



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 as of and for the year ended June 30, 2020 (except for the Stoneham Contributory Retirement System, which is as of and for the fiscal year ended December 31, 2019), and have issued our report thereon dated March 10, 2021. 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. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings

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 of Stoneham, Massachusetts are described in Note 1 to the financial statements.

No new accounting policies were adopted and the application of existing policies was not changed during fiscal year 2020.

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 estimate(s) affecting the financial statements were:

- Management's estimate of the Total OPEB Liability, among other things, 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 Total OPEB Liability in determining that it is reasonable in relation to the financial statements taken as a whole.

- Management's estimate of the Net Pension Liability, among other things, was based on a certified actuarial valuation, which contains multiple assumptions regarding mortality, retirement, etc. We evaluated the key factors and assumptions used as part of the actuarial valuation in determining that they are reasonable in relation to the financial statements taken as a whole. We have also audited the Schedule of Employer Allocations and Schedule of Pension Amounts by Employer in determining that they are reasonable and consistent with GASB Statement No. 68.
- Management's estimate of depreciation expense is based on the estimated useful lives of capital assets, which are based on history and industry standards. We evaluated the methods used in determining the useful lives in determining they are 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.

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.

Corrected misstatements

The attached schedule summarizes all adjustments and misstatements (material and immaterial), detected as a result of audit procedures, that were required to convert the Town's cash basis trial balance to a financial statement presented in accordance with governmental GAAP. Management has accepted responsibility for such adjustments in its March 10, 2021, management representation letter.

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 auditors' report. No such disagreements arose during our audit.

Management representations

We have requested certain representations from management that are included in the management representation letter dated March 10, 2021.

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 letter to you dated March 10, 2021, 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.

Limitations on the group audit

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

Other information in documents containing audited financial statements

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.

With respect to the schedule of expenditures of federal awards (SEFA) accompanying the financial statements, 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 10, 2021.

Our auditors' opinion, the audited financial statements, and the notes to financial statements should only be used in their entirety. Inclusion of the audited financial statements in a document you prepare, such as an annual report, should be done only with our prior approval and review of the document.

* * *

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

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

CliftonLarsonAllen LLP

Boston, Massachusetts
March 10, 2021

SUMMARY OF UNCORRECTED MISSTATEMENTS - AUDIT
Town of Stoneham
General Fund
Year Ended June 30, 2020

UNCORRECTED ADJUSTMENTS	Effect of misstatements on:			
Description	Assets	Liabilities & Deferred Inflows	Fund Balance	Net Expense/Revenue and Change in Net Assets / Fund Balance
Uncollectible Accounts for Motor Vehicle Taxes	55,263		55,263	55,263
Combined current and prior year misstatements (Rollover Method)	\$ 55,263	\$ -	\$ 55,263	\$ 55,263
Financial statement totals	<u>\$ 16,421,218</u>	<u>\$ 4,498,850</u>	<u>\$ 11,922,368</u>	<u>\$ 1,865,782</u>
Current year misstatement as a % of financial statement totals (Iron Curtain Method)	0%		0%	3%
Current and prior year misstatement as a % of financial statement totals (Rollover Method)	0%		0%	3%

Client: **093-00012300 - Town of Stoneham**
 Engagement: **AUD 2020 - Town of Stoneham, Massachusetts**
 Period Ending: **6/30/2020**
 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 # 100			
To eliminate intra fund transfers between the general fund and the general fund articles fund for FS presentation purposes.			
0001-0-000-0000-00-000-00-0000-104000-	POOLED CASH	430,000.00	
0002-0-000-0000-00-000-00-0000-497001-	TRANS FROM GENERAL FUND	430,000.00	
0001-0-000-0000-00-000-00-0000-596002-	TRANS TO ARTICLE FUND		430,000.00
0002-0-000-0000-00-000-00-0000-104000-	CASH - IN OTHER FUNDS		430,000.00
Total		860,000.00	860,000.00
Adjusting Journal Entries JE # 101			
To eliminate intra fund transfers for FS presentation purposes.			
0001-0-000-0000-00-000-00-0000-104000-	POOLED CASH	30,306,726.00	
0003-3-000-0000-00-000-00-0000-497001-	TRANS FROM GENERAL FUND	30,306,726.00	
0001-3-300-0000-00-000-52-0000-596003-	TRANS TO SCHOOL FUND		30,306,726.00
0003-000-0000-00-000-00-104000	POOLED CASH		30,306,726.00
Total		60,613,452.00	60,613,452.00
Adjusting Journal Entries JE # 102			
To adjust amounts booked directly to fund balance rather than real estate taxes received.			
0001-0-000-0000-00-000-00-0000-324000-	FB RESERVE FOR EXPENDITURES		
0001-1-146-4120-00-000-00-0000-412019-	RE REVENUE 2019		
Total		0.00	0.00
Adjusting Journal Entries JE # 103			
To reverse prior year reclass entry for health insurance payment booked to an expense account.			
0001-0-000-0000-00-000-00-0000-359000-	UNRESERVED FUND BALANCE		
0001-9-912-0000-00-000-52-0000-517016-	HEALTH INSURANCE-RET TEACHER		
Total		0.00	0.00
Adjusting Journal Entries JE # 105			
To reclassify short term note pay down incorrectly booked to debt service principal payments to transfers out of the General Fund for FS presentation purposes.			
0001-0-000-0000-00-000-00-0000-596002-	TRANS TO ARTICLE FUND		
0001-7-710-0000-00-000-52-0000-590000-	BAN PAYDOWN		
Total		0.00	0.00
Adjusting Journal Entries JE # 106			
To eliminate intra fund transfers between the general fund and the general fund articles fund for FS presentation purposes.			
0001-0-000-0000-00-000-00-0000-104000-	POOLED CASH		
0001-0-000-0000-00-000-00-0000-596002-	TRANS TO ARTICLE FUND		
0002-0-000-0000-00-000-00-0000-104000-	CASH - IN OTHER FUNDS		
0002-0-000-0000-00-000-00-0000-497001-	TRANS FROM GENERAL FUND		
Total		0.00	0.00
Adjusting Journal Entries JE # 107			
Late client entry JNL 742			
9900-0-000-0000-00-000-00-0000-294000-	BONDS PAYABLE	1,749,300.00	
9901-0-000-0000-00-000-00-0000-294000-	BONDS PAYABLE	130,400.00	
9902-0-000-0000-00-000-00-0000-294000-	BONDS PAYABLE	311,186.00	
9900-0-000-0000-00-000-00-0000-199600-	AMOUNTS TO BE PROVIDED		1,749,300.00
9901-0-000-0000-00-000-00-0000-199600-	AMOUNTS TO BE PROVIDED		130,400.00
9902-0-000-0000-00-000-00-0000-199600-	AMOUNTS TO BE PROVIDED		311,186.00
Total		2,190,886.00	2,190,886.00
Adjusting Journal Entries JE # 108			
Late client entry JNL 743			
0001-0-000-0000-00-000-00-0000-359000-	UNRESERVED FUND BALANCE	80,000.00	
0001-0-000-0000-00-000-00-0000-324000-	FB RESERVE FOR EXPENDITURES		80,000.00
Total		80,000.00	80,000.00

