



## Required Auditor Disclosure Letter

March 24, 2016

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, 2015, and have issued our report thereon dated March 24, 2016. 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. As described in the notes to the financial statements, the County changed accounting policies related to accounting for pension benefits by adopting Governmental Accounting Standards Statement No. 68, *Accounting and Financial Reporting for Pensions*, in fiscal year 2015. Accordingly, the cumulative effect of the accounting change as of the beginning of the year is reported in the Statement of Activities.

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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.

- 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.

## *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 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, professional standards define a disagreement with management as 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 24, 2016.

*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

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 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 information, which accompanies the financial statements but is not RSI. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

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

*BELT HARRIS PECHACEK, LLLP*

Belt Harris Pechacek, LLLP  
Certified Public Accountants  
Houston, Texas

Client: **Polk County, Texas**  
 Engagement: **4.1 - Polk County 9/30/15**  
 Period Ending: **9/30/2015**  
 Trial Balance: **2.2.01 - TB**  
 Workpaper: **2.5.06 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entries JE # 1</b>				
To adjust fund balance for prior year entry.				
080-207-250	Due to TDCJ - 11874		1,597.91	
080-271-000	FUND BALANCE			1,597.91
<b>Total</b>			<b>1,597.91</b>	<b>1,597.91</b>

**Adjusting Journal Entries JE # 2**  
 To record current year activity for property taxes, deferred revenue and allowance for doubtful account.

010-105-000	TAXES RECEIVABLE		117,086.98	
021-105-000	TAXES RECEIVABLE		10,924.74	
022-105-000	TAXES RECEIVABLE		7,751.04	
023-105-000	TAXES RECEIVABLE		11,056.41	
024-105-000	TAXES RECEIVABLE		10,675.32	
061-105-000	TAXES RECEIVABLE		18,519.56	
010-105-100	UNCOLLECTIBLE TAX ALLO			3,216.90
010-233-100	DEFERRED REVENUE			113,870.08
021-105-100	UNCOLLECTIBLE TAX ALLO			304.11
021-233-100	DEFERRED REVENUE			10,620.63
022-105-100	UNCOLLECTIBLE TAX ALLO			180.44
022-233-100	DEFERRED REVENUE			7,570.60
023-105-100	UNCOLLECTIBLE TAX ALLO			283.51
023-233-100	DEFERRED REVENUE			10,772.90
024-105-100	UNCOLLECTIBLE TAX ALLO			267.76
024-233-100	DEFERRED REVENUE			10,407.56
061-105-100	UNCOLLECTIBLE TAX ALLO			230.48
061-233-100	DEFERREF REVENUE			18,289.08
<b>Total</b>			<b>176,014.05</b>	<b>176,014.05</b>

