



BERBERICH TRAHAN & CO., P.A.  
*Certified Public Accountants*

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# CITY OF STILLWATER, OKLAHOMA

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Report to the Honorable Mayor and Members of the City Council  
\_\_\_\_\_, 2016



BERBERICH TRAHAN & CO., P.A.  
Certified Public Accountants

\_\_\_\_\_, 2016

Honorable Mayor and Members of the City Council  
City of Stillwater, Oklahoma  
723 S. Lewis Street  
Stillwater, Oklahoma 74076

Attention: Honorable Mayor and Members of the City Council

We are pleased to present this report related to our audit of the financial statements and compliance of the City of Stillwater, Oklahoma (the City) for the year ended June 30, 2016. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the City's financial and compliance reporting process.

This report is intended solely for the information and use of the mayor and members of the City Council and is not intended to be and should not be used by anyone other than these specified parties. It will be our pleasure to respond to any questions you have about this report. We appreciate the opportunity to continue to be of service to the City.

BERBERICH TRAHAN & CO., P.A.

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CITY OF STILLWATER, OKLAHOMA

Report to the Honorable Mayor and Members of the City Council  
\_\_\_\_\_, 2016

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# Required Communications

Generally accepted auditing standards (AU-C 260, *The Auditor's Communication with Those Charged with Governance*) require the auditor to promote effective two-way communication between the auditor and those charged with governance. Consistent with this requirement, the following summarizes our responsibilities regarding the financial statement audit as well as observations arising from our audit that are significant and relevant to your responsibility to oversee the financial reporting process.

<b>Area</b>	<b>Comments</b>
<b>Our Responsibilities with Regard to the Financial Statement Audit</b>	Our responsibilities under auditing standards generally accepted in the United States of America, <i>Government Auditing Standards</i> issued by the Comptroller General of the United States, the provisions of the Single Audit Act, Uniform Guidance and OMB's <i>Compliance Supplement</i> have been described to you in our arrangement letter dated June 22, 2016.
<b>Overview of the Planned Scope and Timing of the Financial Statement Audit</b>	We have issued a separate communication regarding the planned scope and timing of our audit and have discussed with you our identification of and planned audit response to significant risks of material misstatement.
<b>Accounting Policies and Practices</b>	<b>Preferability of Accounting Policies and Practices</b> Under generally accepted accounting principles, in certain circumstances, management may select among alternative accounting practices. We did not discuss with management any alternative treatments within generally accepted accounting principles for accounting policies and practices related to material items during the current audit period. <b>Adoption of, or Change in, Accounting Policies</b> Management has the ultimate responsibility for the appropriateness of the accounting policies used by the City. In the current year, the City adopted the provisions of Governmental Accounting Standards Board Statement No. 72: <i>Fair Value Measurement and Application</i> . This resulted in additional disclosures about fair value measurements for investments. <b>Significant or Unusual Transactions</b> We did not identify any significant or unusual transactions or significant accounting policies in

<b>Area</b>	<b>Comments</b>
	<p>controversial or emerging areas for which there is a lack of authoritative guidance or consensus.</p> <p><b>Management’s Judgments and Accounting Estimates</b></p> <p>Accounting estimates are an integral part of the preparation of financial statements and are based upon management’s current judgment. The process used by management encompasses their knowledge and experience about past and current events and certain assumptions about future events. You may wish to monitor throughout the year the process used to determine and record these accounting estimates. Summary information about the process used by management in formulating particularly sensitive accounting estimates and about our conclusions regarding the reasonableness of those estimates is in the attached “Summary of Accounting Estimates.”</p>
<b>Audit Adjustments</b>	<p>Audit adjustments made to the original trial balance presented to us and recorded by the City are summarized in the attached representation letter.</p>
<b>Disagreements with Management</b>	<p>We encountered no disagreements with management over the application of significant accounting principles, the basis for management’s judgments on any significant matters, the scope of the audit, or significant disclosures to be included in the financial statements.</p>
<b>Consultations with Other Accountants</b>	<p>We are not aware of any consultations management had with other accountants about accounting or auditing matters.</p>
<b>Significant Issues Discussed with Management</b>	<p>No significant issues arising from the audit were discussed with or the subject of correspondence with management.</p>
<b>Significant Difficulties Encountered in Performing the Audit</b>	<p>We did not encounter any significant difficulties in dealing with management during the audit.</p>
<b>Certain Written Communications between Management and Our Firm</b>	<p>Copies of certain written communications between our firm and the management of the City, including the representation letter provided to us by management, are attached.</p>

# CITY OF STILLWATER, OKLAHOMA

## Summary of Significant Accounting Estimates

Year Ended June 30, 2016

The following describes the significant accounting estimates reflected in the City's June 30, 2016, financial statements.