Adjusting Journal Entries JE # 109

Late client entry JNL 11

0003-3-000-0000-00-000-00-0000-104000-	POOLED CASH	8,229.54	
3073-0-300-0000-00-105-00-0000-560000-	COVID-19 Expenses - Education	8,229.54	
0003-3-380-0060-00-000-01-0000-551300-	SUPPLIES & MATERIALS (SCHOOL)		8,229.54
3073-0-000-0000-00-105-00-0000-140000-	POOLED CASH		8,229.54
Total		16,459.08	16,459.08

Adjusting Journal Entries JE # 110

Late client entry JNL 13

0001-0-000-0000-00-000-00-0000-104000-	POOLED CASH	195,856.22	
3073-0-100-0000-00-105-00-0000-560000-	COVID-19 Expenses - General Govt	195,856.22	
0001-1-192-0000-00-000-52-0000-560000-	COVID-19 EXPENSES		195,856.22
3073-0-000-0000-00-105-00-0000-140000-	POOLED CASH		195,856.22
Total		391,712.44	391,712.44

Adjusting Journal Entries JE # 111

Late client entry JNL 17

0001-0-000-0000-00-000-00-0000-104000-	POOLED CASH	3,112.36	
3073-0-200-0000-00-105-00-0000-560000-	COVID-19 Expenses - Public Safety	3,112.36	
0001-2-210-0000-00-000-51-0000-511200-	PART TIME EMPLOYEES		3,112.36
3073-0-000-0000-00-105-00-0000-140000-	POOLED CASH		3,112.36
Total		6,224.72	6,224.72

Adjusting Journal Entries JE # 112

Late client entry JNL 19.

0001-0-000-0000-00-000-00-0000-104000-	POOLED CASH	291.15	
3029-2-220-0000-00-102-00-2019-517014-	FRINGE BENEFITS	291.15	
0001-9-912-0000-00-000-52-0000-517014-	HEALTH INSURANCE-TOWN EMPLOYEE		103.65
0001-9-919-0000-00-000-52-0000-517007-	SOCIAL SECURITY MEDICARE TAX		187.50
3029-2-220-0000-00-102-00-0000-104000-	POOLED CASH		291.15
Total		582.30	582.30

Adjusting Journal Entries JE # 113

Late client entry JNL 21.

0001-0-000-0000-00-000-00-0000-104000-	POOLED CASH	23,196.45	
3073-0-200-0000-00-105-00-0000-560000-	COVID-19 Expenses - Public Safety	23,196.45	
0001-2-220-0000-00-000-51-0000-513000-	REGULAR OVERTIME		23,196.45
3073-0-000-0000-00-105-00-0000-140000-	POOLED CASH		23,196.45
Total		46,392.90	46,392.90

Adjusting Journal Entries JE # 114

To record immaterial entry to balance transfers as client recorded one sided transfers to close out inactive deficit special revenue accounts.

0003-3-000-0000-00-000-00-0000-597000-	TRANS TO SRF	4,714.00	
0003-3-360-0030-01-000-52-0000-570300-	HG PROF DEV REG EXPENSE		4,714.00
Total		4,714.00	4,714.00

Adjusting Journal Entries JE # 210

To correct incorrect entry booked by the client for BAN paydowns.

0001-0-000-0000-00-000-00-0000-596200-	TRANS TO SPECIAL REV FUNDS	50,000.00	
0001-7-710-0000-00-000-52-0000-590000-	BAN PAYDOWN		50,000.00
Total		50,000.00	50,000.00

Total Adjusting Journal Entries

64,260,423.44 **64,260,423.44**

Reclassifying Journal Entries

Reclassifying Journal Entries JE # 200

To eliminate intra fund transfer between the the GF and OPEB Fund for Contributions.

0001-990-4970-00-000-00-497006	TRANS FROM TRUST FUNDS	50,000.00	
0001-950-0000-00-000-52-517000	OPEB TRUST CONTRIBUTIONS		50,000.00
Total		50,000.00	50,000.00

Reclassifying Journal Entries JE # 201

To reverse a prior year entry fully accruing enterprise fund receivables. To also fully accrue receivables.

