City of Berlin, Wisconsin

**Request for Proposals for**

**Professional Auditing Services**

108 N. Capron Street

PO Box 272

Berlin, WI 54923

August 12, 2025

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# Purpose of Request

The City of Berlin, Wisconsin (City) is requesting proposals for the purpose of retaining a certified public accounting firm (Firm) to audit the City’s financial records. The term of the contract with the successful Firm shall be for the audit of the City’s financial records for five successive fiscal years beginning with the year ending December 31, 2025.

Any inquiries/clarifications concerning the request for proposal should be directed in writing to the City Administrator/Clerk/Treasurer, via e-mail at cityadministrator@cityofberlin.wi.gov and should be received no later than the date specified in the time schedule. No information provided verbally, or by any other personnel, will be considered binding. All respondents should use this written document and its attachments as the sole basis for proposal at this time.

The City prohibits communication initiated by the respondent to any City official, representative from another entity or employee evaluating or considering the proposals, prior to the time a decision has been made.

This RFP seeks professional services, and statutory bidding laws do not apply.

# Time Schedule

The City intends to use the following timetable for evaluation and selection of an auditing firm: August 22, 2025 Send out request for proposal

September 15, 2025 Deadline for submission of questions from firms

October 20, 2025 Deadline for receipt of proposals by the City

**No responses will be accepted after this date**

November 11, 2025 City Council award contract with Auditing Firm

# Instructions to Auditing Firms

* 1. All responses must be addressed to, and mailed or delivered to:

City of Berlin

108 N. Capron Street

PO Box 272

Berlin, WI 54923

* 1. All proposals must be in writing, must be in a sealed envelope and clearly marked in the lower left corner: “Auditing Services Proposals.” **All proposals must be received by 12:00 PM on October 20, 2025. Proposals received after that date and time will be rejected.** Proposals will not be opened publicly.
	2. All attachments, additional pages, addenda or explanations supplied by the Firm with this proposal will be considered as part of the proposal response. If an oral presentation or interview is required of selected finalists, it shall be at the respondent’s expense. An award may be made without discussion with the respondents. Therefore, respondents are cautioned that proposals should be submitted initially on the most favorable terms, from both a technical and cost standpoint.
	3. One (1) original and two (2) copies of each technical proposal must be provided. In addition, one (1) original and one (1) copy of the cost proposal must be provided in a separate envelope from the technical proposal.
	4. The City will notify the Firm selected by November 24, 2025.
	5. This RFP does not commit the City to award a contract, to pay any costs incurred in the preparation of a response to this request or to procure or contract for services or supplies. The City reserves the right to accept or reject any or all proposals received as a result of this request, to waive minor irregularities in the procedure, to negotiate with any qualified source, or to cancel in part or in its entirety, this RFP, if it is in the best interest of the City of Berlin to do so. The City may require the Firm selected to participate in negotiations, and to submit such price, technical or other revisions in their proposal as may result from negotiations.
	6. No official or employee on the evaluation committee shall have any financial interest, either direct or indirect, in the contract. No official or employee of the evaluation committee shall exercise any undue influence in the awarding of the contract.
	7. Amendment of proposals may be done as follows:
		1. **By City:** Proposals may be amended by the City in response to need for further clarification, specifications and/or requirements changes, new opening date, etc. Amendments will be posted to the City of Berlin’s website at: [www.cityofberlin.net](http://www.cityofberlin.net)
		2. It is the responsibility of prospective Firms to check this website for any future amendments, questions, revisions, etc., prior to the opening date. **All amendments must be acknowledged in the transmittal letter**. Failure to do so may result in your response being rejected.
		3. **By Firm:** Proposals may only be amended after receipt by the City by submitting a later dated proposal that specifically states that it is amending an earlier proposal. No proposal may be amended after the opening date unless requested by the City.
	8. A response that includes contractual terms and conditions that do not conform to the contractual terms and conditions in the RFP document is subject to rejection as nonresponsive. The City reserves the right to permit the respondent to withdraw nonconforming terms and conditions from its response or negotiate changes to the contractual requirements prior to taking a determination of responsiveness.
	9. An alternate proposal is viewed by the City as a proposal describing an approach to accomplishing the requirements, which differs from the approach set forth in the solicitation. An alternate proposal may also be a second proposal submitted by the same Firm, which differs in some degree from its prime proposal. The City may consider or reject any or all alternate proposals submitted.
	10. Proposals may be withdrawn only in total, and only by a written request to the City prior to the time and date scheduled for opening of proposals.