Client: **Polk County, Texas**  
 Engagement: **4.1 - Polk County 9/30/15**  
 Period Ending: **9/30/2015**  
 Trial Balance: **2.2.01 - TB**  
 Workpaper: **2.5.06 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entries JE # 3</b>				
Client adjusting entries.				
010-115-000	ACCOUNTS RECEIVABLE		846.44	
010-115-000	ACCOUNTS RECEIVABLE		3,680.03	
010-115-000	ACCOUNTS RECEIVABLE		3,697.58	
010-115-000	ACCOUNTS RECEIVABLE		13,858.60	
010-115-000	ACCOUNTS RECEIVABLE		15,200.74	
010-115-000	ACCOUNTS RECEIVABLE		22,307.80	
010-115-000	ACCOUNTS RECEIVABLE		37,709.08	
010-131-000	DUE FROM OTHER FUNDS		5,617.34	
010-131-000	DUE FROM OTHER FUNDS		36,371.42	
010-131-035	DUE FROM GRANTS		9,114.00	
010-207-035	DUE TO GRANT FUND		246,087.00	
010-310-110	TAXES - CURRENT		240,533.26	
010-310-115	P&I CURRENT TAXES		10,350.91	
010-340-850	OVER GROSS WGT - COUNT		256.50	
010-342-549	DELQ.TAX-OFFICE REIMBU		121.12	
010-342-549	DELQ.TAX-OFFICE REIMBU		113,610.26	
010-342-550	DELQ.TAX-PERSONNEL REI		6,215.35	
010-466-407	APPEALS & TRANSCRIPTS		116.00	
010-466-407	APPEALS & TRANSCRIPTS		550.00	
010-466-407	APPEALS & TRANSCRIPTS		1,372.83	
010-695-420	TELEPHONE/MOBILE & SPE		795.20	
012-101-400	COKE MACHINE FUND		342.50	
012-101-700	CASH IN BANK - JAIL IN		4,046.73	
012-207-350	JP#1 RESTITUTION PAYAB		13.69	
015-380-621	PCT#1 LEASE PROCEEDS		300.00	
015-622-571	ROAD MACHINERY/EQUPMEN		100.00	
015-623-571	ROAD MACHINERY/EQUIPME		100.00	
015-624-571	ROAD MACHINERY/EQUIPME		100.00	
021-115-000	ACCOUNTS RECEIVABLE		3,354.25	
021-115-000	ACCOUNTS RECEIVABLE		42,214.67	
021-131-000	DUE FROM OTHER FUNDS		59.00	
021-131-000	DUE FROM OTHER FUNDS		377.49	
021-310-110	TAXES - CURRENT		21,395.38	
021-310-115	P&I CURRENT TAXES		920.87	
021-621-339	ROAD MATERIAL		74,996.25	
022-115-000	ACCOUNTS RECEIVABLE		3,383.66	
022-115-000	ACCOUNTS RECEIVABLE		29,830.85	
022-131-500	DUE FROM OTHER FUNDS		59.00	
022-131-500	DUE FROM OTHER FUNDS		380.78	
022-310-110	TAXES - CURRENT		21,582.95	
022-310-115	P&I CURRENT TAXES		928.94	
022-622-339	ROAD MATERIAL		74,996.25	
023-115-000	ACCOUNTS RECEIVABLE		4,084.18	
023-115-000	ACCOUNTS RECEIVABLE		44,590.70	

Client: **Polk County, Texas**  
 Engagement: **4.1 - Polk County 9/30/15**  
 Period Ending: **9/30/2015**  
 Trial Balance: **2.2.01 - TB**  
 Workpaper: **2.5.06 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
023-131-500	DUE FROM OTHER FUNDS		69.25	
023-131-500	DUE FROM OTHER FUNDS		459.65	
023-310-110	TAXES - CURRENT		26,051.25	
023-310-115	P&I CURRENT TAXES		1,121.24	
023-623-339	ROAD MATERIAL		74,996.25	
024-115-000	ACCOUNTS RECEIVABLE		4,112.99	
024-115-000	ACCOUNTS RECEIVABLE		38,267.22	
024-131-000	DUE FROM OTHER FUNDS		69.25	
024-131-000	DUE FROM OTHER FUNDS		462.89	
024-310-110	TAXES - CURRENT		26,235.01	
024-310-115	P&I CURRENT TAXES		1,129.16	
024-624-339	ROAD MATERIAL		74,996.25	
030-700-035	TRANSFER TO GRANTS		53,771.79	
032-700-010	TRANSFER TO GENERAL FU		36,371.42	
035-115-000	ACCOUNTS RECEIVABLE		2,206.72	
035-115-000	ACCOUNTS RECEIVABLE		9,114.00	
035-115-000	ACCOUNTS RECEIVABLE		12,314.00	
035-115-000	ACCOUNTS RECEIVABLE		255,185.15	
035-131-000	DUE FROM OTHER FUNDS		53,771.79	
035-207-010	DUE TO GENERAL FUND		246,087.00	
035-409-614	GLO CONT# 10-5226-000-		340.80	
035-409-614	GLO CONT# 10-5226-000-		916.00	
035-409-614	GLO CONT# 10-5226-000-		3,846.00	
035-409-614	GLO CONT# 10-5226-000-		4,012.00	
035-409-614	GLO CONT# 10-5226-000-		139,210.99	
061-115-000	ACCOUNTS RECEIVABLE		12,205.00	
061-310-110	TAXES - CURRENT		77,854.76	
061-310-115	P&I CURRENT TAXES		3,348.54	
061-310-135	REFUNDED TAXES		7,298.15	
080-101-500	DIST CLK PETTY CASH FN		9.34	
080-207-225	DUE TO DIST CLK (CC)		18,026.99	
080-207-300	DUE TO DIST CLK (CRIMI		100.50	
080-207-400	DUE TO DIST CLK (TITLE		4,980.64	
080-450-250	TDCJ EXPENDITURES		1,597.91	
080-450-250	TDCJ EXPENDITURES		4,050.34	
081-101-225	CO CLERK REGISTRY OF T		4,144.34	
081-207-800	DUE TO BENEFICIARY		5,882.73	
086-101-101	ROC (NEW)		136,531.53	
086-101-201	Cash Bond (NEW)		9,990.00	
086-101-500	ROC INVEST ACCT-FNB#10		48.05	
086-101-600	ROC SFB INDIVIDUAL TRU		1,283.09	
086-207-000	DUE TO OTHER AGENCIES		29,966.00	
086-207-225	DUE TO ROC TRUST AGENC		9,701.12	
086-207-225	DUE TO ROC TRUST AGENC		45,211.90	
086-207-225	DUE TO ROC TRUST AGENC		461,575.85	
087-101-001	CASH CSB #104219 AD VA		132.03	
087-101-100	CASH FSB #011239 MVR		50,609.91	

