KerberRose

To the City Council
City of Berlin
Berlin, Wisconsin

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Berlin, Wisconsin (City) as of and for the year ended December 31, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to the audit.

Our Responsibility Under U.S Generally Accepted Auditing Standards

As stated in our engagement letter date November 13, 2025, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. We are responsible for planning and performing the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement. Our audit of the financial statements does not relieve you or management of your responsibilities.

Generally accepted accounting principles provide for certain required supplementary information (RSI) to supplement the basic financial statements. Our responsibility with respect to the schedules of proportionate share of the net pension liability (asset) and employer contributions – Wisconsin Retirement System, schedules of proportionate share of net OPEB liability and employer contributions – other post-employment benefits – cost-sharing plan and schedule of budgetary comparison – general fund, as indicated in the financial statement's table of contents, which supplement the basic financial statements, was to apply certain limited procedures in accordance with generally accepted auditing standards. However, the RSI was not audited and, because the limited procedures did not provide us with sufficient evidence to express an opinion or provide any assurance, we did not express an opinion or provide any assurance on the RSI.

We have been engaged to report on the combining balance sheet – nonmajor governmental funds and combining statement of revenues, expenditures and change in fund balance – nonmajor governmental funds as indicated in the financial statement's table of contents, which accompany the financial statements but are not RSI. Our responsibility for this supplementary information as described by professional standards, was to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information was fairly stated, in all material respects, in relation to the financial statements as a whole.

We did not audit the schedule of detailed budgetary comparison revenues and other financing source – general fund or schedule of detailed budgetary comparison expenditures and other financing use – general fund and accordingly, we express no opinion on them.

Audit Scope, Significant Risks and Other

Our audit included examining on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit involved judgment about the number of transactions to be examined and the areas to be tested.

Our audit included obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing and extent of further audit procedures.

Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Any internal control related matters that are required to be communicated under professional standards are included later in this letter.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City of Berlin are described in Note 1 to the financial statements. The City adopted no new accounting policies as of and for the year ended December 31, 2025. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

Management's estimate of the useful lives of the capital assets is based on industry standards. We evaluated the key factors and assumptions used to develop the estimated useful lives in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the net pension liability and related deferred outflows/inflows is based on an actuarially determined amount. We evaluated the key factors and assumptions used to develop the pension liability and related deferred outflows/inflows in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the net other post-employment liability (OPEB) and related deferred outflows/inflows is based on an actuarially determined amount. We evaluated the key factors and assumptions used to develop the net OPEB liability and related deferred outflows/inflows in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of accrued compensated absences liability is based upon the number of vested employee hours available and is calculated based on the current wage rates. We evaluated the key factors and assumptions used to calculate the liability in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements were:

The disclosure of deposits and investments and the related risks associated with them in Note 2 to the financial statements. The footnote was prepared based on the requirements of the Governmental Accounting Standards Board and is intended to inform readers as to the risk associated with the City's cash and investments.

The disclosure of the net pension liability and related deferred outflows/inflows and the related risk associated with it in Note 10 to the financial statements. The footnote was prepared based on the requirements of the Governmental Accounting Standards Board and is intended to inform readers as to the risk associated with the City's participation in the pension plan.

The disclosure of net other post-employment benefits liability (OPEB) and related deferred outflows/inflows and the related risk associated with it in Note 11 to the financial statements. The footnote was prepared based on the requirements of the Governmental Accounting Standards Board and is intended to inform readers as to the risk associated with the City's participation in the OPEB plan.

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

Difficulties Encountered in Performing the Audit

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

Corrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial and communicate them to the appropriate level of management. Management has corrected all such misstatements. The attached material misstatements detected as a result of the audit procedures were correct by management.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter, dated June 22, 2026.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

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

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Berlin as of and for the year ended December 31, 2025, in accordance with auditing standards generally accepted in the United States of America. We considered the City of Berlin's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Berlin's internal control.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified a certain deficiency in internal control that we consider to be a material weakness and other deficiencies that we consider to be significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiency in internal control to be a material weakness.

Material Account Adjustments – During our audit, we identified and proposed adjustments (which were approved and posted by management) that were material, either individually or in the aggregate, to the City's financial statements. We recommend that management take steps to ensure all year-end adjustments are identified and posted for financial reporting purposes.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in internal control to be significant deficiencies.

Financial Reporting - One of the components of internal control over financial reporting is that staff of the City be sufficiently knowledgeable to record the entity's financial transactions in accordance with generally accepted accounting principles (GAAP) and to prepare the entity's financial statements including the footnotes in accordance with those principles. The City's staff do not have the training in GAAP to prepare financial statements including the related notes in accordance with GAAP and as a result have requested KerberRose to prepare the financials. The City's management does review the financial statements and footnotes and accepts responsibility for them. This matter is common in most small organizations since they do not have the resources to devote to this area of internal control.

Segregation of Duties - The City has a limited number of people who are responsible for and perform substantially all of the bookkeeping and accounting functions. Good internal control requires a complete separation of duties with respect to the handling and recording of transactions. In order to provide for an adequate segregation of duties, additional personnel may have to be involved in the performance of the accounting and bookkeeping functions. We recognize that this may not be practicable based on the size of the City and limited resources. This is not unusual for entities your size, but we are required to inform you that this condition exists. Because some procedural controls do not exist, the board has compensating controls such as approval of invoices and review of receipts and revenues which allow it to rely heavily on its knowledge of the City's operations in order to safeguard assets.

Other Matters

In addition, we felt the other matters described in the following paragraphs were important to the operations of the City of Berlin. These matters may involve internal controls, general operations, recommendations for the adoption of policies and other such items that we feel will enhance the City.

During our audit, we identified the absence of a formal review and retainage of supporting documentation processes for preparing and posting journal entries. We recommend that the City establish and implement standardized procedures governing the journal entry process. Strengthening these controls will help reduce the risk of errors or fraud and ensure that all entries are properly supported, reviewed, and justified.

Closing

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementation recommendations

We thank you for allowing us to be of service to the City of Berlin. We received complete cooperation and appreciate your consideration of our comments and your implementation of suggestions.

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

KerberRose SC

KerberRose SC
Certified Public Accountants
Oshkosh, Wisconsin
June 22, 2026

City of Berlin

Year End: December 31, 2025

Adjusting journal entries

Date: 1/1/2025 To 12/31/2025

Number	Date	Name	Account No	Debit	Credit
AJE01	12/31/2025	Current Bonds W & S Rev Anti N	602-00-29260-000 WATER	57,725.00	
AJE01	12/31/2025	Current Bonds W & S Rev Anti N	602-00-29260-000 WATER		-58,995.00
AJE01	12/31/2025	Safe Drinking Water Bonds	602-00-29262-000 WATER	58,995.00	
AJE01	12/31/2025	BOND & INTEREST EXP ACCT	602-00-57000-004 WATER		-57,725.00
		To reclass SDWL principle expense to liabilities			
AJE02	12/31/2025	INTEREST ACCRUED	602-00-22461-000 WATER	230.00	
AJE02	12/31/2025	INTEREST-SHORT TERM DEBT	602-00-58262-924 WATER		-230.00
		To record accrued interest on Revenue Bonds			
AJE03	12/31/2025	Deferred Outflow-WRS Pension	601-00-18601-000 SEWER	238,129.00	
AJE03	12/31/2025	WRS Net Pension Liability	601-00-24200-000 SEWER		-45,336.00
AJE03	12/31/2025	Deferred inflow-WRS Pension	601-00-25301-000 SEWER		-115,387.00
AJE03	12/31/2025	Allocated WRS	601-00-53613-686 SEWER		-77,406.00
AJE03	12/31/2025	Deferred Outflow-WRS Pension	602-00-18601-000 WATER		-86,113.00
AJE03	12/31/2025	WRS Net Pension Liability	602-00-24200-000 WATER	2,830.00	
AJE03	12/31/2025	Deferred inflow-WRS Pension	602-00-25301-000 WATER	62,421.00	
AJE03	12/31/2025	Allocated WRS	602-00-53613-686 WATER	20,862.00	
		To record WRS activity			
AJE04	12/31/2025	Deferred Outflow-WRS LRLIF	601-00-18602-000 SEWER	14,815.00	
AJE04	12/31/2025	WRS LRLIF Liability	601-00-24201-000 SEWER		-25,231.00
AJE04	12/31/2025	Deferred Inflow-WRS LRLIF	601-00-25303-000 SEWER		-18,178.00
AJE04	12/31/2025	WRF 600	601-00-53610-650 SEWER	28,594.00	
AJE04	12/31/2025	Deferred Outflow-WRS LRLIF	602-00-18602-000 WATER		-1,918.00
AJE04	12/31/2025	WRS LRLIF Liability	602-00-24201-000 WATER	4,155.00	
AJE04	12/31/2025	Deferred Inflow-WRS LRLIF	602-00-25303-000 WATER	211.00	
AJE04	12/31/2025	Allocated WRS	602-00-53613-686 WATER		-2,448.00
		To record LRLIF activity			

