



December 10, 2025

To City Council  
City of Hollister  
375 Fifth Street  
Hollister, California 95023

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Hollister (the City) for the year ended June 30, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated December 10, 2024. Professional standards also require that we communicate to you the following information related to our audit.

#### Significant Audit Matters

##### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. As described in Note 1 to the financial statements, the City adopted Statement of Governmental Accounting Standards (GASB Statement) No. 87, *Leases*, in 2022. 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 City's financial statements were:

Depreciation: Management's estimate of depreciation is based on the City's capitalization policy.

Allowance for uncollectible accounts: Management's estimate of uncollectible accounts is based on the City's analysis of current and historical collections and write-offs.

Allowance for notes receivable: Management's allowance for notes receivable is based on management's specific identification of loans with long-term deferrals and non-current payments.

Net pension liability and other post-employment benefits (OPEB) liability: Management's estimates for the net OPEB and net pension liabilities are based on actuarial valuations.

Lease receivable, deferred inflows of resources, and lease right-to-use asset and liabilities: Management's estimate of leases is based on the present value of payments to be received or made.

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

The financial statements disclosures are neutral, consistent, and clear.

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

The completion of the audit was delayed due to personnel turnover and the fact that processes utilized for closing and financial reporting of financial activity for the fiscal year were not effective. It should be noted the fiscal year June 30, 2021 audit was completed in May 2024. The City attempted to close the books for fiscal year 2022 by the end of calendar 2024. There were some delays in getting the auditors the trial balance and requested audit schedules by the agreed upon timeline. The year-end audit for June 30, 2022 fiscal year-end began in January 2025. Audit schedules and reconciliations received were either lacking or not prepared accurately resulting in numerous journal entries proposed. Approximately 50 journal entries were posted to the final trial balance for audit.

### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Attachment A summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole. The material misstatements in Attachment B were detected as a result of audit procedures and were corrected by management.

### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's 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 10, 2025.

### *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 auditor's 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 significant matters discussed with management include the material weaknesses and significant deficiencies issued for the year ended June 30, 2022, which were reported in the Schedule of Findings and Questioned Costs included in the Single Audit and Related Reports package. The material weaknesses and significant deficiencies indicate there is a high risk that potential errors may not be prevented, or detected and corrected, on a timely basis.

### Other Matters

We applied certain limited procedures to management's discussion and analysis, budgetary comparison schedules for the General Fund and major special revenue funds, the schedule of proportionate share of the net pension liability, the schedule of contributions to the pension plan, the schedule of changes in the new OPEB liability and relates ratios, and the schedule of contributions to the OPEB plan, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual fund financial statements and the budgetary comparison schedules, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

### Restriction on Use

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

Very truly yours,



MUN CPAs, LLP

**CITY OF HOLLISTER**  
**SUMMARY OF PASSED AUDIT ADJUSTMENTS**  
**June 30, 2022**

<u>Description</u>	<u>Effect - Increase (Decrease)</u>				
	<u>Assets &amp; Deferred Outflows</u>	<u>Liabilities &amp; Deferred Inflows</u>	<u>Equity</u>	<u>Revenue</u>	<u>Expenses</u>
<u>Current Year Differences</u>					
Gas tax revenue	\$ 6,574	\$ -	\$ -	\$ 6,574	\$ -
Projected unrecorded liabilities	-	\$ 34,940	-	-	\$ 34,940
To true-up pension contributions	\$ 63,397	\$ -	\$ -	\$ -	\$ (63,397)
<b>Total Income Statement Effect</b>				<u>\$ 6,574</u>	<u>\$ (28,457)</u>
<b>Balance Sheet Effect</b>	<u>\$ 69,971</u>	<u>\$ 34,940</u>	<u>\$ -</u>		

City of Hollister  
 Year End: June 30, 2022  
 Adjusting journal entries  
 Date: 07/1/2021 To 06/30/2022

Attachment B

Number	Account Name	Account No.	Debit	Credit
1	CHISPA BUENA VISTA L.P. LOAN	160010 809	3,468.00	
1	VISTA MEADOWS_DBA MIDPEN HOUSING	160026 851	115,848.00	
1	CSDC EAST STREET LOAN	160204 851	157.00	
1	CSDC 7TH STREET LOAN	160206 851	165.00	
1	CSDC RUSTIC ST ACQUISITION	160210 851	2,804.00	
1	CDBG/D. & L. Allen-950 PEACH CT	160212 201	2,173.00	
1	RUSTIC STREET PURCHASE	160404 851	900.00	
1	PALMCOURT PROJECT	160412 851	112,729.00	
1	CSDC E. ST. LOAN DUE 6/1/51 + 1% INTEREST	160509 809	506.00	
1	CSDC 7TH. ST LOAN DUE 6/1/51 + 1% INTEREST	160510 809	797.00	
1	CSDC EAST ST LOAN_1% INT. AMORITIZED_30 YRS	160512 809	269.00	
1	CSDC 7TH ST LOAN_1% INT AMORTIZED_30 YRS	160514 809	367.00	
1	CHISPA-SENIOR SUNRISE APARTMENTS	160519 101	16,463.00	
1	CHISPA-SENIOR SUNRISE APARTMENTS	160519 851	32,925.00	
1	DEFERRED REVENUE	275005 101		(16,463.00)
1	DEFERRED REVENUE	275005 851		(232,603.00)
1	DEFERRED REVENUE	275005 851		(32,925.00)
1	DEFERRED REVENUE	275005 201		(2,173.00)
1	DEFERRED REVENUE	275005 809		(5,407.00)
To record interest related to loans receivable				
3	AMT TO BE PROVIDED	140001 950	2,263,016.00	
Fund 950 is out of balance per the original trial balance provided. This difference relates to 2021 pension & OPEB expense.				
4	07WW-PPD BOND ISSUANCE COSTS	135002 660		(8,585.00)
4	AMT TO BE PROVIDED	140001 950	1,870,332.00	
4	John Deere Tractors Lease	260004 601	1,861.00	
4	John Deere Tractors Lease	260004 620	16,269.00	
4	John Deere Tractors Lease	260004 660	16,269.00	
4	John Deere Tractors Lease	260004 950	42,091.00	
4	BOND ISSUANCE PREMIUM	290032 660	396,680.00	
4	BOND PREMIUM	290032 850	232,477.00	
4	Energy Savings Loan	290812 950	2,797.00	
4	Fire Engine Lease	290814 950		(2,260,597.00)
4	Fire Engine Lease	290814 950	204,793.00	
4	FIRE TRUCK LEASE (4 VEHICLES)	290815 950	140,584.00	
4	INTEREST PAYMENTS	1100-747000 101		(41.00)
4	INTEREST PAYMENTS	1100-747000 850		(232,477.00)
4	PREMIUM/DEF CHGS AMORTIZATION	1100-747002 660		(388,095.00)
4	PRINCIPAL PAYMENTS	1100-748000 101	41.00	
4	INTEREST PAYMENTS	4200-747000 601		(6.00)
4	PRINCIPAL PAYMENTS	4200-748000 601		(1,861.00)
4	PRINCIPAL PAYMENTS	4200-748000 601	6.00	
4	INTEREST PAYMENTS	4995-747000 660		(50.00)
4	PRINCIPAL PAYMENTS	4995-748000 660		(16,269.00)
4	PRINCIPAL PAYMENTS	4995-748000 660	50.00	
4	INTEREST PAYMENTS	5010-747000 101		(51.00)
4	PRINCIPAL PAYMENTS	5010-748000 101	51.00	
4	INTEREST PAYMENTS	5035-747000 620		(50.00)
4	PRINCIPAL PAYMENTS	5035-748000 620		(16,269.00)
4	PRINCIPAL PAYMENTS	5035-748000 620	50.00	
4	INTEREST PAYMENTS	7000-747000 101		(49.00)
4	PRINCIPAL PAYMENTS	7000-748000 101	49.00	
To record changes in long-term debt.				

