE-CDBG LOAN PAYMENTS	184,385.00	
700-0000-120127	LOANS RECEIVABLE		63,412.00
700-0000-120127	LOANS RECEIVABLE		76,625.00
706-0000-100106	CHECKING ACCOUNT-PAYROLL		21,256.00
706-0000-120127	LOANS RECEIVABLE		4,000.00
706-0000-120127	LOANS RECEIVABLE		653,117.00
706-0000-390100	TRANSFERS IN		7,591.00
720-0000-100100	BOTS ACCOUNTS PAYABLE		28,847.00
720-0000-120121	ACCOUNTS RECEIVABLE -MISC		184,385.00
720-0000-120127	LOANS RECEIVABLE		80,681.00
720-0000-120127	LOANS RECEIVABLE		168,940.00
720-0000-120127	LOANS RECEIVABLE		353,325.00
720-0000-200208	DEFERRED REVENUES		653,117.00
<b>Total</b>		<b>2,295,296.00</b>	<b>2,295,296.00</b>

**Adjusting Journal Entries JE # 34**

To book client journal entry #4127.

660-0000-200208	DEFERRED REVENUES	668.00	
662-0000-100100	BOTS ACCOUNTS PAYABLE	35,724.00	
662-0000-130135	DUE FROM OTHER FUNDS	179,525.00	
702-0000-047001	DEBT INTEREST EXPENSE	1,846.00	
702-0000-047001	DEBT INTEREST EXPENSE	2,173.00	
702-0000-047001	DEBT INTEREST EXPENSE	6,515.00	
702-0000-047002	PRINCIPAL PAYMENT ON LTD	29,725.00	
702-0000-047002	PRINCIPAL PAYMENT ON LTD	143,485.00	
702-0000-047002	PRINCIPAL PAYMENT ON LTD	177,352.00	
720-0000-200208	DEFERRED REVENUES	203.00	
720-0000-200211	FTHB ESCROW SURPLUS FUNDS	4,771.00	
803-0000-090200	TRANSFERS OUT	35,724.00	
803-0000-090200	TRANSFERS OUT	179,525.00	
803-0000-100100	BOTS ACCOUNTS PAYABLE	31,571.00	
803-0000-130135	DUE FROM OTHER FUNDS	179,525.00	
660-0000-120661	LOANS RECEIVABLE - RDA		668.00
662-0000-390100	TRANSFERS IN		35,724.00
662-0000-390100	TRANSFERS IN		179,525.00
702-0000-100100	BOTS ACCOUNTS PAYABLE		31,571.00
702-0000-200203	DUE TO OTHER FUNDS		179,525.00
702-0000-220229	DEBT SERVICE INTEREST		150,000.00
720-0000-300999	REVENUE-CDBG LOAN PAYMENTS		203.00
720-0000-490030	FUND BALANCE		4,771.00
803-0000-047001	DEBT INTEREST EXPENSE		2,173.00
803-0000-047002	PRINCIPAL PAYMENT ON LTD		177,352.00
803-0000-100100	BOTS ACCOUNTS PAYABLE		35,724.00
803-0000-130135	DUE FROM OTHER FUNDS		179,525.00
803-0000-300999	REVENUE-CDBG LOAN PAYMENTS		31,571.00
<b>Total</b>		<b><u>1,008,332.00</u></b>	<b><u>1,008,332.00</u></b>

**Adjusting Journal Entries JE # 35**

To reconcile UB Deposits.

552-0000-200206	UTILITY CUSTOMER DEPOSIT	65,737.00	
552-0000-490030	FUND BALANCE		65,737.00
<b>Total</b>		<b><u>65,737.00</u></b>	<b><u>65,737.00</u></b>

**Adjusting Journal Entries JE # 36**

To record client journal entry #4128.

553-0000-200207	OTHER DEPOSITS	40,692.00	
553-0000-200213	LFI EXPANSION DEPOSIT	47,053.00	
553-0000-490030	FUND BALANCE		40,692.00
553-0000-490030	FUND BALANCE		47,053.00
<b>Total</b>		<b><u>87,745.00</u></b>	<b><u>87,745.00</u></b>

**Adjusting Journal Entries JE # 37**

To book client journal entry #4126.