AJE05	12/31/2025	Treasurers Cash	100-00-11100-000 GEN		-22,311.00
AJE05	12/31/2025	Tax Collection Cash	100-00-11101-000 GEN	10,549.00	
AJE05	12/31/2025	Temporary Investments	100-00-11300-000 GEN	900,000.00	
AJE05	12/31/2025	Temp Investments - Cash	100-00-11310-000 GEN		-1,004,150.00
AJE05	12/31/2025	Internal Service Fund Cash	100-00-11700-000 GEN	87,511.00	
AJE05	12/31/2025	Undeposited Funds	100-00-11900-000 GEN	2,203,348.00	
AJE05	12/31/2025	Taxes Receivable	100-00-12100-000 GEN		-470,247.00
AJE05	12/31/2025	DUE FROM OTHER FUNDS	100-00-15100-100 GEN		-2,365,160.00
AJE05	12/31/2025	Vouchers Payable	100-00-21100-000 GEN	15,123.00	
AJE05	12/31/2025	Accrued Payroll	100-00-21162-000 GEN		-595.00
AJE05	12/31/2025	UNION DUES	100-00-21501-000 GEN	1.00	
AJE05	12/31/2025	Deferred Compensation	100-00-21517-000 GEN	1,025.00	
AJE05	12/31/2025	HSA Empl Deduction	100-00-21527-000 GEN	1,387.00	
AJE05	12/31/2025	Other Acounts Due County	100-00-24330-000 GEN	1,311.00	
AJE05	12/31/2025	Unassigned Fund Balance	100-00-34300-000 GEN	647,235.00	
AJE05	12/31/2025	Clerks Vouchers Payable	100-12-21100-000 GEN		-80.00
AJE05	12/31/2025	PD - Confidential Funds	100-20-11201-000 GEN	1,168.00	
AJE05	12/31/2025	PD Vouchers Payable	100-20-21100-000 GEN		-2,279.00
AJE05	12/31/2025	Fire Vouchers Payable	100-22-21100-000 GEN		-105.00
AJE05	12/31/2025	DPW Vouchers Payable	100-30-21100-000 GEN		-2,103.00
AJE05	12/31/2025	Senior Center Vouchers Payable	100-40-21100-000 GEN		-163.00
AJE05	12/31/2025	Parks Vouchers Payable	100-52-21100-000 GEN		-4,691.00
AJE05	12/31/2025	Parks Vouchers Payable	100-52-21100-000 GEN	3,126.00	
AJE05	12/31/2025	Due Park Shelter Rent Deposits	100-52-24335-000 GEN	100.00	
AJE05	12/31/2025	Vouchers Payable	200-00-21000-000 ARPA	1.00	
AJE05	12/31/2025	Fund Balance	200-00-34300-000 ARPA		-1.00
AJE05	12/31/2025	11100 Treasurers Cash	211-00-11000-000 CDBG	223.00	
AJE05	12/31/2025	WDF Housing Escrow Account	211-00-11105-000 CDBG		-28,258.00
AJE05	12/31/2025	Loans Rec-Home Owners	211-00-13800-000 CDBG	109,111.00	
AJE05	12/31/2025	DR-Homeowners	211-00-26400-000 CDBG		-109,111.00
AJE05	12/31/2025	Restricted Fund Balance	211-00-34100-000 CDBG	28,035.00	
AJE05	12/31/2025	Treasurers Cash	235-00-11100-000 CEMETERY		-62,027.00
AJE05	12/31/2025	Temporary Investments	235-00-11300-000 CEMETERY	73,925.00	
AJE05	12/31/2025	Restricted Fund Balance	235-00-34301-000 CEMETERY		-11,898.00
AJE05	12/31/2025	Senior Center Memorial Savings	240-00-11101-000 SENIOR		-3.00
AJE05	12/31/2025	Senior Special Accounts Fund	240-00-11102-000 SENIOR		-20,509.00
AJE05	12/31/2025	Senior Citizen Fundraiser Acct	240-00-11103-000 SENIOR		-7,335.00
AJE05	12/31/2025	Restricted Fund Balance	240-00-34100-000 SENIOR	26,926.00	
AJE05	12/31/2025	Assigned Fund Balance	240-00-34301-000 SENIOR	921.00	
AJE05	12/31/2025	DUE FROM OTHER FUNDS	300-00-15100-100 DEBT		-1.00
AJE05	12/31/2025	2024 Equipment Borrowing	300-00-29337-000 DEBT	1.00	
AJE05	12/31/2025	Vacation Pay Liab	300-00-29621-000 DEBT		-1.00
AJE05	12/31/2025	Fund Balance	300-00-34300-000 DEBT	1.00	
AJE05	12/31/2025	Vouchers Payable	315-00-21100-000 TID15		-1,750.00
AJE05	12/31/2025	Fund Balance	315-00-34300-000 TID15	1,750.00	
AJE05	12/31/2025	Due Utility-SA Received	400-00-25601-000 CP	493,515.00	
AJE05	12/31/2025	Assigned: Street Projects	400-00-34153-000 CP		-493,515.00
AJE05	12/31/2025	Assigned Fund Balance	400-00-34301-000 CP		-1.00
AJE05	12/31/2025	DPW Capital Voucher's Payable	400-30-21100-000 CP	1.00	
AJE05	12/31/2025	Treasurers Cash	600-00-11100-000 AMBULANCE	180.00	
AJE05	12/31/2025	Undeposited Funds	600-00-11900-000 AMBULANCE	554.00	
AJE05	12/31/2025	DUE FROM GENERAL FUND	600-00-15100-100 AMBULANCE		-180.00
AJE05	12/31/2025	Vouchers Payable	600-00-21100-000 AMBULANCE		-3,274.00
AJE05	12/31/2025	DEFFERED COMPENSATION	600-00-21517-000 AMBULANCE	775.00	
AJE05	12/31/2025	HSA Empl Deduction	600-00-21527-000 AMBULANCE	860.00	
AJE05	12/31/2025	Fund Balance	600-00-34300-000 AMBULANCE	1,085.00	
AJE05	12/31/2025	TEMPORARY INVESTMENTS	601-00-11361-000 SEWER		-22,473.00
AJE05	12/31/2025	ACCOUNTS PAYABLE	601-00-21100-000 SEWER		-350.00
AJE05	12/31/2025	DEFFERED COMPENSATION	601-00-21517-000 SEWER	110.00	
AJE05	12/31/2025	HSA Empl Deduction	601-00-21527-000 SEWER	240.00	

AJE05	12/31/2025	RETAINED EARNINGS UNRESERVED	601-00-33961-000 SEWER	22,473.00	
AJE05	12/31/2025	TEMPORARY INVESTMENTS	602-00-11361-000 WATER		-25,172.00
AJE05	12/31/2025	TOWER FUND INVESTMENT	602-00-11366-000 WATER		-7,942.00
AJE05	12/31/2025	ACCOUNTS PAYABLE	602-00-21100-000 WATER		-350.00
AJE05	12/31/2025	HSA Empl Deduction	602-00-21527-000 WATER	240.00	
AJE05	12/31/2025	Retained Earnings	602-00-34300-000 WATER	33,224.00	
AJE05	12/31/2025	Treasurers Cash	700-00-11100-000 ISF		-87,511.00
AJE05	12/31/2025	DUE FROM OTHER FUNDS	700-00-15100-100 ISF	87,511.00	
AJE05	12/31/2025	Vouchers Payable	700-00-21100-000 ISF	128.00	
AJE05	12/31/2025	Assigned Fund Balance	700-00-34301-000 ISF		-128.00
		To true up beginning balances			
AJE06	12/31/2025	Amt to be prov for termin ben	300-00-19700-000 DEBT		-118,694.00
AJE06	12/31/2025	Amt to be prov for Debt Retire	300-00-19900-000 DEBT		-6,262,896.00
AJE06	12/31/2025	2017 Note - Refi 2008 Bond-GC	300-00-29330-000 DEBT	427,169.00	
AJE06	12/31/2025	2023 Lafayette Prom Note	300-00-29331-000 DEBT	480,000.00	
AJE06	12/31/2025	2017 Note - Refi 2008 Bond-RAJ	300-00-29335-000 DEBT	17,831.00	
AJE06	12/31/2025	2020 GO Note	300-00-29336-000 DEBT	1,610,000.00	
AJE06	12/31/2025	2024 Equipment Borrowing	300-00-29337-000 DEBT	2,000,000.00	
AJE06	12/31/2025	2013 Bonding Broadway Street	300-00-29348-000 DEBT	1,310,000.00	
AJE06	12/31/2025	Accum unpaid sick pay liab	300-00-29620-000 DEBT	251,779.00	
AJE06	12/31/2025	Vacation Pay Liab	300-00-29621-000 DEBT	166,117.00	
AJE06	12/31/2025	TB-Sick Leave - Patterson	300-00-29654-000 DEBT	15,949.00	
AJE06	12/31/2025	TB-Sick Leave - Chris Caroll	300-00-29657-000 DEBT	12,298.00	
AJE06	12/31/2025	TB-Sick Leave - Plantz	300-00-29663-000 DEBT	19,658.00	
AJE06	12/31/2025	TB-Sick Leave - LaBuda D.	300-00-29664-000 DEBT	25,106.00	
AJE06	12/31/2025	TB Sick Leave - Olson J.	300-00-29665-000 DEBT	35,497.00	
AJE06	12/31/2025	TB-Sick Leave Seaman M	300-00-29667-000 DEBT	10,186.00	
		To eliminate netted debt service accounts.			
AJE07	12/31/2025	Ambulance Accounts Receivable	600-00-13100-000 AMBULANCE		-461,668.00
AJE07	12/31/2025	Ambulance Accounts Receivable	600-00-13100-000 AMBULANCE	34,760.00	
AJE07	12/31/2025	Ambulance Allowance	600-00-13500-000 AMBULANCE		-41,852.00
AJE07	12/31/2025	Ambulance Allowance	600-00-13500-000 AMBULANCE	5,732.00	
AJE07	12/31/2025	Other Accounts Receivable	600-00-13800-000 AMBULANCE		-325,797.00
AJE07	12/31/2025	Other Accounts Receivable	600-00-13800-000 AMBULANCE	623,064.00	
AJE07	12/31/2025	Fund Balance	600-00-34300-000 AMBULANCE	461,668.00	
AJE07	12/31/2025	Fund Balance	600-00-34300-000 AMBULANCE	41,852.00	
AJE07	12/31/2025	Ambulance Fees	600-00-46230-000 AMBULANCE		-34,760.00
AJE07	12/31/2025	Ambulance Fees	600-00-46230-000 AMBULANCE		-5,732.00
AJE07	12/31/2025	Ambulance Service to County	600-00-47324-010 AMBULANCE	325,797.00	
AJE07	12/31/2025	Ambulance Service to County	600-00-47324-010 AMBULANCE		-623,064.00
		TO zero out prior year accounts receivable and record current year accounts receivable			
AJE08	12/31/2025	Other Accounts Receivable	600-00-13800-000 AMBULANCE	130,000.00	
AJE08	12/31/2025	Proceeds from Long-term Debt	600-00-49100-000 AMBULANCE		-130,000.00
		To record EMS debt on EMS building			

AJE09	12/31/2025	Undeposited Funds	100-00-11900-000 GEN		-4,064,826.00
AJE09	12/31/2025	Taxes Receivable	100-00-12100-000 GEN	3,502,957.00	
AJE09	12/31/2025	Taxes Receivable	100-00-12100-000 GEN	147,460.00	
AJE09	12/31/2025	Taxes Receivable	100-00-12100-000 GEN	7,608.00	
AJE09	12/31/2025	DUE FROM OTHER FUNDS	100-00-15100-100 GEN	614,024.00	
AJE09	12/31/2025	County Taxes	100-00-24310-000 GEN		-146,510.00
AJE09	12/31/2025	Other Acounts Due County	100-00-24330-000 GEN	2,236.00	
AJE09	12/31/2025	School District Taxes	100-00-24600-000 GEN		-320,989.00
AJE09	12/31/2025	Vocational School Taxes	100-00-24601-000 GEN		-15,014.00
AJE09	12/31/2025	Overpayments	100-00-26103-000 GEN		-298,437.00
AJE09	12/31/2025	General Property Taxes	100-00-41110-000 GEN	728,795.00	
AJE09	12/31/2025	General Property Taxes	100-00-41110-000 GEN		-147,460.00
AJE09	12/31/2025	SA-Sanitary Sewers & Laterals	100-00-42200-000 GEN		-7,608.00
AJE09	12/31/2025	Dog License Late Charge	100-00-45120-000 GEN		-2,236.00
AJE09	12/31/2025	Taxes Receivable	301-00-12100-000 TID1	155,968.00	
AJE09	12/31/2025	DUE FROM OTHER FUNDS	301-00-15100-100 TID1		-145,431.00
AJE09	12/31/2025	Deferred Property Tax Revenue	301-00-26100-000 TID1		-3,325.00
AJE09	12/31/2025	Tax Increments	301-00-41120-000 TID1		-7,212.00
AJE09	12/31/2025	Taxes Receivable	302-00-12100-000 TID2		-8,728.00
AJE09	12/31/2025	DUE FROM OTHER FUNDS	302-00-15100-100 TID2	166,087.00	
AJE09	12/31/2025	Deferred Property Tax Revenue	302-00-26100-000 TID2		-143,916.00
AJE09	12/31/2025	Tax Increments	302-00-41120-000 TID2		-13,443.00
AJE09	12/31/2025	Taxes Receivable	315-00-12100-000 TID15	19,061.00	
AJE09	12/31/2025	DUE FROM OTHER FUNDS	315-00-15100-100 TID15		-634,680.00
AJE09	12/31/2025	Deferred Property Tax Revenue	315-00-26100-000 TID15	287,952.00	
AJE09	12/31/2025	Tax Increments	315-00-41120-000 TID15	327,667.00	
AJE09	12/31/2025	Tax AR	316-00-12100-000 TID16	14,015.00	
AJE09	12/31/2025	Deferred Property Tax REvenue	316-00-26100-000 TID16		-14,015.00
AJE09	12/31/2025	DELINQUENT BILLS ON TAX ROLL	601-00-13163-000 SEWER		-8,837.00
AJE09	12/31/2025	DUE FROM GENERAL FUND	601-00-15100-000 SEWER	8,837.00	
AJE09	12/31/2025	DELINQUENT BILLS ON TAX ROLL	602-00-13163-000 WATER		-3,519.00
AJE09	12/31/2025	DUE FROM GENERAL FUND	602-00-15100-100 WATER	3,519.00	

