Client:	*48541 - CITY OF KILLEEN*
Engagement:	*2015 - City of Killeen, Texas-Binder*
Period Ending:	*09/30/2015*
Trial Balance:	*110 - Newest WORKING TRIAL BALANCE*
Workpaper:	*120 - Adjusting Journal Entries Report*

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1				
PBC - to record right of way receivable from TXDOT for 195/201 PTF project				
010-0000-112.00-00	TAXES RECEIVABLE / INTERGOVERNMENTAL		1,489,811.50	
010-0000-382.45-00	INTERGOVERNMENTAL REV / INTERGOVERNMENTAL REV			1,489,811.50
Total			**1,489,811.50**	**1,489,811.50**
Adjusting Journal Entries JE # 2				
PBC - to record the grant receivable for retainage payable				
228-0000-110.05-00	ACCOUNTS RECEIVABLE / FEDERAL GRANTS RECEIVABLE		41,572.57	
228-0000-201.00-00	LIABILITIES / DEFERRED REVENUES			41,572.57
Total			**41,572.57**	**41,572.57**
Adjusting Journal Entries JE # 3				
PBC - to reclass enterprise debt service payments to reductions of liability				
440-0000-371.10-40	DEBT SERVICE TRANSFER		144,145.00	
450-0000-371.95-40	TRANSFERS FROM SW 540		271,613.00	
451-0000-371.95-75	TRANSFERS FROM 575 FUND		175,100.00	
455-0000-371.95-40	TRANSFERS FROM SW 540		306,250.00	
455-0000-371.95-75	TRANSFERS FROM 575 FUND		25,938.00	
484-0000-470.95-50	TRANSFERS / TRANSFER TO WATER & SEWER		770,000.00	
485-0000-470.95-50	TRANSFERS / TRANSFER TO WATER & SEWER		750,000.00	
486-0000-470.95-50	TRANSFERS / TRANSFER TO WATER & SEWER		1,185,000.00	
487-0000-470.95-50	DEBT SERVICE TRANSFER		55,000.00	
489-0000-470.95-50	DEBT SERVICE TRANSFER		2,195,000.00	
540-0000-270.00-00	LONG-TERM LIABILITIES / BONDS PAYABLE - LONG TERM		300,000.00	
540-0000-270.07-00	BONDS PAYABLE - LONG TERM / CO 2009		80,000.00	
540-3480-439.50-37	DESIGNATED EXPENSES / BOND INTEREST		342,008.00	
550-0000-270.00-00	LONG-TERM LIABILITIES / BONDS PAYABLE - LONG TERM		4,955,000.00	
575-0000-270.06-00	BONDS PAYABLE - LONG TERM / 06 GOB		340,000.00	
575-3480-470.50-37	BOND INTEREST		201,038.00	
440-0000-470.50-37	BOND INTEREST			64,145.00
440-0000-470.50-42	BOND PRINCIPAL PAYMENT			80,000.00
450-0000-470.50-37	BOND INTEREST			271,613.00
451-0000-470.50-37	BOND INTEREST			175,100.00
455-0000-470.50-37	BOND INTEREST			6,250.00
455-0000-470.50-37	BOND INTEREST			25,938.00
455-0000-470.50-42	BOND PRINCIPAL PAYMENT			300,000.00
484-0000-470.50-42	BOND PRINCIPAL PAYMENT			770,000.00
485-0000-470.50-42	BOND PRINCIPAL PAYMENT			750,000.00
486-0000-470.50-42	BOND PRINCIPAL PAYMENT			1,185,000.00
487-0000-470.50-42	BOND PRINCIPAL PAYMENT			55,000.00
489-0000-470.50-42	BOND PRINCIPAL PAYMENT			2,195,000.00
540-3480-439.50-52	DEBT SERVICE TRANSFER			722,008.00
550-9595-492.44-72	INTEREST & SINKING TRANS			4,955,000.00
575-0000-371.94-51	TRANSFER IN			175,100.00
575-0000-371.94-55	TRANSFER IN			25,938.00
575-3480-470.50-42	BOND PRINCIPAL PAYMENT			340,000.00
Total			**12,096,092.00**	**12,096,092.00**
Adjusting Journal Entries JE # 4				
PBC - to record the amortization of bond discounts/premiums and deferred amounts on refunding for enterprise funds				
540-0000-270.10-30	LONG TERM BONDS / UNAMORTIZED BOND DISCOUNT		44,781.81	
540-3480-470.50-35	DESIGNATED EXPENSES / AMORT DEFERRED AMOUNT		28,371.97	
550-0000-270.10-30	LONG TERM BONDS / UNAMORTIZED BOND DISCOUNT		297,465.19	
550-9595-492.50-35	DESIGNATED EXPENSES / AMORT DEFERRED AMOUNT		328,588.67	
575-0000-151.00-00	INVESTMENT SECURITIES / UNAMORTIZED BOND DISCOUNT		14,442.06	
575-3480-470.50-35	DESIGNATED EXPENSES / AMORT DEFERRED AMOUNT		19,539.07	
540-0000-270.10-10	LONG TERM BONDS / DEFERRED REFUNDING COST			28,371.97
540-3480-470.50-38	DESIGNATED EXPENSES / AMORT BOND DISCOUNT			44,781.81
550-0000-270.10-10	LONG TERM BONDS / DEFERRED REFUNDING COST			328,588.67
550-9595-492.50-36	DESIGNATED EXPENSES / AMORTIZATION BOND PREMIUM			297,465.19
575-0000-270.10-10	LONG TERM BONDS / DEFERRED REFUNDING COST			19,539.07
575-3480-470.50-38	DESIGNATED EXPENSES / AMORT BOND DISCOUNT			14,442.06

