



Required Auditor Disclosure Letter

March 13, 2015

To the Honorable County Judge and
Members of the Commissioners' Court of
Polk County, Texas:

We have audited the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Polk County, Texas (the "County") as of and for the year ended September 30, 2014, and have issued our report thereon dated March 13, 2015. Professional standards require that we provide Commissioners' Court (the "governing body") with the following information related to our audit.

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

As stated in our engagement letter dated April 8, 2014, 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.

Our responsibility for the supplementary information accompanying the financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

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 8, 2014.

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 County are described in the notes to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the County 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.

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- 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 liability and the required annual contribution. The Texas County and District Retirement System (TCDRS) hires a licensed actuary to make key assumptions and to perform calculations, as well as an independent auditor to review those assumptions and calculations. We evaluated the reasonableness of the employee data provided by the County to TCDRS.

Estimates are used in the calculation of the health care liability for other post-employment benefits. The County 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 disclosures in the financial statements 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 County's long-term financial obligations.

- D. The disclosures in the financial statements 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:

Note IV.G.3., Material Event Notice and Uncertainty of the Taxability of Bonds.

2. Difficulties Encountered in Performing the Audit

We encountered the following difficulties in obtaining responses from members of the governing body related to the standard related party questionnaire.

Because related parties are not independent of each other, financial reporting frameworks establish specific accounting and disclosure requirements for related party relationships, transactions, and balances to enable users of the financial statements to understand their nature and actual or potential effects on the financial statements. Therefore, the auditor has a responsibility to perform audit procedures to identify, assess, and respond to the risks of material misstatement arising from the County's failure to appropriately account for or disclose related party relationships, transactions, or balances. In addition, an understanding of the County's related party relationships and transactions is relevant to the auditor's evaluation of whether one or more fraud risk factors are present, because fraud may be more easily committed through related parties. Related party questionnaires are sent out to all management and elected officials, the response to the request across management and elected officials across government types is normally 100 percent.

Commissioner Bob Willis's related party questionnaire response "*I already noted earlier that my Attorney, "David Brooks" advised that was not duty of a Commissioner so I didn't feel compelled to return it. I would think that our outside auditors should focus their energy on more pressing matters that we are aware of.*"

It is unclear what, if any, knowledge of fraud and illegal acts the Commissioner may have. Consultation with attorney and non response is highly unusual, however without more specific information, it is unclear where if anywhere the audit plan should be modified.

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 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 13, 2015.

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 County'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 County'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

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.

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

*B*ELT *H*ARRIS *P*ECHACEK, LLLP

Belt Harris Pechacek, LLLP
Certified Public Accountants
Houston, Texas

Client: **Polk County, Texas**
 Engagement: **4.1 - Polk County 9/30/14**
 Period Ending: **9/30/2014**
 Workpaper: **2.5.06 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1				
To adjust property tax receivables, deferred revenue and revenue to actual.				
010-105-000	TAXES RECEIVABLE		115,194.98	
021-105-000	TAXES RECEIVABLE		11,914.77	
022-105-000	TAXES RECEIVABLE		14,717.79	
023-105-000	TAXES RECEIVABLE		1,301.61	
023-105-100	UNCOLLECTIBLE TAX ALLO		241.72	
024-105-000	TAXES RECEIVABLE		10,405.15	
061-105-000	TAXES RECEIVABLE		28,059.94	
010-105-100	UNCOLLECTIBLE TAX ALLO			2,051.63
010-233-100	DEFERRED REVENUE			113,143.35
021-105-100	UNCOLLECTIBLE TAX ALLO			247.80
021-233-100	DEFERRED REVENUE			11,666.97
022-105-100	UNCOLLECTIBLE TAX ALLO			353.01
022-233-100	DEFERRED REVENUE			14,364.78
023-233-100	DEFERRED REVENUE			1,543.32
024-105-100	UNCOLLECTIBLE TAX ALLO			126.43
024-233-100	DEFERRED REVENUE			10,278.73
061-105-100	UNCOLLECTIBLE TAX ALLO			108.27
061-233-100	DEFERREF REVENUE			27,951.67
Total			<u>181,835.96</u>	<u>181,835.96</u>

