



March 15, 2021

Honorable Mayor and Members of the City Commission  
City of Alma  
525 E. Superior St.  
Alma, Michigan 48801

We have audited the financial statements of the governmental activities, business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of City of Alma (the Organization) as of and for the year ended June 30, 2020. We are required to communicate certain matters to you in accordance with auditing standards generally accepted in the United States of America that are related to internal control and the audit.

Our communication includes the following:

- I. Auditors' Communication of Significant Matters with Those Charged with Governance
- II. Matters for Management's Consideration

Matters for management's consideration are not required to be communicated but we believe are valuable for management.

We discussed these matters with various personnel in the Organization during the audit and with management. We would also be pleased to meet with you to discuss these matters at your convenience.

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

*Yeo & Yeo, P.C.*

Alma, Michigan

## Appendix I

### Auditors' Communication of Significant Matters with Those Charged with Governance

Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated July 28, 2020. 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 Organization are described in the footnotes of the financial statements. The Organization has adopted the following Governmental Accounting Standards Board Statements effective July 1, 2019:

- Statement No. 90, *Majority Equity Interests* improves the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and improves the relevance of financial statement information for certain components.
- Statement No. 92, *Omnibus 2020* enhances comparability in accounting and financial reporting and improves the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics and includes specific provisions about the following: (1) The effective date of Statement No. 87, *Leases*, and Implementation Guide No. 2019-3, *Leases*, for interim financial reports (2) Reporting of intra-entity transfers of assets between a primary government employer and a component unit defined benefit pension plan or defined benefit other postemployment benefit (OPEB) plan. (3) The applicability of Statements No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68*, and Amendments to Certain Provisions of GASB Statements 67 and 68, as amended, and No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, as amended, to reporting assets accumulated for postemployment benefits. (4) The applicability of certain requirements of Statement No. 84, *Fiduciary Activities*, to postemployment benefit arrangements. (5) Measurement of liabilities (and assets, if any) related to asset retirement obligations (AROs) in a government acquisition. (6) Reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers. (7) Reference to nonrecurring fair value measurements of assets or liabilities in authoritative literature. (8) Terminology used to refer to derivative instruments.
- Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance* provides temporary relief to governments and other stakeholders in light of the COVID-19 pandemic and provides postponement of effective dates for certain GASB Statements.

We noted no transactions entered into by the Organization during the year for which there is lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statement 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 Organization's financial statements were:

- The useful lives of its capital assets. Useful lives are estimated based on the expected length of time during which the asset is able to deliver a given level of service.
- Net pension liability, and related deferred outflows of resources and deferred inflows of resources. The estimate is based on an actuarial report.
- Internal service fund charges were allocated to the various funds based on budgeted amounts.

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

The financial statement disclosures are neutral, consistent and clear.

### **Accounting Standards**

The Governmental Accounting Standards Board has released additional Statements. Details regarding these Statements are described in Note 1 of the financial statements.

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

Management was not adequately prepared for the audit. Many account balance areas had not been properly reconciled, support provided to us to substantiate amounts recorded in the general ledger often contained discrepancies, and management was not timely in following up on our inquiries or requests for additional supporting documentation. As a result of these items, over fifty audit adjustments were required, and management provided additional adjustments after we received the initial trial balance.

### **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. Management has corrected all such misstatements.

The misstatements that were detected as a result of our audit procedures and corrected by management are included at the end of this letter. Some of the adjustments were not deemed material whereas others were considered material. Please refer to the audited financial statements which includes the Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards* which identifies the deficiency related to these adjustments.

There were no known uncorrected misstatements that were more than trivial.

### **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 as of the date of the audit report.

## **Management’s Consultations with Other 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 Organization’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 Organization’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

## **Emphasis of Matters in Independent Auditors’ Report**

Our report will include the following emphasis of matter paragraph:

### **Emphasis of Matter Regarding Correction of Error**

As described in Note 16 to the financial statements, the Transit Services Fund and the Transit Special Services Fund’s beginning net position was restated. Our opinion is not modified with respect to that matter.

## **Other Reports**

Other information that is required to be reported to you is included in the: Independent Auditors’ Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and the Schedule of Findings and Responses. Please read all information included in those reports to ensure you are aware of relevant information.

## **Report on Required Supplementary Information**

We applied certain limited procedures to management’s discussion and analysis and the remaining required supplementary information (RSI) as described in the table of contents of the financial statements 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.

## **Report on Other Supplementary Information**

We were engaged to report on other supplementary information as described in the table of contents of the financial statements, 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.

## **Appendix II Matters for Management's Consideration**

In planning and performing our audit of the financial statements of City of Alma as of and for the year ended June 30, 2020, we considered City of Alma's internal control over financial reporting (internal control) as a basis for designing audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

However, during our audit we became aware of the following matters for management's consideration that are opportunities for strengthening internal controls, improving operating efficiency and reducing expenses. This letter does not affect our report dated March 15, 2021, on the financial statements of City of Alma. Our comments and recommendations are:

### **Decentralized Cash Collections**

The Library receives cash onsite for items such as sold books, photocopies, faxes, DVD rentals, and other miscellaneous items. The Library does not maintain a record keeping system to track the types of items that cash is received for. Without such a record keeping system it is difficult to determine if the proper amount of cash is being received by the Library.

We recommend that the Library implement a tracking system of the items that cash is received for and that a person independent of cash receipting review the records of those items to the cash being deposited. This review should be documented by initialing the information reviewed.

### **Receivable Listings**

During our audit of the City's receivable balances, it was noted that several of the receivable accounts have balances in the general ledger that do not match the client's listing. Of these accounts, we noted some receivable account balances going back to January 2019.

We recommend that these account balances be evaluated to determine if further adjustments are required. If supporting documentation is not available and the balances cannot be substantiated, then these amounts should be written off as uncollectible.

### **Delinquent Personal Property Taxes**

The BS&A tax module used to track the delinquent personal property taxes has not been updated in several years and still contains balances owed that are not likely to be collected.

We recommend the information contained in the module be reviewed and balances be removed for properties that the City will not be seeking payment from for prior tax years. A policy and procedure should be documented which outlines when, on a recurring basis, this type of assessment will be made along with the desired approval process.

### **Deficit Unrestricted Net Position**

The City has an accumulated unrestricted net position deficit in the internal service funds in the amount of \$873,261 as of June 30, 2020.

We recommend that the City evaluate the internal service fund charges to ensure those funds are being properly reimbursed for the services being provided.

## **Municipal Finance Qualifying Statement**

Michigan Public Act 34 of 2001 requires municipalities to file an annual qualifying statement. We noted that the City has not filed the qualifying statement.

We recommend that the City review the public act and designate an individual to prepare the qualifying statement to comply with State law, and to help minimize any issues that could arise from the failure to submit the statement should the City decide to issue any new debt.

## **Credit Cards and Unlawful Expenditures**

The City's *Credit Card Policies and Procedures* document indicates that "any items that do not have a receipt will be the personal responsibility of the cardholder". During our testing of credit card transactions, it was noted that 1 of the 30 transactions did not have supporting documentation.

While the document referenced above does not include an alternative procedure for when receipts are missing, it is common practice that employees complete a "missing receipt or invoice affidavit" if the receipt for their credit card purchase is lost, unavailable, or hard to read. 3 of the 30 transactions tested did not have receipts but did have a completed "missing receipt or invoice affidavit". There was not documented approval of these affidavits.

Lastly, transactions selected for testing were for snacks, refreshments and meals that were not made available to the public and were not required due to training. Of the transactions tested the issue was most pervasive within the finance department.

According to the *Audit Manual for Local Units of Government in Michigan*, the purchase of coffee, food, etc., must be for a public, not an individual or private group or purpose. These expenditures for use at a regular or special meeting where the public is also participating in the coffee, food, etc., for fire fighters, volunteer or full-time employees, when working an extended period of time or when dedicating public buildings are normally considered expenditures for a public purpose. Coffee, food, etc., for employees use during normal working hours is considered personal, not for a public purpose, and improper unless specifically provided for in a collective bargaining agreement or duly adopted employment policy of the governmental unit (fringe benefit).

We recommend that the *Credit Card Policies and Procedures* be reviewed and possibly amended to include the authorized use of a "missing receipt or invoice affidavit". An approval process for these affidavit's should be put in place. The reconciliation process for the credit card statements should include verification that every transaction has appropriate supporting documentation. City employees should be educated on what constitutes a lawful purchase of snacks, refreshments and meals. Due to the lack of oversight of credit card transactions of the finance department we recommend these transactions be reviewed and approved by an individual external to the department.

## **Billing Other Entities**

Currently, the City performs services for two local townships related to the utility system. The City incurs expenses which are then expected to be reimbursed by these townships. The City has not timely billed the townships for amounts owed.

Additionally, the City processes payroll for the Alma Housing Commission. Several errors were noted within the fund that accounts for the payroll processing including expenditures incurred but not reimbursed, invoices for revenue being posted to expenditure accounts, prior year receivables not being recorded, and continuation of a fund balance account balance. This fund has a negative cash balance with means the City is footing the cash flow for the Alma Housing Commission's payroll.

We recommend the billing procedure used to bill these entities be reviewed to ensure it encapsulates the total amount to be billed in a timely manner. A person other than the bill preparer should review and approve the amounts for billing. Additionally, the City should consider requesting a cash advance to cover the initial cash outlay required for these transactions.

### **Payroll Tax Remittances**

The State of Michigan payroll withholdings for the months of March, April and May 2020 were not paid until July 2020. These amounts are required to be submitted monthly. We recommend remitting payroll tax withholdings timely.

### **Internal Service Fund Charges**

The internal service fund charges were allocated to the other funds based mostly on budgeted amounts instead of actual results. The funds should be charged for the services they actually received. We recommend returning to the method of allocating internal service fund charges based on actual results.