6000-4-440-0000-00-702-00-0000-262200-	DEFERRED REV - TAX LIENS & FOR	34,639.00	
6000-4-440-0000-00-702-00-0000-265100-	DEFERRED REV - USER CHARGES	503,484.00	
6000-4-440-0000-00-702-00-0000-421100-	QUARTERLY SEWER RATES	1,796,211.00	
6200-4-450-0000-00-701-00-0000-262200-	DEFERRED REV - TAX LIENS & FOR	31,158.00	
6200-4-450-0000-00-701-00-0000-265100-	DEFERRED REV - USER CHARGES	311,589.00	
6200-4-450-0000-00-701-00-0000-421100-	QUARTERLY WATER RATES	1,377,428.00	
6000-4-440-0000-00-702-00-0000-359000-	UNRESERVED FUND BALANCE		2,315,944.00
6000-4-440-0000-00-702-00-0000-423019-	2019 LIENS		18,390.00
6200-4-450-0000-00-701-00-0000-359000-	RETAINED EARNINGS		1,700,978.00
6200-4-450-0000-00-701-00-0000-423019-	2019 LIENS		19,197.00
Total		4,054,509.00	4,054,509.00

Reclassifying Journal Entries JE # 202

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

9901-0-000-0000-00-000-00-0000-294000-	BONDS PAYABLE	74,700.00	
9901-0-000-0000-00-000-00-0000-359000	UNRESERVED FUND BALANCE	510,650.00	
9902-0-000-0000-00-000-00-0000-199600-	AMOUNTS TO BE PROVIDED	286,786.00	
9902-0-000-0000-00-000-00-0000-359000	UNRESERVED FUND BALANCE	1,382,489.00	
9901-0-000-0000-00-000-00-0000-294000-	BONDS PAYABLE		430,950.00
9901-000-0000-00-000-00-294024	MWRA SEWER REHAB PROJECT		74,700.00
9901-000-0000-00-000-00-591000	DEBT PRINCIPAL PAYMENTS		79,700.00
9902-000-0000-00-000-00-294000	BONDS PAYABLE		1,071,303.00
9902-000-0000-00-000-00-294025	MWRA WATER PIPE ASST PROGRAM		286,786.00
9902-000-0000-00-000-00-591000	DEBT PRINCIPAL PAYMENTS		311,186.00
9901-0-000-0000-00-000-00-0000-199600-	AMOUNTS TO BE PROVIDED		
9901-0-000-0000-00-000-00-0000-294000-	BONDS PAYABLE		
9901-000-0000-00-000-00-491000	BOND PROCEEDS		
Total		2,254,625.00	2,254,625.00

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	8,739,455.00	
9911-440-0000-00-000-00-110000	CAPITAL ASSETS - DEPRECIABLE	306,745.00	
9911-440-0000-00-000-00-120000	CAPITAL ASSETS - NONDEPRECIABLE	215,801.00	
9911-440-0000-00-000-00-570500	DEPRECIATION	230,484.00	
9912-450-0000-00-000-00-110000	CAPITAL ASSETS - DEPRECIABLE	9,203,545.00	
9912-450-0000-00-000-00-110000	CAPITAL ASSETS - DEPRECIABLE	56,270.00	
9912-450-0000-00-000-00-570500	DEPRECIATION	220,617.00	
9911-4-440-0000-00-000-00-0000-359000	UNRESERVED FUND BALANCE		6,545,356.00
9911-440-0000-00-000-00-150000	ACCUMULATED DEPRECIATION		2,409,900.00
9911-440-0000-00-000-00-150000	ACCUMULATED DEPRECIATION		230,484.00
9911-440-0000-00-000-00-570000	COST		306,745.00
9912-4-450-0000-00-000-00-0000-359000	UNRESERVED FUND BALANCE		7,197,970.00
9912-450-0000-00-000-00-150000	ACCUMULATED DEPRECIATION		2,005,575.00
9912-450-0000-00-000-00-150000	ACCUMULATED DEPRECIATION		220,617.00
9912-450-0000-00-000-00-570000	COST		56,270.00
Total		18,972,917.00	18,972,917.00

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	14,764.00	
9901-000-0000-00-000-00-570000	OTHER CHARGES & EXPENSES	4,342.00	
9902-0-000-0000-00-000-00-0000-359000	UNRESERVED FUND BALANCE	19,273.00	
9901-0-000-0000-00-000-00-0000-261000	COMP ABS - LT		17,195.00
9901-000-0000-00-000-00-260000	COMP ABS - ST		1,911.00
9902-0-000-0000-00-000-00-0000-261000	COMP ABS - LT		11,972.00
9902-000-0000-00-000-00-260000	COMP ABS - ST		1,330.00
9902-000-0000-00-000-00-570000	OTHER CHARGES & EXPENSES		5,971.00
Total		38,379.00	38,379.00

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	1,980,109.00	
9901-000-0000-00-000-00-186100	DEFERRED OUTFLOWS RELATED TO OPEB	233,139.00	
9902-0-000-0000-00-000-00-0000-359000	UNRESERVED FUND BALANCE	1,746,896.00	
9902-000-0000-00-000-00-186100	DEFERRED OUTFLOWS RELATED TO OPEB	215,466.00	
9901-0-000-0000-00-000-00-0000-250000	OPEB LIABILITY		1,581,139.00
9901-000-0000-00-000-00-250000	OPEB LIABILITY - CURRENT		44,024.00
9901-000-0000-00-000-00-286100	DEFERRED INFLOWS RELATED TO OPEB		278,180.00
9901-000-0000-00-000-00-5199	PENSION AND OPEB BENEFITS EXPENSES		309,905.00
9902-0-000-0000-00-000-00-0000-250000	OPEB LIABILITY		1,461,280.00
9902-000-0000-00-000-00-250000	OPEB LIABILITY - CURRENT		40,686.00
9902-000-0000-00-000-00-286100	DEFERRED INFLOWS RELATED TO OPEB		257,092.00
9902-000-0000-00-000-00-5199	PENSION AND OPEB BENEFITS EXPENSES		203,304.00
Total		4,175,610.00	4,175,610.00

