



Required Auditor Disclosure Letter

June 18, 2019

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, 2018, and have issued our report thereon dated June 18, 2019. Professional standards require that we provide Commissioners' Court (the "governing body") with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), 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 13, 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 13, 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 County are described in the notes to the financial statements. As described in the notes to the financial statements, the County 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 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 postemployment 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 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 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 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 June 18, 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 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, 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 information, 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 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 9/30/18**
 Period Ending: **9/30/2018**
 Trial Balance: **2.2.01 - TB**
 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 # 1		2.4.02		
To record ICE payment.				
010-229-229200	IAH-CIVIGENICS PAYABLE		87,902.63	
010-229-229200	IAH-CIVIGENICS PAYABLE		2,000,000.00	
010-101-101199	CLAIM ON CASH - POOLED CASH			2,087,902.63
Total			<u>2,087,902.63</u>	<u>2,087,902.63</u>
Adjusting Journal Entries JE # 2		A.01		
To adjust Tax Assessor Collector cash account balances to actual per reconciliation.				
087-101-101101	CASH FSB #011221 AD VALOREM		10,962.07	
087-207-207010	DUE TO TAX ASSESSOR			10,962.07
Total			<u>10,962.07</u>	<u>10,962.07</u>
Adjusting Journal Entries JE # 3		A.01		
To adjust to District Clerk's fund 80 cash account to actual per reconciliation.				
080-207-207500	DUE TO DIST CLK-PETTY CASH		912.42	
080-101-101500	DIST CLK PETTY CASH FNB#902271			912.42
Total			<u>912.42</u>	<u>912.42</u>
Adjusting Journal Entries JE # 4		A.01		
To adjust to cash balance to actual per reconciliation.				
028-360-6100	DEPOSITORY INTEREST		434.83	
080-101-101400	TITLE IV CHILD SPRT-FSB#152769		79.26	
028-101-101000	CASH IN BANK			434.83
080-207-207400	DUE TO DIST CLK (TITLE IV)			79.26
Total			<u>514.09</u>	<u>514.09</u>
Adjusting Journal Entries JE # 5		A.01		
To adjust District Clerk's fund 86 accounts per reconciliation.				
086-101-101101	ROC (NEW) - FNB#9022740		367,434.98	
086-101-101201	CASH BOND (NEW) - FNB#9022759		2,216.00	
086-101-101400	ROC - FSB INDIVIDUAL TRUST		39,739.33	
086-101-101600	ROC SFB INDIVIDUAL TRUST		1,649.51	
086-101-101700	ROC INVEST #2 - FNB#9022783		67,381.04	
086-207-207225	DUE TO ROC TRUST AGENCIES		11,415.55	
086-207-207225	DUE TO ROC TRUST AGENCIES		38,673.19	
086-207-207225	DUE TO ROC TRUST AGENCIES		72,607.92	
086-207-207225	DUE TO ROC TRUST AGENCIES		470,837.42	
086-101-101100	ROC (MAIN ACCT)-FNB#9000135			470,837.42
086-101-101200	CASH BOND - FNB#9000119			11,415.55
086-101-101300	ROC - FNB INDIVIDUAL TRUST			38,673.19
086-101-101500	ROC INVEST #1- FNB#1004042			72,607.92
086-207-207000	DUE TO OTHER AGENCIES			2,216.00
086-207-207225	DUE TO ROC TRUST AGENCIES			1,649.51
086-207-207225	DUE TO ROC TRUST AGENCIES			39,739.33
086-207-207225	DUE TO ROC TRUST AGENCIES			67,381.04
086-207-207225	DUE TO ROC TRUST AGENCIES			367,434.98
Total			<u>1,071,954.94</u>	<u>1,071,954.94</u>