Account	Description	Debit	Credit	Net Income Effect
<b>AJE01</b>				
To record CY amortization				
510-000-000-195-002	DEFERRED OUTFLOWS - BOND REFUNDING		7,638.00	
510-905-000-995-000	INTEREST	7,638.00	0.00	
510-000-000-251-000	ACCRUED INTEREST PAYABLE	890.00	0.00	
510-905-000-995-000	INTEREST	0.00	890.00	
590-000-000-251-000	ACCRUED INTEREST PAYABLE	5,723.00	0.00	
590-905-000-995-000	INTEREST	0.00	5,723.00	
591-000-000-251-000	ACCRUED INTEREST PAYABLE	1,703.00	0.00	
591-905-000-995-000	INTEREST	0.00	1,703.00	
590-000-000-195-002	DEFERRED OUTFLOWS - BOND REFUNDING	0.00	7,142.00	
590-905-000-995-000	INTEREST	7,142.00	0.00	
591-000-000-195-002	DEFERRED OUTFLOWS - BOND REFUNDING	0.00	9,407.00	
591-905-000-995-000	INTEREST	9,407.00	0.00	
<b>Total</b>		<b>32,503.00</b>	<b>32,503.00</b>	<b>(15,871.00)</b>
<b>AJE02</b>				
BSA Entry 7289: To adjust LTD balances				
510-000-000-300-000	GENERAL OBLIGATION BONDS	215,000.00	0.00	
510-000-000-250-000	CURRENT BONDS PAYABLE	0.00	215,000.00	
590-000-000-250-000	CURRENT BONDS PAYABLE	0.00	420,500.00	
590-000-000-300-000	GENERAL OBLIGATION BONDS	185,500.00	0.00	
590-000-000-301-000	SPECIAL ASSESSMENT BONDS	20,000.00	0.00	
590-000-000-302-000	BONDS PAYABLE	215,000.00	0.00	
590-000-000-250-000	CURRENT BONDS PAYABLE	18,709.00	0.00	
590-905-000-995-000	INTEREST	0.00	18,709.00	
591-000-000-300-000	GENERAL OBLIGATION BONDS	159,500.00	0.00	
591-000-000-250-000	Current Bonds Payable	0.00	159,500.00	
<b>Total</b>		<b>813,709.00</b>	<b>813,709.00</b>	<b>18,709.00</b>
<b>AJE03</b>				
To record receivables not initially recorded by the City				
510-000-000-072-000	Due From Counties	77,155.00	0.00	
510-500-000-656-000	Penal Fine Distribution	0.00	77,155.00	
<b>Total</b>		<b>77,155.00</b>	<b>77,155.00</b>	<b>77,155.00</b>
<b>AJE04</b>				
To record liability not included in AP				
590-527-000-801-000	CONTRACT FEES	16,841.00	0.00	
590-000-000-202-000	ACCOUNTS PAYABLE	0.00	16,841.00	
<b>Total</b>		<b>16,841.00</b>	<b>16,841.00</b>	<b>(16,841.00)</b>
<b>AJE05</b>				
BSA Entry 7291: To record Major/Local Street transfer				
202-965-000-999-000	TRANSFERS OUT	165,000.00	0.00	
202-000-000-001-000	CASH -MAJOR STREETS MERCANTILE BANK	0.00	165,000.00	
203-000-000-001-000	CASH - LOCAL STREETS MERCANTILE BANK	165,000.00	0.00	
203-930-000-699-000	TRANSFERS IN	0.00	165,000.00	
<b>Total</b>		<b>330,000.00</b>	<b>330,000.00</b>	<b>0.00</b>
<b>AJE06</b>				
BSA Entry 7293: To accrue revenue sharing				
101-000-000-576-000	CONSTITUTIONAL SALES TAX	0.00	117,836.00	
101-000-000-576-000	CONSTITUTIONAL SALES TAX	0.00	118,590.00	
101-000-000-078-000	Due From State	236,426.00	0.00	
<b>Total</b>		<b>236,426.00</b>	<b>236,426.00</b>	<b>236,426.00</b>



Account	Description	Debit	Credit	Net Income Effect
<b>AJE07</b>				
BSA Entry 7295: To adjust accrued wages				
101-000-000-229-000	DUE TO FEDERAL GOVERNMENT	2,991.00	0.00	
248-000-000-229-000	DUE TO FEDERAL GOVERNMENT	10.00	0.00	
274-000-000-229-000	DUE TO FEDERAL GOVERNMENT	3.00	0.00	
510-000-000-229-000	DUE TO FEDERAL GOVERNMENT	362.00	0.00	
581-000-000-229-000	DUE TO FEDERAL GOVERNMENT	39.00	0.00	
588-000-000-229-000	DUE TO FEDERAL GOVERNMENT	628.00	0.00	
590-000-000-229-000	DUE TO FEDERAL GOVERNMENT	527.00	0.00	
591-000-000-229-000	DUE TO FEDERAL GOVERNMENT	298.00	0.00	
597-000-000-229-000	DUE TO FEDERAL GOVERNMENT	337.00	0.00	
692-000-000-229-000	DUE TO FEDERAL GOVERNMENT	2,132.00	0.00	
736-000-000-229-000	DUE TO FEDERAL GOVERNMENT	553.00	0.00	
101-000-000-257-000	WAGES PAYABLE	0.00	2,991.00	
248-000-000-257-000	WAGES PAYABLE	0.00	10.00	
274-000-000-257-000	WAGES PAYABLE	0.00	3.00	
510-000-000-257-000	WAGES PAYABLE	0.00	362.00	
581-000-000-257-000	WAGES PAYABLE	0.00	39.00	
588-000-000-257-000	WAGES PAYABLE	0.00	628.00	
590-000-000-257-000	WAGES PAYABLE	0.00	527.00	
591-000-000-257-000	WAGES PAYABLE	0.00	298.00	
597-000-000-257-000	WAGES PAYABLE	0.00	337.00	
692-000-000-257-000	WAGES PAYABLE	0.00	2,132.00	
736-000-000-257-000	WAGES PAYABLE	0.00	553.00	
<b>Total</b>		<b>7,880.00</b>	<b>7,880.00</b>	<b>0.00</b>

<b>AJE08</b>				
BSA Entry 7297: To record interest on Isabella Bank account not recorded by client prior to audit				
101-000-000-665-000	INTEREST	0.00	5,308.00	
101-000-000-002-000	CASH - SAVINGS ICF MERC BANK	5,308.00	0.00	
151-567-000-665-000	INTEREST	0.00	794.00	
151-000-000-002-000	CASH - SAVINGS MERC BANK	794.00	0.00	
152-790-000-665-000	INTEREST	0.00	593.00	
152-000-000-002-000	CASH - SAVINGS MERC BANK	593.00	0.00	
202-449-000-665-000	INTEREST	0.00	4,127.00	
202-000-000-002-000	CASH - SAVINGS MERC BANK	4,127.00	0.00	
203-449-000-665-000	INTEREST	0.00	1,172.00	
203-000-000-002-000	CASH - SAVINGS MERC BANK	1,172.00	0.00	
204-449-000-665-000	INTEREST	0.00	631.00	
204-000-000-002-000	CASH - SAVINGS MERC BANK	631.00	0.00	
247-728-000-665-000	INTEREST	0.00	35.00	
247-000-000-002-000	CASH - SAVINGS MERC BANK	35.00	0.00	
248-728-000-665-000	INTEREST	0.00	142.00	
248-000-000-002-000	CASH - SAVINGS MERC BANK	142.00	0.00	
262-000-000-665-000	INTEREST	0.00	964.00	
262-000-000-002-000	CASH - SAVINGS MERC BANK	964.00	0.00	
369-000-000-665-000	INTEREST	0.00	20.00	
369-000-000-002-000	CASH - SAVINGS MERC BANK	20.00	0.00	
510-790-000-665-000	INTEREST	0.00	302.00	
510-000-000-002-000	CASH - SAVINGS MERC BANK	302.00	0.00	
580-000-000-665-000	INTEREST	0.00	1,070.00	
580-000-000-002-000	CASH - SAVINGS MERC BANK	1,070.00	0.00	
581-595-000-665-000	INTEREST	0.00	634.00	
581-000-000-002-000	CASH - SAVINGS MERC BANK	634.00	0.00	
588-596-000-665-000	INTEREST	0.00	1,565.00	
588-000-000-002-000	CASH - SAVINGS MERC BANK	1,565.00	0.00	
590-527-000-665-000	INTEREST	0.00	1,961.00	
590-000-000-002-000	CASH - SAVINGS MERC BANK	1,961.00	0.00	
591-536-000-665-000	INTEREST	0.00	4,578.00	
591-000-000-002-000	CASH - SAVINGS MERC BANK	4,578.00	0.00	
596-528-000-665-000	INTEREST	0.00	573.00	
596-000-000-002-000	CASH - SAVINGS MERC BANK	573.00	0.00	
597-336-000-665-000	INTEREST	0.00	1,364.00	
597-000-000-002-000	CASH - SAVINGS MERC BANK	1,364.00	0.00	

Account	Description	Debit	Credit	Net Income Effect
604-000-000-665-000	INTEREST	0.00	368.00	
604-000-000-002-000	CASH - SAVINGS MERC BANK	368.00	0.00	
692-000-000-665-000	INTEREST	0.00	938.00	
692-000-000-002-000	CASH - SAVINGS MERC BANK	938.00	0.00	
<b>Total</b>		<b>27,139.00</b>	<b>27,139.00</b>	<b>27,139.00</b>