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	330,656.00	
9901-000-0000-00-000-00-186000	DEFERRED OUTFLOWS RELATED TO PENSIONS	30,810.00	
9902-0-000-0000-00-000-00-0000-359000	UNRESERVED FUND BALANCE	291,713.00	
9902-000-0000-00-000-00-186000	DEFERRED OUTFLOWS RELATED TO PENSIONS	28,475.00	
9901-0-000-0000-00-000-00-0000-285000	NET PENSION LIABILITY		233,849.00
9901-000-0000-00-000-00-286000	DEFERRED INFLOWS RELATED TO PENSIONS		35,539.00
9901-000-0000-00-000-00-5199	PENSION AND OPEB BENEFITS EXPENSES		92,078.00
9902-0-0000-0000-00-000-00-0000-285000	NET PENSION LIABILITY		216,122.00
9902-000-0000-00-000-00-286000	DEFERRED INFLOWS RELATED TO PENSIONS		32,845.00
9902-000-0000-00-000-00-5199	PENSION AND OPEB BENEFITS EXPENSES		71,221.00
Total		681,654.00	681,654.00

Reclassifying Journal Entries JE # 207

To record 60-day receipts.

0001-0-000-0000-00-000-00-0000-261000-	DEFERRED REV - PROPERTY TAXES	608,521.00	
0001-0-000-0000-00-000-00-0000-359000-	UNRESERVED FUND BALANCE		204,355.00
0001-1-146-4120-00-000-00-0000-412020-	RE REVENUE 2020		404,166.00
Total		608,521.00	608,521.00

Reclassifying Journal Entries JE # 208

To reverse prior year Q4 Circuit Breaker Revenue

1012-3-300-0000-13-204-00-0000-359000-	UNRESERVED FUND BAL		
1012-3-300-2018-13-204-00-0000-468000-	STATE REVENUE		
Total		0.00	0.00

Reclassifying Journal Entries JE # 209

To record a due to/due from to reclass amounts reported as negative restricted cash in the highway projects fund.

0001-000-0000-00-000-00-192000	DUE FROM OTHER FUNDS	218,907.00	
3000-4-400-0000-00-606-00-0000-104000-	POOLED CASH	218,907.00	
0001-0-000-0000-00-000-00-0000-104000-	POOLED CASH		218,907.00
3000-000-0000-00-000-00-292000	DUE TO OTHER FUNDS		218,907.00
Total		437,814.00	437,814.00

Reclassifying Journal Entries JE # 211

To adjust the ending balance in continuing appropriations to reflect the true ending balance at 6/30/2020

0002-0-000-0000-00-000-00-0000-381000-	ESTIMATED REVENUE CONTROL	219,545.00	
0002-0-000-0000-00-000-00-0000-329500-	FB RES FOR CFWD ARTICLES		219,545.00
Total		219,545.00	219,545.00

Reclassifying Journal Entries JE # 212

To record immaterial adjustments to reconcile beginning fund balance.

4202-919-0000-00-307-00-359000	UNRESERVED FUND BAL		
4202-919-0000-00-307-00-484000	MISCELLANEOUS REVENUE		
Total		0.00	0.00

Reclassifying Journal Entries JE # 213

To adjust transfer out booked directly to fund balance in the nonmajor fund for FS presentation purposes.

4377-1-185-0000-00-404-00-0000-330000-	RECEIPTS RES FOR APPROPRIATION		
4377-1-185-0000-00-404-00-0000-490000-	TRANS FROM GENERAL FUND		
Total		0.00	0.00

Reclassifying Journal Entries JE # 214
To accrue warrants payable as of June 30, 2020