Estimate	Accounting Policy	Management's Estimation Process	Basis for Our Conclusions on Reasonableness of Estimate
Accrued self-insurance claims	The City records an estimated liability for the claims.	Every year the City adjusts the estimate through a calculation based on the City's actual loss experience, an evaluation of current claims, estimates for incurred but not reported claims, and other relevant data.	Review of management's analysis resulted in our conclusion that the estimate appears reasonable.
Net OPEB obligation	The net OPEB obligation is computed by an independent actuarial firm. The disclosure is based upon numerous assumptions and estimates, including the expected rate of investment return, the interest rate used to determine present value and medical care cost trend rates.	The rate of return is based on historical and general market data.	Review of management's analysis resulted in our conclusion that the estimate appears reasonable.

<p>Net pension assets and liabilities</p>	<p>The net pension assets and liabilities are computed by independent actuarial firms hired by the Oklahoma Municipal Retirement Fund, the Oklahoma Police Pension and Retirement System, and the Oklahoma Firefighters Pension and Retirement System.</p>	<p>Management of the City obtained and reviewed the actuarial valuations for the pension plans. Management also obtained and reviewed the Report on Employer Allocations and Pension Amounts by Participating Employer as of June 30, 2015 for the Oklahoma Police Pension and Retirement System and the Schedule of Employer Allocations and Pension Amounts by Participating Employer as of June 30, 2015 for the Oklahoma Firefighters Pension and Retirement Plan, both of which were audited by other auditors. Management compared their employer contributions as shown on these schedules to the City's actual contributions and recalculated its allocated percentage and its share of the collective net pension assets and liabilities.</p>	<p>Review of management's analysis resulted in our conclusion that the estimates appear reasonable.</p>
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Berberich Trahan & Co., P.A.  
3630 SW Burlingame Road  
Topeka, Kansas 66611-2050

This representation letter is provided in connection with your audit of the basic financial statements of the City of Stillwater, Oklahoma (the City) as of and for the year ended June 30, 2016 for the purpose of expressing an opinion on whether the financial statements are presented fairly, in all material respects in accordance with accounting principles generally accepted in the United States of America.

We confirm, to the best of our knowledge and belief, as of the date of the auditor's report, the following representations made to you during your audit.

*Financial Statements*

1. We have fulfilled our responsibilities, as set out in the terms of the audit arrangement letter dated June 22, 2016, for the preparation and fair presentation of the financial statements referred to above in accordance with accounting principles generally accepted in the United States of America.
2. We have identified for you all organizations that are a part of this reporting entity or with which we have a relationship, as these organizations are defined in Section 2100 of the Governmental Accounting Standards Board's Codification of Governmental Accounting and Financial Reporting Standards that are component units.
3. We have identified for you all of our funds, governmental functions and identifiable business-type activities.
4. We have properly classified all funds and activities.
5. We have properly determined and reported the major governmental and enterprise funds based on the required quantitative criteria.
6. We are responsible for compliance with laws and regulations applicable to the City including adopting, approving and amending budgets.

7. We have identified and disclosed to you all laws and regulations that have a direct and material effect on the determination of financial statement amounts including legal and contractual provisions for reporting specific activities in separate funds.
8. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
9. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
10. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
11. Related-party transactions, including those with component units for which the City is accountable and joint ventures in which the City has an interest, and interfund transactions, including interfund accounts and advances receivable and payable, sale and purchase transactions, interfund transfers, long-term loans, leasing arrangements, and guarantees, have been recorded in accordance with the economic substance of the transaction and appropriately accounted for and disclosed in accordance with the requirements of accounting principles generally accepted in the United States of America.
12. All events subsequent to the date of the financial statements and for which accounting principles generally accepted in the United States of America requires adjustment or disclosure have been adjusted or disclosed.
13. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with accounting principles generally accepted in the United States of America.
14. The following have been properly recorded and/or disclosed in the financial statements:
  - a. Net positions and fund balance classifications.
  - b. Security agreements in effect under the Uniform Commercial Code.
  - c. Liens or encumbrances on assets or revenues or any assets or revenues which were pledged as collateral for any liability or which were subordinated in any way.
  - d. The fair value of investments.
  - e. Debt issue provisions.
  - f. All leases and material amounts of rental obligations under long-term leases.
  - g. All significant estimates and material concentrations known to management which are required to be disclosed.
  - h. Risk financing activities.

