

# DRAFT

## Required Auditor Disclosure Letter

March 14, 2019

To the Honorable Mayor and  
City Council Members of the  
City of Deer Park, Texas:

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Deer Park, Texas (the "City") for the year ended September 30, 2018. Professional standards require that we provide the City Council (the "governing body") with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit.

### I. Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated April 2, 2018, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with the governing body's oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve the governing body or management of its responsibilities.

### II. Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to the governing body in our engagement letter dated April 2, 2018.

### III. Significant Audit Findings

#### *1. Qualitative Aspects of Accounting Practices*

- A. Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in the notes to the financial statements. As described in the notes to the financial statements, the City changed accounting principles related to accounting for postemployment benefits by adopting Governmental Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, in 2018. Accordingly, the cumulative effect of the accounting change as of the beginning of the year is reported in the Statement of Activities. 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.

- B. 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 financial statements were:

Management's estimate of the useful lives of capital assets is based on industry standards relating to capital assets. We evaluated the key factors and assumptions used to develop the useful lives of capital assets in determining that they are reasonable in relation to the financial statements taken as a whole.

Estimates are used in the calculation of the pension and other postemployment benefits (Texas Municipal Retirement System Supplemental Death Benefit Fund) liability and the required annual contribution. The Texas Municipal Retirement System (TMRS) and the Texas Emergency Services Retirement System (TESRS) hires a licensed actuaries to make key assumptions and to perform calculations, as well as an independent auditors to review those assumptions and calculations. We evaluated the reasonableness of the employee data provided by the City to TMRS and TESRS.

Estimates are used in the calculation of the health care liability for other postemployment benefits. The City hires a licensed actuary to perform the calculation. We evaluated the key factors and assumptions used to develop the liability in relation to the financial statements taken as a whole.

- C. The financial statement disclosures are neutral, consistent, and clear. 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 long-term debt in the financial statements is significant to financial statement users because it discloses the City's long-term financial obligations.

## *2. Difficulties Encountered in Performing the Audit*

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

## *3. 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. Management has corrected all such misstatements. The attached schedule summarizes both material and immaterial misstatements detected as a result of our audit procedures.

## *4. 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 auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

## *5. Management Representations*

We have requested certain representations from management that are included in the management representation letter dated March 14, 2019.

*6. 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 auditors' 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.

*7. 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.

IV. Other Matters

We applied certain limited procedures to the Required Supplementary Information (RSI), as identified on the table of contents, which supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on supplementary information, as identified on the table of contents, which accompanies the financial statements but is not RSI. With respect to this supplementary information, 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.

We were not engaged to report on the introductory and statistical sections, which accompanies the financial statements but is not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

V. Restrictions on Use

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

**DRAFT**  
Belt Harris Pechacek, LLP  
Certified Public Accountants  
Houston, Texas

Client: **City of Deer Park, Texas**  
Engagement: **City of Deer Park 09/30/18**  
Period Ending: **9/30/2018**  
Trial Balance: **2.2.01 - TB**  
Workpaper: **2.6.06 - Adjusting Journal Entries Report**

