



Honorable Select Board
Town of Stoneham, Massachusetts

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 Town of Stoneham, Massachusetts (the Town) as of and for the year ended June 30, 2024, and have issued our report thereon dated March 18, 2025.

We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), as well as certain information related to the planned scope and timing of our audit in our Statement of Work dated June 26, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings or issues

Qualitative aspects of accounting practices

Accounting policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Town are described in Note 1 to the financial statements.

During fiscal year 2024, the Town implemented Governmental Accounting Standards Board (GASB) Statement No. 100, *Accounting Changes and Error Corrections – an Amendment of GASB Statement No. 62*. As more fully described in Note 1, the Town corrected an error related to its OPEB Trust Fund.

We noted no transactions entered into by the entity 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

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

- Management's estimate of the Net OPEB Liability is based on a certified actuarial valuation, which contains multiple assumptions regarding mortality, retirement, etc. We evaluated the key factors and assumptions used to develop the Net OPEB Liability in determining that it is reasonable in relation to the financial statements taken as a whole.

Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

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

Significant unusual transactions

We identified no significant unusual transactions.

Difficulties encountered in performing the audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Uncorrected misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule 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.

Uncorrected misstatements or the matters underlying uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even if management has concluded that the uncorrected misstatements are immaterial to the financial statements under audit.

Corrected misstatements

The attached schedule summarizes all adjustments that were required to convert the trial balance to a financial statement presented in accordance with accounting principles generally accepted in the United States of America. Management has accepted responsibility for such adjustments in its March 18, 2025 management representation letter.

Disagreements with management

For purposes of this communication, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

Circumstances that affect the form and content of the auditors' report

As more fully described in Note 1 to the financial statements, our auditors' report was modified to reflect the restatement of the OPEB Trust fund from the general fund to the Fiduciary Funds.

Management representations

We have requested certain representations from management that are included in the management representation letter dated March 18, 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 entity’s financial statements or a determination of the type of auditors’ opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Significant issues discussed with management prior to engagement

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

Other audit findings or issues

We have provided a separate communication to you dated March 18, 2025, communicating internal control related matters identified during the audit.

Audits of group financial statements

We noted no matters related to the group audit that we consider to be significant to the responsibilities of those charged with governance of the group.

Quality of a component auditor’s work

There were no instances in which our evaluation of the work of a component auditor gave rise to a concern about the quality of that auditor’s work.

Limitations on the group audit

There were no restrictions on our access to information of components or other limitations on the group audit.

Required supplementary information

With respect to the required supplementary information (RSI) accompanying the financial statements, we made certain inquiries of management about the methods of preparing the RSI, including whether the RSI has been measured and presented in accordance with prescribed guidelines, whether the methods of measurement and preparation have been changed from the prior period and the reasons for any such changes, and whether there were any significant assumptions or interpretations underlying the measurement or presentation of the RSI. We compared the RSI for consistency with management’s responses to the foregoing inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements. Because these limited procedures do not provide sufficient evidence, we did not express an opinion or provide any assurance on the RSI.

Supplementary information in relation to the financial statements as a whole

With respect to the schedule of expenditures of federal awards (SEFA) included in the GAO and Uniform Guidance Reports, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the SEFA to determine that the SEFA complies with the requirements of the Uniform Guidance, the method of preparing it has not changed from the prior period or the reasons for such changes, and the SEFA is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the SEFA to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated March 18, 2025.

* * *

This communication is intended solely for the information and use of the Honorable Select Board and management of Town of Stoneham, Massachusetts and is not intended to be, and should not be, used by anyone other than these specified parties.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Boston, Massachusetts
March 18, 2025

SUMMARY OF UNCORRECTED MISSTATEMENTS - AUDIT
Town of Stoneham
General Fund
Year Ended June 30, 2024

UNCORRECTED MISSTATEMENTS OF AMOUNTS

Effect of misstatements on:

Description	Assets	Liabilities	Fund Balance / Net Assets	Net Expense/Revenue and Change in Net Assets / Fund Balance
Uncollectible Accounts for Motor Vehicle Taxes	\$ 97,798	\$ -	\$ 97,798	\$ 97,798
Uncollectible Accounts for Personal Property Taxes	78,704	-	78,704	78,704
Net current year misstatements (Iron Curtain Method)	176,502	-	176,502	176,502
Net prior year misstatements	(140,913)	-	(140,913)	(140,913)
Combined current and prior year misstatements (Rollover Method)	\$ 35,589	\$ -	\$ 35,589	\$ 35,589
Financial statement totals	32,426,759	9,464,089	22,962,670	5,487,989
Current year misstatement as a % of financial statement totals (Iron Curtain Method)	1%		1%	3%
Current and prior year misstatement as a % of financial statement totals (Rollover Method)	0%		0%	1%

Client: **A266883 - Town of Stoneham**
 Engagement: **AUD 2024 - Town of Stoneham, Massachusetts**
 Period Ending: **6/30/2024**
 Trial Balance: **0900 - Fund Trial Balance**
 Workpaper: **0920.00 - Combined Journal Entries Report**
 Fund Level: **All**
 Index: **All**

