Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
1	9/30/2024	Cash in Bank	101-0000-1010100 101			30,000.00			
1	9/30/2024	Contributions	101-0000-3320100 101				30,000.00		
1	9/30/2024	Other Improvements	101-4020-4703400 101				438,077.00		
1	9/30/2024	Other Improvements	101-4020-4703400 101			113,806.00			
1	9/30/2024	Other Equipment	101-4020-4704300 101			438,077.00			
1	9/30/2024	Other Equipment	101-4020-4704300 101			438,077.00			
1	9/30/2024	Other Equipment	101-4020-4704300 101				113,806.00		
1	9/30/2024	Other Funding Sources	101-4020-4990201 101				438,077.00		
1	9/30/2024	Cash in Bank	210-0000-1010100 210				167,248.00		
1	9/30/2024	Licensed Professional Services	210-1550-4303100 210			30,000.00			
1	9/30/2024	Interfund Transfers	210-1550-4801000 210			137,248.00			
1	9/30/2024	Cash in Bank	211-0000-1010100 211			137,248.00			
1	9/30/2024	Interfund Transfers	211-0000-3910100 211				137,248.00		
1	9/30/2024	Cash in Bank	267-0000-1010100 267			2,412,125.00			
1	9/30/2024	Restricted Cash	267-0000-1010500 267				2,412,125.00		
1	9/30/2024	Accounts Receivable	521-0000-1150100 521				1,037,196.00		
1	9/30/2024	Refuse Collection Fees	521-0000-3440100 521			862,872.00			
1	9/30/2024	Recycling Collection Fees	521-0000-3440300 521			149,407.00			
1	9/30/2024	Garbage Penalties	521-0000-3443100 521			24,917.00			
		Entry provided by client.							
2	9/30/2024	Cash in Bank	612-0000-1010100 612				1,228,363.00		
2	9/30/2024	Unreserved	612-0000-2830100 612			883,262.00			
2	9/30/2024	Contributions to Trust	612-0000-3500100 612				732,753.00		
2	9/30/2024	Interest Revenue	612-0000-3500200 612				81,969.00		
2	9/30/2024	Payments to Developer	612-0000-4100000 612			583,997.00			
2	9/30/2024	Payments to Bond Holders	612-0000-4200000 612			557,261.00			
2	9/30/2024	Payments to fiscal agents	612-0000-4300000 612			18,565.00			
		Entry provided by client to record PID Activity.							
3	9/30/2024	Unreserved	220-0000-2830100 220			55,830.00			
3	9/30/2024	Interfund Transfers	220-0000-3910100 220				55,830.00		
3	9/30/2024	Unreserved	221-0000-2830100 221				55,830.00		
3	9/30/2024	Interfund Transfers	221-0000-3910100 221			55,830.00			
3	9/30/2024	Credit Cards/Airport	501-0000-1150800 501			24,429.00			
3	9/30/2024	Miscellaneous	501-0000-3890100 501				24,429.00		
3	9/30/2024	Unreserved	794-0000-2830100 794				1,502.00		
3	9/30/2024	Interest on Investments	794-0000-3610100 794			1,502.00			
		Reporting entry to adjust beginning fund balance and other balances for reporting.							
4	9/30/2024	Def Outflow Pension Liability	501-0000-1150102 501				62,828.00		
4	9/30/2024	Net Pension Obligation	501-0000-2010100 501			53,983.00			
4	9/30/2024	Deferred Inflow - Pensions	501-0000-2010400 501				5,847.00		
4	9/30/2024	Expense (Employee Benefit) Add'l Retriement (N	501-0201-4392032 501			14,692.00			
4	9/30/2024	Def Outflow Pension Liability	521-0000-1150102 521				319,749.00		
4	9/30/2024	Net Pension Obligation	521-0000-2010100 521			274,734.00			
4	9/30/2024	Deferred Infows - Pension	521-0000-2010400 521				29,758.00		
4	9/30/2024	Employee Benefit Add'l Retirement (NPO)	521-5601-4322032 521			74,773.00			
4	9/30/2024	Def Outflow Pension Liability	531-0000-1150102 531				72,416.00		
4	9/30/2024	Net Pension Obligation	531-0000-2010100 531			62,221.00			
4	9/30/2024	Deffered inflow - Pensions	531-0000-2010400 531				6,740.00		
4	9/30/2024	Employee Benefit Add'l Retirement (NPO)	531-6401-4512032 531			16,935.00			
4	9/30/2024	Def Outflow Pension Liability	541-0000-1150102 541				32,398.00		
4	9/30/2024	Net Pension Obligation	541-0000-2010100 541			27,837.00			
4	9/30/2024	Deferred Inflow - Pensions	541-0000-2010400 541				3,015.00		
4	9/30/2024	Employee Benefit Add'l Retirement (NPO)	541-7501-4192032 541			7,576.00			
		GASB 68 Pension adjustments.							