Account	Description	Debit	Credit
<b>Adjusting Journal Entries JE # 1</b>			
To adjust property tax receivable, allowance, and deferred revenue to tie annual property tax report.			
10 000-1120	TAXES RECEIVABLE DELINQUENT	40,408.31	
10 000-1126	ALLOWANCE FOR P&I RECEIVABLE	1,660.63	
10 000-2505	DEFERRED REVENUE-P&I	553.54	
20 000-1120	TAXES RECEIVABLE DELINQUENT	14,366.75	
20 000-1126	ALLOWANCE FOR P&I RECEIVABLE	1,455.76	
20 000-2505	DEFERRED REVENUE-P&I	485.25	
10 000-1121	ALLOWANCE FOR UNCOLL DELINQ		9,990.33
10 000-1125	PENALTIES/INTEREST RECEIVABLE		2,214.17
10 000-2500	DEFERRED REVENUES-PROPERTY		30,417.97
20 000-1121	ALLOWANCE FOR UNCOLL DELINQ		4,452.94
20 000-1125	PENALTIES/INTEREST RECEIVABLE		1,941.01
20 000-2500	DEFERRED REVENUES-PROPERTY		9,913.82
<b>Total</b>		<b>58,930.24</b>	<b>58,930.24</b>
<b>Adjusting Journal Entries JE # 2</b>			
To correct fund balance in general fund and HOT fund.			
10 000-2630	UNASSIGNED FUND BALANCE	1,629.57	
11 000-1000	CLAIM ON POOLED CASH	1,629.57	
10 000-1000	CLAIM ON POOLED CASH		1,629.57
11 000-2630	FUND BALANCE		1,629.57
<b>Total</b>		<b>3,259.14</b>	<b>3,259.14</b>
<b>Adjusting Journal Entries JE # 3</b>			
To adjust outstanding fines AR, allowance, and deferred revenues as of 09/30/18.			
10 000-1650	ALLOWANCE-FINES & FORFEITURES	2,906.88	
10 000-2560	DEFERRED REVENUE-FINES	968.96	
10 000-1651	ACCOUNTS RECEIVABLE-FINES		3,875.84
<b>Total</b>		<b>3,875.84</b>	<b>3,875.84</b>
<b>Adjusting Journal Entries JE # 4</b>			
To adjust ambulance AR, allowance, and def. revenue to match report as of 09/30/2018.			
10 000-1330	ACCOUNTS RECEIVABLE-AMBULANCE	670,895.86	
10 000-1331	ALLOWANCE-AMBULANCE		610,389.04
10 000-2530	DEFERRED REVENUE-AMBULANCE		60,506.82
<b>Total</b>		<b>670,895.86</b>	<b>670,895.86</b>
<b>Adjusting Journal Entries JE # 5</b>			
GASB 68 JE#1: To reverse prior year deferred outflows - contributions after the measurement date.			
25 750-4197	PENSION EXPENSE	7,983.69	
40 750-4197	PENSION EXPENSE	238,915.58	
82 750-4197	PENSION EXPENSE	20,258.34	
83 750-4197	PENSION EXPENSE	36,381.04	
25 000-1811	DEF OUT - CONTRIBUTIONS		7,983.69
40 000-1811	DEF OUT - CONTRIBUTIONS		238,915.58
82 000-1811	DEF OUT - CONTRIBUTIONS		20,258.34
83 000-1811	DEF OUT - CONTRIBUTIONS		36,381.04
<b>Total</b>		<b>303,538.65</b>	<b>303,538.65</b>

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Account	Description	Debit	Credit
<b>Adjusting Journal Entries JE # 6</b>			
GASB 68 JE#2: Current year amortization of prior year deferred items.			
25 000-2810	DEF IN-ACT EXP VS ASSUMPTION	538.16	
25 750-4197	PENSION EXPENSE	6,972.91	
40 000-2810	DEF IN-ACT EXP VS ASSUMPTION	15,955.90	
40 750-4197	PENSION EXPENSE	206,741.20	
82 000-2810	DEF IN-ACT EXP VS ASSUMPTION	1,375.21	
82 750-4197	PENSION EXPENSE	17,818.69	
83 000-2810	DEF IN-ACT EXP VS ASSUMPTION	2,472.61	
83 750-4197	PENSION EXPENSE	32,037.64	
25 000-1810	DEF OUT-INVESTMENT EXPERIENCE		6,636.55
25 000-1812	DEF OUT-EXP AND ACT EXPERIENCE		79.92
25 000-1813	DEF OUT-CHANGES IN ASSUMPTIONS		794.60
40 000-1810	DEF OUT-INVESTMENT EXPERIENCE		196,768.44
40 000-1812	DEF OUT-EXP AND ACT EXPERIENCE		2,369.50
40 000-1813	DEF OUT-CHANGES IN ASSUMPTIONS		23,559.16
82 000-1810	DEF OUT-INVESTMENT EXPERIENCE		16,959.15
82 000-1812	DEF OUT-EXP AND ACT EXPERIENCE		204.22
82 000-1813	DEF OUT-CHANGES IN ASSUMPTIONS		2,030.53
83 000-1810	DEF OUT-INVESTMENT EXPERIENCE		30,492.22
83 000-1812	DEF OUT-EXP AND ACT EXPERIENCE		367.19
83 000-1813	DEF OUT-CHANGES IN ASSUMPTIONS		3,650.84
<b>Total</b>		<b>283,912.32</b>	<b>283,912.32</b>