**AJE09**

BSA Entry 7298: To record June interest allocation

101-000-000-001-000	CASH - GENERAL FUND	604.00	0.00	
101-000-000-665-000	INTEREST	0.00	604.00	
151-000-000-001-000	CASH - CEMETERY TRUST MERCANTILE BANK	88.00	0.00	
151-567-000-665-000	INTEREST	0.00	88.00	
152-000-000-001-000	CASH - LIBRARY ENDOWMENT MERCANTILE BANK	61.00	0.00	
152-790-000-665-000	INTEREST	0.00	61.00	
202-000-000-001-000	CASH -MAJOR STREETS MERCANTILE BANK	585.00	0.00	
202-449-000-665-000	INTEREST	0.00	585.00	
203-000-000-001-000	CASH - LOCAL STREETS MERCANTILE BANK	264.00	0.00	
203-449-000-665-000	INTEREST	0.00	264.00	
204-000-000-001-000	CASH - STREET MILLAGE MERCANTILE BANK	140.00	0.00	
204-449-000-665-000	INTEREST	0.00	140.00	
247-000-000-001-000	CASH - TAX INCR FIN AUTH MERCANTILE	4.00	0.00	
247-728-000-665-000	INTEREST	0.00	4.00	
248-000-000-001-000	CASH - DDA MERCANTILE BANK	20.00	0.00	
248-728-000-665-000	INTEREST	0.00	20.00	
262-000-000-001-000	CASH - PUBLIC SAFETY EE MERCANTILE BANK	111.00	0.00	
262-000-000-665-000	INTEREST	0.00	111.00	
274-000-000-001-000	CASH - HOUSING REHAB MERCANTILE BANK	1.00	0.00	
274-690-000-665-000	INTEREST	0.00	1.00	
369-000-000-001-000	CASH - BLDG AUTH DEBT MERCANTILE BANK	2.00	0.00	
369-000-000-665-000	INTEREST	0.00	2.00	
510-000-000-001-000	CASH - GENERAL CHECKING MERC BANK	100.00	0.00	
510-790-000-665-000	INTEREST	0.00	100.00	
580-000-000-001-000	CASH - GENERAL CHECKING MERC BANK	122.00	0.00	
580-000-000-665-000	INTEREST	0.00	122.00	
581-000-000-001-000	CASH - GENERAL CHECKING MERC BANK	66.00	0.00	
581-595-000-665-000	INTEREST	0.00	66.00	
588-000-000-001-000	CASH - GENERAL CHECKING MERC BANK	193.00	0.00	
588-596-000-665-000	INTEREST	0.00	193.00	
590-000-000-001-000	CASH - GENERAL CHECKING MERC BANK	527.00	0.00	
590-527-000-665-000	INTEREST	0.00	527.00	
591-000-000-001-000	CASH - GENERAL CHECKING MERC BANK	574.00	0.00	
591-536-000-665-000	INTEREST	0.00	574.00	
596-000-000-001-000	CASH - GENERAL CHECKING MERC BANK	145.00	0.00	
596-528-000-665-000	INTEREST	0.00	145.00	
597-000-000-001-000	CASH - RURAL URBAN FIRE BRD MERCANTILE	107.00	0.00	
597-336-000-665-000	INTEREST	0.00	107.00	
<b>Total</b>		<b>3,714.00</b>	<b>3,714.00</b>	<b>3,714.00</b>

**AJE10**

BSA Entry 7302 and 7305: To record CVTRS receivable

101-000-000-078-000	Due From State	156,267.00	0.00	
101-000-000-578-000	CVTS DISTRIBUTION	0.00	156,267.00	
<b>Total</b>		<b>156,267.00</b>	<b>156,267.00</b>	<b>156,267.00</b>

**AJE11**

BSA Entry 7306: To reclass 2020 Metro Act received

101-000-000-580-000	LOCAL COMMUNITY STABILIZATION ACT	36,472.00	0.00	
101-000-000-575-000	ACT 48 DISTRIBUTION	0.00	36,472.00	
<b>Total</b>		<b>36,472.00</b>	<b>36,472.00</b>	<b>0.00</b>

Account	Description	Debit	Credit	Net Income Effect
<b>AJE12</b>				
BSA Entry 7294: To allocate LCSA revenue to correct funds				
204-449-000-580-000	LOCAL COMMUNITY STABILIZATION ACT	7,251.00	0.00	
204-000-000-001-000	CASH - STREET MILLAGE MERCANTILE BANK	0.00	7,251.00	
204-449-000-580-000	LOCAL COMMUNITY STABILIZATION ACT	0.00	18,876.00	
204-000-000-001-000	CASH - STREET MILLAGE MERCANTILE BANK	18,876.00	0.00	
588-596-000-580-000	LOCAL COMMUNITY STABILIZATION ACT	11,325.00	0.00	
588-000-000-001-000	CASH - GENERAL CHECKING MERC BANK	0.00	11,325.00	
588-596-000-580-000	LOCAL COMMUNITY STABILIZATION ACT	0.00	7,251.00	
588-000-000-001-000	CASH - GENERAL CHECKING MERC BANK	7,251.00	0.00	
510-905-000-580-000	LOCAL COMMUNITY STABILIZATION ACT	18,876.00	0.00	
510-000-000-001-000	CASH - GENERAL CHECKING MERC BANK	0.00	18,876.00	
510-905-000-580-000	LOCAL COMMUNITY STABILIZATION ACT	0.00	11,325.00	
510-000-000-001-000	CASH - GENERAL CHECKING MERC BANK	11,325.00	0.00	
101-000-000-580-000	LOCAL COMMUNITY STABILIZATION ACT	161,571.00	0.00	
101-000-000-001-000	CASH - GENERAL FUND	0.00	161,571.00	
101-000-000-580-000	LOCAL COMMUNITY STABILIZATION ACT	0.00	98,654.00	
101-000-000-001-000	CASH - GENERAL FUND	98,654.00	0.00	
510-790-000-580-000	LOCAL COMMUNITY STABILIZATION ACT	0.00	5,761.00	
510-000-000-001-000	CASH - GENERAL CHECKING MERC BANK	5,761.00	0.00	
204-449-000-580-000	LOCAL COMMUNITY STABILIZATION ACT	0.00	28,806.00	
204-000-000-001-000	CASH - STREET MILLAGE MERCANTILE BANK	28,806.00	0.00	
588-596-000-580-000	LOCAL COMMUNITY STABILIZATION ACT	0.00	11,066.00	
588-000-000-001-000	CASH - GENERAL CHECKING MERC BANK	11,066.00	0.00	
510-905-000-580-000	LOCAL COMMUNITY STABILIZATION ACT	0.00	17,284.00	
510-000-000-001-000	CASH - GENERAL CHECKING MERC BANK	17,284.00	0.00	
<b>Total</b>		<b>398,046.00</b>	<b>398,046.00</b>	<b>0.00</b>
<b>AJE13</b>				
BSA Entry 7303: To record compensated absences				
510-790-000-702-000	SALARIES/WAGES	12,113.00	0.00	
510-000-000-260-000	COMPENSATED ABSENCES	0.00	7,268.00	
510-000-000-343-000	COMPENSATED ABSENCES	0.00	4,845.00	
588-596-000-702-000	SALARIES/WAGES	36,651.00	0.00	
588-000-000-260-000	COMPENSATED ABSENCES	0.00	21,991.00	
588-000-000-343-000	COMPENSATED ABSENCES	0.00	14,660.00	
590-527-000-702-000	SALARIES/WAGES	25,975.00	0.00	
590-000-000-260-000	COMPENSATED ABSENCES	0.00	15,585.00	
590-000-000-343-000	COMPENSATED ABSENCES	0.00	10,390.00	
591-536-552-702-000	SALARIES/WAGES	31,971.00	0.00	
591-000-000-260-000	COMPENSATED ABSENCES	0.00	19,182.00	
591-000-000-343-000	COMPENSATED ABSENCES	0.00	12,789.00	
692-447-000-702-000	SALARIES/WAGES	9,207.00	0.00	
692-449-000-702-000	SALARIES/WAGES	33,181.00	0.00	
692-532-000-702-000	SALARIES/WAGES	5,478.00	0.00	
692-000-000-260-000	COMPENSATED ABSENCES	0.00	28,719.00	
692-000-000-343-000	COMPENSATED ABSENCES	0.00	19,147.00	
<b>Total</b>		<b>154,576.00</b>	<b>154,576.00</b>	<b>(154,576.00)</b>
<b>AJE14</b>				
BSA Entry 7307: To write off inventory balances				
590-000-000-111-000	MATERIAL/SUPPLY INVENTORY	0.00	27,074.00	
590-527-000-740-000	MATERIALS/SUPPLIES	27,074.00	0.00	
692-000-000-110-000	EQUIPMENT PARTS INVENTORY	0.00	23,582.00	
692-265-000-740-000	MAINTENANCE SUPPLIES	23,582.00	0.00	
<b>Total</b>		<b>50,656.00</b>	<b>50,656.00</b>	<b>(50,656.00)</b>
<b>AJE15</b>				
BSA Entry 7312: To reverse prior year compensated absences balances				
510-790-000-702-000	SALARIES/WAGES	0.00	29,101.00	
510-000-000-260-000	COMPENSATED ABSENCES	12,008.00	0.00	
510-000-000-343-000	COMPENSATED ABSENCES	17,093.00	0.00	
588-596-000-702-000	SALARIES/WAGES	0.00	32,768.00	
588-000-000-260-000	COMPENSATED ABSENCES	17,891.00	0.00	

