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***CITY OF UNIVERSITY CITY, MISSOURI  
REPORT TO THE HONORABLE MAYOR  
AND THE CITY COUNCIL***

***JUNE 30, 2011***

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**SCHOWALTER & JABOURI, P.C.**  
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The Honorable Mayor and  
Members of the City Council  
The City of University City, Missouri

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the City of University City, Missouri (the “City”) for the year ended June 30, 2011. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and OMB Circular A-133, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated August 30, 2011. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Findings

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. Effective July 1, 2010, the City changed the accounting for the solid waste fund from a governmental fund to an enterprise fund. In addition, during the year ended June 30, 2011, the City implemented Government Accounting Standards (GASB) Statement No. 54, as required. The cumulative effect of the accounting changes as of the beginning of the year is described in Note 14.

We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management’s knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

The City provides an allowance for uncollectible accounts equal to the estimated collection losses that will be incurred in collection of its ambulance services and enterprise fund services receivable. The estimated losses are based on historical collection experience coupled with a review of the current status of the existing receivables. The City follows the practice of writing off uncollectible accounts as they are incurred for all other receivables.

Management records proprietary fund type capital assets and general capital assets on the governmental-wide statement of net assets according to the City's Capital Asset policy as described in Note 1 to the financial statements.

Management records a net pension asset and an OPEB liability in the government-wide financial statements based on the annual required contribution of the employer, an amount actuarially determined in accordance with the parameters of applicable GASB Statements.

We evaluated the key factors and assumptions used to develop the estimates above in determining that they are reasonable in relation to the financial statements taken as a whole.

#### *Difficulties Encountered in Performing the Audit*

The completion of our audit was delayed due to numerous accounts that were not reconciled prior to our arrival for fieldwork.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. The attached spreadsheet summarizes the material misstatements detected as a result of our audit procedures. Management has corrected all such misstatements. In addition, we assisted the City in converting the budget basis financial statements to fund financial statements and the fund financial statements to the government-wide financial statements.

In addition, we noted one uncorrected misstatement of the financial statements that would reduce the fund balance of the general fund by approximately \$90,000. Management has determined that the effect is immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

#### *Disagreements with Management*

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the City's financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

#### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated December 22, 2011.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the City’s financial statements or a determination of the type of auditors’ opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

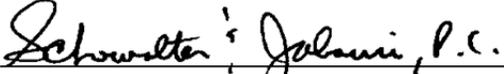
We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

*Other Information in Documents Containing Audited Financial Statements*

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

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This information is intended solely for the use of management and the Honorable Mayor and the Members of the City Council and is not intended to be and should not be used by anyone other than these specified parties.

  
SCHOWALTER & JABOURI, P.C.

St. Louis, Missouri  
December 22, 2011

Client: **01290 - City of University City, Missouri**  
 Engagement: **2011 Audit - Audit 06/30/2011 City of University City**  
 Period Ending: **6/30/2011**  
 Trial Balance: **A-01 - Annual Trial Balance - 2 Year**  
 Workpaper: **AA-01g/1 - Copy of Budget Adjusting JE Report**

Account	Description	Debit	Credit
<b>Budget Adjusting JE JE # 1</b>			
PBC - Adjust GF for items written off			
01-00-00-4807.00	Non-Operating Income	208.81	
01-00-00-4807.00	Non-Operating Income	511.76	
01-00-00-1001.00	Cash on Deposit		208.81
01-00-00-1001.00	Cash on Deposit		511.76
<b>Total</b>		<b><u>720.57</u></b>	<b><u>720.57</u></b>
<b>Budget Adjusting JE JE # 2</b>			
PBC - 06-11 Bank reconciliation YE Adj			
01-00-00-1001.00	Cash on Deposit	2.64	
01-00-00-1001.00	Cash on Deposit	1,268.50	
01-00-00-1001.00	Cash on Deposit	4,729.82	
01-00-00-1001.00	Cash on Deposit	31,690.00	
01-00-00-4807.00	Non-Operating Income	91.08	
01-00-00-4807.00	Non-Operating Income	954.49	
06-00-00-1225.00	Due from St. Louis County Taxes	3,359.65	
06-00-00-1225.00	Due from St. Louis County Taxes	7,493.78	
01-00-00-1001.00	Cash on Deposit		91.08
01-00-00-1001.00	Cash on Deposit		954.49
01-00-00-1399.00	Due To/From		31,690.00
01-00-00-4701.00	Parking Meter Collections		4,729.82
01-00-00-4807.00	Non-Operating Income		2.64
01-00-00-4807.00	Non-Operating Income		1,268.50
06-00-00-1001.00	Cash on Deposit		3,359.65
06-00-00-1001.00	Cash on Deposit		7,493.78
<b>Total</b>		<b><u>49,589.96</u></b>	<b><u>49,589.96</u></b>
<b>Budget Adjusting JE JE # 3</b>			
PBC - Library Repo & FHLB adjustment			
06-00-00-1001.00	Cash on Deposit	5,177.36	
06-00-00-1001.00	Cash on Deposit	500,000.00	
06-00-00-1016.00	Repurchase Agreement	1,005,177.36	
06-00-00-1001.00	Cash on Deposit		1,005,177.36
06-00-00-1045.00	Unamortized Discounts		4,910.00
06-00-00-1050.00	Investment Securities		500,000.00
06-65-60-6770.00	Bank & Credit Card Fees		267.36
<b>Total</b>		<b><u>1,510,354.72</u></b>	<b><u>1,510,354.72</u></b>
<b>Budget Adjusting JE JE # 4</b>			
To amortize the current year portion of the costs of issuance			
27-70-81-9200.00	Debt Service - Interest	2,489.00	
27-00-00-1035.00	Accrued Interest Purchased		2,489.00
<b>Total</b>		<b><u>2,489.00</u></b>	<b><u>2,489.00</u></b>
<b>Budget Adjusting JE JE # 5</b>			
To current year expense for deferred charges			
27-70-81-9200.00	Debt Service - Interest	6,705.00	

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 Workpaper: **AA-01g/1 - Copy of Budget Adjusting JE Report**

Account	Description	Debit	Credit
27-00-00-1180.00	Deferred Charges		6,705.00
<b>Total</b>		<b>6,705.00</b>	<b>6,705.00</b>

**Budget Adjusting JE JE # 6**

To reclass deferred charges against long term portion of debt

27-00-00-2016.00	Bond Payable-Non Current	38,513.45	
27-00-00-1180.00	Deferred Charges		38,513.45
<b>Total</b>		<b>38,513.45</b>	<b>38,513.45</b>

**Budget Adjusting JE JE # 7**

To reclass the current portion of LT debt

27-00-00-2016.00	Bond Payable-Non Current	90,000.00	
27-00-00-2015.00	Bonds Payable-Current		90,000.00
<b>Total</b>		<b>90,000.00</b>	<b>90,000.00</b>

**Budget Adjusting JE JE # 8**

PBC - Debt Service transfer to General Fund

01-00-00-1001.00	Cash on Deposit	10,420.00	
01-00-00-1001.00	Cash on Deposit	95,420.00	
04-00-00-2200.01	Due to General Fund	10,420.00	
04-00-00-2200.01	Due to General Fund	95,420.00	
01-00-00-1300.04	Due from Debt Service Fund		10,420.00
01-00-00-1300.04	Due from Debt Service Fund		95,420.00
04-00-00-1001.00	Cash on Deposit		10,420.00
04-00-00-1001.00	Cash on Deposit		95,420.00
<b>Total</b>		<b>211,680.00</b>	<b>211,680.00</b>

