

June xx, 2025

Baker Tilly US, LLP
790 N. Water St.
Suite 2000
Milwaukee, WI 53202

Dear Baker Tilly US, LLP:

We are providing this letter in connection with your audit of the financial statements of the City of Park Falls as of December 31, 2024 and for the year then ended for the purpose of expressing opinions as to whether the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Park Falls and the respective changes in financial position and cash flows, where applicable, in conformity with accounting principles generally accepted in the United States of America (GAAP). We confirm that we are responsible for the fair presentation of the previously mentioned financial statements in conformity with accounting principles generally accepted in the United States of America. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control over financial reporting, and preventing and detecting fraud.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP.
- 2) The financial statements referred to above are fairly presented in conformity with accounting principles generally accepted in the United States of America. We have engaged you to advise us in fulfilling that responsibility. The financial statements include all properly classified funds of the primary government and all component units required by accounting principles generally accepted in the United States of America to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, if any, are reasonable in accordance with U.S. GAAP.
- 6) All events subsequent to the date of the financial statements and for which accounting principles generally accepted in the United States of America require adjustment or disclosure have been adjusted or disclosed. No other events, including instances of noncompliance, have occurred subsequent to the financial statement date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements or in the schedule of findings and questioned costs.
- 7) All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards.
- 8) We believe the effects of the uncorrected financial statement misstatements summarized in the attached schedule are immaterial, both individually and in the aggregate, to the basic financial statements as a whole. In addition, you have recommended adjusting journal entries, and we are in agreement with those adjustments.
- 9) All known audit and bookkeeping adjustments have been included in our financial statements, and we are in agreement with those adjustments.
- 10) We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the appropriate accounts.
- 11) We are not aware of any known actual, possible, pending, or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with accounting principles generally accepted in the United States of America, or which would affect federal award programs, and we have not consulted a lawyer concerning litigation, claims, or assessments.
- 12) Guarantees, whether written or oral, under which the City is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 13) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as financial records and related data, documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of the City Council or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 14) We have not completed an assessment of the risk that the financial statements may be materially misstated as a result of fraud.

- 15) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a) Management,
 - b) Employees who have significant roles in internal control, or
 - c) Others where the fraud could have a material effect on the financial statements.
- 16) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, regulators, or others.
- 17) We have disclosed to you all known instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 18) There are no related parties or related party relationships and transactions, including side agreements, of which we are aware.

Other

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that you have reported to us.
- 21) We have a process to track the status of audit findings and recommendations.
- 22) We have identified to you any previous financial audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 23) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for our report.
- 24) The City has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources or fund balance or net position.
- 25) We are responsible for compliance with federal, state, and local laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits, debt contracts, and IRS arbitrage regulations; and we have identified and disclosed to you all federal, state, and local laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.

26) There are no:

- a) Violations or possible violations of budget ordinances, federal, state, and local laws or regulations (including those pertaining to adopting, approving and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, or for reporting on noncompliance, except those already disclosed in the financial statement, if any.
- b) Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by accounting principles generally accepted in the United States of America.
- c) Nonspendable, restricted, committed, or assigned fund balances that were not properly authorized and approved.
- d) Rates being charged to customers other than the rates as authorized by the applicable authoritative body.
- e) Violations of restrictions placed on revenues as a result of bond resolution covenants such as revenue distribution or debt service funding.

27) In regards to the nonattest services performed by you listed below, we acknowledge our responsibility related to these nonattest services and have 1) accepted all management responsibility; 2) designated an individual with suitable skill, knowledge, or experience to oversee the services; 3) evaluated the adequacy and results of the services performed, and 4) accepted responsibility for the results of the services.

- a) Financial statement preparation
- b) Adjusting journal entries
- c) Compiled regulatory reports
- d) Civic Systems software
- e) Utility rate consulting
- f) Preparation of the schedule of expenditures of federal awards
- g) Preparation of Part II of the data collection form

None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

- 28) The City of Park Falls has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 29) The City of Park Falls has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.
- 30) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations, if any. Component units have been properly presented as either blended or discrete.

- 31) The financial statements include all fiduciary activities required by GASB No. 84.
- 32) The financial statements properly classify all funds and activities.
- 33) All funds that meet the quantitative criteria in GASB Statement No. 34 and No. 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 34) Components of net position (net investment in capital assets; restricted; and unrestricted) and components of fund balance (nonspendable, restricted, committed, assigned and unassigned) are properly classified and, if applicable, approved.
- 35) The City of Park Falls has no derivative financial instruments such as contracts that could be assigned to someone else or net settled, interest rate swaps, collars or caps.
- 36) Provisions for uncollectible receivables, if any, have been properly identified and recorded.
- 37) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 38) Revenues are appropriately classified in the statement of activities within program revenues and general revenues.
- 39) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 40) Deposits and investments are properly classified, valued, and disclosed (including risk disclosures, collateralization agreements, valuation methods, and key inputs, as applicable).
- 41) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated/amortized. Any known impairments have been recorded and disclosed.
- 42) Tax abatement agreements have been properly disclosed in the notes to the financial statements, including the names of all governments involved, the gross amount and specific taxes abated, and additional commitments.
- 43) Tax-exempt bonds issued have retained their tax-exempt status.
- 44) We have appropriately disclosed the City of Park Falls's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available and have determined that net position were properly recognized under the policy. We have also disclosed our policy regarding which resources (that is, restricted, committed, assigned or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available.
- 45) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

- 46) With respect to the supplementary information, (SI):
- a) We acknowledge our responsibility for presenting the SI in accordance with accounting principles generally accepted in the United States of America, and we believe the SI, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the SI have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - b) If the SI is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.
- 47) We assume responsibility for, and agree with, the information provided by the Wisconsin Retirement System as audited by the Legislative Audit Bureau relating to the net pension asset/liability and related deferred outflows and deferred inflows and have adequately considered the reasonableness of the amounts and disclosures used in the financial statements and underlying accounting records. We also assume responsibility for the census data that has been reported to the plan.
- 48) We have reviewed our long-term debt agreements and believe that all terms related to significant events of default with finance-related consequences, termination events with finance-related consequences and subjective acceleration clauses have been properly identified and disclosed.
- 49) Unused lines of credit, collateral pledged to secure debt and direct borrowings and private placements have been properly identified and disclosed.
- 50) We have reviewed existing contracts and determined there are no items requiring accounting or reporting as leases.
- 51) We have implemented GASB Statement No. 101, *Compensated Absences*, and believe that all required disclosures and accounting considerations have been identified and properly classified in the financial statements in compliance with the Standard.
- 52) The auditing standards define an annual report as "a document, or combination of documents, typically prepared on an annual basis by management or those charged with governance in accordance with law, regulation, or custom, the purpose of which is to provide owners (or similar stakeholders) with information on the entity's operations and the financial results and financial position as set out in the financial statements." Among other items, an annual report contains, accompanies, or incorporates by reference the financial statements and the auditors' report thereon. We confirm that we do not prepare and have no plans to prepare an annual report.
- 53) We have reviewed existing contracts and determined there are no items requiring accounting or reporting as subscription based information technology arrangements.
- 54) With respect to federal award programs:
- a) We are responsible for understanding and complying with and have complied with the requirements of the Single Audit Act Amendments of 1996, *OMB's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), including requirements relating to preparation of the schedule of expenditures of federal awards (SEFA).

- b) We acknowledge our responsibility for preparing and presenting the SEFA and related disclosures in accordance with the requirements of the Uniform Guidance and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement and presentation of the SEFA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the SEFA.
- c) If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditors' report thereon.
- d) We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance and included in the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of grants, federal cost reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
- e) We are responsible for understanding and complying with, and have complied with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of our federal programs and have identified and disclosed to you the requirements of laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major federal program.
- f) We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provide reasonable assurance that we are administering our federal awards in compliance with laws, regulations, and the provisions of contracts and grant agreements that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended. Also, no changes have been made in the internal control over compliance or other factors to the date of this letter that might significantly affect internal control, including any corrective action taken with regard to control deficiencies reported in the schedule of findings and questioned costs.
- g) We have made available to you all contracts and grant agreements (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to the programs and related activities.
- h) We have received no requests from a federal agency to audit one or more specific programs as a major program.
- i) We have complied with the direct and material compliance requirements including when applicable, those set forth in the OMB Compliance Supplement relating to federal awards.
- j) We have disclosed any communications from grantors and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditors' report.
- k) Amounts claimed or used for matching were determined in accordance with relevant guidelines in the Uniform Guidance.
- l) We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.

- m) We have made available to you all documentation related to the compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- n) We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- o) We are not aware of any instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditors' report.
- p) No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the date as of which compliance was audited.
- q) Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
- r) The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- s) We have charged costs to federal awards in accordance with applicable cost principles.
- t) We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- u) We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
- v) We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.

Sincerely,

City of Park Falls

Signed: _____
City Administrator

Dated: _____

City of Park Falls
SUMMARY OF UNCORRECTED FINANCIAL STATEMENT MISSTATEMENTS
December 31, 2024

Financial Statements Effect - Debit (Credit) to Financial Statement Total									
Current Assets	Noncurrent Assets	Total Assets/ Deferred Outflows	Current Liabilities	Noncurrent Liabilities	Total Liabilities/ Deferred Inflows	Total Net Position/ Fund Balances	Total Revenues	Total Expenses/ Expenditures	Change in Net Position/ Fund Balances
-	-	-	-	-	-	3,267	(3,267)	-	-
-	-	-	-	-	-	5,513	-	(5,513)	-
Major Enterprise Fund - Water									
Remaining Funds									

Accounting changes relevant to the City of Park Falls

Future accounting standards update

GASB Statement Number	Description	Potentially Impacts you	Effective Date
102	Certain Risk Disclosures	✓	12/31/25
103	Financial Reporting Model Improvements	✓	12/31/26
104	Disclosure of Certain Capital Assets	✓	12/31/26

Further information on upcoming [GASB pronouncements](#).

Updated reporting for certain risk disclosures

The Governmental Accounting Standards Board (GASB) issued its Statement No. 102, *Certain Risk Disclosures*, in June 2022. The objective of GASB 102 is to provide financial statement users with information about certain risks when circumstances make a government vulnerable to a heightened possibility of loss or harm. It requires governments to disclose essential information about risks related to vulnerabilities due to certain concentrations or constraints.

The Statement generally requires a government to disclose information about a concentration or constraint if all of the following criteria are met.

- The concentration or constraint is known to the government prior to issuing the financial statements.
- The concentration or constraint makes the government vulnerable to the risk of a substantial impact.
- An event or events associated with the concentration or constraint that could cause a substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued.

The disclosures should include a description of the following:

- The concentration or constraint,
- Each event associated with the concentration or constraint that could cause a substantial impact if the event has occurred or has begun to occur prior to the issuance of the financial statements, and
- Actions taken by the government to mitigate the risk prior to the issuance of the financial statements.

Changes to the financial reporting model

GASB Statement 103, *Financial Reporting Model Improvements*, builds on Statement 34 by providing key targeted improvements to the financial reporting model. Its requirements are designed to:

- Enhance the effectiveness of governmental financial reports in providing information essential for decision making and assessing a government's accountability, and
- Address certain application issues.

The targeted improvements contained in Statement 103 establish or modify existing accounting and financial reporting requirements related to:

- Management's discussion and analysis - While the overall requirements do not substantially change management's discussion and analysis, the modifications are meant to improve the analysis included in this section and provide details about the items that should be discussed as currently known facts, decisions, or conditions expected to have a significant financial effect in the subsequent period.
- Unusual or infrequent items (previously known as extraordinary and special items) - The new Statement simplifies GASB literature by eliminating the separate presentation of extraordinary and special items. Under the requirement of Statement 103, applicable items will either be identified as unusual or infrequent, or both.
- Presentation of the proprietary fund statement of revenues, expenses, and changes in fund net position - The changes are designed to improve consistency around the classification of items in these statements by better defining what should be included in operating revenues and expenses and nonoperating revenues and expenses including, for example, the addition of subsidies received or provided as a new category of nonoperating revenues and expenses.
- Major component unit information, and Budgetary comparison information - Statement 103 is designed to improve the consistency of the reporting of major component unit information and budgetary comparison information by specifying required placement of that information.

Revisions to disclosures for certain capital assets

Governments are required to provide information on capital assets in the footnotes to the financial statements as outlined in GASB Statement No. 34. Recent standards have impacted the accounting and reporting for capital assets and as a result GASB issued Statement No. 104, *Disclosure of Certain Capital Assets* to provide enhanced disclosures for certain capital assets, including

- (a) Lease assets reported under Statement No. 87, intangible right-to-use assets reported under Statement No. 94 and subscription assets reported under Statement No. 96 should all be disclosed separately, and by major class of underlying asset. In addition, if there are any other intangible assets reported they should also be disclosed separately.
- (b) Capital assets that are held for sale should have the ending balance with separate disclosure for historical cost and related accumulated depreciation as well as any outstanding debt for which the asset is pledged as collateral disclosed by major class of asset. Assets held for sale are defined as those for which the government has decided to pursue the sale, and it is probable that the sale will be finalized within one year of the financial statement date.

While these changes are focused on footnote disclosures it is important to plan ahead to ensure the required information is available for implementation.

Uncorrected misstatements

- See the schedule included with the management representation letter for a summary of the financial statement effect of the uncorrected misstatements.

Corrected misstatements

Number	Date	Name	Account No	Debit	Credit
A01	12/31/2024	INVESTMENTS-LT CD'S	01-11900 01	26,988.55	
A01	12/31/2024	INVESTMENTS CD'S	02-11900 02	33,537.84	
A01	12/31/2024	INVESTMENTS CD'S	03-11900 03	1,925.83	
A01	12/31/2024	INTEREST INCOME	01-48110-000 01		-26,988.55
A01	12/31/2024	INTEREST INCOME (419)	02-48110-000 02		-33,537.84
A01	12/31/2024	INTEREST INCOME	03-48110-000 03		-1,925.83
To record CD interest received quarterly but not recorded in GL.					
A02	12/31/2024	TREASURER'S CASH	01-11111 01	14,683.79	
A02	12/31/2024	TREASURER'S CASH	01-11111 01	3.00	
A02	12/31/2024	TREASURER'S CASH	05-11111 05		-14,683.79
A02	12/31/2024	CASH	14-11111 14		-3.00
A02	12/31/2024	LOCAL RECOVERY FUNDS	01-43695-000 01		-14,683.79
A02	12/31/2024	INTEREST INCOME	01-48110-000 01		-3.00
A02	12/31/2024	GRANT REVENUE	05-46341-000 05	14,683.79	
A02	12/31/2024	DIVIDEND INCOME	14-40400-000 14	3.00	
To move revenues to correct funds/accounts for keying errors per discussions with Becky					
A03	12/31/2024	OTHER MISCELLANEOUS REVENUES	13-48900-000 13		-13,724.52
A03	12/31/2024	COUNCIL CONTRACTED SERVICES	13-51100-290 13	13,724.52	
To move reimbursement/credit on previous year expenditures to misc revenue rather than reducing current year expense (resulting in credit expense balance).					
A04	12/31/2024	TREASURER'S CASH	12-11111 12		-975,000.00
A04	12/31/2024	CASH	13-11111 13	975,000.00	
A04	12/31/2024	FEDERAL CDBG GRANT	12-43271-000 12	975,000.00	
A04	12/31/2024	Federal Grant Funds - Parks	13-43260-000 13		-975,000.00
To move revenues related to the Old Abe Park CDBG project out of fund 12 into Fund 13.					
A05	12/31/2024	TREASURER'S CASH	01-11111 01	400.00	
A05	12/31/2024	TREASURER'S CASH	01-11111 01		-100.00
A05	12/31/2024	Due from other funds	01-15600 01	100.00	
A05	12/31/2024	TREASURER'S CASH	12-11111 12		-400.00
A05	12/31/2024	TREASURER'S CASH	12-11111 12	100.00	
A05	12/31/2024	BT created - due to General Fund	12-25000 12		-100.00
A05	12/31/2024	CONTRACTED SERVICES	01-51100-290 01		-400.00
A05	12/31/2024	CDBG ADMINISTRATIVE CHARGES	12-56500-340 12	400.00	
To move CDBG Admin expenses paid to Northwest Regional Planning Commission to Fund 12. Becky - need to cut check from CDBG checking to General checking to pay \$100 back for expenses paid by General fund that s/h/b paid out of CDBG checking.					
A06	12/31/2024	TREASURER'S CASH	12-11111 12		-530.00
A06	12/31/2024	CDBG MORTGAGES RECEIVABLE	12-13100 12	20,981.00	
A06	12/31/2024	CDBG HOUSING OUTLAY	12-56500-820 12		-20,981.00
A06	12/31/2024	CDBG HOUSING OUTLAY	12-56500-820 12	530.00	
To clear Coolidge & Briggs loan activity that hit pooled cash but should have run through CDBG checking account. Note CDBG fund owes general cash \$400 for NWRPC admin services for 2024 Coolidge Loan.					
A07	12/31/2024	CASH - CDBG WORKING AC 126349	12-11300 12		-5,512.28
A07	12/31/2024	CASH - CDBG SAVINGS 567170	12-11500 12		-530.00
A07	12/31/2024	CASH - CDBG SAVINGS 567170	12-11500 12	61.00	
A07	12/31/2024	CASH - CDBG SAVINGS 567170	12-11500 12		-19,586.73
A07	12/31/2024	CDBG MORTGAGES RECEIVABLE	12-13100 12	20,116.73	
A07	12/31/2024	DEFERRED REV - CDBG MORTGAGES	12-26100 12		-20,116.73
A07	12/31/2024	INTEREST INCOME	12-48110-000 12		-61.00
A07	12/31/2024	INTEREST INCOME	12-48110-000 12		-0.65
A07	12/31/2024	CDBG ADMINISTRATIVE CHARGES	12-56500-340 12	5,512.93	
A07	12/31/2024	CDBG HOUSING OUTLAY	12-56500-820 12	530.00	

A07 12/31/2024 CDBG HOUSING OUTLAY 12-56500-820 12 19,586.73

To record CDBG loan fund activity
for 2024.

A08	12/31/2024	TREASURER'S CASH	01-11111 01	10,000.00	
A08	12/31/2024	VOUCHERS PAYABLE	01-21100 01		-10,000.00
A08	12/31/2024	CASH (131)	02-11111 02	25,000.00	
A08	12/31/2024	VOUCHERS PAYABLE (232)	02-21100 02		-25,000.00
A08	12/31/2024	CASH ALLOCATION	03-11111 03	30,661.00	
A08	12/31/2024	VOUCHERS PAYABLE (232)	03-21100 03		-30,661.00
A08	12/31/2024	CASH - TID 5	20-11111 20		-65,661.00
A08	12/31/2024	VOUCHERS PAYABLE	20-21100 20	65,661.00	

To reverse part of PY AJE 16 for
accounts payable/retainage payable moved between funds.

