

ADDENDUM No. 1

RFP No.: 02-2122
Title: Audit Services

The purpose of Addendum No. 1 to RFP No. 02-2122 Audit Services is to answer the following questions:

Question 1:

From a financial standpoint, what are the City's top three priorities?

Answer 1:

The City Council adopted a strategic plan in November 2021 via Resolution No. 2095-2021 which can be found on the City's website:

<https://www.jacksonvillebeach.org/DocumentCenter/View/1989/2095-2021-Adopt-New-City-Strategic-Plan-FY-2022-2025?bidId=>

Financial priorities are detailed in:

Priority 4: Sustainability

Goal 1. Provide financial sustainability and stability.

The priority and goal include the following objectives:

Objective 1 – Develop policies and processes to ensure fiscal best practices and maintain adequate reserves across all funds.

Objective 2 – Promote asset management and preventative maintenance principles for major City infrastructure.

Question 2:

What are the qualities in an auditing firm that the City deems most important?

Answer 2:

This information is provided in the RFP in Section: A 4 Eligibility (page 4); Section C Specifications (pages 19-25); Section D Evaluation and Award Procedures (pages 26-27); and Section E Submittal Requirements (pages 28-31).

Question 3:

Why is the City going out bid for auditing services?

Answer 3:

The current agreement for audit services expires with the FY2021 audit.

Question 4:

Has anything significant occurred in the current year, which is different from prior years? Is something significant expected and/or budgeted to occur in the current year, or soon thereafter, which a potential auditor should be aware of?

Answer 4:

The City will receive \$11.8 Million in Federal ARPA funding and is a sub-recipient of an additional \$3 Million from the County. These grant proceeds were not included in the original FY2022 budget and it is anticipated that the City will require Single Audits in the coming fiscal years.

Question 5:

Please provide a listing of schedules/workpapers provided to the prior auditor?

Answer 5:

The yearend audit checklist utilized by the accounting staff to prepare schedules/workpapers has been added as Appendix C.

Question 6:

Please provide the audit adjustments (proposed/passed) and posted) for 9/30/20 and 9/30/19 audits.

Answer 6:

This information has been added as Appendix D.

Question 7:

On page 24 of the RFP section 8.3 it indicates final audit adjustments should be submitted to the City no later than December 31. Please provide the City's tentative timeline for when interim and audit fieldwork would occur. When will the City's records be ready to audit, trial balance and all supporting schedules provided, etc....

Answer 7:

The tentative timeline can be found on page 25, Section 9 Audit schedule and due dates for deliverables. The City's records have historically been ready to audit including trial balances and supporting schedules by November 30.

Question 8:

What accounting software does the City utilize?

Answer 8:

Tyler Munis, please refer to Section C Technical Specifications 2 Background Information 2.3 Computer System on page 21 of the RFP.

Question 9:

What were the audit fees for the 9/30/19, 9/30/20, and 9/30/21 for the City ACFR audits?

Answer 9:

\$77,500 in FY2018, FY2019, FY2020, and FY2021 for both the ACFR and Pension audits are combined as 1 fee. See below:

FISCAL YEAR	AUDIT FEE	FEDERAL SINGLE AUDIT	STATE SINGLE AUDIT	CRA AUDIT	TOTAL COST
FY2019	\$ 77,500	\$ 2,500			\$ 80,000
FY2020	\$ 77,500			\$ 10,000	\$ 87,500
FY2021	\$ 77,500			\$ 8,000	\$ 85,500

See also Answer 17.

Question 10:

What were the audit fees for the 9/30/19, 9/30/20, and 9/30/21 for the CRA audits?

Answer 10:

\$0 for FY2019, \$10,000 for FY2020, and \$8,000 for FY2021. See also answer 17.

Question 11:

What were the audit fees for the 9/30/18, 9/30/19, and 9/30/20 for the Pension audits?

Answer 11:

The pension audit fees were included with the ACFR basic audit fee. See answers 9 and 17.

Question 12:

Who is on the auditor selection committee?

Answer 12:

The auditor selection committee includes two council members and one member from the public appointed by Council.

Question 13:

When is the City's considering implementing GASB 87 Leases and GASB 96 SBITA?

Answer 13:

FY2022.

Question 14:

We noticed City anticipated being long-term debt free at 9/30/2021. Did the City or does the City anticipate taking on any long-term debt in the next 3 years?

Answer 14:

At this time, the City has no plan to take on new long-term debt.

Question 15:

Page 29 of the RFP asks “Provide a financial statement, annual report, or other similar evidence of the Proposer’s financial stability”. Since we are a privately held CPA firm our financial information is normally not made public. Please provide some alternatives to providing our financial statements.

Answer 15:

Provide what you believe would be reasonable assurances that your firm has the personnel and financial resources to satisfactorily complete this engagement if your firm is selected.

Question 16:

Page 31 and page 33 FORM 1 ask for the cost and time for the basic audit (City’s ACFR) and CRA audit. Should the costs for the 3 pension audits be included in the basic audit or separately stated, or not stated at all?

Answer 16:

The costs for the 3 pension audits should be included in the basic audit fee.

Question 17:

We are contemplating submitting a proposal for this RFP and had a question to aid us in preparation. What were the audit fees for each of the last three fiscal years?

Answer 17:

FISCAL YEAR	AUDIT FEE	FEDERAL SINGLE AUDIT	STATE SINGLE AUDIT	CRA AUDIT	TOTAL COST
FY2019	\$ 77,500	\$ 2,500			\$ 80,000
FY2020	\$ 77,500			\$ 10,000	\$ 87,500
FY2021	\$ 77,500			\$ 8,000	\$ 85,500

COMPANY NAME: _____

ADDRESS: _____

CITY, STATE & ZIP: _____

SUBMITTED BY: _____ TITLE: _____
Printed name of authorized submitter

SIGNATURE: _____ DATE: _____

City of Jacksonville Beach

Year End Closing Procedures and Audit Workpapers

Due Date	Procedure/Task	Workpaper Folder
11/10/2021	Verify that prepaid expenditures equal reserves for prepaids.	AP / prepaids
4/30/2021	Ensure Utility Billing refunds, A/P, and payroll checks that have been escheated to the state are not listed on the Outstanding check list.	AP / prepaids
10/1/2021	Run A/R sequel after cash is balanced. Also Run AR and Deferred Revenue Trial Balances in MR	Assessments/Receivables
10/5/2021	Accrue unbilled portion of any active liens	Assessments/Receivables
10/10/2021	Reclassify enterprise fund misc. receivables deferred revenue to Revenue	Assessments/Receivables
10/10/2021	Reconcile MR Subsidiary Ledger to G/L. Provide an aged subsidiary of current and delinquent assessments receivable, cemetery, lot clearing and other misc. assessments (including interest and penalties) at year end.	Assessments/Receivables
10/10/2021	Adjust allowance for doubtful accounts for misc. receivables enterprise funds. Provide documentation for the balance in the allowance for uncollectible assessments at year end.	Assessments/Receivables
10/31/2021	Reconcile sales tax accrual, utility billing and A/R. Research/reconcile any differences	Assessments/Receivables
10/31/2021	Reconcile gross receipts tax accrual, utility billing and A/R. Research/reconcile any differences	Assessments/Receivables
11/1/2021	Reconcile original budget to final budget	Budget
10/20/2021	Cash & Invest: Download all investment holdings as of 9/30 from Salem Trust website to Excel. Reconcile download to audited statements and work with investment advisors to classify holdings for GASB40 note disclosures.	Cash
10/20/2021	Cash & Invest: Reconcile interest earned, service charges and realized and unrealized gains and losses per bank/trust statements to G/L.	Cash
11/10/2021	Move cash from unrestricted to restricted for capital improvement fees: Tennis - 001-0000-104-19-00, 001-0000-347-27, 28 & 29, Cemetery fees - 001-0000-104-21-00, 001-0000-364-10-05, CAPE donations - 001-0000-104-14-00, 001-0000-366-94-01, 001-0000-901-521-49-01, 46-02, 64-00, Fire contributions - 001-0000-104-37-00	Cash
11/20/2021	Cash & Invest: Prepare total cash and investment schedules for auditors. DO AFTER ALL POOLED CASH ENTRIES POSTED. Show book balance, bank balance, and market value, account number and purpose for each account. Also include GASB40 information. Reconcile to amount that will appear on financial statements. Include petty cash, and non-pooled cash.	Cash
10/15/2021	Ensure City attorney includes any cases they may have outsourced to other law firms when they complete the confirmations.	Contingencies/confirmations
10/15/2021	Debt: Reconcile debt in GLTDAG and proprietary funds to agree with debt rollforward. Amortize bond issue discounts and deferred loss (asset-157 and 158, expense= 73, 74 and 75). Adjust GLTDAG to reflect proper amount available (current) and amount to be provided (long term).	Debt