660-0000-120661	LOANS RECEIVABLE - RDA	334.00	
660-0000-200208	DEFERRED REVENUES	3,013.00	
662-0000-120663	LMIHF FTHB LOANS	24,942.00	
662-0000-120663	LMIHF FTHB LOANS	366,391.00	
662-0000-200208	DEFERRED REVENUES	712.00	
662-0000-200208	DEFERRED REVENUES	151,796.00	
662-0000-200208	DEFERRED REVENUES	185,447.00	
700-0000-120127	LOANS RECEIVABLE	214,289.00	
720-0000-200208	DEFERRED REVENUES	155,790.00	
781-0000-120127	LOANS RECEIVABLE	22,061.00	
660-0000-120661	LOANS RECEIVABLE - RDA		3,013.00
660-0000-200208	DEFERRED REVENUES		334.00
662-0000-120663	LMIHF FTHB LOANS		121.00
662-0000-120663	LMIHF FTHB LOANS		55,721.00
662-0000-120663	LMIHF FTHB LOANS		151,796.00
662-0000-120803	LOANS RECEIVABLE-HELP/LMI		591.00
662-0000-120803	LOANS RECEIVABLE-HELP/LMI		129,726.00
662-0000-120803	LOANS RECEIVABLE-HELP/LMI		366,391.00
662-0000-200208	DEFERRED REVENUES		24,942.00
700-0000-200208	DEFERRED REVENUES		214,289.00
720-0000-120127	LOANS RECEIVABLE		155,790.00
781-0000-200208	DEFERRED REVENUES		22,061.00
<b>Total</b>		<b><u>1,124,775.00</u></b>	<b><u>1,124,775.00</u></b>

**Adjusting Journal Entries JE # 38**

To book current year depreciation expense for business-type assets.

300-0000-034001	DEPRECIATION EXPENSE - BUILDINGS	254,622.00	
300-4300-034001	DEPRECIATION EXPENSE	453,594.00	
400-0000-034001	DEPRECIATION EXPENSE - BUILDINGS	435.00	
400-0000-034001	DEPRECIATION EXPENSE - BUILDINGS	15,090.00	
552-4552-034001	DEPRECIATION EXPENSE	103,310.00	
552-4552-034001	DEPRECIATION EXPENSE	175,511.00	
553-4553-034001	Depreciation Expense	136,011.00	
553-4553-034001	Depreciation Expense	214,646.00	
554-4554-034001	Depreciation Expense	140.00	
300-0000-160164	ACCUMULATED DEPREC-BLDGS		453,594.00
300-0000-160168	ACCUMULATED DEPRECIATION		254,622.00
400-0000-160164	ACCUMULATED DEPRECIATION - BUILDINGS		435.00
400-0000-160164	ACCUMULATED DEPRECIATION - BUILDINGS		15,090.00
552-0000-160164	ACCUMULATED DEPRECIATION - BUILDINGS		103,310.00
552-0000-160199	ACCUMULATED DEPRECIATION		175,511.00
553-0000-160164	ACCUMULATED DEPRECIATION - BUILDINGS		136,011.00
553-0000-160199	ACCUMULATED DEPRECIATION		214,646.00
554-0000-160164	ACCUMULATED DEPRECIATION - BUILDINGS		140.00
<b>Total</b>		<b><u>1,353,359.00</u></b>	<b><u>1,353,359.00</u></b>

**Adjusting Journal Entries JE # 39**

Post entry to reconcile accrued salary related accounts.

101-0000-090200	TRANSFERS OUT	40.00	
101-0000-100102	PETTY CASH & CHANGE	25.00	
101-0000-100500	MCDERMONT OPERATIONS ACT	81,382.00	
101-0000-130134	DUE FROM OTHER GOVERNMENTS	22,500.00	
101-0000-150165	CIVIL TRIAL DEPOSITS	150.00	
101-0000-200235	FEDERAL INCOME TAX W/H	10,770.00	
101-0000-200235	FEDERAL INCOME TAX W/H	12,395.00	
101-0000-200250	EMPLOYEES FICA/MEDICARE	18,902.00	
101-0000-200250	EMPLOYEES FICA/MEDICARE	18,953.00	
101-0000-200250	EMPLOYEES FICA/MEDICARE	20,089.00	
101-0000-200251	TAXABLE FRINGE BENEFITS	54,473.00	
101-4090-015010	OPEB EXPENSE	24,294.00	
300-0000-090200	TRANSFERS OUT	81,382.00	
300-0000-300105	LUSD CONTRIBUTION - REC	22,500.00	
779-0000-100120	LHBP IMPOUNDS: CHKNG ACCT	40.00	
101-0000-090100	Transfers In		81,382.00
101-0000-100106	CHECKING ACCOUNT-PAYROLL		29,723.00
101-0000-100106	CHECKING ACCOUNT-PAYROLL		32,484.00
101-0000-100120	LHBP IMPOUNDS: CHKNG ACCT		40.00
101-0000-200240	CALIFORNIA PIT & SDI		18,902.00
101-0000-200260	HEALTH INSURANCE PAYABLE		24,294.00
101-0000-490030	FUND BALANCE		25.00
101-0000-490030	FUND BALANCE		150.00
101-0000-490030	FUND BALANCE		22,500.00
101-0000-490030	FUND BALANCE		54,473.00
300-0000-100500	MCDERMONT OPERATIONS ACT		81,382.00
300-0000-130134	DUE FROM OTHER GOVERNMENTS		22,500.00
779-0000-090100	Transfers In		40.00
<b>Total</b>		<b>367,895.00</b>	<b>367,895.00</b>

**Adjusting Journal Entries JE # 40**

To reconcile notes receivables.