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<u>Account</u>	<u>Description</u>	<u>W/P Ref</u>	<u>Debit</u>	<u>Credit</u>
Adjusting Journal Entries JE # 6		A.01		
To adjust County Clerk's account to actual per reconciliation.				
012-201-201000	VOUCHERS PAYABLE		100.00	
081-207-207800	DUE TO BENEFICIARY		8.55	
012-101-101403	CASH IN BANK - CO CLERK - CORR			100.00
081-101-101225	CO CLERK REGISTRY OF THE COURT			
Total			<u>108.55</u>	<u>108.55</u>
Adjusting Journal Entries JE # 7				
To record CY activity in investment accounts.				
087-151-151400	TX POOL #6790 VIT		15.95	
087-207-207010	DUE TO TAX ASSESSOR		30,092.17	
087-151-151100	TX POOL #9127 MVR			30,108.12
Total			<u>30,108.12</u>	<u>30,108.12</u>
Adjusting Journal Entries JE # 8		A.01		
To reclass cash for audit purposes only.				
010-101-101101	CASH IN BANK - JURY		9,299.00	
010-101-101200	CREDIT CARD CLEARING		11,357.79	
010-101-101199	CLAIM ON CASH - POOLED CASH			20,656.79
Total			<u>20,656.79</u>	<u>20,656.79</u>
Adjusting Journal Entries JE # 9		C.01		
To record CY property tax.				
010-105-105000	TAXES RECEIVABLE		8,503.73	
021-105-105100	UNCOLLECTIBLE TAX ALLOWANCE		4.87	
021-233-233100	DEFERRED REVENUE		123.89	
022-105-105100	UNCOLLECTIBLE TAX ALLOWANCE		4.92	
022-233-233100	DEFERRED REVENUE		124.97	
023-105-105100	UNCOLLECTIBLE TAX ALLOWANCE		5.94	
023-233-233100	DEFERRED REVENUE		150.85	
024-105-105100	UNCOLLECTIBLE TAX ALLOWANCE		5.99	
024-233-233100	DEFERRED REVENUE		151.90	
061-105-105100	UNCOLLECTIBLE TAX ALLOWANCE		899.87	
061-233-233100	DEFERREF REVENUE		22,844.73	
010-105-105100	UNCOLLECTIBLE TAX ALLOWANCE			322.28
010-233-233100	DEFERRED REVENUE			8,181.46
021-105-105000	TAXES RECEIVABLE			128.76
022-105-105000	TAXES RECEIVABLE			129.89
023-105-105000	TAXES RECEIVABLE			156.78
024-105-105000	TAXES RECEIVABLE			157.89
061-105-105000	TAXES RECEIVABLE			23,744.60
Total			<u>32,821.66</u>	<u>32,821.66</u>

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<u>Account</u>	<u>Description</u>	<u>W/P Ref</u>	<u>Debit</u>	<u>Credit</u>
Adjusting Journal Entries JE # 10				
To correct general fund's fund balance.		J.01		
010-342-4900	MISCELLANEOUS REVENUE		14,446.11	
010-271-271000	FUND BALANCE			14,446.11
Total			14,446.11	14,446.11
Adjusting Journal Entries JE # 11				
To adjust to tax note balance.		8.2.11b		
010-1409-5530	BOND ISSUANCE COST		2,735.31	
010-390-9400	TAX NOTES/LOAN PROCEEDS			2,735.31
Total			2,735.31	2,735.31
Adjusting Journal Entries JE # 12				
To correct original lease to actual.				
015-7622-5710	CAPITAL OUTLAY		9.00	
015-7623-5710	CAPITAL OUTLAY		9.00	
015-380-8622	PCT#2 LEASE PROCEEDS			9.00
015-380-8623	PCT#3 LEASE PROCEEDS			9.00
Total			18.00	18.00
Adjusting Journal Entries JE # 13				
To reclass to correct account.				
015-7621-5700	LEASE PAYMENT		261.56	
015-7621-5690	LEASE INTEREST PAYMENT			261.56
Total			261.56	261.56
Adjusting Journal Entries JE # 14				
To correct client's reversal made twice and accrual for 2018 fiscal year.				
010-115-115000	ACCOUNTS RECEIVABLE		3,599.46	
010-115-115000	ACCOUNTS RECEIVABLE		13,738.50	
010-115-115000	ACCOUNTS RECEIVABLE		14,771.00	
010-330-3696	EMA ASSISTANCE (EMPG)		24,789.08	
010-115-115000	ACCOUNTS RECEIVABLE			24,789.08
010-333-3426	INDIGENT DEFENSE GRANT FUNDS			13,738.50
010-333-3426	INDIGENT DEFENSE GRANT FUNDS			14,771.00
010-342-4900	MISCELLANEOUS REVENUE			3,599.46
Total			56,898.04	56,898.04
Adjusting Journal Entries JE # 15				
To correct drug seizure account.		E.05		
090-101-101199	CLAIM ON CASH - POOLED CASH		45,100.00	
090-222-222000	DRUG SEIZURE PENDING		378.98	
090-101-101600	DRUG SEIZURE PENDING			45,100.00
090-360-6100	DEPOSITORY INTEREST			378.98
Total			45,478.98	45,478.98