A09	12/31/2024	VOUCHERS PAYABLE (232)	02-21100 02		-12,581.45
A09	12/31/2024	VOUCHERS PAYABLE (232)	03-21100 03		-18,244.70
A09	12/31/2024	EMPLOYER CONTRIBUTIONS	02-57600-150 02	429.84	
A09	12/31/2024	UTILITIES	02-57600-220 02	1,204.79	
A09	12/31/2024	CONTRACTED SERVICES	02-57600-290 02	3,820.90	
A09	12/31/2024	OPERATING EXPENSES (602)	02-57600-340 02	3,886.24	
A09	12/31/2024	OPERATING SUPPLIES	02-57625-340 02	98.94	
A09	12/31/2024	OPERATING EXPENSES	02-57635-340 02	7.47	
A09	12/31/2024	OPERATING EXPENSES	02-57651-340 02	95.01	
A09	12/31/2024	OPERATING EXPENSES	02-57653-340 02	3,038.26	
A09	12/31/2024	CONTRACTED SERVICES	03-57820-290 03	2,843.66	
A09	12/31/2024	OPERATING EXPENSES	03-57820-340 03	10,676.12	
A09	12/31/2024	OTHER CONTRACTED SERVICES	03-57832-290 03	4,531.46	
A09	12/31/2024	OPERATING EXPENSES	03-57840-340 03	193.46	

To true up accounts payable to
actual at year end per CIVIC due to background issues. DO NOT REVERSE

A10	12/31/2024	DEFERRED OUTFLOWS OF RESOURCES	02-19000 02	854.00	
A10	12/31/2024	DEFERRED OUTFLOWS OF RESOURCES	02-19000 02		-73,915.00
A10	12/31/2024	NET PENSION ASSET	02-19750 02	35,865.00	
A10	12/31/2024	DEFERRED INFLOWS OF RESOURCES	02-25500 02	41,497.00	
A10	12/31/2024	DEFERRED INFLOWS OF RESOURCES	02-25500 02		-146.00
A10	12/31/2024	DEFERRED OUTFLOWS OF RESOURCES	03-19000 03	683.00	
A10	12/31/2024	DEFERRED OUTFLOWS OF RESOURCES	03-19000 03		-59,132.00
A10	12/31/2024	NET PENSION ASSET	03-19750 03	28,694.00	
A10	12/31/2024	DEFERRED INFLOWS OF RESOURCES	03-25500 03	33,199.00	
A10	12/31/2024	DEFERRED INFLOWS OF RESOURCES	03-25500 03		-117.00
A10	12/31/2024	DEFERRED OUTFLOWS OF RESOURCES	11-19000 11	171.00	
A10	12/31/2024	DEFERRED OUTFLOWS OF RESOURCES	11-19000 11		-14,783.00
A10	12/31/2024	DEFERRED OUTFLOWS OF RESOURCES	11-19000 11		
A10	12/31/2024	NET PENSION ASSET	11-19750 11	7,173.00	
A10	12/31/2024	DEFERRED INFLOWS OF RESOURCES	11-25500 11	8,300.00	
A10	12/31/2024	DEFERRED INFLOWS OF RESOURCES	11-25500 11		-29.00
A10	12/31/2024	DEFERRED INFLOWS OF RESOURCES	11-25500 11		
A10	12/31/2024	EMPLOYER CONTRIBUTIONS	02-57926-150 02		-4,155.00
A10	12/31/2024	EMPLOYER CONTRIBUTIONS	03-57926-150 03		-3,327.00
A10	12/31/2024	EMPLOYER CONTRIBUTIONS	11-53620-150 11		-832.00

To Record BTA Changes in Pension.
Netting of deferred outflows/inflows is done as reclass entry - not included here.

A11	12/31/2024	DEFERRED OUTFLOWS OF RESOURCES	02-19000 02	150,735.00	
A11	12/31/2024	DEFERRED INFLOWS OF RESOURCES	02-25500 02		-150,735.00
A11	12/31/2024	DEFERRED OUTFLOWS OF RESOURCES	03-19000 03	120,587.00	
A11	12/31/2024	DEFERRED INFLOWS OF RESOURCES	03-25500 03		-120,587.00
A11	12/31/2024	DEFERRED OUTFLOWS OF RESOURCES	11-19000 11	30,149.00	
A11	12/31/2024	DEFERRED INFLOWS OF RESOURCES	11-25500 11		-30,149.00

To correct deferred
outflows/inflows for netting in previous years.

A12	12/31/2024	TREASURER'S CASH	01-11111 01		-927,495.31
A12	12/31/2024	INVESTMENTS-LT CD'S	01-11900 01	927,495.31	
A12	12/31/2024	CASH (131)	02-11111 02	587,844.16	

A12	12/31/2024	INVESTMENTS CD'S	02-11900 02		-587,844.16
A12	12/31/2024	CASH ALLOCATION	03-11111 03	113,546.92	
A12	12/31/2024	INVESTMENTS CD'S	03-11900 03		-113,546.92
A12	12/31/2024	CASH - TID 3	16-11111 16	226,104.23	
A12	12/31/2024	INVESTMENTS CD	16-11900 16		-226,104.23

To record allocation of CD
reimbursement of general checking through the relevant funds

A13	12/31/2024	CASH-UNRESTRICTED	01-11110 01	288.13	
A13	12/31/2024	TREASURER'S CASH	01-11111 01		-300.00
A13	12/31/2024	CASH - CDBG Grants ACCT 69585	01-11140 01	300.00	
A13	12/31/2024	CASH - MURAL ACCT	01-11400 01	0.78	
A13	12/31/2024	CASH - BRICK FUND .558	01-11550 01	1,964.77	
A13	12/31/2024	CASH POLICE REGISTRATION ACCT	01-11600 01		-16.14
A13	12/31/2024	CASH - SEWER PROCEEDS 16001195	03-11400 03		-15.00
A13	12/31/2024	CASH - DARE PROGRAM 121010	08-11500 08		-316.14
A13	12/31/2024	TREASURER'S CASH	12-11111 12	300.00	
A13	12/31/2024	CASH - CDBG GRANTS ACCT 69585	12-11400 12		-300.00
A13	12/31/2024	INTEREST INCOME	01-48110-000 01		-288.13
A13	12/31/2024	INTEREST INCOME	01-48110-000 01		-6.15
A13	12/31/2024	INTEREST INCOME	01-48110-000 01		-0.78
A13	12/31/2024	INTEREST INCOME	01-48110-000 01		-7.42
A13	12/31/2024	PARKS DONATION	01-48530-000 01		-1,957.35
A13	12/31/2024	OPERATING SUPPLIES	01-52100-340 01	22.29	
A13	12/31/2024	OPERATING EXPENSES	03-57840-340 03	15.00	
A13	12/31/2024	INTEREST INCOME	08-48110-000 08		-56.91
A13	12/31/2024	OPERATING EXPENSES	08-52100-340 08	373.05	

To correct cash for small activity
that was not recorded in GL.

A14	12/31/2024	CASH ALLOCATION	03-11111 03		-60,716.78
A14	12/31/2024	CASH ALLOCATION	03-11111 03	60,716.78	
A14	12/31/2024	SEWER SAVINGS	03-11200 03		-94,800.00
A14	12/31/2024	CASH- SEWER REPLACEMENT 567154	03-11500 03	94,800.00	
A14	12/31/2024	CASH- SEWER REPLACEMENT 567154	03-11500 03	41.34	
A14	12/31/2024	CASH- SEWER REPLACEMENT 567154	03-11500 03		-60,716.78
A14	12/31/2024	INTEREST INCOME	03-48110-000 03		-41.34
A14	12/31/2024	TRANSFER TO CAPITAL PROJECTS	03-59240-340 03	60,716.78	

To correct sewer fund for sewer
replacement fund transfers

A15	12/31/2024	CUST. ACCTS. REC. (142)	02-13100 02	4,408.48	
A15	12/31/2024	CUST. ACCTS. REC. (142)	03-13100 03	2,933.52	
A15	12/31/2024	CUST. ACCTS. REC. (142)	03-13100 03		-504.31
A15	12/31/2024	REFUSE USER FEES RECEIVABLE	11-13100 11	473.90	
A15	12/31/2024	REFUSE USER FEES RECEIVABLE	11-13100 11	540.34	
A15	12/31/2024	METERED SALES - RESIDENTIAL	02-46461-000 02		-1,394.17
A15	12/31/2024	METERED SALES - COMMERCIAL	02-46462-000 02		-1,990.57
A15	12/31/2024	METERED SALES - INDUSTRIAL	02-46463-000 02		
A15	12/31/2024	PRIVATE FIRE PROTECTION (462)	02-46464-000 02		-53.13
A15	12/31/2024	PUBLIC FIRE PROTECTION (463)	02-46465-000 02		-728.42
A15	12/31/2024	OTHER SALES TO PUB. AUTH (464)	02-46466-000 02		-1.08
A15	12/31/2024	METERED SALES - MULTI-FAM RES.	02-46467-000 02		-241.11
A15	12/31/2024	METERED SALES - MULTI-FAM RES.	02-46467-000 02		-75,328.35
A15	12/31/2024	OTHER WATER REVENUES	02-46474-000 02	75,328.35	
A15	12/31/2024	SEWER SERVICE - RESIDENTIAL	03-46461-000 03		-1,092.23
A15	12/31/2024	SEWER SERVICE - RESIDENTIAL	03-46461-000 03	504.31	
A15	12/31/2024	SEWER SERVICE - COMMERCIAL	03-46462-000 03		-1,664.63
A15	12/31/2024	SEWER SERVICE - INDUSTRIAL	03-46463-000 03		
A15	12/31/2024	SEWER SERVICE-PUBLIC (464)	03-46466-000 03		-1.47
A15	12/31/2024	SEWER SERVICE - MULTI-FAM RES.	03-46467-000 03		-175.19
A15	12/31/2024	REFUSE USER CHARGES	11-46420-000 11		-473.90
A15	12/31/2024	REFUSE USER CHARGES	11-46420-000 11		-540.34

To correct Utility AR and
Receivables for unrecorded items. Reverse in 2025.

A16	12/31/2024	TREASURER'S CASH	01-11111 01		-1,254,158.29
A16	12/31/2024	CURRENT PROP. TAXES REC.	01-12100 01	1,254,158.29	

A16	12/31/2024	TREASURER'S CASH	10-11111 10	1,254,158.29	
A16	12/31/2024	CURRENT PROP. TAXES REC.	10-12100 10		-1,958,204.14
A16	12/31/2024	STATE AND COUNTY TAXES	10-24310 10		-556,732.89
A16	12/31/2024	STATE AND COUNTY TAXES	10-24310 10	869,265.59	
A16	12/31/2024	DUE TO SCHOOL DISTRICTS	10-24600 10		-584,380.32
A16	12/31/2024	DUE TO SCHOOL DISTRICTS	10-24600 10	912,433.44	
A16	12/31/2024	DUE TO VTAE	10-24610 10		-113,045.08
A16	12/31/2024	DUE TO VTAE	10-24610 10	176,505.11	

To clear Fund 10 tax custodial
fund liabilities and true up cash

A17	12/31/2024	TREASURER'S CASH	21-11111 21	3,791,469.99	
A17	12/31/2024	TREASURER'S CASH	21-11111 21		-3,791,469.99
A17	12/31/2024	TREASURER'S CASH	21-11111 21	220.00	
A17	12/31/2024	TREASURER'S CASH	21-11111 21	52,317.50	
A17	12/31/2024	NIF-148 Grant Checking	21-11130 21	3,791,469.99	
A17	12/31/2024	NIF-148 Grant Checking	21-11130 21		-3,553,994.42
A17	12/31/2024	NIF-148 Grant Checking	21-11130 21		-220.00
A17	12/31/2024	NIF-148 Grant Checking	21-11130 21		-52,317.50
A17	12/31/2024	ECONOMIC DEVELOPMENT GRANT	21-43271-000 21		-3,791,469.99
A17	12/31/2024	Grant Expenses - YMCA	21-55140-340 21	3,553,994.42	

To record activity for NIF grant
funds in 2024.

A18	12/31/2024	BT Made - Receivable Del. Utilities on tax roll	01-12111 01	23,073.38	
A18	12/31/2024	BT Made - Receivable Del. Utilities on tax roll	01-12111 01		-2,869.28
A18	12/31/2024	ACCTS. RECEIVABLE	01-13000 01		-1,869.00
A18	12/31/2024	CUSTOMER A/R (REFUSE)	01-13100 01	1,869.00	
A18	12/31/2024	DUE TO WATER FUND	01-25601 01		-13,212.66
A18	12/31/2024	DUE TO SEWER FUND	01-25602 01		-7,696.66
A18	12/31/2024	DUE TO REFUSE FUND	01-25603 01		-2,164.06
A18	12/31/2024	CUST. ACCTS. REC. (142)	02-13100 02		-13,212.66
A18	12/31/2024	CUST. ACCTS. REC. (142)	02-13100 02		-3,266.53
A18	12/31/2024	DUE FROM GENERAL FUND	02-14400 02	13,212.66	
A18	12/31/2024	CUST. ACCTS. REC. (142)	03-13100 03		-7,696.66
A18	12/31/2024	CUST. ACCTS. REC. (142)	03-13100 03	311.99	
A18	12/31/2024	BT created - Due from General Fund	03-14400 03	7,696.66	
A18	12/31/2024	REFUSE USER FEES RECEIVABLE	11-13100 11		-2,164.06
A18	12/31/2024	REFUSE USER FEES RECEIVABLE	11-13100 11		-492.98
A18	12/31/2024	DUE FROM GENERAL FUND	11-14400 11	2,164.06	
A18	12/31/2024	TAXES FROM WATER UTILITY	01-41310-000 01	2,869.28	
A18	12/31/2024	OTHER WATER REVENUES	02-46474-000 02	3,266.53	
A18	12/31/2024	OTHER SEWER REVENUES	03-46474-000 03		-311.99
A18	12/31/2024	OPERATING EXPENSES	11-53620-340 11	492.98	

To correct Utility receivables for
amounts recorded on the tax roll and record amounts within the General fund. Also to clean up
receivables so balances match reports.

A19	12/31/2024	VOUCHERS PAYABLE	09-21100 09	485.71	
A19	12/31/2024	VOUCHERS PAYABLE	21-21100 21		-1,895.00
A19	12/31/2024	INT. ON WATER DEPT. DEBT	09-48110-000 09		-485.71
A19	12/31/2024	OTHER CONTRACTED SERVICES	21-53311-290 21	1,895.00	

To remove amounts from AP that
were expensed in 2024 and not cleared.

A20	12/31/2024	CURRENT PROP. TAXES REC.	10-12100 10	1,969,631.68	
A20	12/31/2024	STATE AND COUNTY TAXES	10-24310 10		-906,080.86
A20	12/31/2024	DUE TO SCHOOL DISTRICTS	10-24600 10		-889,277.96
A20	12/31/2024	DUE TO VTAE	10-24610 10		-174,272.86

To record Custodial tax fund due
to other district amounts

A21	12/31/2024	TREASURER'S CASH	01-11111 01		-277,158.50
A21	12/31/2024	TREASURER'S CASH	01-11111 01		-143,225.87
A21	12/31/2024	CURRENT PROP. TAXES REC.	01-12100 01	277,158.50	
A21	12/31/2024	CURRENT PROP. TAXES REC.	01-12100 01	143,225.87	
A21	12/31/2024	DEFERRED TAX ROLL REVENUES	01-26100 01	1,502,703.92	

A21	12/31/2024	CASH - TID 3	16-11111 16	143,225.87	
A21	12/31/2024	CURRENT PROP TAX INCREMENT REC	16-12100 16		-143,225.87
A21	12/31/2024	DEFERRED TAX ROLL REVENUES INC	16-26100 16	143,225.87	
A21	12/31/2024	CASH - TID 5	20-11111 20	277,158.50	
A21	12/31/2024	CURRENT PROP TAX INCREMENT REC	20-12100 20		-277,158.50
A21	12/31/2024	DEFERRED TAX ROLL REVENUES INC	20-26100 20	277,158.50	
A21	12/31/2024	GENERAL PROPERTY TAXES	01-41110-000 01		-1,502,703.92
A21	12/31/2024	TAX INCREMENT	16-41120-000 16		-143,225.87
A21	12/31/2024	TAX INCREMENT	20-41120-000 20		-277,158.50

To record current year tax
revenues (and clear prior year deferred tax revenue).

A22	12/31/2024	CURRENT PROP. TAXES REC.	01-12100 01	1,561,363.55	
A22	12/31/2024	DEFERRED TAX ROLL REVENUES	01-26100 01		-1,561,363.55
A22	12/31/2024	CURRENT PROP TAX INCREMENT REC	20-12100 20	262,063.97	
A22	12/31/2024	DEFERRED TAX ROLL REVENUES INC	20-26100 20		-262,063.97
A22	12/31/2024	Current property tax increment receivable	22-12100 22	85.17	
A22	12/31/2024	DEFERRED TAX ROLL REVENUES INC	22-26100 22		-85.17

To record Taxes Receivable and
Deferred tax revenue for General Fund, TIF 5 and TIF 6.

A23	12/31/2024	TREASURER'S CASH	01-11111 01		-25,130.23
A23	12/31/2024	CURRENT PROP. TAXES REC.	01-12100 01	25,130.23	
A23	12/31/2024	CASH - TID 5	20-11111 20	25,130.23	
A23	12/31/2024	RECEIVABLE DEVELOPMENT AGREEME	20-13100 20		-25,130.23
A23	12/31/2024	RECEIVABLE DEVELOPMENT AGREEME	20-13100 20	24,828.90	
A23	12/31/2024	DEFERRED REVENUES DEVELOP PILO	20-26400 20	25,130.23	
A23	12/31/2024	DEFERRED REVENUES DEVELOP PILO	20-26400 20		-25,689.90
A23	12/31/2024	OTHER MISCELLANEOUS REVENUES	20-48900-000 20		-25,130.23
A23	12/31/2024	OTHER MISCELLANEOUS REVENUES	20-48900-000 20	861.00	

to move PILOT developer payments
to Fund 20

A24	12/31/2024	CURRENT PROP. TAXES REC.	01-12100 01	3,916.97	
A24	12/31/2024	DUE TO WATER FUND	01-25601 01		
A24	12/31/2024	DUE TO SEWER FUND	01-25602 01		
A24	12/31/2024	DUE TO REFUSE FUND	01-25603 01		
A24	12/31/2024	DUE TO PUBLIC FIRE PROTECTION	01-25604 01		
A24	12/31/2024	OTHER MISCELLANEOUS REVENUES	01-48900-000 01		-3,916.97

to move Personal Property tax paid
and other uncleared items from tax receivable to misc revenues

A25	12/31/2024	CURRENT PROP. TAXES REC.	01-12100 01		-71,472.62
A25	12/31/2024	GENERAL PROPERTY TAXES	01-41110-000 01	71,472.62	

To move 23-24 lottery credit
receipt from General property tax to tax receivable.

A26	12/31/2024	PREPAID EXPENSE	01-16500 01		-63,801.00
A26	12/31/2024	PREPAID EXPENSE	01-16500 01		-1,568.36
A26	12/31/2024	CONTRACTED SERVICES	01-52300-290 01	63,801.00	
A26	12/31/2024	CONTRACTED SERVICES	01-52300-290 01	1,568.36	

To reverse the prepaid ambulance
service in 2023 to expense in 2024 (reverse of 2023 AJE42). Also to record the 2024 expense of the
10-year alarm license expense.