Client:	*48541 - CITY OF KILLEEN*
Engagement:	*2015 - City of Killeen, Texas-Binder*
Period Ending:	*09/30/2015*
Trial Balance:	*110 - Newest WORKING TRIAL BALANCE*
Workpaper:	*120 - Adjusting Journal Entries Report*

Account	Description	W/P Ref	Debit	Credit
Total			**733,188.77**	**733,188.77**

Adjusting Journal Entries JE # 5
PBC - to record EBT receivable

715-0000-117.00-00	TAXES RECEIVABLE / MISC. ACCOUNTS RECEIVABLE		463,288.57	
715-0000-364.10-00	BENEFITS CONTRIBUTIONS / EMPLOYER CONTRIBUTIONS			327,476.16
715-0000-364.20-00	BENEFITS CONTRIBUTIONS / EMPLOYEE CONTRIBUTIONS			135,812.41
Total			**463,288.57**	**463,288.57**

Adjusting Journal Entries JE # 6
PBC - to walkforward fund balance due to the closing of various escrow accounts into proper special revenue funds and due to an error in the 2014 fixed asset JE

010-0000-202.64-00	OTHER CURRENT LIABILITIES / TX A&M CENTEX GOLF TOURN		881.14	
010-0000-280.00-00	FUND EQUITY / FUND BALANCE		102.36	
010-0000-280.00-00	FUND EQUITY / FUND BALANCE		189.28	
010-7070-442.41-85	EDUCATIONAL & RECREATION		3,243.58	
010-9503-491.90-00	TRANSFERS OUT		284,238.95	
215-0000-280.00-00	FUND EQUITY / FUND BALANCE		17,380.05	
224-0000-202.50-00	OTHER CURRENT LIABILITIES / RESTRICTED DONATIONS		610.00	
238-0000-280.11-00	FUND BALANCE / RECREATION		12,716.02	
238-0000-280.12-00	FUND BALANCE / GOLF		1,590.11	
238-0000-280.13-00	FUND BALANCE / ATHLETICS		8,332.08	
239-0000-280.00-00	FUND EQUITY / FUND BALANCE		6,195.37	
241-0000-280.10-00	FUND BALANCE / LEOSE		2,114.18	
246-0000-280.00-00	FUND EQUITY / FUND BALANCE		224.13	
246-0000-280.10-00	FUND BALANCE / LEOSE		93.27	
248-0000-280.00-00	FUND EQUITY / FUND BALANCE		235,550.04	
249-0000-280.10-00	FUND BALANCE / LEOSE		15,157.67	
249-0000-280.20-00	FUND BALANCE / NATIONAL NIGHT OUT		2,108.41	
249-0000-280.21-00	FUND BALANCE / POLICE EXPLORERS		1,747.78	
540-0000-285.00-00	FUND EQUITY / RETAINED EARNINGS		300.00	
550-0000-209.00-00	LIABILITIES / SENIORS COUNT PROGRAM		30,903.43	
010-0000-280.00-00	FUND EQUITY / FUND BALANCE			288,363.67
010-0000-341.05-00	MUNICIPAL COURT FINES			102.36
010-0000-363.99-00	MISCELLANEOUS RECEIPTS			189.28
215-0000-365.05-00	DESIGNATED REVENUE / FOUNTAIN FUNDS			17,380.05
224-0000-280.00-00	FUND EQUITY / FUND BALANCE			610.00
238-0000-363.99-00	MISCELLANEOUS RECEIPTS			1,590.11
238-0000-371.90-10	TRANSFER FROM GENERAL FUND			21,048.10
239-0000-371.90-10	TRANSFER FROM GENERAL FUND			6,195.37
241-0000-371.90-10	TRANSFER FROM GENERAL FUND			2,114.18
246-0000-371.90-10	TRANSFERS / TRANSFER FROM FUND 010			317.40
248-0000-371.90-10	TRANSFER FROM GENERAL FUND			235,550.04
249-0000-371.90-10	TRANSFER FROM GENERAL FUND			19,013.86

Client: *48541 - CITY OF KILLEEN*
Engagement: *2015 - City of Killeen, Texas-Binder*
Period Ending: *09/30/2015*
Trial Balance: *110 - Newest WORKING TRIAL BALANCE*
Workpaper: *120 - Adjusting Journal Entries Report*