101-0000-100106	CHECKING ACCOUNT-PAYROLL	60,000.00	
101-0000-100106	CHECKING ACCOUNT-PAYROLL	100,000.00	
552-0000-100100	BOTS ACCOUNTS PAYABLE	47,597.00	
612-0000-100100	BOTS ACCOUNTS PAYABLE	12,403.00	
612-0000-100100	BOTS ACCOUNTS PAYABLE	100,000.00	
612-0000-120129	NOTES RECEIVABLE UDAG	49,948.00	
612-0000-200208	DEFERRED REVENUES	2,837.00	
612-0000-300888	PROGRAM INCOME-BIZ LOANS	35.00	
101-0000-100100	BOTS ACCOUNTS PAYABLE		60,000.00
101-0000-100100	BOTS ACCOUNTS PAYABLE		100,000.00
552-0000-100106	CHECKING ACCOUNT-PAYROLL		47,597.00
612-0000-100106	CHECKING ACCOUNT-PAYROLL		12,403.00
612-0000-100106	CHECKING ACCOUNT-PAYROLL		100,000.00
612-0000-120129	NOTES RECEIVABLE UDAG		35.00
612-0000-200208	DEFERRED REVENUES		49,948.00
612-0000-300888	PROGRAM INCOME-BIZ LOANS		2,837.00
<b>Total</b>		<b>372,820.00</b>	<b>372,820.00</b>

**Adjusting Journal Entries JE # 41**

Reconcile Fund 650 for Park construction.

101-0000-090200	TRANSFERS OUT	43,345.00	
101-0000-130135	DUE FROM OTHER FUNDS	212,190.00	
650-0000-100100	BOTS ACCOUNTS PAYABLE	212,190.00	
650-0000-100106	CHECKING ACCOUNT-PAYROLL	43,345.00	
650-0000-130132	DUE FROM STATE GOVERNMENT	366,974.00	
873-0000-130132	DUE FROM STATE GOVERNMENT	26,520.00	
101-0000-100100	BOTS ACCOUNTS PAYABLE		212,190.00
101-0000-100106	CHECKING ACCOUNT-PAYROLL		43,345.00
650-0000-090100	Transfers In		43,345.00
650-0000-200203	DUE TO OTHER FUNDS		212,190.00
650-0000-369300	GRANT FUNDS RECEIVED		366,974.00
873-0000-369300	GRANT FUNDS RECEIVED		26,520.00
<b>Total</b>		<b><u>904,564.00</u></b>	<b><u>904,564.00</u></b>

**Adjusting Journal Entries JE # 42**

Correct cash accounts 100 &amp; 106.

101-0000-100100	BOTS ACCOUNTS PAYABLE	215,593.00	
101-0000-100106	CHECKING ACCOUNT-PAYROLL		215,593.00
<b>Total</b>		<b><u>215,593.00</u></b>	<b><u>215,593.00</u></b>

**Adjusting Journal Entries JE # 43**

Reconcile business loans receivables.

669-0000-120127	LOANS RECEIVABLE	1,623.00	
669-0000-200208	DEFERRED REVENUES	18,666.00	
678-0000-100100	BOTS ACCOUNTS PAYABLE	15,000.00	
678-0000-120166	EL PALMAR BUSINESS LOAN	100.00	
678-0000-200208	DEFERRED REVENUES	3,409.00	
720-0000-100100	BOTS ACCOUNTS PAYABLE	100.00	
720-0000-200208	DEFERRED REVENUES	100.00	
792-0000-200208	DEFERRED REVENUES	427.00	
792-0000-200208	DEFERRED REVENUES	100,162.00	
873-0000-120126	Microbusiness Loan Receivable	13,060.00	
889-0000-348001	SIERRA VISTA LOT SALES	15,000.00	
669-0000-200208	DEFERRED REVENUES		1,623.00
669-0000-300999	REVENUE-CDBG LOAN PAYMENTS		18,666.00
678-0000-100100	BOTS ACCOUNTS PAYABLE		100.00
678-0000-200207	Land Sale Deposit		15,000.00
678-0000-300998	PI FOR BIZ ASSISTANCE		3,409.00
720-0000-120127	LOANS RECEIVABLE		100.00
720-0000-300999	REVENUE-CDBG LOAN PAYMENTS		100.00
792-0000-120126	NOTES RECEIVABLE		427.00
792-0000-300999	REVENUE-CDBG LOAN PAYMENTS		100,162.00
873-0000-200208	Deferred Revenue		13,060.00
889-0000-100100	BOTS ACCOUNTS PAYABLE		15,000.00
<b>Total</b>		<b><u>167,647.00</u></b>	<b><u>167,647.00</u></b>



**Adjusting Journal Entries JE # 44**

Reconcile accounts receivables.