City of Jacksonville Beach

Year End Closing Procedures and Audit Workpapers

Due Date	Procedure/Task	Workpaper Folder
10/15/2021	Debt: Provide copies of ordinances, closing memorandums & journal entries related to issuance/authorization of new debt and related amortization tables.	Debt
10/15/2021	Debt: Book debt service-gross up proceeds and principal payment accounts for any refundings/refinancings of debt.	Debt
10/15/2021	Debt: Run account activities on all debt service expense accounts (70-79). Include backup for proof of payment of P & I.	Debt
10/15/2021	Debt: Prepare the financial statement debt note, including the 5-year debt service schedule.	Debt
10/15/2021	Debt: Prepare the financial statement footnote for pledged revenues. NOTE: All rev/exp entries must be booked first	Debt
10/31/2021	Debt: Funds 410 & 420: Adjust P & I Sinking Funds, Interest payable and interest expense. Sinking funds and Payable accounts should contain the balance due on 10-1 of the next fiscal year. Expense should be the 4-1 current year and 10-1 next year payments	Debt
10/31/2021	Debt: Obtain copies of arbitrage calculation performed by Dufresne & Associates (Filed in Acct conference room and in Acctg Shared Audit perm. file) Next report due April 24	Debt
11/10/2021	A. Ensure all additions have been recorded in the FA subsidiary Ledger	Fixed Assets
11/10/2021	E. Review professional services accounts for fees that should be capitalized	Fixed Assets
11/15/2021	C. Record Retainage Payable - record/adjust amounts based on 9/30 construction/vendor invoices (xxx-0000-206-xx-xx).	Fixed Assets
11/15/2021	D. Record Developer Contributions - Record contributions and prepare a schedule of the change in contributed capital accounts.	Fixed Assets
11/18/2021	G. Close completed CIP projects to Improvements	Fixed Assets
11/20/2021	B. Ensure all transfers and disposals have been recorded in the FA subsidiary Ledger; Excel spreadsheets of annual activity will assist in preparing the rollforward schedule	Fixed Assets
11/10/2021	F. Review repair and maintenance expense accounts 46-xx and reclassify any capital items posted to these accounts in error	Fixed Assets
11/22/2021	H. Record annual depreciation	Fixed Assets
11/22/2021	I. Accrue capital costs of open electric Work Orders. Review capital work orders that have not achieved a "complete" status to accrue work in progress. Reverse this entry in the following year.	Fixed Assets
11/22/2021	J. Reconcile capital outlay expenses to contra accounts (68s); prepare schedule	Fixed Assets
11/22/2021	K. Prepare rollforward schedule that show FA subsidiary ledger / G/L activity reconciliation.	Fixed Assets
11/22/2021	L. Prepare CAFR fixed assets notes schedules; this is a summarized version of the rollforward schedule.	Fixed Assets
11/22/2021	M. Finalize schedule of construction in progress open balances. Include a detail (by P.O.) listing of construction in progress, showing remaining commitments as of September 30.	Fixed Assets

City of Jacksonville Beach

Year End Closing Procedures and Audit Workpapers

Due Date	Procedure/Task	Workpaper Folder
11/22/2021	N. Provide supporting documentation for material disposals and adjustments.	Fixed Assets
11/22/2021	O. When auditors arrive - Run account activities on all capital outlay expense accounts (60-67) and professional services expense accounts (31-34) in all funds	Fixed Assets
11/1/2021	Adjust 420 and 423 cash for capital improvement charges, city code 32-20(3). If revenues from Cap Impr fees exceed FA CIP spending, restrict cash. (This never happens, but keep on spreadsheet just in case)	Fixed Assets
10/10/2021	Adjust deferred occupational licenses to receipts in current year for next year.	Gen. Fund Revenues
10/15/2021	Provide a copy of DR-420 Certificate of Taxable, DR422, Value and final millages from the Property Appriaser	Gen. Fund Revenues
10/31/2021	Reconcile Paid parking revenues to g/l and place payment chart in auditor's file.	Gen. Fund Revenues
10/31/2021	Place Fines & Forfeiture payment chart in auditor's file	Gen. Fund Revenues
10/31/2021	Place Communications Service Tax collection workpaper in auditor's file	Gen. Fund Revenues
11/15/2021	Place Convention Development payment chart in auditor's file	Gen. Fund Revenues
10/31/2021	Close out fund 810	General
10/31/2021	Accrue September electric and natural gas power costs	general
10/31/2021	Accrue September paid parking revenues paid in October (if applicable)	general
11/15/2021	Review all accounts for any unusual balances, investigate & adjust if necessary	General
11/22/2021	Restricted Revenue narration (Filed in inter-fund tab)	General
11/22/2021	GASB54: Classify encumbrances between restricted, committed, assigned & unassigned based on type of expenditure (ex. transportation, public safety, general govt. etc.) and provide PO's as back-up documentation.	general
12/1/2021	Review prior year CAFR & begin making changes to any narrative information that is outdated.	general
1/10/2022	Respond to PY management letter comments	general
9/30/2021	Ensure physical inventory count of golf course is performed as of 9/30. Obtain copy of detailed listing showing each stock item and quantity on hand. Acct will reconcile physical inventory to general ledger.	Golf
10/20/2021	Record golf course rain checks issued: 440-0000-223-23-01 & 440-0000-347-23-99	Golf
10/20/2021	Provide daily report showing data (# golfers per day, types of golfers, with recap by month).	Golf
10/20/2021	Golf Course Inventory Reclassification	Golf
10/20/2021	Reconcile outstanding Gift Certificates	Golf
10/31/2021	Adjust grant revenues so that net income is zero (on reimbursement grants).	Grants
11/22/2021	Provide copies of Grant agreements, amendments, and all reimbursement requests submitted to grantor agencies (either fiscal year end or grant end) and all quarterly reports. Reconcile these requests to both the general ledger revenue and expense accounts. Provide documentation for any receivable or payable amounts.	Grants

City of Jacksonville Beach

Year End Closing Procedures and Audit Workpapers

Due Date	Procedure/Task	Workpaper Folder
11/15/2021	Accrue liability for claims payable for workers comp and general liability - get info from HR	Insurance
11/15/2021	Adjust long term liability in fund 553 for deficit	Insurance
11/15/2021	Reconcile health/life insurance per G/L to invoices	Insurance
11/15/2021	Obtain the schedule showing each insurance policy (excluding health insurance), level of coverage, annual premium, current year expense and prepaid or payable amount, if any from Human Resources. Provide an object of expense report for 45-00 and 26-00 and reconcile to this schedule.	Insurance
11/8/2021	Transfers: Make sure all budgeted transfers in and out have been made, prepare CAFR note disclosure for transfers in/out (Revenue 381, 382, 388 & Expense 581, 582, 588) Note: YE Budget Modification adopted by Council typically includes new transfers, so this action cannot be finalized until after that Council meeting	Inter-Fund (TrnsfrsduexX)
11/15/2021	Interfund: Reconcile/Agree due to/from (liability=207, asset=131). Reclass any due from other governments to 133 asset account. Record a due to/from in the General Fund for any funds with negative pooled cash.	Inter-Fund (TrnsfrsduexX)
10/31/2021	ISF: Make sure that all FY201X garage charges have been spread (including any accrued charges). Make sure cash is at least equal to the amount of payables.	Internal Service funds
10/31/2021	ISF: Provide a garage allocation worksheet & actual garage charges per month by fund. This is included in the GARAGE1X spreadsheet used by the Accounting Technician.	Internal Service funds
11/10/2021	ISF: Eliminate any negative cash balance or spread back cash overages in internal service funds. Ending cash balance must be at least equal to payables in the fund, including payroll liabilities. Verify that internal service revenues equal budgeted expense for funds 501, 511, 514, 526, 541, and 550.	Internal Service funds
10/31/2021	Reconcile storeroom physical inventory to general ledger (after A/P cutoff and encumbrance rollforward). Provide a copy of the detailed list showing each stock item, quantity on hand, unit cost and extended cost.	Inventory
12/1/2021	P. Prepare Note disclosure for Lease facilities; need LTD depreciation amounts for FA related to leased properties	Leases Notes
11/20/2021	Record OPEB adjustment.	OPEB / Debt
11/29/2021	Request information for statistical section from various departments throughout the city.	Other
1/3/2022	Provide everyone with updated copy of internal CAFR checklist to use during CAFR review	Other
1/31/2022	Respond to PY GFOA CAFR review comments	Other
10/25/2021	Roll prior year encumbrances (Budget Officer needs to review edits before updating). Reconcile to the G/L. Pull all outstanding encumbrances (governmental funds only-over \$25,000.)	Payables