**Budget Adjusting JE JE # 9**

PBC - To record Flex Payment

01-00-00-2175.00	Cafeteria Plan Contributions	77,935.20	
01-00-00-1001.00	Cash on Deposit		77,935.20
<b>Total</b>		<b>77,935.20</b>	<b>77,935.20</b>

**Budget Adjusting JE JE # 10**

PBC - Payroll tax pension

01-00-00-2140.00	Missouri Withholding Tax	21,520.00	
01-00-00-2145.00	Federal Withholding Tax	83,756.10	
01-00-00-2175.00	Cafeteria Plan Contributions	3,655.34	
01-00-00-1001.00	Cash on Deposit		108,931.44
<b>Total</b>		<b>108,931.44</b>	<b>108,931.44</b>

**Budget Adjusting JE JE # 11**

PBC - Record court cash paid on line

01-00-00-1001.20	Cash Deposit-Court Pay on Line	0.90	
01-00-00-1001.20	Cash Deposit-Court Pay on Line	2,289.00	
01-00-00-2454.00	Police Training		28.00
01-00-00-2477.00	Crime Victim's Compensation		199.50

Client: **01290 - City of University City, Missouri**  
 Engagement: **2011 Audit - Audit 06/30/2011 City of University City**  
 Period Ending: **6/30/2011**  
 Trial Balance: **A-01 - Annual Trial Balance - 2 Year**  
 Workpaper: **AA-01g/1 - Copy of Budget Adjusting JE Report**

Account	Description	Debit	Credit
01-00-00-2483.00	Victim of Domestic Violence		56.00
01-00-00-4705.00	Court Fines		1,568.00
01-00-00-4710.00	Court Costs		371.00
01-00-00-4730.00	Crime Victim Compensation		10.50
01-00-00-4816.00	Police Training Fees		56.00
01-00-00-4852.00	Interest - Investments		0.90
<b>Total</b>		<b>2,289.90</b>	<b>2,289.90</b>

**Budget Adjusting JE JE # 12**

To reclass pension trust fund investments for report purposes

03-00-00-1050.00a	US Govt Securities	3,178,710.34	
03-00-00-1050.00b	Corporate Bonds	4,163,215.85	
03-00-00-1050.00c	Commercial Paper	3,385,433.83	
03-00-00-1050.00d	Cash and Money Market	624,163.73	
10-00-00-1050.00a	US Govt Securities	2,051,824.17	
10-00-00-1050.00b	Corporate Bonds	2,807,623.04	
10-00-00-1050.00c	Commercial Paper	1,887,851.18	
10-00-00-1050.00d	Cash and Money Market	436,884.57	
03-00-00-1050.00	Investment Securities		11,351,523.75
10-00-00-1050.00	Investment Securities		7,184,182.96
<b>Total</b>		<b>18,535,706.71</b>	<b>18,535,706.71</b>

**Budget Adjusting JE JE # 15**

PBC - Reclass facilities actual expenditures

01-18-11-8140.00	Software Systems	20,000.00	
01-18-90-8140.00	Software Systems	19,765.00	
01-40-36-5001.00	Salaries-Full-time	3,650.46	
01-40-36-5420.00	Workers Compensation	114.64	
01-40-36-5660.00	Social Security Contributions	215.44	
01-40-36-5900.00	Medicare	50.39	
01-40-36-6170.00	Insurance-Liability	674.00	
01-18-11-6050.00	Maintenance Contracts		19,765.00
01-18-11-6050.00	Maintenance Contracts		20,000.00
01-45-36-5001.00	Salaries-Full-time		3,650.46
01-45-36-5420.00	Workers Compensation		114.64
01-45-36-5660.00	Social Security Contributions		215.44
01-45-36-5900.00	Medicare		50.39
01-45-36-6170.00	Insurance-Liability		674.00
<b>Total</b>		<b>44,469.93</b>	<b>44,469.93</b>

**Budget Adjusting JE JE # 16**

PBC - Allocate sewer lateral salaries and benefits

01-00-00-1300.05	Due from Sewer Lateral Repair	3,685.74	
01-00-00-1300.05	Due from Sewer Lateral Repair	3,685.74	
01-00-00-1300.05	Due from Sewer Lateral Repair	3,685.74	
01-00-00-1300.05	Due from Sewer Lateral Repair	3,685.74	
01-00-00-1300.05	Due from Sewer Lateral Repair	3,685.74	
01-00-00-1300.05	Due from Sewer Lateral Repair	3,685.74	
05-40-82-5001.00	Salaries-Full-time	3,270.40	
05-40-82-5001.00	Salaries-Full-time	3,270.40	
05-40-82-5001.00	Salaries-Full-time	3,270.40	

Client: **01290 - City of University City, Missouri**  
 Engagement: **2011 Audit - Audit 06/30/2011 City of University City**  
 Period Ending: **6/30/2011**  
 Trial Balance: **A-01 - Annual Trial Balance - 2 Year**  
 Workpaper: **AA-01g/1 - Copy of Budget Adjusting JE Report**

Account	Description	Debit	Credit
05-40-82-5001.00	Salaries-Full-time	3,270.40	
05-40-82-5001.00	Salaries-Full-time	3,270.40	
05-40-82-5001.00	Salaries-Full-time	3,270.40	
05-40-82-5420.00	Workers Compensation	165.16	
05-40-82-5420.00	Workers Compensation	165.16	
05-40-82-5420.00	Workers Compensation	165.16	
05-40-82-5420.00	Workers Compensation	165.16	
05-40-82-5420.00	Workers Compensation	165.16	
05-40-82-5420.00	Workers Compensation	165.16	
05-40-82-5420.00	Workers Compensation	165.16	
05-40-82-5660.00	Social Security Contributions	202.76	
05-40-82-5660.00	Social Security Contributions	202.76	
05-40-82-5660.00	Social Security Contributions	202.76	
05-40-82-5660.00	Social Security Contributions	202.76	
05-40-82-5660.00	Social Security Contributions	202.76	
05-40-82-5660.00	Social Security Contributions	202.76	
05-40-82-5900.00	Medicare	47.42	
01-40-32-5001.00	Salaries-Full-time		3,270.40
01-40-32-5420.00	Workers Compensation		165.16
01-40-32-5420.00	Workers Compensation		165.16
01-40-32-5420.00	Workers Compensation		165.16
01-40-32-5420.00	Workers Compensation		165.16
01-40-32-5420.00	Workers Compensation		165.16
01-40-32-5420.00	Workers Compensation		165.16
01-40-32-5660.00	Social Security Contributions		202.76
01-40-32-5660.00	Social Security Contributions		202.76
01-40-32-5660.00	Social Security Contributions		202.76
01-40-32-5660.00	Social Security Contributions		202.76
01-40-32-5660.00	Social Security Contributions		202.76
01-40-32-5660.00	Social Security Contributions		202.76
01-40-32-5900.00	Medicare		47.42
05-00-00-2200.01	Due to General Fund		3,685.74
05-00-00-2200.01	Due to General Fund		3,685.74
05-00-00-2200.01	Due to General Fund		3,685.74
05-00-00-2200.01	Due to General Fund		3,685.74
05-00-00-2200.01	Due to General Fund		3,685.74
05-00-00-2200.01	Due to General Fund		3,685.74
<b>Total</b>		<b>44,228.88</b>	<b>44,228.88</b>