Client: **Polk County, Texas**
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 Period Ending: **9/30/2014**
 Workpaper: **2.5.06 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 2				
Client adjusting entries. See 2.4.01				
010-110-000	SALES TAX RECEIVABLE		171,958.74	
010-110-000	SALES TAX RECEIVABLE		187,714.78	
010-115-000	ACCOUNTS RECEIVABLE		2,700.00	
010-115-000	ACCOUNTS RECEIVABLE		3,897.89	
010-115-000	ACCOUNTS RECEIVABLE		9,402.57	
010-115-000	ACCOUNTS RECEIVABLE		13,616.69	
010-115-000	ACCOUNTS RECEIVABLE		16,866.62	
010-115-000	ACCOUNTS RECEIVABLE		59,002.20	
010-131-000	DUE FROM OTHER FUNDS		26,279.74	
010-340-500	TAX COLLECTOR FEES		4,475.00	
010-342-549	DELQ.TAX-OFFICE REIMBURSEMEN		18,376.83	
010-450-315	OFFICE SUPPLIES		403.00	
010-512-105	SALARIES		11,322.00	
012-101-300	CASH IN BANK - JP3 - C		6,381.00	
019-465-555	CONSTRUCTION COSTS		4,278.24	
019-465-555	CONSTRUCTION COSTS		26,279.74	
021-115-000	ACCOUNTS RECEIVABLE		1,523.40	
022-115-000	ACCOUNTS RECEIVABLE		1,581.89	
023-115-000	ACCOUNTS RECEIVABLE		1,885.94	
024-115-000	ACCOUNTS RECEIVABLE		1,905.60	
027-131-000	DUE FROM OTHER FUNDS		4,278.24	
027-131-000	DUE FROM OTHER FUNDS		11,322.00	
030-115-000	ACCOUNTS RECEIVABLE		825,000.00	
030-207-000	DUE TO OTHER FUNDS		1,745,539.22	
035-115-000	ACCOUNTS RECEIVABLE		4,126.26	
035-115-000	ACCOUNTS RECEIVABLE		15,006.52	
035-115-000	ACCOUNTS RECEIVABLE		140,480.10	
035-115-000	ACCOUNTS RECEIVABLE		391,425.46	
035-131-000	DUE FROM OTHER FUNDS		825,000.00	
035-370-030	TRANSFER FROM COLLEGE		1,745,539.22	
061-115-000	ACCOUNTS RECEIVABLE		6,183.09	
081-207-800	DUE TO BENEFICIARY		2,008.55	
091-207-000	DUE TO AVAILABLE SCHOO		257.55	
094-131-000	DUE FROM OTHER FUNDS		403.00	

Client: **Polk County, Texas**
Engagement: **4.1 - Polk County 9/30/14**
Period Ending: **9/30/2014**
Workpaper: **2.5.06 - Adjusting Journal Entries Report**