Account	Description	W/P Ref	Debit	Credit
540-0000-170.03-00	FIXED ASSETS / FURNITURE,FIXTURES,EQUIP.			300.00
550-0000-285.00-00	FUND EQUITY / RETAINED EARNINGS			30,903.43
Total			**623,677.85**	**623,677.85**
Adjusting Journal Entries JE # 7				
PBC - to adjust prepaid workers comp to actual at year-end.				
010-0000-182.01-00	PREPAIDS / PREPAID WORKERS COMP		13,331.62	
010-0000-363.99-00	MISCELLANEOUS RECEIPTS			13,331.62
Total			**13,331.62**	**13,331.62**
Adjusting Journal Entries JE # 8				
PBC - to adjust TXDOT PTF toll receivable to actual at year-end				
010-0000-382.80-00	INTERGOVERNMENTAL REV / TXDOT PASS-THROUGH TOLLS		212,952.47	
010-0000-112.00-00	TAXES RECEIVABLE / INTERGOVERNMENTAL			212,952.47
Total			**212,952.47**	**212,952.47**
Adjusting Journal Entries JE # 9				
PBC - to reclass GF expenditures to bond fund				
010-0000-100.00-00	CASH / CASH IN CONCENTRATION		636,180.49	
347-3490-800.42-65	STREET MAINTENANCE		300,000.00	
347-3490-800.50-63	CITY OWNER AGREEMENTS		336,180.49	
010-3445-434.42-65	STREET MAINTENANCE			300,000.00
010-3445-434.50-63	CITY OWNER AGREEMENTS			336,180.49
347-0000-100.00-00	CASH / CASH IN CONCENTRATION			636,180.49
Total			**1,272,360.98**	**1,272,360.98**
Adjusting Journal Entries JE # 10				
PBC - reclass minor capital from capital outlay line items				
010-4052-450.41-65	MINOR TOOLS		199.99	
010-6070-441.43-15	VEHICLE REPAIR/MAINT		160.00	
010-6070-441.43-15	VEHICLE REPAIR/MAINT		340.00	
010-6070-441.43-15	VEHICLE REPAIR/MAINT		895.00	
010-6070-441.46-40	COMPUTER HARDWARE		2,280.60	
010-6070-441.46-40	COMPUTER HARDWARE		2,543.50	
240-0000-417.41-40	COMPUTER SUPPLIES		329.98	
240-0000-417.46-40	COMPUTER EQUIPMENT		254.83	
240-0000-417.46-40	COMPUTER EQUIPMENT		14,491.48	
331-3490-800.46-35	MINOR CAPITAL / EQUIPMENT		5,405.98	
540-3475-439.42-10	BUILDING MAINTENANCE		157.50	
540-3475-439.42-10	BUILDING MAINTENANCE		200.00	
540-3475-439.42-10	BUILDING MAINTENANCE		597.50	
540-3475-439.42-10	BUILDING MAINTENANCE		675.00	
550-3410-436.46-30	NEW RADIOS		8,836.30	
550-3415-437.43-15	VEHICLE REPAIR/MAINT		2,374.00	
550-3415-437.46-35	EQUIPMENT		4,147.22	
550-3415-437.46-35	EQUIPMENT		9,430.00	
575-3448-434.43-15	VEHICLE REPAIR/MAINT		19.99	
575-3448-434.43-15	VEHICLE REPAIR/MAINT		239.99	
575-3448-434.43-15	VEHICLE REPAIR/MAINT		596.80	
575-3448-434.46-30	NEW RADIOS		2,962.10	
010-4052-450.61-10	MOTOR VEHICLES			199.99
010-6070-441.61-10	MOTOR VEHICLES			160.00
010-6070-441.61-10	MOTOR VEHICLES			340.00
010-6070-441.61-10	MOTOR VEHICLES			895.00
010-6070-441.61-10	MOTOR VEHICLES			2,280.60
010-6070-441.61-10	MOTOR VEHICLES			2,543.50
240-0000-417.61-35	MACHINERY & EQUIPMENT			254.83
240-0000-417.61-35	MACHINERY & EQUIPMENT			329.98
240-0000-417.61-35	MACHINERY & EQUIPMENT			14,491.48
331-3490-800.61-35	MACHINERY & EQUIPMENT			5,405.98
540-3475-439.61-35	MACHINERY & EQUIPMENT			157.50
540-3475-439.61-35	MACHINERY & EQUIPMENT			200.00
540-3475-439.61-35	MACHINERY & EQUIPMENT			597.50
540-3475-439.61-35	MACHINERY & EQUIPMENT			675.00

Client: *48541 - CITY OF KILLEEN*
Engagement: *2015 - City of Killeen, Texas-Binder*
Period Ending: *09/30/2015*
Trial Balance: *110 - Newest WORKING TRIAL BALANCE*
Workpaper: *120 - Adjusting Journal Entries Report*

Account	Description	W/P Ref	Debit	Credit
550-3410-436.61-10	MOTOR VEHICLES			8,836.30
550-3415-437.61-35	MACHINERY & EQUIPMENT			2,374.00
550-3415-437.61-35	MACHINERY & EQUIPMENT			4,147.22
550-3415-437.61-35	MACHINERY & EQUIPMENT			9,430.00
575-3448-434.61-10	MOTOR VEHICLES			19.99
575-3448-434.61-10	MOTOR VEHICLES			239.99
575-3448-434.61-10	MOTOR VEHICLES			596.80
575-3448-434.61-30	NEW RADIOS			2,962.10
Total			**57,137.76**	**57,137.76**

Adjusting Journal Entries JE # 11
PBC - GASB 68 pension entries for enterprise funds