**Adjusting Journal Entries JE # 7**

GASB 68 JE#3: Recognize new deferred items for FY18.

25 000-2325	NET PENSION OBLIGATION	30,647.79	
40 000-2325	NET PENSION OBLIGATION	908,682.44	
82 000-2325	NET PENSION OBLIGATION	78,317.87	
83 000-2325	NET PENSION OBLIGATION	140,813.94	
25 000-1810	DEF OUT-INVESTMENT EXPERIENCE		30,231.17
25 000-2810	DEF IN-ACT EXP VS ASSUMPTION		416.62
40 000-1810	DEF OUT-INVESTMENT EXPERIENCE		896,330.01
40 000-2810	DEF IN-ACT EXP VS ASSUMPTION		12,352.43
82 000-1810	DEF OUT-INVESTMENT EXPERIENCE		77,253.23
82 000-2810	DEF IN-ACT EXP VS ASSUMPTION		1,064.64
83 000-1810	DEF OUT-INVESTMENT EXPERIENCE		138,899.75
83 000-2810	DEF IN-ACT EXP VS ASSUMPTION		1,914.19
<b>Total</b>		<b>1,158,462.04</b>	<b>1,158,462.04</b>

**Adjusting Journal Entries JE # 8**

GASB 68 JE#4: To recognize pension expense and current year amortization.

25 000-1810	DEF OUT-INVESTMENT EXPERIENCE	6,046.23	
25 000-2810	DEF IN-ACT EXP VS ASSUMPTION	80.12	
25 750-4197	PENSION EXPENSE	11,353.28	
40 000-1810	DEF OUT-INVESTMENT EXPERIENCE	179,266.00	
40 000-2810	DEF IN-ACT EXP VS ASSUMPTION	2,375.47	
40 750-4197	PENSION EXPENSE	336,615.73	
82 000-1810	DEF OUT-INVESTMENT EXPERIENCE	15,450.65	
82 000-2810	DEF IN-ACT EXP VS ASSUMPTION	204.74	
82 750-4197	PENSION EXPENSE	29,012.37	
83 000-1810	DEF OUT-INVESTMENT EXPERIENCE	27,779.95	
83 000-2810	DEF IN-ACT EXP VS ASSUMPTION	368.11	
83 750-4197	PENSION EXPENSE	52,163.65	
25 000-2325	NET PENSION OBLIGATION		855.68
25 750-4197	PENSION EXPENSE		6,126.35
25 750-4197	PENSION EXPENSE		10,497.60

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Account	Description	Debit	Credit
40 000-2325	NET PENSION OBLIGATION		25,370.16
40 750-4197	PENSION EXPENSE		181,641.47
40 750-4197	PENSION EXPENSE		311,245.57
82 000-2325	NET PENSION OBLIGATION		2,186.61
82 750-4197	PENSION EXPENSE		15,655.38
82 750-4197	PENSION EXPENSE		26,825.75
83 000-2325	NET PENSION OBLIGATION		3,931.50
83 750-4197	PENSION EXPENSE		28,148.07
83 750-4197	PENSION EXPENSE		48,232.16
<b>Total</b>		<b>660,716.30</b>	<b>660,716.30</b>

#### Adjusting Journal Entries JE # 9

GASB 68 JE#5: To recognize deferred outflows - contributions after the measurement date for FY17.