101-0000-120121	ACCOUNTS RECEIVABLE -MISC	39,582.00	
101-0000-130131	DUE FROM FEDERAL GOVERNMENT	18,653.00	
101-0000-130132	DUE FROM STATE GOVERNMENT	25,911.00	
300-0000-120121	ACCOUNTS RECEIVABLE -MISC	170.00	
300-0000-130132	DUE FROM STATE GOVERNMENT	62,500.00	
556-0000-120121	ACCOUNTS RECEIVABLE -MISC	2,690.00	
675-0000-130131	USDA Loan Proceeds Due	62,936.00	
800-0000-120121	ACCOUNTS RECEIVABLE -MISC	102,532.00	
101-0000-309090	UTILITY USER TAX		24,971.00
101-0000-311010	SALES & USE		18,284.00
101-0000-312020	FRANCHISES		3,623.00
101-0000-315050	TRANSIENT OCCUPANCY TAX		10,468.00
101-0000-330104	DOJ COPS-IN-SCHOOL		18,653.00
101-0000-335060	MOTOR VEHICLE IN-LIEU TAX		6,286.00
101-0000-335090	P.O.S.T.		1,341.00
101-0000-369400	REBATES/REFUND/REIMBURSMT		520.00
300-0000-300103	HIGH SCHOOL ASSETS GRANT		62,500.00
300-0000-305027	MEMBERSHIP FEES		170.00
556-0000-348130	CCPI USER CHARGES		2,690.00
675-0000-348075	LOAN PROCEEDS		62,936.00
800-0000-300105	LUSD CONTRIBUTION - REC		102,532.00
<b>Total</b>		<b><u>314,974.00</u></b>	<b><u>314,974.00</u></b>

**Adjusting Journal Entries JE # 45**

To remove addition to CIP.

865-0000-369300	GRANT FUNDS RECEIVED	1,189.00	
865-4865-096016	ED INFRASTRUCTURE		1,189.00
<b>Total</b>		<b><u>1,189.00</u></b>	<b><u>1,189.00</u></b>

**Adjusting Journal Entries JE # 46**

To reconcile notes receivable.

700-0000-200208	DEFERRED REVENUES	162,473.00	
720-0000-200208	DEFERRED REVENUES	61,974.00	
781-0000-200208	DEFERRED REVENUES	23,300.00	
700-0000-120127	LOANS RECEIVABLE		162,473.00
720-0000-120127	LOANS RECEIVABLE		61,974.00
781-0000-120127	LOANS RECEIVABLE		23,300.00
<b>Total</b>		<b><u>247,747.00</u></b>	<b><u>247,747.00</u></b>

**Adjusting Journal Entries JE # 47**

To remove debt payment out of CIP as the result of CIP additions testing.

400-0000-490030	FUND BALANCE	39,639.00	
400-0000-160163	Buildings and Improvements		39,639.00
<b>Total</b>		<b><u>39,639.00</u></b>	<b><u>39,639.00</u></b>

**Adjusting Journal Entries JE # 48**

To adjust journal entry #28 as \$207,433 of infrastructure should remain in CIP.

400-0000-160169	Construction in Progress	207,433.00	
400-0000-160165	Infrastructure		207,433.00
<b>Total</b>		<b><u>207,433.00</u></b>	<b><u>207,433.00</u></b>

**Adjusting Journal Entries JE # 49**

To move asset #192 out of equipment to buildings &amp; improvement as asset was misclassified in the prior year.

554-0000-160165	BUILDINGS & IMPROVEMENTS	7,000.00	
554-0000-160167	MACHINERY & EQUIPMENT		7,000.00
<b>Total</b>		<b><u>7,000.00</u></b>	<b><u>7,000.00</u></b>

**Adjusting Journal Entries JE # 50**

Reconcile due from other governments.

101-0000-120121	ACCOUNTS RECEIVABLE -MISC	68,102.00	
101-0000-120133	PREV FY A/R	19,375.00	
101-0000-130132	DUE FROM STATE GOVERNMENT	37,942.00	
101-0000-130133	DUE FROM COUNTY GOVERNMENT	14,570.00	
101-0000-130133	DUE FROM COUNTY GOVERNMENT	44,680.00	
261-0000-490030	FUND BALANCE	7,823.00	
263-0000-490030	FUND BALANCE	304,548.00	
264-0000-130133	DUE FROM COUNTY GOVERNMENT	1,135.00	
856-0000-130131	DUE FROM FEDERAL GOVERNMENT	473.00	
865-0000-130132	DUE FROM STATE GOVERNMENT	25,055.00	
865-0000-490030	FUND BALANCE	31,589.00	
101-0000-130131	DUE FROM FEDERAL GOVERNMENT		66,454.00
101-0000-130133	DUE FROM COUNTY GOVERNMENT		19,375.00
101-0000-301010	PROPERTY TAX REVENUE		32,193.00
101-0000-335088	INET OFFICER COUNTY REIMB		11,325.00
101-0000-354060	VEHICLE ABATEMENT		1,162.00
101-0000-490030	FUND BALANCE		1,648.00
101-0000-490030	FUND BALANCE		14,570.00
101-0000-490030	FUND BALANCE		37,942.00
261-0000-130132	DUE FROM STATE GOVERNMENT		7,823.00
263-0000-130133	DUE FROM COUNTY GOVERNMENT		304,548.00
264-0000-490030	FUND BALANCE		1,135.00
856-0000-490030	FUND BALANCE		473.00
865-0000-130132	DUE FROM STATE GOVERNMENT		31,589.00
865-0000-490030	FUND BALANCE		25,055.00
<b>Total</b>		<b><u>555,292.00</u></b>	<b><u>555,292.00</u></b>

**Adjusting Journal Entries JE # 51**

Reconcile AR for UB.