Account	Description	Debit	Credit	Net Income Effect
588-000-000-343-000	COMPENSATED ABSENCES	14,877.00	0.00	
590-527-000-702-000	SALARIES/WAGES	0.00	27,474.00	
590-000-000-260-000	COMPENSATED ABSENCES	13,069.00	0.00	
590-000-000-343-000	COMPENSATED ABSENCES	14,405.00	0.00	
591-536-552-702-000	SALARIES/WAGES	0.00	19,820.00	
591-000-000-260-000	COMPENSATED ABSENCES	9,172.00	0.00	
591-000-000-343-000	COMPENSATED ABSENCES	10,648.00	0.00	
692-536-000-702-000	SALARIES/WAGES	0.00	19,824.00	
692-447-000-702-000	SALARIES/WAGES	0.00	14,461.00	
692-449-000-702-000	SALARIES/WAGES	0.00	45,076.00	
692-532-000-702-000	SALARIES/WAGES	0.00	8,305.00	
692-000-000-260-000	COMPENSATED ABSENCES	57,891.00	0.00	
692-000-000-343-000	COMPENSATED ABSENCES	29,775.00	0.00	
604-191-000-702-000	SALARIES/WAGES	0.00	28,730.00	
604-000-000-260-000	COMPENSATED ABSENCES	16,116.00	0.00	
604-000-000-343-000	COMPENSATED ABSENCES	12,614.00	0.00	
<b>Total</b>		<b>225,559.00</b>	<b>225,559.00</b>	<b>225,559.00</b>
<b>AJE16</b>				
BSA Entry 7315: To correct beginning of year equity				
510-000-000-395-000	NET POSITION	0.00	699.00	
510-905-000-995-000	INTEREST	699.00	0.00	
590-000-000-395-000	NET POSITION	180.00	0.00	
590-905-000-995-000	INTEREST	0.00	180.00	
591-000-000-395-000	NET POSITION	3,589.00	0.00	
591-905-000-995-000	INTEREST	0.00	3,589.00	
101-000-000-390-000	UNASSIGNED FUND BALANCE	0.00	162.00	
101-000-000-671-000	OTHER REVENUE	162.00	0.00	
581-000-000-395-000	NET POSITION	0.00	47.00	
581-595-000-702-000	SALARIES/WAGES	47.00	0.00	
580-000-000-395-000	NET POSITION	0.00	4,801.00	
580-000-000-667-000	RENTS	4,801.00	0.00	
<b>Total</b>		<b>9,478.00</b>	<b>9,478.00</b>	<b>(1,940.00)</b>
<b>AJE17</b>				
BSA Entry 7314: To adjust inventory balance to support				
692-000-000-111-000	MATERIAL/SUPPLY INVENTORY	41,093.00	0.00	
692-265-000-740-000	MAINTENANCE SUPPLIES	0.00	41,093.00	
<b>Total</b>		<b>41,093.00</b>	<b>41,093.00</b>	<b>41,093.00</b>
<b>AJE18</b>				
BSA Entry 7318: To clear IBNR				
101-000-000-286-000	CLAIMS INCURRED/BNREPORTED	8,582.00	0.00	
101-301-000-719-800	HRA/FSA EMPLOYER EXPENSE	0.00	8,582.00	
<b>Total</b>		<b>8,582.00</b>	<b>8,582.00</b>	<b>8,582.00</b>
<b>AJE19</b>				
BSA Entry 7317: To correct activity in Fund 408				
408-000-000-001-000	CASH - GENERAL CHECKING MERC BANK	5,715.00	0.00	
408-751-000-740-000	MATERIALS/SUPPLIES	0.00	5,715.00	
101-000-000-001-000	CASH - GENERAL FUND	0.00	5,715.00	
101-751-000-746-000	TOOLS/EQUIPMENT	5,715.00	0.00	
408-000-000-390-000	UNASSIGNED FUND BALANCE	5,065.00	0.00	
408-000-000-675-000	PRIVATE CONTRIBUTIONS	500.00	0.00	
408-751-000-740-000	MATERIALS/SUPPLIES	0.00	5,565.00	
<b>Total</b>		<b>16,995.00</b>	<b>16,995.00</b>	<b>(5,715.00)</b>
<b>AJE20</b>				
BSA Entry 7323 & 7324: To correct liability account (Y&Y only posted last part of 7324)				
101-000-000-084-701	DUE FROM GENERAL AGENCY FUND	84,216.00	0.00	
101-000-000-230-000	Due To Other Units	0.00	84,216.00	
<b>Total</b>		<b>84,216.00</b>	<b>84,216.00</b>	<b>0.00</b>

Account	Description	Debit	Credit	Net Income Effect
<b>AJE21</b>				
BSA Entry 7322: To correct cash balances				
101-172-000-950-000	INSURANCE		289.00	0.00
101-191-000-950-000	INSURANCE	1,445.00		0.00
101-215-000-950-000	INSURANCE	289.00		0.00
101-257-000-950-000	INSURANCE	289.00		0.00
101-301-000-950-000	INSURANCE	4,624.00		0.00
101-371-000-950-000	INSURANCE	289.00		0.00
101-702-000-950-000	INSURANCE	289.00		0.00
101-000-000-001-000	CASH - GENERAL FUND	0.00		7,514.00
510-790-000-950-000	INSURANCE	867.00		0.00
510-000-000-001-000	CASH - GENERAL CHECKING MERC BANK	0.00		867.00
588-596-000-950-000	INSURANCE	1,734.00		0.00
588-596-520-950-000	INSURANCE	578.00		0.00
588-000-000-001-000	CASH - GENERAL CHECKING MERC BANK	0.00		2,312.00
590-527-520-950-000	INSURANCE	1,156.00		0.00
590-000-000-001-000	CASH - GENERAL CHECKING MERC BANK	0.00		1,156.00
591-536-000-950-000	INSURANCE	1,734.00		0.00
591-000-000-001-000	CASH - GENERAL CHECKING MERC BANK	0.00		1,734.00
597-336-000-950-000	INSURANCE	289.00		0.00
597-000-000-001-000	CASH - RURAL URBAN FIRE BRD MERCANTILE	0.00		289.00
692-447-000-950-000	INSURANCE	578.00		0.00
692-449-000-950-000	INSURANCE	3,179.00		0.00
692-532-000-950-000	INSURANCE	578.00		0.00
692-000-000-001-000	CASH - GENERAL CHECKING MERC BANK	0.00		4,335.00
604-000-000-001-000	CASH - GENERAL CHECKING MERC BANK	18,207.00		0.00
604-191-000-684-000	INTERNAL SERVICE CHARGES	0.00		18,207.00
<b>Total</b>		<b>36,414.00</b>	<b>36,414.00</b>	<b>0.00</b>
<b>AJE22</b>				
BSA Entry 7325: To record ISF activity				
101-262-000-815-000	ISF-PUBLIC WORKS SERVICES	2,671.00		0.00
101-265-000-815-000	ISF-PUBLIC WORKS SERVICES	53,258.00		0.00
101-301-000-815-000	ISF-PUBLIC WORKS SERVICES	8,077.00		0.00
101-444-000-815-000	ISF-PUBLIC WORKS SERVICES	10,077.00		0.00
101-448-000-815-000	ISF-PUBLIC WORKS SERVICES	9,498.00		0.00
101-751-000-815-000	ISF-PUBLIC WORKS SERVICES	128,113.00		0.00
101-441-000-815-000	ISF-PUBLIC WORKS SERVICES	51,427.00		0.00
101-446-000-815-000	ISF-PUBLIC WORKS SERVICES	11,691.00		0.00
101-728-000-815-000	ISF-PUBLIC WORKS SERVICES	1,683.00		0.00
101-567-000-815-000	ISF-PUBLIC WORKS SERVICES	136,871.00		0.00
101-000-000-001-000	CASH - GENERAL FUND	0.00		413,366.00
202-449-109-815-000	ISF-PUBLIC WORKS SERVICES	30,986.00		0.00
202-449-121-815-000	ISF-PUBLIC WORKS SERVICES	20,237.00		0.00
202-449-122-815-000	ISF-PUBLIC WORKS SERVICES	20,984.00		0.00
202-449-126-815-000	ISF-PUBLIC WORKS SERVICES	3,838.00		0.00
202-449-141-815-000	ISF-PUBLIC WORKS SERVICES	23,862.00		0.00
202-449-162-815-000	ISF-PUBLIC WORKS SERVICES	6,219.00		0.00
202-450-109-815-000	ISF-PUBLIC WORKS SERVICES	1,758.00		0.00
202-450-121-815-000	ISF-PUBLIC WORKS SERVICES	2,870.00		0.00
202-450-122-815-000	ISF-PUBLIC WORKS SERVICES	5,619.00		0.00
202-450-126-815-000	ISF-PUBLIC WORKS SERVICES	673.00		0.00
202-450-132-815-000	ISF-PUBLIC WORKS SERVICES	1,719.00		0.00
202-450-141-815-000	ISF-PUBLIC WORKS SERVICES	17,597.00		0.00
202-450-160-815-000	ISF-PUBLIC WORKS SERVICES	1,707.00		0.00
202-000-000-001-000	CASH - MAJOR STREETS MERCANTILE BANK	0.00		138,069.00
203-449-109-815-000	ISF-PUBLIC WORKS SERVICES	74,787.00		0.00
203-449-121-815-000	ISF-PUBLIC WORKS SERVICES	46,992.00		0.00
203-449-122-815-000	ISF-PUBLIC WORKS SERVICES	31,168.00		0.00
203-449-141-815-000	ISF-PUBLIC WORKS SERVICES	30,350.00		0.00
203-449-162-815-000	ISF-PUBLIC WORKS SERVICES	6,506.00		0.00
203-000-000-001-000	CASH - LOCAL STREETS MERCANTILE BANK	0.00		189,803.00
510-790-265-815-000	ISF-PUBLIC WORKS SERVICES	49,026.00		0.00
510-000-000-001-000	CASH - GENERAL CHECKING MERC BANK	0.00		49,026.00