25 000-1811	DEF OUT - CONTRIBUTIONS	8,141.34	
40 000-1811	DEF OUT - CONTRIBUTIONS	241,384.12	
82 000-1811	DEF OUT - CONTRIBUTIONS	20,804.51	
83 000-1811	DEF OUT - CONTRIBUTIONS	37,406.08	
25 750-4197	PENSION EXPENSE		8,141.34
40 750-4197	PENSION EXPENSE		241,384.12
82 750-4197	PENSION EXPENSE		20,804.51
83 750-4197	PENSION EXPENSE		37,406.08
<b>Total</b>		<b>307,736.05</b>	<b>307,736.05</b>

#### Adjusting Journal Entries JE # 10

To restate net position for GASB 75 OPEB Health Plan.

25 000-2630	FUND BALANCE	13,567.42	
25 750-4198	OPEB EXPENSE	502.60	
40 000-2630	FUND BALANCE UNRESERVED	2,010,288.62	
40 750-4198	OPEB Expense	74,470.87	
82 000-2630	FUND BALANCE	129,226.24	
82 750-4198	OPEB EXPENSE	4,787.17	
83 000-2630	FUND BALANCE	326,534.21	
83 750-4198	OPEB EXPENSE	12,096.41	
25 000-2326	TOTAL OPEB LIABILITY		14,070.02
40 000-2326	TOTAL OPEB LIABILITY		2,084,759.49
82 000-2326	TOTAL OPEB LIABILITY		134,013.41
83 000-2326	TOTAL OPEB LIABILITY		338,630.62
<b>Total</b>		<b>2,571,473.54</b>	<b>2,571,473.54</b>

#### Adjusting Journal Entries JE # 16

JE #041095: Asset reclass

40 000-1730	BUILDINGS	57,591.27	
48 000-1730	BUILDINGS	242,170.76	
49 000-1730	BUILDINGS	633,881.45	
40 000-1740	OTHER IMPROVEMENTS		57,591.27
48 000-1740	OTHER IMPROVEMENTS		242,170.76
49 000-1740	OTHER IMPROVEMENTS		633,881.45
<b>Total</b>		<b>933,643.48</b>	<b>933,643.48</b>

#### Adjusting Journal Entries JE # 17

JE #041096: Payday November 10, 2017

10 000-1000	CLAIM ON POOLED CASH	150.67	
22 411-4104	SALARIES OVERTIME	150.67	
10 411-4104	SALARIES OVERTIME		150.67
22 000-1000	CLAIM ON POOLED CASH		150.67
<b>Total</b>		<b>301.34</b>	<b>301.34</b>

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Account	Description	Debit	Credit
<b>Adjusting Journal Entries JE # 18</b>			
JE #041097: Payday November 24, 2017			
10 000-1000	CLAIM ON POOLED CASH	150.66	
22 411-4104	SALARIES OVERTIME	150.66	
10 411-4104	SALARIES OVERTIME		150.66
22 000-1000	CLAIM ON POOLED CASH		150.66
<b>Total</b>		<b>301.32</b>	<b>301.32</b>

<b>Adjusting Journal Entries JE # 19</b>			
JE #041098: Payday December 8, 2017			
10 000-1000	CLAIM ON POOLED CASH	1.62	
22 410-4104	SALARIES OVERTIME	1.62	
10 410-4101	SALARIES FULL TIME		1.62
22 000-1000	CLAIM ON POOLED CASH		1.62
<b>Total</b>		<b>3.24</b>	<b>3.24</b>

