City of Simonton
Year End: September 30, 2024
Trial Balance

Completed by	Reviewed by	Partner
NAR 7/25/2025	JH 7/28/2025	NBH 7/31/2025

TB

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 09/23	%Chg
100-1000 GF Cash / Due From Consolidated Cash	151,508.54	(189,286.24)	0.00	(37,777.70)	A6	0.00	0
100-1002 GF New First Operating	3,500.00	21,500.00	0.00	25,000.00	A2	25,000.00	0
100-1011 GF CDARS 2	1,046,457.87	327,482.16	0.00	1,373,940.03	A5	298,502.24	360
100-1021 GF TexPOOL	378,310.51	0.00	0.00	378,310.51	A4	358,709.05	5
100-1030 GF Secondary operating	201,084.31	0.00	0.00	201,084.31	A2	192,305.91	5
100-1031 GF Wallis Checking	118,704.24	0.00	0.00	118,704.24	A3	84,363.61	41
100-1200 GF New First ICS Sweep	0.00	242,796.78	0.00	242,796.78	A2	1,202,296.70	(80)
400-1001 GRANTS New First Money Market (GRANTS)	199,519.86	0.00	0.00	199,519.86	A2	235,762.48	(15)
500-1000 KSB Keep SImonton Beautiful - Consol	(77.40)	77.40	0.00	0.00		0.00	0
500-1005 KSB Keep simonton Beautiful Chk	9,080.08	0.00	0.00	9,080.08	A2	8,614.89	5
General Fund	2,108,088.01	402,570.10	0.00	2,510,658.11		2,405,554.88	4
200-1000 EDC4A Bank	(3,950.00)	2,000.00	0.00	(1,950.00)	A6	0.00	0
200-1002 EDC4A EDC 4A Operating - NFB - CHecking 75(	206,638.59	0.00	(196,638.59)	10,000.00	A2-CSDC	10,000.00	0
200-1010 EDC4A ICS	0.00	0.00	196,638.59	196,638.59	A2-CSDC	216,390.29	(9)
200-1011 EDC4A CDARS 4A	115,104.18	2,748.58	0.00	117,852.76	A3-CSDC	30,866.81	282
City of Simonton Development Corporation	317,792.77	4,748.58	0.00	322,541.35		257,257.10	25
300-1000 EDC4B Cash /Due from consolidated	3,600.00	(3,600.00)	0.00	0.00	A6	0.00	0
300-1002 EDC4B EDC 4A Operating - Basic Checking - 75	0.00	0.00	10,000.00	10,000.00	A2-SDC	10,000.00	0
300-1010 EDC4B ICS	233,720.78	0.00	(10,000.00)	223,720.78	A2-SDC	382,146.63	(41)
300-1011 EDC4B CDARS	265,104.18	5,264.63	0.00	270,368.81	A3-SDC	30,866.81	776
Simonton Development Corporation	502,424.96	1,664.63	0.00	504,089.59		423,013.44	19
A Cash	**2,928,305.74**	**408,983.31**	**0.00**	**3,337,289.05**		**3,085,825.42**	**8**
100-1300 GF Property Tax Receivable	15,606.00	0.00	0.00	15,606.00	C1	12,495.85	25
100-1301 GF Due from Tax Assessor	526.41	(389.63)	0.00	136.78	W1	526.41	(74)
100-1350 GF Other Receivables	19,579.95	(19,579.95)	0.00	0.00		19,579.95	(100)
100-1400 GF Franchise Tax Receivable	0.00	2,245.79	0.00	2,245.79	W4	0.00	0
100-1410 GF Sales Tax Receivable	4,086.12	(4,086.12)	0.00	0.00	1	4,086.12	(100)
100-1550 GF Deferred outflows of pension	0.00	17,053.00	0.00	17,053.00	X5	6,238.00	173
100-1551 GF Net Pension Asset	0.00	11,109.00	0.00	11,109.00	X5	0.00	0
General Fund	39,798.48	6,352.09	0.00	46,150.57		42,926.33	8
C Accts. rec., trade & other	**39,798.48**	**6,352.09**	**0.00**	**46,150.57**		**42,926.33**	**8**
100-1211 GF Due from General Fund	298,502.24	(298,502.24)	0.00	0.00	2	0.00	0
100-1340 GF Due from Grant Fund	191,787.39	0.00	0.00	191,787.39	3	0.00	0
100-1355 GF Due from Fund 500	8,214.89	(29.30)	0.00	8,185.59	3	0.00	0
400-2310 GRANTS Due to General Fund	(191,787.39)	0.00	0.00	(191,787.39)	3	0.00	0
500-2310 KSB Due to General Fund	(8,214.89)	29.30	0.00	(8,185.59)	3	0.00	0
General Fund	298,502.24	(298,502.24)	0.00	0.00		0.00	0
E Fundview interfund balances (General fund ONLY)	**298,502.24**	**(298,502.24)**	**0.00**	**0.00**		**0.00**	**0**
100-1320 GF Due From 4B	28,800.00	0.00	0.00	28,800.00	L1	0.00	0
100-1330 GF Due From 4A	1,800.00	0.00	0.00	1,800.00	L1	0.00	0
100-2912 GF Due to Component unit 4A	(15,423.16)	8,510.91	0.00	(6,912.25)	L1	(15,423.16)	(55)
100-2913 GF Due to Component unit 4B	(12,179.60)	(26,963.10)	0.00	(39,142.70)	L1	(12,179.60)	221
General Fund	2,997.24	(18,452.19)	0.00	(15,454.95)		(27,602.76)	(44)
200-1300 EDC4A Interfund Due from City	18,370.36	(11,458.11)	0.00	6,912.25	L1	15,423.16	(55)
200-2310 EDC4A Due to General Fund	(1,800.00)	0.00	0.00	(1,800.00)	L1	0.00	0
City of Simonton Development Corporation	16,570.36	(11,458.11)	0.00	5,112.25		15,423.16	(67)
300-1300 EDC4B Interfund Due from City	18,074.01	21,068.69	0.00	39,142.70	L1	12,179.60	221
300-2310 EDC4B Due to General Fund	(28,800.00)	0.00	0.00	(28,800.00)	L1	0.00	0
Simonton Development Corporation	(10,725.99)	21,068.69	0.00	10,342.70		12,179.60	(15)
L Due to/from General fund /component units	**8,841.61**	**(8,841.61)**	**0.00**	**0.00**		**0.00**	**0**