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<u>Account</u>	<u>Description</u>	<u>W/P Ref</u>	<u>Debit</u>	<u>Credit</u>
Adjusting Journal Entries JE # 16		F.04		
To correct payroll accrual balance.				
010-201-201099	AP PENDING DUE TO POOL - POOLED CASH		7,042.38	
010-201-201099	AP PENDING DUE TO POOL - POOLED CASH		10,405.35	
010-201-201099	AP PENDING DUE TO POOL - POOLED CASH		10,602.25	
010-201-201099	AP PENDING DUE TO POOL - POOLED CASH		14,683.96	
010-342-4900	MISCELLANEOUS REVENUE		9.95	
021-6621-2030	RETIREMENT		2,445.47	
022-6622-2030	RETIREMENT		2,754.29	
023-6623-2030	RETIREMENT		3,398.89	
024-6624-2030	RETIREMENT		2,996.59	
027-7680-2030	RETIREMENT		883.25	
048-7276-2030	RETIREMENT		1,589.03	
051-7845-2030	RETIREMENT		1,631.92	
010-202-202100	SALARIES PAYABLE			4.97
010-202-202100	SALARIES PAYABLE			4.98
010-202-202100	SALARIES PAYABLE			3,476.83
010-202-202100	SALARIES PAYABLE			3,565.55
010-202-202100	SALARIES PAYABLE			7,293.13
010-202-202100	SALARIES PAYABLE			7,390.83
010-202-202100	SALARIES PAYABLE			10,405.35
010-202-202100	SALARIES PAYABLE			10,602.25
021-202-202100	SALARIES PAYABLE			2,445.47
022-202-202100	SALARIES PAYABLE			2,754.29
023-202-202100	SALARIES PAYABLE			3,398.89
024-202-202100	SALARIES PAYABLE			2,996.59
027-202-202100	SALARIES PAYABLE			883.25
048-202-202100	SALARIES PAYABLE			1,589.03
051-202-202100	SALARIES PAYABLE			1,631.92
Total			58,443.33	58,443.33
Adjusting Journal Entries JE # 17		C.05		
To correct due to/from balances.				
010-475-490	MISCELLANEOUS		15,496.90	
035-331-3150	#2012-040364 EXEC/PPH REV		11,782.56	
035-331-3206	CORRIGAN OSB LLC PROJ #7215092		19,143.90	
035-331-3300	SENIOR CENTER #7215389		66,671.49	
010-207-207000	DUE TO OTHER FUNDS			15,496.90
035-131-131000	DUE FROM OTHER FUNDS			97,597.95
Total			113,094.85	113,094.85