**Budget Adjusting JE JE # 17**

Client: **01290 - City of University City, Missouri**  
 Engagement: **2011 Audit - Audit 06/30/2011 City of University City**  
 Period Ending: **6/30/2011**  
 Trial Balance: **A-01 - Annual Trial Balance - 2 Year**  
 Workpaper: **AA-01g/1 - Copy of Budget Adjusting JE Report**

Account	Description	Debit	Credit
PBC - Prepaid and Due to/from			
01-00-00-1300.07	Due from Rehab Loan Fund	732.00	
01-00-00-1300.07	Due from Rehab Loan Fund	745.00	
01-00-00-1399.00	Due To/From	450.00	
01-00-00-1410.00	Prepaid Expense	10.00	
03-00-00-1300.02	Due from Clearing Account	8,466.68	
03-73-86-5465.00	Medical Insurance Retiree	3,228.95	
10-74-86-5465.00	Medical Insurance Retiree	1,843.00	
11-00-00-1300.20	Due from Clearing Account	3,193.69	
17-00-00-4813.00	CALOP Fees	732.00	
17-00-00-4813.00	CALOP Fees	745.00	
20-00-00-1399.08	Due to/ from Solid Waste Fund	115,799.90	
20-00-00-1399.09	Due to/ from Olive Central TIF	4,923.33	
20-00-00-1399.22	Due To/From Grants	34,812.80	
20-00-00-2200.01	Due to General Fund	135,868.60	
01-00-00-1300.13	Due from Olive East TIF Fund		450.00
01-00-00-4804.00	Misc. Operating Revenue		10.00
01-00-00-4813.00	CALOP Fees		732.00
01-00-00-4813.00	CALOP Fees		745.00
03-00-00-1399.20	Due to/from Clearing Fund		8,466.68
03-00-00-1410.00	Prepaid Expense		3,228.95
10-00-00-1410.00	Prepaid Expense		1,843.00
11-00-00-1399.00	Due To/From		3,193.69
17-00-00-2200.01	Due to General Fund		732.00
17-00-00-2200.01	Due to General Fund		745.00
20-00-00-1300.08	Due from Solid Waste Fund		115,799.90
20-00-00-1300.09	Due from Olive Central TIF Fund		4,923.33
20-00-00-1300.22	Due From Grant Fund		34,812.80
20-00-00-2200.02	Due to Fleet Maintenance Fund		135,868.60
<b>Total</b>		<b>311,550.95</b>	<b>311,550.95</b>
<b>Budget Adjusting JE JE # 18</b>			
To adjust investments to actual			
01-00-00-1043.00	Unamortized Premium	11,793.62	
05-00-00-1045.00	Unamortized Discounts	1,555.00	
06-00-00-1043.00	Unamortized Premium	2,709.22	
01-00-00-4852.00	Interest - Investments		11,793.62
05-00-00-4852.00	Interest - Investments		1,555.00
06-00-00-4852.00	Interest - Investments		2,709.22
<b>Total</b>		<b>16,057.84</b>	<b>16,057.84</b>
<b>Budget Adjusting JE JE # 20</b>			
PBC - Correcting JE 2300 COPS Investment			
12-00-00-4885.00	Unrealized Gain or Loss	11,603.68	
12-00-00-4885.00	Unrealized Gain or Loss	21,924.48	
27-00-00-4885.00	Unrealized Gain or Loss	3,053.90	
12-00-00-1070.00	Investments - Bonds 2003		10,962.24
12-00-00-1070.00	Investments - Bonds 2003		10,962.24
12-00-00-1080.00	Investments Bonds - 2004		5,801.84
12-00-00-1080.00	Investments Bonds - 2004		5,801.84

Client: **01290 - City of University City, Missouri**  
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 Period Ending: **6/30/2011**  
 Trial Balance: **A-01 - Annual Trial Balance - 2 Year**  
 Workpaper: **AA-01g/1 - Copy of Budget Adjusting JE Report**

Account	Description	Debit	Credit
27-00-00-1070.00	Investments - Bonds 2003		1,526.95
27-00-00-1070.00	Investments - Bonds 2003		1,526.95
<b>Total</b>		<b>36,582.06</b>	<b>36,582.06</b>

**Budget Adjusting JE JE # 21**

To reverse PY accrued interest receivable

12-00-00-4852.00	Interest - Investments	17,463.00	
27-00-00-4852.00	Interest - Investments	2,037.00	
12-00-00-1040.00	Accrued Interest		17,463.00
27-00-00-1040.00	Accrued Interest		2,037.00
<b>Total</b>		<b>19,500.00</b>	<b>19,500.00</b>

**Budget Adjusting JE JE # 22**

To adjust repurchase agreement to actual

01-00-00-1016.00	Repurchase Agreement	2,500.00	
01-00-00-4852.00	Interest - Investments		2,500.00
<b>Total</b>		<b>2,500.00</b>	<b>2,500.00</b>

**Budget Adjusting JE JE # 23**

To record an additional invoice in A/P for the Library Fund

06-65-60-6260.00	Electricity	5,170.61	
06-00-00-2005.00	Accounts Payable		5,170.61
<b>Total</b>		<b>5,170.61</b>	<b>5,170.61</b>

**Budget Adjusting JE JE # 24**

To remove invoice from A/P in the Fleet Garage and moving to encumbrances

02-00-00-2005.00	Accounts Payable	70,290.00	
02-00-00-3090.00	Reserve Encumbrances & PO		70,290.00
<b>Total</b>		<b>70,290.00</b>	<b>70,290.00</b>

**Budget Adjusting JE JE # 25**

To adjust accrued interest on Commerce Investments to Actual

01-00-00-1040.00	Accrued Interest	3,778.68	
01-00-00-4852.00	Interest - Investments	6,488.89	
05-00-00-1040.00	Accrued Interest	95.63	
06-00-00-1040.00	Accrued Interest	665.38	
01-00-00-1040.00	Accrued Interest		6,488.89
01-00-00-4852.00	Interest - Investments		3,778.68
05-00-00-4852.00	Interest - Investments		95.63
06-00-00-4852.00	Interest - Investments		665.38
<b>Total</b>		<b>11,028.58</b>	<b>11,028.58</b>

**Budget Adjusting JE JE # 26**

To close out Olive East TIF to General Fund for FS reporting per GASB 54

01-00-00-1300.13	Due from Olive East TIF Fund	165,054.23	
01-00-00-1399.00	Due To/From	450.00	
01-00-00-1399.00	Due To/From	90,448.43	

Client: **01290 - City of University City, Missouri**  
 Engagement: **2011 Audit - Audit 06/30/2011 City of University City**  
 Period Ending: **6/30/2011**  
 Trial Balance: **A-01 - Annual Trial Balance - 2 Year**  
 Workpaper: **AA-01g/1 - Copy of Budget Adjusting JE Report**

Account	Description	Debit	Credit
01-00-00-2200.13	Due to Olive East TIF	2,485.01	
11-00-00-1001.00	Cash on Deposit	28,278.31	
13-00-00-2200.11	Due to Economic Devel Sales Tax	28,278.31	
13-00-00-3380.00	Fund Balance Undesignated	286,528.21	
13-00-00-3432.00	Expenditure Control	528,594.54	
01-00-00-1001.00	Cash on Deposit		28,278.31
01-00-00-3380.00	Fund Balance Undesignated		230,159.36
11-00-00-1300.13	Due from Olive East TIF Fund		28,278.31
13-00-00-1300.01	Due from General Fund		321.28
13-00-00-1399.00	Due To/From		90,448.43
13-00-00-2200.01	Due to General Fund		167,667.96
13-00-00-3436.00	Revenue Control		584,963.39
<b>Total</b>		<b>1,130,117.04</b>	<b>1,130,117.04</b>