525-0000-175.00-00	DEFERRED OUTFLOW - PENSIONS		112,140.00	
525-0000-301.05-00	PRIOR YEAR ADJUSTMENT		1,225,404.00	
525-9595-521.50-13	GASB - PENSION EXPENSE		97,440.00	
540-0000-175.00-00	DEFERRED OUTFLOW - PENSIONS		268,185.00	
540-0000-301.05-00	PRIOR PERIOD ADJUSTMENT		2,930,581.00	
540-9595-439.50-13	GASB - PENSION EXPENSE		233,032.00	
550-0000-175.00-00	DEFERRED OUTFLOW - PENSIONS		360,815.00	
550-0000-301.05-00	PRIOR PERIOD ADJUSTMENT		3,942,792.00	
550-9595-492.50-13	GASB - PENSION EXPENSE		313,520.00	
575-0000-175.00-00	DEFERRED OUTFLOW - PENSIONS		84,448.00	
575-0000-301.05-00	PRIOR PERIOD ADJUSTMENT		922,801.00	
575-9595-492.50-13	GASB - PENSION EXPENSE		73,378.00	
525-0000-274.00-00	NET PENSION LIABILITY			1,396,901.00
525-0000-275.00-00	DEFERRED INFLOW - PENSIONS			38,083.00
540-0000-274.00-00	NET PENSION LIABILITY			3,340,722.00
540-0000-275.00-00	DEFERRED INFLOW - PENSIONS			91,076.00
550-0000-274.00-00	NET PENSION LIABILITY			4,494,594.00
550-0000-275.00-00	DEFERRED INFLOW - PENSIONS			122,533.00
575-0000-274.00-00	NET PENSION LIABILITY			1,051,948.00
575-0000-275.00-00	DEFERRED INFLOW - PENSIONS			28,679.00
Total			**10,564,536.00**	**10,564,536.00**

Adjusting Journal Entries JE # 12
PBC - reclass minor capital from capital line items

010-3035-429.61-10	MOTOR VEHICLES		16.75	
240-0000-417.46-05	OFFICE MACHINERY & EQUIP		2,234.46	
240-0000-417.46-05	OFFICE MACHINERY & EQUIP		3,086.32	
240-0000-417.46-40	COMPUTER EQUIPMENT		800.00	
337-3490-800.43-15	REPAIRS / VEHICLE REPAIR/MAINT		160.00	
337-3490-800.43-15	REPAIRS / VEHICLE REPAIR/MAINT		340.00	
337-3490-800.46-40	COMPUTER HARDWARE		2,280.60	
341-3446-434.61-10	MOTOR VEHICLES		33.50	
341-3446-434.61-10	MOTOR VEHICLES		1,005.00	
550-0000-100.00-00	CASH / CASH IN CONCENTRATION		1,005.00	
010-3035-429.43-15	VEHICLE REPAIR/MAINT			16.75
240-0000-417.61-05	OFFICE MACH & EQUIP			800.00
240-0000-417.61-05	OFFICE MACH & EQUIP			2,234.46
240-0000-417.61-05	OFFICE MACH & EQUIP			3,086.32
337-3490-800.61-10	MOTOR VEHICLES			160.00
337-3490-800.61-10	MOTOR VEHICLES			340.00
337-3490-800.61-10	MOTOR VEHICLES			2,280.60
341-0000-100.00-00	CASH / CASH IN CONCENTRATION			1,005.00
341-3446-434.43-15	VEHICLE REPAIR/MAINT			33.50
550-3415-437.61-10	MOTOR VEHICLES			1,005.00
Total			**10,961.63**	**10,961.63**

Adjusting Journal Entries JE # 13
PBC - to reclass capital expense to capital asset for Solid Waste assets

540-0000-170.03-00	FIXED ASSETS / FURNITURE,FIXTURES,EQUIP.		150,301.30	
540-0000-170.04-00	FIXED ASSETS / VEHICLES \ EQUIPMENT		2,348,355.75	
540-0000-170.10-00	FIXED ASSETS / LESS: ACCUM. DEPRECIATION		1,175,646.00	
540-9999-999.69-99	DEPRECIATION EXPENSE		1,244,495.56	
540-0000-170.04-00	FIXED ASSETS / VEHICLES \ EQUIPMENT			1,175,646.00

Client: *48541 - CITY OF KILLEEN*
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Period Ending: *09/30/2015*
Trial Balance: *110 - Newest WORKING TRIAL BALANCE*
Workpaper: *120 - Adjusting Journal Entries Report*

