

Summary of Uncorrected Items

Description	Statement / Schedule	Opinion Unit
Cash & Investments is understated by \$215,922. This amount represents the City's contribution to ARCH that is held in the ARCH trust fund account	Statement of Net Position	Governmental Activities
General Fund payroll expenditures are understated by \$93,821.16 due to the City not performing a year-end accrual for payroll	Statement of Revenues, Expenditures, and Change in Fund Balance	General Fund
Street Fund payroll expenditures are overstated by \$4,552.23 due to the City not performing a year-end accrual for payroll	Statement of Revenues, Expenditures, and Change in Fund Balance	Street Fund
Capital Improvement Fund payroll expenditures are overstated by \$8,234.66 due to the City not performing a year-end accrual for payroll	Statement of Revenues, Expenditures, and Change in Fund Balance	Capital Improvement Fund
Water Fund payroll expenditures are overstated by \$7,373.55 due to the City not performing a year-end accrual for payroll	Proprietary Fund Statement of Revenues, Expenses, and Changes in Net Position	Water Fund
Storm Drain Fund payroll expenditures are understated by \$13,483.69 due to the City not performing a year-end accrual for payroll	Proprietary Fund Statement of Revenues, Expenses, and Changes in Net Position	Storm Drain Fund
Aggregate Remaining Fund payroll expenditures are understated by \$24,769.74 due to the City not performing a year-end accrual for payroll	Proprietary Fund Statement of Revenues, Expenses, and Changes in Net Position Statement of Revenues, Expenditures, and Change in Fund Balance	ARF
Governmental Activities payroll expenditures are understated by \$105,804.01 due to the City not performing a year-end accrual for payroll	Statement of Activities	Governmental Activities
Capital assets net of depreciation: buildings, improvements, machinery & equipment understated by \$43,053 (noted an asset's accumulated depreciation was overstated by \$43,053 and therefore the asset's value reported value is lower than it should be, causing the understatement)	Statement of Net Position	Governmental Activities