5	9/30/2024	Def Out Pen Liability - CITY	501-0000-1150108 501				993.00		
5	9/30/2024	Def Out City OPEB	501-0000-1150111 501				436.00		
5	9/30/2024	Net Other Post Empl Benefits	501-0000-2010200 501				10,373.00		
5	9/30/2024	Net Pension Liability	501-0000-2010300 501				1,769.00		
5	9/30/2024	Def Inflow OPEB	501-0000-2010402 501			1,706.00			
5	9/30/2024	Def Inflow OPEB	501-0000-2010402 501			23,947.00			

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
5	9/30/2024	Expense (Employee Benefit) Add'l Retriement (N	501-0201-4392032 501			499.00			
5	9/30/2024	Expense (Employee Benefit) Add'l Retriement (N	501-0201-4392032 501				12,581.00		
5	9/30/2024	Def Out Pen Liability - CITY	521-0000-1150108 521				5,056.00		
5	9/30/2024	Def Out Pen Liability - TMRS	521-0000-1150109 521				2,220.00		
5	9/30/2024	Net Other Post Empl Benefits	521-0000-2010200 521				52,793.00		
5	9/30/2024	Net Pension Liability	521-0000-2010300 521				9,005.00		
5	9/30/2024	Def Inflow OPEB	521-0000-2010402 521			8,684.00			
5	9/30/2024	Def Inflow OPEB	521-0000-2010402 521			121,873.00			
5	9/30/2024	Employee Benefit Add'l Retirement (NPO)	521-5601-4322032 521			2,541.00			
5	9/30/2024	Employee Benefit Add'l Retirement (NPO)	521-5601-4322032 521				64,024.00		
5	9/30/2024	Def Out Pen Liability - CITY	531-0000-1150108 531				1,145.00		
5	9/30/2024	Def Out Pen Liability - TMRS	531-0000-1150109 531				503.00		
5	9/30/2024	Net Other Post Empl Benefits	531-0000-2010200 531				11,956.00		
5	9/30/2024	Net Pension Liability	531-0000-2010300 531				2,039.00		
5	9/30/2024	Def Inflow OPEB	531-0000-2010402 531			1,967.00			
5	9/30/2024	Def Inflow OPEB	531-0000-2010402 531			27,602.00			
5	9/30/2024	Employee Benefit Add'l Retirement (NPO)	531-6401-4512032 531			575.00			
5	9/30/2024	Employee Benefit Add'l Retirement (NPO)	531-6401-4512032 531				14,501.00		
5	9/30/2024	Def Out Pen Liability - CITY	541-0000-1150108 541				225.00		
5	9/30/2024	Def Out Pen Liability - CITY	541-0000-1150108 541				512.00		
5	9/30/2024	Net Other Post Empl Benefits	541-0000-2010200 541				5,349.00		
5	9/30/2024	Net Pension Liability	541-0000-2010300 541				912.00		
5	9/30/2024	Def Inflow OPEB	541-0000-2010402 541			880.00			
5	9/30/2024	Def Inflow OPEB	541-0000-2010402 541			12,349.00			
5	9/30/2024	Employee Benefit Add'l Retirement (NPO)	541-7501-4192032 541			257.00			
5	9/30/2024	Employee Benefit Add'l Retirement (NPO)	541-7501-4192032 541				6,488.00		
		GASB 75 OPEB adjustments.							
6	9/30/2024	Bond Issuance	361-0000-3930100 361			1,715,418.00			
6	9/30/2024	Premium on Debt	361-0000-3930600 361				1,715,418.00		
6	9/30/2024	Issuance Costs	401-2110-4802500 401				4,684,467.00		
6	9/30/2024	Payment to Escrow	401-2110-4803000 401			4,684,467.00			
		To adjust entry for Series 2023 GO and Refunding bond issuance.							
7	9/30/2024	Accounts Receivable	220-0000-1150100 220				87,875.00		
7	9/30/2024	Deferred Revenue - Grants	220-0000-2010402 220				280,260.00		
7	9/30/2024	Federal Funds (Grants & Contr)	220-0000-3311101 220			87,875.00			
7	9/30/2024	Federal Funds (Grants & Contr)	220-0000-3311101 220			280,260.00			
7	9/30/2024	Federal Funds	267-0000-3311101 267				87,875.00		
7	9/30/2024	Interfund Transfers	267-0000-3910100 267			87,875.00			
		To correct ARPA grant revenue and to defer Contract Tower Competitive grant revenue.							