City of Simonton
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NAR 7/25/2025	JH 7/28/2025	NBH 7/31/2025

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Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 09/23	%Chg
100-1500 GF General Fixed Assets	6,238.00	(6,238.00)	0.00	0.00		0.00	0
100-1600 GF Furniture and equipment	129,332.00	0.00	0.00	129,332.00	H1	129,332.00	0
100-1700 GF Buildings and Improvements	171,583.00	0.00	0.00	171,583.00	H1	171,583.00	0
100-1750 GF Construction In Progress	0.00	216,577.62	0.00	216,577.62	H1	0.00	0
100-1900 GF Accumulated Depreciation	(283,253.42)	(890.50)	0.00	(284,143.92)	H1	(283,253.42)	0
General Fund	23,899.58	209,449.12	0.00	233,348.70		17,661.58	1221
U Property, plant and equipment	**23,899.58**	**209,449.12**	**0.00**	**233,348.70**		**17,661.58**	**1221**
100-2000 GF Due To Consolidated Cash / Accounts Payab	37,452.03	(39,012.29)	0.00	(1,560.26)	N3	(6,075.00)	(74)
100-2005 GF Accrued Expenses	0.00	(9,726.99)	0.00	(9,726.99)	N3	0.00	0
100-2010 GF VISA Credit Card	(2,665.85)	(3,618.93)	0.00	(6,284.78)	N1	(2,665.85)	136
100-2011 GF Credit Card Fees	820.48	(820.48)	0.00	0.00		0.00	0
100-2105 GF Payroll Tax/Reserves	(18,640.49)	876.39	0.00	(17,764.10)	X3	(18,661.24)	(5)
100-2107 GF TML Multistate IEBP Payable	861.24	(1,478.56)	0.00	(617.32)		0.00	0
100-2108 GF TMRS Payable	5,031.19	(5,031.19)	0.00	0.00	N2	0.00	0
100-2400 GF Retainage payable	0.00	(14,936.82)	0.00	(14,936.82)	N4	0.00	0
100-2500 GF Unearned Property Taxes	(15,606.00)	0.00	0.00	(15,606.00)	C1	(12,495.85)	25
100-2550 GF Total Pension Liability	(27,489.00)	27,489.00	0.00	0.00	X5	(27,489.00)	(100)
100-2551 GF Total OPEB Liability	(703.00)	703.00	0.00	0.00	X4	(703.00)	(100)
100-2552 GF Deferred inflows of OPEB	(715.00)	(621.00)	0.00	(1,336.00)	X4	(715.00)	87
100-2553 GF Deferred Inflows of Pension	0.00	(2,453.00)	0.00	(2,453.00)	X5	0.00	0
100-2990 GF Bank Rec Hold	(1,195.63)	1,195.63	0.00	0.00		0.00	0
500-2001 KSB Accounts Payable	(2,942.02)	2,843.30	0.00	(98.72)	NM	0.00	0
General Fund	(25,792.05)	(44,591.94)	0.00	(70,383.99)		(68,804.94)	2
200-2920 EDC4A Bank Rec Hold	275.00	(275.00)	0.00	0.00		0.00	0
BB Accounts payable & acc. liab.	**(25,517.05)**	**(44,866.94)**	**0.00**	**(70,383.99)**		**(68,804.94)**	**2**