Account	Description	Debit	Credit	Net Income Effect
580-265-820-815-000	ISF-PUBLIC WORKS SERVICES	205.00	0.00	
580-265-830-815-000	ISF-PUBLIC WORKS SERVICES	205.00	0.00	
580-265-840-815-000	ISF-PUBLIC WORKS SERVICES	205.00	0.00	
580-265-850-815-000	ISF-PUBLIC WORKS SERVICES	2,564.00	0.00	
580-265-860-815-000	ISF-PUBLIC WORKS SERVICES	2,317.00	0.00	
580-265-870-815-000	ISF-PUBLIC WORKS SERVICES	3,824.00	0.00	
580-265-880-815-000	ISF-PUBLIC WORKS SERVICES	4,468.00	0.00	
580-265-810-815-000	ISF-PUBLIC WORKS SERVICES	773.00	0.00	
580-000-000-001-000	CASH - GENERAL CHECKING MERC BANK	0.00	14,561.00	
581-595-000-815-000	ISF-PUBLIC WORKS SERVICES	13,161.00	0.00	
581-000-000-001-000	CASH - GENERAL CHECKING MERC BANK	0.00	13,161.00	
588-596-510-815-000	ISF-PUBLIC WORKS SERVICES	3,065.00	0.00	
588-000-000-001-000	CASH - GENERAL CHECKING MERC BANK	0.00	3,065.00	
590-527-558-815-000	ISF-PUBLIC WORKS SERVICES	2,523.00	0.00	
590-527-560-815-000	ISF-PUBLIC WORKS SERVICES	2,271.00	0.00	
590-527-552-815-000	ISF-PUBLIC WORKS SERVICES	76,679.00	0.00	
590-000-000-001-000	CASH - GENERAL CHECKING MERC BANK	0.00	81,473.00	
591-536-552-815-000	ISF-PUBLIC WORKS SERVICES	21,790.00	0.00	
591-000-000-001-000	CASH - GENERAL CHECKING MERC BANK	0.00	21,790.00	
596-528-000-815-000	ISF-PUBLIC WORKS SERVICES	2,305.00	0.00	
596-528-446-815-000	ISF-PUBLIC WORKS SERVICES	67,596.00	0.00	
596-528-447-815-000	ISF-PUBLIC WORKS SERVICES	60,029.00	0.00	
596-528-510-815-000	ISF-PUBLIC WORKS SERVICES	32,266.00	0.00	
596-000-000-001-000	CASH - GENERAL CHECKING MERC BANK	0.00	162,196.00	
597-336-000-815-000	ISF-PUBLIC WORKS SERVICES	899.00	0.00	
597-000-000-001-000	CASH - RURAL URBAN FIRE BRD MERCANTILE	0.00	899.00	
692-449-000-684-000	INTERNAL SERVICE CHARGES	0.00	1,087,409.00	
692-000-000-001-000	CASH - GENERAL CHECKING MERC BANK	1,087,409.00	0.00	
<b>Total</b>		<b>2,174,818.00</b>	<b>2,174,818.00</b>	<b>0.00</b>

**AJE23**

BSA Entry 7326: To record ISF activity

101-257-000-811-000	ISF-ENGINEERING SERVICES	2,036.00	0.00	
101-265-000-811-000	ISF-ENGINEERING SERVICES	5,137.00	0.00	
101-444-000-811-000	ISF-ENGINEERING SERVICES	11,077.00	0.00	
101-446-000-811-000	ISF-ENGINEERING SERVICES	5,780.00	0.00	
101-728-000-811-000	ISF-ENGINEERING SERVICES	8,027.00	0.00	
101-000-000-001-000	CASH - GENERAL FUND	0.00	32,057.00	
202-449-181-811-000	ISF-ENGINEERING SERVICES	4,656.00	0.00	
202-901-000-811-000	ISF-ENGINEERING SERVICES	1,605.00	0.00	
202-000-000-001-000	CASH -MAJOR STREETS MERCANTILE BANK	0.00	6,261.00	
203-449-109-811-000	ISF-ENGINEERING SERVICES	5,418.00	0.00	
203-449-181-811-000	ISF-ENGINEERING SERVICES	6,261.00	0.00	
203-000-000-001-000	CASH - LOCAL STREETS MERCANTILE BANK	0.00	11,679.00	
204-901-927-811-000	ISF-ENGINEERING SERVICES	5,539.00	0.00	
204-901-937-811-000	ISF-ENGINEERING SERVICES	98,172.00	0.00	
204-000-000-001-000	CASH - STREET MILLAGE MERCANTILE BANK	0.00	103,711.00	
248-728-000-811-000	ISF-ENGINEERING SERVICES	1,284.00	0.00	
248-000-000-001-000	CASH - DDA MERCANTILE BANK	0.00	1,284.00	
590-527-520-811-000	ISF-ENGINEERING SERVICES	18,302.00	0.00	
590-527-552-811-000	ISF-ENGINEERING SERVICES	7,867.00	0.00	
590-000-000-001-000	CASH - GENERAL CHECKING MERC BANK	0.00	26,169.00	
591-536-552-811-000	ISF-ENGINEERING SERVICES	20,550.00	0.00	
591-000-000-001-000	CASH - GENERAL CHECKING MERC BANK	0.00	20,550.00	
692-447-000-684-000	INTERNAL SERVICE CHARGES	0.00	201,711.00	
692-000-000-001-000	CASH - GENERAL CHECKING MERC BANK	201,711.00	0.00	
<b>Total</b>		<b>403,422.00</b>	<b>403,422.00</b>	<b>0.00</b>

**AJE24**

BSA Entry 7327: To record ISF activity

101-172-000-816-000	EQUIPMENT RENTAL	1,500.00	0.00	
101-257-000-816-000	EQUIPMENT RENTAL	2,500.00	0.00	
101-262-000-816-000	EQUIPMENT RENTAL	400.00	0.00	
101-265-000-816-000	EQUIPMENT RENTAL	4,000.00	0.00	

Account	Description	Debit	Credit	Net Income Effect
101-301-000-813-000	ISF-CENTRAL GARAGE SERVICES	25,000.00		0.00
101-371-000-816-000	EQUIPMENT RENTAL	1,500.00		0.00
101-441-000-816-000	EQUIPMENT RENTAL	15,000.00		0.00
101-444-000-816-000	EQUIPMENT RENTAL	4,500.00		0.00
101-446-000-816-000	EQUIPMENT RENTAL	2,000.00		0.00
101-448-000-816-000	EQUIPMENT RENTAL	2,000.00		0.00
101-567-000-816-000	EQUIPMENT RENTAL	60,000.00		0.00
101-728-000-816-000	EQUIPMENT RENTAL	1,000.00		0.00
101-751-000-816-000	EQUIPMENT RENTAL	42,000.00		0.00
101-000-000-001-000	CASH - GENERAL FUND	0.00	161,400.00	
202-449-109-816-000	EQUIPMENT RENTAL	18,000.00		0.00
202-449-121-816-000	EQUIPMENT RENTAL	7,000.00		0.00
202-449-122-816-000	EQUIPMENT RENTAL	17,000.00		0.00
202-449-126-816-000	EQUIPMENT RENTAL	1,250.00		0.00
202-449-132-816-000	EQUIPMENT RENTAL	7,000.00		0.00
202-449-141-816-000	EQUIPMENT RENTAL	23,500.00		0.00
202-449-160-816-000	EQUIPMENT RENTAL	2,500.00		0.00
202-450-109-816-000	EQUIPMENT RENTAL	1,900.00		0.00
202-450-121-816-000	EQUIPMENT RENTAL	1,500.00		0.00
202-450-122-816-000	EQUIPMENT RENTAL	2,000.00		0.00
202-450-126-816-000	EQUIPMENT RENTAL	1,000.00		0.00
202-450-132-816-000	EQUIPMENT RENTAL	3,000.00		0.00
202-450-141-816-000	EQUIPMENT RENTAL	8,500.00		0.00
202-450-160-816-000	EQUIPMENT RENTAL	200.00		0.00
202-000-000-001-000	CASH -MAJOR STREETS MERCANTILE BANK	0.00	94,350.00	
203-449-109-816-000	EQUIPMENT RENTAL	34,000.00		0.00
203-449-121-816-000	EQUIPMENT RENTAL	30,000.00		0.00
203-449-122-816-000	EQUIPMENT RENTAL	25,000.00		0.00
203-449-126-816-000	EQUIPMENT RENTAL	500.00		0.00
203-449-141-816-000	EQUIPMENT RENTAL	29,500.00		0.00
203-449-160-816-000	EQUIPMENT RENTAL	1,500.00		0.00
203-000-000-001-000	CASH - LOCAL STREETS MERCANTILE BANK	0.00	120,500.00	
510-790-265-816-000	EQUIPMENT RENTAL	4,000.00		0.00
510-000-000-001-000	CASH - GENERAL CHECKING MERC BANK	0.00	4,000.00	
580-265-810-816-000	EQUIPMENT RENTAL	100.00		0.00
580-265-820-816-000	EQUIPMENT RENTAL	150.00		0.00
580-265-830-816-000	EQUIPMENT RENTAL	150.00		0.00
580-265-840-816-000	EQUIPMENT RENTAL	150.00		0.00
580-265-850-816-000	EQUIPMENT RENTAL	350.00		0.00
580-265-860-816-000	EQUIPMENT RENTAL	350.00		0.00
580-265-870-816-000	EQUIPMENT RENTAL	600.00		0.00
580-265-880-816-000	EQUIPMENT RENTAL	2,000.00		0.00
580-000-000-001-000	CASH - GENERAL CHECKING MERC BANK	0.00	3,850.00	
581-595-000-816-000	EQUIPMENT RENTAL	1,800.00		0.00
581-000-000-001-000	CASH - GENERAL CHECKING MERC BANK	0.00	1,800.00	
588-596-510-816-000	EQUIPMENT RENTAL	500.00		0.00
588-000-000-001-000	CASH - GENERAL CHECKING MERC BANK	0.00	500.00	
590-527-552-816-000	EQUIPMENT RENTAL	10,000.00		0.00
590-527-558-816-000	EQUIPMENT RENTAL	2,000.00		0.00
590-527-559-816-000	EQUIPMENT RENTAL	1,500.00		0.00
590-527-560-816-000	EQUIPMENT RENTAL	2,200.00		0.00
590-527-561-816-000	EQUIPMENT RENTAL	1,500.00		0.00
590-000-000-001-000	CASH - GENERAL CHECKING MERC BANK	0.00	17,200.00	
591-536-552-816-000	EQUIPMENT RENTAL	23,000.00		0.00
591-000-000-001-000	CASH - GENERAL CHECKING MERC BANK	0.00	23,000.00	
596-528-000-816-000	EQUIPMENT RENTAL	300.00		0.00
596-528-447-816-000	EQUIPMENT RENTAL	44,000.00		0.00
596-528-510-816-000	EQUIPMENT RENTAL	64,000.00		0.00
596-000-000-001-000	CASH - GENERAL CHECKING MERC BANK	0.00	108,300.00	
597-336-000-813-000	ISF-GARAGE SERVICES	6,200.00		0.00
597-336-000-816-000	EQUIPMENT RENTAL	50.00		0.00
597-000-000-001-000	CASH - RURAL URBAN FIRE BRD MERCANTILE	0.00	6,250.00	
692-000-000-001-000	CASH - GENERAL CHECKING MERC BANK	541,150.00		0.00
692-532-000-684-000	INTERNAL SERVICE CHARGES	0.00	541,150.00	