<u>Account</u>	<u>Description</u>	<u>W/P Ref</u>	<u>Debit</u>	<u>Credit</u>
010-115-000	ACCOUNTS RECEIVABLE			171,958.74
010-115-000	ACCOUNTS RECEIVABLE			187,714.78
010-207-000	DUE TO OTHER FUNDS			403.00
010-207-000	DUE TO OTHER FUNDS			11,322.00
010-310-120	TAXES - DELINQUENT			13,604.99
010-310-125	P&I DELIQUENT TAXES			3,261.63
010-320-100	BEER & LIQUOR			4,475.00
010-330-696	EMA ASSISTANCE (EMPG)			9,402.57
010-342-465	TRINITY CO. PRO RATA REIMB.			16,509.40
010-342-466	SAN JAC CO. PRO RATA REIMB.			29,795.08
010-342-549	DELQ.TAX-OFFICE REIMBURSEMEN			192.34
010-342-550	DELQ.TAX-PERSONNEL REIMBURSE			12,505.38
010-342-550	DELQ.TAX-PERSONNEL REIMBURSE			18,376.83
010-370-420	INMATE PHONE - COUNTY JAIL			3,897.89
010-370-425	INMATE PHONE-IAH DETENTION F			13,616.69
010-390-696	FEMA/EMC ADMIN.FEES/EMERG MG			2,700.00
010-511-332	SUPPLIES/REPAIRS - CUSTODIAL			1,259.09
010-511-450	REPAIR/REPLACEMENT/BLDG			13,237.01
010-511-451	MAINTENANCE INSPECTIONS			11,783.64
012-207-200	DUE TO JP #2			6,381.00
019-207-010	DUE TO GENERAL FUND			26,279.74
019-207-202	DUE TO OTHER FUNDS			4,278.24
021-310-120	TAXES DELINQUENT			1,228.81
021-310-125	P&I DELIQUENT TAXES			294.59
022-310-120	TAXES DELINQUENT			1,275.99
022-310-125	P&I DELIQUENT TAXES			305.90
023-310-120	TAXES DELINQUENT			1,521.24
023-310-125	P&I DELIQUENT TAXES			364.70
024-310-120	TAXES DELINQUENT			1,537.09
024-310-125	P&I DELIQUENT TAXES			368.51
027-580-108	SALARIES - PART/TIME			11,322.00
027-580-315	OFFICE SUPPLIES			329.10
027-580-315	OFFICE SUPPLIES			3,700.00
027-580-495	SECURITY EXPENSES			249.14
030-207-000	DUE TO OTHER FUNDS			825,000.00
030-700-035	TRANSFER TO GRANTS			1,745,539.22
035-115-000	ACCOUNTS RECEIVABLE			825,000.00
035-131-000	DUE FROM OTHER FUNDS			1,745,539.22
035-331-125	COURTHOUSE REST PROJEC			15,006.52
035-331-150	#2014-001122 EXEC/PPH			4,126.26
035-331-204	GLO CONT# 10-5226-000-			140,480.10
035-331-204	GLO CONT# 10-5226-000-			391,425.46
061-310-120	TAXES - DELINQUENT			4,987.37
061-310-125	P&I DELIQUENT TAXES			1,195.72
081-101-225	CO CLERK REGISTRY OF T			2,008.55
091-700-092	TRANSFER TO AVAILABLE			257.55
094-425-450	District Clerk Imaging			403.00
Total			<u>6,286,421.08</u>	<u>6,286,421.08</u>

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Engagement: **4.1 - Polk County 9/30/14**
Period Ending: **9/30/2014**
Workpaper: **2.5.06 - Adjusting Journal Entries Report**

<u>Account</u>	<u>Description</u>	<u>W/P Ref</u>	<u>Debit</u>	<u>Credit</u>
Adjusting Journal Entries JE # 3				
To adjust IAH receivable to include Oct 2014 fees.				
010-134-426	A/R IAH-DOJ		47,424.50	
010-370-426	IAH DETENTION FAC PER DIEM			47,424.50
Total			47,424.50	47,424.50

Adjusting Journal Entries JE # 4				
To correct transfer in from perm. school fund.				
092-360-100	DEPOSITORY INTEREST		257.55	
092-207-000	DUE TO OTHER FUNDS			257.55
Total			257.55	257.55

Adjusting Journal Entries JE # 5				
To record debt proceeds from tax note and correct entry for debt proceeds to general fund.				
010-342-900	MISCELLANEOUS REVENUE		4.40	
010-390-400	TAX NOTES/LOAN PROCEEDS		18,891.00	
010-409-553	BOND ISSUANCE COST		26,551.60	
010-700-027	TRANSFER TO COURTHOUSE		2,663.33	
010-700-035	TRANSFER OUT - GRANT		716,918.00	
027-390-400	TAX NOTES PROCEEDS		2,663.33	
035-331-125	COURTHOUSE REST PROJEC		716,918.00	
010-390-400	TAX NOTES/LOAN PROCEEDS			4.40
010-390-400	TAX NOTES/LOAN PROCEEDS			2,663.33
010-390-400	TAX NOTES/LOAN PROCEEDS			716,918.00
010-390-408	PREMIUM ON TAX NOTES			26,551.60
010-409-553	BOND ISSUANCE COST			18,891.00
027-340-010	TRANSFER FROM GENERAL/SUBSID			2,663.33
035-370-010	TRANSFERS IN GENERAL FUND			716,918.00
Total			1,484,609.66	1,484,609.66

Client: **Polk County, Texas**
Engagement: **4.1 - Polk County 9/30/14**
Period Ending: **9/30/2014**
Workpaper: **2.5.06 - Adjusting Journal Entries Report**