Account	Description	W/P Ref	Debit	Credit
540-0000-170.10-00	FIXED ASSETS / LESS: ACCUM. DEPRECIATION			1,244,495.56
540-3460-439.61-10	MOTOR VEHICLES			1,021,663.75
540-3465-439.61-10	MOTOR VEHICLES			1,293,511.00
540-3475-439.61-35	MACHINERY & EQUIPMENT			147,738.80
540-3478-439.61-10	MOTOR VEHICLES			33,181.00
540-9508-439.61-40	COMPUTER EQUIPMENT			2,062.50
540-9508-439.61-45	COMPUTER SOFTWARE PURCH			500.00
Total			**4,918,798.61**	**4,918,798.61**

Adjusting Journal Entries JE # 14
PBC - to reclass capital expense to capital asset for Aviation assets

331-3490-800.95-25	TRANSFERS / TRANSFER TO RGAAF		32,067.94	
331-3490-800.95-25	TRANSFERS / TRANSFER TO RGAAF		94,832.40	
525-0000-170.03-00	FIXED ASSETS / FURNITURE,FIXTURES,EQUIP.		98,279.26	
525-0000-170.06-00	FIXED ASSETS / IMPR.OTHER THAN BUILDINGS		349,805.62	
525-9999-999.69-99	DEPRECIATION EXPENSE		3,380,609.48	
527-9999-999.69-99	DEPRECIATION EXPENSE		407,436.46	
529-0000-170.06-00	FIXED ASSETS / IMPR.OTHER THAN BUILDINGS		358,279.38	
529-9999-999.69-99	DEPRECIATION EXPENSE		211,461.79	
331-3490-800.57-80	RGAAF PROJECT			32,067.94
331-3490-800.61-35	MACHINERY & EQUIPMENT			94,832.40
525-0000-170.10-00	FIXED ASSETS / LESS: ACCUM. DEPRECIATION			3,380,609.48
525-0000-371.93-31	TRANSFER FROM FUND 331			32,067.94
525-0000-371.93-31	TRANSFER FROM FUND 331			94,832.40
525-0515-521.98-01	TERMINAL LOOP ROAD CONST			49,325.64
525-0515-521.98-06	TAXIWAY CONSTRUCTION			101,399.83
525-0515-521.98-10	TERMINAL BUILDING CONSTR			17,529.16
525-0515-521.98-23	SECURITY SYSTEM UPGRADE			149,483.05
525-9508-521.61-40	COMPUTER EQUIPMENT			2,062.50
525-9508-521.61-45	COMPUTER SOFTWARE PURCH			1,384.36
527-0000-170.10-00	FIXED ASSETS / LESS: ACCUM. DEPRECIATION			407,436.46
529-0000-170.10-00	FIXED ASSETS / LESS: ACCUM. DEPRECIATION			211,461.79
529-0510-521.65-41	PFC PROJECTS			358,279.38
Total			**4,932,772.33**	**4,932,772.33**

Adjusting Journal Entries JE # 15
PBC - to reclass capital expense to capital asset for Drainage assets