**Budget Adjusting JE JE # 27**

PBC - To adjust grants receivable to actual

06-00-00-1300.65	Due from County & Local - Grant	3,000.00	
06-00-00-4205.00	Grant Revenue	3,830.00	
22-00-00-1300.32	Due from State of MO Grants	585,886.12	
22-00-00-1300.62	Due From Federal Government	161,482.51	
22-00-00-1300.65	Due from County & Local - Grant	60,130.29	
06-00-00-1300.32	Due from State of MO Grants		3,830.00
06-00-00-4205.00	Grant Revenue		3,000.00
22-00-00-2530.00	Deferred Revenue - Grants		155,970.99
22-00-00-4205.00	Grant Revenue		651,527.93
<b>Total</b>		<b>814,328.92</b>	<b>814,328.92</b>

**Budget Adjusting JE JE # 29**

To adjust beginning fund balance to actual.

19-00-00-3380.00	Fund Balance Undesignated	76.00	
19-00-00-4804.00	Misc. Operating Revenue		76.00
<b>Total</b>		<b>76.00</b>	<b>76.00</b>

**Budget Adjusting JE JE # 30**

PBC 2011-2361 JE to record current year liquidated encumbrances

01-00-00-3380.00	Fund Balance Undesignated	102,998.44	
01-40-32-8100.00	Misc. Improvements	50.64	
08-00-00-3380.00	Fund Balance Undesignated	200.00	
11-00-00-3380.00	Fund Balance Undesignated	13.46	
22-00-00-3380.00	Fund Balance Undesignated	3,706.01	
01-40-32-8060.00	Curbs, Sidewalk & Alleys		0.30
01-40-32-8060.00	Curbs, Sidewalk & Alleys		7.90
01-40-32-8060.00	Curbs, Sidewalk & Alleys		85.30
01-40-32-8060.00	Curbs, Sidewalk & Alleys		883.05
01-40-32-8060.00	Curbs, Sidewalk & Alleys		21,765.69
01-40-32-8060.00	Curbs, Sidewalk & Alleys		51,398.18
01-40-32-8100.00	Misc. Improvements		109.28
01-40-32-8100.00	Misc. Improvements		926.50
01-40-90-8080.00	Street Construction		5,364.00
01-40-90-8080.00	Street Construction		22,047.05

Client: **01290 - City of University City, Missouri**  
 Engagement: **2011 Audit - Audit 06/30/2011 City of University City**  
 Period Ending: **6/30/2011**  
 Trial Balance: **A-01 - Annual Trial Balance - 2 Year**  
 Workpaper: **AA-01g/1 - Copy of Budget Adjusting JE Report**

Account	Description	Debit	Credit
01-50-45-7570.00	Hardware & Hand Tools		3.50
01-50-45-7570.00	Hardware & Hand Tools		458.33
08-40-64-6010.00	Professional Services		200.00
11-45-78-8100.00	Misc. Improvements		13.46
22-40-95-8100.00	Misc. Improvements		3,706.01
<b>Total</b>		<b>106,968.55</b>	<b>106,968.55</b>

**Budget Adjusting JE JE # 31**

To change the accounting for the solid waste fund from a governmental fund to an enterprise fund.

08-00-00-1199.00	Allowance for Uncollectible	401,761.00	
08-00-00-1505.00	Machinery & Equipment	2,055,553.63	
08-00-00-2011.00	Compensated Absences		34,364.00
08-00-00-2540.00	Deferred Revenue		471,948.00
08-00-00-3320.00	Accumulated Depreciation		1,694,584.87
08-00-00-3380.00	Fund Balance Undesignated		256,417.76
<b>Total</b>		<b>2,457,314.63</b>	<b>2,457,314.63</b>

**Budget Adjusting JE JE # 32**

To record current year capital asset activity in the solid waste fund

02-00-00-1300.08	Due from Solid Waste Fund	215,293.00	
08-00-00-1505.00	Machinery & Equipment	215,293.00	
08-70-81-6490.00	Depreciation	152,544.21	
02-00-00-1515.00	Rental Equipment		215,293.00
08-00-00-2200.02	Due to Fleet Maintenance Fund		215,293.00
08-00-00-3320.00	Accumulated Depreciation		152,544.21
<b>Total</b>		<b>583,130.21</b>	<b>583,130.21</b>

**Budget Adjusting JE JE # 33**

To adjust compensated absences to actual in the solid waste fund.

08-00-00-2011.00	Compensated Absences	5,024.33	
08-40-64-5001.00	Salaries-Full-time		5,024.33
<b>Total</b>		<b>5,024.33</b>	<b>5,024.33</b>

**Budget Adjusting JE JE # 34**

PBC - 06-11 Bank reconciliation adjustments

01-00-00-1001.00	Cash on Deposit	41.00	
01-00-00-1001.00	Cash on Deposit	50.00	
01-00-00-1001.00	Cash on Deposit	100.00	
01-00-00-1001.00	Cash on Deposit	136.80	
01-00-00-1001.00	Cash on Deposit	1,003.57	
01-00-00-1001.00	Cash on Deposit	1,157.49	
01-00-00-1001.00	Cash on Deposit	1,429.80	
01-00-00-1001.00	Cash on Deposit	6,400.66	
01-00-00-1001.00	Cash on Deposit	19,722.33	
01-00-00-1300.27	Due from Parking Garage	10,420.00	
01-00-00-1300.27	Due from Parking Garage	95,420.00	
27-00-00-1001.00	Cash on Deposit	10,420.00	
27-00-00-1001.00	Cash on Deposit	95,420.00	
27-00-00-1300.01	Due from General Fund	1,003.57	

Client: **01290 - City of University City, Missouri**  
 Engagement: **2011 Audit - Audit 06/30/2011 City of University City**  
 Period Ending: **6/30/2011**  
 Trial Balance: **A-01 - Annual Trial Balance - 2 Year**  
 Workpaper: **AA-01g/1 - Copy of Budget Adjusting JE Report**

Account	Description	Debit	Credit
27-00-00-1300.01	Due from General Fund	1,157.49	
01-00-00-1001.00	Cash on Deposit		10,420.00
01-00-00-1001.00	Cash on Deposit		95,420.00
01-00-00-2200.27	Due to Parking Garage		1,003.57
01-00-00-2200.27	Due to Parking Garage		1,157.49
01-00-00-4601.00	Golf Course		41.00
01-00-00-4601.00	Golf Course		100.00
01-00-00-4601.00	Golf Course		136.80
01-00-00-4701.00	Parking Meter Collections		1,429.80
01-00-00-4701.00	Parking Meter Collections		6,400.66
01-16-08-6700.00	Misc. Operating Services		50.00
01-16-08-6770.00	Bank & Credit Card Fees		19,722.33
27-00-00-2200.01	Due to General Fund		10,420.00
27-00-00-2200.01	Due to General Fund		95,420.00
27-00-00-4701.00	Parking Meter Collections		1,003.57
27-00-00-4701.00	Parking Meter Collections		1,157.49
<b>Total</b>		<b>243,882.71</b>	<b>243,882.71</b>