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<u>Account</u>	<u>Description</u>	<u>W/P Ref</u>	<u>Debit</u>	<u>Credit</u>
Adjusting Journal Entries JE # 18				
To correct accounts receivable and revenue posted to incorrect fund.				
010-101-101199	CLAIM ON CASH - POOLED CASH		3,293.03	
034-330-3610	GENERAL FEMA REVENUES		3,293.03	
034-330-3610	GENERAL FEMA REVENUES		3,293.03	
010-342-4900	MISCELLANEOUS REVENUE			3,293.03
034-101-101199	CLAIM ON CASH - POOLED CASH			3,293.03
034-115-115000	ACCOUNTS RECEIVABLE			3,293.03
Total			9,879.09	9,879.09
Adjusting Journal Entries JE # 19				
To correct FEMA project mitigation revenue for current year.				
035-101-101000	CASH IN BANK		14,000.00	
035-115-115000	ACCOUNTS RECEIVABLE		14,000.00	
035-7400-3150	OFFICE SUPPLIES		360.00	
035-101-101050	FEMA - HAZARD MITIGATION			14,000.00
035-115-115000	ACCOUNTS RECEIVABLE			360.00
035-331-3050	FEMA PROJECT REVENUES			14,000.00
Total			28,360.00	28,360.00
Adjusting Journal Entries JE # 20				
To correct FEMA receivable from prior year, including amount received from current year.				
024-115-000	ACCOUNTS RECEIVABLE		103,325.45	
024-333-3336	FEMA		36,190.47	
024-115-000	ACCOUNTS RECEIVABLE			36,190.47
024-333-3336	FEMA			103,325.45
Total			139,515.92	139,515.92
Adjusting Journal Entries JE # 21				
To correct Homeland Security Grant expenses to actual.				
035-7400-3150	OFFICE SUPPLIES		182.00	
035-7409-6080	#3384501 EMER RESP TEAM EQUIP			182.00
Total			182.00	182.00
Adjusting Journal Entries JE # 22				
To correct receivables for aging to actual.				
051-360-6150	MISCELLANEOUS REVENUE		1,346.40	
051-115-115000	ACCOUNTS RECEIVABLE			1,346.40
Total			1,346.40	1,346.40
Adjusting Journal Entries JE # 23				
To reverse payable from prior year.				
035-201-201000	VOUCHERS PAYABLE		19,143.90	
035-7409-6160	#7215092-CORRIGAN OSB LLC PROJ			19,143.90
Total			19,143.90	19,143.90

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Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 24				
To record receivable and payable for Corrigan				
035-115-115000	ACCOUNTS RECEIVABLE		6,000.00	
035-7409-6160	#7215092-CORRIGAN OSB LLC PROJ		6,000.00	
035-201-201000	VOUCHERS PAYABLE			6,000.00
035-331-3206	CORRIGAN OSB LLC PROJ #7215092			6,000.00
Total			12,000.00	12,000.00

Adjusting Journal Entries JE # 25				
To reverse payable from prior year for senior citizen center.				
010-101-101199	CLAIM ON CASH - POOLED CASH		82.91	
034-101-101199	CLAIM ON CASH - POOLED CASH		82.91	
035-201-201000	VOUCHERS PAYABLE		48,285.19	
035-342-4900	MISCELLANEOUS		5,726.06	
010-342-4900	MISCELLANEOUS REVENUE			82.91
034-230-230000	WORKERS COMP PAYABLE			82.91
035-7409-6030	SENIOR CENTER #7215389			54,011.25
Total			54,177.07	54,177.07

Adjusting Journal Entries JE # 26				
To clear out Incode adjusting entry.				
010-207-207025	INCODE ADJUSTING ENTRY		5,733.26	
010-342-4900	MISCELLANEOUS REVENUE			5,733.26
Total			5,733.26	5,733.26