Account	Description	Debit	Credit
Adjusting Journal Entries			
Adjusting Journal Entries JE # 102			
To eliminate intra fund transfers within the general fund for FS presentation purposes.			
0001-0-000-0000-00-000-00-0000-104000-	POOLED CASH	1,063,270.00	
0001-0-000-0000-00-000-00-0000-104000-	POOLED CASH	34,396,479.00	
0002-0-000-0000-00-000-00-0000-497001-	TRANS FROM GENERAL FUND	1,063,270.00	
0003-3-000-0000-00-000-00-0000-497001-	TRANS FROM GENERAL FUND	34,396,479.00	
0004-0-000-0000-00-000-00-0000-497001-	TRANS FROM GENERAL FUND	185,259.00	
0004-0-000-0000-00-000-00-0000-497003-	TRANS FROM SCH GEN FUND	90,267.00	
0001-0-000-0000-00-000-00-0000-596002-	TRANS TO ARTICLE FUND		1,063,270.00
0001-0-000-0000-00-000-00-0000-596004-	TRANS TO ENCUM		185,259.00
0001-3-300-0000-00-000-52-0000-596003-	TRANS TO SCHOOL FUND		34,396,479.00
0002-0-000-0000-00-000-00-0000-104000-	CASH - IN OTHER FUNDS		1,063,270.00
0003-3-000-0000-00-000-00-0000-104000-	POOLED CASH		34,396,479.00
0003-3-000-0000-00-000-00-0000-596004-	TRANS TO ENCUM		90,267.00
Total		71,195,024.00	71,195,024.00
Adjusting Journal Entries JE # 103			
To eliminate intrafund transfers for FS presentation purposes.			
0001-0-000-0000-00-000-00-0000-104000-	POOLED CASH		
0001-3-300-0000-00-000-52-0000-596003-	TRANS TO SCHOOL FUND		
0003-000-0000-00-000-00-104000	POOLED CASH		
0003-3-000-0000-00-000-00-0000-497001-	TRANS FROM GENERAL FUND		
Total		0.00	0.00
Adjusting Journal Entries JE # 104			
To remove amount booked directly to FB.			
0001-1-146-4120-00-000-00-0000-412024-	RE REVENUE 2024	5,883.00	
0001-0-000-0000-00-000-00-0000-359000-	UNRESERVED FUND BALANCE		5,883.00
Total		5,883.00	5,883.00
Adjusting Journal Entries JE # 105			
To record immaterial entry to agree OPEB trust fiduciary net position to agree with AV and investment statement.			
7000-0-000-0000-00-000-00-0000-104000-	POOLED CASH	130.00	
7000-0-000-0000-00-000-00-0000-482000-	INVESTMENT INCOME		130.00
Total		130.00	130.00
Total Adjusting Journal Entries		71,201,037.00	71,201,037.00
Reclassifying Journal Entries			
Reclassifying Journal Entries JE # 200			
To reverse PY entry to record unbilled water and sewer user charges.			
6000-4-440-0000-00-702-00-0000-421100-	QUARTERLY SEWER RATES	2,226,867.00	
6200-4-450-0000-00-701-00-0000-421100-	QUARTERLY WATER RATES	1,629,895.00	
6000-4-440-0000-00-702-00-0000-359000-	UNRESERVED FUND BALANCE		2,226,867.00
6200-4-450-0000-00-701-00-0000-359000-	RETAINED EARNINGS		1,629,895.00
6000-4-440-0000-00-702-00-0000-131100-	QUARTERLY SEWER CHARGES		
6200-4-450-0000-00-701-00-0000-131100-	QUARTERLY WATER RATES		
Total		3,856,762.00	3,856,762.00
Reclassifying Journal Entries JE # 201			
To reverse a prior year entry fully accruing enterprise fund receivable and to book current year entry.			
6000-4-440-0000-00-702-00-0000-262200-	DEFERRED REV - TAX LIENS & FOR	35,267.00	
6000-4-440-0000-00-702-00-0000-265100-	DEFERRED REV - USER CHARGES	471,505.00	
6000-4-440-0000-00-702-00-0000-423024-	2024 LIEN REVENUE	3,144.00	
6200-4-450-0000-00-701-00-0000-262200-	DEFERRED REV - TAX LIENS & FOR	25,800.00	
6200-4-450-0000-00-701-00-0000-265100-	DEFERRED REV - USER CHARGES	239,445.00	
6200-4-450-0000-00-701-00-0000-421100-	QUARTERLY WATER RATES	32,382.00	
6200-4-450-0000-00-701-00-0000-423024-	2024 LIEN REVENUE	4,009.00	
6000-4-440-0000-00-702-00-0000-359000-	UNRESERVED FUND BALANCE		480,475.00
6000-4-440-0000-00-702-00-0000-421100-	QUARTERLY SEWER RATES		29,441.00
6200-4-450-0000-00-701-00-0000-359000-	RETAINED EARNINGS		301,636.00
Total		811,552.00	811,552.00

Reclassifying Journal Entries JE # 202

To record beginning balance and current activity of enterprise funds debt.

9901-0-000-0000-00-000-00-0000-359000	UNRESERVED FUND BALANCE	450,100.00	
9901-000-0000-00-000-00-491000	BOND PROCEEDS	1,032,750.00	
9902-0-000-0000-00-000-00-0000-359000	UNRESERVED FUND BALANCE	2,481,946.00	
9902-000-0000-00-000-00-491000	BOND PROCEEDS	106,540.00	
9901-0-000-0000-00-000-00-0000-294000-	BONDS PAYABLE		1,227,950.00
9901-000-0000-00-000-00-294024	MWRA SEWER REHAB PROJECT		175,950.00
9901-000-0000-00-000-00-591000	DEBT PRINCIPAL PAYMENTS		78,950.00
9902-000-0000-00-000-00-294000	BONDS PAYABLE		1,810,440.00
9902-000-0000-00-000-00-294025	MWRA WATER PIPE ASST PROGRAM		383,900.00
9902-000-0000-00-000-00-591000	DEBT PRINCIPAL PAYMENTS		394,146.00
Total		4,071,336.00	4,071,336.00

Reclassifying Journal Entries JE # 203

To record the beginning balance and current year balances for enterprise fixed assets,

9911-440-0000-00-000-00-110000	CAPITAL ASSETS - DEPRECIABLE	10,108,936.00	
9911-440-0000-00-000-00-120000	CAPITAL ASSETS - NONDEPRECIABLE	1,235,255.00	
9911-440-0000-00-000-00-570500	DEPRECIATION	233,239.00	
9912-450-0000-00-000-00-110000	CAPITAL ASSETS - DEPRECIABLE	12,318,389.00	
9912-450-0000-00-000-00-570500	DEPRECIATION	305,958.00	
9911-4-440-0000-00-000-00-0000-359000	UNRESERVED FUND BALANCE		7,571,040.00
9911-440-0000-00-000-00-150000	ACCUMULATED DEPRECIATION		3,572,881.00
9911-440-0000-00-000-00-570000	COST		433,509.00
9912-4-450-0000-00-000-00-0000-359000	UNRESERVED FUND BALANCE		9,244,958.00
9912-450-0000-00-000-00-150000	ACCUMULATED DEPRECIATION		3,321,969.00
9912-450-0000-00-000-00-570000	COST		57,420.00
Total		24,201,777.00	24,201,777.00

Reclassifying Journal Entries JE # 204

To record beginning balance and current activity for enterprise compensated absences.