**Budget Adjusting JE JE # 35**

PBC - To adjust reserves at year end

01-00-00-1127.00	Ambulance Bills-Delinquent	494,208.60	
01-00-00-1199.00	Allowance for Uncollectible	81.76	
01-00-00-1199.00	Allowance for Uncollectible	5,131.57	
01-00-00-1199.00	Allowance for Uncollectible	95,602.81	
01-00-00-1199.00	Allowance for Uncollectible	97,499.77	
01-00-00-1199.00	Allowance for Uncollectible	133,472.12	
01-00-00-4540.00	Ambulance Services	279,854.51	
01-00-00-4545.00	Weed & Debris - Current	1,732.00	
08-00-00-4525.00	Refuse Fees - Current	180,949.00	
01-00-00-1125.00	Ambulance Bills Current		494,208.60
01-00-00-1135.00	Dumping Fees - Billings		1,732.00
01-00-00-1145.00	County-Real Tax Current		133,472.12
01-00-00-1150.00	County - Real Tax Delinquent		102,631.34
01-00-00-1165.00	County - Auto Fees Delinquent		95,602.81
01-00-00-1199.00	Allowance for Uncollectible		279,854.51
01-00-00-4005.00	Real Property - Delinquent		81.76
08-00-00-4530.00	Refuse Fees - Delinquent		180,949.00
<b>Total</b>		<b>1,288,532.14</b>	<b>1,288,532.14</b>

**Budget Adjusting JE JE # 36**

PBC - To adjust AR to sub ledger at YE

01-00-00-1200.00	Accounts Receivables	137.04	
01-00-00-4804.00	Misc. Operating Revenue	219.88	
08-00-00-1095.00	Refuse Fees Rec - Current	1,966.23	
08-00-00-1100.00	Refuse Fees Rec - Delinq	40,531.89	
08-00-00-1130.00	Interest and Penalties	18,307.92	
08-00-00-1130.00	Interest and Penalties	94,937.87	
08-00-00-2030.00	Overpayment Refuse	1,186.11	
40-00-00-1105.00	STB Sewer Lateral Delinquent	1,990.82	
40-00-00-4804.00	Misc. Operating Revenue	0.19	
40-00-00-4804.00	Misc. Operating Revenue	569.31	
01-00-00-1200.00	Accounts Receivables		219.88

Client: **01290 - City of University City, Missouri**  
 Engagement: **2011 Audit - Audit 06/30/2011 City of University City**  
 Period Ending: **6/30/2011**  
 Trial Balance: **A-01 - Annual Trial Balance - 2 Year**  
 Workpaper: **AA-01g/1 - Copy of Budget Adjusting JE Report**

Account	Description	Debit	Credit
01-00-00-4540.00	Ambulance Services		137.04
08-00-00-1095.01	Refuse Fees Rec - Deferral		40,531.89
08-00-00-1095.01	Refuse Fees Rec - Deferral		94,937.87
08-00-00-4525.00	Refuse Fees - Current		1,186.11
08-00-00-4525.00	Refuse Fees - Current		1,966.23
08-00-00-4525.00	Refuse Fees - Current		18,307.92
40-00-00-1230.01	Improvement - U Hills NID		0.19
40-00-00-1230.02	Improvement - U Heights NID		569.31
40-00-00-2513.00	Deferred Revenue-Sewer Delinq		1,990.82
<b>Total</b>		<b>159,847.26</b>	<b>159,847.26</b>

**Budget Adjusting JE JE # 37**

To record CDBG grant funds paid directly to vendor

22-40-95-8100.00	Misc. Improvements	11,000.00	
22-00-00-4205.00	Grant Revenue		11,000.00
<b>Total</b>		<b>11,000.00</b>	<b>11,000.00</b>

**Budget Adjusting JE JE # 38**

PBC - Clearing fund account reconciliation

01-00-00-1300.20	Due from Clearing Account	347.04	
01-00-00-1300.20	Due from Clearing Account	3,090.09	
01-16-08-6700.00	Misc. Operating Services	19,722.33	
06-00-00-1300.20	Due from Clearing Account	0.60	
20-00-00-1001.00	Cash on Deposit	0.60	
20-00-00-1001.00	Cash on Deposit	347.04	
20-00-00-1001.00	Cash on Deposit	3,090.09	
20-00-00-1300.01	Due from General Fund	19,722.33	
20-00-00-1300.27	Due from Parking Garage	6,993.67	
27-70-81-6440.00	Maintenance & Repairs	6,993.67	
01-00-00-2200.20	Due to Clearing Fund		19,722.33
01-16-08-6700.00	Misc. Operating Services		347.04
01-16-08-6700.00	Misc. Operating Services		3,090.09
06-65-60-7050.00	Publications		0.60
20-00-00-1001.00	Cash on Deposit		6,993.67
20-00-00-1001.00	Cash on Deposit		19,722.33
20-00-00-2200.01	Due to General Fund		347.04
20-00-00-2200.01	Due to General Fund		3,090.09
20-00-00-2200.06	Due to Library Fund		0.60
27-00-00-2200.20	Due to Clearing Fund		6,993.67
<b>Total</b>		<b>60,307.46</b>	<b>60,307.46</b>

**Budget Adjusting JE JE # 39**

PBC - JE 2364 - Record grant revenue YE

01-00-00-1001.00	Cash on Deposit	3,950.00	
01-00-00-1001.00	Cash on Deposit	4,484.80	
01-30-20-5380.00	Overtime	21,171.23	
01-45-36-5001.00	Salaries-Full-time	4,411.99	
01-50-90-8100.00	Misc. Improvements	16,050.50	
06-00-00-2530.00	Deferred Revenue - Grants	44.00	
06-00-00-4205.00	Grant Revenue	4,160.00	
06-65-60-7090.00	Office & Computer Equip.	1,659.35	

Client: **01290 - City of University City, Missouri**  
 Engagement: **2011 Audit - Audit 06/30/2011 City of University City**  
 Period Ending: **6/30/2011**  
 Trial Balance: **A-01 - Annual Trial Balance - 2 Year**  
 Workpaper: **AA-01g/1 - Copy of Budget Adjusting JE Report**

Account	Description	Debit	Credit
06-65-90-8260.00	Grant Expenses	1,073.78	
18-00-00-2530.00	Deferred Revenue - Grants	4,576.48	
22-00-00-1001.00	Cash on Deposit	4,411.99	
22-00-00-1001.00	Cash on Deposit	16,050.50	
22-00-00-1001.00	Cash on Deposit	21,171.23	
22-00-00-2530.00	Deferred Revenue - Grants	50,491.02	
22-00-00-4205.00	Grant Revenue	477,594.65	
22-30-95-5380.00	Overtime	3,950.00	
22-30-95-7570.00	Hardware & Hand Tools	4,484.80	
01-00-00-1001.00	Cash on Deposit		4,411.99
01-00-00-1001.00	Cash on Deposit		16,050.50
01-00-00-1001.00	Cash on Deposit		21,171.23
01-30-20-5380.00	Overtime		3,950.00
01-30-20-7570.00	Hardware & Hand Tools		4,484.80
06-00-00-1200.00	Accounts Receivables		4,160.00
06-00-00-1300.65	Due from County & Local - Grant		1,117.78
06-65-90-8260.00	Grant Expenses		1,659.35
18-00-00-1300.32	Due from State of MO Grants		2,413.52
18-70-74-6010.00	Professional Services		2,162.96
22-00-00-1001.00	Cash on Deposit		3,950.00
22-00-00-1001.00	Cash on Deposit		4,484.80
22-00-00-1300.32	Due from State of MO Grants		168,001.62
22-00-00-1300.62	Due From Federal Government		62,623.17
22-00-00-1300.65	Due from County & Local - Grant		313,511.38
22-30-95-5380.00	Overtime		21,171.23
22-45-95-5001.00	Salaries-Full-time		4,411.99
<b>Total</b>		<b>639,736.32</b>	<b>639,736.32</b>

**Budget Adjusting JE JE # 41**

PBC - JE 2425 - Expense prior year prepaid.