Account	Description	Debit	Credit	Net Income Effect
<b>Total</b>		<b>1,082,300.00</b>	<b>1,082,300.00</b>	<b>0.00</b>
<b>AJE25</b>				
BSA Entry 7328: To record ISF activity				
202-449-181-810-000	ISF-ACCOUNTING SERVICES	18,500.00	0.00	
202-450-181-810-000	ISF-ACCOUNTING SERVICES	2,000.00	0.00	
202-000-000-001-000	CASH -MAJOR STREETS MERCANTILE BANK	0.00	20,500.00	
203-449-181-810-000	ISF-ACCOUNTING SERVICES	11,500.00	0.00	
203-000-000-001-000	CASH - LOCAL STREETS MERCANTILE BANK	0.00	11,500.00	
204-449-181-810-000	ISF-ACCOUNTING SERVICES	15,500.00	0.00	
204-000-000-001-000	CASH - STREET MILLAGE MERCANTILE BANK	0.00	15,500.00	
248-728-000-810-000	ISF-ACCOUNTING SERVICES	1,000.00	0.00	
248-000-000-001-000	CASH - DDA MERCANTILE BANK	0.00	1,000.00	
510-790-000-810-000	ISF-ACCOUNTING SERVICES	26,100.00	0.00	
510-000-000-001-000	CASH - GENERAL CHECKING MERC BANK	0.00	26,100.00	
580-265-000-810-000	ISF-ACCOUNTING SERVICES	2,300.00	0.00	
580-000-000-001-000	CASH - GENERAL CHECKING MERC BANK	0.00	2,300.00	
581-595-000-810-000	ISF-ACCOUNTING SERVICES	3,500.00	0.00	
581-000-000-001-000	CASH - GENERAL CHECKING MERC BANK	0.00	3,500.00	
588-596-520-810-000	ISF-ACCOUNTING SERVICES	22,000.00	0.00	
588-000-000-001-000	CASH - GENERAL CHECKING MERC BANK	0.00	22,000.00	
590-527-556-810-000	ISF-ACCOUNTING SERVICES	69,195.00	0.00	
590-000-000-001-000	CASH - GENERAL CHECKING MERC BANK	0.00	69,195.00	
591-536-556-810-000	ISF-ACCOUNTING SERVICES	61,000.00	0.00	
591-000-000-001-000	CASH - GENERAL CHECKING MERC BANK	0.00	61,000.00	
596-528-000-810-000	ISF-ACCOUNTING SERVICES	31,500.00	0.00	
596-000-000-001-000	CASH - GENERAL CHECKING MERC BANK	0.00	31,500.00	
597-336-000-810-000	ISF-ACCOUNTING SERVICES	17,570.00	0.00	
597-000-000-001-000	CASH - RURAL URBAN FIRE BRD MERCANTILE	0.00	17,570.00	
604-191-000-684-000	INTERNAL SERVICE CHARGES	0.00	281,665.00	
604-000-000-001-000	CASH - GENERAL CHECKING MERC BANK	281,665.00	0.00	
<b>Total</b>		<b>563,330.00</b>	<b>563,330.00</b>	<b>0.00</b>
<b>AJE26</b>				
BSA Entry 7331: To clear unnecessary internal balances				
604-000-000-001-000	CASH - GENERAL CHECKING MERC BANK	5,979.00	0.00	
604-000-000-082-000	INTERNAL BALANCES	0.00	5,979.00	
692-000-000-001-000	CASH - GENERAL CHECKING MERC BANK	55,365.00	0.00	
692-000-000-082-000	INTERNAL BALANCES	0.00	55,365.00	
248-000-000-082-000	INTERNAL BALANCES	395.00	0.00	
248-000-000-001-000	CASH - DDA MERCANTILE BANK	0.00	395.00	
510-000-000-082-000	INTERNAL BALANCES	50,968.00	0.00	
510-000-000-001-000	CASH - GENERAL CHECKING MERC BANK	0.00	50,968.00	
581-000-000-082-000	INTERNAL BALANCES	6,384.00	0.00	
581-000-000-001-000	CASH - GENERAL CHECKING MERC BANK	0.00	6,384.00	
597-000-000-082-000	INTERNAL BALANCES	3,597.00	0.00	
597-000-000-001-000	CASH - RURAL URBAN FIRE BRD MERCANTILE	0.00	3,597.00	
<b>Total</b>		<b>122,688.00</b>	<b>122,688.00</b>	<b>0.00</b>
<b>AJE27</b>				
BSA Entry 7319 & 7332: To correct cash balances - Yeo didn't use due to/from accounts, but used pooled cash				
510-000-000-008-000	CASH - HRA / HSA MERC BANK	8,937.00	0.00	
510-000-000-001-000	CASH - GENERAL CHECKING MERC BANK	0.00	8,937.00	
588-000-000-008-000	CASH - HRA / HSA MERC BANK	7,229.00	0.00	
588-000-000-001-000	CASH - GENERAL CHECKING MERC BANK	0.00	7,229.00	
590-000-000-008-000	CASH - HRA / HSA MERC BANK	2,797.00	0.00	
590-000-000-001-000	CASH - GENERAL CHECKING MERC BANK	0.00	2,797.00	
591-000-000-008-000	CASH - HRA / HSA MERC BANK	3,434.00	0.00	
591-000-000-001-000	CASH - GENERAL CHECKING MERC BANK	0.00	3,434.00	
692-000-000-008-000	CASH - HRA / HSA MERC BANK	10,874.00	0.00	
692-000-000-001-000	CASH - GENERAL CHECKING MERC BANK	0.00	10,874.00	
736-000-000-008-000	CASH - HRA / HSA MERC BANK	7,599.00	0.00	
736-000-000-001-000	CASH - GENERAL CHECKING MERC BANK	0.00	7,599.00	
101-000-000-008-000	CASH - HRA / HSA MERC BANK	0.00	40,870.00	



Account	Description	Debit	Credit	Net Income Effect
101-000-000-001-000	CASH - GENERAL FUND	40,870.00	0.00	
<b>Total</b>		<b>81,740.00</b>	<b>81,740.00</b>	<b>0.00</b>
<b>AJE28</b>				
BSA Entry 7321: To record rural urban fire contribution				
597-000-000-001-000	CASH - RURAL URBAN FIRE BRD MERCANTILE	257,376.00	0.00	
597-336-000-626-000	SERVICE CHARGES	0.00	257,376.00	
101-336-000-801-000	CONTRACT FEES	257,376.00	0.00	
101-000-000-001-000	CASH - GENERAL FUND	0.00	257,376.00	
<b>Total</b>		<b>514,752.00</b>	<b>514,752.00</b>	<b>0.00</b>
<b>AJE29</b>				
BSA Entry 7342: To record revenue sharing payments as deferred inflows of resources				
101-000-000-576-000	CONSTITUTIONAL SALES TAX	117,836.00	0.00	
101-000-000-578-000	CVTS DISTRIBUTION	52,089.00	0.00	
101-000-000-578-000	CVTS DISTRIBUTION	52,089.00	0.00	
101-000-000-578-000	CVTS DISTRIBUTION	52,089.00	0.00	
101-000-000-360-000	DEFERRED INFLOW - SOM	0.00	274,103.00	
<b>Total</b>		<b>274,103.00</b>	<b>274,103.00</b>	<b>(274,103.00)</b>
<b>AJE30</b>				
BSA Entry 7337: To record April/June 2020 charter franchise fees				
101-000-000-040-000	ACCOUNTS RECEIVABLE	23,363.00	0.00	
101-000-000-477-000	CABLE TV FRANCHISE FEES	0.00	23,363.00	
<b>Total</b>		<b>23,363.00</b>	<b>23,363.00</b>	<b>23,363.00</b>
<b>AJE31</b>				
BSA Entry 7340: To record service charges receivable				
202-000-000-078-000	DUE FROM STATE	8,060.00	0.00	
202-450-000-626-000	SERVICE CHARGES	0.00	8,060.00	
<b>Total</b>		<b>8,060.00</b>	<b>8,060.00</b>	<b>8,060.00</b>
<b>AJE32</b>				
BSA Entry 7344: To record additional AR after ISF posted				
590-000-000-076-000	DUE FROM TOWNSHIPS	5,992.00	0.00	
590-527-000-629-000	PINE RIVER SEWERAGE	0.00	5,992.00	
590-000-000-076-000	DUE FROM TOWNSHIPS	6,059.00	0.00	
590-527-000-628-000	ARCADA SEWERAGE	0.00	6,059.00	
<b>Total</b>		<b>12,051.00</b>	<b>12,051.00</b>	<b>12,051.00</b>
<b>AJE33</b>				
BSA Entry 7343: To correct MERS posting				
101-000-000-237-004	MERS EMPLOYER	6,975.00	0.00	
101-000-000-231-010	MERS EMPLOYEE	0.00	6,975.00	
<b>Total</b>		<b>6,975.00</b>	<b>6,975.00</b>	<b>0.00</b>
<b>AJE34</b>				
BSA Entry 7345: To defer revenue				
202-000-000-078-000	DUE FROM STATE	0.00	8,060.00	
202-450-000-626-000	SERVICE CHARGES	8,060.00	0.00	
202-000-000-078-000	DUE FROM STATE	8,060.00	0.00	
202-000-000-360-000	DEFERRED INFLOW - SOM	0.00	8,060.00	
<b>Total</b>		<b>16,120.00</b>	<b>16,120.00</b>	<b>(8,060.00)</b>
<b>AJE35</b>				
BSA Entry 7309: To record the City of Alma contribution to the Airport				
101-595-000-998-000	CONTRIBUTIONS/COMPONENTS	26,000.00	0.00	
101-000-000-001-000	CASH - GENERAL FUND	0.00	26,000.00	
581-000-000-001-000	CASH - GENERAL CHECKING MERC BANK	26,000.00	0.00	
581-595-000-581-000	LOCAL UNIT CONTRIBUTIONS	0.00	26,000.00	
<b>Total</b>		<b>52,000.00</b>	<b>52,000.00</b>	<b>0.00</b>