City of Jacksonville Beach

Year End Closing Procedures and Audit Workpapers

Due Date	Procedure/Task	Workpaper Folder
11/10/2021	Provide the "AP Reconciliation Report by Fund" (GM319L). Print a subsidiary detail of each year end accounts payable balance (including contracts and retainages payable). Show vendor name, amount and expense account charges and reconcile the total to the G/L accounts.	Payables
11/29/2021	When auditors arrive - Provide a check register for the operating account from 10-1 of next year through the date of field work.	Payables
9/30/2021	Run "Active Employee Hire Date Listing" report (PR 026R2) from 10-1 through 9-30.	Payroll
10/15/2021	Prepaid: Reconcile FSA prepaid account - 553-00-0000-155-155200, confirm this is still correct minimum requirement	Payroll
10/15/2021	Payroll: Accrue compensated absences. Hold subsidiary ledger that agrees to general ledger at 9-30 and all the accrued comp abs schedules including for excess sick hours, medicare, & FICA	Payroll
10/15/2021	Provide copy of system generated accrual for wages payable for last payroll and any days prior to year end.	Payroll
10/15/2021	Payroll: Reconcile gross wages, FICA and Medicare per 941's to G/L	Payroll
10/15/2021	Reconcile workers comp insurance per G/L to invoices - spreadsheet detailing quarterly billing	Payroll
4/30/2021	Send Erica an email to begin requesting OPEB project info. for year-end journal entry.	Pension
9/30/2021	Ensure annual journal entry is completed to reclassify the Police "on-behalf payments" Roz give copy of Division of retirement check to Eddie for journal entry back-up.	Pension
9/30/2021	Verify that employer contributions to pension funds agree with employer contributions required in the actuary report. Complete journal entry to adjust for any shortages and include in pension workpapers.	Pension
10/20/2021	Adjust Pooled Cash Balances in Fund 611,612, & 613 to agree to allocation percentages used to spread investments	Pension
10/20/2021	Move interest receivable from Salem pension account to interest receivable account (year end only)	Pension
10/31/2021	Obtain Credit Risk information from Sawgrass for GASB 40 disclosure related to pension investments.	Pension
10/31/2021	Run term vested report from COGNOS	pension
11/10/2021	Complete pension audits and reconcile pension accounts to G/L after all internal service spreads complete. Reconcile retirement expense in all funds to City contribution income in pension funds (Expense= xxx-xxxx-xxx-22-xx, revenue=61X-0000-368-20-00).	Pension
11/10/2021	Obtain GASB 68 reports from Actuary so journal entries can be booked.	Pension
11/20/2021	Obtain GASB 75 report from Actuary to complete spreadsheet and record OPEB liability.	Pension
11/29/2021	Begin preparing pension financials after all entries have been recorded.	Pension
1/5/2022	Send pension financials to Actuary so they can complete the GASB 67 reports.	Pension

City of Jacksonville Beach

Year End Closing Procedures and Audit Workpapers

Due Date	Procedure/Task	Workpaper Folder
10/31/2021	Use encumbrance rollover <u>LESS AP accruals and retainage amounts</u> to RESERVE ENCUMBRANCES on GL	Reserve for Encumbrances
11/18/2021	Compare revenue from building permits to cost associated with enforcing the Florida Building Code. Adjust cash and fund balance for the difference. F.S. 553.8(7) (part of restricted cash analysis)	Reserves/Debt
11/15/2021	Accrue year end revenues. Make sure that significant accounts have 12 months of revenue. Make sure receivables and deferred revenue are recorded in accordance with GASB #33 and reverse prior year entries where appropriate. Provide a detail of governmental fund receivables and deferred revenue.	Revenues/expense
10/31/2021	Provide ordinances for any new rate changes	Revenues/UB
10/31/2021	Agree power costs schedule to G/L - 410-1201-531-59-xx. Provide a copy of schedule of power costs and FMPA bills, revenue schedule and UB revenue reports. Compute/adjust rate stabilization and fuel purchase reserve accounts: 410/420-0000-104-01 & 02, 410-0000-202-80-00.	Utilities
10/31/2021	Natural Gas - recalculate revenue, agree cost of gas to G/L, Adjust over/under recovery	Utilities
10/31/2021	Adjust allowance for doubtful account for utility receivables.	Utility Billing
10/31/2021	Run UB Trial Balance, UB Deposit listing, & UB Deposit Activity Report. Agree balances to acct. 410-0000-215-01-00 and 410-0000-220-05-00, 410-0000-223-01-00, and 410-0000-104-13-00 restricted cash for customer deposits.	Utility Billing
10/31/2021	Reconcile UB revenue to GL, monthly and FY in total. Do this after unbilled consumption and over/under recovery costs booked.	Utility Billing
10/31/2021	Reverse prior year and record current year unbilled consumption for utilities funds in 410, 411, 420, 423, and 430. Xxx-0000-115-07-00.	Utility Billing
10/15/2021	Record any O & M fund advances to FMPA as a receivable. Discuss treatment of prior year advances with auditors and adjust if necessary.	Utility Billing/Cost of Power

City of Jacksonville Beach

Year End: September 30, 2020

Trial balance

Date: 10/1/2019 To 9/30/2020

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
1	9/30/2020	Payables-Vouchers Payable	410-00-0000-000-00-201000- 410				4,588,288.34		
1	9/30/2020	All Requirements Payable	410-00-0000-202-00-202034- 410			4,416,477.16			
1	9/30/2020	St. Lucie #2 Payable	410-00-0000-202-00-202035- 410			171,811.18			
		Client Entry: to correct power cost payment recorded to incorrect liability account.							
2	9/30/2020	Equity In Pooled Cash	410-00-0000-000-00-104000- 410				25,327.00		
2	9/30/2020	P.Cash Bond Sinking Fund	410-00-0000-104-00-104110- 410			25,327.00			
2	9/30/2020	Equity In Pooled Cash	420-00-0000-000-00-104000- 420				17,673.00		
2	9/30/2020	P.Cash Bond Sinking Fund	420-00-0000-104-00-104110- 420			17,673.00			
		To correct Restricted cash amounts at year-end for Debt Service.							
3	9/30/2020	Unassigned Fund Balance	001-00-0000-000-00-284000- 001			493.43			
3	9/30/2020	Other Misc Revenue	001-00-0000-369-00-369900- 001				493.43		
3	9/30/2020	Unassigned Fund Balance	526-00-0000-000-00-284000- 526				493.43		
3	9/30/2020	Other Misc Revenue	526-00-0000-369-00-369900- 526			493.43			
		To correct fund balance for prior year mispostings							
4	9/30/2020	Defer Outflw Pension - General	410-00-0000-158-00-158311- 410				574,782.00		
4	9/30/2020	Net Pension Liability-General	410-00-0000-218-00-218011- 410			111,021.00			
4	9/30/2020	Deferred Inflow Pension-Gen	410-00-0000-228-00-228011- 410			8,053.00			
4	9/30/2020	Pension Expense - General	410-12-1202-531-29-529011- 410			455,708.00			
4	9/30/2020	Defer Outflw Pension - General	420-00-0000-158-00-158311- 420				238,599.00		
4	9/30/2020	Net Pension Liability-General	420-00-0000-218-00-218011- 420			46,086.00			
4	9/30/2020	Deferred Inflow Pension-Gen	420-00-0000-228-00-228011- 420			3,343.00			
4	9/30/2020	Pension Expense - General	420-07-0704-536-29-529011- 420			189,170.00			
4	9/30/2020	Defer Outflw Pension - General	423-00-0000-158-00-158311- 423				59,520.00		
4	9/30/2020	Net Pension Liability-General	423-00-0000-218-00-218011- 423			11,496.00			
4	9/30/2020	Deferred Inflow Pension-Gen	423-00-0000-228-00-228011- 423			834.00			
4	9/30/2020	Pension Expense - General	423-07-0712-536-29-529011- 423			47,190.00			
4	9/30/2020	Defer Outflw Pension - General	430-00-0000-158-00-158311- 430				15,745.00		
4	9/30/2020	Net Pension Liability-General	430-00-0000-218-00-218011- 430			3,041.00			
4	9/30/2020	Deferred Inflow Pension-Gen	430-00-0000-228-00-228011- 430			221.00			
4	9/30/2020	Pension Expense - General	430-07-0713-534-29-529011- 430			12,483.00			
4	9/30/2020	Defer Outflw Pension - General	440-00-0000-158-00-158311- 440				56,232.00		
4	9/30/2020	Net Pension Liability-General	440-00-0000-218-00-218011- 440			10,862.00			
4	9/30/2020	Deferred Inflow Pension-Gen	440-00-0000-228-00-228011- 440			787.00			
4	9/30/2020	Pension Expense - General	440-14-1401-572-29-529011- 440			44,583.00			
4	9/30/2020	Defer Outflw Pension - General	501-00-0000-158-00-158311- 501				35,816.00		
4	9/30/2020	Net Pension Liability-General	501-00-0000-218-00-218011- 501			6,918.00			
4	9/30/2020	Deferred Inflow Pension-Gen	501-00-0000-228-00-228011- 501			502.00			
4	9/30/2020	Pension Expense - General	501-01-0103-591-29-529011- 501			28,396.00			
4	9/30/2020	Defer Outflw Pension - General	511-00-0000-158-00-158311- 511				235,311.00		
4	9/30/2020	Net Pension Liability-General	511-00-0000-218-00-218011- 511			45,451.00			
4	9/30/2020	Deferred Inflow Pension-Gen	511-00-0000-228-00-228011- 511			3,297.00			
4	9/30/2020	Pension Expense - General	511-02-0202-591-29-529011- 511			186,563.00			
4	9/30/2020	Defer Outflw Pension - General	514-00-0000-158-00-158311- 514				25,261.00		
4	9/30/2020	Net Pension Liability-General	514-00-0000-218-00-218011- 514			4,879.00			
4	9/30/2020	Deferred Inflow Pension-Gen	514-00-0000-228-00-228011- 514			354.00			
4	9/30/2020	Pension Expense - General	514-13-1301-591-29-529011- 514			20,028.00			
4	9/30/2020	Defer Outflw Pension - General	541-00-0000-158-00-158311- 541				53,983.00		
4	9/30/2020	Net Pension Liability-General	541-00-0000-218-00-218011- 541			10,427.00			
4	9/30/2020	Deferred Inflow Pension-Gen	541-00-0000-228-00-228011- 541			756.00			
4	9/30/2020	Pension Expense - General	541-12-1271-591-29-529011- 541			42,800.00			
4	9/30/2020	Defer Outflw Pension - General	550-00-0000-158-00-158311- 550				4,845.00		
4	9/30/2020	Net Pension Liability-General	550-00-0000-218-00-218011- 550			936.00			
4	9/30/2020	Deferred Inflow Pension-Gen	550-00-0000-228-00-228011- 550			68.00			
4	9/30/2020	Pension Expense - General	550-03-0306-591-29-529011- 550			3,841.00			
4	9/30/2020	Defer Outflw Pension - General	950-00-0000-158-00-158311- 950				430,135.00		
4	9/30/2020	Defer Outflw Pension - Police	950-00-0000-158-00-158312- 950				401,741.14		
4	9/30/2020	Defer Outflw Pension - Fire	950-00-0000-158-00-158313- 950			882,997.74			
4	9/30/2020	Net Pension Liability-General	950-00-0000-218-00-218011- 950			83,082.00			
4	9/30/2020	Net Pension Liability-Police	950-00-0000-218-00-218012- 950			213,069.00			
4	9/30/2020	Net Pension Liability-Fire	950-00-0000-218-00-218013- 950				1,397,934.00		
4	9/30/2020	Deferred Inflow Pension-Gen	950-00-0000-228-00-228011- 950			6,026.00			
4	9/30/2020	Deferred Inflow Pension-Police	950-00-0000-228-00-228012- 950				26,720.00		
4	9/30/2020	Deferred Inflow Pension-Fire	950-00-0000-228-00-228013- 950			130,401.00			
4	9/30/2020	Pension Expense - General	950-00-0000-510-29-529011- 950			341,027.00			