5	DEFERRED OUTFLOWS - GASB 75	140102 950		(32,682.00)
5	DEFERRED OUTFLOWS - GASB 75	140102 950	1,298,788.00	
5	DEFERRED OUTFLOWS - GASB 75	140102 950		(258.00)
5	Changes in the Total OPEB Liability	171002 620		(2,872.00)
5	Changes in the Total OPEB Liability	171002 620	105,715.00	
5	Changes in the Total OPEB Liability	171002 620	191.00	
5	Changes in the Total OPEB Liability	171002 660		(2,748.00)
5	Changes in the Total OPEB Liability	171002 660	105,715.00	
5	Changes in the Total OPEB Liability	171002 660	67.00	
5	DEFERRED INFLOWS - GASB 75	260102 950		(156,848.00)
5	NET OPEB OBLIGATION	260650 950		(1,539,882.00)
5	Changes in the Total OPEB Liability	295002 620		(12,767.00)
5	Changes in the Total OPEB Liability	295002 660		(12,767.00)
5	NET OPEB	296000 620		(125,339.00)
5	NET OPEB	296000 660		(125,339.00)
5	OPEB Expense -GASB 75	0000-701025 620	35,072.00	
5	OPEB Expense - GASB 75	0000-701025 660	35,072.00	
5	OPEB Expense - GASB 75	0000-701025 950	430,882.00	

To record GASB 75 activity

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6	PROCEEDS FROM THE ISSUANCE OF DEBT	1000-470004 101		(2,260,597.00)
6	VEHICLES	2205-750080 101	2,260,597.00	

To record new fire engine financed purchase in the governmental funds

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7	ACCOUNTS RECEIVABLE	120001 101		(9,541.00)
7	ACCOUNTS RECEIVABLE	120001 105	917.00	
7	ACCOUNTS RECEIVABLE	120001 304		(15,710.00)
7	ACCOUNTS RECEIVABLE	120001 851		(737.00)
7	ACCOUNTS RECEIVABLE	120001 601	153.00	
7	ACCOUNTS RECEIVABLE	120001 670	1,280.00	
7	ACCOUNTS RECEIVABLE	120001 680		(184.00)
7	ACCOUNTS RECEIVABLE	120001 620		(248.00)
7	ACCOUNTS RECEIVABLE	120001 621		(2,867.00)
7	ACCOUNTS RECEIVABLE	120001 660		(3,674.00)
7	ACCOUNTS RECEIVABLE	120001 661		(13,933.00)
7	ACCOUNTS RECEIVABLE	120001 665	2,103.00	
7	ACCOUNTS RECEIVABLE	120001 200	458.00	
7	ACCOUNTS RECEIVABLE	120001 201		(87.00)
7	ACCOUNTS RECEIVABLE	120001 203		(37.00)
7	ACCOUNTS RECEIVABLE	120001 205		(3,600.00)
7	ACCOUNTS RECEIVABLE	120001 206	201.00	
7	ACCOUNTS RECEIVABLE	120001 216		(4,388.00)
7	ACCOUNTS RECEIVABLE	120001 217		(12.00)
7	ACCOUNTS RECEIVABLE	120001 221		(63.00)
7	ACCOUNTS RECEIVABLE	120001 223		(31.00)
7	ACCOUNTS RECEIVABLE	120001 226		(14.00)
7	Accounts Receivable	120001 229	143.00	
7	Accounts Receivable	120001 231		(25.00)
7	Accounts Receivable	120001 239		(50.00)
7	ACCOUNTS RECEIVABLE	120001 262		(8.00)
7	Accounts Receivable	120001 264		(27.00)
7	ACCOUNTS RECEIVABLE	120001 809		(138.00)
7	ACCOUNTS RECEIVABLE	120001 301		(909.00)
7	ACCOUNTS RECEIVABLE	120001 302		(703.00)
7	ACCOUNTS RECEIVABLE	120001 303		(132.00)
7	ACCOUNTS RECEIVABLE	120001 305		(1,099.00)
7	Accounts Receivable	120001 309		(329.00)
7	Accounts Receivable	120001 313		(189.00)
7	ACCOUNTS RECEIVABLE	120001 662		(3,331.00)
7	ACCOUNTS RECEIVABLE	120001 505		(2.00)
7	Accounts Receivable	120001 506		(255.00)
7	Accounts Receivable	120001 850		(1,338.00)
7	ACCOUNTS RECEIVABLE	120001 704		(79.00)
7	ACCOUNTS RECEIVABLE	120001 706		(79.00)
7	ACCOUNTS RECEIVABLE	120001 708		(92.00)
7	ACCOUNTS RECEIVABLE	120001 709	13.00	