To adjust property taxes

AJE10	12/31/2025	Advance to TIF #10, Fund 45	100-00-17156-000 GEN	132,979.00	
AJE10	12/31/2025	Unassigned Fund Balance	100-00-34300-000 GEN		-132,979.00
AJE10	12/31/2025	Unassigned Fund Balance	100-00-34300-000 GEN		-392.00
AJE10	12/31/2025	Contingency Fund Miscellaneous	100-00-59900-390 GEN	392.00	
AJE10	12/31/2025	Fund Balance	240-00-34300-000 SENIOR	1.00	
AJE10	12/31/2025	Miscellaneous	240-00-54600-390 SENIOR		-1.00
AJE10	12/31/2025	Fund Balance	302-00-34300-000 TID2	1.00	
AJE10	12/31/2025	Tax Increments	302-00-41120-000 TID2		-1.00
AJE10	12/31/2025	Advance from General Fund	310-00-27100-000 TID10		-132,979.00
AJE10	12/31/2025	Unassigned Fund Balance	310-00-34300-000 TID10	132,979.00	
AJE10	12/31/2025	Unassigned Fund Balance	400-00-34300-000 CP		-1.00
AJE10	12/31/2025	State Highway Outlay (Broadway/Huron)	400-30-57332-820 CP	1.00	
AJE10	12/31/2025	Fund Balance	600-00-34300-000 AMBULANCE	1.00	
AJE10	12/31/2025	Salaries	600-00-52300-110 AMBULANCE		-1.00
AJE10	12/31/2025	CONTRIBUTIONS IN AID CONSTRUCT	601-00-31661-000 SEWER		-100,000.00
AJE10	12/31/2025	CONTRIBUTIONS IN AID CONSTRUCT	601-00-31661-000 SEWER	2.00	
AJE10	12/31/2025	AMORTIZATION OF CONST GRANTS	601-00-46418-000 SEWER	100,000.00	
AJE10	12/31/2025	MISC NON-OPERATING INCOME	601-00-48900-000 SEWER		-2.00
AJE10	12/31/2025	CONTRIBUTIONS IN AID CONSTRUCT	602-00-31661-000 WATER		-109.00
AJE10	12/31/2025	Misc Gen Admin Exp	602-00-53613-822 WATER	109.00	

To adjust equity to actual

AJE11	12/31/2025	DUE FROM OTHER FUNDS	100-00-15100-100 GEN		-1.00
AJE11	12/31/2025	Advance to TIF #10, Fund 45	100-00-17156-000 GEN	149,803.00	
AJE11	12/31/2025	General Property Taxes	100-00-41110-000 GEN		-152,643.00
AJE11	12/31/2025	Economic Development Professional Services	100-60-56700-210 GEN	2,841.00	
AJE11	12/31/2025	DUE FROM OTHER FUNDS	310-00-15100-100 TID10	1.00	
AJE11	12/31/2025	Advance from General Fund	310-00-27100-000 TID10		-149,803.00
AJE11	12/31/2025	Tax Increments	310-00-41120-000 TID10	152,643.00	
AJE11	12/31/2025	Professional Services	310-00-56730-210 TID10		-2,841.00
		To clear out TID 10 activity and reverse cleint entry			
AJE12	12/31/2025	Sm Cities CDBG Chkg Account	210-00-11101-000 LOAN		-115,349.00
AJE12	12/31/2025	Interest on Temp Investments	210-00-48110-000 LOAN		-348.00
AJE12	12/31/2025	Property Sales/LoanRepayment	210-00-48309-000 LOAN		-85,953.00
AJE12	12/31/2025	Miscellaneous	210-00-56510-390 LOAN	201,650.00	
		To record revolving loan activity			
AJE13	12/31/2025	WDF Housing Escrow Account	211-00-11105-000 CDBG		-21,203.00
AJE13	12/31/2025	Interest on Temp Investments	211-00-48110-000 CDBG		-40.00
AJE13	12/31/2025	Loan Proceeds	211-00-49100-000 CDBG		-17,350.00
AJE13	12/31/2025	Miscellaneous	211-00-56524-390 CDBG	38,593.00	
		To record CDBG activity for the year			
AJE14	12/31/2025	Cash Equivalents	251-00-11399-000 LIBRARY	15,991.00	
AJE14	12/31/2025	Interest on Temp Investments	251-00-48111-000 LIBRARY		-39.00
AJE14	12/31/2025	Other Income	251-00-48900-000 LIBRARY		-43,344.00
AJE14	12/31/2025	Miscellaneous	251-00-55110-390 LIBRARY	27,392.00	
		To record library activity for the year			
AJE15	12/31/2025	Senior Center Memorial Savings	240-00-11101-000 SENIOR	3.00	
AJE15	12/31/2025	Senior Special Accounts Fund	240-00-11102-000 SENIOR	3,467.00	
AJE15	12/31/2025	Senior Citizen Fundraiser Acct	240-00-11103-000 SENIOR	1,055.00	
AJE15	12/31/2025	Elderly Nutrition Program	240-00-46600-000 SENIOR		-63,524.00
AJE15	12/31/2025	Interest on Temp Investments	240-00-48110-000 SENIOR		-3.00
AJE15	12/31/2025	Donations To Senior Center	240-00-48500-000 SENIOR		-31,711.00
AJE15	12/31/2025	Miscellaneous	240-00-54600-390 SENIOR	90,713.00	
		To record senior center activity for the year			

AJE16	12/31/2025	Deferred Revenue	210-00-26000-000 LOAN	486,409.00	
AJE16	12/31/2025	Fund Balance	210-00-34300-000 LOAN		-486,409.00
AJE16	12/31/2025	DR-Homeowners	211-00-26400-000 CDBG	865,925.00	
AJE16	12/31/2025	DR-Rental	211-00-26401-000 CDBG	17,708.00	
AJE16	12/31/2025	Restricted Fund Balance	211-00-34100-000 CDBG		-883,633.00
		To remove deferred revenues for CDBG and revolving loans for a CY restatement			
AJE17	12/31/2025	BCDC AR	210-00-13100-000 LOAN	13,758.00	
AJE17	12/31/2025	Loan Receivable	210-00-13800-000 LOAN		-44,341.00
AJE17	12/31/2025	Loan Receivable	210-00-13800-000 LOAN	22,200.00	
AJE17	12/31/2025	Loan Receivable	210-00-13800-000 LOAN	200,000.00	
AJE17	12/31/2025	Loan Receivable	210-00-13800-000 LOAN		-4,851.00
AJE17	12/31/2025	Loan Receivable	210-00-13800-000 LOAN		-22,192.00
AJE17	12/31/2025	Accounts Payable - BCDC	210-00-21100-000 LOAN		-20,000.00
AJE17	12/31/2025	Deferred Revenue	210-00-26000-000 LOAN	22,192.00	
AJE17	12/31/2025	Interest on Loans	210-00-48111-000 LOAN		-21,619.00
AJE17	12/31/2025	Interest on Loans	210-00-48111-000 LOAN		-8,907.00
AJE17	12/31/2025	Property Sales/LoanRepayment	210-00-48309-000 LOAN	44,341.00	
AJE17	12/31/2025	Property Sales/LoanRepayment	210-00-48309-000 LOAN	21,619.00	
AJE17	12/31/2025	Property Sales/LoanRepayment	210-00-48309-000 LOAN		-22,200.00
AJE17	12/31/2025	Property Sales/LoanRepayment	210-00-48309-000 LOAN	22,192.00	
AJE17	12/31/2025	Property Sales/LoanRepayment	210-00-48309-000 LOAN		-2,192.00
AJE17	12/31/2025	Miscellaneous	210-00-56510-390 LOAN		-200,000.00
		To true up revloving loan activity			
AJE18	12/31/2025	Treasurers Cash	235-00-11100-000 CEMETERY		-29,842.00
AJE18	12/31/2025	Temporary Investments	235-00-11300-000 CEMETERY	36,785.00	
AJE18	12/31/2025	Donations to Cemetery	235-00-48500-000 CEMETERY		-12,475.00
AJE18	12/31/2025	Donations to Cemetery	235-00-48500-000 CEMETERY		-21,785.00
AJE18	12/31/2025	Operating Supplies	235-00-54910-340 CEMETERY	27,317.00	
		To record Cemetery Activity for the year			
AJE19	12/31/2025	DUE FROM OTHER FUNDS	300-00-15100-100 DEBT	9,218.00	
AJE19	12/31/2025	Transfer from 301-TID 01E	300-00-49200-301 DEBT		-9,218.00
AJE19	12/31/2025	DUE FROM OTHER FUNDS	301-00-15100-100 TID1		-9,218.00
AJE19	12/31/2025	Transfer to 300-Debt Service	301-00-59200-300 TID1	9,218.00	
		To record transfer for TID 1 debt payments			
AJE20	12/31/2025	SICK LEAVE	601-00-21528-000 SEWER		-11,860.00
AJE20	12/31/2025	Utility Vacation	601-00-21529-000 SEWER		-1,127.00
AJE20	12/31/2025	Misc Gen Admin Exp	601-00-53613-822 SEWER	12,987.00	
AJE20	12/31/2025	SICK LEAVE	602-00-21528-000 WATER		-7,907.00
AJE20	12/31/2025	Utility Vacation	602-00-21529-000 WATER		-13,128.00
AJE20	12/31/2025	P. LaBuda Sick Leave	602-00-24203-000 WATER		-1,543.00
AJE20	12/31/2025	Misc Gen Admin Exp	602-00-53613-822 WATER	21,035.00	
AJE20	12/31/2025	Misc Gen Admin Exp	602-00-53613-822 WATER	1,543.00	
		To record comp abs for utility			
AJE21	12/31/2025	Loans Rec-Home Owners	211-00-13800-000 CDBG		-17,290.00
AJE21	12/31/2025	Loan Proceeds	211-00-49100-000 CDBG	17,290.00	