552-0000-090200	Transfers Out	22,062.00	
552-0000-120122	A/R - UTILITY	18,679.00	
552-0000-120122	A/R - UTILITY	30,441.00	
552-0000-120122	A/R - UTILITY	139,104.00	
552-0000-120123	ALLOW-UNCOLLECTED UB A/R	17,078.00	

552-0000-120133	PREV FY A/R	394.00	
552-0000-120150	PLAINVIEW WATER DIST. A/R	4,340.00	
552-0000-490030	FUND BALANCE	117,043.00	
552-4552-033002	BAD DEBT EXPENSE	29,002.00	
553-0000-120122	A/R - UTILITY	793.00	
553-0000-120122	A/R - UTILITY	15,987.00	
553-0000-120123	ALLOW-UNCOLLECTED UB A/R	38,641.00	
553-0000-120123	ALLOW-UNCOLLECTED UB A/R	206,666.00	
555-0000-100106	CHECKING ACCOUNT-PAYROLL	4,340.00	
555-0000-200150	PLAINVIEW WATER DISTRICT	22,062.00	
552-0000-100106	CHECKING ACCOUNT-PAYROLL		4,340.00
552-0000-120122	A/R - UTILITY		394.00
552-0000-120122	A/R - UTILITY		17,078.00
552-0000-120122	A/R - UTILITY		29,002.00
552-0000-120150	PLAINVIEW WATER DIST. A/R		22,062.00
552-0000-120150	PLAINVIEW WATER DIST. A/R		117,043.00
552-0000-120150	PLAINVIEW WATER DIST. A/R		139,104.00
552-0000-120151	PAGE/MOORE TRACT A/R		30,441.00
552-0000-341080	PENALTY & MISC SRV FEES		18,679.00
553-0000-120122	A/R - UTILITY		38,641.00
553-0000-120122	A/R - UTILITY		206,666.00
553-0000-130131	DUE FROM FEDERAL GOVERNMENT		793.00
553-0000-348050	SEWER SERVICE CHARGES		15,987.00
555-0000-120150	PLAINVIEW WATER DIST. A/R		4,340.00
555-0000-390100	Transfers In		22,062.00
<b>Total</b>		<b>666,632.00</b>	<b>666,632.00</b>

#### Adjusting Journal Entries JE # 52

Reconcile AR UB #2.

101-0000-120122	A/R - UTILITY	50.00	
552-4552-033002	BAD DEBT EXPENSE	4,659.00	
554-0000-120122	A/R - UTILITY	7,745.00	
554-0000-120122	A/R - UTILITY	12,393.00	
554-4554-033002	BAD DEBT EXPENSE	17,864.00	
556-0000-120121	ACCOUNTS RECEIVABLE -MISC	2,062.00	
556-0000-120121	ACCOUNTS RECEIVABLE -MISC	3,680.00	
841-0000-120122	A/R - UTILITY	347.00	
841-0000-200208	DEFERRED REVENUES	76.00	
841-0000-200208	DEFERRED REVENUES	1,976.00	
841-0000-343010	STREET, SIDEWALK, CURB REPR	50.00	
101-0000-369090	OTHER MISC REVENUES		50.00
552-0000-120151	PAGE/MOORE TRACT A/R		4,659.00
554-0000-120122	A/R - UTILITY		17,864.00
554-0000-120123	ALLOW-UNCOLLECTED UB A/R		7,745.00
554-0000-341080	PENALTY & MISC SRV FEES		12,393.00
556-0000-348130	CCPI USER CHARGES		2,062.00
556-0000-490030	FUND BALANCE		3,680.00
841-0000-120122	A/R - UTILITY		50.00
841-0000-120124	ADVANCES-CURB & GUTTER		76.00
841-0000-120124	ADVANCES-CURB & GUTTER		347.00
841-0000-120124	ADVANCES-CURB & GUTTER		1,976.00
<b>Total</b>		<b>50,902.00</b>	<b>50,902.00</b>

**Adjusting Journal Entries JE # 53**

Reconcile AR for GF.