100-3000 GF Equity	(2,152,169.41)	17,772.00	0.00	(2,134,397.41)	R1	(1,829,673.52)	17
100-3001 GF Restricted Equity	(219,475.68)	1,800.00	0.00	(217,675.68)	R1	(219,475.68)	(1)
100-3002 GF Net Investment in capital Assets	0.00	(17,662.00)	0.00	(17,662.00)	R1	0.00	0
500-3000 KSB Fund Balance	3,500.00	(3,500.00)	0.00	0.00		0.00	0
General Fund	(2,368,145.09)	(1,590.00)	0.00	(2,369,735.09)		(2,049,149.20)	16
200-3001 EDC4A Restricted Equity	(272,680.26)	0.00	0.00	(272,680.26)	P	(220,421.86)	24
300-3001 EDC4B Restricted Equity	(435,193.04)	0.00	0.00	(435,193.04)	P	(340,773.69)	28
UU Equity	**(3,076,018.39)**	**(1,590.00)**	**0.00**	**(3,077,608.39)**		**(2,610,344.75)**	**18**
100-4001 GF Ad Valorem	(390,446.76)	375.49	0.00	(390,071.27)	W1	(480,192.00)	(19)
100-4002 GF FBC CAD #8	(37,309.56)	4,496.60	0.00	(32,812.96)	W4	(31,729.61)	3
100-4003 GF Mixed Beverage	(33,448.03)	1,958.09	750.00	(30,739.94)	W3	(30,712.27)	0
100-4004 GF Penalty and Interest	0.00	(5,480.94)	0.00	(5,480.94)	W1	(5,385.37)	2
100-4010 GF Sales Tax - City's Portion	(197,080.57)	0.00	0.00	(197,080.57)	W3	(206,203.78)	(4)
100-4011 GF 1/4% Sales Tax (Roads)	(49,270.14)	0.00	0.00	(49,270.14)	W3	(51,550.95)	(4)
100-4032 GF Building Permits	(13,138.43)	496.00	(750.00)	(13,392.43)		0.00	0
100-4033 GF Centerpoint Franchise Fees	(34,340.63)	0.00	0.00	(34,340.63)		0.00	0
100-4034 GF Other Tele. Franchise	(5,571.54)	161.01	0.00	(5,410.53)		(34,332.32)	(84)
100-4250 GF Child Safety Fee from County	(937.83)	0.00	0.00	(937.83)		0.00	0
100-4600 GF Interest - Other	(6,869.35)	0.00	0.00	(6,869.35)	W2	(4,640.92)	48
100-4616 GF Interest - Texpool	(19,601.46)	0.00	0.00	(19,601.46)	W2	(15,887.91)	23
100-4618 GF Interest Income - CDARS	0.00	(28,979.92)	0.00	(28,979.92)	W2	(7,334.85)	295
100-4619 GF Interest - ICS	(26,425.83)	0.00	0.00	(26,425.83)	W2	(24,365.04)	8
100-4650 GF Other Revenue/General Fund	(8,379.28)	3,237.94	(10,000.00)	(15,141.34)		(36,127.38)	(58)
400-4300 GRANTS Grants	0.00	0.00	0.00	0.00		(242,293.58)	(100)
400-4614 GRANTS Interest - New First Grants	(7,732.47)	0.00	0.00	(7,732.47)	W2	(5,678.84)	36
500-4700 KSB Miscellaneous Income	(9,508.83)	3,500.00	0.00	(6,008.83)	A7	0.00	0
General Fund	(840,060.71)	(20,235.73)	(10,000.00)	(870,296.44)		(1,176,434.82)	(26)