7	ACCOUNTS RECEIVABLE	120001 711		(62.00)
7	ACCOUNTS RECEIVABLE	120001 712		(612.00)
7	ACCOUNTS RECEIVABLE	120001 713		(206.00)
7	ACCOUNTS RECEIVABLE	120001 714		(21.00)
7	INTEREST INCOME	1000-450001 101	9,541.00	
7	INTEREST INCOME	1000-450001 105		(917.00)
7	INTEREST INCOME	1000-450001 304	15,710.00	
7	INTEREST INCOME	1000-450001 851	737.00	
7	INTEREST INCOME	1000-450001 601		(153.00)
7	INTEREST INCOME	1000-450001 670		(1,280.00)
7	INTEREST INCOME	1000-450001 680	184.00	
7	INTEREST INCOME	1000-450001 620	248.00	
7	INTEREST INCOME	1000-450001 621	2,867.00	
7	INTEREST INCOME	1000-450001 660	3,674.00	
7	INTEREST INCOME	1000-450001 661	13,933.00	
7	INTEREST INCOME	1000-450001 665		(2,103.00)
7	INTEREST INCOME	1000-450001 200		(458.00)
7	INTEREST INCOME	1000-450001 201	87.00	
7	INTEREST INCOME	1000-450001 203	37.00	
7	INTEREST INCOME	1000-450001 205	3,600.00	
7	INTEREST INCOME	1000-450001 206		(201.00)
7	INTEREST INCOME	1000-450001 216	4,388.00	
7	INTEREST INCOME	1000-450001 217	12.00	
7	INTEREST INCOME	1000-450001 221	63.00	
7	INTEREST INCOME	1000-450001 223	31.00	
7	INTEREST INCOME	1000-450001 226	14.00	
7	INTEREST INCOME	1000-450001 229		(143.00)
7	INTEREST INCOME	1000-450001 231	25.00	
7	INTEREST INCOME	1000-450001 239	50.00	
7	INTEREST INCOME	1000-450001 262	8.00	
7	INTEREST INCOME	1000-450001 264	27.00	
7	INTEREST INCOME	1000-450001 809	138.00	
7	INTEREST INCOME	1000-450001 301	909.00	
7	INTEREST INCOME	1000-450001 302	703.00	
7	INTEREST INCOME	1000-450001 303	132.00	
7	INTEREST INCOME	1000-450001 305	1,099.00	
7	INTEREST INCOME	1000-450001 309	329.00	
7	INTEREST INCOME	1000-450001 313	189.00	
7	INTEREST INCOME	1000-450001 662	3,331.00	
7	INTEREST INCOME	1000-450001 505	2.00	
7	INTEREST INCOME	1000-450001 506	255.00	
7	INTEREST INCOME	1000-450001 850	1,338.00	
7	INTEREST INCOME	1000-450001 704	79.00	
7	INTEREST INCOME	1000-450001 706	79.00	
7	INTEREST INCOME	1000-450001 708	92.00	
7	INTEREST INCOME	1000-450001 709		(13.00)
7	INTEREST INCOME	1000-450001 711	62.00	
7	INTEREST INCOME	1000-450001 712	612.00	
7	Interest Income	1000-450001 713	206.00	
7	INTEREST INCOME	1000-450001 714	21.00	

To reverse interest receivable

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8	INTEREST RECEIVABLE	120010 101	9,541.00	
8	INTEREST RECEIVABLE	120010 105		(917.00)
8	INTEREST RECEIVABLE	120010 304	15,710.00	
8	INTEREST RECEIVABLE	120010 851	737.00	
8	INTEREST RECEIVABLE	120010 601		(153.00)
8	INTEREST RECEIVABLE	120010 670		(1,280.00)
8	INTEREST RECEIVABLE	120010 680	184.00	
8	INTEREST RECEIVABLE	120010 620	248.00	
8	INTEREST RECEIVABLE	120010 621	2,867.00	
8	INTEREST RECEIVABLE	120010 660	3,674.00	
8	INTEREST RECEIVABLE	120010 661	13,933.00	
8	INTEREST RECEIVABLE	120010 665		(2,103.00)
8	INTEREST RECEIVABLE	120010 200		(458.00)
8	INTEREST RECEIVABLE	120010 201	87.00	
8	INTEREST RECEIVABLE	120010 203	37.00	
8	INTEREST RECEIVABLE	120010 205	3,600.00	
8	INTEREST RECEIVABLE	120010 206		(201.00)