		To true up CDBG loan balances			
AJE22	12/31/2025	DUE FROM OTHER FUNDS	315-00-15100-100 TID15	907.00	
AJE22	12/31/2025	Professional Services	315-00-56730-210 TID15		-907.00
AJE22	12/31/2025	Due from other Funds	317-00-15100-100 TID17		-907.00
AJE22	12/31/2025	TID #17 - Professional	317-00-56730-210 TID17	907.00	
		To move TID expenses to the correct TID			
AJE23	12/31/2025	Due to Other Funds	100-00-25100-100 GEN	98,299.00	
AJE23	12/31/2025	Special Legal Council Professional Services	100-10-51310-210 GEN		-98,299.00
AJE23	12/31/2025	DUE FROM GENERAL FUND	200-00-15100-100 ARPA		-98,299.00
AJE23	12/31/2025	Deferred Revenues-Other	200-00-26000-000 ARPA	155,971.00	
AJE23	12/31/2025	Other Federal Grants	200-00-43300-000 ARPA		-155,971.00
AJE23	12/31/2025	ARPA FundProfessional Services	200-00-51400-210 ARPA	98,299.00	
		To adjust ARPA fund			
AJE24	12/31/2025	INVENTORY	601-00-16110-000 SEWER	829.00	
AJE24	12/31/2025	OTHER SUPPLY-OPERATION EXPENSE	601-00-53610-845 SEWER		-829.00
AJE24	12/31/2025	INVENTORY	602-00-16110-000 WATER		-407.00
AJE24	12/31/2025	SUPPLY/EXP-WATER TMT-OPER	602-00-53703-850 WATER	407.00	
		To account for inventory activity during the year			
AJE25	12/31/2025	Vouchers Payable	100-00-21100-000 GEN	234,827.00	
AJE25	12/31/2025	Health Insurance	100-00-21510-000 GEN		-234,827.00
AJE25	12/31/2025	Vouchers Payable	600-00-21100-000 AMBULANCE	139,799.00	
AJE25	12/31/2025	Health Insurance	600-00-21510-000 AMBULANCE		-139,799.00
AJE25	12/31/2025	ACCOUNTS PAYABLE	601-00-21100-000 SEWER	42,159.00	
AJE25	12/31/2025	Health Insurance	601-00-21510-000 SEWER		-42,159.00
AJE25	12/31/2025	ACCOUNTS PAYABLE	602-00-21100-000 WATER	34,007.00	
AJE25	12/31/2025	Health Insurance	602-00-21510-000 WATER		-34,007.00
		to adjust health insurance payable and A/P - entries hit those two accounts only			
AJE27	12/31/2025	DUE FROM AMBULANCE FUND	100-00-15100-600 GEN	293,536.00	
AJE27	12/31/2025	Short Term Debt	100-00-21500-000 GEN		-293,536.00
AJE27	12/31/2025	Due to Other Funds	600-00-25100-100 AMBULANCE		-293,536.00
AJE27	12/31/2025	Equipment & Structures	600-00-52300-380 AMBULANCE	293,536.00	
		To adjust short term borrowing			
AJE28	12/31/2025	Other Accounts Receivable	600-00-13800-000 AMBULANCE	160,904.00	
AJE28	12/31/2025	Ambulance Service to County	600-00-47324-010 AMBULANCE		-160,904.00
		To record additional AR from county for ambulance			

AJE29	12/31/2025	Ambulance Fees	600-00-46230-000 AMBULANCE		-46,286.00
AJE29	12/31/2025	Ambulance Fees	600-00-46230-000 AMBULANCE		-28,037.00
AJE29	12/31/2025	Ambulance Fees	600-00-46230-000 AMBULANCE		-9,942.00
AJE29	12/31/2025	Other Contractual Services	600-00-52300-290 AMBULANCE	46,286.00	
AJE29	12/31/2025	Other Contractual Services	600-00-52300-290 AMBULANCE	28,037.00	
AJE29	12/31/2025	Other Contractual Services	600-00-52300-290 AMBULANCE	9,942.00	
		To adjust ambulance revenues and fees that were netted			
AJE30	12/31/2025	Internal Service Fund Cash	100-00-11700-000 GEN	5,907.00	
AJE30	12/31/2025	DUE FROM OTHER FUNDS	100-00-15100-100 GEN	43,352.00	
AJE30	12/31/2025	Vouchers Payable	100-00-21100-000 GEN	720.00	
AJE30	12/31/2025	Health Insurance	100-00-21510-000 GEN		-58,678.00
AJE30	12/31/2025	Health Insurance	100-00-21510-000 GEN		-14,069.00
AJE30	12/31/2025	Interest on Temp Investments	100-00-48110-000 GEN		-39.00
AJE30	12/31/2025	City Administrator Other Employee Benefits	100-10-51415-133 GEN	20,434.00	
AJE30	12/31/2025	City Clerk Health & Life Insurance	100-12-51420-130 GEN	2,373.00	
AJE30	12/31/2025	Treasurers Cash	700-00-11100-000 ISF		-5,907.00
AJE30	12/31/2025	DUE FROM OTHER FUNDS	700-00-15100-100 ISF		-43,352.00
AJE30	12/31/2025	Vouchers Payable	700-00-21100-000 ISF		-720.00
AJE30	12/31/2025	Health & Life Insurance Payable	700-00-21528-000 ISF	58,678.00	
AJE30	12/31/2025	Health Insurance - Utility	700-00-47412-000 ISF	14,069.00	
AJE30	12/31/2025	Interest on Temp Investments	700-00-48110-000 ISF	39.00	
AJE30	12/31/2025	Health Insurance	700-00-51490-131 ISF		-2,373.00
AJE30	12/31/2025	Life Insurance 1	700-00-51490-132 ISF		-1,251.00
AJE30	12/31/2025	Life Insurance 2	700-00-51490-133 ISF		-14,020.00
AJE30	12/31/2025	Accident	700-00-51490-136 ISF		-2,846.00
AJE30	12/31/2025	Professional Services	700-00-51490-210 ISF		-2,287.00
AJE30	12/31/2025	Miscellaneous	700-00-51490-390 ISF		-30.00
		To remove activity from the ISF fund (fund 700) to the General Fund			

AJE31	12/31/2025	WRF	100-00-21513-000 GEN		-62,476.00
AJE31	12/31/2025	ADDL WRF	100-00-21523-000 GEN		-10,864.00
AJE31	12/31/2025	City Administrator WRF 600	100-10-51415-650 GEN	4,024.00	
AJE31	12/31/2025	Assessment WRF 600	100-10-51530-650 GEN	74.00	
AJE31	12/31/2025	City Clerk WRF 600	100-12-51420-650 GEN	2,389.00	
AJE31	12/31/2025	Police Department WRF 600	100-20-52100-650 GEN	3,628.00	
AJE31	12/31/2025	Police Department WRF 700	100-20-52100-700 GEN	42,686.00	
AJE31	12/31/2025	Fire Department WRF 600	100-22-52200-650 GEN	38.00	
AJE31	12/31/2025	Emergency Management WRF 600	100-29-52900-650 GEN	285.00	
AJE31	12/31/2025	Municipal Building WRF 600	100-30-51600-650 GEN	1,270.00	
AJE31	12/31/2025	Buildings & Grounds WRF 600	100-30-51610-650 GEN	212.00	
AJE31	12/31/2025	Public Works General Streets WRF 600	100-30-53311-650 GEN	8,406.00	
AJE31	12/31/2025	Public Works Parks Maintenance WRF 600	100-30-53312-650 GEN	211.00	
AJE31	12/31/2025	Snow & Ice Control WRF 600	100-30-53313-650 GEN	391.00	
AJE31	12/31/2025	Sidewalk Repair & Maintenance WRF 600	100-30-53432-650 GEN	25.00	
AJE31	12/31/2025	Storm Sewers Maintenance WRF 600	100-30-53441-650 GEN	67.00	
AJE31	12/31/2025	Garbage & Refuse WRF 600	100-30-53620-650 GEN	122.00	
AJE31	12/31/2025	Weed & Nuisance Control WRF 600	100-30-53640-650 GEN	584.00	
AJE31	12/31/2025	Cemetery WRF 600	100-35-54910-650 GEN	1,057.00	
AJE31	12/31/2025	Senior Center WRF 600	100-40-54600-650 GEN	264.00	
AJE31	12/31/2025	Senior Center Transportation WRF 600	100-40-54610-650 GEN	205.00	
AJE31	12/31/2025	Senior Center Nutrition WRF 600	100-40-54620-650 GEN	205.00	
AJE31	12/31/2025	Library WRF 600	100-50-55110-650 GEN	3,925.00	
AJE31	12/31/2025	Parks WRF 600	100-52-55200-650 GEN	1,655.00	
AJE31	12/31/2025	Recreation WRF 600	100-54-55300-650 GEN	205.00	
AJE31	12/31/2025	Zoning WRF 600	100-60-56400-650 GEN	297.00	
AJE31	12/31/2025	Economic Development WRF 600	100-60-56700-650 GEN	1,115.00	
		Adjust WRS payable in the GF to actual			