<u>Account</u>	<u>Description</u>	<u>W/P Ref</u>	<u>Debit</u>	<u>Credit</u>
Adjusting Journal Entries JE # 6				
To adjust district clerk accounts to actual. Statements received after TB import.				
080-101-225	DIST.CLK CC - FSB#1738		936.99	
080-101-400	TITLE IV CHILD SPRT-FS		5,645.74	
080-101-500	DIST CLK PETTY CASH FN		490.00	
080-207-250	Due to TDCJ - 11874		1,597.91	
086-101-100	ROC (MAIN ACCT)-FNB#90		698,628.12	
086-101-200	CASH BOND - FNB#900011		5,798.80	
086-101-600	ROC SFB INDIVIDUAL TRU		1,594.92	
086-207-225	DUE TO ROC TRUST AGENC		1,190.87	
086-207-225	DUE TO ROC TRUST AGENC		5,713.43	
086-207-225	DUE TO ROC TRUST AGENC		14,623.17	
080-101-250	TDCJ - DIST CLK - FSB#			1,597.91
080-207-225	DUE TO DIST CLK (CC)			936.99
080-207-400	DUE TO DIST CLK (TITLE			5,645.74
080-207-500	DUE TO DIST CLK-PETTY			490.00
086-101-300	ROC - FNB INDIVIDUAL T			1,190.87
086-101-400	ROC - FSB INDIVIDUAL T			5,713.43
086-101-500	ROC INVEST ACCT-FNB#10			14,623.17
086-207-000	DUE TO OTHER AGENCIES			5,798.80
086-207-225	DUE TO ROC TRUST AGENC			1,594.92
086-207-225	DUE TO ROC TRUST AGENC			698,628.12
Total			<u>736,219.95</u>	<u>736,219.95</u>

Adjusting Journal Entries JE # 7

To correct payroll accrual for fiscal year.

010-202-100	SALARIES PAYABLE		49,331.79	
021-202-100	SALARIES PAYABLE		1,290.24	
022-202-100	SALARIES PAYABLE		1,346.69	
023-202-100	SALARIES PAYABLE		1,466.31	
024-202-100	SALARIES PAYABLE		1,399.37	
027-202-100	SALARIES PAYABLE		424.71	
051-202-100	SALARIES PAYABLE		454.31	
010-400-101	SALARY - COUNTY JUDGE			304.10
010-400-103	CELL PHONE ALLOWANCE			4.62
010-400-105	SALARIES			398.69
010-400-201	SOCIAL SECURITY			61.29
010-400-203	RETIREMENT			101.05
010-400-225	VEHICLE ALLOWANCE			110.15
010-401-105	SALARIES			149.75
010-401-201	SOCIAL SECURITY			11.02
010-401-203	RETIREMENT			18.51
010-402-105	SALARIES - STATE LAW ENF			169.13
010-402-201	SOCIAL SECURITY			12.94
010-402-203	RETIREMENT			20.90
010-403-101	SALARY - COUNTY CLERK			263.76
010-403-105	SALARIES			1,309.21
010-403-201	SOCIAL SECURITY			112.73
010-403-203	RETIREMENT			194.42
010-405-105	SALARIES			169.13
010-405-201	SOCIAL SECURITY			6.03
010-405-203	RETIREMENT			20.90

Client: **Polk County, Texas**
Engagement: **4.1 - Polk County 9/30/14**
Period Ending: **9/30/2014**
Workpaper: **2.5.06 - Adjusting Journal Entries Report**