101-0000-120121	ACCOUNTS RECEIVABLE -MISC	6,500.00	
101-0000-120121	ACCOUNTS RECEIVABLE -MISC	32,944.00	
101-0000-120122	A/R - UTILITY	18,317.00	
101-0000-120122	A/R - UTILITY	27,498.00	
101-0000-120122	A/R - UTILITY	32,980.00	
101-0000-120133	PREV FY A/R	1,058.00	
300-0000-490030	FUND BALANCE	9,000.00	
400-0000-120121	ACCOUNTS RECEIVABLE -MISC	194.00	
400-0000-120121	ACCOUNTS RECEIVABLE -MISC	2,457.00	
400-0000-490030	FUND BALANCE	91,876.00	
101-0000-120133	PREV FY A/R		18,317.00
101-0000-490030	FUND BALANCE		1,058.00
101-0000-490030	FUND BALANCE		6,500.00
101-0000-490030	FUND BALANCE		27,498.00
101-0000-490030	FUND BALANCE		32,944.00
101-0000-490030	FUND BALANCE		32,980.00
300-0000-120121	ACCOUNTS RECEIVABLE -MISC		9,000.00
400-0000-120121	ACCOUNTS RECEIVABLE -MISC		91,876.00
400-0000-369105	RCAC GRANT		194.00
400-0000-490030	FUND BALANCE		2,457.00
<b>Total</b>		<b>222,824.00</b>	<b>222,824.00</b>

**Adjusting Journal Entries JE # 54**

Reconcile home loans.

660-0000-200208	DEFERRED REVENUES	7,398.00	
662-0000-120663	LMIHF FTHB LOANS	157,899.00	
662-0000-200208	DEFERRED REVENUES	29,749.00	
660-0000-120661	LOANS RECEIVABLE - RDA		7,398.00
662-0000-120803	LOANS RECEIVABLE-HELP/LMI		29,749.00
662-0000-200208	DEFERRED REVENUES		157,899.00
<b>Total</b>		<b>195,046.00</b>	<b>195,046.00</b>

**Adjusting Journal Entries JE # 55**

Reconcile liability accounts.

101-0000-200217	ECO-XTREME HOLDING ACCT	75.00	
101-0000-200245	EMPLOYEES PERS W/H	546.00	
101-0000-200250	EMPLOYEES FICA/MEDICARE	2,008.00	
101-0000-200253	RETAIL SALES TAX PAYABLE	72.00	
101-0000-200300	MEMBERS PERS - CITY PAID	50,237.00	
101-0000-200300	MEMBERS PERS - CITY PAID	69,486.00	
101-0000-200305	EMPLOYER'S PERS PAYABLE	70,880.00	
101-0000-200305	EMPLOYER'S PERS PAYABLE	223,147.00	
101-0000-200330	OTHER AGENCY PASS-THRU	7,677.00	
101-0000-200367	ANIMAL CONTROL FEES	38,089.00	
101-0000-200368	ARBOR DEPOSITS	2,860.00	
101-0000-200510	PW UNIFORM ALLOWANCE-W/H	9,735.00	
101-0000-200240	CALIFORNIA PIT & SDI		2,391.00
101-0000-200310	RATE PLAN 434 SAFETY-FIRE		273,384.00
101-0000-200311	RATE PLAN 433 MISCELLANEOUS		546.00
101-0000-200311	RATE PLAN 433 MISCELLANEOUS		42,755.00
101-0000-200311	RATE PLAN 433 MISCELLANEOUS		140,366.00
101-0000-316060	BUSINESS GROSS RE'TS TAX		2,008.00
101-0000-490030	FUND BALANCE		13,362.00
<b>Total</b>		<b>474,812.00</b>	<b>474,812.00</b>

**Adjusting Journal Entries JE # 56**

Move activity from 675 to 400.

400-0000-130131	DUE FROM FEDERAL GOVERNMENT	62,936.00	
400-0000-160169	Construction in Progress	175,249.00	
675-0000-348075	LOAN PROCEEDS	62,936.00	
400-0000-200201	ACCOUNTS PAYABLE		175,249.00
400-0000-200208	Deferred Revenue		62,936.00
675-0000-130131	USDA Loan Proceeds Due		62,936.00
<b>Total</b>		<b><u>301,121.00</u></b>	<b><u>301,121.00</u></b>

**Adjusting Journal Entries JE # 57**

To book accrued expense found through search for unrecorded liability testing.

101-4130-064020	CAPITAL O/L - STREETS	230,841.00	
101-0000-200201	ACCOUNTS PAYABLE		230,841.00
<b>Total</b>		<b><u>230,841.00</u></b>	<b><u>230,841.00</u></b>

**Adjusting Journal Entries JE # 58**

To correct immaterial differences noted between NR and Deferred Revenues.

669-0000-200208	DEFERRED REVENUES	1.00	
700-4700-010001	SALARIES - FULL TIME	133.00	
841-0000-200208	DEFERRED REVENUES	347.00	
669-0000-360010	INTEREST EARNINGS		1.00
700-0000-120127	LOANS RECEIVABLE		133.00
841-4140-023000	REPAIR & MAINT SUPPLIES		347.00
<b>Total</b>		<b><u>481.00</u></b>	<b><u>481.00</u></b>

**Adjusting Journal Entries JE # 59**

To record foreclosure of Hunter Lots sale and transfer land to land held for resale.