8	INTEREST RECEIVABLE	120010 216	4,388.00	
8	INTEREST RECEIVABLE	120010 217	12.00	
8	INTEREST RECEIVABLE	120010 221	63.00	
8	INTEREST RECEIVABLE	120010 223	31.00	
8	INTEREST RECEIVABLE	120010 226	14.00	
8	INTEREST RECEIVABLE	120010 229		(143.00)
8	INTEREST RECEIVABLE	120010 231	25.00	
8	INTEREST RECEIVABLE	120010 239	50.00	
8	INTEREST RECEIVABLE	120010 262	8.00	
8	INTEREST RECEIVABLE	120010 264	27.00	
8	INTEREST RECEIVABLE	120010 809	138.00	
8	INTEREST RECEIVABLE	120010 301	909.00	
8	INTEREST RECEIVABLE	120010 302	703.00	
8	INTEREST RECEIVABLE	120010 303	132.00	
8	INTEREST RECEIVABLE	120010 305	1,099.00	
8	INTEREST RECEIVABLE	120010 309	329.00	
8	Interest Receivable	120010 313	189.00	
8	INTEREST RECEIVABLE	120010 662	3,331.00	
8	INTEREST RECEIVABLE	120010 505	2.00	
8	INTEREST RECEIVABLE	120010 506	255.00	
8	INTEREST RECEIVABLE	120010 850	1,338.00	
8	INTEREST RECEIVABLE	120010 704	79.00	
8	INTEREST RECEIVABLE	120010 706	79.00	
8	INTEREST RECEIVABLE	120010 708	92.00	
8	INTEREST RECEIVABLE	120010 709		(13.00)
8	INTEREST RECEIVABLE	120010 711	62.00	
8	INTEREST RECEIVABLE	120010 712	612.00	
8	INTEREST RECEIVABLE	120010 713	206.00	
8	Interest Receivable	120010 714	21.00	
8	INTEREST INCOME	1000-450001 101		(9,541.00)
8	INTEREST INCOME	1000-450001 105	917.00	
8	INTEREST INCOME	1000-450001 304		(15,710.00)
8	INTEREST INCOME	1000-450001 851		(737.00)
8	INTEREST INCOME	1000-450001 601	153.00	
8	INTEREST INCOME	1000-450001 670	1,280.00	
8	INTEREST INCOME	1000-450001 680		(184.00)
8	INTEREST INCOME	1000-450001 620		(248.00)
8	INTEREST INCOME	1000-450001 621		(2,867.00)
8	INTEREST INCOME	1000-450001 660		(3,674.00)
8	INTEREST INCOME	1000-450001 661		(13,933.00)
8	INTEREST INCOME	1000-450001 665	2,103.00	
8	INTEREST INCOME	1000-450001 200	458.00	
8	INTEREST INCOME	1000-450001 201		(87.00)
8	INTEREST INCOME	1000-450001 203		(37.00)
8	INTEREST INCOME	1000-450001 205		(3,600.00)
8	INTEREST INCOME	1000-450001 206	201.00	
8	INTEREST INCOME	1000-450001 216		(4,388.00)
8	INTEREST INCOME	1000-450001 217		(12.00)
8	INTEREST INCOME	1000-450001 221		(63.00)
8	INTEREST INCOME	1000-450001 223		(31.00)
8	INTEREST INCOME	1000-450001 226		(14.00)
8	INTEREST INCOME	1000-450001 229	143.00	
8	INTEREST INCOME	1000-450001 231		(25.00)
8	INTEREST INCOME	1000-450001 239		(50.00)
8	INTEREST INCOME	1000-450001 262		(8.00)
8	INTEREST INCOME	1000-450001 264		(27.00)
8	INTEREST INCOME	1000-450001 809		(138.00)
8	INTEREST INCOME	1000-450001 301		(909.00)
8	INTEREST INCOME	1000-450001 302		(703.00)
8	INTEREST INCOME	1000-450001 303		(132.00)
8	INTEREST INCOME	1000-450001 305		(1,099.00)
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8	INTEREST INCOME	1000-450001 313		(189.00)
8	INTEREST INCOME	1000-450001 662		(3,331.00)
8	INTEREST INCOME	1000-450001 505		(2.00)
8	INTEREST INCOME	1000-450001 506		(255.00)
8	INTEREST INCOME	1000-450001 850		(1,338.00)
8	INTEREST INCOME	1000-450001 704		(79.00)
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8	INTEREST INCOME	1000-450001 708		(92.00)
8	INTEREST INCOME	1000-450001 709	13.00	

8	INTEREST INCOME	1000-450001 711		(62.00)
8	INTEREST INCOME	1000-450001 712		(612.00)
8	Interest Income	1000-450001 713		(206.00)
8	INTEREST INCOME	1000-450001 714		(21.00)

To reclass interest Receivable

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10	PAYROLL: IRC 125 CHILD/MED R	240020 709		(1.00)
10	FUND BALANCE	300101 101		(690.00)
10	FUND BALANCE	300101 304		(1.00)
10	FUND BALANCE	300101 601		(21.00)
10	FUND BALANCE	300101 670	1.00	
10	FUND BALANCE	300101 620	1.00	
10	FUND BALANCE	300101 621	1.00	
10	FUND BALANCE	300101 660		(1,048.00)
10	FUND BALANCE	300101 661	2.00	
10	FUND BALANCE	300101 200		(1.00)
10	FUND BALANCE	300101 203	1.00	
10	FUND BALANCE	300101 205	1.00	
10	FUND BALANCE	300101 216	2.00	
10	FUND BALANCE	300101 218	1.00	
10	FUND BALANCE	300101 221		(1.00)
10	FUND BALANCE	300101 223		(1.00)
10	FUND BALANCE	300101 229		(1.00)
10	FUND BALANCE	300101 239		(1.00)
10	FUND BALANCE	300101 241	1.00	
10	FUND BALANCE	300101 246	1.00	
10	FUND BALANCE	300101 809	1.00	
10	FUND BALANCE	300101 301	1.00	
10	Fund Balance	300101 313		(1.00)
10	FUND BALANCE	300101 506		(1.00)
10	FUND BALANCE	300101 708	1.00	
10	FUND BALANCE	300101 709	1.00	
10	FUND BALANCE	300101 710	1.00	
10	PROP. TAX_MELLO ROOS DIST #2	1000-401007 218		(1.00)
10	PARK CONSTRUCTION	1000-440093 205		(1.00)
10	INTEREST INCOME	1000-450001 620		(1.00)
10	INTEREST INCOME	1000-450001 809		(1.00)
10	INTEREST INCOME	1000-450001 710		(1.00)
10	Unrealized Gain On Investments	1000-450999 216		(2.00)
10	Unrealized Gain On Investments	1000-450999 223	1.00	
10	UNREALIZED GAIN ON INVESTMENTS	1000-450999 506	1.00	
10	Reimbursements	1000-490005 203		(1.00)
10	CONTRACTS: BANK SERVICE CHARGE	1100-740025 661		(2.00)
10	CONTRACTS: BANK SERVICE CHARGE	1100-740025 200	1.00	
10	CONTRACTS: BANK SERVICE CHARGE	1100-740025 221	1.00	
10	CONTRACTS: BANK SERVICE CHARGE	1100-740025 239	1.00	
10	CONTRACTS: BANK SERVICE CHARGE	1100-740025 301		(1.00)
10	Contracts: Bank Service Charge	1100-740025 313	1.00	
10	CONTRACTS: BANK SERVICE CHARGE	1100-740025 708		(1.00)
10	WORKERS COMPENSATION	1155-701011 670		(1.00)
10	UNIFORM ALLOWANCE	2205-701015 241		(1.00)
10	OPERATING SUPPLIES	2500-710015 229	1.00	
10	WORKERS COMPENSATION	4000-701011 621		(1.00)
10	CONTRACTS: CO P-THRU NON PROFIT	4010-740402 246		(1.00)
10	AIRPORT LIABILITY INSURANCE	4200-735003 601	21.00	
10	PROFESSIONAL SERVICES	7000-730000 660	1,048.00	
10	Operating Supplies	8050-710015 101	690.00	
10	Improvements	9000-750050 304	1.00	