# Description of Entity and Records to be Audited

The City of Berlin is located in Green Lake and Waushara Counties in Wisconsin. Incorporated in 1857, the City of Berlin covers about 6.4 square miles and has a population of about 5,500. The City operates under the Mayor-Council form of government. The Mayor is elected to serve a two year term and serves as the chief executive. The six alderpersons serve staggered two-year terms. The City Administrator is appointed by the Common Council and oversees the day-to-day operations. Berlin provides a full range of services typical of municipal governments, including police, fire and emergency medical protection; public works activities such as highway and street maintenance, refuse and recycling collection (contracted), water utility, wastewater treatment services, and stormwater utility; parks activities; community development activities including planning and zoning enforcement, and economic development; and general and financial administration. The City maintains an “AA”/Stable rating from S&P Global.

Other pertinent information is as follows:

* Appendix A contains information regarding all the funds and budgets of the City and the Library.
* The City of Berlin had a total payroll of about $4.1 million for 2024 covering about 55 permanent full-time employees, about 23 firefighters (volunteer), Mayor and 6 Common Council members, numerous committee members, and poll workers.
* The City participates in the Wisconsin Retirement System, a cost-sharing multi-employer public employee retirement system covering all eligible employees.
1. In 2024 a transition was made to Accufund as its primary accounting software. The current modules that are currently used in Accufund include the following: Accounts Payable, Accounts Receivable, Cash Receipting, General Ledger, Payroll, and Utility Management.
2. **Basis of Accounting**

The City follows generally accepted accounting principles as applicable to governmental units in the preparation of its financial statements. The modified accrual basis of accounting is used for all governmental funds. The accrual basis is used for all proprietary funds.

Expenditure and expense transactions are generally recorded as incurred during the year. Fixed asset changes and depreciation are recorded as year-end adjustments by city staff. Revenues are generally recorded during the year on a cash basis and adjusted to accrual at year-end by city staff. The notes to the financial statements include a summary of significant accounting policies.

# Scope of Audit

The audit shall cover the entire financial operation of the City and the Library as needed to be included in the City audit as a component unit and must be performed in accordance with generally accepted auditing standards as contained in the U.S. General Accounting Office Governmental Auditing Standards and the American Institute of Certified Public Accountants Industry Audit Guide, Audits of State and Local Governmental Units.

It will be the responsibility of the Auditor to prepare and submit separate financial statements, schedules and associated notes for the City and the Sewer Utility, as well as the State Financial Report Form C and the Wisconsin Public Service Annual Report for the Berlin Water Utility. The audit shall include an annual examination of the City’s financial statements for the years ending December 31, 2025, 2026, 2027, 2028, and 2029. An opinion will be expressed based on the examination of all individual funds and fund types.

The City presently does not anticipate the need for a single audit through the term of this contract. Should the City receive federal and /or state financial assistance that would require a single audit to be performed; the City will negotiate the necessary fees with the Firm based on the hourly rates for the applicable year per the Firm’s cost proposal.

The City has five open TIF Districts, TIF 001E, TIF 002E, TIF 15, TIF 16 and TIF 17. As part of this contract the City may desire to have the Firm providing the annual audit services perform a one-time TIF audit as part of its procedures if deemed necessary based on audit requirements set by the state of Wisconsin. Therefore, proposing firms should include a separate estimated hours and fees for performing the TIF audit(s) as part of the technical and cost proposals.

In addition to the above, the Firm will:

The Auditor shall submit to the City the following reports:

1. Financial statement and an Independent Auditors’ Report on the basic financial statements
2. Independent Auditors’ Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*
3. Independent Auditors’ Report on Communication With Those Charged With Governance
4. Independent Auditors’ Report on Management Advisory Comments (if applicable)
5. Independent Accountants’ Compilation Report on the WDOR Financial Report
6. Independent Accountants’ Compilation Report on the Annual Report to the Public Service Commission of Wisconsin (PSC)
7. Irregularities and illegal acts (if applicable)
8. Audit exit conference on last day of field work to review preliminary audit results
9. City Council presentation, if requested
	1. Issue the following reports following the completion of the audit of the fiscal year’s financial statements.
* A report on the fair presentation of the financial statements in conformity with generally accepted accounting principles.
* Management letter.