678-0000-160162	LAND HELD FOR RESALE	48,219.00	
678-0000-200208	DEFERRED REVENUES	17,883.00	
678-0000-120126	NOTES RECEIVABLE		48,219.00
678-0000-490030	FUND BALANCE		17,883.00
<b>Total</b>		<b><u>66,102.00</u></b>	<b><u>66,102.00</u></b>

**Adjusting Journal Entries JE # 60**

Reclass due to/from to advances.

101-0000-200203	DUE TO OTHER FUNDS	1,105,536.00	
660-0000-140145	Advances To	926,011.00	
662-0000-140145	Advances To	5,142.00	
662-0000-140145	Advances To	179,525.00	
678-0000-200203	DUE TO OTHER FUNDS	5,142.00	
101-0000-240245	ADVANCE TO OTHER FUNDS		1,105,536.00
660-0000-130135	DUE FROM OTHER FUNDS		926,011.00
662-0000-130135	DUE FROM OTHER FUNDS		5,142.00
662-0000-130135	DUE FROM OTHER FUNDS		179,525.00
678-0000-240245	Advances To		5,142.00
<b>Total</b>		<b><u>2,221,356.00</u></b>	<b><u>2,221,356.00</u></b>

**Adjusting Journal Entries JE # 61**

Correct transfer of receivable to loss on transfer of assets.

662-0000-390100	TRANSFERS IN	215,249.00	
803-BA-999998	Extraordinary Loss	215,249.00	
662-BA-999999	Extraordinary Gain		215,249.00
803-0000-090200	TRANSFERS OUT		215,249.00
<b>Total</b>		<b><u>430,498.00</u></b>	<b><u>430,498.00</u></b>

**Adjusting Journal Entries JE # 62**

Correct infrastructure and CIP amounts for Wellness Center.

400-0000-160163	Buildings and Improvements	14,037.00	
400-0000-160165	Infrastructure		14,037.00
<b>Total</b>		<b><u>14,037.00</u></b>	<b><u>14,037.00</u></b>

**Adjusting Journal Entries JE # 63**

Breakout LT and ST portions of Wellness Center loan.

400-0000-220000	Wellness Center Loan	35,146.00	
400-0000-210001	U.S.D.A. LOAN		35,146.00
<b>Total</b>		<b><u>35,146.00</u></b>	<b><u>35,146.00</u></b>

**Adjusting Journal Entries JE # 64**

Reconcile payments and proceeds for Library Loan.

450-0000-210001	U.S.D.A. LOAN	116,265.00	
450-0000-348075	LOAN PROCEEDS		116,265.00
<b>Total</b>		<b><u>116,265.00</u></b>	<b><u>116,265.00</u></b>

**Adjusting Journal Entries JE # 65**

Accrue interest payable for LTD.

660-0000-047001	DEBT INTEREST EXPENSE	111,562.00	
660-BA-999998	Extraordinary Loss	832,557.00	
660-0000-220210	Accrued Interest		111,562.00
660-0000-220210	Accrued Interest		832,557.00
<b>Total</b>		<b><u>944,119.00</u></b>	<b><u>944,119.00</u></b>

**Adjusting Journal Entries JE # 66**

To reconcile the City's General and AP cash accounts.

101-0000-100106	CHECKING ACCOUNT-PAYROLL	17,706.00	
101-0000-100106	CHECKING ACCOUNT-PAYROLL	215,593.00	
101-0000-130131	DUE FROM FEDERAL GOVERNMENT	30,617.00	
101-0000-180185	CASH RECONCILIATION	17,706.00	
101-0000-490030	FUND BALANCE	13,510.00	
101-0000-490030	FUND BALANCE	34,976.00	
101-0000-490030	FUND BALANCE	66,000.00	
101-0000-490030	FUND BALANCE	100,630.00	
101-4090-037000	OTHER SERVICES & CHARGES	21,082.00	
552-0000-100106	CHECKING ACCOUNT-PAYROLL	1,017.00	

101-0000-100100	BOTS ACCOUNTS PAYABLE		21,539.00
101-0000-100100	BOTS ACCOUNTS PAYABLE		34,976.00
101-0000-100100	BOTS ACCOUNTS PAYABLE		215,593.00
101-0000-100106	CHECKING ACCOUNT-PAYROLL		13,510.00
101-0000-100106	CHECKING ACCOUNT-PAYROLL		21,082.00
101-0000-100106	CHECKING ACCOUNT-PAYROLL		30,617.00
101-0000-100106	CHECKING ACCOUNT-PAYROLL		66,000.00
101-0000-100106	CHECKING ACCOUNT-PAYROLL		79,091.00
101-0000-180185	CASH RECONCILIATION		17,706.00
101-0000-490030	FUND BALANCE		17,706.00
552-0000-100100	BOTS ACCOUNTS PAYABLE		1,017.00
<b>Total</b>		<b>518,837.00</b>	<b>518,837.00</b>

#### Adjusting Journal Entries JE # 67

Correct posting of capital outlay to correct accounts.