- i. Deposits and investment securities categories of risk.
  - j. The effect on the financial statements of GASB pronouncements which have been issued, but which we have not yet adopted.
  - k. Arrangements with financial institutions involving compensating balances or other arrangements involving restrictions on cash balances.
15. We have no plans or intentions that may materially affect the carrying value or classification of assets or liabilities.
- a. The City has no significant amounts of idle property and equipment.
  - b. The City has no plans or intentions to discontinue the operations of any activities or programs or to discontinue any significant operations.
  - c. Provision has been made to reduce applicable assets that have permanently declined in value to their realizable values.
  - d. We have reviewed long-lived assets and certain identifiable intangibles to be held and used for impairment whenever events or changes in circumstances have indicated that the carrying amount of the assets might not be recoverable and have appropriately recorded the adjustment.
16. We are responsible for making the accounting estimates included in the financial statements. Those estimates reflect our judgment based on our knowledge and experience about past and current events and our assumptions about conditions we expect to exist and courses of action we expect to take. In that regard, adequate provisions have been made:
- a. To reduce receivables to their estimated net collectable amounts.
  - b. To reduce obsolete, damaged, or excess inventories to their estimated net realizable values.
  - c. For risk retention, including uninsured losses or loss retentions (deductibles) attributable to events occurring through June 30, 2016 and/or for expected retroactive insurance premium adjustments applicable to periods through June 30, 2016.
  - d. For pension obligations, post-retirement benefits other than pensions, and deferred compensation agreements attributable to employee services rendered through June 30, 2016.
17. There are no:
- a. Material transactions that have not been properly recorded in the accounting records underlying the financial statements.
  - b. Violations or possible violations of laws or regulations whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency. In that regard, we specifically represent that we have not been designated as, or alleged to be, a "potentially responsible party" by the Environmental Protection Agency in connection with any environmental contamination.

- c. Other material liabilities or gain or loss contingencies that are required to be accrued or disclosed by the Contingencies Topic of the FASB Accounting Standards Codification.
  - d. Guarantees, whether written or oral, under which the City is contingently liable.
  - e. Lines of credit or similar arrangements.
  - f. Agreements to repurchase assets previously sold.
  - g. Contractual obligations for construction and purchase of real property or equipment not included in the liabilities or encumbrances recorded on the books.
  - h. Liabilities which are subordinated in any way to any other actual or possible liabilities.
  - i. Debt issue repurchase options or agreements, or sinking fund debt repurchase ordinance requirements.
  - j. Special and extraordinary items.
  - k. Arbitrage rebate liabilities.
  - l. Impairments of capital assets.
  - m. Authorized but unissued bonds and/or notes.
18. We have no direct or indirect, legal or moral obligation for any debt of any organization, public or private, that is not disclosed in the financial statements.
  19. The City has satisfactory title to all owned assets.
  20. We have complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
  21. Net positions (net investment in capital assets; restricted; and unrestricted) and fund balances are properly classified and, when applicable, approved.
  22. Expenses or expenditures have been appropriately classified in or allocated to functions and programs in the statement of activities and allocations have been made on a reasonable basis.
  23. Revenues have been appropriately classified in the statement of activities within program revenues and general revenues.
  24. Capital assets, including infrastructure assets, are properly capitalized, reported and depreciated.

25. We agree with the findings of specialists in evaluating the net other postemployment benefit obligation, the net pension asset, and the net pension liability and have adequately considered the qualifications of the specialists in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists.

*Information Provided*

26. We have provided you with:
- a. Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation, and other matters;
  - b. Additional information that you have requested from us for the purpose of the audit;
  - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
  - d. Minutes of the meetings of governing board and committees of board members, or summaries of actions of recent meetings for which minutes have not yet been prepared.
27. All transactions have been recorded in the accounting records and are reflected in the financial statements.
28. We have disclosed to you the results of our assessment of risk that the financial statements may be materially misstated as a result of fraud.
29. We have no knowledge of allegations of fraud or suspected fraud, affecting the entity's financial statements involving:
- a. Management.
  - b. Employees who have significant roles in the internal control.
  - c. Others where the fraud could have a material effect on the financial statements.
30. We have no knowledge of any allegations of fraud or suspected fraud affecting the City's financial statements received in communications from employees, former employees, analysts, regulators or others.
31. We have no knowledge of noncompliance or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements.