In the management letter, the auditor shall communicate any reportable conditions found during the audit. A reportable condition shall be defined as a significant deficiency in the design or operation of the internal control structure, which could adversely affect the organization’s ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

Reportable conditions that are also material weaknesses shall be identified as such in the report.

Auditors shall be required to make an immediate, written report of all irregularities and illegal acts or indications of illegal acts of which they become aware.

* 1. Attend meetings of the Common Council as may be required. Drafts of the financial statements must be provided to the City Administrator/Clerk/Treasurer a week before the meeting date for review.
	2. If necessary, prepare an annual single audit report and express an opinion thereon, for the years ending December 31, 2025, 2026, 2027, 2028, and 2029 as required by the Federal Office of Management and Budget Circular A-133 and the State of Wisconsin Single Audit Guidelines.
	3. Provide the following number of copies of reports: Audit report 13

Single Audit (if necessary) 13

Management letter 13

Sewer audit report 15

TIF Dist #001E Report (if necessary) 15 TIF Dist #002E Report (if necessary) 15

TIF Dist #15 Report (if necessary) 15

TIF Dist #16 Report (if necessary) 15

TIF Dist #17 Report (if necessary) 15

In addition, electronic versions of all reports will be required.

* 1. The work completion schedule includes the following deadlines for each fiscal year audited: Preliminary fieldwork Mid February

Final fieldwork Early April

Draft reports completed Late May or early June Attend City Council meeting June(second Tuesday)

* 1. The City of Berlin may prepare one or more official statements in connection with the sale of debt securities which will contain the general purpose financial statements and the auditor’s report thereon. The auditor shall be required, if requested by the fiscal advisor and/or the underwriter, to provide consent to use the general purpose financial statements in the financing document.

# Assistance Available to Selected Firm

The City has been audited by HawkinsAsh CPA for the past 20 years, ended December 31, 2024.

The primary contacts for the audit will be the City Administrator and her staff. Other City staff will be available to provide information and explanations as required. Appendix B contains a copy of the organizational chart for the City. City employees will complete and provide audit workpapers in an electronic format. All reports, footnotes, and management’s discussion and analysis will also be provided to the auditors in an electronic format.

The City will provide adequate office space, office furniture, photocopying, and telephone at no cost to the auditor.

# Terms and Conditions

Insurance

All proposals must include either a description of the Firm’s insurance or a certificate of insurance outlining the Firm’s insurance policies which evidence a prudent amount of coverage for the willful or negligent acts or omissions of any officers, employees or agents thereof. The City’s minimum requirement for errors and omissions coverage is $2,000,000. The successful Firm shall agree that it will, at all times during the term of the agreement, keep in force and effect insurance policies required by the contract, issued by a company or companies authorized to do business in the State of Wisconsin and satisfactory to the City. Such insurance shall be primary. Prior to execution of the written contract, the successful Firm shall furnish the City with a Certificate of Insurance listing the City as an additional insured and upon request, certified copies of the required insurance policies. The Certificate shall reference the contract and provide for thirty (30) days advance notice of cancellation or nonrenewal during the term of the agreement.

Failure to submit an insurance certificate, as required, can make the contract voidable at the City’s discretion. Additionally, the Firm shall not allow any subcontractor to commence work until the aforementioned documents, where applicable, have been obtained from the subcontractor and approved by the City of Berlin.

Applicable Law

Any law suits related to or arising out of disputes under this agreement shall be commenced and tried in the Circuit Court of Green Lake County, Wisconsin, and the City and successful Firm shall submit to the jurisdiction of the Circuit Court for such lawsuits.

Nondiscrimination

In connection with the performance of work under this agreement, the Firm agrees not to discriminate against any employee or applicant for employment because of age, race, religion, color, marital status, sexual orientation, sex, disability, national origin or ancestry. This provision must be included in all subcontracts.

Assignment or Subcontract

This contract may not be assigned or subcontracted by the Firm without the written consent of the City.