A27	12/31/2024	VOUCHERS PAYABLE	01-21100 01		-132,838.13
A27	12/31/2024	VOUCHERS PAYABLE	01-21100 01		-745.42
A27	12/31/2024	MISC REV - LAWN MOWING	01-48902-000 01	315.00	
A27	12/31/2024	CONTRACTED SERVICES	01-51100-290 01	71,050.00	
A27	12/31/2024	SUPPLIES & EXPENSES	01-51100-340 01	104.83	
A27	12/31/2024	CAPITAL OUTLAY	01-51100-820 01	16,046.36	
A27	12/31/2024	PROFESSIONAL SERVICES	01-51300-210 01	400.00	
A27	12/31/2024	OPERATING SUPPLIES	01-51410-340 01	96.73	
A27	12/31/2024	OPERATING SUPPLIES	01-51411-340 01	96.72	
A27	12/31/2024	OPERATING SUPPLIES	01-51420-340 01	96.73	
A27	12/31/2024	PROFESSIONAL SERVICES	01-51510-210 01	14,000.00	

A27	12/31/2024	CONTRACTED SERVICES	01-51600-290 01	40.00
A27	12/31/2024	OPERATING SUPPLIES	01-51600-340 01	682.84
A27	12/31/2024	REPAIR & MAINT.	01-52100-230 01	1,356.35
A27	12/31/2024	CONTRACTED SERVICES	01-52100-290 01	900.00
A27	12/31/2024	OPERATING SUPPLIES	01-52100-340 01	483.29
A27	12/31/2024	REPAIR & MAINT.	01-52200-230 01	1,002.25
A27	12/31/2024	OPERATING SUPPLIES	01-52200-340 01	853.98
A27	12/31/2024	CONTRACTED SERVICES	01-52250-290 01	745.42
A27	12/31/2024	CONTRACTED SERVICES	01-52900-290 01	6,000.00
A27	12/31/2024	REPAIR & MAINT.	01-53240-230 01	3,242.16
A27	12/31/2024	OPERATING SUPPLIES	01-53240-340 01	3,291.93
A27	12/31/2024	OPERATING SUPPLIES	01-53270-340 01	367.46
A27	12/31/2024	OPERATING SUPPLIES	01-53311-340 01	3,116.59
A27	12/31/2024	SIGN MAINTENANCE S & E	01-53311-341 01	694.12
A27	12/31/2024	CONTRACTED SERVICES	01-53421-290 01	2,702.54
A27	12/31/2024	UTILITIES	01-53510-220 01	134.74
A27	12/31/2024	OPERATING SUPPLIES	01-53510-340 01	597.44
A27	12/31/2024	OPERATING SUPPLIES	01-54910-340 01	61.77
A27	12/31/2024	EMPLOYER CONTRIBUTIONS	01-55100-150 01	429.84
A27	12/31/2024	UTILITIES	01-55100-220 01	353.59
A27	12/31/2024	OPERATING SUPPLIES	01-55100-340 01	738.42
A27	12/31/2024	AS BOOKS	01-55100-341 01	327.96
A27	12/31/2024	AS AUDIO VISUAL	01-55100-342 01	42.45
A27	12/31/2024	AS PROGRAM	01-55100-343 01	55.00
A27	12/31/2024	CHILDRENS' BOOKS	01-55100-345 01	153.85
A27	12/31/2024	BOOK REPLACEMENT	01-55100-352 01	24.17
A27	12/31/2024	CONTRACTED SERVICES	01-55200-290 01	573.75
A27	12/31/2024	OPERATING SUPPLIES	01-55200-340 01	173.04
A27	12/31/2024	CONTRACTED SERVICES	01-55300-290 01	1,975.24
A27	12/31/2024	OPERATING EXPENSES	01-55300-340 01	6.99
A27	12/31/2024	CONTRACTED SERVICES	01-56100-290 01	250.00

To record checks from March/April
batch that were accidentally moved to 2025 GL. May need small adjustment in 2025 to true up to
CIVIC. Reverse in 2025.

A28	12/31/2024	TREASURER'S CASH	01-11111 01	-100,000.00
A28	12/31/2024	CASH	13-11111 13	100,000.00
A28	12/31/2024	CAPITAL OUTLAY	01-51100-820 01	100,000.00
A28	12/31/2024	Federal Grant Funds - Parks	13-43260-000 13	-280,753.00
A28	12/31/2024	Local gifts and grants	13-43700-000 13	-100,000.00
A28	12/31/2024	OTHER MISCELLANEOUS REVENUES	13-48900-000 13	280,753.00

To record ARPA playground donation
to help with Park project cots to Fund 13 revenue from expense account in Fund 01. As activity should
be included in Fund 13 and move LWCF revenue to correct account.

A29	12/31/2024	ACCOUNTS PAYABLE	11-21100 11	-31,263.86
A29	12/31/2024	TRANSFER STATION LEASE REVENUE	11-48210-000 11	-840.00
A29	12/31/2024	OTHER CONTRACTED SERVICES	11-53620-290 11	11,950.00
A29	12/31/2024	OPERATING EXPENSES	11-53620-340 11	126.73
A29	12/31/2024	OTHER CONTRACTED SERVICES	11-53630-290 11	15,070.69
A29	12/31/2024	OPERATING EXPENSES	11-53630-340 11	4,859.71
A29	12/31/2024	SUPPLIES & EXPENSE	11-53635-340 11	96.73

To record checks from March/April
batch that were accidentally moved to 2025 GL. May need small adjustment in 2025 to true up to
CIVIC. Reverse in 2025.

A30	12/31/2024	VOUCHERS PAYABLE	01-21100 01	-573.75
A30	12/31/2024	VOUCHERS PAYABLE (232)	02-21100 02	-517.50
A30	12/31/2024	ACCOUNTS PAYABLE	13-21100 13	-5,380.85
A30	12/31/2024	VOUCHERS PAYABLE	20-21100 20	-5,821.25
A30	12/31/2024	VOUCHERS PAYABLE	21-21100 21	-721.25
A30	12/31/2024	Vouchers payable	22-21100 22	-5,181.86
A30	12/31/2024	CONTRACTED SERVICES	01-55200-290 01	573.75
A30	12/31/2024	PROFESSIONAL SERVICES	02-57852-210 02	517.50
A30	12/31/2024	CAPITAL OUTLAY	13-55200-820 13	5,380.85
A30	12/31/2024	PLANNING - PROFESSIONAL SERV	20-56300-210 20	5,821.25
A30	12/31/2024	OTHER CONTRACTED SERVICES	21-53311-290 21	721.25
A30	12/31/2024	PLANNING - PROFESSIONAL SERV	22-56300-210 22	4,144.25
A30	12/31/2024	SUPPLIES & EXPENSE	22-56300-340 22	1,037.61

To record AP for MSA expenses paid
in 2025 for 2024 work, REVERSE IN 2025.

A31	12/31/2024	TREASURER'S CASH	01-11111 01	18,337.50	
A31	12/31/2024	CASH (131)	02-11111 02	33,612.50	
A31	12/31/2024	CASH ALLOCATION	03-11111 03		-51,950.00
A31	12/31/2024	CONTRACTED SERVICES	01-51100-290 01		-34,200.01
A31	12/31/2024	CONTRACTED SERVICES	01-51100-290 01		-5,150.00
A31	12/31/2024	CAPITAL OUTLAY	01-51100-820 01		-13,187.50
A31	12/31/2024	PROFESSIONAL SERVICES	01-53110-210 01	34,200.01	
A31	12/31/2024	CONTRACTED SERVICES	02-57600-290 02		-4,062.50
A31	12/31/2024	CONTRACTED SERVICES	02-57600-290 02		-5,100.00
A31	12/31/2024	CONTRACTED SERVICES	02-57600-290 02		-17,450.00
A31	12/31/2024	CONTRACTED SERVICES	02-57600-290 02		-7,000.00
A31	12/31/2024	OTHER SEWER REVENUES	03-46474-000 03		-383.08
A31	12/31/2024	OTHER CONTRACTED SERVICES	03-57833-290 03	383.08	
A31	12/31/2024	OTHER CONTRACTED SERVICES	03-57852-290 03	51,950.00	
A31	12/31/2024	PLANNING - PROFESSIONAL SERV	22-56300-210 22	1,037.61	
A31	12/31/2024	SUPPLIES & EXPENSE	22-56300-340 22		-1,037.61

To move grant administration costs
from MSA into the correct accounts for SS4L plan and CWFL Application/admin, sludge review and TID
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A32	12/31/2024	TREASURER'S CASH	01-11111 01	10,794.34	
A32	12/31/2024	TREASURER'S CASH	01-11111 01	33.75	
A32	12/31/2024	TREASURER'S CASH	01-11111 01	911.25	
A32	12/31/2024	TREASURER'S CASH	01-11111 01	200,275.21	
A32	12/31/2024	TREASURER'S CASH	12-11111 12	14,532.60	
A32	12/31/2024	CASH	13-11111 13		-25,326.94
A32	12/31/2024	CASH	13-11111 13		-33.75
A32	12/31/2024	CASH	13-11111 13		-200,275.21
A32	12/31/2024	CASH - TID 5	20-11111 20	4,838.75	
A32	12/31/2024	TREASURER'S CASH	21-11111 21		-5,750.00
A32	12/31/2024	CONTRACTED SERVICES	01-51100-290 01		-33.75
A32	12/31/2024	CONTRACTED SERVICES	01-51100-290 01		-911.25
A32	12/31/2024	CONTRACTED SERVICES	01-51100-290 01		-67,050.00
A32	12/31/2024	CONTRACTED SERVICES	01-51100-290 01		-4,000.00
A32	12/31/2024	CAPITAL OUTLAY	01-51100-820 01		-6,787.26
A32	12/31/2024	CAPITAL OUTLAY	01-51100-820 01		-17,822.16
A32	12/31/2024	CAPITAL OUTLAY	01-51100-820 01		-20,543.70
A32	12/31/2024	CAPITAL OUTLAY	01-51100-820 01		-19,837.50
A32	12/31/2024	CONTRACTED SERVICES	01-55200-290 01		-3,433.33
A32	12/31/2024	CONTRACTED SERVICES	01-55200-290 01		-573.75
A32	12/31/2024	CAPITAL IMPROVEMENTS	01-55200-820 01		-15,091.13
A32	12/31/2024	CAPITAL IMPROVEMENTS	01-55200-820 01		-17,393.76
A32	12/31/2024	CAPITAL IMPROVEMENTS	01-55200-820 01		-20,134.98
A32	12/31/2024	CAPITAL IMPROVEMENTS	01-55200-820 01		-18,401.98
A32	12/31/2024	CDBG ADMINISTRATIVE CHARGES	12-56500-340 12		-2,260.41
A32	12/31/2024	CDBG ADMINISTRATIVE CHARGES	12-56500-340 12		-1,235.00
A32	12/31/2024	CDBG ADMINISTRATIVE CHARGES	12-56500-340 12		-2,413.49
A32	12/31/2024	CDBG ADMINISTRATIVE CHARGES	12-56500-340 12		-1,453.75
A32	12/31/2024	CDBG ADMINISTRATIVE CHARGES	12-56500-340 12		-1,113.89
A32	12/31/2024	CDBG ADMINISTRATIVE CHARGES	12-56500-340 12		-6,056.06
A32	12/31/2024	CONTRACTED SERVICES	13-55200-290 13	25,326.94	
A32	12/31/2024	CONTRACTED SERVICES	13-55200-290 13	33.75	
A32	12/31/2024	CONTRACTED SERVICES	13-55200-290 13	440.85	
A32	12/31/2024	CAPITAL OUTLAY	13-55200-820 13	200,275.21	
A32	12/31/2024	CAPITAL OUTLAY	13-55200-820 13		-440.85
A32	12/31/2024	PLANNING - PROFESSIONAL SERV	20-56300-210 20		-4,838.75
A32	12/31/2024	OTHER CONTRACTED SERVICES	21-53311-290 21	5,750.00	

To move grant administration costs
from MSA into the correct accounts for CDBG and Stewardship grant administration and construction
and NIF/YMCA Grant administration

A33	12/31/2024	TREASURER'S CASH	01-11111 01	2,457.50	
A33	12/31/2024	TREASURER'S CASH	01-11111 01	10,586.25	
A33	12/31/2024	TREASURER'S CASH	01-11111 01	102,945.20	
A33	12/31/2024	CASH (131)	02-11111 02	517.50	
A33	12/31/2024	CASH (131)	02-11111 02	472,677.28	

A33	12/31/2024	CASH - TID 5	20-11111 20	-2,457.50
A33	12/31/2024	CASH - TID 5	20-11111 20	-11,103.75
A33	12/31/2024	CASH - TID 5	20-11111 20	-575,622.48
A33	12/31/2024	CONTRACTED SERVICES	01-51100-290 01	-2,457.50
A33	12/31/2024	CONTRACTED SERVICES	01-51100-290 01	-1,056.25
A33	12/31/2024	CONTRACTED SERVICES	01-51100-290 01	-515.00
A33	12/31/2024	CONTRACTED SERVICES	01-51100-290 01	-2,985.00
A33	12/31/2024	CONTRACTED SERVICES	01-51100-290 01	-1,462.50
A33	12/31/2024	CONTRACTED SERVICES	01-51100-290 01	-12,328.42
A33	12/31/2024	CONTRACTED SERVICES	01-51100-290 01	-90,616.78
A33	12/31/2024	CAPITAL OUTLAY	01-51100-820 01	-4,567.50
A33	12/31/2024	CONTRACTED SERVICES	02-57600-290 02	-8,457.81
A33	12/31/2024	CONTRACTED SERVICES	02-57600-290 02	-59,925.28
A33	12/31/2024	CONTRACTED SERVICES	02-57600-290 02	-63,425.13
A33	12/31/2024	OTHER CONTRACTED SERVICES	02-57651-290 02	
A33	12/31/2024	PROFESSIONAL SERVICES	02-57852-210 02	-517.50
A33	12/31/2024	PROFESSIONAL SERVICES	02-57852-210 02	-109,580.08
A33	12/31/2024	OPERATING EXPENSES	02-57852-340 02	-180,899.99
A33	12/31/2024	OPERATING EXPENSES	02-57852-340 02	-50,388.99
A33	12/31/2024	CAPITAL OUTLAY - BT CREATED	20-53300-820 20	472,677.28
A33	12/31/2024	STREETS - CAPITAL OUTLAY	20-53311-820 20	102,945.20
A33	12/31/2024	PLANNING - PROFESSIONAL SERV	20-56300-210 20	2,457.50
A33	12/31/2024	PLANNING - PROFESSIONAL SERV	20-56300-210 20	11,103.75

To move grant administration and construction/design costs from MSA into the correct accounts for Evers/Water Utility Improvement Project - these are all recorded in TIF 5 and will be contributed assets to the water and sewer.

A34	12/31/2024	CASH - TID 3	16-11111 16	-450,000.00
A34	12/31/2024	CASH - TID 5	20-11111 20	450,000.00
A34	12/31/2024	Transfer Out	16-59240-000 16	450,000.00
A34	12/31/2024	Transfer In	20-49200-000 20	-450,000.00

To record TIF transfer from TID 3 to TID 5

A35	12/31/2024	BT created - current portion of comp absences	02-21680 02	-1,080.46
A35	12/31/2024	ACCRUED COMPENSATED ABSENCES	02-29500 02	-4,854.05
A35	12/31/2024	ACCRUED COMPENSATED ABSENCES	02-29500 02	1,080.46
A35	12/31/2024	BT created - current portion of comp absences	03-21680 03	-980.85
A35	12/31/2024	ACCRUED COMPENSATED ABSENCES	03-29500 03	-4,501.30
A35	12/31/2024	ACCRUED COMPENSATED ABSENCES	03-29500 03	980.85
A35	12/31/2024	SALARIES	02-57600-110 02	970.81
A35	12/31/2024	SALARIES	02-57620-110 02	970.81
A35	12/31/2024	SALARIES	02-57630-110 02	970.81
A35	12/31/2024	SALARIES	02-57635-110 02	970.81
A35	12/31/2024	SALARIES	02-57640-110 02	970.81
A35	12/31/2024	SALARIES	03-57820-110 03	4,501.30

To record current year activity for Utility funds compensated absences - including GASB 101 implementation for 2024.

A36	12/31/2024	MATERIALS & SUPPLIES (150)	02-16110 02	-16,743.00
A36	12/31/2024	MATERIALS & SUPPLIES (150)	03-16110 03	-2,477.43
A36	12/31/2024	OPERATING EXPENSES	02-57620-340 02	16,743.00
A36	12/31/2024	OPERATING EXPENSES	03-57831-340 03	2,477.43

Record change in utilities inventory

A37	12/31/2024	TREASURER'S CASH	01-11111 01	8,315.85
A37	12/31/2024	CASH (131)	02-11111 02	-6,236.89
A37	12/31/2024	CASH ALLOCATION	03-11111 03	-2,078.96
A37	12/31/2024	OPERATING SUPPLIES	01-53240-340 01	-8,315.85
A37	12/31/2024	OPERATING EXPENSES	02-57933-340 02	6,236.89
A37	12/31/2024	OPERATING EXPENSES	03-57828-340 03	2,078.96

To allocate 25% of transportation costs in GF to water and sewer funds

A38	12/31/2024	TREASURER'S CASH	01-11111 01	3,332,393.34
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A38	12/31/2024	TREASURER'S CASH	01-11111 01	28,145.00	
A38	12/31/2024	TREASURER'S CASH	01-11111 01	30,325.89	
A38	12/31/2024	CASH ALLOCATION	03-11111 03		-28,145.00
A38	12/31/2024	OTHER GENERAL EQUIP. (390)	03-18507 03	28,145.00	
A38	12/31/2024	CASH	13-11111 13		-3,332,393.34
A38	12/31/2024	CASH	13-11111 13		-30,325.89
A38	12/31/2024	prepaid expenses	13-16200 13	140,343.50	
A38	12/31/2024	CONTRACTED SERVICES	01-51100-290 01		-30,325.89
A38	12/31/2024	CAPITAL OUTLAY	01-51100-820 01		-3,332,393.34
A38	12/31/2024	CAPITAL OUTLAY	01-51100-820 01		-28,145.00
A38	12/31/2024	CITY HALL CAPITAL OUTLAY	13-51600-820 13	410,299.23	
A38	12/31/2024	LIBRARY BLDG - CAPITAL OUTLAY	13-55101-820 13	83,897.30	
A38	12/31/2024	CAPITAL OUTLAY	13-55200-820 13	2,697,853.31	
A38	12/31/2024	CAPITAL OUTLAY	13-55200-820 13	30,325.89	

To move construction costs to
correct expense accounts.

A39	12/31/2024	PREPAID EXPENSE	01-16500 01	18,158.00	
A39	12/31/2024	INSURANCE	01-51930-510 01		-18,158.00

to record prepaid property
insurance and allocate insurance expense. Reverse in 2025.