0001-0-000-0000-00-000-00-0000-104000-	POOLED CASH	127,465.00	
0002-0-000-0000-00-000-00-0000-104000-	CASH - IN OTHER FUNDS	59,736.00	
0003-3-000-0000-00-000-00-0000-104000-	POOLED CASH	155,095.00	
0604-3-300-0000-16-402-00-0000-104000-	POOLED CASH	664.00	
0605-3-300-0000-17-401-00-0000-104000-	POOLED CASH	527.00	
0802-3-300-0000-17-503-00-0000-104000-	POOLED CASH	506.00	
1002-3-300-0000-09-104-00-0000-104000-	POOLED CASH	45,462.00	
1012-3-300-0000-13-204-00-0000-104000-	POOLED CASH	74,769.00	
1036-3-300-0000-11-204-00-0000-104000-	POOLED CASH	36.00	
3000-4-400-0000-00-606-00-0000-104000-	POOLED CASH	4,101.00	
3024-6-610-2008-00-208-00-0000-104000-	POOLED CASH	1,282.00	
3058-2-590-4500-10-102-00-0000-104000-	POOLED CASH	324.00	
3068-6-541-0000-00-207-00-2020-104000-	POOLED CASH	48,900.00	
3069-1-192-0000-00-201-00-2020-104000-	POOLED CASH	29,075.00	
3072-5-510-2020-12-209-00-2020-104000-	POOLED CASH	450.00	
4003-5-510-0000-00-405-00-0000-104000-	POOLED CASH	256.00	
4009-4-433-0000-00-405-00-0000-104000-	POOLED CASH	41,767.00	
4339-1-172-0000-00-511-00-0000-104000-	POOLED CASH	233.00	
4380-9-300-0000-00-401-00-0000-104000-	POOLED CASH	55,250.00	
6000-4-440-0000-00-702-00-0000-104000-	POOLED CASH	1,986.00	
6002-4-440-0000-00-000-00-0000-104000-	CASH - IN OTHER FUNDS	21,120.00	
6103-4-440-0000-00-602-00-0000-104000-	POOLED CASH	8,132.00	
6200-4-450-0000-00-701-00-0000-104000-	CASH-RESTRICTED CHECKING	15,507.00	
8216-3-300-0000-00-808-00-0000-104000-	POOLED CASH	1,000.00	
8282-3-300-0000-00-808-00-0000-104000-	POOLED CASH	250.00	
9001-2-210-0000-00-900-00-0000-104000-	POOLED CASH	1,540.00	
0001-0-000-0000-00-000-00-0000-201000-	WARRANTS PAYABLE		127,465.00
0002-0-000-0000-00-000-00-0000-201000-	WARRANTS PAYABLE		59,736.00
0003-3-000-0000-00-000-00-0000-201000-	WARRANTS PAYABLE		155,095.00
0604-3-300-0000-16-402-00-0000-201000-	WARRANTS PAYABLE		664.00
0605-3-300-0000-17-401-00-0000-201000-	WARRANTS PAYABLE		527.00
0802-3-300-0000-17-503-00-0000-201000-	WARRANTS PAYABLE		506.00
1002-3-300-0000-09-104-00-0000-201000-	WARRANTS PAYABLE		45,462.00
1012-3-300-0000-13-204-00-0000-201000-	WARRANTS PAYABLE		74,769.00
1036-3-300-0000-11-204-00-0000-201000-	WARRANTS PAYABLE		36.00
3000-4-400-0000-00-606-00-0000-201000-	WARRANTS PAYABLE		4,101.00
3024-6-610-2008-00-208-00-0000-201000-	WARRANTS PAYABLE		1,282.00
3058-2-590-4500-10-102-00-0000-201000-	WARRANTS PAYABLE		324.00
3068-6-541-0000-00-207-00-0000-201000-	WARRANTS PAYABLE		48,900.00
3069-1-192-0000-00-201-00-0000-201000-	WARRANTS PAYABLE		29,075.00
3072-5-510-2020-12-209-00-0000-201000-	WARRANTS PAYABLE		450.00
4003-5-510-0000-00-405-00-0000-201000-	WARRANTS PAYABLE		256.00
4009-4-433-0000-00-405-00-0000-201000-	WARRANTS PAYABLE		41,767.00
4339-1-172-0000-00-511-00-0000-201000-	WARRANTS PAYABLE		233.00
4380-9-300-0000-00-401-00-0000-201000-	WARRANTS PAYABLE		55,250.00
6000-4-440-0000-00-702-00-0000-201000-	WARRANTS PAYABLE		1,986.00
6002-4-440-0000-00-000-00-0000-201000-	WARRANTS PAYABLE		21,120.00
6103-4-440-0000-00-602-00-0000-201000-	WARRANTS PAYABLE		8,132.00
6200-4-450-0000-00-701-00-0000-200000-	ACCOUNTS PAYABLE		15,507.00
8216-3-300-0000-00-808-00-0000-201000-	WARRANTS PAYABLE		1,000.00
8282-3-300-0000-00-808-00-0000-201000-	WARRANTS PAYABLE		250.00
9001-2-210-0000-00-900-00-0000-201000-	WARRANTS PAYABLE		1,540.00
Total		695,433.00	695,433.00

Reclassifying Journal Entries JE # 215
To reclass cash to investments as of June 30, 2020.

7000-0-000-0000-00-000-00-0000-110000	INVESTMENTS	35,398.00	
8001-0-000-0000-00-000-00-0000-110000	INVESTMENTS	2,490,351.00	
8200-0-000-0000-00-808-00-0000-110000	INVESTMENTS	1,527,294.00	
7000-0-000-0000-00-000-00-0000-104000-	POOLED CASH		35,398.00
8001-4-491-0000-00-801-00-0000-104000-	POOLED CASH		2,490,351.00
8200-0-000-0000-00-808-00-0000-104000-	POOLED CASH		1,527,294.00
Total		4,053,043.00	4,053,043.00

Reclassifying Journal Entries JE # 216

To accrue payroll as of June 30, 2020.

0001-0-000-0000-00-000-00-0000-104000-	POOLED CASH	229,641.00	
0003-3-000-0000-00-000-00-0000-104000-	POOLED CASH	16,644.00	
0601-3-300-0000-18-504-00-0000-104000-	POOLED CASH	809.00	
3014-2-220-0000-00-202-00-0000-104000-	POOLED CASH	371.00	
3025-5-541-0000-00-207-00-0000-104000-	POOLED CASH	42.00	
3029-2-220-0000-00-102-00-0000-104000-	POOLED CASH	2,607.00	
3058-2-590-4500-10-102-00-0000-104000-	POOLED CASH	1,900.00	
6000-4-440-0000-00-702-00-0000-104000-	POOLED CASH	7,946.00	
6200-4-450-0000-00-701-00-0000-104000-	CASH-RESTRICTED CHECKING	7,137.00	
9001-2-210-0000-00-900-00-0000-104000-	POOLED CASH	29,377.00	
9002-9-919-0000-00-900-00-0000-104000-	POOLED CASH	880.00	
0001-0-000-0000-00-000-00-0000-211000	ACCRUED PAYROLL		229,641.00
0003-0-000-0000-00-000-00-0000-211000	ACCRUED PAYROLL		16,644.00
0601-3-300-0000-18-504-00-0000-231000-	ACCRUED PAYROLL		809.00
3014-2-220-0000-00-202-00-0000-211000-	ACCRUED PAYROLL		371.00
3025-5-541-0000-00-207-00-0000-211000	ACCRUED PAYROLL		42.00
3029-2-220-0000-00-102-00-0000-211000	ACCRUED PAYROLL		2,607.00
3058-2-590-4500-10-102-00-2020-211000	ACCRUED PAYROLL		1,900.00
6000-4-440-0000-00-702-00-0000-211000	ACCRUED PAYROLL		7,946.00
6200-4-450-0000-00-701-00-0000-211000	ACCRUED PAYROLL		7,137.00
9001-2-210-0000-00-900-00-0000-211000	ACCRUED PAYROLL		29,377.00
9002-9-919-0000-00-900-00-0000-211000	ACCRUED PAYROLL		880.00
Total		297,354.00	297,354.00