575-0000-170.03-00	FIXED ASSETS / FURNITURE,FIXTURES,EQUIP.		9,022.00	
575-0000-170.04-00	FIXED ASSETS / VEHICLES \ EQUIPMENT		72,275.00	
575-0000-170.05-00	FIXED ASSETS / CONSTRUCTION IN PROGRESS		548,724.15	
575-0000-170.06-00	FIXED ASSETS / IMPR.OTHER THAN BUILDINGS		361,213.54	
575-9591-495.63-01	MINOR DRAINAGE PROJECTS		62,740.00	
575-9999-999.69-99	DEPRECIATION EXPENSE		538,873.00	
576-0000-470.95-75	TRANSFER / TRANSFER TO DRAINAGE UTIL		289,690.68	
576-0000-470.95-75	TRANSFER / TRANSFER TO DRAINAGE UTIL		548,724.15	
575-0000-170.10-00	FIXED ASSETS / LESS: ACCUM. DEPRECIATION			538,873.00
575-0000-371.95-76	TRANSFERS / TRANSFERS FROM 576 FUND			289,690.68
575-0000-371.95-76	TRANSFERS / TRANSFERS FROM 576 FUND			548,724.15
575-3435-432.63-01	MINOR DRAINAGE PROJECTS			134,262.86
575-3448-434.61-10	MOTOR VEHICLES			72,275.00
575-3448-434.61-35	MACHINERY & EQUIPMENT			5,700.00
575-9508-492.61-40	COMPUTER EQUIPMENT			1,875.00
575-9508-492.61-45	COMPUTER SOFTWARE PURCH			1,447.00
576-9591-495.63-04	SNC AT ODOM			71,887.39
576-9591-495.63-07	PATRIOTIC DITCH			70,724.40
576-9591-495.63-16	PROJECTS EXPENSE / EL DORADO			2,040.00
576-9591-495.63-17	LNC-1 AT CAPROCK			499,324.15
576-9591-495.63-18	PROJECTS EXPENSE / LNC-1			16,750.00
576-9591-495.63-19	BERMUDA			120,938.89
576-9591-495.63-22	VALLEY DITCH			32,650.00
576-9591-495.63-24	CUNNINGHAM ROAD			24,100.00
Total			**2,431,262.52**	**2,431,262.52**

Adjusting Journal Entries JE # 16
PBC - to reclass capital expense to capital asset for Water & Sewer assets

Client: *48541 - CITY OF KILLEEN*
Engagement: *2015 - City of Killeen, Texas-Binder*
Period Ending: *09/30/2015*
Trial Balance: *110 - Newest WORKING TRIAL BALANCE*
Workpaper: *120 - Adjusting Journal Entries Report*