A40	12/31/2024	TREASURER'S CASH	01-11111 01		-16,520.11
A40	12/31/2024	TREASURER'S CASH	01-11111 01		-4,183.42
A40	12/31/2024	TREASURER'S CASH	01-11111 01		-0.31
A40	12/31/2024	ADVANCE FROM SEWER-LT	01-27631 01	16,520.11	
A40	12/31/2024	ADVANCE FROM SEWER-LT	01-27631 01	0.31	
A40	12/31/2024	CASH (131)	02-11111 02		-16,891.63
A40	12/31/2024	CASH (131)	02-11111 02		-4,277.50
A40	12/31/2024	ADVANCE FROM SEWER - LT	02-27631 02	16,891.63	
A40	12/31/2024	CASH ALLOCATION	03-11111 03	33,411.74	
A40	12/31/2024	CASH ALLOCATION	03-11111 03	8,460.92	
A40	12/31/2024	CASH ALLOCATION	03-11111 03	0.31	
A40	12/31/2024	ADVANCE TO GENERAL FUND	03-17110 03		-16,520.11
A40	12/31/2024	ADVANCE TO WATER UTILITY	03-17162 03		
A40	12/31/2024	ADVANCE TO WATER UTILITY	03-17162 03		-16,891.63
A40	12/31/2024	ADVANCE TO WATER UTILITY	03-17162 03		-0.31
A40	12/31/2024	INTEREST ON ADVANCE - BT	01-58205-000 01	4,183.42	
A40	12/31/2024	INTEREST PAID ON ADVANCE - BT	02-58205-000 02	4,277.50	
A40	12/31/2024	INT ON ADVANCE TO OTHER FND	03-49700-000 03		-8,460.92

To record payment on Advance from
Sewer to Water and GF for Sewer Revenue Bonds for Hospital Project

A41	12/31/2024	TREASURER'S CASH	01-11111 01	1,134,464.45	
A41	12/31/2024	CONSTRUCTION WORK IN PROGRESS	01-18700 01		-188.02
A41	12/31/2024	CONSTRUCTION WORK IN PROGRESS	01-18700 01		-1,134,464.45
A41	12/31/2024	CASH (131)	02-11111 02	989,424.98	
A41	12/31/2024	CONST. WORK IN PROGRESS (107)	02-18700 02		-188.02
A41	12/31/2024	CONST. WORK IN PROGRESS (107)	02-18700 02		-989,424.98
A41	12/31/2024	CASH ALLOCATION	03-11111 03	684,424.73	
A41	12/31/2024	CONST. WORK IN PROGRESS (107)	03-18700 03		-188.02
A41	12/31/2024	CONST. WORK IN PROGRESS (107)	03-18700 03		-684,424.73
A41	12/31/2024	CASH - TID 5	20-11111 20		-1,134,464.45
A41	12/31/2024	CASH - TID 5	20-11111 20		-989,424.98
A41	12/31/2024	CASH - TID 5	20-11111 20		-684,424.73
A41	12/31/2024	RETAINAGE PAYABLE	20-21200 20	88,592.09	
A41	12/31/2024	OPERATING SUPPLIES	01-53110-340 01	188.02	
A41	12/31/2024	OPERATING EXPENSES	02-57651-340 02	188.02	
A41	12/31/2024	OPERATING EXPENSES	03-57831-340 03	188.02	
A41	12/31/2024	CAPITAL OUTLAY - BT CREATED	20-53300-820 20	989,424.98	
A41	12/31/2024	CAPITAL OUTLAY - BT CREATED	20-53300-820 20	495,240.74	
A41	12/31/2024	CAPITAL OUTLAY - BT CREATED	20-53300-820 20		-40,059.32
A41	12/31/2024	STREETS - CAPITAL OUTLAY	20-53311-820 20	1,323,648.44	
A41	12/31/2024	STREETS - CAPITAL OUTLAY	20-53311-820 20		-48,532.77

To move CIP to correct fund and to
correct account and reverse the previous year retainage payable

A42	12/31/2024	ACCRUED WAGES PAYABLE	01-21700 01		-65,758.10
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A42	12/31/2024	ACCRUED WAGES AND BENEFITS PAY	02-21700 02	-7,534.03
A42	12/31/2024	ACCRUED WAGES AND BENEFITS PAY	03-21700 03	-5,181.87
A42	12/31/2024	ACCRUED WAGES AND BENEFITS PAY	11-21700 11	-61.81
A42	12/31/2024	SALARIES	01-51100-110 01	4,900.00
A42	12/31/2024	EMPLOYER CONTRIBUTIONS	01-51100-150 01	374.88
A42	12/31/2024	SALARIES	01-51410-110 01	230.77
A42	12/31/2024	EMPLOYER CONTRIBUTIONS	01-51410-150 01	17.66
A42	12/31/2024	SALARIES	01-51411-110 01	4,760.42
A42	12/31/2024	EMPLOYER CONTRIBUTIONS	01-51411-150 01	683.06
A42	12/31/2024	SALARIES	01-51420-110 01	724.81
A42	12/31/2024	EMPLOYER CONTRIBUTIONS	01-51420-150 01	104.37
A42	12/31/2024	SALARIES	01-51520-110 01	2,967.48
A42	12/31/2024	EMPLOYER CONTRIBUTIONS	01-51520-150 01	381.03
A42	12/31/2024	SALARIES	01-51600-110 01	3,338.90
A42	12/31/2024	EMPLOYER CONTRIBUTIONS	01-51600-150 01	470.27
A42	12/31/2024	SALARIES	01-52100-110 01	21,491.78
A42	12/31/2024	SALARIES - OVERTIME	01-52100-111 01	408.90
A42	12/31/2024	EMPLOYER CONTRIBUTIONS	01-52100-150 01	4,586.60
A42	12/31/2024	SALARIES	01-52250-110 01	710.17
A42	12/31/2024	EMPLOYER CONTRIBUTIONS	01-52250-150 01	102.52
A42	12/31/2024	SALARIES	01-53240-110 01	2,213.66
A42	12/31/2024	EMPLOYER CONTRIBUTIONS	01-53240-150 01	311.58
A42	12/31/2024	SALARIES	01-53311-110 01	2,359.74
A42	12/31/2024	SALARIES - OVERTIME	01-53311-111 01	660.60
A42	12/31/2024	EMPLOYER CONTRIBUTIONS	01-53311-150 01	428.07
A42	12/31/2024	SALARIES	01-53430-110 01	388.38
A42	12/31/2024	EMPLOYER CONTRIBUTIONS	01-53430-150 01	55.60
A42	12/31/2024	SALARIES	01-53510-110 01	686.58
A42	12/31/2024	EMPLOYER CONTRIBUTIONS	01-53510-150 01	56.48
A42	12/31/2024	SALARIES	01-54910-110 01	498.02
A42	12/31/2024	EMPLOYER CONTRIBUTIONS	01-54910-150 01	71.18
A42	12/31/2024	SALARIES	01-55100-110 01	7,148.32
A42	12/31/2024	EMPLOYER CONTRIBUTIONS	01-55100-150 01	928.19
A42	12/31/2024	SALARIES	01-55101-110 01	1,459.25
A42	12/31/2024	EMPLOYER CONTRIBUTIONS	01-55101-150 01	208.45
A42	12/31/2024	SALARIES	01-55200-110 01	565.06
A42	12/31/2024	EMPLOYER CONTRIBUTIONS	01-55200-150 01	80.64
A42	12/31/2024	SALARIES	01-55420-110 01	27.10
A42	12/31/2024	EMPLOYER CONTRIBUTIONS	01-55420-150 01	3.82
A42	12/31/2024	SALARIES	01-56100-110 01	27.10
A42	12/31/2024	EMPLOYER CONTRIBUTIONS	01-56100-150 01	3.82
A42	12/31/2024	SALARIES	01-56300-110 01	1,156.70
A42	12/31/2024	EMPLOYER CONTRIBUTIONS	01-56300-150 01	166.14
A42	12/31/2024	OPERATING EXPENSES	02-57409-340 02	482.27
A42	12/31/2024	SALARIES	02-57600-110 02	270.92
A42	12/31/2024	EMPLOYER CONTRIBUTIONS	02-57600-150 02	18.69
A42	12/31/2024	SALARIES	02-57620-110 02	556.35
A42	12/31/2024	EMPLOYER CONTRIBUTIONS	02-57620-150 02	38.39
A42	12/31/2024	SALARIES	02-57625-110 02	611.74
A42	12/31/2024	SALARIES - OVERTIME	02-57625-111 02	262.52
A42	12/31/2024	EMPLOYER CONTRIBUTIONS	02-57625-150 02	60.32
A42	12/31/2024	SALARIES	02-57630-110 02	516.61
A42	12/31/2024	EMPLOYER CONTRIBUTIONS	02-57630-150 02	35.65
A42	12/31/2024	SALARIES	02-57635-110 02	827.27
A42	12/31/2024	EMPLOYER CONTRIBUTIONS	02-57635-150 02	57.08
A42	12/31/2024	SALARIES	02-57651-110 02	442.18
A42	12/31/2024	EMPLOYER CONTRIBUTIONS	02-57651-150 02	30.51
A42	12/31/2024	SALARIES	02-57652-110 02	351.88
A42	12/31/2024	SALARIES - OVERTIME	02-57652-111 02	38.46
A42	12/31/2024	EMPLOYER CONTRIBUTIONS	02-57652-150 02	26.94
A42	12/31/2024	SALARIES	02-57653-110 02	1,446.45
A42	12/31/2024	EMPLOYER CONTRIBUTIONS	02-57653-150 02	99.82
A42	12/31/2024	SALARIES	02-57902-110 02	927.10
A42	12/31/2024	EMPLOYER CONTRIBUTIONS	02-57902-150 02	63.96
A42	12/31/2024	SALARIES	02-57920-110 02	345.11
A42	12/31/2024	EMPLOYER CONTRIBUTIONS	02-57920-150 02	23.81
A42	12/31/2024	SALARIES	03-57820-110 03	869.15
A42	12/31/2024	EMPLOYER CONTRIBUTIONS	03-57820-150 03	59.97
A42	12/31/2024	SALARIES	03-57831-110 03	124.07
A42	12/31/2024	SALARIES - OVERTIME	03-57831-111 03	58.34
A42	12/31/2024	EMPLOYER CONTRIBUTIONS	03-57831-150 03	12.57
A42	12/31/2024	SALARIES	03-57832-110 03	857.12

A42	12/31/2024	EMPLOYER CONTRIBUTIONS	03-57832-150 03	59.14
A42	12/31/2024	SALARIES	03-57833-110 03	498.77
A42	12/31/2024	EMPLOYER CONTRIBUTIONS	03-57833-150 03	34.42
A42	12/31/2024	SALARIES	03-57834-110 03	852.35
A42	12/31/2024	EMPLOYER CONTRIBUTIONS	03-57834-150 03	58.80
A42	12/31/2024	SALARIES	03-57840-110 03	927.10
A42	12/31/2024	EMPLOYER CONTRIBUTIONS	03-57840-150 03	63.96
A42	12/31/2024	SALARIES	03-57850-110 03	345.11
A42	12/31/2024	EMPLOYER CONTRIBUTIONS	03-57850-150 03	23.81
A42	12/31/2024	EMPLOYER CONTRIBUTIONS	03-57926-150 03	337.19
A42	12/31/2024	SALARIES	11-53635-110 11	54.19
A42	12/31/2024	EMPLOYER CONTRIBUTIONS	11-53635-150 11	7.62

To move accrued wages for the
first payroll of 2025 for 2024 time worked. REVERSE IN 2025.

A43	12/31/2024	ACCOUNTS PAYABLE	13-21100 13	-97,928.07
A43	12/31/2024	ACCOUNTS PAYABLE	13-21100 13	-71,686.70
A43	12/31/2024	CAPITAL OUTLAY	13-55200-820 13	97,928.07
A43	12/31/2024	CAPITAL OUTLAY	13-55200-820 13	71,686.70

To record Janke General Contractor
Invoice for work done in 2024, expensed in 2025, and to record the retainage on the Janke contract
per invoice. REVERSE IN 2025

A44	12/31/2024	ACCRUED WAGES PAYABLE	01-21700 01	-12,048.90
A44	12/31/2024	ACCRUED WAGES AND BENEFITS PAY	02-21700 02	-2,284.33
A44	12/31/2024	ACCRUED WAGES AND BENEFITS PAY	03-21700 03	-873.66
A44	12/31/2024	ACCRUED WAGES AND BENEFITS PAY	11-21700 11	-153.06
A44	12/31/2024	SALARIES	01-51410-110 01	49.45
A44	12/31/2024	EMPLOYER CONTRIBUTIONS	01-51410-150 01	3.78
A44	12/31/2024	SALARIES	01-51411-110 01	1,639.69
A44	12/31/2024	EMPLOYER CONTRIBUTIONS	01-51411-150 01	235.46
A44	12/31/2024	SALARIES	01-51600-110 01	402.84
A44	12/31/2024	EMPLOYER CONTRIBUTIONS	01-51600-150 01	56.81
A44	12/31/2024	SALARIES	01-52100-110 01	4,652.13
A44	12/31/2024	SALARIES - OVERTIME	01-52100-111 01	10.22
A44	12/31/2024	EMPLOYER CONTRIBUTIONS	01-52100-150 01	1,009.32
A44	12/31/2024	OPERATING SUPPLIES	01-52100-340 01	53.12
A44	12/31/2024	SALARIES	01-52250-110 01	97.10
A44	12/31/2024	EMPLOYER CONTRIBUTIONS	01-52250-150 01	14.23
A44	12/31/2024	SALARIES	01-53240-110 01	497.45
A44	12/31/2024	EMPLOYER CONTRIBUTIONS	01-53240-150 01	69.32
A44	12/31/2024	SALARIES	01-53270-110 01	295.65
A44	12/31/2024	EMPLOYER CONTRIBUTIONS	01-53270-150 01	41.62
A44	12/31/2024	SALARIES	01-53311-110 01	205.89
A44	12/31/2024	EMPLOYER CONTRIBUTIONS	01-53311-150 01	28.84
A44	12/31/2024	SALARIES	01-53430-110 01	18.92
A44	12/31/2024	EMPLOYER CONTRIBUTIONS	01-53430-150 01	2.72
A44	12/31/2024	SALARIES	01-53510-110 01	8.03
A44	12/31/2024	EMPLOYER CONTRIBUTIONS	01-53510-150 01	1.13
A44	12/31/2024	SALARIES	01-54910-110 01	31.45
A44	12/31/2024	EMPLOYER CONTRIBUTIONS	01-54910-150 01	4.43
A44	12/31/2024	SALARIES	01-55100-110 01	1,550.70
A44	12/31/2024	EMPLOYER CONTRIBUTIONS	01-55100-150 01	202.28
A44	12/31/2024	OPERATING SUPPLIES	01-55100-340 01	13.39
A44	12/31/2024	SALARIES	01-55101-110 01	142.82
A44	12/31/2024	EMPLOYER CONTRIBUTIONS	01-55101-150 01	20.90
A44	12/31/2024	OPERATING SUPPLIES	01-55101-340 01	0.39
A44	12/31/2024	SALARIES	01-55200-110 01	94.36
A44	12/31/2024	EMPLOYER CONTRIBUTIONS	01-55200-150 01	13.29
A44	12/31/2024	SALARIES	01-55300-110 01	182.24
A44	12/31/2024	EMPLOYER CONTRIBUTIONS	01-55300-150 01	26.08
A44	12/31/2024	OPERATING EXPENSES	01-55300-340 01	2.81
A44	12/31/2024	SALARIES	01-55400-110 01	11.44
A44	12/31/2024	EMPLOYER CONTRIBUTIONS	01-55400-150 01	1.66
A44	12/31/2024	OPERATING SUPPLIES	01-55400-340 01	0.39
A44	12/31/2024	SALARIES	01-56300-110 01	311.76
A44	12/31/2024	EMPLOYER CONTRIBUTIONS	01-56300-150 01	44.79
A44	12/31/2024	OPERATING EXPENSES	02-57409-340 02	143.16
A44	12/31/2024	SALARIES	02-57600-110 02	75.49
A44	12/31/2024	EMPLOYER CONTRIBUTIONS	02-57600-150 02	5.28

A44	12/31/2024	SALARIES	02-57620-110 02	173.61
A44	12/31/2024	EMPLOYER CONTRIBUTIONS	02-57620-150 02	12.16
A44	12/31/2024	SALARIES	02-57625-110 02	173.32
A44	12/31/2024	SALARIES - OVERTIME	02-57625-111 02	28.42
A44	12/31/2024	EMPLOYER CONTRIBUTIONS	02-57625-150 02	14.13
A44	12/31/2024	SALARIES	02-57630-110 02	165.67
A44	12/31/2024	EMPLOYER CONTRIBUTIONS	02-57630-150 02	11.61
A44	12/31/2024	SALARIES	02-57635-110 02	167.29
A44	12/31/2024	EMPLOYER CONTRIBUTIONS	02-57635-150 02	11.72
A44	12/31/2024	SALARIES	02-57651-110 02	144.43
A44	12/31/2024	EMPLOYER CONTRIBUTIONS	02-57651-150 02	10.11
A44	12/31/2024	SALARIES	02-57652-110 02	56.78
A44	12/31/2024	EMPLOYER CONTRIBUTIONS	02-57652-150 02	3.97
A44	12/31/2024	SALARIES	02-57653-110 02	652.19
A44	12/31/2024	EMPLOYER CONTRIBUTIONS	02-57653-150 02	45.66
A44	12/31/2024	OPERATING EXPENSES	02-57653-340 02	22.39
A44	12/31/2024	SALARIES	02-57654-110 02	57.96
A44	12/31/2024	EMPLOYER CONTRIBUTIONS	02-57654-150 02	4.06
A44	12/31/2024	SALARIES	02-57902-110 02	284.97
A44	12/31/2024	EMPLOYER CONTRIBUTIONS	02-57902-150 02	19.95
A44	12/31/2024	SALARIES	03-57820-110 03	177.73
A44	12/31/2024	EMPLOYER CONTRIBUTIONS	03-57820-150 03	11.60
A44	12/31/2024	SALARIES	03-57831-110 03	6.31
A44	12/31/2024	EMPLOYER CONTRIBUTIONS	03-57831-150 03	0.44
A44	12/31/2024	SALARIES	03-57832-110 03	135.80
A44	12/31/2024	EMPLOYER CONTRIBUTIONS	03-57832-150 03	8.59
A44	12/31/2024	SALARIES	03-57833-110 03	127.41
A44	12/31/2024	EMPLOYER CONTRIBUTIONS	03-57833-150 03	8.07
A44	12/31/2024	SALARIES	03-57834-110 03	175.25
A44	12/31/2024	EMPLOYER CONTRIBUTIONS	03-57834-150 03	11.09
A44	12/31/2024	SALARIES	03-57850-110 03	148.33
A44	12/31/2024	EMPLOYER CONTRIBUTIONS	03-57850-150 03	10.38
A44	12/31/2024	EMPLOYER CONTRIBUTIONS	03-57926-150 03	52.66
A44	12/31/2024	SALARIES	11-53635-110 11	133.17
A44	12/31/2024	EMPLOYER CONTRIBUTIONS	11-53635-150 11	19.09
A44	12/31/2024	SUPPLIES & EXPENSE	11-53635-340 11	0.80

To move accrued wages for the
second payroll of 2025 from 2024 pay period. (3 out of 14 days accrued). REVERSE IN 2025.