City of Jacksonville Beach

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Year End: September 30, 2020

Trial balance

Date: 10/1/2019 To 9/30/2020

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
4	9/30/2020	Pension Expense - Police	950-00-0000-521-29-529012- 950			215,392.14			
4	9/30/2020	Pension Expense - Fire	950-00-0000-522-29-529013- 950			384,535.26			
To adjust GASB 68 balances to actuarial report (9/30/19 Measurement Date)									
5	9/30/2020	Equity In Pooled Cash	001-00-0000-000-00-104000- 001			2,329.00			
5	9/30/2020	Equity In Pooled Cash	001-00-0000-000-00-104000- 001			57,403.00			
5	9/30/2020	Due From Fund 160	001-00-0000-131-00-131160- 001				2,329.00		
5	9/30/2020	Due From Fund 186	001-00-0000-131-00-131186- 001				57,403.00		
5	9/30/2020	Equity In Pooled Cash	160-00-0000-000-00-104000- 160				2,329.00		
5	9/30/2020	Due to General Fund	160-00-0000-207-00-207001- 160			2,329.00			
5	9/30/2020	Equity In Pooled Cash	186-00-0000-000-00-104000- 186				57,403.00		
5	9/30/2020	Due to General Fund	186-00-0000-207-00-207001- 186			57,403.00			
Client Entry: to reverse prior year entry reclassifying cash for CDBG grant.									
6	9/30/2020	Equity In Pooled Cash	001-00-0000-000-00-104000- 001				8,964.03		
6	9/30/2020	Due From Fund 186	001-00-0000-131-00-131186- 001			8,964.03			
6	9/30/2020	Equity In Pooled Cash	186-00-0000-000-00-104000- 186			8,964.03			
6	9/30/2020	Due to General Fund	186-00-0000-207-00-207001- 186				8,964.03		
Client Entry: To correct negative Pooled Cash in Fund 186 casued by receivable in JAG C funds.									
7	9/30/2020	Fire Pension State Contrib	001-00-0000-312-00-312051- 001				167,320.38		
7	9/30/2020	Police Pension State Contrib	001-00-0000-312-00-312052- 001				251,022.86		
7	9/30/2020	Retire State Police Contrib	001-09-0901-521-22-522012- 001			251,022.86			
7	9/30/2020	Retire State Fire Contrib	001-10-1001-522-22-522013- 001			167,320.38			
To record on-behalf payments from the State for the Police and Fire Plan									
8	9/30/2020	Equity In Pooled Cash	001-00-0000-000-00-104000- 001				64,128.52		
8	9/30/2020	Year End Deferral	001-00-0000-133-00-133030- 001			16,282.90			
8	9/30/2020	Year End Deferral	001-00-0000-133-00-133030- 001				2,138.90		
8	9/30/2020	Year End Deferral	001-00-0000-133-00-133030- 001			64,128.52			
8	9/30/2020	FEMA Reimbursements	001-00-0000-331-00-331005- 001				16,282.90		
8	9/30/2020	FEMA Reimbursements	001-00-0000-331-00-331005- 001			2,138.90			
8	9/30/2020	Equity In Pooled Cash	410-00-0000-000-00-104000- 410			64,128.52			
8	9/30/2020	Year End Deferral	410-00-0000-133-00-133030- 410				64,128.52		
8	9/30/2020	Year End Deferral	410-00-0000-133-00-133030- 410			38,086.90			
8	9/30/2020	Year End Deferral	410-00-0000-133-00-133030- 410			8,048.53			
8	9/30/2020	FEMA Reimbursements	410-00-0000-331-00-331005- 410				38,086.90		
8	9/30/2020	FEMA Reimbursements	410-00-0000-331-00-331005- 410				8,048.53		
8	9/30/2020	Year End Deferral	430-00-0000-133-00-133030- 430			2,892.39			
8	9/30/2020	FEMA Reimbursements	430-00-0000-331-00-331005- 430				2,892.39		
Client Entry - To true-up the FEMA accruals for Matthew and Irma.									
9	9/30/2020	Unassigned Fund Balance	001-00-0000-000-00-284000- 001			17,146.00			
9	9/30/2020	NonSpendable Fund Balance	001-00-0000-280-00-280000- 001				2,422.00		
9	9/30/2020	Committed Fund Balance	001-00-0000-282-00-282000- 001				73,332.00		
9	9/30/2020	Assigned Fund Balance	001-00-0000-283-00-283000- 001			58,608.00			
9	9/30/2020	Restricted Fund Balance	140-00-0000-000-00-281000- 140			2,923.00			
9	9/30/2020	Unassigned Fund Balance	140-00-0000-000-00-284000- 140				2,923.00		
9	9/30/2020	Restricted Fund Balance	315-00-0000-000-00-281000- 315				8,182,801.00		
9	9/30/2020	Assigned Fund Balance	315-00-0000-000-00-283000- 315			7,834,946.00			
9	9/30/2020	Unassigned Fund Balance	315-00-0000-000-00-284000- 315			347,855.00			
Client Entry: To record adjustments to fund balance.									
10	9/30/2020	Equity In Pooled Cash	611-00-0000-000-00-104000- 611				531,315.89		
10	9/30/2020	Pension Salem Mutual Fund	611-00-0000-151-00-151704- 611			568.32			
10	9/30/2020	Pension Salem Mutual Fund	611-00-0000-151-00-151704- 611			233,920.88			
10	9/30/2020	Pension Sawgrass Asset Mgt	611-00-0000-151-00-151705- 611				3,139.38		
10	9/30/2020	Pension Sawgrass Asset Mgt	611-00-0000-151-00-151705- 611			51,811.08			
10	9/30/2020	Pension Wells Capital	611-00-0000-151-00-151707- 611				4,631.13		
10	9/30/2020	Pension Wells Capital	611-00-0000-151-00-151707- 611			254,962.64			
10	9/30/2020	Pens JPMCG Strategic Prop Fund	611-00-0000-151-00-151713- 611				322.39		