Adjusting Journal Entries JE # 27				
To correct transfers and Incode adjusting entry.				
027-7680-3150	OFFICE SUPPLIES		0.66	
027-207-207025	INCODE ADJUSTING ENTRY			0.06
027-340-4010	TRANSFER FROM GENERAL/SUBSIDY			0.60
Total			0.66	0.66

Adjusting Journal Entries JE # 28				
To reverse vouchers payable and other misc payables from prior years that were included in conversion balance roll over.				
010-221-221000	OTHER PAYABLES		1,078.97	
010-221-221000	OTHER PAYABLES		1,653.69	
010-221-221000	OTHER PAYABLES		10,051.30	
010-2560-3300	FURNISHED TRANSPORTATION		58,118.43	
010-271-271000	FUND BALANCE		210,948.28	
010-342-4900	MISCELLANEOUS REVENUE		157.69	
010-342-4900	MISCELLANEOUS REVENUE		343.20	
021-201-201000	VOUCHERS PAYABLE		4,018.01	
022-201-201000	VOUCHERS PAYABLE		3,428.06	
023-6623-3390	ROAD MATERIALS		532.86	
024-201-201000	VOUCHERS PAYABLE		3,407.66	
051-201-201000	VOUCHERS PAYABLE		1,723.90	
010-131-131200	DUE FROM OTHER ENTITIES			343.20
010-201-201000	VOUCHERS PAYABLE			210,948.28
010-207-207401	IDOCKET REV SHARE - CO CLERK			157.69
010-220-220202	RETIRE/COBRA INSURANCE PAYABLE			1,653.69

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Account	Description	W/P Ref	Debit	Credit
010-221-221560	WRIT IN/OUT (SHERIFF)			1,078.97
010-223-223200	PCMV B PAYABLE(DELINQUENT FINE)			10,051.30
010-224-224330	FUEL PAYABLE			58,118.43
021-6621-3390	ROAD MATERIALS			4,018.01
022-6622-3390	ROAD MATERIALS			3,428.06
023-201-201000	VOUCHERS PAYABLE			532.86
024-6624-3390	ROAD MATERIALS			3,407.66
051-7845-3330	FOOD-AGING			1,723.90
Total			295,462.05	295,462.05

Adjusting Journal Entries JE # 29

To correct grant fund revenues and expenditures during fiscal year.

010-101-101199	CLAIM ON CASH - POOLED CASH		35,767.97	
010-700-035	TRANSFER OUT - GRANT		57,861.60	
034-700-010	TRANSFER TO GENERAL FU		35,767.97	
035-207-207010	DUE TO GENERAL FUND		28,930.80	
035-331-3300	SENIOR CENTER #7215389		28,930.80	
010-131-131035	DUE FROM GRANTS			28,930.80
010-342-4900	MISCELLANEOUS REVENUE			28,930.80
010-370-034	TRANSFER FROM FEMA DIS			35,767.97
034-101-101199	CLAIM ON CASH - POOLED CASH			35,767.97
035-370-010	TRANSFERS IN GENERAL FUND			57,861.60
Total			187,259.14	187,259.14

Adjusting Journal Entries JE # 30

To correct negative cash.

010-342-4900	MISCELLANEOUS REVENUE		3,041.86	
010-700-015	TRANSFER TO R & B		1,949.25	
015-101-101199	CLAIM ON CASH - POOLED CASH		1,949.25	
048-101-101199	CLAIM ON CASH - POOLED CASH		3,041.86	
010-101-101199	CLAIM ON CASH - POOLED CASH			1,949.25
010-101-101199	CLAIM ON CASH - POOLED CASH			3,041.86
015-370-010	TRANSFER FROM GENERAL FUND			1,949.25
048-7276-2030	RETIREMENT			3,041.86
Total			9,982.22	9,982.22

Adjusting Journal Entries JE # 31

To correct road and bridge expense, coded to wrong line item.