9901-0-000-0000-00-000-00-0000-359000	UNRESERVED FUND BALANCE	36,405.00	
9902-0-000-0000-00-000-00-0000-359000	UNRESERVED FUND BALANCE	10,925.00	
9902-000-0000-00-000-00-570000	OTHER CHARGES & EXPENSES	1,470.00	
9901-0-000-0000-00-000-00-0000-261000	COMP ABS - LT		28,269.00
9901-000-0000-00-000-00-260000	COMP ABS - ST		3,141.00
9901-000-0000-00-000-00-570000	OTHER CHARGES & EXPENSES		4,995.00
9902-0-000-0000-00-000-00-0000-261000	COMP ABS - LT		11,155.00
9902-000-0000-00-000-00-260000	COMP ABS - ST		1,240.00
Total		48,800.00	48,800.00

Reclassifying Journal Entries JE # 205

To record the beginning balance and CY Activity for enterprise OPEB liability.

9901-0-000-0000-00-000-00-0000-359000	UNRESERVED FUND BALANCE	1,384,306.00	
9901-000-0000-00-000-00-186100	DEFERRED OUTFLOWS RELATED TO OPEB	2,008.00	
9901-000-0000-00-000-00-5199	PENSION AND OPEB BENEFITS EXPENSES	17,161.00	
9902-0-000-0000-00-000-00-0000-359000	UNRESERVED FUND BALANCE	1,188,389.00	
9902-000-0000-00-000-00-186100	DEFERRED OUTFLOWS RELATED TO OPEB	1,743.00	
9902-000-0000-00-000-00-5199	PENSION AND OPEB BENEFITS EXPENSES	28,523.00	
9901-0-000-0000-00-000-00-0000-250000	OPEB LIABILITY		1,113,022.00
9901-000-0000-00-000-00-250000	OPEB LIABILITY - CURRENT		34,777.00
9901-000-0000-00-000-00-286100	DEFERRED INFLOWS RELATED TO OPEB		255,676.00
9902-0-000-0000-00-000-00-0000-250000	OPEB LIABILITY		966,451.00
9902-000-0000-00-000-00-250000	OPEB LIABILITY - CURRENT		30,197.00
9902-000-0000-00-000-00-286100	DEFERRED INFLOWS RELATED TO OPEB		222,007.00
Total		2,622,130.00	2,622,130.00

Reclassifying Journal Entries JE # 206

To record the beginning balance and CY activity for enterprise net pension liability and related deferred outflows and inflows.

9901-0-000-0000-00-000-00-0000-359000	UNRESERVED FUND BALANCE	112,339.00	
9901-000-0000-00-000-00-186000	DEFERRED OUTFLOWS RELATED TO PENSIONS	66,797.00	
9902-0-000-0000-00-000-00-0000-359000	UNRESERVED FUND BALANCE	96,440.00	
9902-000-0000-00-000-00-186000	DEFERRED OUTFLOWS RELATED TO PENSIONS	58,001.00	
9901-0-000-0000-00-000-00-0000-285000	NET PENSION LIABILITY		100,460.00
9901-000-0000-00-000-00-286000	DEFERRED INFLOWS RELATED TO PENSIONS		33,721.00
9901-000-0000-00-000-00-5199	PENSION AND OPEB BENEFITS EXPENSES		44,955.00
9902-0-000-0000-00-000-00-0000-285000	NET PENSION LIABILITY		87,231.00
9902-000-0000-00-000-00-286000	DEFERRED INFLOWS RELATED TO PENSIONS		29,281.00
9902-000-0000-00-000-00-5199	PENSION AND OPEB BENEFITS EXPENSES		37,929.00
Total		333,577.00	333,577.00

Reclassifying Journal Entries JE # 207

To record 60-day receipts.

0001-0-000-0000-00-000-00-0000-261000-	DEFERRED REV - PROPERTY TAXES	369,842.00	
0001-0-000-0000-00-000-00-0000-359000-	UNRESERVED FUND BALANCE		269,666.00
0001-1-146-4120-00-000-00-0000-412024-	RE REVENUE 2024		100,176.00
Total		369,842.00	369,842.00

Reclassifying Journal Entries JE # 208

To reverse PY entry to record subsequent receipts.

3058-2-000-4500-10-102-00-0000-450000-	FEDERAL REVENUE	21,278.00	
3078-2-210-2022-00-000-00-2022-468000-	STATE REVENUE	43,171.00	
3094-4-400-0000-00-203-00-0000-468000-	STATE REVENUE	32,038.00	
3097-1-192-2023-12-201-00-0000-468000-	STATE REVENUE	79,750.00	
3058-2-590-4500-10-102-00-0000-359000-	UNRESERVED FUND BAL		21,278.00
3078-2-210-2021-00-202-00-0000-359000-	UNRESERVED FUND BAL		43,171.00
3094-4-400-0000-00-203-00-0000-359000-	UNRESERVED FUND BAL		32,038.00
3097-1-192-2023-12-201-00-0000-359000-	UNRESERVED FUND BAL		79,750.00
Total		176,237.00	176,237.00

Reclassifying Journal Entries JE # 209

To reverse PY entry to reclassify COVID-19 related grant receipts as unearned revenue.

1042-0-000-0000-00-105-00-0000-359000-	UNRESERVED FUND BAL	5,353,580.00	
1042-0-000-0000-00-105-00-0000-450000-	FEDERAL REVENUE		5,353,580.00
Total		5,353,580.00	5,353,580.00

Reclassifying Journal Entries JE # 210

To reverse PY entry to record MSBA receivable.

5059-3-300-0000-00-603-00-0000-468000-	STATE REVENUE	5,652,895.00	
5059-3-300-0000-00-603-00-0000-359000-	UNRESERVED FUND BALANCE		5,652,895.00
Total		5,652,895.00	5,652,895.00

Reclassifying Journal Entries JE # 211

To reverse PY entry to record unrecorded liabilities.