City of Jacksonville Beach

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Year End: September 30, 2020

Trial balance

Date: 10/1/2019 To 9/30/2020

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
10	9/30/2020	Pens JPMCG Strategic Prop Fund	611-00-0000-151-00-151713- 611			46.28			
10	9/30/2020	Pens JPMCG Strategic Prop Fund	611-00-0000-151-00-151713- 611				9,424.99		
10	9/30/2020	Interest Pen Salem Mutual Fund	611-00-0000-361-00-361004- 611			2,712.58			
10	9/30/2020	Interest Pen Sawgrass Aset Mgt	611-00-0000-361-00-361005- 611			960.84			
10	9/30/2020	Interest Pen Wells Capital	611-00-0000-361-00-361007- 611			122.29			
10	9/30/2020	Unrl G/L Pen Salem Mutual Fnd	611-00-0000-361-00-361304- 611				4,356.22		
10	9/30/2020	Unrl G/L Pen Sawgrass Ast Mgmt	611-00-0000-361-00-361305- 611			699.55			
10	9/30/2020	Unrl G/L Pen Wells Capital	611-00-0000-361-00-361307- 611			3,738.04			
10	9/30/2020	Unrl G/L Pen JPMCG	611-00-0000-361-00-361313- 611			322.39			
10	9/30/2020	Realize G/L Pen Salem Mutual	611-00-0000-361-00-361404- 611			1,075.32			
10	9/30/2020	Realize G/L Pen Sawgrass Asset	611-00-0000-361-00-361405- 611			1,579.49			
10	9/30/2020	Realize G/L Pen Wells Capital	611-00-0000-361-00-361407- 611			882.72			
10	9/30/2020	Sawgrass Bank Charges	611-15-1501-513-34-534305- 611				100.50		
10	9/30/2020	Wells Capital Bank Chgs	611-15-1501-513-34-534306- 611				111.92		
10	9/30/2020	Equity In Pooled Cash	612-00-0000-000-00-104000- 612			429,131.16			
10	9/30/2020	Pension Salem Mutual Fund	612-00-0000-151-00-151704- 612				81.58		
10	9/30/2020	Pension Salem Mutual Fund	612-00-0000-151-00-151704- 612				197,504.11		
10	9/30/2020	Pension Sawgrass Asset Mgt	612-00-0000-151-00-151705- 612			450.61			
10	9/30/2020	Pension Sawgrass Asset Mgt	612-00-0000-151-00-151705- 612				57,157.97		
10	9/30/2020	Pension Wells Capital	612-00-0000-151-00-151707- 612			664.68			
10	9/30/2020	Pension Wells Capital	612-00-0000-151-00-151707- 612				175,815.22		
10	9/30/2020	Pens JPMCG Strategic Prop Fund	612-00-0000-151-00-151713- 612			1,392.40			
10	9/30/2020	Interest Pen Salem Mutual Fund	612-00-0000-361-00-361004- 612				389.35		
10	9/30/2020	Interest Pen Sawgrass Aset Mgt	612-00-0000-361-00-361005- 612				137.91		
10	9/30/2020	Interest Pen Wells Capital	612-00-0000-361-00-361007- 612				17.51		
10	9/30/2020	Unrl G/L Pen Salem Mutual Fnd	612-00-0000-361-00-361304- 612			625.28			
10	9/30/2020	Unrl G/L Pen Sawgrass Ast Mgmt	612-00-0000-361-00-361305- 612				100.40		
10	9/30/2020	Unrl G/L Pen Wells Capital	612-00-0000-361-00-361307- 612				536.53		
10	9/30/2020	Unrl G/L Pen JPMCG	612-00-0000-361-00-361313- 612				46.28		
10	9/30/2020	Realize G/L Pen Salem Mutual	612-00-0000-361-00-361404- 612				154.35		
10	9/30/2020	Realize G/L Pen Sawgrass Asset	612-00-0000-361-00-361405- 612				226.72		
10	9/30/2020	Realize G/L Pen Wells Capital	612-00-0000-361-00-361407- 612				126.70		
10	9/30/2020	Sawgrass Bank Charges	612-15-1502-513-34-534305- 612			14.42			
10	9/30/2020	Wells Capital Bank Chgs	612-15-1502-513-34-534306- 612			16.06			
10	9/30/2020	Equity In Pooled Cash	613-00-0000-000-00-104000- 613			102,184.73			
10	9/30/2020	Pension Salem Mutual Fund	613-00-0000-151-00-151704- 613				486.74		
10	9/30/2020	Pension Salem Mutual Fund	613-00-0000-151-00-151704- 613				36,416.77		
10	9/30/2020	Pension Sawgrass Asset Mgt	613-00-0000-151-00-151705- 613			2,688.78			
10	9/30/2020	Pension Sawgrass Asset Mgt	613-00-0000-151-00-151705- 613			5,346.89			
10	9/30/2020	Pension Wells Capital	613-00-0000-151-00-151707- 613			3,966.38			
10	9/30/2020	Pension Wells Capital	613-00-0000-151-00-151707- 613				79,147.42		
10	9/30/2020	Pens JPMCG Strategic Prop Fund	613-00-0000-151-00-151713- 613			276.13			
10	9/30/2020	Pens JPMCG Strategic Prop Fund	613-00-0000-151-00-151713- 613			8,032.57			
10	9/30/2020	Interest Pen Salem Mutual Fund	613-00-0000-361-00-361004- 613				2,323.23		
10	9/30/2020	Interest Pen Sawgrass Aset Mgt	613-00-0000-361-00-361005- 613				822.94		
10	9/30/2020	Interest Pen Wells Capital	613-00-0000-361-00-361007- 613				104.74		
10	9/30/2020	Unrl G/L Pen Salem Mutual Fnd	613-00-0000-361-00-361304- 613			3,730.97			
10	9/30/2020	Unrl G/L Pen Sawgrass Ast Mgmt	613-00-0000-361-00-361305- 613				599.15		
10	9/30/2020	Unrl G/L Pen Wells Capital	613-00-0000-361-00-361307- 613				3,201.50		
10	9/30/2020	Unrl G/L Pen JPMCG	613-00-0000-361-00-361313- 613				276.13		
10	9/30/2020	Realize G/L Pen Salem Mutual	613-00-0000-361-00-361404- 613				920.98		
10	9/30/2020	Realize G/L Pen Sawgrass Asset	613-00-0000-361-00-361405- 613				1,352.77		
10	9/30/2020	Realize G/L Pen Wells Capital	613-00-0000-361-00-361407- 613				756.01		
10	9/30/2020	Sawgrass Bank Charges	613-15-1503-513-34-534305- 613			86.08			
10	9/30/2020	Wells Capital Bank Chgs	613-15-1503-513-34-534306- 613			95.87			
10	9/30/2020	Fund Eq 611-General Empl Pensi	800-00-0000-000-00-290611- 800			531,315.89			
10	9/30/2020	Fund Eq 612-Police Pension	800-00-0000-000-00-290612- 800				429,131.16		
10	9/30/2020	Fund Eq 613-Fire Pension	800-00-0000-000-00-290613- 800				102,184.73		
		PBC Entry to adjust allocation amongst pension fund investments							
11	9/30/2020	Obsolete Inventory	410-00-0000-141-00-141021- 410	E.302A			60,403.02		
11	9/30/2020	Inventory Adjustments	410-12-1202-531-49-549016- 410	E.302A		60,403.02			
		Audit entry to adjust obsolete inventory contra account to actual.							
12	9/30/2020	Payables-Vouchers Payable	001-00-0000-000-00-201000- 001	CO.10. 6			1,338.05		
12	9/30/2020	Other Contractual Services	001-03-0304-519-34-534000- 001	CO.10. 6		1,338.05			
12	9/30/2020	Payables-Vouchers Payable	182-00-0000-000-00-201000- 182	CO.10. 6		79,540.51			
12	9/30/2020	Cap Outlay - Improvements	182-16-1602-515-63-563000- 182	CO.10. 6			79,540.51		
12	9/30/2020	Payables-Vouchers Payable	410-00-0000-000-00-201000- 410	CO.10. 6			10,283.00		

City of Jacksonville Beach

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Year End: September 30, 2020