Reclassifying Journal Entries JE # 217

To record GAAP accrual for unbilled water and sewer user charges as of June 30, 2020.

6000-440-0000-00-702-00-131100	QUARTERLY SEWER CHARGES	1,862,255.00	
6200-450-0000-00-701-00-131100	QUARTERLY WATER RATES	1,402,831.00	
6000-440-0000-00-702-00-421100	QUARTERLY SEWER RATES		1,862,255.00
6200-450-0000-00-701-00-421100	QUARTERLY WATER RATES		1,402,831.00
Total		3,265,086.00	3,265,086.00

Reclassifying Journal Entries JE # 218

To record current and non current portions of the Town's MSBA Receivable as of June 30, 2020.

0001-0-000-0000-00-000-00-0000-179000	MSBA - CURRENT	1,087,991.00	
0001-0-000-0000-00-000-00-0000-179100	MSBA - NONCURRENT	647,864.00	
0001-0-000-0000-00-000-00-0000-265000	DEFERRED REV - MSBA		1,735,855.00
Total		1,735,855.00	1,735,855.00

Reclassifying Journal Entries JE # 219

To record MTRS on behalf payments

0001-300-0000-00-000-00-520000	MTRS EXPENSE	7,921,424.00	
0001-300-0000-00-000-00-480000	MTRS REVENUE		7,921,424.00
Total		7,921,424.00	7,921,424.00

Reclassifying Journal Entries JE # 220

To adjust fund balance for assignment of encumbrances.

0001-000-0000-00-000-00-359000	UNRESERVED FUND BALANCE	373,090.00	
0001-000-0000-00-000-00-321100	FB RESERVE FOR ENCUMBRANCES		373,090.00
Total		373,090.00	373,090.00

Reclassifying Journal Entries JE # 221

To record CY activity for enterprise fund compensated absences.

6000-440-0000-00-702-51-511100	FULL-TIME EMPLOYEES		
6200-450-0000-00-701-51-511100	FULL TIME EMPLOYEES		
9901-000-0000-00-000-00-260000	COMP ABS - ST		
9901-000-0000-00-000-00-261000	COMP ABS - LT		
9901-000-0000-00-000-00-261000	COMP ABS - LT		
9902-0-000-0000-00-000-00-0000-261000	COMP ABS - LT		
9902-000-0000-00-000-00-260000	COMP ABS - ST		
9902-000-0000-00-000-00-261000	COMP ABS - LT		
Total		0.00	0.00

Reclassifying Journal Entries JE # 222

To eliminate an intra fund transfer within the General fund - GAAP PURPOSES ONLY. This removes the impact of AJE #110 on a GAAP basis.

0001-9-990-4970-00-000-00-0000-497006-	TRANS FROM TRUST FUNDS	50,000.00	
0001-0-000-0000-00-000-00-0000-596002-	TRANS TO ARTICLE FUND		50,000.00
Total		50,000.00	50,000.00

Reclassifying Journal Entries JE # 223

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

0001-0-000-0000-00-000-00-0000-359000-	UNRESERVED FUND BALANCE	190,400.00	
0001-000-0000-00-000-00-221000	TAX REFUNDS PAYABLE		126,340.00
0001-1-146-4120-00-000-00-0000-412019-	RE REVENUE 2019		64,060.00
Total		190,400.00	190,400.00

Reclassifying Journal Entries JE # 224

To reverse effect of prior year gaap entry to record subsequent year debt issuance.

5051-9-000-0000-00-607-00-0000-491000	BOND PROCEEDS	75,450.00	
5053-0-000-0000-00-000-00-0000-491000-	BOND PROCEEDS	670,000.00	
5051-9-000-0000-00-000-00-0000-359000-	UNRESERVED FUND BALANCE		75,450.00
5053-0-000-0000-00-000-00-0000-359000-	UNRESERVED FUND BALANCE		670,000.00
Total		745,450.00	745,450.00

Reclassifying Journal Entries JE # 225

Entry to reconcile immaterial beginning balance variance.

3022-210-0000-00-202-00-359000	UNRESERVED FUND BAL	13,313.00	
3022-210-0000-00-202-00-468000	STATE REVENUE		13,313.00
Total		13,313.00	13,313.00

Reclassifying Journal Entries JE # 226

To record CARES funding AR as of June 30, 2020.

3073-0-000-0000-00-105-00-0000-120000-	ACCOUNTS RECEIVABLE	122,603.00	
3073-0-000-0000-00-105-00-0000-458000-	FEDERAL REV PASS THROUGH STATE		122,603.00
Total		122,603.00	122,603.00

Reclassifying Journal Entries JE # 227

To record CH. 90 receivable as of 06/30/20 for FS reporting purposes.