101-4210-064999	Capital Outlay- Equipment	8,366.00	
883-4883-064999	Capital Outlay- Equipment	2,008.00	
884-4884-064999	Capital Outlay- Equipment	1,339.00	
885-4885-064999	Capital Outlay- Equipment	334.00	
886-4886-064999	Capital Outlay- Equipment	669.00	
887-4887-064999	Capital Outlay- Equipment	1,339.00	
888-4888-064999	Capital Outlay- Equipment	1,339.00	
889-4889-064999	Capital Outlay- Retaining Wall	11,778.00	
891-4891-064999	Capital Outlay- Equipment	1,339.00	
101-4210-022012	VEHICLE FUEL AND OIL		8,366.00
883-4883-022012	VEHICLE FUEL AND OIL		2,008.00
884-4884-022012	VEHICLE FUEL AND OIL		1,339.00
885-4885-022012	VEHICLE FUEL AND OIL		334.00
886-4886-022012	VEHICLE FUEL AND OIL		669.00
887-4887-022012	VEHICLE FUEL AND OIL		1,339.00
888-4888-022012	VEHICLE FUEL AND OIL		1,339.00
889-4889-037005	JPA DUES		11,778.00
891-4891-022012	VEHICLE FUEL AND OIL		1,339.00
<b>Total</b>		<b>28,511.00</b>	<b>28,511.00</b>

#### Adjusting Journal Entries JE # 68

Zero out immaterial negative asset balances.

101-0000-120128	ACCRUED INTEREST RECEIVABLE	164.00	
261-0000-130132	DUE FROM STATE GOVERNMENT	3,000.00	
263-0000-120128	ACCRUED INTEREST RECEIVABLE	22.00	
264-0000-120128	ACCRUED INTEREST RECEIVABLE	18.00	
265-0000-120128	ACCRUED INTEREST RECEIVABLE	40.00	
803-0000-100100	BOTS ACCOUNTS PAYABLE	4,153.00	
841-0000-120122	A/R - UTILITY	100.00	
101-0000-360010	INTEREST EARNINGS		164.00
261-0000-335158	GAS TAX 2107.5		3,000.00
263-0000-305011	OTHER REVENUES		22.00
264-0000-360010	INTEREST EARNINGS		18.00
265-0000-360010	INTEREST EARNINGS		40.00
803-0000-300999	REVENUE-CDBG LOAN PAYMENTS		4,153.00
841-0000-343010	STREET, SIDEWALK, CURB REPR		100.00
<b>Total</b>		<b>7,497.00</b>	<b>7,497.00</b>

**Adjusting Journal Entries JE # 69**

Reconcile principal payments of GF to LTD note.

101-4110-047001	Firetruck Lease Payment- Interest	2,157.00	
101-4110-064010	LEASE PURCHASE		2,157.00
<b>Total</b>		<b>2,157.00</b>	<b>2,157.00</b>

**Adjusting Journal Entries JE # 70**

Correct extraordinary gain/losses to match governmental activities.

660-BA-999999	Extraordinary Gain	1,596.00	
660-BA-999998	Extraordinary Loss		1,596.00
<b>Total</b>		<b>1,596.00</b>	<b>1,596.00</b>

**Adjusting Journal Entries JE # 71**

Book capital asset purchased in current year.

300-0000-160167	MACHINERY & EQUIPMENT	5,000.00	
300-4300-069092	EQUIPMENT REPAIR / MCD		5,000.00
<b>Total</b>		<b>5,000.00</b>	<b>5,000.00</b>

**Adjusting Journal Entries JE # 72**

Book long term portion of compensated absences.

300-4300-010001	SALARIES - FULL TIME	21,431.00	
400-4400-010001	SALARIES - FULL TIME	3,759.00	
552-4552-010001	SALARIES - FULL TIME	11,398.00	
553-4553-010001	SALARIES - FULL TIME	10,525.00	
554-4554-010001	SALARIES - FULL TIME	2,668.00	
300-BA-200209	Comp Abs- Long Term		21,431.00
400-BA-200209	Comp Abs- Long Term		3,759.00
552-BA-200209	Comp Abs- Long Term		11,398.00
553-BA-200209	Comp Abs- Long Term		10,525.00
554-BA-200209	Comp Abs- Long Term		2,668.00
<b>Total</b>		<b>49,781.00</b>	<b>49,781.00</b>

**Adjusting Journal Entries JE # 73**

To correct negative expenditure amount.

841-4140-023000	REPAIR & MAINT SUPPLIES	22.00	
841-0000-360010	INTEREST EARNINGS		22.00
<b>Total</b>		<b>22.00</b>	<b>22.00</b>

**Adjusting Journal Entries JE # 74**

Reconcile AR accounts.

552-0000-120150	PLAINVIEW WATER DIST. A/R	139,105.00	
553-0000-490030	FUND BALANCE	206,666.00	
552-0000-490030	FUND BALANCE		139,105.00
553-0000-120123	ALLOW-UNCOLLECTED UB A/R		206,666.00
<b>Total</b>		<b>345,771.00</b>	<b>345,771.00</b>