Trial balance

Date: 10/1/2019 To 9/30/2020

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
12	9/30/2020	Cap Outlay - Mach & Equip	410-12-1203-531-64-564000- 410	CO.10.	6	10,283.00			
12	9/30/2020	Payables-Vouchers Payable	420-00-0000-000-00-201000- 420	CO.10.	6		174,338.31		
12	9/30/2020	Cap Outlay - Improvements	420-07-0705-533-63-563000- 420	CO.10.	6	174,338.31			
To Correct AP									
13	9/30/2020	Unassigned Fund Balance	611-00-0000-000-00-284000- 611				51,328.72		
13	9/30/2020	Pension Salem Mutual Fund	611-00-0000-151-00-151704- 611				4,120.35		
13	9/30/2020	Pension Salem Mutual Fund	611-00-0000-151-00-151704- 611			388,838.30			
13	9/30/2020	Pension Salem Mutual Fund	611-00-0000-151-00-151704- 611			51,328.72			
13	9/30/2020	Pension Sawgrass Asset Mgt	611-00-0000-151-00-151705- 611				358,749.46		
13	9/30/2020	Pension Wells Capital	611-00-0000-151-00-151707- 611				25,968.49		
13	9/30/2020	Unassigned Fund Balance	612-00-0000-000-00-284000- 612			26,244.15			
13	9/30/2020	Pension Salem Mutual Fund	612-00-0000-151-00-151704- 612				1,767.96		
13	9/30/2020	Pension Salem Mutual Fund	612-00-0000-151-00-151704- 612			166,842.77			
13	9/30/2020	Pension Salem Mutual Fund	612-00-0000-151-00-151704- 612				26,244.15		
13	9/30/2020	Pension Sawgrass Asset Mgt	612-00-0000-151-00-151705- 612				153,932.25		
13	9/30/2020	Pension Wells Capital	612-00-0000-151-00-151707- 612				11,142.56		
13	9/30/2020	Unassigned Fund Balance	613-00-0000-000-00-284000- 613			25,083.75			
13	9/30/2020	Pension Salem Mutual Fund	613-00-0000-151-00-151704- 613				1,002.00		
13	9/30/2020	Pension Sawgrass Asset Mgt	613-00-0000-151-00-151705- 613				87,241.57		
13	9/30/2020	Pension Sawgrass Asset Mgt	613-00-0000-151-00-151705- 613			69,474.90			
13	9/30/2020	Pension Wells Capital	613-00-0000-151-00-151707- 613				6,315.08		
PBC Entries 161-163 that were posted after PGC received the trial balance									
14	9/30/2020	Payables-Retainage % Payables	181-00-0000-000-00-206640- 181	CO.10.	8	658,374.17			
14	9/30/2020	Payables-Retainage % Payables	181-00-0000-000-00-206640- 181	CO.10.	8		539,091.76		
14	9/30/2020	Cap Outlay - Improvements	181-16-1601-515-63-563000- 181	CO.10.	8		637,574.19		
14	9/30/2020	Cap Outlay - Improvements	181-16-1601-515-63-563000- 181	CO.10.	8	539,091.76			
14	9/30/2020	Cap Outlay - Impr Other Phys	181-16-1601-538-63-563001- 181	CO.10.	8		20,799.98		
14	9/30/2020	Payables-Retainage % Payables	182-00-0000-000-00-206640- 182	CO.10.	8		72,190.05		
14	9/30/2020	Cap Outlay - Improvements	182-16-1602-515-63-563000- 182	CO.10.	8	72,190.05			
14	9/30/2020	Payables-Retainage % Payables	420-00-0000-000-00-206640- 420	CO.10.	8	126,900.47			
14	9/30/2020	Payables-Retainage % Payables	420-00-0000-000-00-206640- 420	CO.10.	8		74,452.67		
14	9/30/2020	Cap Outlay - Improvements	420-07-0707-536-63-563000- 420	CO.10.	8		109,540.99		
14	9/30/2020	Cap Outlay - Improvements	420-07-0707-536-63-563000- 420	CO.10.	8		17,359.48		
14	9/30/2020	Cap Outlay - Improvements	420-07-0707-536-63-563000- 420	CO.10.	8	74,452.67			
PBC entry to post retainage activity for FY 20.									
15	9/30/2020	Equity In Pooled Cash	611-00-0000-000-00-104000- 611			575,143.83			
15	9/30/2020	Pension Salem Mutual Fund	611-00-0000-151-00-151704- 611				193,212.43		
15	9/30/2020	Pension Sawgrass Asset Mgt	611-00-0000-151-00-151705- 611				100,501.93		
15	9/30/2020	Pension Wells Capital	611-00-0000-151-00-151707- 611				281,405.45		
15	9/30/2020	Salem Bank Charges	611-15-1501-513-34-534304- 611				11,590.92		
15	9/30/2020	Sawgrass Bank Charges	611-15-1501-513-34-534305- 611			7,459.31			
15	9/30/2020	Wells Capital Bank Chgs	611-15-1501-513-34-534306- 611			4,107.59			
15	9/30/2020	Equity In Pooled Cash	612-00-0000-000-00-104000- 612				454,299.14		
15	9/30/2020	Pension Salem Mutual Fund	612-00-0000-151-00-151704- 612			210,538.48			
15	9/30/2020	Pension Sawgrass Asset Mgt	612-00-0000-151-00-151705- 612			64,146.62			
15	9/30/2020	Pension Wells Capital	612-00-0000-151-00-151707- 612			179,610.59			
15	9/30/2020	Salem Bank Charges	612-15-1502-513-34-534304- 612				4,959.68		
15	9/30/2020	Sawgrass Bank Charges	612-15-1502-513-34-534305- 612			3,200.65			
15	9/30/2020	Wells Capital Bank Chgs	612-15-1502-513-34-534306- 612			1,762.48			
15	9/30/2020	Equity In Pooled Cash	613-00-0000-000-00-104000- 613				120,844.69		
15	9/30/2020	Pension Salem Mutual Fund	613-00-0000-151-00-151704- 613				17,326.05		
15	9/30/2020	Pension Sawgrass Asset Mgt	613-00-0000-151-00-151705- 613			36,355.31			
15	9/30/2020	Pension Wells Capital	613-00-0000-151-00-151707- 613			101,794.86			
15	9/30/2020	Salem Bank Charges	613-15-1503-513-34-534304- 613				2,792.29		
15	9/30/2020	Sawgrass Bank Charges	613-15-1503-513-34-534305- 613			1,813.97			
15	9/30/2020	Wells Capital Bank Chgs	613-15-1503-513-34-534306- 613			998.89			
PBC Entry ro correct Pension Investment and Pooled Cash Allocation									
16	9/30/2020	Lien Certificates UU Liens	420-00-0000-341-00-340114- 420	WASE.303		22,181.43			
16	9/30/2020	Other Phys. Env. Revenue	420-00-0000-343-00-349000- 420	WASE.303			24,094.62		
16	9/30/2020	Other Misc Revenue	420-00-0000-369-00-369900- 420	WASE.303		1,913.19			