AJE32	12/31/2025	Accrued Payroll	100-00-21162-000 GEN	21,241.00	
AJE32	12/31/2025	UNION DUES	100-00-21501-000 GEN		-560.00
AJE32	12/31/2025	SUPPORT OBLIGATION	100-00-21502-000 GEN	5,331.00	
AJE32	12/31/2025	DENTAL INS	100-00-21512-000 GEN		-1,654.00
AJE32	12/31/2025	SOCIAL SECURITY	100-00-21514-000 GEN		-22,585.00
AJE32	12/31/2025	FEDERAL WITHHOLDING	100-00-21515-000 GEN		-16,580.00
AJE32	12/31/2025	STATE WITHHOLDING	100-00-21516-000 GEN		-3,678.00
AJE32	12/31/2025	Deferred Compensation	100-00-21517-000 GEN		-3,830.00
AJE32	12/31/2025	MEDICARE	100-00-21518-000 GEN		-5,287.00
AJE32	12/31/2025	V/D/ACC Ins	100-00-21520-000 GEN	1,612.00	
AJE32	12/31/2025	GROUP LIFE INSURANCE	100-00-21525-000 GEN	2,800.00	
AJE32	12/31/2025	HSA Empl Deduction	100-00-21527-000 GEN		-3,619.00
AJE32	12/31/2025	Deferred Vacation	100-00-21529-000 GEN	72,503.00	
AJE32	12/31/2025	Council, Commissions, and Committees Salaries	100-10-51100-110 GEN		-454.00
AJE32	12/31/2025	City Attorney Salaries	100-10-51300-110 GEN		-5,286.00
AJE32	12/31/2025	Mayor Salaries	100-10-51410-110 GEN		-158.00
AJE32	12/31/2025	City Administrator Salaries	100-10-51415-110 GEN		-2,931.00
AJE32	12/31/2025	Assessment Salaries	100-10-51530-110 GEN		-69.00
AJE32	12/31/2025	City Clerk Salaries	100-12-51420-110 GEN		-2,281.00
AJE32	12/31/2025	City Clerk Overtime	100-12-51420-112 GEN		-51.00
AJE32	12/31/2025	Police Department Salaries	100-20-52100-110 GEN		-23,569.00
AJE32	12/31/2025	Police Department Overtime	100-20-52100-112 GEN		-703.00
AJE32	12/31/2025	Police Department Firearms Training Officers	100-20-52100-113 GEN		-40.00
AJE32	12/31/2025	Fire Department Salaries	100-22-52200-110 GEN		-821.00
AJE32	12/31/2025	Emergency Management Salaries	100-29-52900-110 GEN		-434.00
AJE32	12/31/2025	Senior Center Salaries	100-40-54600-110 GEN		-326.00
AJE32	12/31/2025	Senior Center Transportation Salaries	100-40-54610-110 GEN		-220.00
AJE32	12/31/2025	Senior Center Nutrition Salaries	100-40-54620-110 GEN		-220.00
AJE32	12/31/2025	Library Salaries	100-50-55110-110 GEN		-6,009.00
AJE32	12/31/2025	Recreation Salaries	100-54-55300-110 GEN		-190.00
AJE32	12/31/2025	Zoning Salaries	100-60-56400-110 GEN		-274.00
AJE32	12/31/2025	Economic Development Salaries	100-60-56700-110 GEN		-1,132.00
AJE32	12/31/2025	BCDC Salaries	100-60-56710-110 GEN		-526.00
		To adjust payroll liabilities in the GF to actual			

AJE33	12/31/2025	SLUDGE TREATMENT & DISPOSAL	601-00-18737-000 SEWER		-720,024.00
AJE33	12/31/2025	SLUDGE TREATMENT & DISPOSAL	601-00-18737-000 SEWER		-84,455.00
AJE33	12/31/2025	OTHER SUPPLY-OPERATION EXPENSE	601-00-53610-845 SEWER		-10,567.00
AJE33	12/31/2025	MATERIALS-MAINT EXP-SR COL SYS	601-00-53611-881 SEWER		-93,113.00
AJE33	12/31/2025	MATERIALS-MAINT EXP-C SY PU EQ	601-00-53611-882 SEWER		-160,102.00
AJE33	12/31/2025	CAPITAL-PROJECTS	601-00-57000-007 SEWER	103,680.00	
AJE33	12/31/2025	Misc Pumping Equipment	601-00-57000-325 SEWER	964,581.00	
AJE33	12/31/2025	SERVICES	602-00-18645-000 WATER		-66,202.00
AJE33	12/31/2025	SERVICES	602-00-18645-000 WATER		-4,891.00
AJE33	12/31/2025	Current Bonds W & S Rev Anti N	602-00-29260-000 WATER		-57,725.00
AJE33	12/31/2025	CONTR SERV-MAINT OF MAINS	602-00-53704-811 WATER	4,891.00	
AJE33	12/31/2025	SUPPLY/EXP-TRANS DIST SYS-OPER	602-00-53704-851 WATER		-10,567.00
AJE33	12/31/2025	MATERIALS-MAINT DISTR RESERVOR	602-00-53704-889 WATER		-55,445.00
AJE33	12/31/2025	MATERIALS-MAINT OF MAINS	602-00-53704-890 WATER		-39,140.00
AJE33	12/31/2025	BOND & INTEREST EXP ACCT	602-00-57000-004 WATER	66,588.00	
AJE33	12/31/2025	CAPITAL-PROJECTS	602-00-57000-007 WATER	171,354.00	
AJE33	12/31/2025	INTEREST-SHORT TERM DEBT	602-00-58262-924 WATER		-8,863.00
		Reverse Capital reclass			
AJE34	12/31/2025	WRF	600-00-21513-000 AMBULANCE		-13,792.00
AJE34	12/31/2025	WRF 600	600-00-52300-650 AMBULANCE	13,792.00	
		To Adjust WRS in the ambulance fund to actual			
AJE35	12/31/2025	Accrued Payroll	600-00-21162-000 AMBULANCE	60,895.00	
AJE35	12/31/2025	Health Insurance	600-00-21510-000 AMBULANCE		-28,039.00
AJE35	12/31/2025	VISION INS	600-00-21511-000 AMBULANCE	163.00	
AJE35	12/31/2025	DENTAL INS	600-00-21512-000 AMBULANCE		-145.00
AJE35	12/31/2025	SOCIAL SECURITY	600-00-21514-000 AMBULANCE		-12,914.00
AJE35	12/31/2025	FEDERAL WITHHOLDING	600-00-21515-000 AMBULANCE		-3,908.00
AJE35	12/31/2025	STATE WITHHOLDING	600-00-21516-000 AMBULANCE		-861.00
AJE35	12/31/2025	DEFFERED COMPENSATION	600-00-21517-000 AMBULANCE		-1,991.00
AJE35	12/31/2025	MEDICARE	600-00-21518-000 AMBULANCE		-2,169.00
AJE35	12/31/2025	V/D/ACC Ins	600-00-21520-000 AMBULANCE	1,671.00	
AJE35	12/31/2025	GROUP LIFE INSURANCE	600-00-21525-000 AMBULANCE	1,531.00	
AJE35	12/31/2025	HSA Empl Deduction	600-00-21527-000 AMBULANCE		-4,396.00
AJE35	12/31/2025	Deferred Vacation	600-00-21529-000 AMBULANCE	29,062.00	
AJE35	12/31/2025	Garnishment	600-00-21580-000 AMBULANCE		-47.00
AJE35	12/31/2025	Salaries	600-00-52300-110 AMBULANCE		-66,891.00
AJE35	12/31/2025	Health & Life Insurance	600-00-52300-130 AMBULANCE	28,039.00	
		to adjust amulance payroll liabilies to actual			

AJE36	12/31/2025	WRF	601-00-21513-000 SEWER	6,210.00	
AJE36	12/31/2025	WRF 600	601-00-53610-650 SEWER		-4,279.00
AJE36	12/31/2025	WRF 600	601-00-53611-650 SEWER		-809.00
AJE36	12/31/2025	WRF 600	601-00-53612-650 SEWER		-70.00
AJE36	12/31/2025	WRF 600	601-00-53613-650 SEWER		-1,052.00
AJE36	12/31/2025	WRF	602-00-21513-000 WATER		-11,963.00
AJE36	12/31/2025	WRF 600	602-00-53612-650 WATER	792.00	
AJE36	12/31/2025	WRF 600	602-00-53613-650 WATER	3,013.00	
AJE36	12/31/2025	WRF 600	602-00-53701-650 WATER	244.00	
AJE36	12/31/2025	WRF 600	602-00-53702-650 WATER	1.00	
AJE36	12/31/2025	WRF 600	602-00-53703-650 WATER	257.00	
AJE36	12/31/2025	WRF 600	602-00-53704-650 WATER	7,539.00	
AJE36	12/31/2025	WRF 600	602-00-53707-650 WATER	117.00	
		Adjust water and sewer WRS payable account			
AJE37	12/31/2025	Accrued Payroll	601-00-21162-000 SEWER		-16,473.00
AJE37	12/31/2025	VISION INS	601-00-21511-000 SEWER	139.00	
AJE37	12/31/2025	DENTAL INS	601-00-21512-000 SEWER		-360.00
AJE37	12/31/2025	SOCIAL SECURITY	601-00-21514-000 SEWER	1,167.00	
AJE37	12/31/2025	FEDERAL WITHHOLDING	601-00-21515-000 SEWER		-836.00
AJE37	12/31/2025	STATE WITHHOLDING	601-00-21516-000 SEWER	709.00	
AJE37	12/31/2025	DEFFERED COMPENSATION	601-00-21517-000 SEWER	1,896.00	
AJE37	12/31/2025	MEDICARE	601-00-21518-000 SEWER		-228.00
AJE37	12/31/2025	V/D/ACC Ins	601-00-21520-000 SEWER	193.00	
AJE37	12/31/2025	GROUP LIFE INSURANCE	601-00-21525-000 SEWER	624.00	
AJE37	12/31/2025	HSA Empl Deduction	601-00-21527-000 SEWER		-2,433.00
AJE37	12/31/2025	WAGES-OPER EXP	601-00-53610-711 SEWER	4,592.00	
AJE37	12/31/2025	WAGES-MAINT EXP-CL SYS PUM EQ	601-00-53611-714 SEWER	3,402.00	
AJE37	12/31/2025	WAGES-MAINT EXP-CL SYS PUM EQ	601-00-53611-714 SEWER	4,512.00	
AJE37	12/31/2025	WAGES-MAINT EXP-GEN PLNT ST/EQ	601-00-53611-716 SEWER	3,096.00	
AJE37	12/31/2025	Accrued Payroll	602-00-21162-000 WATER		-9,091.00
AJE37	12/31/2025	VISION INS	602-00-21511-000 WATER		-120.00
AJE37	12/31/2025	DENTAL INS	602-00-21512-000 WATER		-458.00
AJE37	12/31/2025	SOCIAL SECURITY	602-00-21514-000 WATER		-8,121.00
AJE37	12/31/2025	FEDERAL WITHHOLDING	602-00-21515-000 WATER		-7,407.00
AJE37	12/31/2025	STATE WITHHOLDING	602-00-21516-000 WATER		-2,445.00
AJE37	12/31/2025	DEFERRED COMPENSATION	602-00-21517-000 WATER		-2,970.00
AJE37	12/31/2025	MEDICARE	602-00-21518-000 WATER		-2,357.00
AJE37	12/31/2025	V/D/ACC Ins	602-00-21520-000 WATER	190.00	
AJE37	12/31/2025	GROUP LIFE INSURANCE	602-00-21525-000 WATER	548.00	
AJE37	12/31/2025	HSA Empl Deduction	602-00-21527-000 WATER		-2,390.00
AJE37	12/31/2025	WAGES-ACCOUNTING/COLLECTING	602-00-53612-712 WATER	5,264.00	
AJE37	12/31/2025	WAGES-ADM/GEN EXPENSE	602-00-53613-735 WATER	9,255.00	
AJE37	12/31/2025	WAGES-TRANS/DISTR SYS-OPER	602-00-53704-725 WATER	20,102.00	
		to adjust payroll liabilities in water and sewer			