A45	12/31/2024	ACCUMULATED DEPRECIATION	07-11000 07	-10,490.00
A45	12/31/2024	DEPRECIATION EXPENSE	07-57400-000 07	10,490.00

To record depreciation expense for
RDA

A46	12/31/2024	CASH (131)	02-11111 02	-57,006.00
A46	12/31/2024	TRANSPORTATION EQUIP. (392)	02-18505 02	57,006.00
A46	12/31/2024	CASH	13-11111 13	57,006.00
A46	12/31/2024	CAPITAL EQUIPMENT	13-53311-810 13	-57,006.00

To move Water cargo van to correct
account

A47	12/31/2024	CASH ALLOCATION	03-11111 03	-550,534.36
A47	12/31/2024	CASH ALLOCATION	03-11111 03	
A47	12/31/2024	BONDS PAYABLE (221)	03-22300 03	-296,441.00
A47	12/31/2024	CASH - TID 5	20-11111 20	550,534.36
A47	12/31/2024	OTHER MISCELLANEOUS REVENUES	03-48900-000 03	846,975.36
A47	12/31/2024	SDWL GRANT FUNDS	20-43500-000 20	-550,534.36

to move the loan and grant
disbursements of Project 4329-19 to the correct account. Loan portion to Fund 03 bond payable, and
grant portion to Fund 20

A48	12/31/2024	TREASURER'S CASH	01-11111 01	-1,100,000.00
A48	12/31/2024	CASH - TID 5	20-11111 20	1,100,000.00
A48	12/31/2024	ST Debt Payable	20-21220 20	-1,100,000.00
A48	12/31/2024	ST Debt Payable	20-21220 20	1,100,000.00
A48	12/31/2024	PROCEEDS FROM G.O. ISSUE	01-49142-000 01	1,100,000.00
A48	12/31/2024	LOAN PROCEEDS	09-49100-000 09	3,012.80
A48	12/31/2024	BT created - Premium on Debt issued	09-49120-000 09	-198,636.70

A48	12/31/2024	PROCEEDS FROM G.O. ISSUE	09-49142-000 09	-5,175,000.00
A48	12/31/2024	OPERATING EXPENSES (LOAN)	09-58201-340 09	130,468.35
A48	12/31/2024	OPERATING TRANSFER OUT	09-90000-000 09	5,240,155.55
A48	12/31/2024	Transfer In	20-49200-000 20	-5,240,155.55
A48	12/31/2024	BT created - Principal Payments - LT Debt	20-58100-000 20	4,100,000.00
A48	12/31/2024	INTEREST EXPENSE	20-58201-620 20	40,155.55

To record the issuance and
paid-off of the 2024 ST debt of 1.1M. Also to record the issuance of the 2024 LT debt of 5.175M, and
the principal paid-off of 2020 and 2020B prom notes (1.9M & 2.2M, respectively).

A49	12/31/2024	GRANTS RECEIVABLE - FEDERAL	20-14100 20	1,490,195.66
A49	12/31/2024	GRANTS RECEIVABLE - FEDERAL	20-14100 20	-61,014.12
A49	12/31/2024	DEFERRED GRANT REVENUE	20-29300 20	61,014.12
A49	12/31/2024	GRAND REVENUES WEDC	20-43790-000 20	-1,490,195.66

To record receivable for Federal
Grant Congressional Discretionary Spending "Baldwin" for expenditures incurred during 2024. Also to
remove receivable and deferred revenue for 2023 costs reimbursed through 2024 claim.

A50	12/31/2024	TREASURER'S CASH	01-11111 01	19,533.33
A50	12/31/2024	TREASURER'S CASH	01-11111 01	185,016.44
A50	12/31/2024	TREASURER'S CASH	01-11111 01	20,000.00
A50	12/31/2024	CASH (131)	02-11111 02	-185,016.44
A50	12/31/2024	CASH (131)	02-11111 02	-13,834.76
A50	12/31/2024	BONDS PAYABLE (221)	02-22300 02	167,000.00
A50	12/31/2024	CASH ALLOCATION	03-11111 03	13,834.76
A50	12/31/2024	TREASURER'S CASH	09-11111 09	29,300.00
A50	12/31/2024	TREASURER'S CASH	09-11111 09	-20,000.00
A50	12/31/2024	CASH	13-11111 13	-48,833.33
A50	12/31/2024	CASH	13-11111 13	33,000.00
A50	12/31/2024	CASH - TID 5	20-11111 20	-33,000.00
A50	12/31/2024	OPERATING SUPPLIES	01-51300-340 01	-971.42
A50	12/31/2024	OPERATING EXPENSE (LOAN)	01-58100-340 01	-1,008.91
A50	12/31/2024	OPERATING EXPENSE (LOAN)	01-58100-340 01	-185,016.44
A50	12/31/2024	INTEREST	01-58201-620 01	1,980.33
A50	12/31/2024	INT. ON SHORT TERM DEBT	01-58201-630 01	-20,000.00
A50	12/31/2024	TRANSF OUT TO DEBT SERV FUND	01-59900-000 01	-19,533.33
A50	12/31/2024	OP EXP - INT ON LONG TERM DEBT	02-57427-340 02	18,016.44
A50	12/31/2024	OP EXP - INT ON LONG TERM DEBT	02-57427-340 02	13,834.76
A50	12/31/2024	INT. ON LONG TERM DEBT (427)	03-57427-340 03	-13,834.76
A50	12/31/2024	PRINCIPAL REDUCTION	09-58100-610 09	1.00
A50	12/31/2024	INTEREST EXPENSE	09-58201-620 09	-29,300.00
A50	12/31/2024	INTEREST EXPENSE	09-58201-620 09	20,000.00
A50	12/31/2024	INTEREST EXPENSE	09-58201-620 09	-1.00
A50	12/31/2024	OPERATING EXPENSE (LOAN COST)	13-58201-340 13	-33,000.00
A50	12/31/2024	INTEREST EXPENSE	13-58201-620 13	48,833.33
A50	12/31/2024	INTEREST EXPENSE	20-58201-620 20	33,000.00

to correct debt interest expenses
and move them to correct accounts

A51	12/31/2024	RETAINAGE PAYABLE	20-21200 20	-67,157.18
A51	12/31/2024	CAPITAL OUTLAY - BT CREATED	20-53300-820 20	30,366.94
A51	12/31/2024	STREETS - CAPITAL OUTLAY	20-53311-820 20	36,790.24

To record CY retainage payable for
A-1 excavating. REVERSE IN 2025.

A52	12/31/2024	BONDS PAYABLE (221)	02-22300 02	298,692.96
A52	12/31/2024	BAN PAYABLE	02-22310 02	-298,692.96
A52	12/31/2024	BONDS PAYABLE (221)	03-22300 03	143,329.42
A52	12/31/2024	BONDS PAYABLE (221)	03-22300 03	260.27
A52	12/31/2024	BAN PAYABLE	03-22310 03	-143,329.42
A52	12/31/2024	INT. ON LONG TERM DEBT (427)	03-57427-340 03	-260.27

To move the repayment of principal
to the correct accounts

A53	12/31/2024	CASH (131)	02-11111 02	-450,000.00
A53	12/31/2024	CASH - TID 5	20-11111 20	450,000.00
A53	12/31/2024	CONTRIBUTIONS IN AID OF CONTRU	02-49602-000 02	450,000.00

A53 12/31/2024 ARPA GRANT 20-43271-000 20 -450,000.00

To record ARPA Comm Dev Grant to
Fund 20 TIF as it was intended to align with expenditures.

A54	12/31/2024	TREASURER'S CASH	01-11111 01	9,213.00	
A54	12/31/2024	CASH (131)	02-11111 02		-4,606.50
A54	12/31/2024	CASH ALLOCATION	03-11111 03		-4,606.50
A54	12/31/2024	INSURANCE	01-51930-510 01		-89,873.00
A54	12/31/2024	INSURANCE	01-51930-510 01		-9,213.00
A54	12/31/2024	CONTRACTED SERVICES	01-52100-290 01	28,670.00	
A54	12/31/2024	CONTRACTED SERVICES	01-52250-290 01	14,772.00	
A54	12/31/2024	CONTRACTED SERVICES	01-53270-290 01	4,000.00	
A54	12/31/2024	OTHER CONTRACTED SERVICES	01-53311-290 01	30,358.00	
A54	12/31/2024	CONTINUATION SERVICES	01-55100-351 01	4,073.00	
A54	12/31/2024	CONTRACTED SERVICES	01-55101-290 01	4,000.00	
A54	12/31/2024	CONTRACTED SERVICES	01-55200-290 01	4,000.00	
A54	12/31/2024	INSURANCE	02-57924-510 02	4,606.50	
A54	12/31/2024	INSURANCE	03-57853-510 03	4,606.50	

To allocate property and liability
insurance and workmans comp

A55	12/31/2024	TREASURER'S CASH	01-11111 01		-10,227.14
A55	12/31/2024	STATE W/H TAXES PAYABLE	01-21513 01	4,312.77	
A55	12/31/2024	INSURANCE DEDUCTIONS PAYABLE	01-21530 01	76,481.32	
A55	12/31/2024	OTHER DEDUCTIONS PAYABLE	01-21590 01		-22,654.27
A55	12/31/2024	CASH (131)	02-11111 02	6,997.52	
A55	12/31/2024	CASH ALLOCATION	03-11111 03	3,229.62	
A55	12/31/2024	OTHER MISCELLANEOUS REVENUES	01-48900-000 01		-160.00
A55	12/31/2024	EMPLOYER CONTRIBUTIONS	01-51411-150 01		-2,153.08
A55	12/31/2024	EMPLOYER CONTRIBUTIONS	01-51420-150 01		-1,076.54
A55	12/31/2024	EMPLOYER CONTRIBUTIONS	01-51520-150 01		-4,312.77
A55	12/31/2024	EMPLOYER CONTRIBUTIONS	01-51520-150 01		-2,153.08
A55	12/31/2024	EMPLOYER CONTRIBUTIONS	01-51600-150 01		-403.70
A55	12/31/2024	EMPLOYER CONTRIBUTIONS	01-52100-150 01		-16,148.12
A55	12/31/2024	EMPLOYER CONTRIBUTIONS	01-52250-150 01		-403.70
A55	12/31/2024	EMPLOYER CONTRIBUTIONS	01-53240-150 01		-2,153.08
A55	12/31/2024	EMPLOYER CONTRIBUTIONS	01-53311-150 01		-8,612.33
A55	12/31/2024	TRANSFER OUT-SIDEWALK REPLACE	01-53430-789 01	160.00	
A55	12/31/2024	EMPLOYER CONTRIBUTIONS	01-54910-150 01		-807.41
A55	12/31/2024	EMPLOYER CONTRIBUTIONS	01-55100-150 01		-8,612.33
A55	12/31/2024	EMPLOYER CONTRIBUTIONS	01-55101-150 01		-1,076.54
A55	12/31/2024	EMPLOYER CONTRIBUTIONS	02-57926-150 02		-6,997.52
A55	12/31/2024	EMPLOYER CONTRIBUTIONS	03-57926-150 03		-3,229.62

To clear out items coded to
benefit/tax withholdings that should go to expense. And one small adjustment to transfers.

A56	12/31/2024	ACCUMULATED DEPRECIATION	02-11000 02	2,960.00	
A56	12/31/2024	ACCUMULATED DEPRECIATION	02-11000 02	20,160.00	
A56	12/31/2024	ACCUMULATED DEPRECIATION	02-11000 02	13,500.00	
A56	12/31/2024	SERVICES (345)	02-18403 02	2,348.38	
A56	12/31/2024	SERVICES (345)	02-18403 02		-2,960.00
A56	12/31/2024	HYDRANTS (348)	02-18404 02	4,023.39	
A56	12/31/2024	HYDRANTS (348)	02-18404 02		-13,500.00
A56	12/31/2024	METERS (346)	02-18503 02	1,533.43	
A56	12/31/2024	METERS (346)	02-18503 02		-20,160.00
A56	12/31/2024	ACCUMULATED DEPRECIATION	03-11000 03	476.00	
A56	12/31/2024	LIFT STATION (344)	03-18405 03	9,758.96	
A56	12/31/2024	ELEC. PUMPING EQUIP. (323)	03-18500 03	9,660.00	
A56	12/31/2024	OTHER GENERAL EQUIP. (390)	03-18507 03		-476.00
A56	12/31/2024	OPERATING EXPENSES	02-57652-340 02		-2,348.38
A56	12/31/2024	OPERATING EXPENSES	02-57653-340 02		-1,533.43
A56	12/31/2024	OPERATING EXPENSES	02-57654-340 02		-4,023.39
A56	12/31/2024	OPERATING EXPENSES	03-57820-340 03		-9,660.00
A56	12/31/2024	OTHER CONTRACTED SERVICES	03-57832-290 03		-9,758.96

To record utility additions and
disposal

A57	12/31/2024	ACCUMULATED DEPRECIATION	02-11000 02	69,117.00	
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A57	12/31/2024	TRANSMISSION MAINS (343)	02-18402 02	56,893.16	
A57	12/31/2024	TRANSMISSION MAINS (343)	02-18402 02		-69,117.00
A57	12/31/2024	CIAC - TRANSMISS MAINS (343.01)	02-18406 02	1,536,703.68	
A57	12/31/2024	CIAC - SERVICES (345.01)	02-18407 02	137,612.00	
A57	12/31/2024	CIAC - HYDRANTS (348.01)	02-18408 02	98,080.00	
A57	12/31/2024	CAP. PD. IN BY MUN. (200)	02-31000 02		-1,829,288.84
A57	12/31/2024	RETAINED EARNINGS (216)	02-33900 02	1,829,288.84	
A57	12/31/2024	ACCUMULATED DEPRECIATION	03-11000 03	69,117.00	
A57	12/31/2024	TRANSMISSION MAINS (343)	03-18404 03	37,236.82	
A57	12/31/2024	TRANSMISSION MAINS (343)	03-18404 03		-69,117.00
A57	12/31/2024	CIAC - TRANSMISS MAINS (343.01)	03-18406 03	1,160,040.59	
A57	12/31/2024	CONTRIBUTIONS IN AID OF CONTRU	02-49602-000 02		
A57	12/31/2024	CONTRIBUTIONS IN AID OF CONTRU	02-49602-000 02		-1,829,288.84
A57	12/31/2024	CONTRIBUTED CAPITAL ASSETS	03-49601-000 03		-1,197,277.41

To record utility contributed
additions from the TIF and related disposals

A58	12/31/2024	VOUCHERS PAYABLE	16-21100 16		-15,000.00
A58	12/31/2024	LEGAL - S & E	16-51300-340 16	15,000.00	

To record AP and Expense for TIF
audit. Reverse in 2025.

A59	12/31/2024	CURRENT PROP. TAXES REC.	01-12100 01		-135,485.48
A59	12/31/2024	TAXES FROM OTHER TAX EXEMPT EN	01-41320-000 01	135,485.48	

To move county settlement to
reduce tax receivable from revenue account.

A60	12/31/2024	CURRENT PROP. TAXES REC.	01-12100 01		-893.60
A60	12/31/2024	DELINQUENT P. P. TAXES	01-12140 01	59.10	
A60	12/31/2024	INT. AND PENALTIES ON TAXES	01-41800-000 01		-59.10
A60	12/31/2024	OTHER MISCELLANEOUS REVENUES	01-48900-000 01	893.60	

To clear delinquent PP tax
payments to revenues as noted none in receivable to clear.

A61	12/31/2024	MISC REV - LAWN MOWING	01-48902-000 01		-2,220.00
A61	12/31/2024	SALARIES	01-53270-110 01	2,220.00	

To move payments for lawn mowing
expenses to expense out of revenue account

A62	12/31/2024	IN LIEU OF TAXES-CONS. LAND	01-43621-000 01		-446.01
A62	12/31/2024	SALE OF OTHER EQUIP. & PROP.	01-48309-000 01		-112,355.00
A62	12/31/2024	OTHER MISCELLANEOUS REVENUES	01-48900-000 01	446.01	
A62	12/31/2024	OTHER MISCELLANEOUS REVENUES	01-48900-000 01	112,355.00	
A62	12/31/2024	OTHER MISCELLANEOUS REVENUES	01-48900-000 01	225.00	
A62	12/31/2024	MISC REV - LAWN MOWING	01-48902-000 01		-225.00

To move Aids in lieu of taxes into
correct account for annual receipting. Also to move other misc revenues to correct accounts based on
description.

A63	12/31/2024	OTHER LOCAL GOVERNMENT GRANTS	01-43790-000 01		-2,431.60
A63	12/31/2024	OTHER MISCELLANEOUS REVENUES	01-48900-000 01	1,215.80	
A63	12/31/2024	NORDEG EXPENSES	01-52100-341 01	1,215.80	

To move NORDEG grant from Price
County to correct account

A64	12/31/2024	DELQ SPECIAL ASSESS RECEIVABLE	01-13261 01		-21,669.33
A64	12/31/2024	UNAVAILABLE REVENUE - DELQ SP	01-29930 01	21,669.33	
A64	12/31/2024	BT created - Special Assessment & Charges Revenues	01-42000-000 01		-20,291.51
A64	12/31/2024	OTHER MISCELLANEOUS REVENUES	01-48900-000 01	20,291.51	

To reduce Delinquent special
charges receivable and deferred revenue for current year payments.

A65	12/31/2024	TREASURER'S CASH	01-11111 01		-437,486.64
A65	12/31/2024	TREASURER'S CASH	09-11111 09	437,486.64	

A65	12/31/2024	TRANSFER OUT	01-59200-000 01	437,486.64	
A65	12/31/2024	OP TRANSFER IN FROM GEN FUND	09-49900-000 09		-437,486.64

To record transfer of levy funds
from General fund to cover current year Debt service payments. Becky - this should be budgeted for
and made annually to cover annual debt payments paid out of Fund 09.

A66	12/31/2024	VOUCHERS PAYABLE	21-21100 21		-625,253.35
A66	12/31/2024	VOUCHERS PAYABLE	21-21100 21		-157,080.85
A66	12/31/2024	Grant Expenses - YMCA	21-55140-340 21	625,253.35	
A66	12/31/2024	Grant Expenses - YMCA	21-55140-340 21	157,080.85	

To record A/P and expenses for
Miron pay app #8 (work through 12/31/24) and related retainage. REVERSE in 2025.

A67	12/31/2024	LIBRARY - PRICE CO. GOVT. REV	01-47360-001 01		-73,970.06
A67	12/31/2024	LIBRARY - OTHER COUNTY REVENUE	01-47360-005 01	73,970.06	

To move Price County library
revenue to correct account.

A68	12/31/2024	ACCTS. RECEIVABLE-YMCA GRANT	21-13800 21	784,156.25	
A68	12/31/2024	UNEARNED GRANT REVENUE	21-26000 21	651,762.10	
A68	12/31/2024	BT made - Unavailable revenues - Grant	21-29300 21		-784,156.25
A68	12/31/2024	ECONOMIC DEVELOPMENT GRANT	21-43271-000 21		-651,762.10

To record receivable and
unavailable revenue for NIF grant claimed in March 2025 for 2024 expenses and recognize revenue
earned in 2024.

A69	12/31/2024	CASH	13-11111 13	30,000.00	
A69	12/31/2024	TREASURER'S CASH	21-11111 21		-30,000.00
A69	12/31/2024	CAPITAL OUTLAY	13-55200-820 13		-30,000.00
A69	12/31/2024	OTHER CONTRACTED SERVICES	21-53311-290 21	30,000.00	

To move the \$30,000 Janke payment
for movement of Old Abe statue to Fund 21 for NIF Grant.

A70	12/31/2024	CASH ALLOCATION	03-11111 03		-296,441.00
A70	12/31/2024	Advance to TIF - BT Created	03-17163 03	296,441.00	
A70	12/31/2024	CASH - TID 5	20-11111 20	296,441.00	
A70	12/31/2024	BT created - Advance payable to Sewer	20-27163 20		-296,441.00

To record long-term advance between
Sewer and TIF for project costs expended in the TIF but financed with EIF CWFL loan in Sewer.