32. We are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statements.
33. We have disclosed to you the identity of the City's related parties and all the related-party relationships and transactions of which we are aware.
34. We are aware of no significant deficiencies, including material weaknesses, in the design or operation of internal controls that could adversely affect the City's ability to record, process, summarize and report financial data.
35. We are aware of no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
36. With respect to supplementary information presented in relation to the financial statements as a whole:
  - a. We acknowledge our responsibility for the presentation of such information.
  - b. We believe such information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America.
  - c. The methods of measurement or presentation have not changed from those used in the prior period.
  - d. When supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance of the supplementary information and the auditor's report thereon.
37. With respect to the required supplementary information listed in the table of contents of the financial statements and presented as required by the Governmental Accounting Standards Board to supplement the basic financial statements:
  - a. We acknowledge our responsibility for the presentation of such required supplementary information.
  - b. We believe such required supplementary information is measured and presented in accordance with guidelines prescribed by accounting principles generally accepted in the United States of America.
  - c. The methods of measurement or presentation have not changed from those used in the prior period.
38. During the course of your audit, you may have accumulated records containing data which should be reflected in our books and records. All such data have been so reflected. Accordingly, copies of such records in your possession are no longer needed by us.

In connection with your audit, conducted in accordance with *Government Auditing Standards*, we confirm:

1. We are responsible for:
  - a. Compliance with laws, regulations and provisions of contracts and grant agreements applicable to the City.
  - b. Establishing and maintaining effective internal control over financial reporting.
2. We have identified and disclosed to you:
  - a. All laws, regulations, and provisions of contracts and grant agreements that have a direct and material effect on the determinations of financial statement amounts or other financial data significant to audit objectives.
  - b. Violations (and possible violations) of laws, regulations, and provisions of contracts and other agreements whose effects should be considered for disclosure in the auditor's report on noncompliance.
3. We have implemented a process to track the status of audit findings and recommendations.
4. There are no previous financial audits, attestation engagements, performance audits, or other studies related to the objectives of the audit being undertaken.
5. We have reviewed, approved, and take full responsibility for the financial statements and related notes.
6. We have reviewed, approved, and take full responsibility for all accrual adjustments.

In connection with your audit of federal awards conducted in accordance with Uniform Guidance, we confirm:

7. We are responsible for complying, and have complied, with the requirements of Uniform Guidance.
8. We are responsible for establishing and maintaining, and we have established and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that the City is managing federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on our federal programs.

9. We have prepared the schedule of expenditures of federal awards in accordance with Uniform Guidance and have included expenditures made during the period being audited for all awards provided by federal agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance.
10. We are responsible for understanding and complying with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of the City's federal programs.
11. We have identified and disclosed to you the requirements of laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major program.
12. We have made available all contracts and grant agreements (including amendments, if any) and any other correspondence relevant to federal programs and related activities that have taken place with federal agencies or pass-through entities.
13. There are no amounts questioned or any known noncompliance with the direct and material compliance requirements of federal awards.
14. We believe that we have complied with the direct and material compliance requirements.
15. We have charged costs to federal awards in accordance with applicable cost principles.
16. We have made available all documentation related to the compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
17. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared.
18. The copies of federal program financial reports provided to you are true copies of the reports submitted, or electronically transmitted, to the federal agency or pass-through entity, as applicable.
19. We have disclosed to you any communications from grantors and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of your report.

20. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of your report.
21. We are responsible for taking corrective action on audit findings of the compliance audit.
22. We have disclosed the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.
23. We have accurately completed the appropriate sections of the data collection form.
24. We are not aware of any known noncompliance with direct and material compliance requirements occurring subsequent to the period covered by your report.
25. We have disclosed whether any changes in internal control over compliance or other factors that might significantly affect internal control, including any corrective action taken by us with regard to significant deficiencies in internal control over compliance (including material weaknesses in internal control over compliance), have occurred subsequent of the date as of which compliance is audited.