To agree PY ending fund balance to CY beginning fund balance

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11	Claim On Cash	101101 101	4,872,937.00	
11	Claim on Cash	101101 256		(4,872,937.00)
11	Accounts Receivable	120001 256		(4,872,937.00)
11	FEDERAL GRANT	1000-430021 256	4,872,937.00	
11	SALARIES REGULAR	2205-701001 101		(2,328,902.00)
11	SALARIES REGULAR	2205-701001 256	2,328,902.00	
11	SALARIES REGULAR	2500-701001 101		(2,544,035.00)

11	SALARIES REGULAR	2500-701001 256	2,544,035.00	
	To correct ARPA grant revenue & expenditures			
13	VISTA MEADOWS_DBA MIDPEN HOUSING	160026 851		(141,006.00)
13	VISTA MEADOWS_DBA MIDPEN HOUSING	160026 851		(133,075.00)
13	PALMCOURT PROJECT	160412 851		(316,576.00)
13	CHISPA-SENIOR SUNRISE APARTMENTS	160519 101		(1,463.00)
13	CHISPA-SENIOR SUNRISE APARTMENTS	160519 851		(2,925.00)
13	DEFERRED REVENUE	275005 101	1,463.00	
13	DEFERRED REVENUE	275005 851	141,006.00	
13	DEFERRED REVENUE	275005 851	316,576.00	
13	DEFERRED REVENUE	275005 851	2,925.00	
13	DEFERRED REVENUE	275005 851	133,075.00	
	To properly adjust loan receivable balance as of year end			
14	Claim On Cash	101101 101		(447,807.00)
14	CLAIM ON CASH	101101 241	447,807.00	
14	ACCOUNTS RECEIVABLE	120001 212		(51,147.00)
14	ACCOUNTS RECEIVABLE	120001 241		(1,155,495.00)
14	ACCOUNTS RECEIVABLE	120001 246	82,606.00	
14	Accounts Receivable	120001 252		(75,230.00)
14	Accounts Receivable	120001 252	115,251.00	
14	POOL CASH CLEARING ACCT	250099 999		(447,807.00)
14	POOL CASH CLEARING ACCT	250099 999	447,807.00	
14	DEFERRED REVENUE	275005 223	11,845.00	
14	Deferred Revenue	275005 241	1,155,495.00	
14	DEFERRED REVENUE	275005 252	75,230.00	
14	UNEARNED REVENUE	275006 223	10,167.00	
14	STATE GRANT	1000-430016 252		(75,230.00)
14	STATE GRANT	1000-430016 252	75,230.00	
14	STATE GRANT	1000-430016 252		(115,251.00)
14	FEDERAL GRANT	1000-430021 212	51,147.00	
14	FEDERAL GRANT	1000-430021 223		(22,012.00)
14	FEDERAL GRANT	1000-430021 241		(1,155,495.00)
14	FEDERAL GRANT	1000-430021 241	1,155,495.00	
14	FEDERAL GRANT	1000-430021 246		(82,606.00)
14	TRANSFERS IN	1000-490999 241		(447,807.00)
14	TRANSFERS OUT	1100-799999 101	447,807.00	
	To adjust grant receivable, grant revenue, deferred revenue			
15	INTEREST PAYABLE	260003 660	9,604.00	
15	INTEREST PAYABLE	290030 850	20,642.00	
15	INTEREST PAYMENTS	1100-747000 850		(20,642.00)
15	16-WW-INTEREST PAYMENTS	1100-747007 660		(9,604.00)
	To accrue interest payable			
16	AMT TO BE PROVIDED	140001 950		(25,083,021.00)
16	DEFERRED OUTFLOWS - CONTRIBUTIONS	140100 950		(3,864,235.00)
16	DEFERRED OUTFLOWS - ACTUARY	140101 950		(4,080,630.00)
16	DEFERRED INFLOWS - ACTUARY	260100 950	1,464,910.00	
16	NET PENSION LIABILITY	260500 950	31,562,976.00	
	To reverse JN09201 that recorded beginning balances for GASB 68. This entry was not necessary.			
17	AMT TO BE PROVIDED	140001 950		(243,056.00)
17	COMPENSATED ABSENCES	260600 601	63,594.00	
17	COMPENSATED ABSENCES	260600 670		(3,672.00)
17	COMPENSATED ABSENCES	260600 620	48,720.00	
17	COMPENSATED ABSENCES	260600 660	23,433.00	
17	COMPENSATED ABSENCES	260600 950	243,056.00	
17	SALARIES REGULAR	1155-701001 660		(2,728.00)

17	SALARIES REGULAR	1157-701001 660		(4,352.00)
17	SALARIES REGULAR	4200-701001 601		(63,594.00)
17	SALARIES REGULAR	4990-701001 660		(2,131.00)
17	SALARIES REGULAR	4995-701001 660		(10,133.00)
17	SALARIES REGULAR	5005-701001 670	579.00	
17	SALARIES REGULAR	5005-701001 620		(377.00)
17	SALARIES REGULAR	5005-701001 660		(2,633.00)
17	SALARIES REGULAR	5015-701001 670	3,093.00	
17	SALARIES REGULAR	5035-701001 620		(48,343.00)
17	SALARIES REGULAR	7000-701001 660		(1,456.00)

To correct compensated absences as of 06/30/2022

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18	ACCOUNTS RECEIVABLE	120001 101	28,500.00	
18	Reimbursements	1000-490005 101		(28,500.00)

To accrue reimbursement for unused City employee flexible spending account

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19	DUE FROM OTHER GOVERNMENTS	120030 101	44,436.00	
19	Property Transfer Tax	1000-401010 101		(44,436.00)

To accrue property transfer tax 06/01/22 - 06/30/22

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20	WORK IN PROCESS	190072 901	111,303.00	
20	AP POOLED	200000 200		(111,303.00)
20	Accounts Payable	220001 101		(16,500.00)
20	INVESTMENTS IN FIXED ASSETS	300201 901		(111,303.00)
20	PROFESSIONAL SERVICES	4100-730000 101	16,500.00	
20	Improvements	9000-750050 200	111,303.00	