<b>Adjusting Journal Entries JE # 20</b>			
JE #041110: 300-4250 Reclass			
12 300-4250	TRAINING & TRAVEL	495.00	
14 000-1000	CLAIM ON POOLED CASH	495.00	
12 000-1000	CLAIM ON POOLED CASH		495.00
14 300-4250	TRAINING & TRAVEL		495.00
<b>Total</b>		<b>990.00</b>	<b>990.00</b>

<b>Adjusting Journal Entries JE # 21</b>			
JE #041111: 10 000-3119 attorney fees reclass			
10 000-3119	ATTORNEY FEES	47,764.04	
10 106-4293	SPECIAL SERVICES CITY ATTORNEY		47,764.04
<b>Total</b>		<b>47,764.04</b>	<b>47,764.04</b>

<b>Adjusting Journal Entries JE # 22</b>			
JE #041112: Disposal fees reclass			
10 402-4253	DISPOSAL FEES	4,290.26	
10 402-4253	DISPOSAL FEES	4,301.64	
10 403-4253	DISPOSAL FEES	7,744.09	
22 000-1000	CLAIM ON POOLED CASH	12,405.11	
22 650-4253	DISPOSAL FEES	3,930.88	
10 000-1000	CLAIM ON POOLED CASH		12,405.11
10 402-4253	DISPOSAL FEES		3,930.88
22 650-4253	DISPOSAL FEES		4,290.26
22 650-4253	DISPOSAL FEES		4,301.64
22 650-4253	DISPOSAL FEES		7,744.09
<b>Total</b>		<b>32,671.98</b>	<b>32,671.98</b>

<b>Adjusting Journal Entries JE # 23</b>			
JE #041113: Salaries reclass			
10 000-1000	CLAIM ON POOLED CASH	2,695.71	
82 300-4101	SALARIES FULL TIME	696.80	
82 300-4101	SALARIES FULL TIME	1,453.60	
82 300-4104	SALARIES OVERTIME	54.51	
82 300-4106	SOCIAL SECURITY/MEDICARE	10.10	
82 300-4106	SOCIAL SECURITY/MEDICARE	21.87	

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Account	Description	Debit	Credit
82 300-4106	SOCIAL SECURITY/MEDICARE	43.20	
82 300-4106	SOCIAL SECURITY/MEDICARE	93.50	
82 300-4107	TMRS	101.80	
82 300-4107	TMRS	220.33	
10 300-4101	SALARIES FULL TIME		696.80
10 300-4101	SALARIES FULL TIME		1,453.60
10 300-4104	SALARIES OVERTIME		54.51
10 300-4106	SOCIAL SECURITY/MEDICARE		10.10
10 300-4106	SOCIAL SECURITY/MEDICARE		21.87
10 300-4106	SOCIAL SECURITY/MEDICARE		43.20
10 300-4106	SOCIAL SECURITY/MEDICARE		93.50
10 300-4107	TMRS		101.80
10 300-4107	TMRS		220.33
82 000-1000	CLAIM ON POOLED CASH		2,695.71
<b>Total</b>		<b>5,391.42</b>	<b>5,391.42</b>

**Adjusting Journal Entries JE # 24**

JE #041114: Building rental reclass

11 602-4232	BUILDING RENTAL	6,600.00	
11 601-4232	BUILDING RENTAL		6,600.00
<b>Total</b>		<b>6,600.00</b>	<b>6,600.00</b>

**Adjusting Journal Entries JE # 25**

JE #041115: Reindeer park expense reclass

10 000-1000	CLAIM ON POOLED CASH	18,891.95	
10 410-4401	VEHICLE	6,151.84	
10 411-4290	CONTRACT LABOR	1,155.00	
10 412-4303	OPERATIONAL SUPPLIES	563.00	
10 417-4290	CONTRACT LABOR	1,000.00	
10 417-4303	OPERATIONAL SUPPLIES	7,210.01	
11 601-4252	DUES & FEES	5,000.00	
11 601-4303	OPERATIONAL SUPPLIES	22,101.96	
11 603-4308	SMALL TOOLS & MINOR EQUIPMENT	299.00	
11 603-4308	SMALL TOOLS & MINOR EQUIPMENT	1,000.00	
10 411-4303	OPERATIONAL SUPPLIES		23,819.96
10 411-4401	VEHICLE		6,151.84
10 417-4252	DUES & FEES		5,000.00
11 000-1000	CLAIM ON POOLED CASH		18,891.95
11 603-4303	OPERATIONAL SUPPLIES		9,509.01
<b>Total</b>		<b>63,372.76</b>	<b>63,372.76</b>