Very truly yours,

CITY OF STILLWATER, OKLAHOMA

\_\_\_\_\_  
Melissa Reames, Chief Financial Officer

Date Signed \_\_\_\_\_

**City of Stillwater, Oklahoma**

**Year End: June 30, 2016**

**Adjusting Journal Entries**

**Date: 7/1/2015 To 6/30/2016**

Number	Date	Name	Account No	Reference	Debit	Credit
1	6/30/2016	Receivables / Accrued Receivable	1010000 - 13011 GF101	0205	39,872.00	
1	6/30/2016	Not Applicable / Miscellaneous Reven	1010000 - 48700 GF101	0205		-39,872.00
		Client-prepared entry to record OMRF forfeitures through 6/30/16			39,872.00	-39,872.00
2	6/30/2016	Not Applicable / Health Insurance	9129248 - 51023 ENT912	0205	185,030.36	
2	6/30/2016	Not Applicable / Health Insurance	9129266 - 51023 ENT912	0205		-185,030.36
2	6/30/2016	Not Applicable / Health Insurance	9139348 - 51023 ENT913	0205	125,583.02	
2	6/30/2016	Not Applicable / Health Insurance	9139366 - 51023 ENT913	0205		-125,583.02
		Client prepared entry to correct the use of old water and sewer division codes in JS002079			310,613.38	-310,613.38
3	6/30/2016	Due from other governments / Intergo	8200000 - 13504 ENT820	0205	429,164.00	
3	6/30/2016	Not Applicable / Federal Grant Reven	8207019 - 43100 ENT820	0205		-429,164.00
		Client-prepared entry to accrue grant revenue for airport project			429,164.00	-429,164.00
4	6/30/2016	Not Applicable / Infrastructure	9120000 - 18600 ENT912	0205	347,766.43	
4	6/30/2016	Not Applicable / CWIP	9120000 - 18700 ENT912	0205		-347,766.43
		Client-prepared entry to move 13WC09 out of CWIP			347,766.43	-347,766.43
5	6/30/2016	Not Applicable / A/D-Infrastructure	9100000 - 19013 ENT910	0205	63.46	
5	6/30/2016	Non-cash Expense / Depreciation Expe	9109000 - 57000 ENT910	0205		-63.46
		Client-prepared entry to correct trial depreciation run on asset # F0225			63.46	-63.46
6	6/30/2016	Not Applicable / A/D-Buildings	1030000 - 19010 G34G	0205.1		-517,231.51
6	6/30/2016	Not Applicable / A/D-Other Improveme	1030000 - 19011 G34G	0205.1		-6,014,072.59
6	6/30/2016	Not Applicable / A/D-Machinery & Equ	1030000 - 19012 G34G	0205.1		-956,937.52
6	6/30/2016	Non-cash Expense / Depreciation Expe	1032500 - 57000 G34G	0205.1	630,539.32	
6	6/30/2016	Non-cash Expense / Depreciation Expe	1032510 - 57000 G34G	0205.1	613,395.27	
6	6/30/2016	Non-cash Expense / Depreciation Expe	1032515 - 57000 G34G	0205.1	5,686,651.22	
6	6/30/2016	Non-cash Expense / Depreciation Expe	1032530 - 57000 G34G	0205.1	557,655.81	
6	6/30/2016	Not Applicable / A/D-Buildings	8100000 - 19010 ENT810	0205.1		-13,916.75
6	6/30/2016	Not Applicable / A/D-Other Improveme	8100000 - 19011 ENT810	0205.1		-921,992.52
6	6/30/2016	Not Applicable / A/D-Machinery & Equ	8100000 - 19012 ENT810	0205.1		-28,675.38
6	6/30/2016	Non-cash Expense / Depreciation Expe	8107010 - 57000 ENT810	0205.1	964,584.65	