To correct accounts payable and CIP

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21	FUND BALANCE	300101 620	106,344.00	
21	Prior Period Adjustment	399999 620		(106,344.00)

JN08114 - To record accrual for SBC WTR District

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22	ACCOUNTS RECEIVABLE	120001 246	52,420.00	
22	FEDERAL GRANT	1000-430021 246		(52,420.00)

To adjust PY accruals and recognize revenue for Grant17-CDBG-12098

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23	REIMBURSABLE: Allendale Trail Extension Project	280033 205	179,000.00	
23	Reimbursements	1000-490005 205		(179,000.00)

To reverse JN07650

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24	Claim On Cash	101101 101		(6,319,592.00)
24	CLAIM ON CASH	101101 601	474,924.00	
24	CLAIM ON CASH	101101 670	2,329,042.00	
24	CLAIM ON CASH	101101 660		(3,826,564.00)
24	CLAIM ON CASH	101101 665	3,826,564.00	
24	CLAIM ON CASH	101101 200	1,199,075.00	
24	CLAIM ON CASH	101101 218	18,556.00	
24	CLAIM ON CASH	101101 229	260,614.00	
24	CLAIM ON CASH	101101 241	927,382.00	
24	CLAIM ON CASH	101101 246	235,132.00	
24	Claim on Cash	101101 249	741,715.00	
24	Claim on Cash	101101 252	106,304.00	

24	CLAIM ON CASH	101101 709	26,848.00	
24	DUE FROM OTHER FUNDS	150001 101	6,319,592.00	
24	DUE FROM OTHER FUNDS	150001 660	3,826,564.00	
24	DUE TO OTHER FUNDS	250001 601		(474,924.00)
24	DUE TO OTHER FUNDS	250001 670		(2,329,042.00)
24	DUE TO OTHER FUNDS	250001 665		(3,826,564.00)
24	DUE TO OTHER FUNDS	250001 200		(1,199,075.00)
24	DUE TO OTHER FUNDS	250001 218		(18,556.00)
24	DUE TO OTHER FUNDS	250001 229		(260,614.00)
24	DUE TO OTHER FUNDS	250001 241		(927,382.00)
24	DUE TO OTHER FUNDS	250001 246		(235,132.00)
24	DUE TO OTHER FUNDS	250001 249		(741,715.00)
24	DUE TO OTHER FUNDS	250001 252		(106,304.00)
24	DUE TO OTHER FUNDS	250001 709		(26,848.00)

To record due to/from as a result of negative cash balances in the funds

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25	Claim On Cash	101101 101		(733.00)
25	CLAIM ON CASH	101101 213	733.00	
25	CONFERENCES/MEETINGS	4010-722005 101	449.00	
25	Operating Supplies	4200-710015 101	284.00	
25	OPERATING SUPPLIES	4200-710015 213		(284.00)
25	CONFERENCES/MEETINGS	4200-722005 213		(449.00)

To reclassify transactions posted to closed fund

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27	FUEL INVENTORY	180001 101		(3,823.00)
27	FUEL/OIL	1125-710035 101	3,823.00	

To properly record inventory as of year end.

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29	STATE GRANT	1000-430016 212		(150,000.00)
29	FEDERAL GRANT	1000-430021 212	150,000.00	

To reclassify state matching portion of FAA grant

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30	Accounts Receivable	120001 252	840.00	
30	DEFERRED REVENUE	275005 223		(11,845.00)
30	UNEARNED REVENUE	275006 223		(10,167.00)
30	STATE GRANT	1000-430016 252		(840.00)
30	FEDERAL GRANT	1000-430021 223	22,012.00	

To reverse true up unearned revenue, revenue was not received. To reverse recognize deferred revenue from prior years.  
To reverse true up unearned rev, revenue was not received. To record AR/revenue for CDBG 2020 grant CY activity.

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32	UNEARNED REVENUE	275006 242	142,604.00	
32	PRIOR PERIOD ADJUSTMENT	300112 212		(150,000.00)
32	PRIOR PERIOD ADJUSTMENT	300112 242		(142,604.00)
32	STATE GRANT	1000-430016 212	150,000.00	

To record prior year adjustments for Fund 212 and 242

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33	CLAIM ON CASH	101101 200		(366,468.00)
33	CLAIM ON CASH	101101 206	366,468.00	
33	POOL CASH CLEARING ACCT	250099 999		(366,468.00)
33	POOL CASH CLEARING ACCT	250099 999	366,468.00	
33	Improvements	9000-750050 200	366,468.00	
33	Improvements	9000-750050 206		(366,468.00)

To correct GL account for Road Rehab project 19/20

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34	OPERATING SUPPLIES	2205-710015 101	132,778.00	
34	IMPROVEMENTS	2205-750050 101		(132,778.00)

To correct Fire Departments operating expense by moving it out of Improvements and into Operating Supplies

38	ACCOUNTS RECEIVABLE	120001 601	30,000.00	
38	ACCOUNTS RECEIVABLE	120001 601	13,000.00	
38	Accounts Receivable	120001 254		(30,000.00)
38	Accounts Receivable	120001 254		(13,000.00)
38	Federal Grant	1000-430021 601		(30,000.00)
38	Federal Grant	1000-430021 601		(13,000.00)
38	Federal Grant	1000-430021 254	30,000.00	
38	Federal Grant	1000-430021 254	13,000.00	

To correct accrual CARES Airport to correct fund

39	REIMBURSEMENTS	1000-490005 665		(562,415.00)
39	GAS/ELECTRIC	4991-725001 665	562,415.00	

To correct deposit utilities reimbursable SBF Fund 665

40	CLAIM ON CASH	101101 601	15,000.00	
40	CLAIM ON CASH	101101 212		(15,000.00)
40	POOL CASH CLEARING ACCT	250099 999		(15,000.00)
40	POOL CASH CLEARING ACCT	250099 999	15,000.00	
40	PROFESSIONAL SERVICES	4200-730000 601		(15,000.00)
40	IMPROVEMENTS	4200-750050 212	15,000.00	

To record improvements in Fund 212

41	CLAIM ON CASH	101101 601	10,000.00	
41	CLAIM ON CASH	101101 212		(10,000.00)
41	POOL CASH CLEARING ACCT	250099 999	10,000.00	
41	POOL CASH CLEARING ACCT	250099 999		(10,000.00)
41	STATE GRANT	1000-430016 601		(10,000.00)
41	STATE GRANT	1000-430016 212	10,000.00	