8	9/30/2024	Taxes Receivable	101-0000-1100100 101			372,561.00			
8	9/30/2024	Allow for Uncollectible	101-0000-1100200 101				139,449.00		
8	9/30/2024	Future Tax Collections	101-0000-2220100 101				233,112.00		
8	9/30/2024	Taxes Receivable	401-0000-1100100 401			268,895.00			
8	9/30/2024	Allow for Uncollectible	401-0000-1100200 401				126,912.00		
8	9/30/2024	Future Tax Collections	401-0000-2220100 401				141,983.00		
		Enty to adjut propety tax AR. allowances, and, deferred inflows.							
9	9/30/2024	Lease Receivable	101-0000-1150112 101				2,513.00		
9	9/30/2024	Def Inflow - Leases	101-0000-2010403 101			7,421.00			
9	9/30/2024	Leases	101-0000-3860100 101				4,908.00		
9	9/30/2024	Lease Receivable	501-0000-1150112 501				21,971.00		
9	9/30/2024	Lease Receivable	501-0000-1150112 501			351,686.00			
9	9/30/2024	Def Inflow - Leases	501-0000-2010403 501			43,808.00			
9	9/30/2024	Def Inflow - Leases	501-0000-2010403 501				351,686.00		
9	9/30/2024	Leases	501-0000-3860100 501				21,837.00		
9	9/30/2024	Amortization	531-0000-1510500 531				26,301.00		
9	9/30/2024	Lease Liability	531-0000-2101600 531			27,349.00			
9	9/30/2024	Tools, Parts and Equipment	531-6040-4601400 531				27,349.00		
9	9/30/2024	Amortization/Dep Expense	531-6040-4900500 531			26,301.00			
		To adjust GASB 87 leases for CY activity.							

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
10	9/30/2024	Cash in Bank	101-7910-1010100 101			23,183.00			
10	9/30/2024	Interfund Transfers	101-7910-4801000 101				23,183.00		
10	9/30/2024	Contributions	221-0000-3320100 221				875.00		
10	9/30/2024	Contributions	221-0000-3320100 221				3,936.00		
10	9/30/2024	Contributions	221-0000-3320100 221				352.00		
10	9/30/2024	Contributions	221-0000-3320100 221				4,937.00		
10	9/30/2024	Contributions	221-0000-3320100 221				10,500.00		
10	9/30/2024	Contributions	221-0000-3880500 221				428.00		
10	9/30/2024	Miscellaneous	221-0000-3890100 221				1,044.00		
10	9/30/2024	Proceeds from Insurance	221-0000-3890700 221			23,948.00			
10	9/30/2024	Proceeds from Insurance	221-0000-3890700 221				42,164.00		
10	9/30/2024	Interfund Transfers	221-0000-3910100 221				23,948.00		
10	9/30/2024	Interfund Transfers	221-1210-4801000 221			64,236.00			
10	9/30/2024	Cash in Bank	263-0000-1010100 263				23,183.00		
10	9/30/2024	Interfund Transfers	263-0000-3910100 263			23,183.00			
10	9/30/2024	Interfund Transfers Out	353-5011-4801000 353			237,571.00			
10	9/30/2024	Undesignated Reserves	353-5011-4802100 353				237,571.00		
10	9/30/2024	Reimbursements	602-0000-3890300 602				2,161.00		
10	9/30/2024	Interfund Transfers	602-0000-3910100 602			2,161.00			
		PBC entry to relcass transfers in/out							
11	9/30/2024	Operating Payable	359-0000-2020100 359				1,081,098.00		
11	9/30/2024	Other Improvements	359-5011-4703400 359			1,081,098.00			
		PBC entry to accrue construction invoice recieved in Dec 2024.							
12	9/30/2024	Operating Payable	601-0000-2020100 601				703,549.00		
12	9/30/2024	Medical/Dental/Vision Claims	601-7921-4201600 601			703,549.00			
		PBC entry to adjust for claim liability.							
13	9/30/2024	Machinery and Equipment	501-0000-1500300 501				38,849.00		
13	9/30/2024	Improvements	501-0000-1500400 501				36,998.00		
13	9/30/2024	Accumulated Depreciation	501-0000-1510400 501			38,764.00			
13	9/30/2024	Depreciation	501-0210-4901800 501				38,764.00		
13	9/30/2024	Depreciation	501-0210-4901800 501			75,847.00			
13	9/30/2024	Refuse Disposal	521-5043-4402100 521				294,783.00		
13	9/30/2024	Depreciation	521-5043-4901800 521			294,783.00			
13	9/30/2024	Accumulated Depreciation	531-0000-1510400 531				519,785.00		
13	9/30/2024	Depreciation	531-6040-4901800 531			519,785.00			
13	9/30/2024	Accumulated Depreciation	541-0000-1510400 541				291,284.00		
13	9/30/2024	Depreciation	541-7510-4901800 541			291,284.00			
						19,023,392.00	**19,023,392.00**		

Net Income (Loss) **20,028,750.00**