<u>Account</u>	<u>Description</u>	<u>W/P Ref</u>	<u>Debit</u>	<u>Credit</u>
010-426-101	SALARY- CCL JUDGE			763.74
010-426-105	SALARIES			538.75
010-426-201	SOCIAL SECURITY			95.08
010-426-203	RETIREMENT			160.99
010-450-101	SALARIES - DISTRICT CLERK			263.76
010-450-103	CELL PHONE ALLOWANCE			3.30
010-450-105	SALARIES			1,301.86
010-450-108	SALARIES - PART/TIME			106.64
010-450-201	SOCIAL SECURITY			124.07
010-450-203	RETIREMENT			207.10
010-455-101	SALARY - JP #1			182.57
010-455-105	SALARIES			311.78
010-455-108	SALARIES - PART/TIME			75.84
010-455-201	SOCIAL SECURITY			37.48
010-455-203	RETIREMENT			79.76
010-455-225	TRAVEL ALLOWANCE			75.12
010-456-101	SALARY JP #2			182.57
010-456-105	SALARY - SECRETARY			292.65
010-456-201	SOCIAL SECURITY			40.21
010-456-203	RETIREMENT			68.02
010-456-225	TRAVEL ALLOWANCE			75.12
010-457-101	SALARY - JP #3			182.57
010-457-105	SALARIES			303.42
010-457-201	SOCIAL SECURITY			42.67
010-457-203	RETIREMENT			69.35
010-457-225	TRAVEL ALLOWANCE			75.12
010-458-101	SALARY - JP #4			182.57
010-458-105	SALARIES			265.67
010-458-201	SOCIAL SECURITY			39.35
010-458-203	RETIREMENT			64.69
010-458-225	TRAVEL ALLOWNACE			75.12
010-465-101	SALARY SUPPLEMENT FOR JUDGES			161.54
010-465-201	SOCIAL SECURITY			12.18
010-465-203	RETIREMENT			9.98
010-466-103	CELL PHONE ALLOWANCE			4.26
010-466-105	SALARIES			721.63
010-466-120	CERTIFICATE PAY			6.59
010-466-201	SOCIAL SECURITY			55.78
010-466-203	RETIREMENT			91.82
010-466-225	TRAVEL ALLOWANCE-BAILIF			10.38
010-467-103	CELL PHONE ALLOWANCE			4.26
010-467-105	SALARIES			721.63
010-467-120	CERTIFICATE PAY			9.89
010-467-201	SOCIAL SECURITY			56.90
010-467-203	RETIREMENT			92.23
010-467-225	TRAVEL ALLOWANCE-BAILIF			10.38
010-475-101	SALARY - D.A.			40.38
010-475-105	SALARIES			3,378.27
010-475-120	CERTIFICATE PAY- TCLEOSE			3.30
010-475-201	SOCIAL SECURITY			256.90
010-475-203	RETIREMENT			422.95
010-495-102	SALARY - AUDITOR			311.28
010-495-105	SALARIES			639.20
010-495-201	SOCIAL SECURITY			69.00
010-495-203	RETIREMENT			120.52

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Account	Description	W/P Ref	Debit	Credit
010-495-225	TRAVEL ALLOWANCE			24.56
010-497-101	SALARY - TREASURER			263.76
010-497-105	SALARIES			333.70
010-497-201	SOCIAL SECURITY			44.98
010-497-203	RETIREMENT			73.85
010-499-101	SALARY - TAX ASSESS/COLLECTO			263.76
010-499-105	SALARIES			1,909.34
010-499-201	SOCIAL SECURITY			158.70
010-499-203	RETIREMENT			268.59
010-501-105	SALARIES			613.81
010-501-201	SOCIAL SECURITY			41.60
010-501-203	RETIREMENT			75.87
010-503-103	CELL PHONE ALLOWANCE			2.20
010-503-105	SALARIES			480.28
010-503-201	SOCIAL SECURITY			34.23
010-503-203	RETIREMENT			59.63
010-511-105	SALARIES			1,608.38
010-511-201	SOCIAL SECURITY			115.03
010-511-203	RETIREMENT			198.80
010-512-105	SALARIES			6,109.17
010-512-108	SALARIES - PART/TIME			577.87
010-512-120	CERTIFICATE PAY - TCLEOSE			49.45
010-512-201	SOCIAL SECURITY			499.00
010-512-203	RETIREMENT			832.00
010-551-101	SALARIES			141.74
010-551-103	CELL PHONE ALLOWANCE			4.62
010-551-201	SOCIAL SECURITY			11.20
010-551-203	RETIREMENT			18.70
010-552-101	SALARIES			141.74
010-552-103	CELL PHONE ALLOWANCE			4.62
010-552-201	SOCIAL SECURITY			11.20
010-552-203	RETIREMENT			18.09
010-553-101	SALARIES			141.74
010-553-201	SOCIAL SECURITY			10.66
010-553-203	RETIREMENT			17.52
010-554-101	SALARIES			141.74
010-554-201	SOCIAL SECURITY			9.94
010-554-203	RETIREMENT			17.52
010-560-101	SALARY - SHERIFF			263.76
010-560-103	CELL PHONE ALLOWANCE			141.14
010-560-105	SALARIES			9,415.09
010-560-106	TRA OVERTIME SALARIES			1,165.87
010-560-108	SALARIES - PART/TIME			435.67
010-560-120	CERTIFICATE PAY			191.20
010-560-201	SOCIAL SECURITY			827.59
010-560-203	RETIREMENT			1,448.92
010-560-225	TRAVEL ALLOWANCE			110.15
010-645-105	SALARIES			307.73
010-645-108	SALARIES - PART/TIME			19.27
010-645-201	SOCIAL SECURITY			24.33
010-645-203	RETIREMENT			40.42
010-650-105	SALARIES			165.08
010-650-108	SALARIES - PART/TIME			55.30
010-650-201	SOCIAL SECURITY			16.86
010-650-203	RETIREMENT			27.24