A71	12/31/2024	BT Created - Grants receivable	01-14100 01	144,000.00	
A71	12/31/2024	BT created - Federal Grant revenue	01-43200-000 01		-144,000.00

To record accounts receivable and
revenue for SS4A Grant received 2/4/2025. Reverse in 2025.

A72	12/31/2024	CASH	13-11111 13	520,000.00	
A72	12/31/2024	CASH - TID 5	20-11111 20		-20,000.00
A72	12/31/2024	CASH - TID 5	22-11111 22		-500,000.00
A72	12/31/2024	CAPITAL OUTLAY	13-55200-820 13		-520,000.00
A72	12/31/2024	BT Created - Park Outlay	20-55200-820 20	20,000.00	
A72	12/31/2024	BT Created - Park Outlay	22-55200-820 22	500,000.00	

To move a portion of Park Project
costs to TIF #5 and TIF #6 to align with project plan

A73	12/31/2024	TREASURER'S CASH	01-11111 01		-108,128.00
A73	12/31/2024	CASH	13-11111 13	108,128.00	
A73	12/31/2024	TRANSFER OUT	01-59200-000 01	108,128.00	
A73	12/31/2024	BT created - Transfer In	13-49200-000 13		-108,128.00

To record transfer in from General
fund to cover a portion of the Park/City Hall project as Capital Projects fund did not have sufficient
revenues to cover the full costs.

A74	12/31/2024	OPERATING EXPENSES (602)	02-57600-340 02		-7,551.90
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A74	12/31/2024	OPERATING SUPPLIES	02-57625-340 02	7,551.90	
A74	12/31/2024	OPERATING EXPENSES	03-57820-340 03		-63,333.88
A74	12/31/2024	OPERATING EXPENSES	03-57826-340 03	63,333.88	

To move Chemical expenses to
correct account coding.

A75	12/31/2024	ACCUMULATED DEPRECIATION	02-11000 02		-324,578.83
A75	12/31/2024	ACCUMULATED DEPRECIATION-100.2	02-11001 02		-76,523.34
A75	12/31/2024	CASH (131)	02-11111 02	11,032.64	
A75	12/31/2024	ACCUMULATED DEPRECIATION	03-11000 03		-228,944.17
A75	12/31/2024	CASH ALLOCATION	03-11111 03		-11,032.64
A75	12/31/2024	OPERATING EXPENSE	02-57403-340 02	324,578.83	
A75	12/31/2024	OPERATING EXPENSE	02-57403-340 02	76,523.34	
A75	12/31/2024	OPERATING EXPENSE	02-57403-340 02		-11,032.64
A75	12/31/2024	DEPRECIATION EXPENSE (403)	03-57403-340 03	228,944.17	
A75	12/31/2024	DEPRECIATION EXPENSE (403)	03-57403-340 03	11,032.64	

To record depreciation expense for
utilities

A76	12/31/2024	TREASURER'S CASH	01-11111 01	116,329.00	
A76	12/31/2024	CASH (131)	02-11111 02		-112,091.64
A76	12/31/2024	CASH ALLOCATION	03-11111 03		-4,237.36
A76	12/31/2024	TAXES FROM WATER UTILITY	01-41310-000 01		-116,329.00
A76	12/31/2024	OPERATING EXPENSE	02-57408-340 02	116,329.00	
A76	12/31/2024	OPERATING EXPENSE	02-57408-340 02		-4,237.36
A76	12/31/2024	OPERATING EXPENSES	03-57820-340 03	4,237.36	

To record Property Tax Equivalent

A77	12/31/2024	UTILITIES	02-57600-220 02	7,733.44	
A77	12/31/2024	UTILITIES	02-57600-220 02		-7,993.77
A77	12/31/2024	OPERATING EXPENSES (602)	02-57600-340 02		-7,733.44
A77	12/31/2024	UTILITIES	02-57620-220 02	5,875.48	
A77	12/31/2024	OPERATING EXPENSES	02-57620-340 02		-5,875.48
A77	12/31/2024	UTILITIES	02-57630-220 02	6,827.77	
A77	12/31/2024	OPERATING EXPENSES	02-57630-340 02		-6,827.77
A77	12/31/2024	OPERATING EXPENSES	02-57630-340 02	7,993.77	

To move electricity cost for
purchased power to Utility expense accounts and supplies expense from utilities to supplies expense.

Two-way audit communications

As part of our audit of your financial statements, we are providing communications to you throughout the audit process. Auditing requirements provide for two-way communication and are important in assisting the auditor and you with more information relevant to the audit.

As this past audit is concluded, we use what we have learned to begin the planning process for next year's audit. It is important that you understand the following points about the scope and timing of our next audit:

- a. We address the significant risks of material misstatement, whether due to fraud or error, through our detailed audit procedures.
- b. We will obtain an understanding of the five components of internal control sufficient to assess the risk of material misstatement of the financial statements whether due to error or fraud, and to design the nature, timing and extent of further audit procedures. We will obtain a sufficient understanding by performing risk assessment procedures to evaluate the design of controls relevant to an audit of financial statements and to determine whether they have been implemented. We will use such knowledge to:
 - Identify types of potential misstatements.
 - Consider factors that affect the risks of material misstatement.
 - Design tests of controls, when applicable, and substantive procedures.
- c. We will not express an opinion on the effectiveness of internal control over financial reporting or compliance with laws, regulations and provisions of contracts or grant programs. For audits performed in accordance with *Government Auditing Standards*, our report will include a paragraph that states that the purpose of the report is solely to describe the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance and that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance. The paragraph will also state that the report is not suitable for any other purpose.
- d. The concept of materiality recognizes that some matters, either individually or in the aggregate, are important for fair presentation of financial statements in conformity with generally accepted accounting principles while other matters are not important. In performing the audit, we are concerned with matters that, either individually or in the aggregate, could be material to the financial statements. Our responsibility is to plan and perform the audit to obtain reasonable assurance that material misstatements, whether caused by errors or fraud, are detected.

Our audit will be performed in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and OMB's *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

We will not express an opinion on the effectiveness of internal control over financial reporting or compliance with laws, regulations, and provisions of contracts or grant programs. For audits done in accordance with *Government Auditing Standards* and the Uniform Guidance, our report will include a paragraph that states that the purpose of the report is solely to describe (a) the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance, (b) the scope of testing internal control over compliance for major programs and major program compliance and the result of that testing and to provide an opinion on compliance but not to provide an opinion on the effectiveness of internal control over compliance and, (c) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance and the Uniform Guidance in considering internal control over compliance and major program compliance. The paragraph will also state that the report is not suitable for any other purpose.

We are very interested in your views regarding certain matters. Those matters are listed here:

- a. We typically will communicate with your top level of management unless you tell us otherwise.
- b. We understand that the governing board has the responsibility to oversee the strategic direction of your organization, as well as the overall accountability of the entity. Management has the responsibility for achieving the objectives of the entity.
- c. We need to know your views about your organization's objectives and strategies, and the related business risks that may result in material misstatements.
- d. We anticipate that the City will receive an unmodified opinion on its financial statements.
- e. Which matters do you consider warrant particular attention during the audit, and are there any areas where you request additional procedures to be undertaken?
- f. Have you had any significant communications with regulators or grantor agencies?
- g. Are there other matters that you believe are relevant to the audit of the financial statements?

Also, is there anything that we need to know about the attitudes, awareness and actions of the governing body concerning:

- a. The entity's internal control and its importance in the entity, including how the City Council oversees the effectiveness of internal control?
- b. The detection or the possibility of fraud?

We also need to know if you have taken actions in response to developments in financial reporting, laws, accounting standards, governance practices, or other related matters, or in response to previous communications with us.

With regard to the timing of our audit, here is some general information. If necessary, we may do preliminary financial audit work during the months of December or January. Our final financial fieldwork is scheduled during the spring to best coincide with your readiness and report deadlines. After fieldwork, we wrap up our financial audit procedures at our office and may issue drafts of our report for your review. Final copies of our report and other communications are issued after approval by your staff. This is typically 8-12 weeks after final fieldwork, but may vary depending on a number of factors.

Keep in mind that while this communication may assist us with planning the scope and timing of the audit, it does not change the auditor's sole responsibility to determine the overall audit strategy and the audit plan, including the nature, timing and extent of procedures necessary to obtain sufficient appropriate audit evidence.

We realize that you may have questions on what this all means, or wish to provide other feedback. We welcome the opportunity to hear from you.



City of Park Falls

Financial highlights

December 31, 2024

Client service team

Wendi Unger CPA, Principal

wendi.unger@bakertilly.com

414.777.5423

Vanessa Kane, CPA, Senior Manager

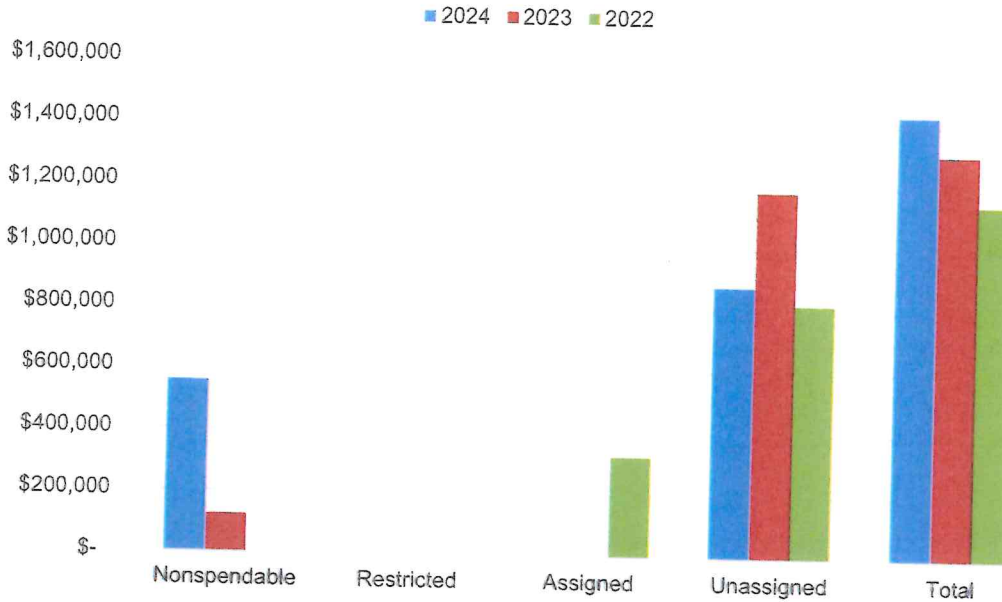
vanessa.kane@bakertilly.com

612.876.4791

City of Park Falls

General fund results

General fund - fund balance by category



Summarized income statement

	Actual	Final budget	Variance
Revenues and other financing sources	\$ 4,048,046	\$ 3,603,345	\$ 444,701
Expenditures and other financing uses	3,922,306	3,602,297	(320,009)
Net change in fund balance	<u>\$ 125,740</u>	<u>\$ 1,048</u>	<u>\$ 124,692</u>

Fund balance category definitions

Nonspendable - amounts cannot be spent either because they are not in spendable form or because legal or contractual requirements require them to be maintained in tact.

Restricted - amounts that can be spent only for the specific purposes stipulated by an external source.

Committed - amounts constrained for specific purposes that are internally imposed through formal action of the governing body.

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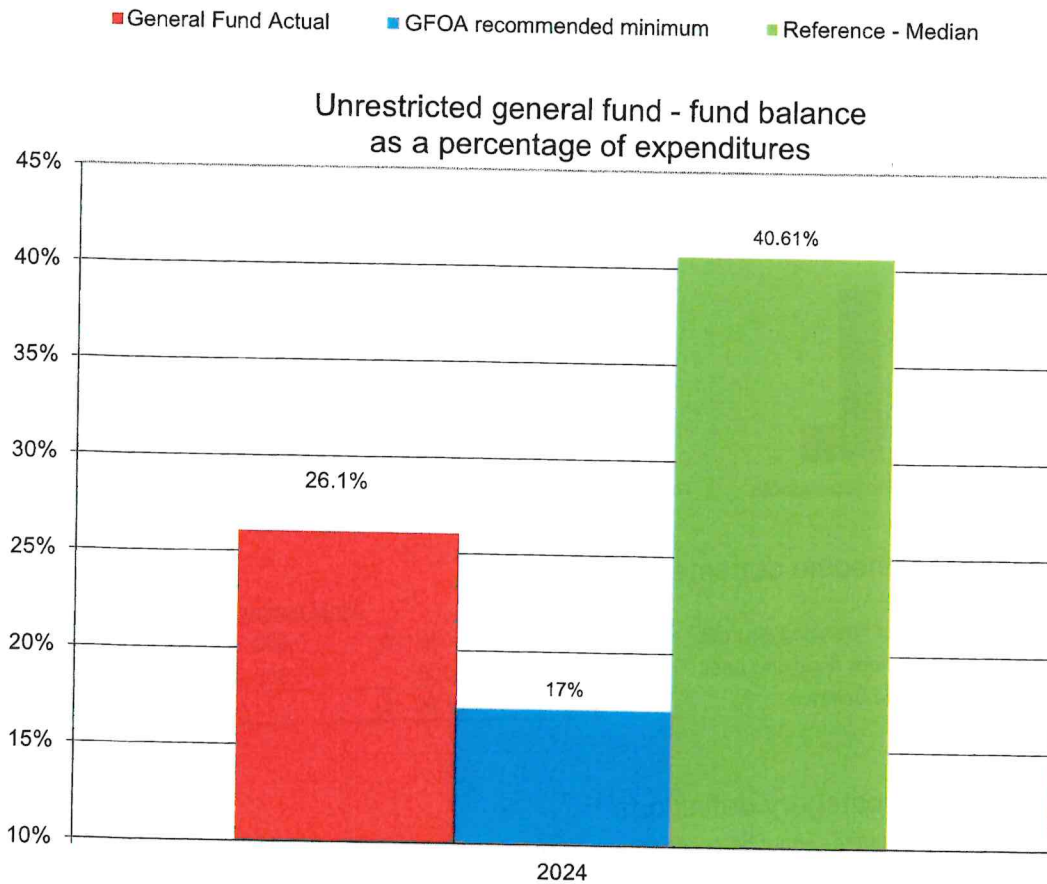
Unassigned - residual amounts that have not been classified within other categories above.

City of Park Falls

General fund - fund balance trends

Fund balance policy:

The City does not currently have a fund balance policy.



Other reference values

GFOA recommends a minimum of no less than 2 months (16.7%) of general fund expenditures.

Median reference value generated from 2020 - 2023 Baker Tilly municipal client data for population range of less than 10,000.

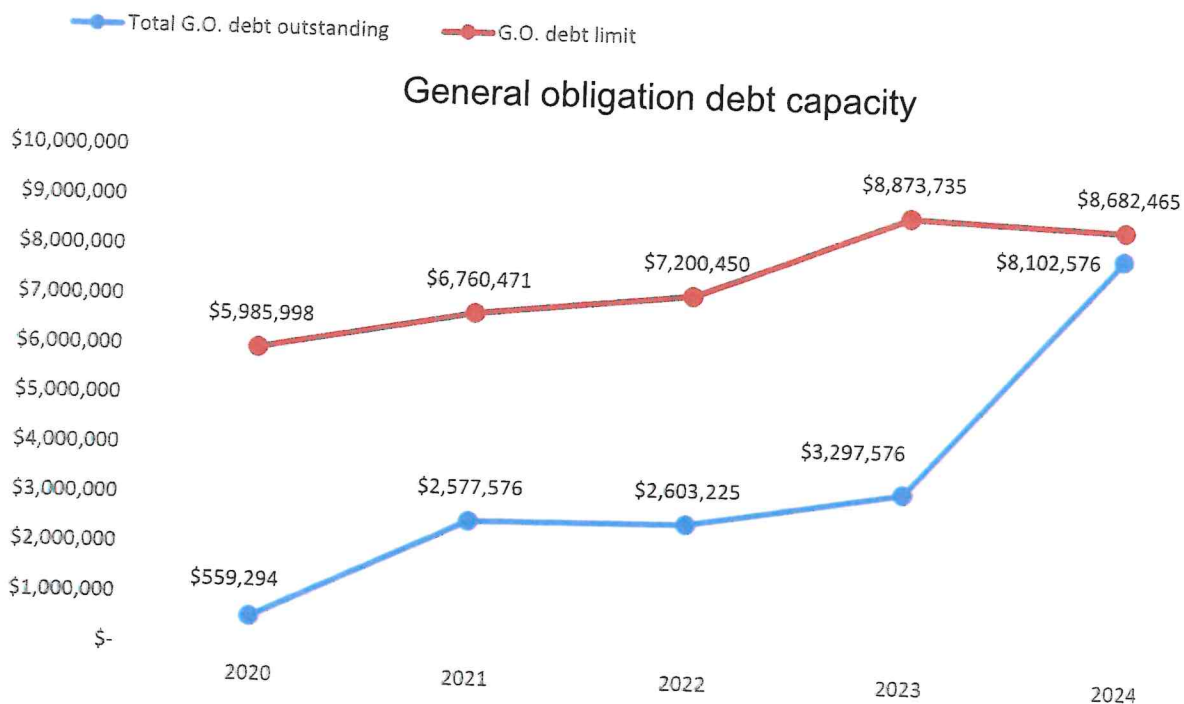
City of Park Falls

General obligation debt

Debt management policy:

The City does not currently have a debt management policy.

Actual percentage of debt limit at 12/31/24: **93%**



Total debt outstanding by type at 12/31/2024

	General obligation	Revenue debt	Other	Total
City	\$ 8,102,576	\$ -	\$ -	\$ 8,102,576
Utilities	-	5,666,799	-	5,666,799
Total	\$ 8,102,576	\$ 5,666,799	\$ -	\$ 13,769,375

Comparative metrics available online through the Wisconsin Policy Forum.