6/30/2016	Not Applicable / A/D-Other Improve	8500000 - 19011 ENT03	0205.1		-2,389.67
6/30/2016	Non-cash Expense / Depreciation Expe	8502011 - 57000 ENT03	0205.1	2,389.67	
6/30/2016	Not Applicable / A/D-Buildings	9000000 - 19010 ENT01	0205.1		-3,285.17
6/30/2016	Not Applicable / A/D-Other Improve	9000000 - 19011 ENT01	0205.1		-4,730.15
6/30/2016	Not Applicable / A/D-Machinery & Equ	9000000 - 19012 ENT01	0205.1		-24,104.85
6/30/2016	Non-cash Expense / Depreciation Expe	9001140 - 57000 ENT01	0205.1	972.30	
6/30/2016	Non-cash Expense / Depreciation Expe	9002013 - 57000 ENT01	0205.1	18,303.64	
6/30/2016	Non-cash Expense / Depreciation Expe	9009440 - 57000 ENT01	0205.1	12,844.23	
6/30/2016	Not Applicable / A/D-Buildings	9100000 - 19010 ENT910	0205.1		-100,603.82
6/30/2016	Not Applicable / A/D-Machinery & Equ	9100000 - 19012 ENT910	0205.1		-433,726.49
6/30/2016	Not Applicable / A/D-Infrastructure	9100000 - 19013 ENT910	0205.1		-1,289,948.76
6/30/2016	Non-cash Expense / Depreciation Expe	9109000 - 57000 ENT910	0205.1	1,824,279.07	
6/30/2016	Not Applicable / A/D-Buildings	9120000 - 19010 ENT912	0205.1		-817,382.23
6/30/2016	Not Applicable / A/D-Machinery & Equ	9120000 - 19012 ENT912	0205.1		-406,534.73
6/30/2016	Not Applicable / A/D-Infrastructure	9120000 - 19013 ENT912	0205.1		-1,630,545.17
6/30/2016	Non-cash Expense / Depreciation Expe	9129200 - 57000 ENT912	0205.1	2,854,462.13	
6/30/2016	Not Applicable / A/D-Buildings	9130000 - 19010 ENT913	0205.1		-1,023,869.43
6/30/2016	Not Applicable / A/D-Machinery & Equ	9130000 - 19012 ENT913	0205.1		-138,197.91
6/30/2016	Not Applicable / A/D-Infrastructure	9130000 - 19013 ENT913	0205.1		-426,357.18
6/30/2016	Non-cash Expense / Depreciation Expe	9139300 - 57000 ENT913	0205.1	1,588,424.52	
6/30/2016	Not Applicable / A/D-Buildings	9180000 - 19010 ENT918	0205.1		-2,708.55
6/30/2016	Not Applicable / A/D-Buildings	9180000 - 19010 ENT918	0205.1		-721.09
6/30/2016	Not Applicable / A/D-Machinery & Equ	9180000 - 19012 ENT918	0205.1		-182,970.06
6/30/2016	Non-cash Expense / Depreciation Expe	9184818 - 57000 ENT918	0205.1	2,708.55	
6/30/2016	Non-cash Expense / Depreciation Expe	9184818 - 57000 ENT918	0205.1	721.09	
6/30/2016	Non-cash Expense / Depreciation Expe	9184818 - 57000 ENT918	0205.1	182,970.06	

Client-prepared entry to record depreciation

14,940,901.53 -14,940,901.53

7/30/2016	Accounts payable / Year End Accounts	1010000 - 21003 GF101	6202	1,322,399.01	
7/30/2016	Accounts payable / Year End Accounts	2100000 - 21003 GF210	6202	24,115.57	
7/30/2016	Not Applicable / Accounts Payable	5000000 - 21000 GF500	6202		-48,382.98
7/30/2016	Fund Balance - W/C Adjustment	5000000 - 99999 BTC GF500	6202		-1,511,865.34
7/30/2016	FN WC Adjustment	5002000 - 00000 BTC GF500	6202	28,273.17	
7/30/2016	SS WC Adjustment	5004000 - 00000 BTC GF500	6202	102,422.99	
7/30/2016	RC WC Adjustment	5005000 - 00000 BTC GF500	6202		-4,665.36
7/30/2016	PS WC Adjustment	5006000 - 00000 BTC GF500	6202	87,702.94	

Client prepared entry to reclassify workers' comp long-term accruals for report purposes.

1,564,913.68 -1,564,913.68

8/30/2016	Not Applicable / A/D-Infrastructure	9100000 - 19013 ENT910	0205.2		-47,229.18
8/30/2016	Not Applicable / A/D-Infrastructure	9100000 - 19013 ENT910	0205.2		-4,860.62
8/30/2016	Not Applicable / A/D-Infrastructure	9100000 - 19013 ENT910	0205.2		-2,351.79
8/30/2016	Non-cash Expense / Depreciation Expe	9109000 - 57000 ENT910	0205.2	47,229.18	
8/30/2016	Non-cash Expense / Depreciation Expe	9109000 - 57000 ENT910	0205.2	4,860.62	
8/30/2016	Non-cash Expense / Depreciation Expe	9109000 - 57000 ENT910	0205.2	2,351.79	
8/30/2016	Not Applicable / A/D-Machinery & Equ	9180000 - 19012 ENT918	0205.2		-3,952.26
8/30/2016	Not Applicable / A/D-Machinery & Equ	9180000 - 19012 ENT918	0205.2		-28,170.56
8/30/2016	Not Applicable / A/D-Machinery & Equ	9180000 - 19012 ENT918	0205.2		-18,900.40
8/30/2016	Not Applicable / A/D-Machinery & Equ	9180000 - 19012 ENT918	0205.2		-35,206.80
8/30/2016	Not Applicable / A/D-Machinery & Equ	9180000 - 19012 ENT918	0205.2		-35,206.80
8/30/2016	Not Applicable / A/D-Machinery & Equ	9180000 - 19012 ENT918	0205.2		-35,206.80
8/30/2016	Not Applicable / A/D-Machinery & Equ	9180000 - 19012 ENT918	0205.2		-35,206.80
8/30/2016	Not Applicable / A/D-Machinery & Equ	9180000 - 19012 ENT918	0205.2		-35,206.80