5059-3-300-0000-00-603-00-0000-359000-	UNRESERVED FUND BALANCE	4,875,613.00	
6104-4-440-0000-00-602-00-0000-359000-	UNRESERVED FUND BALANCE	368,207.00	
5059-3-300-0000-00-603-00-0000-589500-	CONTRUCTION EXP		4,875,613.00
6104-4-440-0000-00-602-00-0012-580000-	CAPITAL OUTLAY		368,207.00
Total		5,243,820.00	5,243,820.00

Reclassifying Journal Entries JE # 212

To record tax refunds payable on a GAAP basis as of June 30.

0001-0-000-0000-00-000-00-0000-359000-	UNRESERVED FUND BALANCE	91,788.00	
0001-1-146-4120-00-000-00-0000-412024-	RE REVENUE 2024	72,581.00	
0001-0-000-0000-00-000-00-221000	TAX REFUNDS PAYABLE		164,369.00
Total		164,369.00	164,369.00

Reclassifying Journal Entries JE # 213

To reclass cash to investments as of June 30, 2024.

0001-0-000-0000-00-000-00-0000-110000	INVESTMENTS	8,600,453.00	
0600-0-000-0000-00-000-00-0000-110000	INVESTMENTS	1,248,453.00	
5000-0-000-0000-00-000-00-0000-110000	INVESTMENTS	1,387,170.00	
6000-4-440-0000-00-702-00-0000-110000	INVESTMENTS	1,387,170.00	
6200-4-450-0000-00-701-00-0000-110000	INVESTMENTS	1,248,453.00	
7000-0-000-0000-00-000-00-0000-110000	INVESTMENTS	656,434.00	
8001-0-000-0000-00-000-00-0000-110000	INVESTMENTS	3,325,294.00	
8200-0-000-0000-00-808-00-0000-110000	INVESTMENTS	5,299,253.00	
8300-0-000-0000-00-000-00-0000-110000	INVESTMENTS	1,345,520.00	
0001-0-000-0000-00-000-00-0000-104000-	POOLED CASH		8,600,453.00
0600-0-000-0000-00-000-00-0000-104000	CASH - RESTRICTED		1,248,453.00
5000-0-000-0000-00-000-00-0000-104000	POOLED CASH		1,387,170.00
6000-4-440-0000-00-702-00-0000-104000-	POOLED CASH		1,387,170.00
6200-4-450-0000-00-701-00-0000-104000-	CASH-RESTRICTED CHECKING		1,248,453.00
7000-0-000-0000-00-000-00-0000-104000-	POOLED CASH		656,434.00
8001-4-491-0000-00-801-00-0000-104000-	POOLED CASH		3,325,294.00
8200-0-000-0000-00-808-00-0000-104000-	POOLED CASH		5,299,253.00
8300-0-000-0000-00-808-00-0000-104000-	POOLED CASH		1,345,520.00
Total		24,498,200.00	24,498,200.00

Reclassifying Journal Entries JE # 214

To reclassify transfer from GF for OPEB contributions.

7000-0-000-0000-00-000-00-0000-497001-	TRANS FROM GENERAL FUND	100,000.00	
7000-0-000-0000-00-000-00-0000-483000-	DONATIONS & CONTRIBUTIONS		100,000.00
Total		100,000.00	100,000.00

Reclassifying Journal Entries JE # 215

To eliminate intrafund transfers within the General fund and the stabilization funds.

0001-0-000-0000-00-000-00-0000-104000-	POOLED CASH	608,600.00	
0001-0-000-0000-00-000-00-0000-104000-	POOLED CASH	337,875.00	
0001-9-990-4970-00-000-00-0000-497006-	TRANS FROM TRUST FUNDS	350,000.00	
8200-0-000-0000-00-808-00-0000-104000-	POOLED CASH	350,000.00	
8200-0-000-0000-00-808-00-0000-497001-	TRANS FROM GENERAL FUND	608,600.00	
8300-0-000-0000-00-808-00-0000-497001-	TRANS FROM GENERAL FUND	337,875.00	
0001-0-000-0000-00-000-00-0000-104000-	POOLED CASH		350,000.00
0001-9-920-0000-00-000-52-0000-570025-	STABILIZATION		608,600.00
0001-9-920-0000-00-000-52-0000-570050-	CAPITAL STABILIZATION		337,875.00
8200-0-000-0000-00-808-00-0000-104000-	POOLED CASH		608,600.00
8200-0-000-0000-00-808-00-0000-596100-	TRANS TO GENERAL FUND		350,000.00
8300-0-000-0000-00-808-00-0000-104000-	POOLED CASH		337,875.00
Total		<u>2,592,950.00</u>	<u>2,592,950.00</u>

Reclassifying Journal Entries JE # 216

To reclassify ARPA grant receipts as unearned revenue.

1042-0-000-0000-00-105-00-0000-450000-	FEDERAL REVENUE	3,550,150.00	
1042-0-000-0000-00-105-00-0000-266000-	UNEARNED REVENUE		3,550,150.00
Total		<u>3,550,150.00</u>	<u>3,550,150.00</u>

Reclassifying Journal Entries JE # 217

To adjust fund balance for assignment of encumbrances.

0001-000-0000-00-000-00-359000	UNRESERVED FUND BALANCE	107,171.00	
0001-000-0000-00-000-00-321100	FB RESERVE FOR ENCUMBRANCES		107,171.00
Total		<u>107,171.00</u>	<u>107,171.00</u>

Reclassifying Journal Entries JE # 218

To record GAAP accrual for unbilled water and sewer user charges as of June 30, 2024,

6000-440-0000-00-702-00-131100	QUARTERLY SEWER CHARGES	2,308,879.00	
6200-450-0000-00-701-00-131100	QUARTERLY WATER RATES	1,612,764.00	
6000-440-0000-00-702-00-421100	QUARTERLY SEWER RATES		2,308,879.00
6200-450-0000-00-701-00-421100	QUARTERLY WATER RATES		1,612,764.00
Total		<u>3,921,643.00</u>	<u>3,921,643.00</u>

Reclassifying Journal Entries JE # 219

To record GAAP gross-up of MTRS on-behalf payments as of June 30, 2024.