City of Jacksonville Beach

CO.10-4

Year End: September 30, 2020

Trial balance

Date: 10/1/2019 To 9/30/2020

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
PBC AJE posted to correct improper posting of deferred revenues and payments related to Comcast payments and Hobson Lien.									
17	9/30/2020	Due From Other Government	001-00-0000-133-00-133000- 001	CO.10. 10			0.30		
17	9/30/2020	County Occupational License	001-00-0000-338-00-338200- 001	CO.10. 10		0.30			
17	9/30/2020	Parking Facilities	001-00-0000-344-00-349900- 001	CO.10. 10		81,103.00			
17	9/30/2020	Parking Violations	001-00-0000-354-00-354001- 001	CO.10. 10			81,103.00		
17	9/30/2020	Supplies - ERP Project	315-00-0000-519-52-552014- 315	CO.10. 10		47,201.72			
17	9/30/2020	Cap Outlay - Improvements	315-00-0000-519-63-563000- 315	CO.10. 10			47,201.72		
17	9/30/2020	Infrastructure	420-00-0000-164-00-164000- 420	CO.10. 10			274,256.27		
17	9/30/2020	Infrastructure	420-00-0000-164-00-164000- 420	CO.10. 10		274,256.27			
17	9/30/2020	Infrastructure	420-00-0000-164-00-164000- 420	CO.10. 10			274,256.27		
17	9/30/2020	A/D-Infrastructure	420-00-0000-165-00-165000- 420	CO.10. 10		274,256.27			
17	9/30/2020	A/D-Infrastructure	420-00-0000-165-00-165000- 420	CO.10. 10			274,256.27		
17	9/30/2020	A/D-Infrastructure	420-00-0000-165-00-165000- 420	CO.10. 10		274,256.27			
17	9/30/2020	Prepaid Insurance	551-00-0000-155-00-155450- 551	CO.10. 10		3,447.00			
17	9/30/2020	Underground Fuel Tanks	551-13-1303-591-45-545014- 551	CO.10. 10			3,447.00		
17	9/30/2020	Pension MD Sass	611-00-0000-151-00-151708- 611	CO.10. 10			0.20		
17	9/30/2020	Other Current Charges	611-15-1501-513-49-549000- 611	CO.10. 10		0.20			
17	9/30/2020	Pension MD Sass	612-00-0000-151-00-151708- 612	CO.10. 10			0.09		
17	9/30/2020	Other Current Charges	612-15-1502-513-49-549000- 612	CO.10. 10		0.09			
17	9/30/2020	Pension MD Sass	613-00-0000-151-00-151708- 613	CO.10. 10			0.05		
17	9/30/2020	Other Current Charges	613-15-1503-513-49-549000- 613	CO.10. 10		0.05			
17	9/30/2020	Payables-Vouchers Payable	810-00-0000-000-00-201000- 810	CO.10. 10		15,462.95			
17	9/30/2020	ICMA Payable	810-00-0000-216-00-216082- 810	CO.10. 10			15,462.95		
Post client AJEs 158, 166, 179, 180, 193, 196, 197, 198, 200									
18	9/30/2020	Infrastructure	410-00-0000-164-00-164000- 410	CO.10. 10		75,186.46			
18	9/30/2020	Infrastructure	410-00-0000-164-00-164000- 410	CO.10. 10		69,876.89			
18	9/30/2020	Infrastructure	410-00-0000-164-00-164000- 410	CO.10. 10			3,692.38		
18	9/30/2020	Infrastructure	410-00-0000-164-00-164000- 410	CO.10. 10		10,283.00			
18	9/30/2020	A/D-Machinery & Equipment	410-00-0000-166-00-166000- 410	CO.10. 10		4,926.00			
18	9/30/2020	A/D-Vehicles	410-00-0000-166-00-166010- 410	CO.10. 10			31,244.00		
18	9/30/2020	A/D-Equipment	410-00-0000-167-00-167000- 410	CO.10. 10			820.93		
18	9/30/2020	A/D-Vehicles	410-00-0000-167-00-167010- 410	CO.10. 10		3,124.40			
18	9/30/2020	Contra Cap Outlay	410-12-1202-531-68-568000- 410	CO.10. 10		31,244.00			
18	9/30/2020	Contra Cap Outlay	410-12-1202-531-68-568000- 410	CO.10. 10			75,186.46		
18	9/30/2020	Contra Cap Outlay	410-12-1202-531-68-568000- 410	CO.10. 10			69,876.89		
18	9/30/2020	Contra Cap Outlay	410-12-1202-531-68-568000- 410	CO.10. 10			4,926.00		
18	9/30/2020	Contra Cap Outlay	410-12-1202-531-68-568000- 410	CO.10. 10			3,692.38		
18	9/30/2020	Contra Cap Outlay	410-12-1202-531-68-568000- 410	CO.10. 10			10,283.00		
18	9/30/2020	Depreciation Expense	410-12-1202-531-69-569000- 410	CO.10. 10			3,124.40		
18	9/30/2020	Depreciation Expense	410-12-1202-531-69-569000- 410	CO.10. 10		820.93			
18	9/30/2020	Infrastructure	420-00-0000-164-00-164000- 420	CO.10. 10		108,000.00			
18	9/30/2020	Infrastructure	420-00-0000-164-00-164000- 420	CO.10. 10		64,277.97			
18	9/30/2020	Infrastructure	420-00-0000-164-00-164000- 420	CO.10. 10		174,338.31			
18	9/30/2020	A/D-Vehicles	420-00-0000-166-00-166010- 420	CO.10. 10		54.00			
18	9/30/2020	Construction in Progress	420-00-0000-169-00-169000- 420	CO.10. 10			52,447.80		
18	9/30/2020	Contra Cap Outlay	420-07-0704-536-68-568000- 420	CO.10. 10			108,000.00		
18	9/30/2020	Contra Cap Outlay	420-07-0704-536-68-568000- 420	CO.10. 10			64,331.97		
18	9/30/2020	Contra Cap Outlay	420-07-0704-536-68-568000- 420	CO.10. 10		52,447.80			
18	9/30/2020	Contra Cap Outlay	420-07-0704-536-68-568000- 420	CO.10. 10			174,338.31		
18	9/30/2020	A/D-Machinery & Equipment	423-00-0000-166-00-166000- 423	CO.10. 10		10,483.00			
18	9/30/2020	Contra Cap Outlay	423-07-0712-536-68-568000- 423	CO.10. 10			10,483.00		
18	9/30/2020	Infrastructure	440-00-0000-164-00-164000- 440	CO.10. 10		34,000.00			
18	9/30/2020	Infrastructure	440-00-0000-164-00-164000- 440	CO.10. 10		77,402.00			
18	9/30/2020	A/D-Machinery & Equipment	440-00-0000-166-00-166000- 440	CO.10. 10			33,036.19		
18	9/30/2020	A/D-Machinery & Equipment	440-00-0000-166-00-166000- 440	CO.10. 10		33,036.19			
18	9/30/2020	A/D-Machinery & Equipment	440-00-0000-166-00-166000- 440	CO.10. 10			4,517.26		
18	9/30/2020	A/D-Equipment	440-00-0000-167-00-167000- 440	CO.10. 10		6,607.24			
18	9/30/2020	A/D-Equipment	440-00-0000-167-00-167000- 440	CO.10. 10			6,607.24		
18	9/30/2020	Contra Cap Outlay	440-14-1401-572-68-568000- 440	CO.10. 10			34,000.00		
18	9/30/2020	Contra Cap Outlay	440-14-1401-572-68-568000- 440	CO.10. 10			77,402.00		
18	9/30/2020	Contra Cap Outlay	440-14-1401-572-68-568000- 440	CO.10. 10		33,036.19			
18	9/30/2020	Contra Cap Outlay	440-14-1401-572-68-568000- 440	CO.10. 10			33,036.19		
18	9/30/2020	Contra Cap Outlay	440-14-1401-572-68-568000- 440	CO.10. 10		4,517.26			
18	9/30/2020	Depreciation Expense	440-14-1401-572-69-569000- 440	CO.10. 10			6,607.24		
18	9/30/2020	Depreciation Expense	440-14-1401-572-69-569000- 440	CO.10. 10		6,607.24			
18	9/30/2020	A/D-Machinery & Equipment	511-00-0000-166-00-166000- 511	CO.10. 10		4,142.19			
18	9/30/2020	A/D-Machinery & Equipment	511-00-0000-166-00-166000- 511	CO.10. 10			4,926.00		