City of Simonton
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NAR 7/25/2025	JH 7/28/2025	NBH 7/31/2025

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Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 09/23	%Chg
200-4010 EDC4A Sales Tax Revenue	(49,270.14)	0.00	**0.00**	**(49,270.14)**	W3	(51,550.95)	**(4)**
200-4618 EDC4A Interest Income - CDARS	0.00	(2,748.58)	**0.00**	**(2,748.58)**	W2-CSDC	0.00	**0**
200-4619 EDC4A Bank Interest Earned	(4,979.62)	0.00	**0.00**	**(4,979.62)**	W2-CSDC	(4,457.45)	**12**
City of Simonton Development Corporation	(54,249.76)	(2,748.58)	**0.00**	**(56,998.34)**		(56,008.40)	**2**
300-4010 EDC4B Sales Tax Revenue	(98,540.29)	0.00	**0.00**	**(98,540.29)**	W3	(103,101.90)	**(4)**
300-4618 EDC4B Interest income - CDARS	0.00	(5,264.63)	**0.00**	**(5,264.63)**	W2-SDC	0.00	**0**
300-4619 EDC4B Interest Income - ICS	(7,834.33)	0.00	**0.00**	**(7,834.33)**	W2-SDC	(7,167.45)	**9**
Simonton Development Corporation	(106,374.62)	(5,264.63)	**0.00**	**(111,639.25)**		(110,269.35)	**1**
20 Sales or gross income	**(1,000,685.09)**	**(28,248.94)**	**(10,000.00)**	**(1,038,934.03)**		**(1,342,712.57)**	**(23)**
100-10-5001 GF Liability Insurance	7,892.76	0.00	**0.00**	**7,892.76**		5,547.78	**42**
100-10-5002 GF Health Insurance	370.39	0.00	**0.00**	**370.39**		5,021.13	**(93)**
100-10-5023 GF FBC Sheriffs Office	0.00	0.00	**0.00**	**0.00**		306.00	**(100)**
100-10-5030 GF Technology	32,315.19	0.00	**0.00**	**32,315.19**		59,906.18	**(46)**
100-10-5031 GF Bank Charges	0.00	820.48	**0.00**	**820.48**		90.00	**812**
100-10-5035 GF Office Supply & postage	3,596.90	0.00	**0.00**	**3,596.90**		13,140.73	**(73)**
100-10-5036 GF Copy and Printing	4,225.00	0.00	**0.00**	**4,225.00**		1,733.21	**144**
100-10-5038 GF Mileage Reimbursement	0.00	0.00	**0.00**	**0.00**		112.55	**(100)**
100-10-5041 GF Community Outreach	6,772.91	0.00	**0.00**	**6,772.91**		3,979.42	**70**
100-10-5200 GF Payroll	40,895.39	0.00	**0.00**	**40,895.39**	X3	274,097.50	**(85)**
100-10-5205 GF Payroll Tax Expense	3,782.95	0.00	**(661.13)**	**3,121.82**	X3	20,968.46	**(85)**
100-10-5210 GF Retirement TMRS	1,459.73	(27,462.05)	**0.00**	**(26,002.32)**	N2	14,978.42	**(274)**
100-10-5215 GF Human Resources Cost	88,676.71	0.00	**0.00**	**88,676.71**		5,575.59	**1490**
100-10-5250 GF Appriasal District fees	5,801.74	0.00	**0.00**	**5,801.74**		0.00	**0**
100-10-5251 GF FBC Tax Office	0.00	0.00	**0.00**	**0.00**		286.40	**(100)**
100-10-5252 GF Accounting	645.00	0.00	**0.00**	**645.00**		0.00	**0**