**Adjusting Journal Entries JE # 26**

JE #041117: Disposal fees reclass

10 000-1000	CLAIM ON POOLED CASH	625.90	
22 650-4253	DISPOSAL FEES	625.90	
10 403-4253	DISPOSAL FEES		625.90
22 000-1000	CLAIM ON POOLED CASH		625.90
<b>Total</b>		<b>1,251.80</b>	<b>1,251.80</b>

**Adjusting Journal Entries JE # 27**

JE #041118: Operating Transfer FY 2017-2018

10 000-1000	CLAIM ON POOLED CASH	99,421.00	
10 000-1000	CLAIM ON POOLED CASH	153,493.92	
10 000-1000	CLAIM ON POOLED CASH	162,174.00	
10 105-4530	OPERATING TRANSFERS	49,696.94	

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Account	Description	Debit	Credit
10 105-4530	OPERATING TRANSFERS	389,558.10	
10 105-4530	OPERATING TRANSFERS	4,482,244.00	
11 601-4530	OPERATING TRANSFERS	4,896.20	
11 602-4530	OPERATING TRANSFERS	5,598.76	
11 602-4530	OPERATING TRANSFERS	15,648.96	
11 602-4530	OPERATING TRANSFERS	90,350.00	
11 603-4530	OPERATING TRANSFERS	17,000.00	
11 603-4530	OPERATING TRANSFERS	20,000.00	
19 104-4530	OPERATING TRANSFERS	12,509.00	
19 104-4530	OPERATING TRANSFERS	44,312.00	
19 104-4530	OPERATING TRANSFERS	85,353.00	
19 300-4530	OPERATING TRANSFERS	20,000.00	
40 900-4530	OPERATING TRANSFERS	99,421.00	
84 000-1000	CLAIM ON POOLED CASH	49,696.94	
86 000-1000	CLAIM ON POOLED CASH	389,558.10	
90 000-1000	CLAIM ON POOLED CASH	4,482,244.00	
10 000-1000	CLAIM ON POOLED CASH		49,696.94
10 000-1000	CLAIM ON POOLED CASH		389,558.10
10 000-1000	CLAIM ON POOLED CASH		4,482,244.00
10 000-3640	TRANSFER FROM OTHER FUNDS		99,421.00
10 000-3642	TRANSFER FROM SPECIAL REVENUE		153,493.92
10 000-3642	TRANSFER FROM SPECIAL REVENUE		162,174.00
11 000-1000	CLAIM ON POOLED CASH		153,493.92
11 601-4530	OPERATING TRANSFERS		
19 000-1000	CLAIM ON POOLED CASH		162,174.00
40 000-1000	CLAIM ON POOLED CASH		99,421.00
84 000-3640	TRANSFER FROM OTHER FUNDS		49,696.94
86 000-3640	TRANSFER FROM OTHER FUNDS		389,558.10
90 000-3640	TRANSFER FROM OTHER FUNDS		4,482,244.00
<b>Total</b>		<b>10,673,175.92</b>	<b>10,673,175.92</b>

#### Adjusting Journal Entries JE # 28

To recognize depreciation for 2018 Pierce Velocity Fire Truck.

83 900-4536	DEPRECIATION	64,652.39	
83 000-1771	ACCUM DEPR VEHICLES		64,652.39
<b>Total</b>		<b>64,652.39</b>	<b>64,652.39</b>