01-30-20-5420.00	Workers Compensation	3,138.11	
01-30-20-5420.00	Workers Compensation	6,395.00	
01-35-25-5420.00	Workers Compensation	1,617.59	
01-35-25-5420.00	Workers Compensation	7,520.00	
01-35-25-6160.00	Insurance-Property & Auto	546.65	
01-40-30-5420.00	Workers Compensation	436.00	
01-40-32-5420.00	Workers Compensation	1,806.00	
01-45-36-5420.00	Workers Compensation	212.00	
01-45-40-5420.00	Workers Compensation	1,689.00	
01-50-45-5420.00	Workers Compensation	1,573.00	
01-50-47-5420.00	Workers Compensation	264.00	
01-50-49-5420.00	Workers Compensation	118.00	
01-50-51-5420.00	Workers Compensation	184.00	
01-50-53-5420.00	Workers Compensation	803.00	
02-00-00-1300.01	Due from General Fund	546.65	
02-00-00-1300.01	Due from General Fund	4,755.70	
05-40-82-5420.00	Workers Compensation	936.00	
06-65-60-5420.00	Workers Compensation	2,239.18	
06-65-60-6160.00	Insurance-Property & Auto	1,516.00	
08-00-00-1001.00	Cash on Deposit	21,000.00	
08-40-66-5420.00	Workers Compensation	2,000.00	
08-40-68-5420.00	Workers Compensation	810.04	
01-00-00-1001.00	Cash on Deposit		21,000.00

Client: **01290 - City of University City, Missouri**  
 Engagement: **2011 Audit - Audit 06/30/2011 City of University City**  
 Period Ending: **6/30/2011**  
 Trial Balance: **A-01 - Annual Trial Balance - 2 Year**  
 Workpaper: **AA-01g/1 - Copy of Budget Adjusting JE Report**

Account	Description	Debit	Credit
01-00-00-2200.02	Due to Fleet Maintenance Fund		546.65
01-00-00-2200.02	Due to Fleet Maintenance Fund		4,755.70
02-00-00-1400.00	Prepaid Auto		546.65
02-00-00-1405.00	Prepaid Workers Comp 03-04		4,755.70
05-00-00-1405.00	Prepaid Workers Comp 03-04		936.00
06-00-00-1400.00	Prepaid Auto		1,516.00
06-00-00-1405.00	Prepaid Workers Comp 03-04		2,239.18
08-00-00-1405.00	Prepaid Workers Comp 03-04		23,810.04
<b>Total</b>		<b>60,105.92</b>	<b>60,105.92</b>

**Budget Adjusting JE JE # 44**

PBC 2011-2428 to correct library tax withheld

01-00-00-1001.00	Cash on Deposit	16,224.33	
01-00-00-2140.00	Missouri Withholding Tax	3,902.00	
01-00-00-2145.00	Federal Withholding Tax	10,722.13	
01-00-00-2155.00	Social Security Tax	7,192.14	
01-00-00-2170.00	Medicare Deduction	2,483.02	
06-00-00-2200.01	Due to General Fund	40,523.62	
01-00-00-1300.06	Due from Library Fund		40,523.62
06-00-00-2140.00	Missouri Withholding Tax		3,902.00
06-00-00-2145.00	Federal Withholding Tax		10,722.13
06-00-00-2155.00	Social Security Tax		7,192.14
06-00-00-2170.00	Medicare Deduction		2,483.02
06-65-60-5660.00	Social Security Contributions		10,616.97
06-65-60-5740.00	Pension Contribution Nonunif		3,124.34
06-65-60-5900.00	Medicare		2,483.02
<b>Total</b>		<b>81,047.24</b>	<b>81,047.24</b>

**Budget Adjusting JE JE # 45**

PBC 2011-2430 to correct PR tax withholdings for pension and library

01-00-00-1001.00	Cash on Deposit	119,235.23	
01-00-00-2140.00	Missouri Withholding Tax		25,222.00
01-00-00-2145.00	Federal Withholding Tax		94,013.23
<b>Total</b>		<b>119,235.23</b>	<b>119,235.23</b>

**Budget Adjusting JE JE # 46**

To reverse prior year accrued interest payable for business type activities

27-00-00-2001.00	Interest Payable	17,855.20	
27-70-81-9200.00	Debt Service - Interest		17,855.20
<b>Total</b>		<b>17,855.20</b>	<b>17,855.20</b>

**Budget Adjusting JE JE # 47**

To record current year accrued interest payable for business type activities

27-70-81-9200.00	Debt Service - Interest	8,919.42	
27-00-00-2001.00	Interest Payable		8,919.42
<b>Total</b>		<b>8,919.42</b>	<b>8,919.42</b>

**Budget Adjusting JE JE # 51**

Client: **01290 - City of University City, Missouri**  
 Engagement: **2011 Audit - Audit 06/30/2011 City of University City**  
 Period Ending: **6/30/2011**  
 Trial Balance: **A-01 - Annual Trial Balance - 2 Year**  
 Workpaper: **AA-01g/1 - Copy of Budget Adjusting JE Report**

Account	Description	Debit	Credit
To remove solid waste assets from Fleet			
02-00-00-3290.00	Res - Depreciation Rental Equip	1,611,325.00	
02-00-00-3380.00	Fund Balance Undesignated	296,456.00	
02-00-00-1515.00	Rental Equipment		1,907,781.00
<b>Total</b>		<b>1,907,781.00</b>	<b>1,907,781.00</b>

**Budget Adjusting JE JE # 52**

To record the central garage on the TB

02-00-00-1505.00	Central garage	109,000.00	
02-00-00-3305.00	Accum depreciation - central garage		104,807.00
02-00-00-3370.00	Retained Earnings		4,193.00
<b>Total</b>		<b>109,000.00</b>	<b>109,000.00</b>

**Budget Adjusting JE JE # 53**

PBC 2011-2362 to liquidate prior year POs

01-00-00-3090.00	Reserve Encumbrances & PO	47,267.72	
01-16-08-7001.00	Office Supplies		94.04
01-16-08-7570.00	Hardware & Hand Tools		8,169.00
01-30-20-7001.00	Office Supplies		1,270.00
01-30-20-7450.00	Photographic Supplies		44.00
01-30-20-7570.00	Hardware & Hand Tools		1,510.00
01-50-45-6050.00	Maintenance Contracts		2,087.50
01-50-45-7570.00	Hardware & Hand Tools		245.00
01-50-45-7690.00	Recreational Supplies		575.00
01-50-45-8100.00	Misc. Improvements		20,000.00
01-50-47-6700.00	Misc. Operating Services		10,912.50
01-50-47-7690.00	Recreational Supplies		27.50
01-50-47-7690.00	Recreational Supplies		54.00
01-50-47-7690.00	Recreational Supplies		65.00
01-50-51-7210.00	Chemicals		999.18
01-50-53-6130.00	Advertising & Public Notices		1,215.00
<b>Total</b>		<b>47,267.72</b>	<b>47,267.72</b>

**Budget Adjusting JE JE # 56**

To adjust internal service fund asset activity to actual.