Account	Description	Debit	Credit	Net Income Effect
<b>AJE36</b>				
BSA Entry 7351: Only record 2nd part of entry as first part was a correction of another entry				
580-265-000-667-000	RENTS	0.00	1,200.00	
580-000-000-667-000	RENTS	1,200.00	0.00	
<b>Total</b>		<b>1,200.00</b>	<b>1,200.00</b>	<b>0.00</b>
<b>AJE37</b>				
BSA Entry 7354: To adjust liability accounts				
101-000-000-237-001	HEALTH INSURANCE EMPLOYER	0.00	6,310.00	
101-101-000-714-000	FRINGE BENEFITS	6,310.00	0.00	
<b>Total</b>		<b>6,310.00</b>	<b>6,310.00</b>	<b>(6,310.00)</b>
<b>AJE38</b>				
BSA Entry 7353: To correct cold patch and salt inventory				
692-000-000-111-000	MATERIAL/SUPPLY INVENTORY	0.00	80,010.00	
692-265-000-740-000	MAINTENANCE SUPPLIES	80,010.00	0.00	
<b>Total</b>		<b>80,010.00</b>	<b>80,010.00</b>	<b>(80,010.00)</b>
<b>AJE39</b>				
BSA Entry 7357: To record receivables				
580-000-000-040-000	ACCOUNTS RECEIVABLE	500.00	0.00	
580-000-000-667-000	RENTS	0.00	500.00	
590-000-000-040-000	ACCOUNTS RECEIVABLE	9,289.00	0.00	
590-527-000-607-000	FEES	0.00	553.00	
590-527-000-628-000	ARCADA SEWERAGE	0.00	3,582.00	
590-527-000-629-000	PINE RIVER SEWERAGE	0.00	5,154.00	
581-000-000-040-000	ACCOUNTS RECEIVABLE	13,000.00	0.00	
581-595-000-581-000	LOCAL UNIT CONTRIBUTIONS	0.00	13,000.00	
<b>Total</b>		<b>22,789.00</b>	<b>22,789.00</b>	<b>22,789.00</b>
<b>AJE40</b>				
BSA Entry 7359: To reclass billings out of expense accounts				
736-000-000-676-000	REIMBURSEMENTS	0.00	180,208.00	
736-265-660-702-000	SALARIES/WAGES	41,713.00	0.00	
736-265-660-703-000	OVERTIME	383.00	0.00	
736-265-660-714-000	FRINGE BENEFITS	11,521.00	0.00	
736-265-660-719-100	MEDICAL INSURANCE	1,874.00	0.00	
736-265-660-719-200	DENTAL INSURANCE	5.00	0.00	
736-265-660-719-800	HRA/FSA EMPLOYER EXPENSE	23.00	0.00	
736-265-660-719-400	LIFE INSURANCE	35.00	0.00	
736-265-666-702-000	SALARIES/WAGES	18,985.00	0.00	
736-265-666-703-000	OVERTIME	167.00	0.00	
736-265-666-714-000	FRINGE BENEFITS	4,963.00	0.00	
736-265-666-719-100	MEDICAL INSURANCE	424.00	0.00	
736-265-666-719-200	DENTAL INSURANCE	2.00	0.00	
736-265-666-719-800	HRA/FSA EMPLOYER EXPENSE	10.00	0.00	
736-265-666-719-400	LIFE INSURANCE	15.00	0.00	
736-692-660-702-000	SALARIES/WAGES	41,429.00	0.00	
736-692-660-714-000	FRINGE BENEFITS	19,464.00	0.00	
736-692-660-719-100	MEDICAL INSURANCE	4,062.00	0.00	
736-692-660-719-800	HRA/FSA EMPLOYER EXPENSE	34.00	0.00	
736-692-660-719-200	DENTAL INSURANCE	15.00	0.00	
736-692-660-719-400	LIFE INSURANCE	38.00	0.00	
736-692-662-702-000	SALARIES/WAGES	5,765.00	0.00	
736-692-662-703-000	OVERTIME	6.00	0.00	
736-692-662-714-000	FRINGE BENEFITS	1,946.00	0.00	
736-692-662-719-100	MEDICAL INSURANCE	515.00	0.00	
736-692-662-719-800	HRA/FSA EMPLOYER EXPENSE	4.00	0.00	
736-692-662-719-200	DENTAL INSURANCE	2.00	0.00	
736-692-662-719-400	LIFE INSURANCE	5.00	0.00	
736-692-666-702-000	SALARIES/WAGES	18,873.00	0.00	
736-692-666-714-000	FRINGE BENEFITS	6,277.00	0.00	
736-692-666-719-100	MEDICAL INSURANCE	1,617.00	0.00	

Account	Description	Debit	Credit	Net Income Effect
736-692-666-719-800	HRA/FSA EMPLOYER EXPENSE	14.00	0.00	
736-692-666-719-200	DENTAL INSURANCE	6.00	0.00	
736-692-666-719-400	LIFE INSURANCE	16.00	0.00	
<b>Total</b>		<b>180,208.00</b>	<b>180,208.00</b>	<b>0.00</b>
<b>AJE41</b>				
BSA Entry 7360: To reclass FY19 revenue against fund balance account (receivable never set up in the PY)				
736-000-000-676-000	REIMBURSEMENTS	14,936.00	0.00	
736-000-000-390-000	UNASSIGNED FUND BALANCE	0.00	14,936.00	
<b>Total</b>		<b>14,936.00</b>	<b>14,936.00</b>	<b>0.00</b>
<b>AJE42</b>				
BSA Entry 7361: To clear old residual amounts				
736-000-000-233-000	FRINGE BENEFITS PAYABLE	4.00	0.00	
736-265-660-714-000	FRINGE BENEFITS	0.00	4.00	
736-000-000-676-000	REIMBURSEMENTS	352.00	0.00	
736-000-000-078-000	DUE FROM STATE	0.00	352.00	
<b>Total</b>		<b>356.00</b>	<b>356.00</b>	<b>0.00</b>
<b>AJE43</b>				
BSA Entry 7362: Reverse FYE wage accrual that was not necessary (this is an agency fund)				
736-000-000-229-000	DUE TO FEDERAL GOVERNMENT	552.00	0.00	
736-000-000-257-000	WAGES PAYABLE	7,735.00	0.00	
736-265-660-702-000	SALARIES/WAGES	0.00	2,467.00	
736-265-660-714-000	FRINGE BENEFITS	0.00	177.00	
736-265-666-702-000	SALARIES/WAGES	0.00	1,089.00	
736-265-666-714-000	FRINGE BENEFITS	0.00	78.00	
736-692-660-702-000	SALARIES/WAGES	0.00	2,712.00	
736-692-660-714-000	FRINGE BENEFITS	0.00	193.00	
736-692-662-702-000	SALARIES/WAGES	0.00	342.00	
736-692-662-714-000	FRINGE BENEFITS	0.00	24.00	
736-692-666-702-000	SALARIES/WAGES	0.00	1,125.00	
736-692-666-714-000	FRINGE BENEFITS	0.00	80.00	
<b>Total</b>		<b>8,287.00</b>	<b>8,287.00</b>	<b>0.00</b>
<b>AJE44</b>				
BSA Entry 7365: To accrue costs to be reimbursed by Housing Commission				
736-000-000-040-000	ACCOUNTS RECEIVABLE	28,893.00	0.00	
736-000-000-676-000	REIMBURSEMENTS	0.00	28,893.00	
<b>Total</b>		<b>28,893.00</b>	<b>28,893.00</b>	<b>0.00</b>
<b>AJE45</b>				
BSA Entry 7380: To record trunkline receivable for October 2019 to December 2020				
202-000-000-078-000	DUE FROM STATE	14,102.00	0.00	
202-000-000-360-000	DEFERRED INFLOW - SOM	0.00	14,102.00	
<b>Total</b>		<b>14,102.00</b>	<b>14,102.00</b>	<b>0.00</b>
<b>AJE46</b>				
To record amount owed from County where the City paid the County too much SET.				
701-000-000-072-000	Due from County	26,784.00	0.00	
701-000-000-222-000	DUE TO COUNTIES	0.00	26,784.00	
<b>Total</b>		<b>26,784.00</b>	<b>26,784.00</b>	<b>0.00</b>
<b>AJE47</b>				
To record amount owed from County where the City paid the County too much PPT				
101-000-000-072-000	Due From Counties	9,452.00	0.00	
101-000-000-230-000	Due To Other Units	0.00	4,892.00	
101-000-000-420-000	DELINQUENT PROPERTY TAX	0.00	4,394.00	
101-000-000-230-000	Due To Other Units	0.00	166.00	
<b>Total</b>		<b>9,452.00</b>	<b>9,452.00</b>	<b>4,394.00</b>