Independent Contractor Status

The Firm agrees that it is an independent Contractor with respect to the services provided pursuant to this agreement. Nothing in this agreement shall be considered to create the relationship of employer and employee between the parties.

Amendments to Contract

This contract may be modified only by written amendment to the contract, signed by both parties. Waiver

One or more waivers by any party of any term of the contract will not be construed as a waiver of a subsequent breach of the same or any other term. The consent or approval given by any party with respect to any act by the other party requiring such consent or approval shall not be deemed to waive the need for further consent or approval of any subsequent similar act by such party.

Indemnification and Defense of Suits

The Firm agrees to indemnify, hold harmless, and defend the City, its officers, agents and employees from any and all liability including claims, demands, damages, actions or causes of action, together with any and all losses, costs, or expense, including attorney fees, where such liability is founded upon or grows out of the acts, errors, or omissions of the Firm, its employees, agents or subcontractors.

Contract Period

The term of this contract shall commence no later than January 1, 2026. The contract will be for five

(5) years.

Termination of Contract for Cause

If through any cause, the Firm shall fail to fulfill in a timely and proper manner the obligations under this contract, or if the Firm shall violate any of the covenants, agreements or stipulations of this contract, the City shall thereupon have the right to terminate this contract by giving written notice to the Firm specifying the effective date thereof, at least five (5) days before the effective date of such termination. In such event, all finished or unfinished documents, data, studies, surveys, drawings, maps, models, photographs, reports or other materials related to the services prepared by the Firm under this contract shall, at the option of the city, become the property of the City of Berlin.

Notwithstanding the above, the Firm shall not be relieved of liability to the City for damages sustained by the City by virtue of any breach of the contract by the Firm, and the City may withhold any payments to the Firm for the purpose of set off until such time as the exact amount of damages due to the City from the Firm is determined.

Auditor Access

All parties contracting with the City, shall upon request, provide access to and furnish the City auditors with requested information, records and reports regarding powers, duties, activities, organization, property, financial transactions, methods of operation, or any and all other records, reports or information in their custody. In addition, they shall provide access for the auditors to inspect all property, equipment and facilities within their custody.

Working Papers

Audit working papers must be retained for at least seven years from the final year of the audit engagement and be made available for examination by authorized representatives of the cognizant federal or state audit agencies, General Accounting Office, the City, successor auditors (if appointed), and/or any other parties authorized by the City of Berlin.

# Technical Proposal Requirements and Proposal Format

In order for the committee to adequately compare proposals and evaluate them uniformly and objectively, all proposals **must** be submitted according to this format. Each proposal should be bound, include a table of contents and be separated by section and tabbed with the proposal heading. **NOTE: There are to be no costs/fees included in the technical proposal.**

Your proposal should provide a straightforward, concise description of the proposed delivery of services and your ability to achieve the same in the format provided. Emphasis should be on completeness and clarity. Unnecessarily elaborate brochures, artwork or other presentations beyond that sufficient to present a complete and effective proposal **is not desired.**

Title Page

The proposal should identify the subject, the name of the Firm, address, telephone number, fax number, e-mail address, name and title of the contact person, and the date of submission. The response should confirm that the proposal is effective for ninety (90) days from the date submitted.

Table of Contents

The table of contents of the proposal should include a clear and complete identification of the material submitted by section and page number.

Letter of Transmittal

The letter of transmittal should summarize the following information:

* 1. A brief understanding of the services to be performed.
	2. A positive commitment to perform the services as specified.
	3. The name(s) of the person(s) authorized to represent the Firm; their title, address, telephone number, fax number and e-mail address if different from the individual who signs the transmittal letter.

Certification of License to Practice in Wisconsin

Firm must affirm that they are licensed to practice as Certified Public Accountants in the State of Wisconsin. Firm must also affirm that they do not have a history of substandard work.

Certification of Independence

Firm must certify that the firm, partners and all staff members assigned to the engagement are free from impairments to independence with respect to the City of Berlin, as defined by generally accepted auditing standards and the U.S. General Accounting Office’s Government Auditing Standards. Firm must commit to maintaining an independent attitude and appearance through the full term of the engagement.

# Profile of the Firm

This section should include information on:

* 1. The type of organization and size of the Firm.
	2. The location of the office from which the work is to be performed, and the number of partners, managers, supervisors, seniors and other professional staff employed at that office.
	3. The length of time the Firm has been in existence, as well as the length of time the Firm has been performing audits of local governments.