02-00-00-3290.00	Res - Depreciation Rental Equip	220,169.40	
02-00-00-3380.00	Fund Balance Undesignated	194,526.28	
02-40-62-6480.00	Depreciation-Roof	2,176.05	
02-00-00-1515.00	Rental Equipment		283,068.87
02-00-00-3305.00	Accum depreciation - central garage		2,176.05
02-40-62-6490.00	Depreciation- Rental Equip.		131,626.81
<b>Total</b>		<b>416,871.73</b>	<b>416,871.73</b>

**Budget Adjusting JE JE # 57**

To record deferred property tax revenue for the library

06-00-00-1145.00	County-Real Tax Current	37,989.94	
06-00-00-1155.00	County - Personal Tax Current	15,243.73	
06-00-00-2540.00	Deferred revenue - property taxes		53,233.67

Client: **01290 - City of University City, Missouri**  
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 Workpaper: **AA-01g/1 - Copy of Budget Adjusting JE Report**

Account	Description	Debit	Credit
<b>Total</b>		<b>53,233.67</b>	<b>53,233.67</b>
<b>Budget Adjusting JE JE # 58</b>			
To record deferred property taxes levied by the City			
01-00-00-1145.00	County-Real Tax Current	66,017.36	
01-00-00-1150.00	County - Real Tax Delinquent	126,830.62	
01-00-00-1155.00	County - Personal Tax Current	31,378.33	
01-00-00-1160.00	County - Personal Tax Delinquent	99,276.43	
03-00-00-1145.00	County-Real Tax Current	18,789.95	
03-00-00-1150.00	County - Real Tax Delinquent	36,032.98	
03-00-00-1155.00	County - Personal Tax Current	8,922.15	
03-00-00-1160.00	County - Personal Tax Delinquent	28,194.23	
04-00-00-1145.00	County-Real Tax Current	5,144.94	
04-00-00-1150.00	County - Real Tax Delinquent	9,784.94	
04-00-00-1155.00	County - Personal Tax Current	2,431.38	
04-00-00-1160.00	County - Personal Tax Delinquent	7,644.29	
01-00-00-2540.00	Deferred revenue - property taxes		323,502.74
03-00-00-2540.00	Deferred revenue - property taxes		91,939.31
04-00-00-2540.00	Deferred revenue - property taxes		25,005.55
<b>Total</b>		<b>440,447.60</b>	<b>440,447.60</b>
<b>Budget Adjusting JE JE # 59</b>			
To correct beginning fund balance			
11-45-78-8100.00	Misc. Improvements	26.92	
11-00-00-3380.00	Fund Balance Undesignated		26.92
<b>Total</b>		<b>26.92</b>	<b>26.92</b>
<b>Budget Adjusting JE JE # 60</b>			
To record unearned revenue as of June 30, 2011. Billings dated March 1 2011 apply to the period March 1 - Aug 31. Therefore, July and Aug are unearned as of June 30.			
08-00-00-4525.00	Refuse Fees - Current	314,287.98	
08-00-00-2540.00	Deferred Revenue		314,287.98
<b>Total</b>		<b>314,287.98</b>	<b>314,287.98</b>
<b>Budget Adjusting JE JE # 61</b>			
To reconcile beginning fund balance (see PY JE 3 and 46)			
08-00-00-3380.00	Fund Balance Undesignated	34,028.00	
08-40-66-6530.00	Fleet Service & Replacement		34,028.00
<b>Total</b>		<b>34,028.00</b>	<b>34,028.00</b>
<b>Budget Adjusting JE JE # 62</b>			
To adjust fund balance to actual			
01-00-00-3380.00	Fund Balance Undesignated	34,717.00	
02-40-90-8200.00	Vehicles & Equipment	32,403.00	
05-40-82-6450.00	Sewer Lateral Expenses	20,972.00	
22-00-00-3380.00	Fund Balance Undesignated	17,849.00	
01-00-00-4804.00	Misc. Operating Revenue		34,717.00
02-00-00-3380.00	Fund Balance Undesignated		32,403.00

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 Workpaper: **AA-01g/1 - Copy of Budget Adjusting JE Report**

Account	Description	Debit	Credit
05-00-00-3380.00	Fund Balance Undesignated		20,972.00
22-00-00-4205.00	Grant Revenue		17,849.00
<b>Total</b>		<b>105,941.00</b>	<b>105,941.00</b>

**Budget Adjusting JE JE # 63**

To reverse COPS accounts receivable from the prior year

22-00-00-4205.00	Grant Revenue	47,114.08	
22-00-00-1200.00	Accounts Receivables		47,114.08
<b>Total</b>		<b>47,114.08</b>	<b>47,114.08</b>

**Budget Adjusting JE JE # 64**

To write off old accounts

01-00-00-1100.00	Refuse Fees Rec - Delinq	19,272.35	
01-00-00-3010.00	Reserve Refuse Fees-Current	225.62	
01-00-00-4804.00	Misc. Operating Revenue	2,550.30	
01-00-00-1095.00	Refuse Fees Rec - Current		324.50
01-00-00-1105.00	STB Sewer Lateral Delinquent		284.68
01-00-00-1120.00	STB Demolition Delinquent		1,730.51
01-00-00-1140.00	Parkview Gardens - City		76.76
01-00-00-1300.37	Due from State of MO Sales Tax		26.05
01-00-00-3020.00	Reserve Refuse Fees-Delinquent		19,605.77
<b>Total</b>		<b>22,048.27</b>	<b>22,048.27</b>

**Budget Adjusting JE JE # 65**

To reverse prior year accounts receivable

01-00-00-1199.00	Allowance for Uncollectible	50,573.09	
03-00-00-3001.00	Res-City Real Prop Delinquent	59.32	
03-00-00-3080.00	Reserve Interest and Penalties	181.66	
03-00-00-4001.00	Real Property - Current	37,091.00	
03-00-00-4010.00	Personal Property - Current	14,779.00	
04-00-00-3130.00	Reserve Real Tax Delinq County	2,172.86	
06-00-00-3001.00	Res-City Real Prop Delinquent	141.74	
06-00-00-3080.00	Reserve Interest and Penalties	253.77	
01-00-00-1155.00	County - Personal Tax Current		50,573.09
03-00-00-1090.00	City-Real Property Tax Delinq		59.32
03-00-00-1130.00	Interest and Penalties		181.66
03-00-00-1145.00	County-Real Tax Current		37,091.00
03-00-00-1155.00	County - Personal Tax Current		14,779.00
04-00-00-1155.00	County - Personal Tax Current		2,172.86
06-00-00-1090.00	City-Real Property Tax Delinq		141.74
06-00-00-1130.00	Interest and Penalties		253.77
<b>Total</b>		<b>105,252.44</b>	<b>105,252.44</b>

**Budget Adjusting JE JE # 66**

To reclass deferred ambulance receipts

01-00-00-2520.00	Deferred Revenue - Ambulance	178,154.27	
01-00-00-1199.00	Allowance for Uncollectible		178,154.27
<b>Total</b>		<b>178,154.27</b>	<b>178,154.27</b>

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 Workpaper: **AA-01g/1 - Copy of Budget Adjusting JE Report**