Account	Description	Debit	Credit	Net Income Effect
<b>AJE48</b>				
To record overpayment to County of SET (need to get back from State)				
701-000-000-078-000	Due from State	9,045.00	0.00	
701-000-000-222-000	DUE TO COUNTIES	0.00	9,045.00	
<b>Total</b>		<b>9,045.00</b>	<b>9,045.00</b>	<b>0.00</b>
<b>AJE49</b>				
To record amounts owed back to the tax fund. Tax fund overpaid the Library.				
510-790-000-402-000	REAL PROPERTY TAX	63,208.00	0.00	
510-790-000-410-000	PERSONAL PROPERTY TAX	14,846.00	0.00	
510-000-000-214-701	Due to Tax Fund	0.00	78,054.00	
701-000-000-084-510	Due from Library	78,054.00	0.00	
701-000-000-222-000	DUE TO COUNTIES	0.00	78,054.00	
<b>Total</b>		<b>156,108.00</b>	<b>156,108.00</b>	<b>(78,054.00)</b>
<b>AJES0</b>				
To record amounts due from County for tax settlement				
101-000-000-072-000	Due From Counties	106,753.00	0.00	
101-000-000-339-100	Deferred Revenue	0.00	103,552.00	
248-000-000-072-000	Due from County	1,481.00	0.00	
248-728-000-402-000	REAL PROPERTY TAX	0.00	1,481.00	
510-000-000-072-000	Due From Counties	13,826.00	0.00	
510-905-000-402-000	REAL PROPERTY TAX	0.00	10,370.00	
510-790-000-402-000	REAL PROPERTY TAX	0.00	3,456.00	
588-000-000-072-000	Due from County	6,639.00	0.00	
588-596-000-402-000	REAL PROPERTY TAX	0.00	6,639.00	
204-000-000-072-000	Due from County	17,283.00	0.00	
204-000-000-339-000	UNEARNED REVENUE	0.00	17,283.00	
590-000-000-072-000	Due from County	2,088.00	0.00	
590-000-000-045-000	SPECIAL ASSESS RECEIVABLE	0.00	2,088.00	
590-000-000-072-000	Due from County	821.00	0.00	
590-527-000-632-000	SEWER SALES	0.00	821.00	
591-000-000-072-000	Due from County	821.00	0.00	
591-536-000-632-000	WATER SALES	0.00	821.00	
101-000-000-045-000	SPECIAL ASSESS RECEIVABLE	0.00	3,201.00	
<b>Total</b>		<b>149,712.00</b>	<b>149,712.00</b>	<b>23,588.00</b>
<b>AJES1</b>				
To reverse Transit CARES Act \$				
588-000-000-078-000	DUE FROM STATE	0.00	51,231.00	
588-596-000-502-000	FEDERAL OPERATING GRANTS	51,231.00	0.00	
<b>Total</b>		<b>51,231.00</b>	<b>51,231.00</b>	<b>(51,231.00)</b>
<b>AJES2</b>				
BSA Entry 7382: To record deferred inflow of resources				
101-000-000-339-000	UNEARNED REVENUE	0.00	13,605.00	
101-728-000-667-000	RENTS	13,605.00	0.00	
<b>Total</b>		<b>13,605.00</b>	<b>13,605.00</b>	<b>(13,605.00)</b>
<b>AJES3</b>				
BSA Entry 7404: Offset negative cash and fund balance				
736-000-000-001-000	CASH - GENERAL CHECKING MERC BANK	13,595.00	0.00	
736-000-000-390-000	UNASSIGNED FUND BALANCE	0.00	13,595.00	
<b>Total</b>		<b>13,595.00</b>	<b>13,595.00</b>	<b>0.00</b>
<b>CJE01</b>				
BSA Entry 7288: To record amount due to State from Transit				
588-596-000-540-000	STATE OPERATING GRANTS	19,858.00	0.00	
588-000-000-228-000	DUE TO STATE OF MICHIGAN	0.00	19,858.00	
<b>Total</b>		<b>19,858.00</b>	<b>19,858.00</b>	<b>(19,858.00)</b>

Account	Description	Debit	Credit	Net Income Effect
<b>CJE02</b>				
BSA Entry 7300: update balances				
101-000-000-339-000	UNEARNED REVENUE	6,391.00	0.00	
101-000-000-045-000	SPECIAL ASSESS RECEIVABLE	0.00	2,430.00	
101-444-000-672-000	SPECIAL ASSESSMENTS	0.00	3,961.00	
<b>Total</b>		<b>6,391.00</b>	<b>6,391.00</b>	<b>3,961.00</b>
<b>CJE03</b>				
BSA Entry 7313: reclass engineering fee revenue				
692-447-000-607-000	FEES	2,250.00	0.00	
692-000-000-001-000	CASH - GENERAL CHECKING MERC BANK	0.00	2,250.00	
101-447-000-607-000	FEES - ENGINEERING	0.00	2,250.00	
101-000-000-001-000	CASH - GENERAL FUND	2,250.00	0.00	
<b>Total</b>		<b>4,500.00</b>	<b>4,500.00</b>	<b>0.00</b>
<b>CJE04</b>				
BSA Entry 7310: reclass taser installment				
101-000-000-202-000	ACCOUNTS PAYABLE	20,591.00	0.00	
101-301-000-801-000	CONTRACTUAL	0.00	20,591.00	
<b>Total</b>		<b>20,591.00</b>	<b>20,591.00</b>	<b>20,591.00</b>
<b>NAJE01</b>				
Nonattest entry - record NPL activity				
588-000-000-195-001	DEFERRED OUTFLOWS - PENSION	0.00	35,959.00	
588-000-000-360-000	DEFERRED INFLOW - NET PENSION LIABILITY	0.00	4,853.00	
588-000-000-334-000	NET PENSION LIABILITY	39,156.00	0.00	
588-596-000-714-000	FRINGE BENEFITS	959.00	0.00	
588-596-270-714-000	FRINGE BENEFITS	185.00	0.00	
588-596-510-714-000	FRINGE BENEFITS	155.00	0.00	
588-596-520-714-000	FRINGE BENEFITS	357.00	0.00	
590-000-000-195-001	DEFERRED OUTFLOWS - PENSION	0.00	34,450.00	
590-000-000-360-000	DEFERRED INFLOW - NET PENSION LIABILITY	0.00	4,650.00	
590-000-000-334-000	NET PENSION LIABILITY	37,514.00	0.00	
590-527-000-714-000	FRINGE BENEFITS	1,190.00	0.00	
590-527-520-714-000	FRINGE BENEFITS	325.00	0.00	
590-527-556-714-000	FRINGE BENEFITS	14.00	0.00	
590-527-559-714-000	FRINGE BENEFITS	36.00	0.00	
590-527-561-714-000	FRINGE BENEFITS	21.00	0.00	
591-000-000-195-001	DEFERRED OUTFLOWS - PENSION	0.00	16,310.00	
591-000-000-360-000	DEFERRED INFLOW - NET PENSION LIABILITY	0.00	2,201.00	
591-000-000-334-000	NET PENSION LIABILITY	17,760.00	0.00	
591-536-000-714-000	FRINGE BENEFITS	406.00	0.00	
591-536-500-714-000	FRINGE BENEFITS	20.00	0.00	
591-536-552-714-000	FRINGE BENEFITS	325.00	0.00	
604-000-000-195-001	DEFERRED OUTFLOWS - PENSION	0.00	23,196.00	
604-000-000-360-000	DEFERRED INFLOW - NET PENSION LIABILITY	0.00	3,131.00	
604-000-000-334-000	NET PENSION LIABILITY	25,259.00	0.00	
604-191-000-714-000	FRINGE BENEFITS	1,068.00	0.00	
692-000-000-195-001	DEFERRED OUTFLOWS - PENSION	0.00	143,923.00	
692-000-000-360-000	DEFERRED INFLOW - NET PENSION LIABILITY	0.00	19,425.00	
692-000-000-334-000	NET PENSION LIABILITY	156,721.00	0.00	
692-449-000-714-000	FRINGE BENEFITS	4,965.00	0.00	
692-532-000-714-000	FRINGE BENEFITS	721.00	0.00	
692-447-000-714-000	FRINGE BENEFITS	932.00	0.00	
692-536-000-714-000	FRINGE BENEFITS	9.00	0.00	
510-000-000-195-001	DEFERRED OUTFLOWS - PENSION	0.00	23,834.00	
510-000-000-360-000	DEFERRED INFLOW - NET PENSION LIABILITY	0.00	3,217.00	
510-000-000-334-000	NET PENSION LIABILITY	25,953.00	0.00	
510-790-000-714-000	FRINGE BENEFITS	1,098.00	0.00	
597-000-000-195-001	DEFERRED OUTFLOWS - PENSION	0.00	32,424.00	
597-000-000-360-000	DEFERRED INFLOW - NET PENSION LIABILITY	0.00	4,376.00	
597-000-000-334-000	NET PENSION LIABILITY	35,307.00	0.00	

Account	Description	Debit	Credit	Net Income Effect
597-336-000-714-000	FRINGE BENEFITS	1,493.00	0.00	
<b>Total</b>		<u>351,949.00</u>	<u>351,949.00</u>	<u>(14,279.00)</u>
<b>GRAND TOTAL</b>		<u>9,289,355.00</u>	<u>9,289,355.00</u>	<u>122,332.00</u>