City of Jacksonville Beach

CO.10-5

Year End: September 30, 2020

Trial balance

Date: 10/1/2019 To 9/30/2020

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
18	9/30/2020	A/D-Equipment	511-00-0000-167-00-167000- 511	CO.10. 10			447.06		
18	9/30/2020	A/D-Equipment	511-00-0000-167-00-167000- 511	CO.10. 10		820.93			
18	9/30/2020	Depreciation Expense	511-02-0202-591-69-569000- 511	CO.10. 10		447.06			
18	9/30/2020	Contra Cap Outlay	511-02-0204-591-68-568000- 511	CO.10. 10			4,142.19		
18	9/30/2020	Contra Cap Outlay	511-02-0204-591-68-568000- 511	CO.10. 10		4,926.00			
18	9/30/2020	Depreciation Expense	511-02-0204-591-69-569000- 511	CO.10. 10			820.93		
18	9/30/2020	A/D-Vehicles	541-00-0000-166-00-166010- 541	CO.10. 10		31,244.00			
18	9/30/2020	A/D-Vehicles	541-00-0000-167-00-167010- 541	CO.10. 10			3,124.40		
18	9/30/2020	Contra Cap Outlay	541-12-1271-591-68-568000- 541	CO.10. 10			31,244.00		
18	9/30/2020	Depreciation Expense	541-12-1271-591-69-569000- 541	CO.10. 10		3,124.40			
18	9/30/2020	Fixed Asset-Buildings	900-00-0000-162-00-162000- 900	CO.10. 10		8,175.00			
18	9/30/2020	Infrastructure	900-00-0000-164-00-164000- 900	CO.10. 10			26,172.25		
18	9/30/2020	Infrastructure	900-00-0000-164-00-164000- 900	CO.10. 10			22,220.00		
18	9/30/2020	Infrastructure	900-00-0000-164-00-164000- 900	CO.10. 10		61,242.64			
18	9/30/2020	A/D-Machinery & Equipment	900-00-0000-166-00-166000- 900	CO.10. 10			10,483.00		
18	9/30/2020	A/D-Machinery & Equipment	900-00-0000-166-00-166000- 900	CO.10. 10		15,582.80			
18	9/30/2020	A/D-Machinery & Equipment	900-00-0000-166-00-166000- 900	CO.10. 10		33,036.19			
18	9/30/2020	A/D-Machinery & Equipment	900-00-0000-166-00-166000- 900	CO.10. 10			4,142.19		
18	9/30/2020	A/D-Machinery & Equipment	900-00-0000-166-00-166000- 900	CO.10. 10			33,036.19		
18	9/30/2020	A/D-Machinery & Equipment	900-00-0000-166-00-166000- 900	CO.10. 10		4,517.26			
18	9/30/2020	A/D-Machinery & Equipment	900-00-0000-166-00-166000- 900	CO.10. 10			573.10		
18	9/30/2020	A/D-Machinery & Equipment	900-00-0000-166-00-166000- 900	CO.10. 10		174,855.44			
18	9/30/2020	A/D-Machinery & Equipment	900-00-0000-166-00-166000- 900	CO.10. 10		6,188.94			
18	9/30/2020	A/D-Vehicles	900-00-0000-166-00-166010- 900	CO.10. 10			2,599.99		
18	9/30/2020	A/D-Equipment	900-00-0000-167-00-167000- 900	CO.10. 10		57.31			
18	9/30/2020	A/D-Equipment	900-00-0000-167-00-167000- 900	CO.10. 10			6,607.24		
18	9/30/2020	A/D-Equipment	900-00-0000-167-00-167000- 900	CO.10. 10		447.06			
18	9/30/2020	A/D-Equipment	900-00-0000-167-00-167000- 900	CO.10. 10		6,607.24			
18	9/30/2020	A/D-Equipment	900-00-0000-167-00-167000- 900	CO.10. 10		4,333.60			
18	9/30/2020	A/D-Vehicles	900-00-0000-167-00-167010- 900	CO.10. 10			12,352.20		
18	9/30/2020	A/D-Vehicles	900-00-0000-167-00-167010- 900	CO.10. 10			12,352.20		
18	9/30/2020	A/D-Vehicles	900-00-0000-167-00-167010- 900	CO.10. 10			4,333.60		
18	9/30/2020	A/D-Vehicles	900-00-0000-167-00-167010- 900	CO.10. 10		520.00			
18	9/30/2020	Construction in Progress	900-00-0000-169-00-169000- 900	CO.10. 10			47,092.36		
18	9/30/2020	Construction in Progress	900-00-0000-169-00-169000- 900	CO.10. 10			79,540.51		
18	9/30/2020	GFA General Fund Taxes	900-00-0000-280-00-260010- 900	CO.10. 10		10,483.00			
18	9/30/2020	GFA General Fund Taxes	900-00-0000-280-00-260010- 900	CO.10. 10		26,172.25			
18	9/30/2020	GFA General Fund Taxes	900-00-0000-280-00-260010- 900	CO.10. 10			1,537.80		
18	9/30/2020	GFA General Fund Taxes	900-00-0000-280-00-260010- 900	CO.10. 10			33,036.19		
18	9/30/2020	GFA General Fund Taxes	900-00-0000-280-00-260010- 900	CO.10. 10		4,142.19			
18	9/30/2020	GFA General Fund Taxes	900-00-0000-280-00-260010- 900	CO.10. 10		33,036.19			
18	9/30/2020	GFA General Fund Taxes	900-00-0000-280-00-260010- 900	CO.10. 10			4,517.26		
18	9/30/2020	GFA General Fund Taxes	900-00-0000-280-00-260010- 900	CO.10. 10		573.10			
18	9/30/2020	GFA General Fund Taxes	900-00-0000-280-00-260010- 900	CO.10. 10		47,092.36			
18	9/30/2020	GFA General Fund Taxes	900-00-0000-280-00-260010- 900	CO.10. 10			174,855.44		
18	9/30/2020	GFA General Fund Taxes	900-00-0000-280-00-260010- 900	CO.10. 10		18,297.87			
18	9/30/2020	GFA General Fund Taxes	900-00-0000-280-00-260010- 900	CO.10. 10		2,599.99			
18	9/30/2020	GFA General Fund Taxes	900-00-0000-280-00-260010- 900	CO.10. 10			6,188.94		
18	9/30/2020	GFA Depreciation	900-00-0000-280-00-260069- 900	CO.10. 10			57.31		
18	9/30/2020	GFA Depreciation	900-00-0000-280-00-260069- 900	CO.10. 10		6,607.24			
18	9/30/2020	GFA Depreciation	900-00-0000-280-00-260069- 900	CO.10. 10			447.06		
18	9/30/2020	GFA Depreciation	900-00-0000-280-00-260069- 900	CO.10. 10			6,607.24		
18	9/30/2020	GFA Depreciation	900-00-0000-280-00-260069- 900	CO.10. 10		12,352.20			
18	9/30/2020	GFA Depreciation	900-00-0000-280-00-260069- 900	CO.10. 10		12,352.20			
18	9/30/2020	GFA Depreciation	900-00-0000-280-00-260069- 900	CO.10. 10			520.00		

Post client AJEs 182, 190

24,888,914.45 24,888,914.45

Net Income (Loss) 30,832,006.29

City of Jacksonville Beach

CO.09A

Year End: September 30, 2019

Adjusting journal entries

Date: 10/1/2018 To 9/30/2019

Account No: 1 To 99

Number	Date	Type	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
1	9/30/2019	N	Def Outflow OPEB	410-00-0000-158-00-158310- 410			28,129.00			
1	9/30/2019	N	Deferred Inflow OPEB	410-00-0000-228-00-228010- 410				435,508.00		
1	9/30/2019	N	OPEB Obligation	410-00-0000-239-00-237100- 410			568,770.92			
1	9/30/2019	N	Other Post Emp Benefits	410-12-1202-531-23-523090- 410				161,391.92		
1	9/30/2019	N	Def Outflow OPEB	420-00-0000-158-00-158310- 420			14,462.00			
1	9/30/2019	N	Deferred Inflow OPEB	420-00-0000-228-00-228010- 420				223,966.00		
1	9/30/2019	N	OPEB Obligation	420-00-0000-239-00-237100- 420			292,569.90			
1	9/30/2019	N	Other Post Emp Benefits	420-07-0704-536-23-523090- 420				83,065.90		
1	9/30/2019	N	Def Outflow OPEB	423-00-0000-158-00-158310- 423			799.00			
1	9/30/2019	N	Deferred Inflow OPEB	423-00-0000-228-00-228010- 423				12,445.00		
1	9/30/2019	N	OPEB Obligation	423-00-0000-239-00-237100- 423			16,359.88			
1	9/30/2019	N	Other Post Emp Benefits	423-07-0712-536-23-523090- 423				4,713.88		
1	9/30/2019	N	Def Outflow OPEB	440-00-0000-158-00-158310- 440			7,829.00			
1	9/30/2019	N	Deferred Inflow OPEB	440-00-0000-228-00-228010- 440				71,018.00		
1	9/30/2019	N	OPEB Obligation	440-00-0000-239-00-237100- 440			19,302.21			
1	9/30/2019	N	Other Post Emp Benefits	440-14-1401-572-23-523090- 440			43,886.79			
1	9/30/2019	N	Def Outflow OPEB	950-00-0000-158-00-158310- 950			75,087.00			
1	9/30/2019	N	Deferred Inflow OPEB	950-00-0000-228-00-228010- 950				1,104,197.00		
1	9/30/2019	N	OPEB Obligation	950-00-0000-239-00-237100- 950			1,356,667.00			
1	9/30/2019	N	Other Post Emp Benefits	950-00-0000-510-23-523090- 950				327,557.00		
To adjust OPEB balances to actuarial report at 9/30/19										
2	9/30/2019	N	Equity In Pooled Cash	001-00-0000-000-00-104000- 001				11,430.01		
2	9/30/2019	N	Due From Fund 160	001-00-0000-131-00-131160- 001			2,329.00			
2	9/30/2019	N	Due From Fund 186	001-00-0000-131-00-131186- 001			9,101.01			
2	9/30/2019	N	Equity In Pooled Cash	160-00-0000-000-00-104000- 160			2,329.00			
2	9/30/2019	N	Due to General Fund	160-00-0000-207-00-207001- 160				2,329.00		
2	9/30/2019	N	Equity In Pooled Cash	186-00-0000-000-00-104000- 186			9,101.01			
2	9/30/2019	N	Due to General Fund	186-00-0000-207-00-207001- 186				9,101.01		
To reclassify negative cash to Due to/From.										
3	9/30/2019	N	FEMA Reimbursements	162-00-0000-331-00-331005- 162				862.35		
3	9/30/2019	N	Repairs/Maint Equipment	162-08-0800-525-46-546002- 162			862.35			
To reclassify negative revenue to expense. (for FS reporting only)										
							2,447,585.07	2,447,585.07		