<https://wispolicyforum.org/research/municipal-datatool-examining-and-comparing-wisconsin-cities-and-villages/>

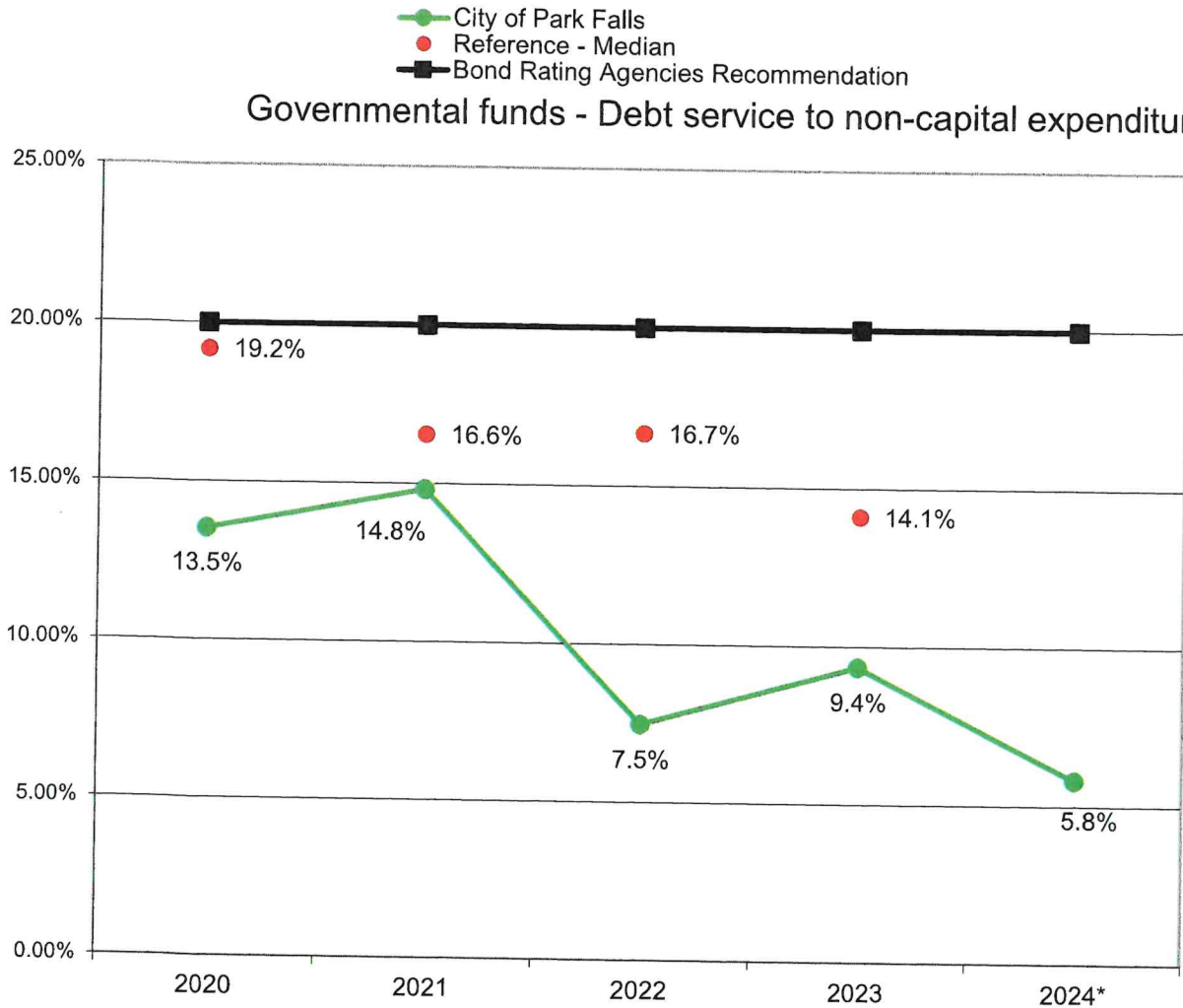
Select "Debt" -- options for custom comparisons or comparisons by county

City of Park Falls

Governmental funds - debt service



Governmental funds - Debt service to non-capital expenditures



* 2024 excludes debt refunding activity

Current and prior year data

	2024	2023
Principal*	\$ 431,154	\$ 200,000
Interest	370,332	216,014
Total	<u>\$ 801,486</u>	<u>\$ 416,014</u>
Non-capital expenditures	<u>\$ 13,753,889</u>	<u>\$ 4,443,170</u>

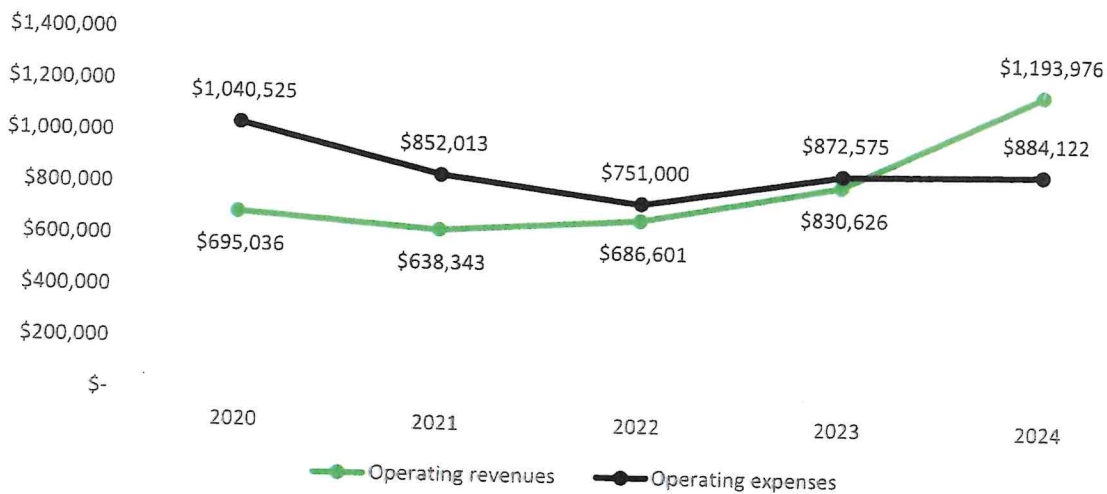
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City of Park Falls Water Utility Results

	<u>Current Year</u>	<u>Prior Year</u>
Actual Rate of Return	-6.80%	4.23%
Authorized Rate of Return	4.00%	4.00%

Operating Results



Unrestricted Reserves

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Year end balance	\$ 821,668	\$ 413,578	\$ 157,826	\$ -	\$ -
Months on hand	14.19	7.77	2.76	0.00	0.00

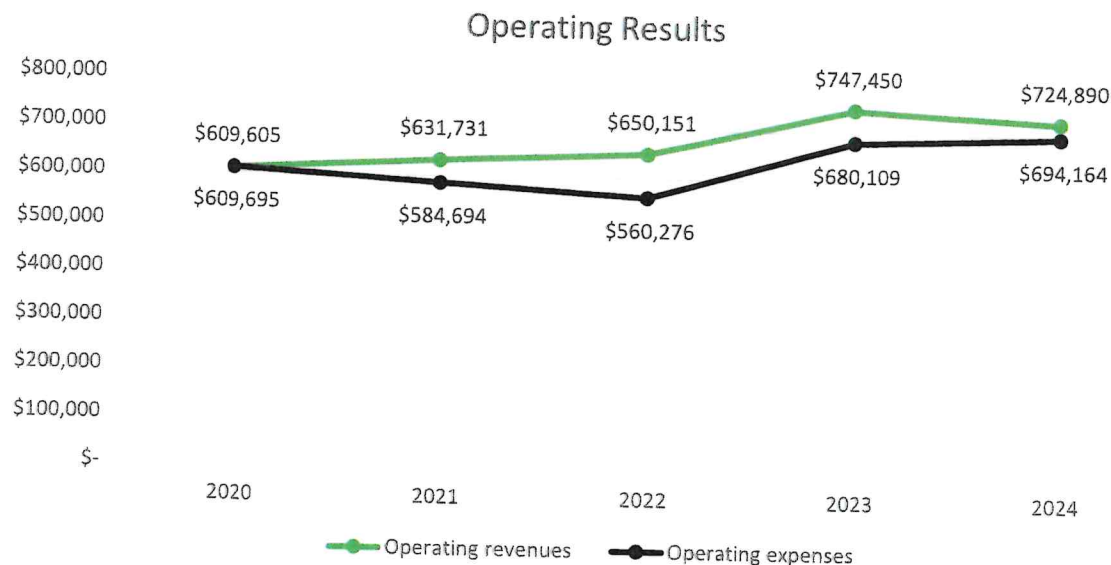
Debt Coverage

The water utility's various revenue bonds require earnings of 1.10 or 1.25 times annual debt service. Net revenues as a percentage of annual debt service for 2024 exceeded these minimum requirements; the debt coverage requirements were met.

Investment in Capital



City of Park Falls Wastewater Utility Results



Unrestricted Reserves

	2020	2021	2022	2023	2024
Year end balance	\$ 260,941	\$ 316,178	\$ 261,882	\$ 480,543	\$ 400,388
Months on hand	5.14	6.01	4.83	7.71	6.63

Debt Coverage

The wastewater utility's various revenue bonds require earnings of 1.10 or 1.25 times annual debt service. Net revenues as a percentage of annual debt service for 2024 exceeded these minimum requirements; the debt coverage requirements were met.

Investment in Capital





City of Park Falls

Financial highlights

December 31, 2024

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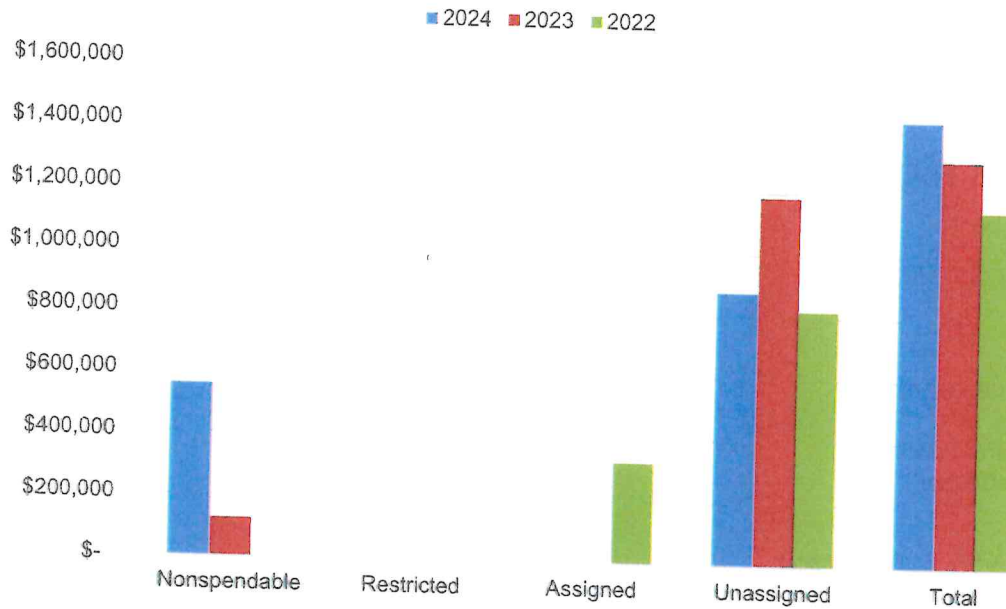
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City of Park Falls

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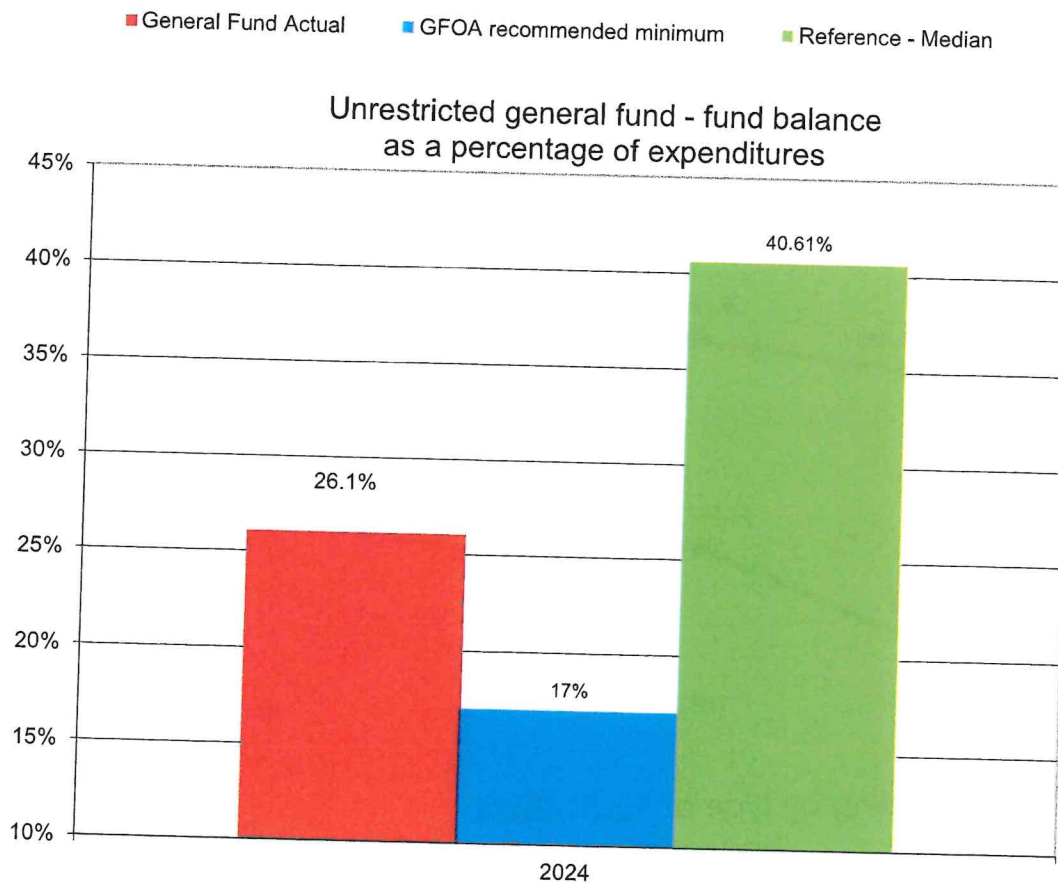
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City of Park Falls

General fund - fund balance trends

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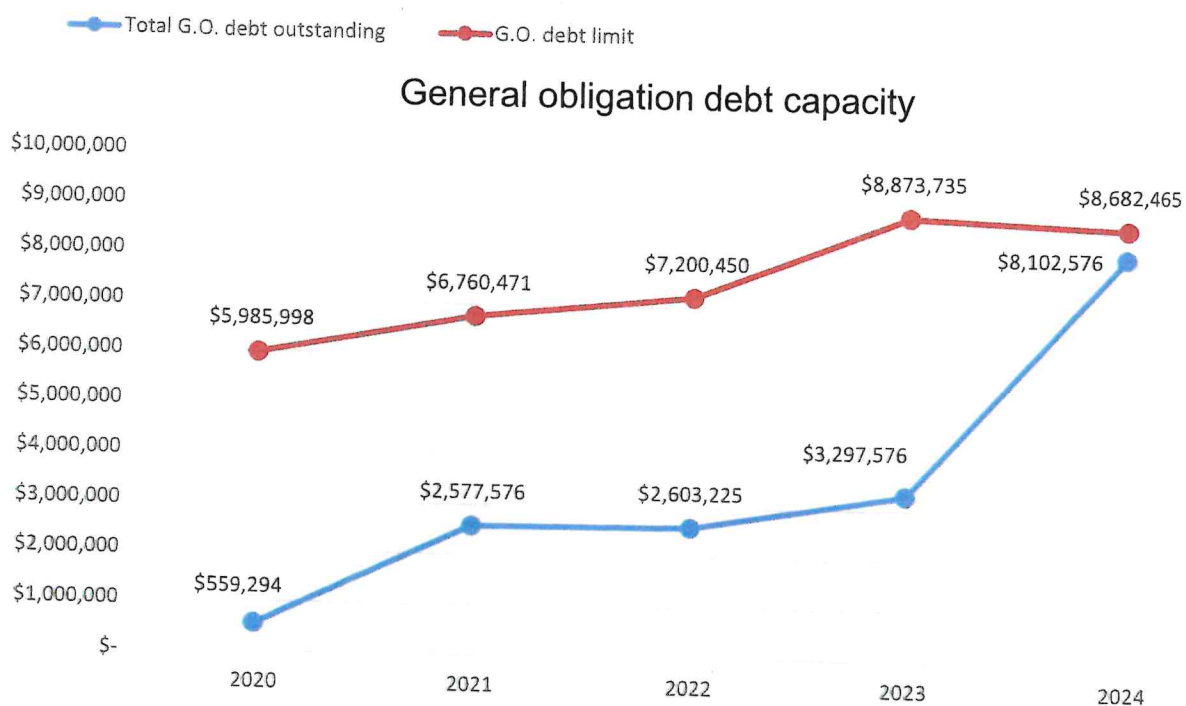
City of Park Falls

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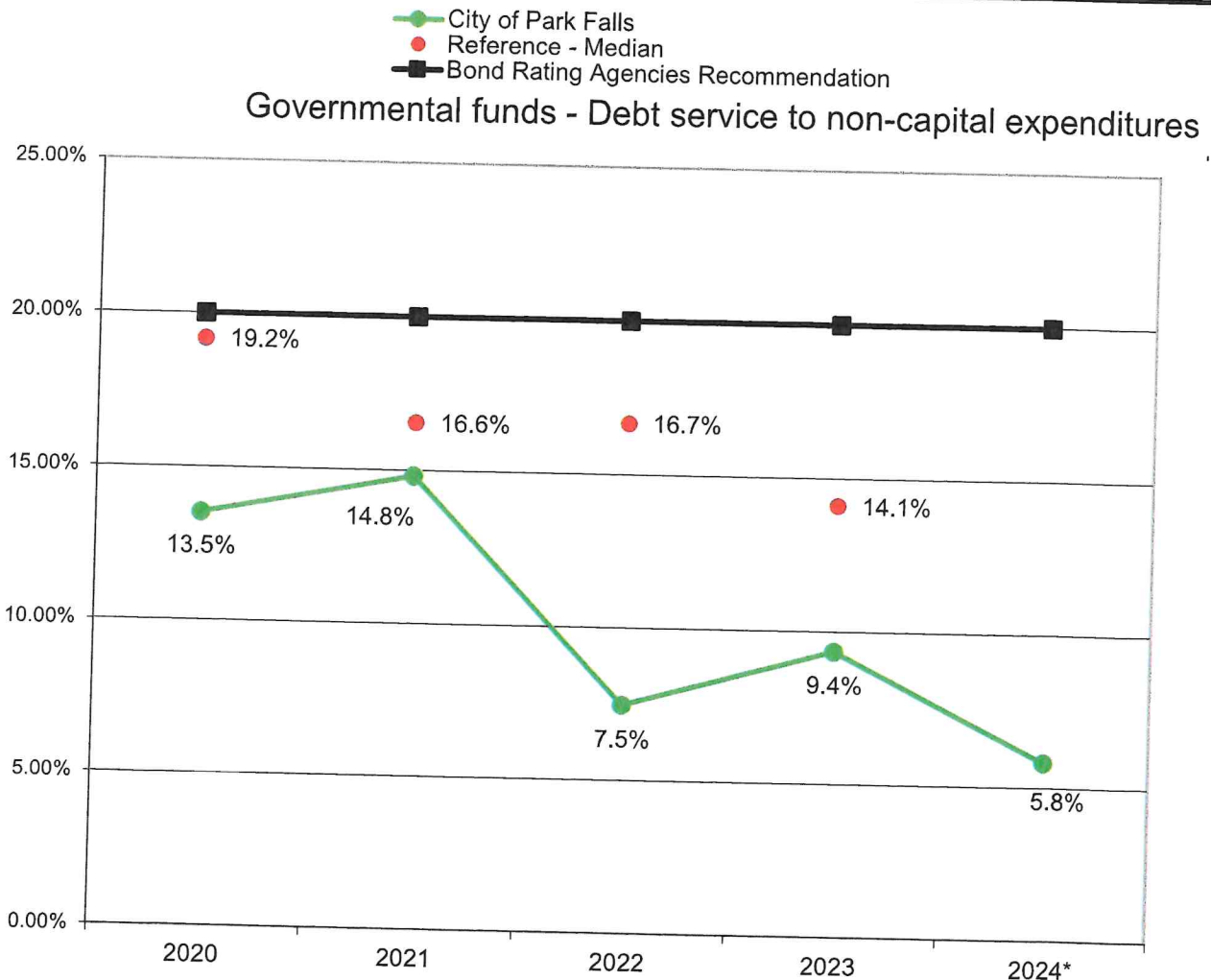
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Select "Debt" -- options for custom comparisons or comparisons by county