0001-300-0000-00-000-00-520000	MTRS EXPENSE	5,948,834.00	
0001-300-0000-00-000-00-480000	MTRS REVENUE		5,948,834.00
Total		<u>5,948,834.00</u>	<u>5,948,834.00</u>

Reclassifying Journal Entries JE # 220

To reclass expenses found in search for unrecorded liabilities.

0002-1-192-0000-00-604-00-0000-580000-	CAPITAL OUTLAY	159,125.00	
3082-3-320-1002-00-101-94-0000-591540-	SCHOOL HVAC & ROOF REPAIRS	18,650.00	
5059-3-300-0000-00-603-00-0000-589200-	ARCHITECTURE & ENGINEER EXP	274,289.00	
5059-3-300-0000-00-603-00-0000-589500-	CONTRUCTION EXP	8,683,447.00	
5059-3-300-0000-00-603-00-0000-589700-	FURNISHINGS & EQUIPMT EXP	315,325.00	
0002-0-000-0000-00-000-00-0000-201000-	WARRANTS PAYABLE		159,125.00
3082-0-000-0000-00-105-00-0000-201000-	WARRANTS PAYABLE		18,650.00
5059-3-300-0000-00-603-00-0000-201000-	WARRANTS PAYABLE		8,683,447.00
5059-3-300-0000-00-603-00-0000-201000-	WARRANTS PAYABLE		315,325.00
5059-3-300-0000-00-603-00-0000-201000-	WARRANTS PAYABLE		274,289.00
Total		<u>9,450,836.00</u>	<u>9,450,836.00</u>

Reclassifying Journal Entries JE # 221

To accrue payroll as of June 30, 2024.

0001-0-000-0000-00-000-00-0000-104000-	POOLED CASH	458,001.00	
0003-3-000-0000-00-000-00-0000-104000-	POOLED CASH	140,312.00	
0601-3-300-0000-18-504-00-0000-104000-	POOLED CASH	3,652.00	
0604-300-0000-16-402-00-104000	POOLED CASH	12,128.00	
0605-300-0000-17-401-00-104000	POOLED CASH	1,350.00	
0614-3-300-0000-17-401-00-0000-104000-	POOLED CASH	5,875.00	
1044-3-300-0000-09-104-01-0000-104000-	POOLED CASH	63.00	
1051-3-300-2023-11-204-00-0000-104000-	POOLED CASH	90.00	
3025-5-541-0000-00-207-00-0000-104000-	POOLED CASH	1,380.00	
3058-2-590-4500-10-102-00-0000-104000-	POOLED CASH	1,394.00	
3078-2-210-2021-00-202-00-0000-104000-	POOLED CASH	326.00	
4005-9-919-0000-00-405-00-0000-104000-	POOLED CASH	1,296.00	
6000-4-440-0000-00-702-00-0000-104000-	POOLED CASH	7,525.00	
6200-4-450-0000-00-701-00-0000-104000-	CASH-RESTRICTED CHECKING	6,490.00	
9001-2-210-0000-00-900-00-0000-104000-	POOLED CASH	16,001.00	
9002-919-0000-00-900-00-104000	POOLED CASH	3,312.00	
0001-0-000-0000-00-000-00-0000-211000	ACCRUED PAYROLL		458,001.00
0003-0-000-0000-00-000-00-0000-211000	ACCRUED PAYROLL		140,312.00
0601-3-300-0000-18-504-00-0000-231000-	ACCRUED PAYROLL		3,652.00
0604-300-0000-16-402-00-211000	ACCRUED PAYROLL		12,128.00
0605-300-0000-17-401-00-211000	ACCRUED PAYROLL		1,350.00
0614-3-300-0000-17-401-00-0000-211000-	ACCRUED PAYROLL		5,875.00
1044-1-000-0000-00-000-00-0000-211000	ACCRUED PAYROLL		63.00
1051-3-300-2023-11-204-00-0000-211000-	ACCRUED PAYROLL		90.00
3025-5-541-0000-00-207-00-0000-211000	ACCRUED PAYROLL		1,380.00
3058-2-590-4500-10-102-00-0000-211000-	ACCRUED PAYROLL		1,394.00
3078-1-000-0000-00-000-00-0000-211000	ACCRUED PAYROLL		326.00
4005-9-919-0000-00-405-00-0000-211000-	ACCRUED PAYROLL		1,296.00
6000-4-440-0000-00-702-00-0000-211000	ACCRUED PAYROLL		7,525.00
6200-4-450-0000-00-701-00-0000-211000	ACCRUED PAYROLL		6,490.00
9001-2-210-0000-00-900-00-0000-211000	ACCRUED PAYROLL		16,001.00
9002-919-0000-00-900-00-211000	ACCRUED PAYROLL		3,312.00
Total		659,195.00	659,195.00

Reclassifying Journal Entries JE # 222

To record retainage payable as of June 30, 2024.

0002-1-192-0000-00-604-00-0000-580000-	CAPITAL OUTLAY	8,375.00	
5059-3-300-0000-00-603-00-0000-589500-	CONSTRUCTION EXP	5,937,543.00	
0002-0-000-0000-00-000-00-0000-201000-	WARRANTS PAYABLE		8,375.00
5059-3-300-0000-00-603-00-0000-201000-	WARRANTS PAYABLE		5,937,543.00
Total		5,945,918.00	5,945,918.00

Reclassifying Journal Entries JE # 223

To reverse PY entry to record A/R for opioid settlement and to record CY A/R for opioid settlement.

4392-0-000-0000-00-000-00-0000-130900-	OPIOID SETTLEMENT A/R - CURRENT	28,247.00	
4392-0-000-0000-00-000-00-0000-130901-	OPIOID SETTLEMENT A/R - NONCURRENT	250,667.00	
8500-1-100-0000-00-804-00-0000-468060-	STATE OPIOID SETTLEMENT	12,816.00	
4392-0-000-0000-00-000-00-0000-290901-	DEFERRED REVENUE - OPIOID SETTLEMENT		250,667.00
4392-5-500-0000-00-511-00-0000-468060-	STATE OPIOID SETTLEMENT		28,247.00
8500-1-100-0000-00-804-00-0000-359000-	UNRESERVED FUND BAL		12,816.00
Total		291,730.00	291,730.00

Reclassifying Journal Entries JE # 224

To record subsequent receipts for deficit funds as of year end.