Account	Description	W/P Ref	Debit	Credit
381-0000-470.95-50	INTERFUND TRANSFER / TRANSFER TO 550		3,808.00	
381-0000-470.95-50	INTERFUND TRANSFER / TRANSFER TO 550		27,051.67	
384-0000-470.95-50	TRANSFERS OUT		38,933.74	
386-0000-470.95-50	TRANSFERS / TRANSFER TO WATER & SEWER		8,601.00	
386-0000-470.95-50	TRANSFERS / TRANSFER TO WATER & SEWER		2,954,247.31	
387-0000-470.95-50	TRANSFERS / TRANSFER TO WATER & SEWER		88,398.01	
550-0000-170.02-00	FIXED ASSETS / BUILDINGS & IMPROVEMENTS		1,440,987.17	
550-0000-170.03-00	FIXED ASSETS / FURNITURE,FIXTURES,EQUIP.		298,108.41	
550-0000-170.04-00	FIXED ASSETS / VEHICLES \ EQUIPMENT		900,571.68	
550-0000-170.05-00	FIXED ASSETS / CONSTRUCTION IN PROGRESS		2,996,989.05	
550-0000-170.06-00	FIXED ASSETS / IMPR.OTHER THAN BUILDINGS		122,000.00	
550-0000-170.06-00	FIXED ASSETS / IMPR.OTHER THAN BUILDINGS		5,361,726.95	
550-9999-999.69-99	DEPRECIATION EXPENSE		5,486,451.12	
381-3495-800.57-79	WASTEWATER METERING			27,051.67
381-3495-800.58-45	SEWERLINE REROUTE (10-S)			3,808.00
384-3495-800.54-67	MASTER PLAN UPDATE			7,581.24
384-3495-800.54-75	LIFT STATION #23 EXPAND			29,080.50
384-3495-800.58-45	SEWERLINE REROUTE (10-S)			2,272.00
386-3415-437.61-55	MACHINERY			8,601.00
386-3495-800.54-77	SEWERLINE SSES PH3			282,348.04
386-3495-800.54-81	WATER SYSTEM IMPROVEMENTS			22,007.70
386-3495-800.54-83	WATERLINE REHAB PH 1			38,031.00
386-3495-800.54-84	8" ONION ROAD WATER LINE			73,714.50
386-3495-800.54-86	MOHAWK DR/CLEAR CREEK WL			198,014.86
386-3495-800.54-88	12" TRIMMIER RD WATERLINE			54,863.80
386-3495-800.54-89	LS23 EXPN/FORCE M/GRAVITY			1,046,266.35
386-3495-800.54-91	FORCE/GRAVITY MAIN LS 20			1,094,849.59
386-3495-800.54-92	CITY WATER REUSE PROJECT			107,154.47
386-3495-800.54-93	MANHOLE REHAB PH 3			36,336.20
386-3495-800.54-94	SEWER LINE REHAB PH 2			660.80
387-9502-495.57-24	SECURITY UPGRADES			88,398.01
550-0000-170.05-00	FIXED ASSETS / CONSTRUCTION IN PROGRESS			122,000.00
550-0000-170.10-00	FIXED ASSETS / LESS: ACCUM. DEPRECIATION			5,486,451.12
550-0000-362.10-00	DEVELOPERS CONTRIBUTIONS - WATER & SEWER			4,485,160.20