Client: **Polk County, Texas**  
 Engagement: **4.1 - Polk County 9/30/15**  
 Period Ending: **9/30/2015**  
 Trial Balance: **2.2.01 - TB**  
 Workpaper: **2.5.06 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
087-101-101	CASH FSB #011221 AD VA		172,959.16	
087-101-200	CASH FSB #126649 VOTER		591.76	
087-101-401	CASH FSB #920991 VIT		4,844.45	
087-101-501	CASH FSB #174236 MOBIL		2,169.70	
087-151-400	TX POOL #6790 VIT		0.15	
087-207-010	DUE TO TAX ASSESSOR		7,593.57	
087-207-010	DUE TO TAX ASSESSOR		41,372.73	
087-207-010	DUE TO TAX ASSESSOR		45,683.58	
010-131-035	DUE FROM GRANTS			246,087.00
010-201-000	VOUCHERS PAYABLE			795.20
010-207-000	DUE TO OTHER FUNDS			256.50
010-310-110	TAXES - CURRENT			25,526.72
010-310-115	P&I CURRENT TAXES			5,087.39
010-310-120	TAXES - DELINQUENT			4,982.63
010-310-120	TAXES - DELINQUENT			195,616.56
010-310-125	P&I DELIQUENT TAXES			2,112.34
010-310-125	P&I DELIQUENT TAXES			55,267.61
010-310-135	REFUNDED TAXES			5,617.34
010-342-466	SAN JAC CO. PRO RATA R			301.79
010-342-466	SAN JAC CO. PRO RATA R			544.65
010-342-549	DELQ.TAX-OFFICE REIMBU			893.65
010-342-549	DELQ.TAX-OFFICE REIMBU			6,215.35
010-342-550	DELQ.TAX-PERSONNEL REI			3,801.15
010-342-550	DELQ.TAX-PERSONNEL REI			12,964.95
010-342-550	DELQ.TAX-PERSONNEL REI			113,610.26
010-342-551	TRA PATROL REIMBURSEME			3,215.29
010-342-551	TRA PATROL REIMBURSEME			19,398.09
010-342-552	TRA PATROL ADMINISTRAT			482.29
010-342-552	TRA PATROL ADMINISTRAT			2,909.71
010-370-032	TRANSFER FROM WASTE MA			36,371.42
010-370-420	INMATE PHONE - COUNTY			6,241.21
010-370-425	INMATE PHONE-IAH DETEN			8,959.53
010-401-400	ATTORNEY FEES/COMM COU			3,846.00
010-401-400	ATTORNEY FEES/COMM COU			4,012.00
010-466-486	COURT REPORTER SERVICE			116.00
010-466-486	COURT REPORTER SERVICE			550.00
010-466-486	COURT REPORTER SERVICE			1,372.83
010-475-490	MISCELLANEOUS			916.00
010-691-430	ADVERTISING/PUBLICATIO			340.80
012-101-350	JP#1 RESTITUTION ACCOU			13.69
012-207-400	COKE MACHINE FUND PAYA			342.50
012-207-700	DUE TO JAIL INMATE			4,046.73
015-380-622	PCT#2 LEASE PROCEEDS			100.00
015-380-623	PCT#3 LEASE PROCEEDS			100.00
015-380-624	PCT#4 LEASE PROCEEDS			100.00
015-621-571	ROAD MACHINERY/EQUIPME			300.00
021-310-110	TAXES - CURRENT			2,270.62