# Firm’s Qualifications

This section should include the following:

* 1. Resumes of all key staff members to be assigned to the engagement. The resumes should include experience and educational information relative to the work proposed. In addition, list detailed time commitments of all key staff members. The Firm shall not

replace any key staff member without approval of the City, whose approval will not be reasonably withheld. The resumes may be included as an appendix.

* 1. Description of the Firm’s recent experience with local government audits of local government clients similar to that being requested. Provide references from at least three prior clients, including the names, titles, addresses, telephone numbers and e-mail addresses of key client staff members.
	2. Information regarding the Firm’s participation in or with the Government Finance Officers Association, Governmental Accounting Standards Board, American Institute of Certified Public Accountants, Wisconsin Institute of Certified Public Accountants, government accounting forums, government cognizant agencies and other organizations.
	3. A description of the Firm’s quality control procedures and audit review process.
	4. Any other information relevant to the Firm’s qualifications for the proposed engagement. This could include library or research facilities, specialized technical expertise, IT resources, etc.
	5. The Firm shall also provide information on the results of any federal or state desk reviews or field reviews of its audits during the past three years. In addition, the Firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three years with state regulatory bodies or professional organizations.

# Firm’s Approach to the Examination

* 1. An outline of the work plan for the audit, including the following:
		1. A description of the basic audit program.
		2. Use of statistical sampling.
		3. Use of technical specialists
		4. Organization of audit team and approximate percentage of time spent on audit.
		5. Sample management letter.
		6. Typical assistance expected from government’s staff.
		7. Tentative schedule for completing audit within the time required
	2. An outline of the estimated hours for each segment of the engagement, in the following format:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| 2025 | 2026 | 2027 | 2028 | 2029 |
| Hours | Hours | Hours | Hours | Hours |

Segment (City, Library, Water Utility, Sewer Utility, TIF) Partner

Manager Supervisor Senior Staff

# Cost Proposal

The cost portion must be provided as a separate document from the technical proposal. It will be scored separately and not opened nor considered by the reviewers until the technical evaluation is completed. Do not make references to costs anywhere else in the proposal.

The cost proposal should include a “not to exceed” fee for each year, inclusive of all costs. This will be the cost to be used in determining point scores for cost evaluation purposes. Any special projects outside the scope of this request would be negotiated separately.

The dollar cost proposal for reoccurring audits should be prepared in the following format:

2025 2026 2027 2028 2029

Audit Audit Audit Audit Audit

City General Audit

(all funds except utilities) Water Utility

Sewer Utility Stormwater Utility

Sub-total of Costs

Library as a component unit Total Costs

In addition to the reoccurring audits above, also provide the cost for a one-time audit of the TIF Districts, year to be determined, if at all:

One-Time Audit

TIF 001E

TIF 002E

TIF 15

TIF 16

TIF 17

A schedule of rates for each staff category should be provided by year in the following format:

2025 2026 2027 2028 2029

Hours Hours Hours Hours Hours

Category:

Partner Manager Supervisor Senior Staff

# Evaluation of Proposals

The following factors will be considered in evaluating the proposals:

* 1. The completeness of the proposal, including scope,

approach and detailed work plan. 0 - 20 points

* 1. Firm experience in auditing local governmental units, OMB Circular A-133 audits, GASB 34, etc. Governmental

references will also be considered here. 0 - 25 points

* 1. Qualifications of staff members that would be assigned

 to the audit. Education, position in the firm, years and type of

experience as shown on the resumes will be considered. 0 - 25 points

* 1. Cost 0 - 30 points

Maximum total points 100 points

# Other Considerations

Factors which include, but are not limited to, quantity involved, time of completion, purpose for which required, competency and financial capacity of Firm, ability to render satisfactory service and past performance will be considered in determining status as a responsible Firm. The City reserves the right to request additional information as may reasonably be required to make this determination and to further investigate the qualifications of the respondent as deemed appropriate.

# Professional Service Contract

If your proposal is accepted and a contract is issued, then this Request for Proposal and all documents attached hereto including any amendments, the Firm’s technical and price proposals, and any other written offers/clarifications made by the Firm and accepted by the City, will be incorporated into a contract between the City and the Firm, it shall contain all the terms and conditions agreed on by the parties hereto, and no other agreement regarding the subject matter of this proposal shall be determined to exist or bind any of the parties hereto.