AJE38	12/31/2025	DUE FROM OTHER FUNDS	100-00-15100-100 GEN		-886,278.00
AJE38	12/31/2025	Transfer to 300-Debt Service	100-00-59200-300 GEN	886,278.00	
AJE38	12/31/2025	DUE FROM OTHER FUNDS	300-00-15100-100 DEBT	886,278.00	
AJE38	12/31/2025	Transfer from Capital Fund	300-00-49210-000 DEBT		-886,278.00
		To record debt transfer			

AJE39	12/31/2025	Construction in Progress	601-00-18700-000 SEWER	22,018.00	
AJE39	12/31/2025	COLLECTING MAINS	601-00-18713-000 SEWER	38,015.00	
AJE39	12/31/2025	COLLECTING MAINS	601-00-18713-000 SEWER		-6,862.00
AJE39	12/31/2025	STRUCTURES & IMPROVEMENTS	601-00-18721-000 SEWER	46,725.00	
AJE39	12/31/2025	STRUCTURES & IMPROVEMENTS	601-00-18721-000 SEWER		-11,681.00
AJE39	12/31/2025	ELECTRIC PUMPING EQUIPMENT	601-00-18723-000 SEWER	160,102.00	
AJE39	12/31/2025	ELECTRIC PUMPING EQUIPMENT	601-00-18723-000 SEWER		-40,027.00
AJE39	12/31/2025	SLUDGE TREATMENT & DISPOSAL	601-00-18737-000 SEWER	752,684.00	
AJE39	12/31/2025	SLUDGE TREATMENT & DISPOSAL	601-00-18737-000 SEWER		-188,171.00
AJE39	12/31/2025	PLANT SITE PIPING	601-00-18738-000 SEWER	16,435.00	
AJE39	12/31/2025	PLANT SITE PIPING	601-00-18738-000 SEWER		-4,109.00
AJE39	12/31/2025	OTHER GENERAL EQUIPMENT	601-00-18779-000 SEWER	20,905.00	
AJE39	12/31/2025	ACCM DEPRECIATION	601-00-18910-000 SEWER	250,850.00	
AJE39	12/31/2025	MATERIALS-MAINT EXP-SR COL SYS	601-00-53611-881 SEWER		-3,078.00
AJE39	12/31/2025	MATERIALS-MAINT EXP-C SY PU EQ	601-00-53611-882 SEWER		-11,502.00
AJE39	12/31/2025	MATERIALS-MAINT OF METERS	601-00-53612-885 SEWER		-6,245.00
AJE39	12/31/2025	Misc Gen Admin Exp	601-00-53613-822 SEWER		-4,932.00
AJE39	12/31/2025	Misc Gen Admin Exp	601-00-53613-822 SEWER		-15,333.00
AJE39	12/31/2025	CAPITAL-PROJECTS	601-00-57000-007 SEWER		-126,807.00
AJE39	12/31/2025	Misc Pumping Equipment	601-00-57000-325 SEWER		-888,987.00
		To record sewer asset additions			

AJE40	12/31/2025	DISTR RESERVOIRS & STANDPIPES	602-00-18642-000 WATER	12,000.00	
AJE40	12/31/2025	SERVICES	602-00-18645-000 WATER	66,136.00	
AJE40	12/31/2025	METERS	602-00-18646-000 WATER		-1,140.00
AJE40	12/31/2025	HYDRANTS	602-00-18648-000 WATER	4,469.00	
AJE40	12/31/2025	OTHER TRANS & DISTRIBUTION	602-00-18649-000 WATER	10,567.00	
AJE40	12/31/2025	COMMUNICATION EQUIPMENT	602-00-18697-000 WATER	1,047.00	
AJE40	12/31/2025	Construction in Progress	602-00-18700-000 WATER	31,018.00	
AJE40	12/31/2025	STRUCTURES & IMPROVEMENTS	602-00-18711-000 WATER	21,000.00	
AJE40	12/31/2025	STRUCTURES & IMPROVEMENTS	602-00-18711-000 WATER		-5,250.00
AJE40	12/31/2025	POWER OPERATED EQUIPMENT	602-00-18774-000 WATER	14,660.00	
AJE40	12/31/2025	OFFICE EQUIPMENT-COMPUTERS	602-00-18775-000 WATER	6,245.00	
AJE40	12/31/2025	ACCM DEPRECIATION	602-00-18910-000 WATER	5,250.00	
AJE40	12/31/2025	ACCM DEPRECIATION	602-00-18910-000 WATER	1,140.00	
AJE40	12/31/2025	MATERIALS-MAINT DISTR RESERVOR	602-00-53704-889 WATER		-7,000.00
AJE40	12/31/2025	MATERIALS-MAINT DISTR RESERVOR	602-00-53704-889 WATER		-1,047.00
AJE40	12/31/2025	MATERIALS-MAINT OF MAINS	602-00-53704-890 WATER		-4,469.00
AJE40	12/31/2025	MATERIALS-MAINT OF METERS	602-00-53704-892 WATER		-6,245.00
AJE40	12/31/2025	CAPITAL-PROJECTS	602-00-57000-007 WATER		-148,381.00
		TO record water fixed assets activity			

AJE41	12/31/2025	ACCM DEPRECIATION	601-00-18910-000 SEWER		-30,917.00
AJE41	12/31/2025	DEPRECIATION	601-00-53614-913 SEWER	30,916.00	
AJE41	12/31/2025	Misc Pumping Equipment	601-00-57000-325 SEWER	1.00	
AJE41	12/31/2025	ACCM DEPRECIATION	602-00-18910-000 WATER		-4,513.00
AJE41	12/31/2025	DEPRECIATION	602-00-53614-913 WATER	4,513.00	
		To true up depreciation on water and sewer			
AJE42	12/31/2025	Due to Water	601-00-21562-000 SEWER		-36,433.00
AJE42	12/31/2025	MEDICARE SS	601-00-53612-502 SEWER	20,075.00	
AJE42	12/31/2025	Misc Gen Admin Exp	601-00-53613-822 SEWER	6,756.00	
AJE42	12/31/2025	DEPRECIATION	601-00-53614-913 SEWER	9,602.00	
AJE42	12/31/2025	Due from Sewer	602-00-15161-000 WATER	36,433.00	
AJE42	12/31/2025	OTHER WATER REVENUES	602-00-46457-000 WATER		-6,756.00
AJE42	12/31/2025	MEDICARE SS	602-00-53612-502 WATER		-20,075.00
AJE42	12/31/2025	DEPRECIATION	602-00-53614-913 WATER		-9,602.00
		Return on meters			
AJE43	12/31/2025	Health Insurance	100-00-21510-000 GEN		-111,604.00
AJE43	12/31/2025	City Administrator Health & Life Insurance	100-10-51415-130 GEN	10,993.00	
AJE43	12/31/2025	Assessment Health & Life Insurance	100-10-51530-130 GEN	101.00	
AJE43	12/31/2025	City Clerk Health & Life Insurance	100-12-51420-130 GEN	5,932.00	
AJE43	12/31/2025	Police Department Health & Life Insurance	100-20-52100-130 GEN	53,975.00	
AJE43	12/31/2025	Emergency Management Health & Life Insurance	100-29-52900-130 GEN	1,061.00	
AJE43	12/31/2025	Municipal Building Health & Life Insurance	100-30-51600-130 GEN	455.00	
AJE43	12/31/2025	Buildings & Grounds Health & Life Insurance	100-30-51610-130 GEN	266.00	
AJE43	12/31/2025	Public Works General Streets Health & Life Insuran	100-30-53311-130 GEN	19,265.00	
AJE43	12/31/2025	Public Works Parks Maintenance Health & Life Insur	100-30-53312-130 GEN	709.00	
AJE43	12/31/2025	Snow & Ice Control Health & Life Insurance	100-30-53313-130 GEN	427.00	
AJE43	12/31/2025	Sidewalk Repair & Maintenance Health & Life Insura	100-30-53432-130 GEN	44.00	
AJE43	12/31/2025	Storm Sewers Maintenance Health & Life Insurance	100-30-53441-130 GEN	132.00	
AJE43	12/31/2025	Garbage & Refuse Health & Life Insurance	100-30-53620-130 GEN	13.00	
AJE43	12/31/2025	Weed & Nuisance Control Health & Life Insurance	100-30-53640-130 GEN	1,171.00	
AJE43	12/31/2025	Cemetery Health & Life Insurance	100-35-54910-130 GEN	629.00	
AJE43	12/31/2025	Senior Center Health & Life Insurance	100-40-54600-130 GEN	1,330.00	
AJE43	12/31/2025	Senior Center Transportation Health & Life Insuran	100-40-54610-130 GEN	875.00	
AJE43	12/31/2025	Senior Center Nutrition Health & Life Insurance	100-40-54620-130 GEN	875.00	
AJE43	12/31/2025	Library Health & Life Insurance	100-50-55110-130 GEN	4,340.00	
AJE43	12/31/2025	Parks Health & Life Insurance	100-52-55200-130 GEN	5,999.00	
AJE43	12/31/2025	Recreation Health & Life Insurance	100-54-55300-130 GEN	875.00	
AJE43	12/31/2025	Zoning Health & Life Insurance	100-60-56400-130 GEN	630.00	
AJE43	12/31/2025	Economic Development Health & Life Insurance	100-60-56700-130 GEN	1,507.00	
		to adjust general fund health insurance payable account			