024-207-207024	BIG THICKET LAKE ESTATES		54,064.80	
024-6624-5760	CAPITAL OUTLAY-SPECIAL PROJECT			54,064.80
Total			54,064.80	54,064.80

Client: **Polk County, Texas**
 Engagement: **4.1 - Polk County 9/30/18**
 Period Ending: **9/30/2018**
 Trial Balance: **2.2.01 - TB**
 Workpaper: **2.5.06 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 32				
To allocate worker's compensation to expense accounts carried in payable.				
010-1400-2040	WORKERS COMPENSATION		1,609.05	
010-1401-2040	WORKERS COMPENSATION		582.14	
010-1403-2040	WORKERS COMPENSATION		565.90	
010-1403-2040	WORKERS COMPENSATION		3,493.76	
010-1495-2040	WORKERS COMPENSATION		1,992.36	
010-1497-2040	WORKERS COMPENSATION		1,297.80	
010-1503-2040	WORKERS COMPENSATION		1,233.70	
010-1511-2040	WORKERS COMPENSATION		3,548.06	
010-1695-2040	WORKERS COMPENSATION		1,318.56	
010-1696-2040	WORKERS COMPENSATION		953.57	
010-2402-2040	WORKERS COMPENSATION		371.84	
010-2426-2040	WORKERS COMPENSATION		3,010.90	
010-2450-2040	WORKERS COMPENSATION		3,262.53	
010-2455-2040	WORKERS COMPENSATION		1,491.29	
010-2456-2040	WORKERS COMPENSATION		1,192.43	
010-2457-2040	WORKERS COMPENSATION		1,217.71	
010-2458-2040	WORKERS COMPENSATION		1,194.31	
010-2465-2040	WORKERS COMPENSATION		326.71	
010-2466-2040	WORKERS COMPENSATION		1,557.35	
010-2467-2040	WORKERS COMPENSATION		1,492.50	
010-2475-2040	WORKERS COMPENSATION		8,466.03	
010-2512-2040	WORKERS COMPENSATION		15,721.46	
010-2551-2040	WORKERS COMPENSATION		298.42	
010-2552-2040	WORKERS COMPENSATION		298.42	
010-2553-2040	WORKERS COMPENSATION		298.42	
010-2554-2040	WORKERS COMPENSATION		298.42	
010-2560-2040	WORKERS COMPENSATION		23,955.12	
010-3405-2040	WORKERS COMPENSATION		362.87	
010-3645-2040	WORKERS COMPENSATION		243.02	
010-3650-2040	WORKERS COMPENSATION		351.94	
010-3665-2040	WORKERS COMPENSATION		588.38	
010-3694-2040	WORKERS COMPENSATION		755.05	
010-3697-2040	WORKERS COMPENSATION		400.11	
010-4499-2040	WORKERS COMPENSATION		4,725.31	
010-4501-2040	WORKERS COMPENSATION		886.97	
010-230-230000	WORKERS COMP PAYABLE			89,362.41
Total			89,362.41	89,362.41

Adjusting Journal Entries JE # 33				
To cover negative cash and fund balance in debt service fund.				
010-700-061	TRANSFER TO DEBT SERVI		23,578.29	
061-101-101199	CLAIM ON CASH - POOLED CASH		23,578.29	
010-101-101199	CLAIM ON CASH - POOLED CASH			23,578.29
061-390-010	TRANSFER FROM GENERAL			23,578.29
Total			47,156.58	47,156.58

Client: **Polk County, Texas**
 Engagement: **4.1 - Polk County 9/30/18**
 Period Ending: **9/30/2018**
 Trial Balance: **2.2.01 - TB**
 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 # 34				
To clear out incode adjusting entry.				
090-207-207025	INCODE ADJUSTING ENTRY		21,826.41	
093-7213-4100	RECORDS ARCHIVE FEE		350.00	
090-340-4600	DISTRICT ATTY ACCOUNT			21,826.41
093-207-207025	INCODE ADJUSTING ENTRY			350.00
Total			<u>22,176.41</u>	<u>22,176.41</u>