100-10-5253 GF Legal Notices	992.13	0.00	**0.00**	**992.13**		0.00	**0**
100-10-5254 GF Audit	0.00	0.00	**0.00**	**0.00**		53,775.00	**(100)**
100-10-5256 GF Attorney Fees	51,602.00	7,157.87	**0.00**	**58,759.87**		32,753.72	**79**
100-10-5258 GF Consulting	245,798.44	(22,058.38)	**0.00**	**223,740.06**		10,085.00	**2119**
100-10-5259 GF TMRS provider Fees	0.00	5,181.96	**460.44**	**5,642.40**		0.00	**0**
100-10-5260 GF Professional Memberships	651.00	0.00	**0.00**	**651.00**		2,953.75	**(78)**
100-10-5261 GF Apparel & Promotion	0.00	0.00	**0.00**	**0.00**		371.65	**(100)**
100-10-5262 GF Travel & Training	3,509.34	0.00	**0.00**	**3,509.34**		6,701.59	**(48)**
100-10-5263 GF Subscriptions	1,552.42	0.00	**0.00**	**1,552.42**		7,463.77	**(79)**
100-10-5285 GF Election Costs	6,154.13	0.00	**0.00**	**6,154.13**		7,660.00	**(20)**
100-10-5500 GF Miscellaneous	(1,261.95)	(30,967.24)	**0.00**	**(32,229.19)**		16,875.17	**(291)**
100-10-5550 GF Debt Issue costs	(10,000.00)	0.00	**10,000.00**	**0.00**		0.00	**0**
100-10-6000 GF Late fees and penalties	0.00	0.00	**200.69**	**200.69**		0.00	**0**
General Fund	495,432.18	(67,327.36)	**10,000.00**	**438,104.82**		544,383.02	**(20)**
6000 EDC4A Operating Expenses	0.00	0.00	**0.00**	**0.00**		750.00	**(100)**
200-82-5275 EDC4A City Facility projects	2,000.00	(2,000.00)	**0.00**	**0.00**		0.00	**0**
200-82-5311 EDC4A Lighting Landscaping signage	3,750.00	(1,725.00)	**0.00**	**2,025.00**		3,000.00	**(33)**
City of Simonton Development Corporation	5,750.00	(3,725.00)	**0.00**	**2,025.00**		3,750.00	**(46)**
6000 EDC4B Operating Expenses	0.00	0.00	**0.00**	**0.00**		750.00	**(100)**
300-82-5311 EDC4B Public Mowing	28,800.00	3,600.00	**0.00**	**32,400.00**		15,100.00	**115**
Simonton Development Corporation	28,800.00	3,600.00	**0.00**	**32,400.00**		15,850.00	**104**
40 Operating expenses	**529,982.18**	**(67,452.36)**	**10,000.00**	**472,529.82**		**563,983.02**	**(16)**
100-20-5022 GF Incident Response	33,156.77	0.00	**0.00**	**33,156.77**		0.00	**0**
100-20-5030 GF Technology	229.50	0.00	**0.00**	**229.50**		1,098.11	**(79)**
100-20-5275 GF Capital Improvements	16,799.60	(16,799.60)	**0.00**	**0.00**		6,285.28	**(100)**
100-20-5313 GF Maintenance & Operations	1,630.00	0.00	**0.00**	**1,630.00**		3,484.20	**(53)**
100-20-5320 GF Equipment	2,081.95	0.00	**0.00**	**2,081.95**		7,800.00	**(73)**
100-20-5500 GF Miscellaneous	25.00	0.00	**0.00**	**25.00**		94.97	**(74)**
General Fund	53,922.82	(16,799.60)	**0.00**	**37,123.22**		18,762.56	**98**