1004-3-300-0000-09-104-00-0000-160000	ACCOUNTS RECEIVABLE	75,472.00	
3055-2-000-0000-00-202-00-0000-160000	ACCOUNTS RECEIVABLE	57,786.00	
3058-2-000-4500-10-102-00-0000-160000	DFC GRANT AR	55,502.00	
1004-3-300-2018-09-104-00-0000-450000-	FEDERAL REVENUE		75,472.00
3055-210-0000-00-000-00-468000	STATE REVENUE		57,786.00
3058-2-000-4500-10-102-00-0000-450000-	FEDERAL REVENUE		55,502.00
Total		188,760.00	188,760.00

Reclassifying Journal Entries JE # 225

To record MSBA receivable for high School contruction project as of year end.

5059-3-300-0000-00-603-00-0000-179000-	MSBA AR	3,649,996.00	
5059-3-300-0000-00-603-00-0000-26500	DEFERRED REV - SCHOOL CONSTRUCTION		1,831,809.00
5059-3-300-0000-00-603-00-0000-468000-	STATE REVENUE		1,818,187.00
Total		3,649,996.00	3,649,996.00

Reclassifying Journal Entries JE # 226

To recognize BAN proceeds for BANs converted to LTD after year end.

5060-0-000-0000-00-000-00-0000-272000-	BOND ANTICIPATION NOTES	828,450.00	
5061-0-000-0000-00-000-00-0000-272000-	BOND ANTICIPATION NOTES	1,156,260.00	
6105-4-440-0000-00-602-00-0000-272000-	BOND ANTICIPATION NOTES	62,750.00	
6305-4-450-0000-00-601-00-0000-272000-	BOND ANTICIPATION NOTES	106,540.00	
5060-0-000-0000-00-000-00-0000-491000-	BOND PROCEEDS		828,450.00
5061-0-000-0000-00-000-00-0000-491000-	BOND PROCEEDS		1,156,260.00
6105-4-440-0000-00-602-00-0000-491000-	BOND PROCEEDS		62,750.00
6305-4-450-0000-00-601-00-0000-491000-	BOND PROCEEDS		106,540.00
Total		2,154,000.00	2,154,000.00

Reclassifying Journal Entries JE # 227

To adjust the ending balance in continuing appropriations to reflect the true ending balance at 6/30/2024.

0002-0-000-0000-00-000-00-0000-381000-	ESTIMATED REVENUE CONTROL	194,390.00	
0002-0-000-0000-00-000-00-0000-329500-	FB RES FOR CFWD ARTICLES		194,390.00
Total		194,390.00	194,390.00

Reclassifying Journal Entries JE # 228

To record A/R for final Circuit Breaker payment received after year end.

1012-300-2018-13-204-00-160000	Circuit Breaker Accounts Receivable	419,398.00	
1012-3-300-2024-13-204-00-0000-468000-	STATE REVENUE		419,398.00
Total		419,398.00	419,398.00

Reclassifying Journal Entries JE # 229

To gross up OPEB contributions and benefit payments for GAAP purposes.

7000-0-000-0000-00-000-00-0000-583000-	OPEB BENEFITS	4,223,743.00	
7000-0-000-0000-00-000-00-0000-483000-	DONATIONS & CONTRIBUTIONS		4,223,743.00
Total		4,223,743.00	4,223,743.00

Reclassifying Journal Entries JE # 230

To reclassify fund balance for subsequent year expenditures.

0001-0-000-0000-00-000-00-0000-359000-	UNRESERVED FUND BALANCE	1,338,616.00	
0001-0-000-0000-00-000-00-0000-324000-	FB RESERVE FOR EXPENDITURES		1,338,616.00
Total		1,338,616.00	1,338,616.00

Reclassifying Journal Entries JE # 231

To record PY balance and CY activity for leases receivable.

0001-0-000-0000-00-000-00-0000-135001-	LEASE RECEIVABLE - ST	455,517.00	
0001-0-000-0000-00-000-00-0000-135002-	LEASE RECEIVABLE - LT	5,621,909.00	
0001-1-123-4840-00-000-00-0000-486000-	CLEAR CHANNEL BILLBOARD LEASE	155,937.00	
0001-1-192-4360-00-000-00-0000-436013-	RENTAL-COA BARN VERIZON ANT	35,472.00	
0001-6-630-4370-00-000-00-0000-487000-	GOLF COURSE LEASE PAYMENTS	25,000.00	
0001-6-631-4320-00-000-00-0000-432013-	ARENA FEES	381,372.00	
0001-0-000-0000-00-000-00-0000-359000-	UNRESERVED FUND BALANCE		195,402.00
0001-0-000-0000-00-000-00-286200	DEFERRED INFLOWS - LEASES		5,802,318.00
0001-0-000-0000-00-000-00-495000	LEASE REVENUE		530,589.00
0001-0-000-0000-00-000-00-496000	LEASE INTEREST REVENUE		146,898.00
Total		6,675,207.00	6,675,207.00
Total Reclassifying Journal Entries		128,817,414.00	128,817,414.00

GASB Entries

GASB Entries JE # 400

To record the beginning balance and CY activity for governmental fixed assets.

9910-000-0000-00-000-00-110000	CAPITAL ASSETS - DEPRECIABLE	148,156,262.00	
9910-000-0000-00-000-00-120000	CAPITAL ASSETS - NONDEPRECIABLE	151,149,412.00	
9910-000-0000-00-000-00-500500	DEPRECIATION - GENERAL GOVERNMENT	98,576.00	
9910-000-0000-00-000-00-510500	DEPRECIATION - PUBLIC SAFETY	13,397.00	
9910-000-0000-00-000-00-520500	DEPRECIATION - EDUCATION	2,344,307.00	
9910-000-0000-00-000-00-530500	DEPRECIATION - PUBLIC WORKS	664,296.00	
9910-000-0000-00-000-00-550500	DEPRECIATION - CULTURE & RECREATION	128,382.00	
9910-000-0000-00-000-00-150000	ACCUMULATED DEPRECIATION		75,607,297.00
9910-000-0000-00-000-00-359000	UNRESERVED FUND BALANCE		125,087,955.00
9910-000-0000-00-000-00-500000	COST - GENERAL GOVERNMENT		1,331,100.00
9910-000-0000-00-000-00-510000	COST - PUBLIC SAFETY		1,787,557.00
9910-000-0000-00-000-00-520000	COST - EDUCATION		97,849,358.00
9910-000-0000-00-000-00-530000	COST - PUBLIC WORKS		813,271.00
9910-000-0000-00-000-00-550000	COST - CULTURE & RECREATION		78,094.00
Total		302,554,632.00	302,554,632.00

GASB Entries JE # 401

To reverse PY accrued interest.