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 Period Ending: **9/30/2015**  
 Trial Balance: **2.2.01 - TB**  
 Workpaper: **2.5.06 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
021-310-115	P&I CURRENT TAXES			452.53
021-310-120	TAXES DELINQUENT			443.21
021-310-120	TAXES DELINQUENT			17,400.27
021-310-125	P&I DELIQUENT TAXES			187.89
021-310-125	P&I DELIQUENT TAXES			4,915.98
021-310-135	REFUNDED TAXES			377.49
021-319-300	FINES			59.00
021-333-336	FEMA			42,214.67
021-621-573	CAPITAL OUTLAYS			74,996.25
022-310-110	TAXES - CURRENT			2,290.53
022-310-115	P&I CURRENT TAXES			456.50
022-310-120	TAXES DELINQUENT			447.09
022-310-120	TAXES DELINQUENT			17,552.83
022-310-125	P&I DELIQUENT TAXES			189.54
022-310-125	P&I DELIQUENT TAXES			4,959.06
022-310-135	REFUNDED TAXES			380.78
022-319-300	FINES			59.00
022-333-336	FEMA			29,830.85
022-622-573	CAPITAL OUTLAY PURCHAS			74,996.25
023-310-110	TAXES - CURRENT			2,764.74
023-310-115	P&I CURRENT TAXES			551.00
023-310-120	TAXES DELINQUENT			539.66
023-310-120	TAXES DELINQUENT			21,186.76
023-310-125	P&I DELIQUENT TAXES			228.78
023-310-125	P&I DELIQUENT TAXES			5,985.73
023-310-135	REFUNDED TAXES			459.65
023-319-300	FINES			69.25
023-333-336	FEMA			44,590.70
023-623-573	CAPITAL OUTLAYS			74,996.25
024-310-110	TAXES - CURRENT			2,784.24
024-310-115	P&I CURRENT TAXES			554.89
024-310-120	TAXES DELINQUENT			543.46
024-310-120	TAXES DELINQUENT			21,336.22
024-310-125	P&I DELIQUENT TAXES			230.40
024-310-125	P&I DELIQUENT TAXES			6,027.95
024-310-135	REFUNDED TAXES			462.89
024-319-300	FINES			69.25
024-333-336	FEMA			38,267.22
024-624-573	CAPITAL OUTLAYS			74,996.25
030-207-202	DUE TO OTHER FUNDS			53,771.79
032-207-010	DUE TO GENERAL FUND			36,371.42
035-131-000	DUE FROM OTHER FUNDS			246,087.00
035-201-000	VOUCHERS PAYABLE			139,210.99
035-207-010	DUE TO GENERAL FUND			9,114.00
035-331-125	COURTHOUSE REST PROJEC			255,185.15
035-331-150	#2012-040364 EXEC/PPH			2,206.72
035-331-204	GLO CONT# 10-5226-000-			9,114.00