550-0000-371.93-81	TRANSFER FROM 381			3,808.00
550-0000-371.93-81	TRANSFER FROM 381			27,051.67
550-0000-371.93-84	TRANSFER FROM FUND 384			38,933.74
550-0000-371.93-86	TRANSFER FROM FUND 386			8,601.00
550-0000-371.93-86	TRANSFER FROM FUND 386			2,954,247.31
550-0000-371.93-87	TRANSFERS / TRANSFER FROM FUND 387			88,398.01
550-0000-470.51-37	BOND INTEREST			761,117.07
550-2050-411.61-10	MOTOR VEHICLES			18,558.00
550-2133-460.61-35	MACHINERY & EQUIPMENT			162,615.14
550-3410-436.60-65	NEW CUSTOMER SERVICES			145,248.74
550-3410-436.60-70	NEW FIRE HYDRANTS			10,566.86
550-3410-436.60-75	NEW CUSTOMER METERS			123,728.86
550-3415-437.61-10	MOTOR VEHICLES			882,013.68
550-3415-437.61-35	MACHINERY & EQUIPMENT			106,278.00
550-3420-438.60-05	BUILDINGS			121,497.17
550-3420-438.61-40	COMPUTER EQUIPMENT			6,085.18
550-9508-492.61-40	COMPUTER EQUIPMENT			13,875.00
550-9508-492.61-45	COMPUTER SOFTWARE PURCH			654.09
550-9590-495.62-78	WATERLINE EXT.PARTICIPATI			69,781.71
550-9590-495.62-79	SEWERLINE EXT.PARICIPATIO			909,983.25
550-9590-495.62-98	SEWER SERV EXTEND ANNEXED			60,180.58
Total			**19,727,874.11**	**19,727,874.11**

Adjusting Journal Entries JE # 17
PBC - to reclass minor capital from capital line items

540-3460-439.61-10	MOTOR VEHICLES	10.00	
540-3465-439.61-10	MOTOR VEHICLES	25.00	
550-3410-436.46-30	NEW RADIOS	50.00	
550-3415-437.42-50	SEWER SYSTEM MAINTENANCE	1,700.00	
550-3415-437.42-50	SEWER SYSTEM MAINTENANCE	1,950.00	
550-3415-437.42-50	SEWER SYSTEM MAINTENANCE	2,950.00	
540-3460-439.43-15	VEHICLE REPAIR/MAINT		10.00
540-3465-439.43-15	VEHICLE REPAIR/MAINT		25.00

Client: *48541 - CITY OF KILLEEN*
Engagement: *2015 - City of Killeen, Texas-Binder*
Period Ending: *09/30/2015*
Trial Balance: *110 - Newest WORKING TRIAL BALANCE*
Workpaper: *120 - Adjusting Journal Entries Report*

Account	Description	W/P Ref	Debit	Credit
550-3410-436.61-10	MOTOR VEHICLES			50.00
550-3415-437.61-35	MACHINERY & EQUIPMENT			1,700.00
550-3415-437.61-35	MACHINERY & EQUIPMENT			1,950.00
550-3415-437.61-35	MACHINERY & EQUIPMENT			2,950.00
Total			6,685.00	6,685.00