0001-000-0000-00-000-00-359000	UNRESERVED FUND BALANCE	1,904,201.00	
0001-750-0000-00-000-52-591501	NEW CENTRAL SCHOOL INTEREST		1,904,201.00
Total		1,904,201.00	1,904,201.00

GASB Entries JE # 402

To record beginning balance and current year activity for governmental long-term debt.

9900-000-0000-00-000-00-359000	UNRESERVED FUND BALANCE	141,585,000.00	
9900-000-0000-00-000-00-491000	BOND PROCEEDS	1,984,710.00	
9900-0-000-0000-00-000-00-0000-294000-	BONDS PAYABLE		135,249,710.00
9900-000-0000-00-000-00-294001	BONDS PAYABLE - CURRENT		4,165,000.00
9900-000-0000-00-000-00-591000	DEBT PRINCIPAL EXPENSE		4,155,000.00
Total		143,569,710.00	143,569,710.00

GASB Entries JE # 403

To record the beginning balance for governmental compensated absences.

9900-000-0000-00-000-00-359000	UNRESERVED FUND BALANCE	1,322,351.00	
9900-000-0000-00-000-00-500000	GENERAL GOVERNMENT EXPENSE	7,073.00	
9900-000-0000-00-000-00-510000	PUBLIC SAFETY EXPENSE	94,829.00	
9900-000-0000-00-000-00-540000	HUMAN SERVICES EXPENSE	6,976.00	
9900-000-0000-00-000-00-550000	CULTURE & RECREATION EXPENSE	17,497.00	
9900-000-0000-00-000-00-260000	COMP ABS - ST		128,889.00
9900-000-0000-00-000-00-261000	COMP ABS - LT		1,160,005.00
9900-000-0000-00-000-00-520000	EDUCATION EXPENSE		154,739.00
9900-000-0000-00-000-00-530000	PUBLIC WORKS EXPENSE		5,093.00
Total		1,448,726.00	1,448,726.00

GASB Entries JE # 404

To record the beginning balance and CY activity for governmental net pension liability and related deferred outflows and inflows.

9900-000-0000-00-000-00-186000	DEFERRED OUTFLOWS RELATED TO PENSIONS	7,097,373.00	
9900-000-0000-00-000-00-359000	UNRESERVED FUND BALANCE	12,100,692.00	
9900-000-0000-00-000-00-285000	NET PENSION LIABILITY		10,674,154.00
9900-000-0000-00-000-00-286000	DEFERRED INFLOWS RELATED TO PENSIONS		3,582,987.00
9900-000-0000-00-000-00-500000	GENERAL GOVERNMENT EXPENSE		245,113.00
9900-000-0000-00-000-00-510000	PUBLIC SAFETY EXPENSE		1,204,731.00
9900-000-0000-00-000-00-520000	EDUCATION EXPENSE		3,202,261.00
9900-000-0000-00-000-00-530000	PUBLIC WORKS EXPENSE		128,719.00
9900-000-0000-00-000-00-540000	HUMAN SERVICES EXPENSE		57,257.00
9900-000-0000-00-000-00-550000	CULTURE & RECREATION EXPENSE		102,843.00
Total		19,198,065.00	19,198,065.00

GASB Entries JE # 405

To record the beginning balance and current year activity for governmental OPEB liability.

9900-000-0000-00-000-00-186100	DEFERRED OUTFLOWS RELATED TO OPEB	213,335.00	
9900-000-0000-00-000-00-359000	UNRESERVED FUND BALANCE	148,617,037.00	
9900-000-0000-00-000-00-500000	GENERAL GOVERNMENT EXPENSE	14,536.00	
9900-000-0000-00-000-00-510000	PUBLIC SAFETY EXPENSE	71,446.00	
9900-000-0000-00-000-00-520000	EDUCATION EXPENSE	189,910.00	
9900-000-0000-00-000-00-530000	PUBLIC WORKS EXPENSE	7,634.00	
9900-000-0000-00-000-00-540000	HUMAN SERVICES EXPENSE	3,396.00	
9900-000-0000-00-000-00-550000	CULTURE & RECREATION EXPENSE	6,099.00	
9900-0-000-0000-00-000-00-0000-250000	OPEB LIABILITY		118,261,899.00
9900-000-0000-00-000-00-250000	OPEB LIABILITY - CURRENT		3,695,142.00
9900-000-0000-00-000-00-286100	DEFERRED INFLOWS RELATED TO OPEB		27,166,352.00
Total		149,123,393.00	149,123,393.00

GASB Entries JE # 406

To reverse prior year entry and to record current year full accrual of governmental receivables.