Client: **Polk County, Texas**  
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 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>
035-331-204	GLO CONT# 10-5226-000-			12,314.00
035-370-030	TRANSFER FROM COLLEGE			53,771.79
061-207-000	DUE TO OTHER FUNDS			7,298.15
061-310-110	TAXES - CURRENT			8,262.03
061-310-115	P&I CURRENT TAXES			1,646.60
061-310-120	TAXES - DELINQUENT			1,612.69
061-310-125	P&I DELIQUENT TAXES			683.68
061-310-125	P&I DELIQUENT TAXES			17,889.70
061-310-125	P&I DELIQUENT TAXES			63,313.60
080-101-225	DIST.CLK CC - FSB#1738			18,026.99
080-101-250	TDCJ - DIST CLK - FSB#			4,050.34
080-101-300	DIST CLK CRIMINAL-FNB#			100.50
080-101-400	TITLE IV CHILD SPRT-FS			4,980.64
080-207-250	Due to TDCJ - 11874			1,597.91
080-207-500	DUE TO DIST CLK-PETTY			9.34
081-101-800	FNB - INDIVIDUAL BENEF			5,882.73
081-207-800	DUE TO BENEFICIARY			4,144.34
086-101-100	ROC (MAIN ACCT)-FNB#90			461,575.85
086-101-200	CASH BOND - FNB#900011			29,966.00
086-101-300	ROC - FNB INDIVIDUAL T			45,211.90
086-101-400	ROC - FSB INDIVIDUAL T			9,701.12
086-207-000	DUE TO OTHER AGENCIES			9,990.00
086-207-225	DUE TO ROC TRUST AGENC			48.05
086-207-225	DUE TO ROC TRUST AGENC			1,283.09
086-207-225	DUE TO ROC TRUST AGENC			136,531.53
087-101-000	CASH CSB #104232 MVR			7,593.57
087-101-300	CASH FSB #011544 AUTO			45,683.58
087-151-100	TX POOL #9127 MVR			41,372.73
087-207-010	DUE TO TAX ASSESSOR			0.15
087-207-010	DUE TO TAX ASSESSOR			132.03
087-207-010	DUE TO TAX ASSESSOR			591.76
087-207-010	DUE TO TAX ASSESSOR			2,169.70
087-207-010	DUE TO TAX ASSESSOR			4,844.45
087-207-010	DUE TO TAX ASSESSOR			50,609.91
087-207-010	DUE TO TAX ASSESSOR			172,959.16
<b>Total</b>			<b><u>3,321,451.49</u></b>	<b><u>3,321,451.49</u></b>

**Adjusting Journal Entries JE # 4**

To adjust sales tax receivable  
recorded in A/R line item.

010-110-000	SALES TAX RECEIVABLE		337,770.55	
010-115-000	ACCOUNTS RECEIVABLE			337,770.55
<b>Total</b>			<b><u>337,770.55</u></b>	<b><u>337,770.55</u></b>

Client: **Polk County, Texas**  
 Engagement: **4.1 - Polk County 9/30/15**  
 Period Ending: **9/30/2015**  
 Trial Balance: **2.2.01 - TB**  
 Workpaper: **2.5.06 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entries JE # 5</b>				
To correct transfers in and out, posted to interest account.				
092-360-100	DEPOSITORY INTEREST		122.54	
092-370-091	TRANSFER FROM PERM.SCH			122.54
<b>Total</b>			<b>122.54</b>	<b>122.54</b>
<b>Adjusting Journal Entries JE # 6</b>				
To adjust bond proceeds.				
010-101-000	CASH IN BANK		433.00	
061-220-000	ACCRUED INTEREST		433.00	
010-390-400	TAX NOTES/LOAN PROCEED			433.00
061-101-000	CASH IN BANK			433.00
<b>Total</b>			<b>866.00</b>	<b>866.00</b>