The submission of a proposal shall be considered as a representation that the Firm has carefully investigated all conditions, has full knowledge of the scope, nature and quality of work required, and is familiar with all applicable State, Federal and Local regulations that affect, or may at some future date affect the performance of this contract.

Acceptance of this proposal will take place only upon award by the Common Council, execution of the contract by the proper City officials, and delivery of the fully-executed contract to the Firm. Acceptance may be revoked at any time prior to delivery of the fully-executed contract to the successful Firm. The contract may be amended only by written agreement between the Firm and the City of Berlin.

# The final contract must include the following language:

"6.5 Public Records Notice. Owner and Auditor recognize that applying applicable Wisconsin public records laws to particular records requests can be difficult, in light of software copyright and licensing rights. To ensure that applicable laws are followed, both with regard to private software ownership rights, and with regard to public records laws, Owner and Auditor agree as follows. When Owner receives public records requests for matters that Owner believes might be proprietary or subject to copyright, Owner will notify Auditor of the request. Within three (3) days of such notification (subject to extension of time upon mutual written agreement), Auditor shall either provide Owner with the record that is requested, for release to the requestor; or Auditor shall advise Owner that Auditor objects to the release of the requested information, and the basis for the objection. If for any reason Owner concludes that Owner is obligated to provide a record to a requestor that is in Auditor’s possession, Auditor shall provide such records to Owner immediately upon Owner's request. Auditor shall not charge for work performed under this paragraph, except for the "actual, necessary and direct" charge of responding to the records request, as that is defined and interpreted in Wisconsin law.

In addition to, and not to the exclusion or prejudice of, any provisions of this agreement or documents incorporated herein by reference, Auditor shall indemnify and save harmless and agrees to accept tender of defense and to defend and pay any and all legal, accounting, consulting, engineering and other expenses relating to the defense of any claim asserted or imposed upon the Owner, its officers, agents, employees and independent contractors growing out of (i) Owner's denial of a records request, based upon objections made by Auditor, or (ii) Auditor’s failure to provide records to Owner upon Owner's request; or (iii) Owner's charges made to a records requestor, based upon reimbursement of costs Auditor charged to Owner in responding to a records request; or (iv) Owner's lack of timely response to a records request, following Auditor’s failure to timely respond to Owner as required herein; or (v) Owner's provision of records to a requestor that were provided to Owner by Auditor in response to a records request. Auditor’s claims of copyright or any other confidentiality claims shall be waived such that Owner may provide all requested documents, programs, data, and other records to the requestor, upon failure by Auditor to defend, indemnify or hold harmless the Owner as required herein, and/or upon judgment of a court having jurisdiction in the matter requiring release of such records."

**Appendix A**

|  |  |  |
| --- | --- | --- |
|  | 2024Budget | 2025Budget |
| The City accounts for the following funds: |  |  |
| General Fund | $ 35,388,396 | $ 32,833,318 |
| Designated General Fund | N/A | N/A |
| Special Revenue Funds: |  |  |
| Park Fund | N/A | N/A |
| Recreation Scholarship Fund | N/A | N/A |
| Cemetery Fund | $ 30,000 | $ 30,000 |
| Revolving Loan Fund | $ 2,258,642 | $ 2,258,642 |
| Debt Service Funds: |  |  |
| General Debt Service | $ 9,427,547 | $ 9,572,021 |
| TIF #15 Debt Service | $ 721,558 | $ 998,136 |
|  |  |  |
| Capital Projects Fund | $ 6,658,962 | $ 5,021,666 |
| TIF #01E Capital Projects Fund | $ 64,267 | $ 210,843 |
| TIF #02E Capital Projects Fund | $ 50,908 | $ 200,726 |
| Enterprise Funds: |  |  |
| Water Utility | $ 34,011,715 | $ 32,659,014 |
| Sewer Utility | $ 25,785,391 | $ 25,350,932 |
|  |  |  |
|  |  |  |
| Fiduciary Funds |  |  |
| Property Tax Agency Fund | N/A | N/A |

City of Berlin Organizational Chart 