AJE44	12/31/2025	Health Insurance	601-00-21510-000 SEWER		-31,298.00
AJE44	12/31/2025	Health & Life Ins	601-00-53610-130 SEWER	9,110.00	
AJE44	12/31/2025	Health & Life Ins	601-00-53611-130 SEWER	17,356.00	
AJE44	12/31/2025	Health & Life Insurance	601-00-53613-130 SEWER	4,832.00	
AJE44	12/31/2025	Health Insurance	602-00-21510-000 WATER		-39,069.00
AJE44	12/31/2025	Health & Life Insurance	602-00-53613-130 WATER	8,414.00	
AJE44	12/31/2025	Health & Life Insurance	602-00-53701-130 WATER	783.00	
AJE44	12/31/2025	Health & Life Insurance	602-00-53703-130 WATER	571.00	
AJE44	12/31/2025	Health & Life Insurance	602-00-53704-130 WATER	28,759.00	
AJE44	12/31/2025	Health & Life Insurance	602-00-53707-130 WATER	542.00	
		To adjust health insurace in the water and sewer fund			
AJE45	12/31/2025	Accrued Interest	100-00-28000-000 GEN		-1,009.00
AJE45	12/31/2025	Interest Expense	100-00-58000-000 GEN	1,009.00	
		To adjust short term debt interest			
AJE46	12/31/2025	ACCOUNTS PAYABLE	601-00-21100-000 SEWER		
AJE46	12/31/2025	CONTR SERV-MNT EXP-SR COL SYST	601-00-53611-801 SEWER		
AJE46	12/31/2025	ACCOUNTS PAYABLE	602-00-21100-000 WATER	54,000.00	
AJE46	12/31/2025	CONTR SERV-MAINT OF MAINS	602-00-53704-811 WATER		-54,000.00
		To adjust for Oak Street Extension project			
AJE47	12/31/2025	Transfer from Utility Fund	100-00-49202-000 GEN	93,345.00	
AJE47	12/31/2025	Hydrant Rental Utilities	100-10-52232-220 GEN		-93,345.00
AJE47	12/31/2025	DUE FROM GENERAL FUND	602-00-15100-100 WATER	174,152.00	
AJE47	12/31/2025	DUE FROM GENERAL FUND	602-00-15100-100 WATER		-184,042.00
AJE47	12/31/2025	PUBLIC FIRE PROTECTION	602-00-46465-010 WATER		-174,152.00
AJE47	12/31/2025	Transfer from Internal Service Fund	602-00-49700-000 WATER	184,042.00	
		To true up public fire protection			
AJE48	12/31/2025	Cash-Library Trust Funds	251-00-11100-000 LIBRARY	264,925.00	
AJE48	12/31/2025	Interest on Temp Investments	251-00-48111-000 LIBRARY		-258,025.00
AJE48	12/31/2025	Other Income	251-00-48900-000 LIBRARY		-6,900.00
		To record library interest and investment activity			
AJE49	12/31/2025	TEMPORARY INVESTMENTS	601-00-11361-000 SEWER	24,677.00	
AJE49	12/31/2025	EQUIPMENT REPLACEMENT INVESTME	601-00-11362-000 SEWER	8,975.00	
AJE49	12/31/2025	INTEREST & DIVIDEND INCOME	601-00-48111-000 SEWER		-33,652.00
AJE49	12/31/2025	TEMPORARY INVESTMENTS	602-00-11361-000 WATER	52,751.00	
AJE49	12/31/2025	TOWER FUND INVESTMENT	602-00-11366-000 WATER	8,347.00	
AJE49	12/31/2025	INTEREST & DIVIDEND INCOME	602-00-48111-000 WATER		-8,347.00
AJE49	12/31/2025	INTEREST & DIVIDEND INCOME	602-00-48111-000 WATER		-52,751.00
		To adjust water/sewer investment activity			

AJE50	12/31/2025	Temp Investments - Cash	100-00-11310-000 GEN	49,687.00	
AJE50	12/31/2025	Interest on Temp Investments	100-00-48110-000 GEN		-49,687.00
		To adjust ICS			
AJE51	12/31/2025	Treasurers Cash	100-00-11100-000 GEN		-140,651.00
AJE51	12/31/2025	DUE FROM OTHER FUNDS	100-00-15100-100 GEN	22,782.00	
AJE51	12/31/2025	Vouchers Payable	100-00-21100-000 GEN	116,525.00	
AJE51	12/31/2025	Clerks Vouchers Payable	100-12-21100-000 GEN	322.00	
AJE51	12/31/2025	DPW Vouchers Payable	100-30-21100-000 GEN	1,022.00	
AJE51	12/31/2025	DUE FROM GENERAL FUND	600-00-15100-100 AMBULANCE		-17,138.00
AJE51	12/31/2025	Vouchers Payable	600-00-21100-000 AMBULANCE	17,138.00	
AJE51	12/31/2025	Due to Water	601-00-15100-100 SEWER		-2,822.00
AJE51	12/31/2025	ACCOUNTS PAYABLE	601-00-21100-000 SEWER	2,822.00	
AJE51	12/31/2025	DUE FROM GENERAL FUND	602-00-15100-100 WATER		-2,822.00
AJE51	12/31/2025	ACCOUNTS PAYABLE	602-00-21100-000 WATER	2,822.00	
		To adjust void checks			
AJE52	12/31/2025	DUE FROM OTHER FUNDS	100-00-15100-100 GEN		-159,418.00
AJE52	12/31/2025	Vouchers Payable	100-00-21100-000 GEN		-7,000.00
AJE52	12/31/2025	Vouchers Payable	100-00-21100-000 GEN	10,784.00	
AJE52	12/31/2025	Contingency Fund Miscellaneous	100-00-59900-390 GEN		-25,381.00
AJE52	12/31/2025	Contingency Fund Miscellaneous	100-00-59900-390 GEN		-10,784.00
AJE52	12/31/2025	Gen Gov Vouchers Payable	100-10-21100-000 GEN	184,799.00	
AJE52	12/31/2025	Econ Dev Vouchers Payable	100-60-21100-000 GEN	7,000.00	
AJE52	12/31/2025	Due from other Funds	316-00-15100-100 TID16		
AJE52	12/31/2025	TID 16 Professional Services	316-00-56730-210 TID16		
AJE52	12/31/2025	DUE FROM GENERAL FUND	602-00-15100-100 WATER	46,000.00	
AJE52	12/31/2025	CONTR SERV-Maint of Services	602-00-53704-812 WATER		-33,000.00
AJE52	12/31/2025	MATERIALS-MAINT HYDRANTS	602-00-53704-893 WATER		-13,000.00
		To remove old AP			
AJE53	12/31/2025	Temp Investments - Cash	100-00-11310-000 GEN	100,000.00	
AJE53	12/31/2025	Unassigned Fund Balance	100-00-34300-000 GEN		-100,000.00
		To restate cash for unrecorded CD in PY			
AJE54	12/31/2025	Taxes Receivable	100-00-12100-000 GEN	307,013.00	
AJE54	12/31/2025	DUE FROM OTHER FUNDS	100-00-15100-100 GEN		-307,013.00
AJE54	12/31/2025	Treasurers Cash	315-00-11100-000 TID15		-307,013.00
AJE54	12/31/2025	DUE FROM OTHER FUNDS	315-00-15100-100 TID15	307,013.00	
		To adjust TID cash (clear on bank reconicliaiton)			

AJE55	12/31/2025	Treasurers Cash	100-00-11100-000 GEN		-300,000.00
AJE55	12/31/2025	Treasurers Cash	100-00-11100-000 GEN		-500,000.00
AJE55	12/31/2025	Treasurers Cash	100-00-11100-000 GEN	23,661.00	
AJE55	12/31/2025	Internal Service Fund Cash	100-00-11700-000 GEN		-23,661.00
AJE55	12/31/2025	Taxes Receivable	100-00-12100-000 GEN	500,000.00	
AJE55	12/31/2025	General Property Taxes	100-00-41110-000 GEN	300,000.00	
		To adjust general cash (clear from bank reconciliation)			
AJE56	12/31/2025	Sewer Cash	601-00-11100-000 SEWER	31,119.00	
AJE56	12/31/2025	CUSTOMER ACCTS RECEIVABLE	601-00-13161-000 SEWER		-31,119.00
		To adjust sewer cash at year end			
AJE57	12/31/2025	Taxes Receivable	100-00-12100-000 GEN	12,960.00	
AJE57	12/31/2025	Due to Other Funds	100-00-25100-100 GEN		-12,960.00
AJE57	12/31/2025	Special Assessments Post-1980	400-00-12610-000 CP		-12,960.00
AJE57	12/31/2025	DUE FROM OTHER FUNDS	400-00-15100-100 CP	12,960.00	
		To adjust special assessments			
AJE58	12/31/2025	Treasurers Cash	400-00-11100-000 CP		-44,000.00
AJE58	12/31/2025	Vehicle/Equip Replcmnt-Police	400-20-57210-810 CP	44,000.00	
		To adjust capital cash			
AJE59	12/31/2025	Other Accounts Receivable	100-00-13800-000 GEN	69,022.00	
AJE59	12/31/2025	Other Accounts Receivable	100-00-13800-000 GEN	14,527.00	
AJE59	12/31/2025	Other Accounts Receivable	100-00-13800-000 GEN	1,168.00	
AJE59	12/31/2025	Other Accounts Receivable	100-00-13800-000 GEN	6,437.00	
AJE59	12/31/2025	Other Accounts Receivable	100-00-13800-000 GEN	5,418.00	
AJE59	12/31/2025	Other Accounts Receivable	100-00-13800-000 GEN	6,588.00	
AJE59	12/31/2025	Unassigned Fund Balance	100-00-34300-000 GEN		-126,825.00
AJE59	12/31/2025	Unassigned Fund Balance	100-00-34300-000 GEN		-18,303.00
AJE59	12/31/2025	Room Tax	100-00-41210-000 GEN		-1,168.00
AJE59	12/31/2025	State Transportation Aids	100-00-43531-000 GEN	57,803.00	
AJE59	12/31/2025	BCDC Position Reimbursement	100-00-48900-030 GEN		-6,437.00
AJE59	12/31/2025	Cable TV Franchise Fee	100-12-44130-000 GEN		-5,418.00
AJE59	12/31/2025	Municipal Court Fines & Forf	100-20-45130-000 GEN		-6,588.00
AJE59	12/31/2025	Student Resource Officer SRO	100-20-47321-000 GEN		-14,527.00
AJE59	12/31/2025	Student Resource Officer SRO	100-20-47321-000 GEN	18,303.00	
		To adjust CY AR			
AJE60	12/31/2025	DUE FROM OTHER FUNDS	100-00-15100-100 GEN	329,978.00	
AJE60	12/31/2025	Charge to Util - Admin Service	100-00-47401-000 GEN		-329,978.00
AJE60	12/31/2025	ACCOUNTS PAYABLE	601-00-21100-000 SEWER	62,504.00	
AJE60	12/31/2025	Due to General Fund	601-00-25100-100 SEWER		-62,504.00
AJE60	12/31/2025	ACCOUNTS PAYABLE	602-00-21100-000 WATER	267,474.00	
AJE60	12/31/2025	DUE GENERAL FUND	602-00-21530-000 WATER		-267,474.00
		To adjust amounts due form utility to general fund			