3000-400-0000-00-606-00-170000	CHAPTER 90 RECEIVABLE	223,008.00	
3000-4-400-0000-00-606-00-0000-468000-	STATE REVENUE		223,008.00
Total		223,008.00	223,008.00

Total Reclassifying Journal Entries

51,179,633.00 **51,179,633.00**

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	140,591,707.00	
9910-000-0000-00-000-00-120000	CAPITAL ASSETS - NONDEPRECIABLE	6,258,486.00	
9910-000-0000-00-000-00-500500	DEPRECIATION - GENERAL GOVERNMENT	6,172.00	
9910-000-0000-00-000-00-510500	DEPRECIATION - PUBLIC SAFETY	598,493.00	
9910-000-0000-00-000-00-520500	DEPRECIATION - EDUCATION	2,311,054.00	
9910-000-0000-00-000-00-530500	DEPRECIATION - PUBLIC WORKS	664,591.00	
9910-000-0000-00-000-00-550500	DEPRECIATION - CULTURE & RECREATION	266,354.00	
9910-000-0000-00-000-00-150000	ACCUMULATED DEPRECIATION		62,314,467.00
9910-000-0000-00-000-00-359000	UNRESERVED FUND BALANCE		87,209,822.00
9910-000-0000-00-000-00-510000	COST - PUBLIC SAFETY		119,642.00
9910-000-0000-00-000-00-520000	COST - EDUCATION		333,809.00
9910-000-0000-00-000-00-530000	COST - PUBLIC WORKS		649,860.00
9910-000-0000-00-000-00-550000	COST - CULTURE & RECREATION		69,257.00
Total		150,696,857.00	150,696,857.00

GASB Entries JE # 401

To reverse PY accrued interest.

0001-000-0000-00-000-00-359000	UNRESERVED FUND BALANCE	200,569.00	
0001-750-0000-00-000-52-591501	NEW CENTRAL SCHOOL INTEREST		200,569.00
Total		200,569.00	200,569.00

GASB Entries JE # 402

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

9900-0-000-0000-00-000-00-294000-	BONDS PAYABLE	3,375,000.00	
9900-000-0000-00-000-00-359000	UNRESERVED FUND BALANCE	25,090,450.00	
9900-000-0000-00-000-00-491000	BOND PROCEEDS	689,550.00	
9900-000-0000-00-000-00-294000	BONDS PAYABLE		22,545,000.00
9900-000-0000-00-000-00-294001	BONDS PAYABLE - CURRENT		3,375,000.00
9900-000-0000-00-000-00-591000	DEBT PRINCIPAL EXPENSE		3,235,000.00
Total		29,155,000.00	29,155,000.00

GASB Entries JE # 403

To record the beginning balance for governmental compensated absences.

9900-000-0000-00-000-00-359000	UNRESERVED FUND BALANCE	955,171.00	
9900-000-0000-00-000-00-500000	GENERAL GOVERNMENT EXPENSE	50,113.00	
9900-000-0000-00-000-00-510000	PUBLIC SAFETY EXPENSE	89,980.00	
9900-000-0000-00-000-00-520000	EDUCATION EXPENSE	19,926.00	
9900-000-0000-00-000-00-530000	PUBLIC WORKS EXPENSE	21,081.00	
9900-000-0000-00-000-00-260000	COMP ABS - ST		111,428.00
9900-000-0000-00-000-00-261000	COMP ABS - LT		1,002,854.00
9900-000-0000-00-000-00-540000	HUMAN SERVICES EXPENSE		1,336.00
9900-000-0000-00-000-00-550000	CULTURE & RECREATION EXPENSE		20,653.00
Total		1,136,271.00	1,136,271.00

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	2,778,831.00	
9900-000-0000-00-000-00-359000	UNRESERVED FUND BALANCE	23,779,712.00	
9900-000-0000-00-000-00-285000	NET PENSION LIABILITY		21,091,258.00
9900-000-0000-00-000-00-286000	DEFERRED INFLOWS RELATED TO PENSIONS		3,205,302.00
9900-000-0000-00-000-00-500000	GENERAL GOVERNMENT EXPENSE		109,177.00
9900-000-0000-00-000-00-510000	PUBLIC SAFETY EXPENSE		552,185.00
9900-000-0000-00-000-00-520000	EDUCATION EXPENSE		1,457,791.00
9900-000-0000-00-000-00-530000	PUBLIC WORKS EXPENSE		65,685.00
9900-000-0000-00-000-00-540000	HUMAN SERVICES EXPENSE		32,428.00
9900-000-0000-00-000-00-550000	CULTURE & RECREATION EXPENSE		44,717.00
Total		26,558,543.00	26,558,543.00

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	21,027,278.00	
9900-000-0000-00-000-00-359000	UNRESERVED FUND BALANCE	142,403,092.00	
9900-000-0000-00-000-00-500000	GENERAL GOVERNMENT EXPENSE	397,503.00	
9900-000-0000-00-000-00-510000	PUBLIC SAFETY EXPENSE	2,010,466.00	
9900-000-0000-00-000-00-520000	EDUCATION EXPENSE	5,307,708.00	
9900-000-0000-00-000-00-530000	PUBLIC WORKS EXPENSE	239,154.00	
9900-000-0000-00-000-00-540000	HUMAN SERVICES EXPENSE	118,068.00	
9900-000-0000-00-000-00-550000	CULTURE & RECREATION EXPENSE	162,807.00	
9900-0-000-0000-00-000-00-0000-250000	OPEB LIABILITY		142,385,758.00
9900-000-0000-00-000-00-250000	OPEB LIABILITY - CURRENT		4,190,744.00
9900-000-0000-00-000-00-286100	DEFERRED INFLOWS RELATED TO OPEB		25,089,574.00
Total		171,666,076.00	171,666,076.00