8 6/30/2016	Non-cash Expense / Depreciation Expe	9184818 - 57000 ENT918	0205.2	3,952.26	
8 6/30/2016	Non-cash Expense / Depreciation Expe	9184818 - 57000 ENT918	0205.2	28,170.56	
8 6/30/2016	Non-cash Expense / Depreciation Expe	9184818 - 57000 ENT918	0205.2	18,900.40	
8 6/30/2016	Non-cash Expense / Depreciation Expe	9184818 - 57000 ENT918	0205.2	35,206.80	
8 6/30/2016	Non-cash Expense / Depreciation Expe	9184818 - 57000 ENT918	0205.2	35,206.80	
8 6/30/2016	Non-cash Expense / Depreciation Expe	9184818 - 57000 ENT918	0205.2	35,206.80	
8 6/30/2016	Non-cash Expense / Depreciation Expe	9184818 - 57000 ENT918	0205.2	35,206.80	
8 6/30/2016	Non-cash Expense / Depreciation Expe	9184818 - 57000 ENT918	0205.2	35,206.80	
8 6/30/2016	Non-cash Expense / Depreciation Expe	9184818 - 57000 ENT918	0205.2	35,206.80	

Client-prepared entry to record  
depreciation

281,498.81 -281,498.81

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9 6/30/2016	Not Applicable / Equipment	1030000 - 18500 G34G	0205.3	12,897.12	
9 6/30/2016	Not Applicable / Equipment	1030000 - 18500 G34G	0205.3	269,439.68	
9 6/30/2016	Not Applicable / Equipment	1030000 - 18500 G34G	0205.3	37,114.43	
9 6/30/2016	Not Applicable / Equipment	1030000 - 18500 G34G	0205.3	4,588.93	
9 6/30/2016	Not Applicable / Equipment	1030000 - 18500 G34G	0205.3	12,639.12	
9 6/30/2016	Not Applicable / Equipment	1030000 - 18500 G34G	0205.3	186,631.98	
9 6/30/2016	Not Applicable / Equipment	1030000 - 18500 G34G	0205.3	24,820.56	
9 6/30/2016	Not Applicable / Contributed Assets	1032510 - 68000 G34G	0205.3		-12,897.12
9 6/30/2016	Not Applicable / Contributed Assets	1032510 - 68000 G34G	0205.3		-269,439.68
9 6/30/2016	Not Applicable / Contributed Assets	1032510 - 68000 G34G	0205.3		-37,114.43
9 6/30/2016	Not Applicable / Contributed Assets	1032510 - 68000 G34G	0205.3		-4,588.93
9 6/30/2016	Not Applicable / Contributed Assets	1032510 - 68000 G34G	0205.3		-12,639.12
9 6/30/2016	Not Applicable / Contributed Assets	1032510 - 68000 G34G	0205.3		-186,631.98
9 6/30/2016	Not Applicable / Contributed Assets	1032510 - 68000 G34G	0205.3		-24,820.56
9 6/30/2016	Not Applicable / Equipment	9100000 - 18500 ENT910	0205.3		-15,000.00
9 6/30/2016	Not Applicable / Equipment	9100000 - 18500 ENT910	0205.3		-313,374.76
9 6/30/2016	Not Applicable / Equipment	9100000 - 18500 ENT910	0205.3		-43,166.25
9 6/30/2016	Not Applicable / Equipment	9100000 - 18500 ENT910	0205.3		-5,337.21
9 6/30/2016	Not Applicable / Equipment	9100000 - 18500 ENT910	0205.3		-14,700.00
9 6/30/2016	Not Applicable / Equipment	9100000 - 18500 ENT910	0205.3		-217,064.33
9 6/30/2016	Not Applicable / Equipment	9100000 - 18500 ENT910	0205.3		-28,868.00
9 6/30/2016	Not Applicable / A/D-Machinery & Equ	9100000 - 19012 ENT910	0205.3	2,102.88	
9 6/30/2016	Not Applicable / A/D-Machinery & Equ	9100000 - 19012 ENT910	0205.3	43,935.08	
9 6/30/2016	Not Applicable / A/D-Machinery & Equ	9100000 - 19012 ENT910	0205.3	6,051.82	
9 6/30/2016	Not Applicable / A/D-Machinery & Equ	9100000 - 19012 ENT910	0205.3	748.28	
9 6/30/2016	Not Applicable / A/D-Machinery & Equ	9100000 - 19012 ENT910	0205.3	2,060.88	
9 6/30/2016	Not Applicable / A/D-Machinery & Equ	9100000 - 19012 ENT910	0205.3	30,432.35	
9 6/30/2016	Not Applicable / A/D-Machinery & Equ	9100000 - 19012 ENT910	0205.3	4,047.44	
9 6/30/2016	Transfers / Transfer Out	9100000 - 71000 ENT910	0205.3	12,897.12	
9 6/30/2016	Transfers / Transfer Out	9100000 - 71000 ENT910	0205.3	269,439.68	
9 6/30/2016	Transfers / Transfer Out	9100000 - 71000 ENT910	0205.3	37,114.43	
9 6/30/2016	Transfers / Transfer Out	9100000 - 71000 ENT910	0205.3	4,588.93	
9 6/30/2016	Transfers / Transfer Out	9100000 - 71000 ENT910	0205.3	12,639.12	
9 6/30/2016	Transfers / Transfer Out	9100000 - 71000 ENT910	0205.3	186,631.98	
9 6/30/2016	Transfers / Transfer Out	9100000 - 71000 ENT910	0205.3	24,820.56	