To correct GL account state grant

42	DEFERRED REVENUE	275005 252		(116,091.00)
42	UNEARNED REVENUE	275006 246		(209,620.00)
42	STATE GRANT	1000-430016 252	116,091.00	
42	FEDERAL GRANT	1000-430021 246	209,620.00	

To reclass unavailable revenue for long outstanding accounts receivable

43	INFRASTRUCTURE	190040 901	4,838,707.00	
43	IMPROVEMENTS	190050 660	457,606.00	
43	IMPROVEMENTS	190050 901	1,019,323.00	
43	LAND IMPROVEMENTS	190051 601	94,377.00	
43	EQUIPMENT	190070 601	33,076.00	
43	EQUIPMENT	190070 620	55,975.00	
43	EQUIPMENT	190070 660	146,361.00	
43	EQUIPMENT	190070 901	398,394.00	
43	WORK IN PROCESS	190072 680	18,233.00	
43	WORK IN PROCESS	190072 620	172,987.00	
43	WORK IN PROCESS	190072 660	99,097.00	
43	WORK IN PROCESS	190072 901	2,294,871.00	
43	ALLOWANCE FOR DEPRECIATION	195000 601		(1,155,301.00)
43	ALLOWANCE FOR DEPRECIATION	195000 680		(119,599.00)

43	ALLOWANCE FOR DEPRECIATION	195000 620		(225,602.00)
43	ALLOWANCE FOR DEPRECIATION	195000 660		(3,876,666.00)
43	ALLOWANCE FOR DEPRECIATION	195000 901		(3,665,664.00)
43	INVESTMENTS IN FIXED ASSETS	300201 901		(4,885,631.00)
43	CAPITAL CONTRIBUTIONS	1000-490350 601		(94,377.00)
43	DEPRECIATION PER GASB 34	1100-764000 601	1,155,301.00	
43	DEPRECIATION PER GASB 34	1100-764000 680	119,599.00	
43	DEPRECIATION PER GASB 34	1100-764000 620	225,602.00	
43	DEPRECIATION PER GASB 34	1100-764000 660	3,876,666.00	
43	MACHINERY/EQUIPMENT	1157-750070 601		(33,076.00)
43	MACHINERY/EQUIPMENT	1157-750070 620		(55,975.00)
43	MACHINERY/EQUIPMENT	1157-750070 660		(55,976.00)
43	ENGINEERING SERVICES	4000-730003 620		(16,410.00)
43	MACHINERY/EQUIPMENT	4995-750070 660		(90,385.00)
43	Improvements	9000-750050 680		(18,233.00)
43	Improvements	9000-750050 620		(156,577.00)
43	Improvements	9000-750050 660		(457,606.00)
43	Improvements	9000-750050 660		(99,097.00)

To book Capital Assets for FY 2022

44	Claim on Cash	101101 620		(156,577.00)
44	CLAIM ON CASH	101101 621	156,577.00	
44	ENGINEERING SERVICES	4000-730003 620	11,285.00	
44	ENGINEERING SERVICES	4000-730003 620	14,867.00	
44	ENGINEERING SERVICES	4000-730003 620	107,894.00	
44	ENGINEERING SERVICES	4000-730003 620	8,837.00	
44	ENGINEERING SERVICES	4000-730003 620	13,694.00	
44	ENGINEERING SERVICES	4000-730003 621		(11,285.00)
44	ENGINEERING SERVICES	4000-730003 621		(14,867.00)
44	ENGINEERING SERVICES	4000-730003 621		(107,894.00)
44	ENGINEERING SERVICES	4000-730003 621		(8,837.00)
44	ENGINEERING SERVICES	4000-730003 621		(13,694.00)

To reconcile capital assets in Fund 620

45	CLAIM ON CASH	101101 660		(75,326.00)
45	CLAIM ON CASH	101101 662	75,326.00	
45	Improvements	9000-750050 660	29,775.00	
45	Improvements	9000-750050 660	45,551.00	
45	Improvements	9000-750050 662		(29,775.00)
45	Improvements	9000-750050 662		(45,551.00)

To reconcile capital assets in Fund 660

46	Claim On Cash	101101 101	447,807.00	
46	CLAIM ON CASH	101101 241		(447,807.00)
46	POOL CASH CLEARING ACCT	250099 999	447,807.00	
46	POOL CASH CLEARING ACCT	250099 999		(447,807.00)
46	TRANSFERS IN	1000-490999 241	447,807.00	
46	TRANSFERS OUT	1100-799999 101		(447,807.00)

To record grants adjustment to Funds 101 and 241

47	Interest Receivable - GASB 87	120013 101	1,013.00	
47	Lease Receivable - Current Portion GASB 87	120014 101	24,269.00	
47	Security Deposit	150120 101	4,540.00	
47	Lease Receivable - Long Term	190006 101	648,622.00	
47	Deferred Inflows - GASB 87	260103 101		(3,573,076.00)
47	Unearned Revenue	275006 101	1,263,360.00	

47	Interest Income - Leases GASB 87	1000-450003 101		(58,861.00)
47	PG&E (BROWN ALLEY) LEASE PMTS	1000-450006 101	241.00	
47	Initial Lease Revenue - GASB 87	1000-450090 101		(366,516.00)
47	Initial Lease Revenue - GASB 87	1000-450090 101	135,639.00	
47	ANTENNA SITE RENT	1000-450105 101	1,634,884.00	
47	PROCEEDS FROM THE ISSUANCE OF DEBT	1000-470004 101		(135,639.00)
47	Loss on Termination	1000-764004 101	64,866.00	
47	Interest Income - Leases GASB 87	1100-450003 101		(11,892.00)
47	Rental Income	1100-450201 101	6,574.00	
47	RENTALS/LEASES	1160-710045 101		(2,750.00)
47	Interest Expenses - GASB 87	1160-747008 101	450.00	
47	Lease Expense - GASB 87 - Capital Outlay	1160-750100 101	135,639.00	
47	Contracts: SJB Lease Agreement	2205-740035 101		(968.00)
47	Interest Expenses - GASB 87	2205-747008 101	968.00	
47	Lease Expense - GASB 87 - Capital Outlay	2205-750100 101	174,088.00	
47	RENTALS/LEASES	4010-710045 101		(2,333.00)
47	Interest Expenses - GASB 87	4010-747008 101	93.00	
47	Lease Expense - GASB 87 - Capital Outlay	4010-750100 101	56,789.00	