0001-000-0000-00-000-00-262000	DEFERRED REV - DEF REAL ESTATE	883,389.00	
0001-000-0000-00-000-00-262200	DEFERRED REV - TAX LIENS	115,256.00	
0001-000-0000-00-000-00-263000	DEFERRED REV - MV EXCISE	439,172.00	
0001-000-0000-00-000-00-265500	DEFERRED REV - DEPARTMENTAL	13,919.00	
0001-145-4370-00-000-00-437000	OTHER DEPARTMENTAL REVENUE	250.00	
0001-146-4142-00-000-00-414200	TAX LIENS REDEEMED	68,648.00	
4009-433-0000-00-405-00-260000	DEFERRED REV - TRASH FEE	137,936.00	
4009-433-0000-00-405-00-425000	QUARTERLY TRASH FEES	14,406.00	
4392-0-000-0000-00-000-00-0000-290901-	DEFERRED REVENUE - OPIOID SETTLEMENT	250,667.00	
5059-3-300-0000-00-603-00-0000-26500	DEFERRED REV - SCHOOL CONSTRUCTION	1,831,809.00	
5059-3-300-0000-00-603-00-0000-468000-	STATE REVENUE	2,803,134.00	
8500-1-100-0000-00-804-00-0000-468060-	STATE OPIOID SETTLEMENT	264,434.00	
0001-000-0000-00-000-00-359000	UNRESERVED FUND BALANCE		1,451,799.00
0001-1-146-4120-00-000-00-0000-412024-	RE REVENUE 2024		38,041.00
0001-1-146-4150-00-000-00-0000-415024-	MV REVENUE 2024		30,794.00
4009-433-0000-00-405-00-359000	UNRESERVED FUND BAL		152,342.00
4392-5-500-0000-00-511-00-0000-468060-	STATE OPIOID SETTLEMENT		250,667.00
5059-3-300-0000-00-603-00-0000-359000-	UNRESERVED FUND BALANCE		2,803,134.00
5059-3-300-0000-00-603-00-0000-468000-	STATE REVENUE		1,831,809.00
8500-1-100-0000-00-804-00-0000-359000-	UNRESERVED FUND BAL		264,434.00
Total		6,823,020.00	6,823,020.00

GASB Entries JE # 407

To record beginning balance and CY activity related to bond premiums. (Straight Line)

9900-000-0000-00-000-00-359000	UNRESERVED FUND BALANCE	7,983,888.00	
9900-000-0000-00-000-00-294010	UNAMORTIZED BOND PREMIUM - NONCURRENT		6,813,947.00
9900-000-0000-00-000-00-294011	UNAMORTIZED BOND PREMIUM - CURRENT		573,456.00
9900-000-0000-00-000-00-591500	DEBT INTEREST EXPENSE		596,485.00
Total		<u>7,983,888.00</u>	<u>7,983,888.00</u>

GASB Entries JE # 408

To record current year accrued interest.

9900-000-0000-00-000-00-591500	DEBT INTEREST EXPENSE	1,842,522.00	
9900-000-0000-00-000-00-222000	ACCRUED INTEREST		1,842,522.00
Total		<u>1,842,522.00</u>	<u>1,842,522.00</u>

GASB Entries JE # 409

To allocate employee benefits at year end.

0001-1-122-0000-00-000-51-0000-511100-	FULL TIME EMPLOYEES	576,690.00	
0001-2-210-0000-00-000-51-0000-511100-	FULL TIME EMPLOYEES	2,834,427.00	
0001-4-400-0000-00-000-51-0000-511100-	FULL TIME EMPLOYEES	302,844.00	
0001-5-510-0000-00-000-51-0000-511100-	FULL TIME EMPLOYEES	134,712.00	
0001-6-610-0000-00-000-51-0000-511100-	FULL TIME EMPLOYEES	241,964.00	
0003-300-0000-00-000-51-511000	SCHOOL OP - PAYROLL	7,534,107.00	
0001-9-912-0000-00-000-52-0000-517014-	HEALTH INSURANCE-TOWN EMPLOYEE		11,624,744.00
Total		<u>11,624,744.00</u>	<u>11,624,744.00</u>

GASB Entries JE # 410

To allocate pension benefits at year end. To also allocate MTRS Pension Benefits to Education in the GW statements of activities.

0001-122-0000-00-000-51-511100	FULL TIME EMPLOYEES	716,581.00	
0001-210-0000-00-000-51-511100	FULL TIME EMPLOYEES	3,452,325.00	
0001-400-0000-00-000-51-511100	FULL TIME EMPLOYEES	421,243.00	
0001-510-0000-00-000-51-511100	FULL TIME EMPLOYEES	170,420.00	
0001-610-0000-00-000-51-511100	FULL TIME EMPLOYEES	337,167.00	
0003-300-0000-00-000-51-511000	SCHOOL OP - PAYROLL	1,978,021.00	
0003-300-0000-00-000-51-511000	SCHOOL OP - PAYROLL	5,948,834.00	
0001-300-0000-00-000-52-020000	MTRS EXPENSE		5,948,834.00
0001-911-0000-00-000-52-517004	CONTRIBUTORY PENSION		7,075,757.00
Total		<u>13,024,591.00</u>	<u>13,024,591.00</u>

GASB Entries JE # 411

To allocate state and county charges for FS presentation purposes.

0001-1-122-0000-00-000-51-0000-511100-	FULL TIME EMPLOYEES	30,758.00	
0001-510-0000-00-000-51-511100	FULL TIME EMPLOYEES	563,357.00	
0003-300-0000-00-000-51-511000	SCHOOL OP - PAYROLL	3,410,726.00	
0001-8-820-0000-00-000-52-0000-565001-	CHARTER SCHOOL		4,004,841.00
0001-4-400-0000-00-000-51-0000-511100-	FULL TIME EMPLOYEES		
Total		<u>4,004,841.00</u>	<u>4,004,841.00</u>

GASB Entries JE # 412

To eliminate NMF BAN premium for financial statement presentation purposes.

4206-1-145-0000-00-000-00-0000-493001-	PREMIUM ON BANS SOLD	12,967.00	
4206-1-145-0000-00-000-00-0000-484000-	MISCELLANEOUS REVENUE (CLA Added)		12,967.00
Total		<u>12,967.00</u>	<u>12,967.00</u>

GASB Entries JE # 413

Reclassification of ARPA revenue by function for presentation on the statement of activities.

3082-0-000-0000-00-105-00-0000-450000-	FEDERAL REVENUE	1,591,685.00	
3082-0-000-0000-00-105-00-0000-450001-	REVENUE - GG		177,619.00
3082-0-000-0000-00-105-00-0000-450002-	REVENUE - PS		1,173,040.00
3082-0-000-0000-00-105-00-0000-450003-	REVENUE - ED		84,715.00
3082-0-000-0000-00-105-00-0000-450005-	REVENUE - HHS		10,738.00
3082-0-000-0000-00-105-00-0000-450006-	REVENUE - CR		145,573.00
Total		<u>1,591,685.00</u>	<u>1,591,685.00</u>

Total GASB Entries	<u>664,706,985.00</u>	<u>664,706,985.00</u>
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Total All Journal Entries	<u>864,725,436.00</u>	<u>864,725,436.00</u>
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