Client-prepared entry to record  
capital assets

1,185,642.37 -1,185,642.37

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10 6/30/2016	Not Applicable / A/D-Machinery & Equ	1030000 - 19012 G34G	0205.4	42,512.24	
10 6/30/2016	Non-cash Expense / Depreciation Expe	1032510 - 57000 G34G	0205.4		-42,512.24
10 6/30/2016	Not Applicable / A/D-Machinery & Equ	9100000 - 19012 ENT910	0205.4		-42,512.24
10 6/30/2016	Non-cash Expense / Depreciation Expe	9109000 - 57000 ENT910	0205.4	42,512.24	

Client-prepared entry to record  
depreciation

85,024.48 -85,024.48

11 6/30/2016	Not Applicable / Claim on Cash	9000000 - 11000 ENT01			-9.16
11 6/30/2016	Investment income / Interest-Long Te	9000000 - 46005 ENT01		9.16	
11 6/30/2016	Not Applicable / Claim on Cash	9110000 - 11000 ENT911			-9.16
11 6/30/2016	Not Applicable / Claim on Cash	9110000 - 11000 ENT911		9.16	

Client-prepared entry to correct  
interest

18.32 -18.32

12 6/30/2016	Not Applicable / Infrastructure	9120000 - 18600 ENT912	0205.6	167,608.90	
12 6/30/2016	Capital outlay / Transfer to Assets-	9129200 - 54999 ENT912	0205.6		-167,608.90
12 6/30/2016	Not Applicable / CWIP	9130000 - 18700 ENT913	0205.6		-167,608.90
12 6/30/2016	Capital outlay / Transfer to Assets-	9139300 - 54999 ENT913	0205.6	167,608.90	

Client-prepared entry to correct  
capitalization of asset

335,217.80 -335,217.80

13 6/30/2016	Not Applicable / Net OPEB Obligation	9000000 - 22009 ENT01	0205.7		-158,652.00
13 6/30/2016	Other Postemployment Benefits	9002011 - 51028 ENT01	0205.7	200,025.00	
13 6/30/2016	Other Postemployment Benefits	9002011 - 51028 ENT01	0205.7		-41,373.00

Client-prepared entry to record  
OPEB for the SUA

200,025.00 -200,025.00

15 6/30/2016	Capital outlay / Transfer to Assets-	1032500 - 54999 G34G		525,000.00	
15 6/30/2016	Not Applicable / Contributed Assets	1032500 - 68000 G34G			-525,000.00
15 6/30/2016	Transfers / Transfer Out	9100000 - 71000 ENT910		525,000.00	
15 6/30/2016	Capital outlay / Transfer to Assets-	9109000 - 54999 ENT910			-525,000.00

Client entry to record transfer of  
assets from SUA to City

1,050,000.00 -1,050,000.00

16 6/30/2016	Fund Balance - W/C Adjustment	5000000 - 99999 BTC GF500	6202	5,422.75	
16 6/30/2016	SS WC Adjustment	5004000 - 00000 BTC GF500	6202		-1,510.53
16 6/30/2016	PS WC Adjustment	5006000 - 00000 BTC GF500	6202		-3,912.22

To properly roll-forward fund  
balance

5,422.75 -5,422.75

**20,776,144.01 -20,776,144.01**