Account	Description	Debit	Credit
<b>Budget Adjusting JE JE # 67</b>			
To adjust the allowance for bad debt account to Tina's worksheet			
01-70-08-9060.00	Bad Debt Expense	11,021.91	
01-00-00-1199.00	Allowance for Uncollectible		11,021.91
<b>Total</b>		<b>11,021.91</b>	<b>11,021.91</b>
<b>Budget Adjusting JE JE # 68</b>			
To balance due to/due from accounts and write off account 01-2510 TIF Close out that was left from FY2009			
01-00-00-1300.13	Due from Olive East TIF Fund	450.00	
01-00-00-1399.00	Due To/From	167.33	
01-00-00-4804.00	Misc. Operating Revenue	139,445.69	
01-00-00-1399.00	Due To/From		450.00
01-00-00-1399.00	Due To/From		49,164.59
01-00-00-2510.00	TIF Close Out		90,448.43
<b>Total</b>		<b>140,063.02</b>	<b>140,063.02</b>
<b>Budget Adjusting JE JE # 69</b>			
To adjust parking investment balance to actual			
27-00-00-1070.00	Investments - Bonds 2003	3,000.00	
27-00-00-4885.00	Unrealized Gain or Loss		3,000.00
<b>Total</b>		<b>3,000.00</b>	<b>3,000.00</b>
<b>Budget Adjusting JE JE # 70</b>			
To correct JE #62 for prior year expenses not reported by the City			
22-00-00-4205.00	Grant Revenue	17,849.00	
22-40-95-8100.00	Misc. Improvements		17,849.00
<b>Total</b>		<b>17,849.00</b>	<b>17,849.00</b>
<b>Budget Adjusting JE JE # 71</b>			
PBC JE 2436 to adjust group health insurance YE-2			
01-00-00-2130.00	Group Hospital Insurance	19,901.25	
01-00-00-2130.00	Group Hospital Insurance	26,693.85	
02-00-00-1410.00	Prepaid Expense	32,609.50	
03-00-00-1300.01	Due from General Fund	26,693.85	
06-00-00-1410.00	Prepaid Expense	46,676.25	
08-00-00-1410.00	Prepaid Expense	45,505.35	
10-00-00-1300.01	Due from General Fund	19,901.25	
10-74-86-5465.00	Medical Insurance Retiree	4,044.20	
01-00-00-2200.03	Due to Police & Fire Pension		26,693.85
01-00-00-2200.10	Due to Non-Uniformed Pension		19,901.25
02-00-00-2130.00	Group Hospital Insurance		32,609.50
03-00-00-2130.00	Group Hospital Insurance		26,065.95
03-73-86-5465.00	Medical Insurance Retiree		627.90
06-00-00-2130.00	Group Hospital Insurance		46,676.25
08-00-00-2130.00	Group Hospital Insurance		45,505.35
10-00-00-2130.00	Group Hospital Insurance		23,945.45
<b>Total</b>		<b>222,025.50</b>	<b>222,025.50</b>

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 Workpaper: **AA-01g/1 - Copy of Budget Adjusting JE Report**

Account	Description	Debit	Credit
<b>Budget Adjusting JE JE # 72</b>			
PBC JE 2433 to adjust fund 40 AR & deferred revenue YE 2011 Adjustments			
40-00-00-1130.00	Interest and Penalties	27,475.21	
40-00-00-2515.00	Deferred Revenue - Demolition	518.61	
40-00-00-2555.00	Deferred Revenue - Improvements	150,870.68	
40-00-00-2513.00	Deferred Revenue-Sewer Delinq		5,092.01
40-00-00-2515.00	Deferred Revenue - Demolition		22,383.20
40-00-00-4180.00	Special Assessment-Improvement		149,986.18
40-00-00-4804.00	Misc. Operating Revenue		1,403.11
<b>Total</b>		<b><u>178,864.50</u></b>	<b><u>178,864.50</u></b>
<b>Budget Adjusting JE JE # 73</b>			
PBC 2434 to allocate garage bill Y-E Adj 201 for auditor adj #56			
01-00-00-2200.02	Due to Fleet Maintenance Fund	89,110.72	
02-00-00-4825.00	Rental Automotive Equipment	129,450.76	
08-00-00-2200.02	Due to Fleet Maintenance Fund	40,340.04	
01-30-20-6530.00	Fleet Service & Replacement		32,516.01
01-35-25-6530.00	Fleet Service & Replacement		15,344.37
01-40-32-6530.00	Fleet Service & Replacement		27,188.57
01-45-40-6530.00	Fleet Service & Replacement		1,108.41
01-50-45-6530.00	Fleet Service & Replacement		12,295.20
01-50-47-6530.00	Fleet Service & Replacement		658.16
02-00-00-1300.01	Due from General Fund		89,110.72
02-00-00-1300.08	Due from Solid Waste Fund		40,340.04
08-40-66-6530.00	Fleet Service & Replacement		40,340.04
<b>Total</b>		<b><u>258,901.52</u></b>	<b><u>258,901.52</u></b>
<b>Budget Adjusting JE JE # 74</b>			
To reclass negative cash and due to/from between funds 22 and 20.			
20-00-00-1300.22	Due From Grant Fund	365,242.10	
22-00-00-1001.00	Cash on Deposit	365,242.10	
22-00-00-1399.00	Due To/From	51,246.00	
20-00-00-1001.00	Cash on Deposit		365,242.10
22-00-00-2200.20	Due to Clearing Fund		51,246.00
22-00-00-2200.20	Due to Clearing Fund		365,242.10
<b>Total</b>		<b><u>781,730.20</u></b>	<b><u>781,730.20</u></b>
<b>Budget Adjusting JE JE # 75</b>			
PBC to correct fund 22 expense relating to the DOJ JAG 09 grant.			
22-35-95-8260.00	Grant Expenses	16,076.71	
22-00-00-4205.00	Grant Revenue		16,076.71
<b>Total</b>		<b><u>16,076.71</u></b>	<b><u>16,076.71</u></b>
<b>Budget Adjusting JE JE # 76</b>			
To remove forced entries S&J will pass on rather than record.			
01-00-00-2510.00	TIF Close Out	90,448.00	
01-00-00-4804.00	Misc. Operating Revenue		90,448.00
<b>Total</b>		<b><u>90,448.00</u></b>	<b><u>90,448.00</u></b>

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Account	Description	Debit	Credit
<b>Budget Adjusting JE JE # 77</b>			
To reverse prior year unearned refuse revenue			
08-00-00-2540.00	Deferred Revenue	471,948.00	
08-00-00-4525.00	Refuse Fees - Current		471,948.00
<b>Total</b>		<b>471,948.00</b>	<b>471,948.00</b>
<b>Budget Adjusting JE JE # 78</b>			
To reclass governmental fund revenue not expected to be received within 60 days to deferred revenue			
01-00-00-1199.00	Allowance for Uncollectible	355,534.00	
01-00-00-2520.00	Deferred Revenue - Ambulance		246,572.00
01-00-00-2550.00	Deferred revenue - other		108,962.00
<b>Total</b>		<b>355,534.00</b>	<b>355,534.00</b>
<b>Budget Adjusting JE JE # 79</b>			
To reclass due to/from			
20-00-00-1300.11	Due from Econ Dev Sales Tax Fund	915.11	
20-00-00-1399.00	Due To/From		915.11
<b>Total</b>		<b>915.11</b>	<b>915.11</b>