AJE61	12/31/2025	DUE FROM GENERAL FUND	601-00-15100-000 SEWER	294,754.00	
AJE61	12/31/2025	Due to Water	601-00-21562-000 SEWER		-238,881.00
AJE61	12/31/2025	TAXES ACCRUED	601-00-21936-000 SEWER		-3,813.00
AJE61	12/31/2025	Trans. Exp. Insurance	601-00-53610-831 SEWER		-3,769.00
AJE61	12/31/2025	INDIRECT ADMIN CHARGES	601-00-53613-030 SEWER		-5,040.00
AJE61	12/31/2025	SALARY/BUDGET	601-00-53613-200 SEWER		-6,609.00
AJE61	12/31/2025	Office Supplies & Exp	601-00-53613-821 SEWER		-2,724.00
AJE61	12/31/2025	PROPERTY INSURANCE	601-00-53613-846 SEWER		-18,843.00
AJE61	12/31/2025	LIABILITY INS/WORKMEN COMP INS	601-00-53613-901 SEWER		-15,075.00
AJE61	12/31/2025	Due from Sewer	602-00-15161-000 WATER	238,881.00	
AJE61	12/31/2025	TAXES ACCRUED	602-00-21936-000 WATER		-186,821.00
AJE61	12/31/2025	INDIRECT ADMIN CHARGES	602-00-53613-030 WATER		-5,040.00
AJE61	12/31/2025	SALARY/BUDGET	602-00-53613-200 WATER		-6,609.00
AJE61	12/31/2025	Office Supplies & Exp	602-00-53613-821 WATER		-2,724.00
AJE61	12/31/2025	PROPERTY INSURANCE	602-00-53613-846 WATER		-18,843.00
AJE61	12/31/2025	LIABILITY INS/WORKMEN COMP INS	602-00-53613-901 WATER		-15,075.00
AJE61	12/31/2025	Trans. Exp. Insurance	602-00-53707-835 WATER		-3,769.00
		To adjust due to due from			
AJE62	12/31/2025	Vouchers Payable	315-00-21100-000 TID15	4,740.00	
AJE62	12/31/2025	Miscellaneous	315-00-56600-390 TID15		-4,740.00
AJE62	12/31/2025	Donations/Contributions from Private Orgs	400-00-48500-000 CP		-1,500.00
AJE62	12/31/2025	Vehicle/Equip Replcmnt-Police	400-20-57210-810 CP	1,500.00	
AJE62	12/31/2025	DPW Capital Voucher's Payable	400-30-21100-000 CP		-1.00
AJE62	12/31/2025	State Highway Outlay (Broadway/Huron)	400-30-57332-820 CP	1.00	
AJE62	12/31/2025	Vouchers Payable	600-00-21100-000 AMBULANCE	18,319.00	
AJE62	12/31/2025	Equipment & Structures	600-00-52300-380 AMBULANCE		-18,319.00
AJE62	12/31/2025	ACCOUNTS PAYABLE	601-00-21100-000 SEWER	166,706.00	
AJE62	12/31/2025	TAXES ACCRUED	601-00-21936-000 SEWER		-166,706.00
AJE62	12/31/2025	ACCOUNTS PAYABLE	602-00-21100-000 WATER	47,824.00	
AJE62	12/31/2025	TAXES ACCRUED	602-00-21936-000 WATER		-47,824.00
		To true up ending balances			
AJE63	12/31/2025	Due form TID 16	100-00-15100-316 GEN	98,955.00	
AJE63	12/31/2025	Economic Development Professional Services	100-60-56700-210 GEN		-98,955.00
AJE63	12/31/2025	Due from other Funds	316-00-15100-100 TID16		-158,436.00
AJE63	12/31/2025	Due from other Funds	316-00-15100-100 TID16		-98,955.00
AJE63	12/31/2025	Due from other Funds	316-00-15100-100 TID16		-18,529.00
AJE63	12/31/2025	Due from other Funds	316-00-15100-100 TID16		-177,126.00
AJE63	12/31/2025	Fund Balance	316-00-30000-000 TID16	290,544.00	
AJE63	12/31/2025	TID 16 Professional Services	316-00-56730-210 TID16	158,436.00	
AJE63	12/31/2025	TID 16 Professional Services	316-00-56730-210 TID16	98,955.00	
AJE63	12/31/2025	TID 16 Professional Services	316-00-56730-210 TID16	18,529.00	
AJE63	12/31/2025	TID 16 Professional Services	316-00-56730-210 TID16		-113,418.00
AJE63	12/31/2025	Due from TID 16	400-00-15100-316 CP	158,436.00	
AJE63	12/31/2025	Issuance Cost - Local Road Projects	400-30-58291-820 CP		-158,436.00
AJE63	12/31/2025	Due from TID 16	601-00-15100-316 SEWER	9,264.00	
AJE63	12/31/2025	Due from TID 16	601-00-15100-316 SEWER	77,126.00	
AJE63	12/31/2025	Retained Earnings	601-00-34300-000 SEWER		-77,126.00
AJE63	12/31/2025	Misc Gen Admin Exp	601-00-53613-822 SEWER		-9,264.00
AJE63	12/31/2025	Due from TID 16	602-00-15100-316 WATER	9,265.00	
AJE63	12/31/2025	Due from TID 16	602-00-15100-316 WATER	100,000.00	
AJE63	12/31/2025	RETAINED EARNINGS UNRESERVED	602-00-33961-000 WATER		-100,000.00
AJE63	12/31/2025	CAPITAL-PROJECTS	602-00-57000-007 WATER		-9,265.00
		To adjust oak strret project			

AJE64	12/31/2025	DUE FROM OTHER FUNDS	100-00-15100-100 GEN	450.00	
AJE64	12/31/2025	Due form TID 16	100-00-15100-316 GEN	150.00	
AJE64	12/31/2025	Economic Development Professional Services	100-60-56700-210 GEN		-600.00
AJE64	12/31/2025	DUE FROM OTHER FUNDS	301-00-15100-100 TID1		-150.00
AJE64	12/31/2025	Professional Services	301-00-56730-210 TID1	150.00	
AJE64	12/31/2025	DUE FROM OTHER FUNDS	302-00-15100-100 TID2		-150.00
AJE64	12/31/2025	Professional Services	302-00-56730-210 TID2	150.00	
AJE64	12/31/2025	DUE FROM OTHER FUNDS	315-00-15100-100 TID15		-150.00
AJE64	12/31/2025	Professional Services	315-00-56750-210 TID15	150.00	
AJE64	12/31/2025	Due from other Funds	316-00-15100-100 TID16		-150.00
AJE64	12/31/2025	TID 16 Professional Services	316-00-56730-210 TID16	150.00	
		To move TID expenses			

AJE65	12/31/2025	Accounts Receivable	100-00-13100-000 GEN		-663.00
AJE65	12/31/2025	Sundry A/R on Tax Roll	100-00-13101-000 GEN		-1,481.00
AJE65	12/31/2025	Sundry Accts Rec Post 1983	100-00-13110-000 GEN		-23,470.00
AJE65	12/31/2025	Due from: Taxi Grant Reimb	100-00-13151-000 GEN		-33,010.00
AJE65	12/31/2025	Accrued Interest	100-00-13300-000 GEN	38,336.00	
AJE65	12/31/2025	Other Accounts Receivable	100-00-13800-000 GEN		-10,082.00
AJE65	12/31/2025	Other Accounts Receivable	100-00-13800-000 GEN		-684,285.00
AJE65	12/31/2025	Other Accounts Receivable	100-00-13800-000 GEN		-13,585.00
AJE65	12/31/2025	Unassigned Fund Balance	100-00-34300-000 GEN	10,667.00	
AJE65	12/31/2025	Unassigned Fund Balance	100-00-34300-000 GEN	61,251.00	
AJE65	12/31/2025	Unassigned Fund Balance	100-00-34300-000 GEN	25.00	
AJE65	12/31/2025	Unassigned Fund Balance	100-00-34300-000 GEN	33,010.00	
AJE65	12/31/2025	Unassigned Fund Balance	100-00-34300-000 GEN	23,470.00	
AJE65	12/31/2025	Unassigned Fund Balance	100-00-34300-000 GEN	1,481.00	
AJE65	12/31/2025	Unassigned Fund Balance	100-00-34300-000 GEN	663.00	
AJE65	12/31/2025	Unassigned Fund Balance	100-00-34300-000 GEN	684,285.00	
AJE65	12/31/2025	Unassigned Fund Balance	100-00-34300-000 GEN	6,518.00	
AJE65	12/31/2025	Room Tax	100-00-41210-000 GEN	4,363.00	
AJE65	12/31/2025	Zoning Permits/Fees	100-00-44400-000 GEN	1,311.00	
AJE65	12/31/2025	Interest on Temp Investments	100-00-48110-000 GEN		-38,336.00
AJE65	12/31/2025	Other Income	100-00-48900-000 GEN	623.00	
AJE65	12/31/2025	BCDC Position Reimbursement	100-00-48900-030 GEN	6,270.00	
AJE65	12/31/2025	Cable TV Franchise Fee	100-12-44130-000 GEN	6,692.00	
AJE65	12/31/2025	PD Accounts Receivable	100-20-13100-000 GEN		-25.00
AJE65	12/31/2025	Municipal Court Fines & Forf	100-20-45130-000 GEN	4,408.00	
AJE65	12/31/2025	Fire Accounts Receivable	100-22-13100-000 GEN		-61,251.00
AJE65	12/31/2025	DPW Accounts Receivable	100-30-13100-000 GEN		-10,667.00
AJE65	12/31/2025	Econ Dev Accounts Receivable	100-60-13100-000 GEN		-6,518.00
AJE65	12/31/2025	Restricted Interest Receivable	601-00-13362-000 SEWER	12,030.00	
AJE65	12/31/2025	INTEREST & DIVIDEND INCOME	601-00-48111-000 SEWER		-12,030.00
AJE65	12/31/2025	INTEREST RECEIVABLE	602-00-13361-000 WATER	21,609.00	
AJE65	12/31/2025	INTEREST & DIVIDEND INCOME	602-00-48111-000 WATER		-21,609.00
		To true up AR balances at year end			

AJE66	12/31/2025	CUSTOMER ACCTS RECEIVABLE	601-00-13161-000 SEWER		-40,768.00
AJE66	12/31/2025	Retained Earnings	601-00-34300-000 SEWER	40,768.00	
		To restate sewer beginning balance			
AJE67	12/31/2025	DUE FROM OTHER FUNDS	100-00-15100-100 GEN		-1,200.00
AJE67	12/31/2025	DUE FROM OTHER FUNDS	100-00-15100-100 GEN		-151,529.00
AJE67	12/31/2025	DUE FROM OTHER FUNDS	100-00-15100-100 GEN	48,366.00	
AJE67	12/31/2025	DUE FROM OTHER FUNDS	100-00-15100-100 GEN	1,445.00	
AJE67	12/31/2025	Due form TID 16	100-00-15100-316 GEN	1,200.00	
AJE67	12/31/2025	Due from Utility	100-00-15600-000 GEN	151,529.00	
AJE67	12/31/2025	Due to Other Funds	100-00-25100-100 GEN		-48,366.00
AJE67	12/31/2025	Other Income	100-00-48900-000 GEN		-1,445.00
AJE67	12/31/2025	DUE FROM OTHER FUNDS	315-00-15100-100 TID15		-1,313.00
AJE67	12/31/2025	Due from TID 16	315-00-15100-316 TID15	1,313.00	
AJE67	12/31/2025	DUE FROM OTHER FUNDS	400-00-15100-100 CP		-128,666.00
AJE67	12/31/2025	Due from TID 16	400-00-15100-316 CP	128,666.00	
AJE67	12/31/2025	TAXES ACCRUED	601-00-21936-000 SEWER		-23,554.00
AJE67	12/31/2025	Due to General Fund	601-00-25100-100 SEWER	23,554.00	
AJE67	12/31/2025	DUE GENERAL FUND	602-00-21530-000 WATER	2,440.00	
AJE67	12/31/2025	TAXES ACCRUED	602-00-21936-000 WATER		-2,440.00
		To adjust interfund balances			
AJE68	12/31/2025	Deferred Revenues-Other	100-00-26102-000 GEN	94,652.00	
AJE68	12/31/2025	Def Rev - Northam Judgment	100-00-26482-000 GEN	2,405.00	
AJE68	12/31/2025	Unassigned Fund Balance	100-00-34300-000 GEN		-97,057.00
		To adjust unearned revenue at year end			