To record GASB 87 Adjustment Fund 101

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48	Security Deposit	150120 851	560.00	
48	Initial Lease Revenue - GASB 87	1000-450090 851		(14,197.00)
48	Rentals/Leases	1000-710045 851		(7,674.00)
48	Rentals/Leases	1000-710045 851	7,091.00	
48	Interest Expenses - GASB 87	1000-747008 851	23.00	
48	Lease Expense - GASB 87 - Capital Outlay	1000-750100 851	14,197.00	

To record GASB 87 Adjustment Fund 851

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49	Lease Asset - Right of Use - GASB 87	190100 902	380,713.00	
49	Accumulated Amortization Lease Asset GASB 87	195003 902		(90,317.00)
49	Interest Payable - GASB 87	260005 902		(109.00)
49	Lease Liability - Current Portion GASB 87	260104 902		(102,408.00)
49	Lease Liability - Long Term GASB 87	260660 902		(190,965.00)
49	Initial Lease Revenue - GASB 87	1000-450090 902	380,713.00	
49	Rentals/Leases	1000-710045 902		(7,091.00)
49	Interest Expenses - Leases GASB 87	1000-747008 902	1.00	
49	Lease Expense - GASB 87 - Capital Outlay	1000-750100 902		(14,197.00)
49	Amortization Expense - Right of Use Asset - GASB 8	1000-764003 902	7,099.00	
49	Rentals/Leases	1160-710045 902		(15,650.00)
49	Interest Expenses - Leases GASB 87	1160-747008 902	70.00	
49	Lease Expense - GASB 87 - Capital Outlay	1160-750100 902		(135,639.00)
49	Amortization Expense - Right of Use Asset - GASB 8	1160-764003 902	15,825.00	
49	Rentals/Leases	2205-740035 902		(36,232.00)
49	Interest Expenses - Leases GASB 87	2205-747008 902	31.00	
49	Lease Expense - GASB 87 - Capital Outlay	2205-750100 902		(174,088.00)
49	Amortization Expense - Right of Use Asset - GASB 8	2205-764003 902	38,999.00	
49	Rentals/Leases	4010-710045 902		(28,366.00)
49	Interest Expenses - Leases GASB 87	4010-747008 902	6.00	
49	Lease Expense - GASB 87 - Capital Outlay	4010-750100 902		(56,789.00)
49	Amortization Expense - Right of Use Asset - GASB 8	4010-764003 902	28,394.00	

To record GASB 87 Adjustment Fund 902

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50	Interest Receivable - GASB 87	120013 601	5,768.00	
50	Lease Receivable - Current Portion GASB 87	120014 601	586,854.00	
50	Lease Receivable - Long Term	190006 601	4,478,689.00	
50	Deferred Inflows - GASB 87	260103 601		(5,012,677.00)
50	DEPOSITS_HANGAR/BUILDING	270006 601		(7,892.00)
50	Interest Income - Leases GASB 87	1000-450003 601		(71,120.00)
50	GROUND LEASE	1000-450104 601	7,567.00	
50	AIRPORT HANGARS	1000-450200 601	2,962.00	
50	BUILDING RENTS	1000-450201 601	9,849.00	

To record GASB 87 Adjustment Fund 601

51	Interest Receivable - GASB 87	120013 680	746.00	
51	Lease Receivable - Current Portion GASB 87	120014 680	123,654.00	
51	Lease Receivable - Long Term	190006 680	294,156.00	
51	Deferred Inflows - GASB 87	260103 680		(403,389.00)
51	Interest Income - Leases GASB 87	1000-450003 680		(10,108.00)
51	BRIGGS BLDG RENTAL REVENUE	1000-450111 680		(5,059.00)

To record GASB 87 Adjustment Fund 680

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52	PRINCIPAL PAYMENTS	1000-748000 851	7,091.00	
52	RENTALS/LEASES	1100-710045 851		(7,091.00)
52	PRINCIPAL PAYMENTS	1100-748000 101	44,016.00	
52	PRINCIPAL PAYMENTS	1100-748000 101		(2,537.00)
52	RENTALS/LEASES	1160-710045 101		(15,650.00)
52	RENTALS/LEASES	1160-710045 101	2,537.00	
52	Contracts: SJB Lease Agreement	2205-740035 101		(36,232.00)
52	PRINCIPAL PAYMENTS	2205-748000 101	36,232.00	
52	RENTALS/LEASES	4010-710045 101		(28,366.00)

To reclassify debt payments

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53	400 BLOCK PROPERTY OF SAN BENITO LAND HELD	120024 101		(494,266.00)
53	SALE OF PROPERTY	1000-490055 101	494,266.00	

To record land sale

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54	WATER RIGHTS ASSET	190300 620	12,000,000.00	
54	WATER RIGHTS ASSET	190300 620	1,700,000.00	
54	ACCUMULATED AMORTIZATION	195010 620		(3,615,295.00)
54	ACCUMULATED AMORTIZATION	195010 620		(558,336.00)
54	ACCUMULATED AMORTIZATION	195010 620		(519,444.00)
54	ACCUMULATED AMORTIZATION	195010 620		(113,333.00)
54	HOLLISTER URBAN AREA PROJECT AGREEMENT	290816 620		(12,000,000.00)
54	HOLLISTER URBAN AREA PROJECT AGREEMENT	290816 620	2,558,016.00	
54	HOLLISTER URBAN AREA PROJECT AGREEMENT	290816 620	463,915.00	
54	PRIOR PERIOD ADJUSTMENT	399999 620	1,057,279.00	
54	PRIOR PERIOD ADJUSTMENT	399999 620		(1,180,556.00)
54	CONTRACTS: URBAN JPA	5035-740207 620		(463,915.00)
54	CONTRACTS: URBAN JPA	5035-740207 620		(378,048.00)
54	INTEREST PAYMENTS	5035-747000 620	378,048.00	
54	AMORTIZATION EXPENSE	5035-764005 620	558,336.00	
54	AMORTIZATION EXPENSE	5035-764005 620	113,333.00	

To record water rights and contract payable to SBCWD

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