City of Park Falls

Governmental funds - debt service



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Current and prior year data

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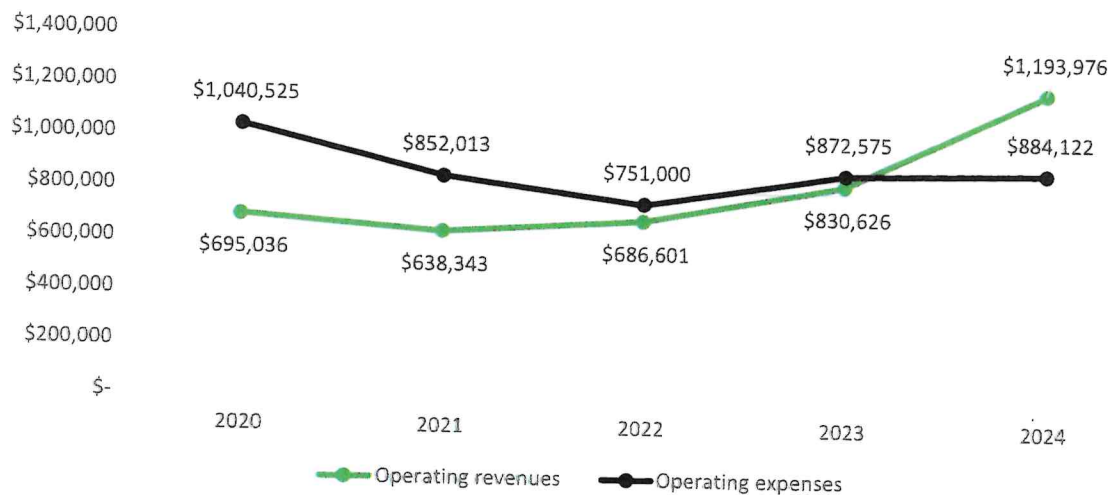
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City of Park Falls Water Utility Results

	Current Year	Prior Year
Actual Rate of Return	-6.80%	4.23%
Authorized Rate of Return	4.00%	4.00%

Operating Results



Unrestricted Reserves

	2020	2021	2022	2023	2024
Year end balance	\$ 821,668	\$ 413,578	\$ 157,826	\$ -	\$ -
Months on hand	14.19	7.77	2.76	0.00	0.00

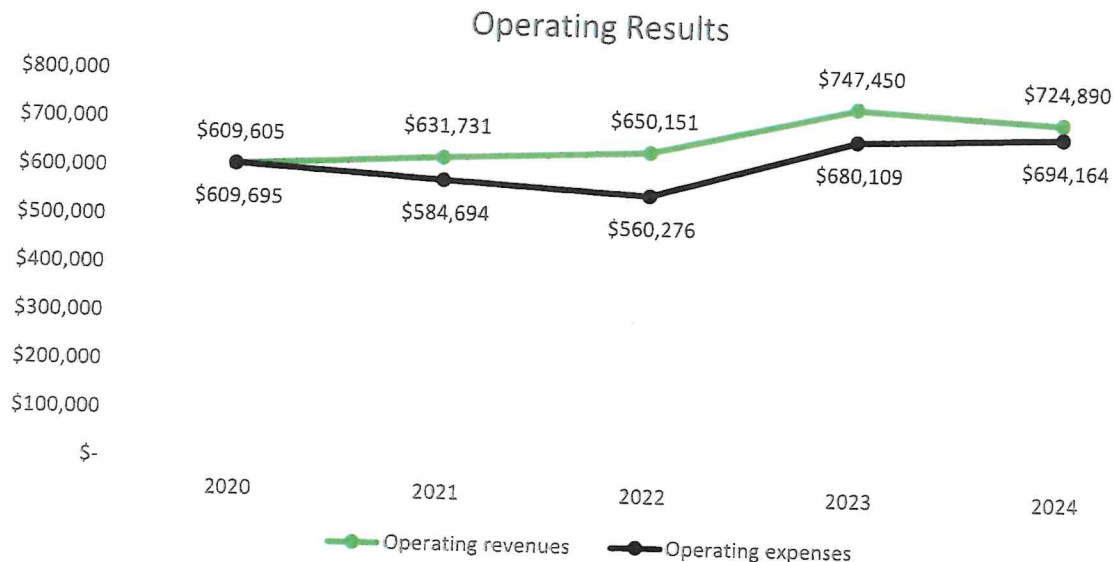
Debt Coverage

The water utility's various revenue bonds require earnings of 1.10 or 1.25 times annual debt service. Net revenues as a percentage of annual debt service for 2024 exceeded these minimum requirements; the debt coverage requirements were met.

Investment in Capital



City of Park Falls Wastewater Utility Results



Unrestricted Reserves

	2020	2021	2022	2023	2024
Year end balance	\$ 260,941	\$ 316,178	\$ 261,882	\$ 480,543	\$ 400,388
Months on hand	5.14	6.01	4.83	7.71	6.63

Debt Coverage

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Investment in Capital





2024 Financial Highlights
Presented to City of Park Falls
June 23, 2025



Audit Results

Reports Issued

Our Opinion

- The financial statements identified above are presented fairly, in accordance with accounting principles generally accepted in the United States of America.



Fund Financial Statements

Governmental Funds

	General	Capital Projects	TIF #5	YMCA Grant	Nonmajor Governmental Funds	Total
Revenues and other sources	\$ 4,048,046	\$ 1,477,606	\$ 10,033,175	\$ 4,443,232	\$ 5,954,538	\$ 25,956,597
Expenditures and other uses	3,922,306	3,226,603	7,740,733	5,415,599	6,817,484	27,122,725
Excess revenues (expenditures)	125,740	(1,748,997)	2,292,442	(972,367)	(862,946)	(1,166,128)
Fund balance:						
Beginning of year	1,307,825	1,752,703	(548,753)	31,195	692,987	3,235,957
End of year	<u>\$ 1,433,565</u>	<u>\$ 3,706</u>	<u>\$ 1,743,689</u>	<u>\$ (941,172)</u>	<u>\$ (169,959)</u>	<u>\$ 2,069,829</u>
Nonspendable	\$ 553,488	\$ 140,343	\$ -	\$ -	\$ -	\$ 693,831
Restricted	-	-	1,743,689	-	344,998	2,088,687
Assigned	2,792	-	-	-	-	2,792
Unassigned (deficit)	<u>877,285</u>	<u>(136,637)</u>	<u>-</u>	<u>(941,172)</u>	<u>(514,957)</u>	<u>(715,481)</u>
Total fund balance	<u>\$ 1,433,565</u>	<u>\$ 3,706</u>	<u>\$ 1,743,689</u>	<u>\$ (941,172)</u>	<u>\$ (169,959)</u>	<u>\$ 2,069,829</u>



Business Type Activities Financial Statements

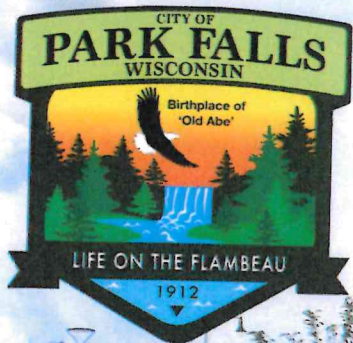
	Water	Wastewater	Nonmajor Funds	Total
Revenues, transfers in and capital contributions	\$ 3,056,799	\$ 1,932,589	\$ 232,832	\$ 5,222,220
Expenses and transfers out	<u>1,052,850</u>	<u>711,984</u>	<u>237,695</u>	<u>2,002,529</u>
Change in net position	2,003,949	1,220,605	(4,863)	3,219,691
Net Position				
Beginning of year	<u>4,513,183</u>	<u>4,852,139</u>	<u>45,041</u>	<u>9,410,363</u>
End of year	<u>\$ 6,517,132</u>	<u>\$ 6,072,744</u>	<u>\$ 40,178</u>	<u>\$ 12,630,054</u>



Reporting and Insights Communication

- Segregation of duties
- Financial statement close process
- Account reconciliations
- Other comments and recommendations
- Required Communications by the Auditor to Those Charged with Governance
- Two Way Communication Regarding Your Audit

Old Abe Memorial Park



July 23, 2025

Ice Cream to the first 200 people at 4:30

Ceremony at 5:00


Wednesday Night Live at 6:00

**GRAND
OPENING**



410 Division Street
P.O. Box 146
Park Falls, WI 54552
Phone (715)762-2436 Fax (715) 762-2437
www.cityofparkfalls.com

To: Honorable Mayor and Alders

From:  Scott J. Kluver, Administrator

Re: Cemetery Ordinance Revisions

Date: June 6, 2025

Recently, with the annual posting of cleaning up decorations at the cemetery, we received questions from several citizens who thought the regulations were confusing. I agreed. So, attached you will find a revised ordinance, and a document that shows the changes, to hopefully clarify the regulations and to make them match with the current practices that are occurring to maintain the cemetery.

Please let me or Director Hoffman know if you have any questions.

§ 227-4. Privileges and restrictions.

- A. Each lot in the cemetery will, prior to sale, be suitably marked by the City with a metal, brick or concrete post placed on each lot corner and set level with the adjacent ground. To maintain accuracy and uniformity of marking, substitutes or additional corner posts may be used only if approved by the City.
- B. No mound shall be raised upon any grave above the general level of the lot.
- C. No hedges, fences or enclosures of any kind will be permitted on or around lots.
- D. Natural/~~Artificial~~ flowers in approved vases which are the temporary pin-type bases are permitted. Potted plants in pots up to 10 inches (at top) will be allowed to be set on the ground as other sizes are not suitable for cemetery use. No pots will be allowed dug into the ground. Pots placed in stands ~~that are approved by the Director of Public Works~~ may be up to 14 inches in size. ~~All pots are measured by diameter at the top. Pots normally~~ All decorations should be set in front of or ~~close~~ to the memorial marker (headstone). All other plantings are strictly prohibited and will be removed. This includes unauthorized trees, bushes, and evergreens.
- E. All fall and winter decorations must be removed by April 15. ~~Insofar as is possible, persons should refrain from placing any new decorations until one week before Memorial Day, during this period. During this period, staff will be removing, in the judgement of City staff, any remaining faded, tipped, or dilapidated decorations.~~
- F. ~~Artificial flowers shall be allowed on any of the graves in the cemetery during a period of time of one week before Memorial Day each year and for two weeks thereafter, and at no other time shall said artificial flowers be allowed in the cemetery during the growing season. Artificial flowers are allowed if in a container off the ground or attached to stone so they do not interfere with mowing.~~
- G. No person will be permitted to trim, prune, or remove branches from any existing tree or ornamental shrub in the cemetery, whether on the owned ~~his~~ lot or not. All work of pruning or trimming trees or removal of trees shall be done under the direction of the Director of Public Works. Lot owners may remove, under the direction of the Director of Public Works, large trees on grave sites that hinder the full usage of the grave site. ~~The expense of the tree and stump removal will be paid for by the lot owners.~~
- H. All landscaping, care of lots and other work in the cemetery will be done by the City, but it is desired that each lot owner feel free to consult with those in charge of the cemetery at all times. Their advice will be given without charge and may be of value to those contemplating the purchase of or improvements to cemetery lots.
- I. The City reserves the right for its workmen and those persons necessary to the performance of normal cemetery operation to enter upon or cross over any lot in the performance of such duties.
- J. The City, or its employees, assumes no liability for damages to property or of person, or for physical or mental suffering arising out of performance of its normal operations, or for loss by vandalism or other acts beyond its reasonable control.
- K. The City reserves the right to alter, change or close alleys, roadways, water mains and other physical public properties of the cemetery.

CITY OF PARK FALLS
COUNTY OF PRICE, WISCONSIN

ORDINANCE NO. 25-012

SECTION 227-4: CEMETERIES- PRIVILEGES AND RESTRICTIONS

Section 1: The Common Council of the City of Park Falls ordains the amendment of Section 227-4: Cemeteries- Privileges and Restrictions, as follows:

Section 227-4: Privileges and Restrictions.

- A. Each lot in the cemetery will, prior to sale, be suitably marked by the City with a metal, brick or concrete post placed on each lot corner and set level with the adjacent ground. To maintain accuracy and uniformity of marking, substitutes or additional corner posts may be used only if approved by the City.
- B. No mound shall be raised upon any grave above the general level of the lot.
- C. No hedges, fences or enclosures of any kind will be permitted on or around lots.
- D. Natural/Artificial flowers in approved vases which are the temporary pin-type bases are permitted. Potted plants in pots up to 10 inches (at top) will be allowed to be set on the ground. No pots will be allowed dug into the ground. Pots placed in stands may be up to 14 inches in size. All decorations should be set in front of or close to the memorial marker (headstone). All other plantings are strictly prohibited and will be removed. This includes unauthorized trees, bushes, and evergreens.
- E. All fall and winter decorations must be removed by April 15. Persons should refrain from placing any new decorations until one week before Memorial Day. During this period, staff will be removing, in the judgment of City staff, any remaining faded, tipped, or dilapidated decorations.
- F. No person will be permitted to trim, prune, or remove branches from any existing tree or ornamental shrub in the cemetery, whether on the owned lot or not. All work of pruning or trimming trees or removal of trees shall be done under the direction of the Director of Public Works. Lot owners may remove, under the direction of the Director of Public Works, large trees on grave sites that hinder the full usage of the grave site.
- G. All landscaping, care of lots and other work in the cemetery will be done by the City, but it is desired that each lot owner feel free to consult with those in charge of the cemetery at all times. Their advice will be given without charge and may be of value to those contemplating the purchase of or improvements to cemetery lots.
- H. The City reserves the right for its workmen and those persons necessary to the performance of normal cemetery operation to enter upon or cross over any lot in the performance of such duties.
- I. The City, or its employees, assumes no liability for damages to property or of person, or for physical or mental suffering arising out of performance of its normal operations, or for loss by vandalism or other acts beyond its reasonable control.
- J. The City reserves the right to alter, change or close alleys, roadways, water mains and other physical public properties of the cemetery.

Section 3: All Ordinances or parts of Ordinances in conflict herewith are hereby repealed.

Section 4: This Ordinance shall take effect and be in effect after passage and publication according to law.

APPROVED:

Tara Tervort, Mayor

ATTEST:

Shannon Greenwood, Clerk

Adopted:
Published:
Attest:



Hello June

Weekly Events

Monday

Yarn Group 3:00-5:30

Wednesday

TOPS 4:00-5:30

Thursday

Pine Tree Picers

10:00-2:00

Monthly Events

Library Board

Thursday, June 5 5:00

City Council

Monday, June 9 & 23 5:00

Grief Support

Thursday, June 12 10:00

Book Club

Tuesday, June 24 1:30

The Huntress by Kate Quinn

ADULTS!!!

Bingo

Wednesday, June 11th 2-3:30

America's Golden Girl : the Life of Betty White

Tuesday, June 24th 2:30-3:30

KIDS!!!

Summer Reading Challenge!

Color Our World

Registration w/ Mrs. K June 5th,6th,9th,10th

Preschool Storytime June 12th

Dragon Eggs Craft

Tuesday, June 17th 1:00-2:00

Ages 8 + Registration required

Dragon Trainer Program

Thursday, June 19th 10:30-11:15

Magic of Oz

Tuesday, June 24th 10:30-11:15

Magical Bubbles @ Old Abe Park

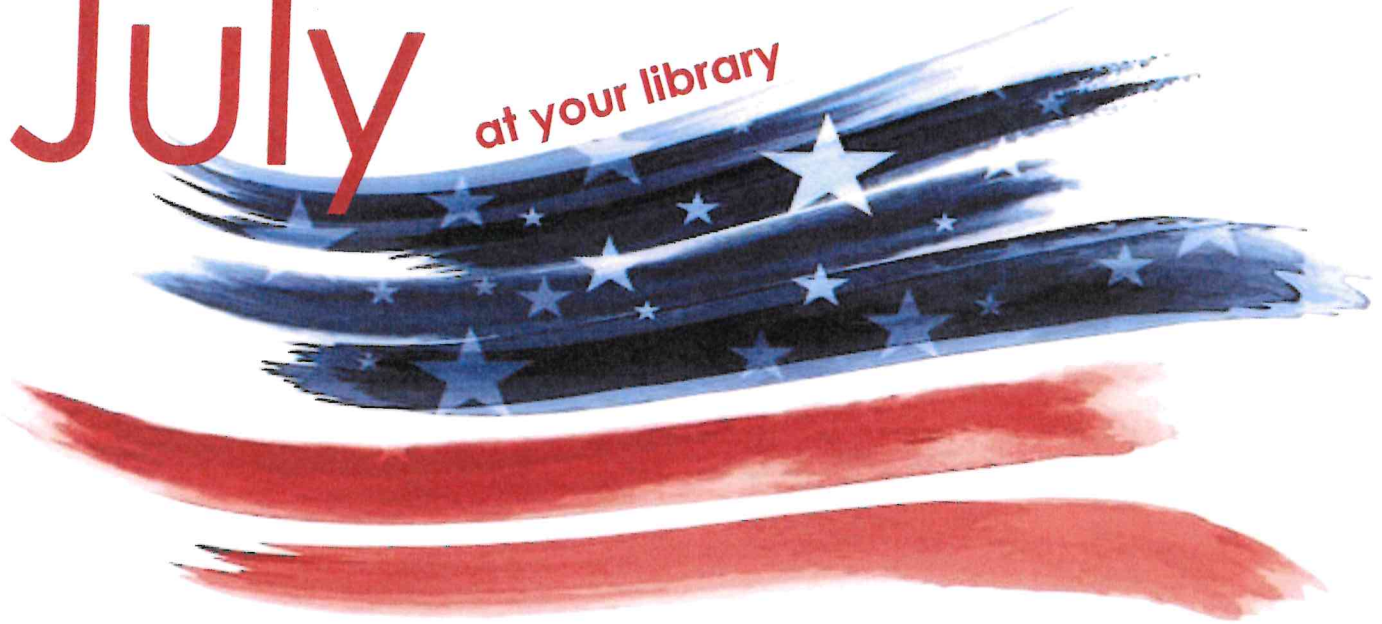
Thursday, June 26th

10:00-10:45 Ages 6 and under

11:00-11:45 All ages!

July

at your library



Weekly Events

Monday

Yarn Group 3:00-5:30

Wednesday

TOPS 4:00-5:30

Thursday

Pine Tree Piecers

10:00-2:00

Monthly Events

City Council

Monday, July 14 & 28 5:00

Blood Drive

Tuesday, July 15 10:00-2:00

Library Board

Thursday, July 17 5:00

Book Club

Tuesday, June 29 1:30

Always Alice by Anna Quindlen

KIDS!!!

Summer Reading Challenge!

Color Our World

Adventures in the Library with Julie D.

Wednesday, July 9 1:00

Randy Peterson Live

Thursday, July 10 10:00

Magic of Isaiah

Wednesday, July 16 10:30

Storytime

Tuesday, July 17 & 24 10:00

Faux Stained Glass Painting

Monday, July 21 1:30

Ages 8+ Pre-registration required

Oh, Oh, Oreo's

Tuesday, July 29 1:00

Ages 9+ Pre-registration required

Great Big Book Sale

Thursday, July 31 8 am-5 pm

Friday, Aug 1 8 am-4 pm

Monday, Aug 4 8 am-5 pm Bag Sale

Tuesday, Aug 5 8 am-5 pm Bag Sale