Client: **Polk County, Texas**
Engagement: **4.1 - Polk County 9/30/14**
Period Ending: **9/30/2014**
Workpaper: **2.5.06 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
010-665-105	SALARIES			482.56
010-665-108	SALARIES/PART-TIME			12.64
010-665-201	SOCIAL SECURITY			41.24
010-665-203	RETIREMENT			34.09
010-665-225	TRAVEL ALLAOWANCE			43.96
010-695-105	SALARIES			829.11
010-695-201	SOCIAL SECURITY			63.64
010-695-203	RETIREMENT			105.60
010-696-103	CELL PHONE ALLOWANCE			3.30
010-696-103	CELL PHONE ALLOWANCE			25.28
010-696-105	SALARIES - PERSONNEL			449.19
010-696-201	SOCIAL SECURITY			28.22
010-696-203	RETIREMENT			55.93
010-697-105	SALARIES			186.49
010-697-120	CERTIFICATE PAY			9.89
010-697-201	SOCIAL SECURITY			14.65
010-697-203	RETIREMENT			24.27
021-621-101	SALARY - COUNTY COMMISSIONER			131.88
021-621-103	CELL PHONE ALLOWANCE			2.31
021-621-105	SALARIES			712.46
021-621-108	SALARY - PART/ TIME			23.01
021-621-201	SOCIAL SECURITY			136.92
021-621-203	RETIREMENT			228.59
021-621-225	VEHICLE ALLOWANCE			55.07
022-622-101	SALARY - COUNTY COMMISSIONER			131.88
022-622-103	CELL PHONE ALLAWANCE			2.31
022-622-105	SALARIES			731.06
022-622-108	SALARY - PART/ TIME			45.32
022-622-201	SOCIAL SECURITY			142.33
022-622-203	RETIREMENT			238.71
022-622-225	VEHICLE ALLOWANCE			55.08
023-623-101	SALARY - COUNTY COMMISSIONER			131.88
023-623-103	CELL PHONE ALLOWANCE			2.31
023-623-105	SALARIES			845.58
023-623-108	SALARIES - PART/TIME			75.73
023-623-201	SOCIAL SECURITY			81.19
023-623-203	RETIREMENT			274.54
023-623-225	VEHICLE ALLOWANCE			55.08
024-624-101	SALARY - COUNTY COMMISSIONER			131.88
024-624-103	CELL PHONE ALLOWANCE			4.62
024-624-105	SALARIES			809.74
024-624-201	SOCIAL SECURITY			150.53
024-624-203	RETIREMENT			247.52
024-624-225	VEHICLE ALLOWANCE			55.08
027-580-105	SALARIES-BALIFFS			184.33
027-580-108	SALARIES - PART/TIME			114.17
027-580-120	CERTIFICATE PAY			4.94
027-580-201	SOCIAL SECURITY			46.26
027-580-203	RETIREMENT			75.01
051-645-105	SALARIES			327.49
051-645-201	SOCIAL SECURITY			45.86
051-645-203	RETIREMENT			80.96
Total			55,713.42	55,713.42

Client: **Polk County, Texas**
 Engagement: **4.1 - Polk County 9/30/14**
 Period Ending: **9/30/2014**
 Workpaper: **2.5.06 - Adjusting Journal Entries Report**

<u>Account</u>	<u>Description</u>	<u>W/P Ref</u>	<u>Debit</u>	<u>Credit</u>
Adjusting Journal Entries JE # 8				
To record Title IV-D child welfare grant and expenses.				
010-691-700	CHILD WELFARE GRANT EXPENSES		1,038.23	
010-390-700	CHILD WELFARE BOARD GRANT			1,038.23
Total			<u>1,038.23</u>	<u>1,038.23</u>