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	757,307.00	
0001-000-0000-00-000-00-262200	DEFERRED REV - TAX LIENS	150,707.00	
0001-000-0000-00-000-00-263000	DEFERRED REV - MV EXCISE	400,021.00	
0001-000-0000-00-000-00-265000	DEFERRED REV - MSBA	1,735,855.00	
0001-000-0000-00-000-00-265500	DEFERRED REV - DEPARTMENTAL	16,995.00	
0001-146-4142-00-000-00-414200	TAX LIENS REDEEMED	169,957.00	
0001-820-4600-00-000-00-462004	SCHOOL CONSTRUCTION	1,087,991.00	
4009-433-0000-00-405-00-260000	DEFERRED REV - TRASH FEE	160,708.00	
0001-000-0000-00-000-00-359000	UNRESERVED FUND BALANCE		4,079,462.00
0001-145-4370-00-000-00-437000	OTHER DEPARTMENTAL REVENUE		9,735.00
0001-146-4120-00-000-00-412019	RE REVENUE 2019		162,626.00
0001-146-4150-00-000-00-415018	MV REVENUE 2018		67,010.00
4009-433-0000-00-405-00-359000	UNRESERVED FUND BAL		155,538.00
4009-433-0000-00-405-00-425000	QUARTERLY TRASH FEES		5,170.00
Total		4,479,541.00	4,479,541.00

GASB Entries JE # 407

To record beginning balance and CY activity related to bond premiums.

5056-4-400-0000-00-000-00-0000-493000-	PREMIUM ON BONDS SOLD	165,488.00	
9900-000-0000-00-000-00-359000	UNRESERVED FUND BALANCE	692,606.00	
9900-000-0000-00-000-00-294010	UNAMORTIZED BOND PREMIUM - NONCURRENT		734,328.00
9900-000-0000-00-000-00-294011	UNAMORTIZED BOND PREMIUM - CURRENT		66,021.00
9900-000-0000-00-000-00-591500	DEBT INTEREST EXPENSE		57,745.00
Total		858,094.00	858,094.00

GASB Entries JE # 408

To record current year accrued interest.

9900-000-0000-00-000-00-591500	DEBT INTEREST EXPENSE	177,601.00	
9900-000-0000-00-000-00-222000	ACCRUED INTEREST		177,601.00
Total		177,601.00	177,601.00

GASB Entries JE # 409

To allocate employee benefits at year end.

0001-1-122-0000-00-000-51-0000-511100-	FULL TIME EMPLOYEES	489,272.00	
0001-2-210-0000-00-000-51-0000-511100-	FULL TIME EMPLOYEES	2,474,609.00	
0001-4-400-0000-00-000-51-0000-511100-	FULL TIME EMPLOYEES	294,365.00	
0001-5-510-0000-00-000-51-0000-511100-	FULL TIME EMPLOYEES	145,325.00	
0001-6-610-0000-00-000-51-0000-511100-	FULL TIME EMPLOYEES	200,394.00	
0003-300-0000-00-000-51-511000	SCHOOL OP - PAYROLL	6,533,066.00	
0001-9-912-0000-00-000-52-0000-517014-	HEALTH INSURANCE-TOWN EMPLOYEE		10,137,031.00
Total		10,137,031.00	10,137,031.00

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	708,330.00	
0001-210-0000-00-000-51-511100	FULL TIME EMPLOYEES	3,060,690.00	
0001-400-0000-00-000-51-511100	FULL TIME EMPLOYEES	442,866.00	
0001-510-0000-00-000-51-511100	FULL TIME EMPLOYEES	217,420.00	
0001-610-0000-00-000-51-511100	FULL TIME EMPLOYEES	301,488.00	
0003-300-0000-00-000-51-511000	SCHOOL OP - PAYROLL	1,880,317.00	
0003-300-0000-00-000-51-511000	SCHOOL OP - PAYROLL	7,921,424.00	
0001-300-0000-00-000-00-520000	MTRS EXPENSE		7,921,424.00
0001-911-0000-00-000-52-517004	CONTRIBUTORY PENSION		6,611,111.00
Total		14,532,535.00	14,532,535.00

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	30,602.00	
0001-4-400-0000-00-000-51-0000-511100-	FULL TIME EMPLOYEES	505,974.00	
0003-300-0000-00-000-51-511000	SCHOOL OP - PAYROLL	1,759,157.00	
0001-8-820-0000-00-000-52-0000-565001-	CHARTER SCHOOL		2,295,733.00
Total		2,295,733.00	2,295,733.00

GASB Entries JE # 412

To record CY activity for compensated absences.

0001-122-0000-00-000-51-511100	FULL TIME EMPLOYEES		
0001-210-0000-00-000-51-511100	FULL TIME EMPLOYEES		
0001-400-0000-00-000-51-511100	FULL TIME EMPLOYEES		
0001-491-0000-00-000-51-511100	FULL TIME EMPLOYEES		
0001-610-0000-00-000-51-511100	FULL TIME EMPLOYEES		
0003-300-0000-00-000-51-511000	SCHOOL OP - PAYROLL		
9900-000-0000-00-000-00-260000	COMP ABS - ST		
9900-000-0000-00-000-00-261000	COMP ABS - LT		
9900-000-0000-00-000-00-261000	COMP ABS - LT		
Total		0.00	0.00

GASB Entries JE # 413

To eliminate governmental funds due to/due from at the government-wide level.

3000-000-0000-00-000-00-292000	DUE TO OTHER FUNDS	218,907.00	
0001-000-0000-00-000-00-192000	DUE FROM OTHER FUNDS		218,907.00
Total		218,907.00	218,907.00
Total GASB Entries		412,112,758.00	412,112,758.00
Total All Journal Entries		527,552,814.44	527,552,814.44