City of Simonton
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TB-3

Account	Prelim	Adj's	Reclass	Rep	Annotation	Rep 09/23	%Chg
40. 1 Emergency Management	**53,922.82**	**(16,799.60)**	**0.00**	**37,123.22**		**18,762.56**	**98**
100-30-5020 GF Emergency Management Other	810.08	0.00	**0.00**	**810.08**		0.00	**0**
100-30-5030 GF Technology	11,175.00	0.00	**0.00**	**11,175.00**		0.00	**0**
100-30-5500 GF Public Safety Misc	0.00	0.00	**0.00**	**0.00**		190.00	**(100)**
General Fund	11,985.08	0.00	**0.00**	**11,985.08**		190.00	**6208**
40. 2 Public Saftey	**11,985.08**	**0.00**	**0.00**	**11,985.08**		**190.00**	**6208**
100-40-5030 GF Technology	0.00	0.00	**0.00**	**0.00**		41.90	**(100)**
100-40-5275 GF Capital Improvements	159,277.35	(159,277.35)	**0.00**	**0.00**		0.00	**0**
100-40-5301 GF Internet and phone	646.55	0.00	**0.00**	**646.55**		8,589.62	**(92)**
100-40-5302 GF City Hall Electricity	2,716.94	0.00	**0.00**	**2,716.94**		4,542.77	**(40)**
100-40-5303 GF Street Lights	5,202.00	0.00	**0.00**	**5,202.00**		1,207.62	**331**
100-40-5305 GF Other Utility Services	26.00	0.00	**0.00**	**26.00**		200.00	**(87)**
100-40-5309 GF City Hall Pest control	0.00	0.00	**0.00**	**0.00**		227.33	**(100)**
100-40-5310 GF Janitorial Services	7,330.00	0.00	**0.00**	**7,330.00**		5,115.44	**43**
100-40-5311 GF Maintenance & Repair	2,954.11	0.00	**0.00**	**2,954.11**		7,621.79	**(61)**
100-40-5320 GF Equipment	0.00	0.00	**0.00**	**0.00**		1,222.82	**(100)**
100-40-6000 GF Depreciation expense	0.00	890.50	**0.00**	**890.50**	H1	148.42	**500**
General Fund	178,152.95	(158,386.85)	**0.00**	**19,766.10**		28,917.71	**(32)**
40. 3 Facilities	**178,152.95**	**(158,386.85)**	**0.00**	**19,766.10**		**28,917.71**	**(32)**
100-50-5029 GF Permit Fees	0.00	0.00	**0.00**	**0.00**		3,704.19	**(100)**
100-50-5030 GF Technology	3,730.13	0.00	**0.00**	**3,730.13**		0.00	**0**
100-50-5271 GF Engineering Fees	13,870.50	2,854.02	**0.00**	**16,724.52**		253,145.62	**(93)**
100-50-5272 GF L&P - Residential	3,066.16	0.00	**0.00**	**3,066.16**		0.00	**0**
100-50-5406 GF Public Mowing	0.00	0.00	**0.00**	**0.00**		2,475.00	**(100)**
100-50-5500 GF Miscellaneous	0.00	0.00	**0.00**	**0.00**		134.95	**(100)**
General Fund	20,666.79	2,854.02	**0.00**	**23,520.81**		259,459.76	**(91)**
40. 4 Public Works	**20,666.79**	**2,854.02**	**0.00**	**23,520.81**		**259,459.76**	**(91)**
500-60-5035 KSB Office Supplies and postage	2,263.06	0.00	**0.00**	**2,263.06**		0.00	**0**
500-60-5041 KSB Community Outreach	5,900.00	(2,950.00)	**0.00**	**2,950.00**		4,135.88	**(29)**
General Fund	8,163.06	(2,950.00)	**0.00**	**5,213.06**		4,135.88	**26**
40. 5 Keep SImonton Beautiful	**8,163.06**	**(2,950.00)**	**0.00**	**5,213.06**		**4,135.88**	**26**
100-10-5540 GF Transfer to 4A	13,458.11	(13,458.11)	**0.00**	**0.00**		0.00	**0**
100-10-5541 GF Transfer to 4B	(21,068.69)	21,068.69	**0.00**	**0.00**		0.00	**0**
General Fund	(7,610.58)	7,610.58	**0.00**	**0.00**		0.00	**0**
200-4713 EDC4A Transfer in	(13,458.11)	13,458.11	**0.00**	**0.00**		0.00	**0**
300-4713 EDC4B Transfer In	21,068.69	(21,068.69)	**0.00**	**0.00**		0.00	**0**
80 Provision for income tax	**0.00**	**0.00**	**0.00**	**0.00**		**0.00**	**0**
	0.00	**0.00**	**0.00**	**0.00**		**0.00**	**0**
Net Income (Loss)	**197,812.21**			**468,795.94**		**467,263.64**	

1. Client doesn't accrue for sales tax receivable revenue reported on deposits clearing bank. In prior years this GL account was used to report amount due from FBCAD# 8 contract. the entry made here is to match clients chart of accounts.

2. In prior year audits this COA number was used in Caseware for a bank account GL. The account balance is reclassified against GL 100-1011 via workpaper R1

3. This group of accounts are the collective items for the General fund. Fundview has been setup to recognize grant income and expenses alongwith the Keep simonton beautiful contributions made from city residents and corresponding expenses as separate funds. These account net to $0.

City of Simonton
Year End: September 30, 2024
Adjusting Journal Entries
Date: 10/1/2023 To 9/30/2024

Completed by	Reviewed by	Partner
NAR 7/24/2025	JH 7/28/2025	NBH 7/31/2025

AJE

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
1	9/30/2024	Cash / Due From Consolidated Cash	100-1000 GF	R1			1,227,296.70		
1	9/30/2024	New First Operating	100-1002 GF	R1		21,500.00			
1	9/30/2024	CDARS 2	100-1011 GF	R1		298,502.24			
1	9/30/2024	New First ICS Sweep	100-1200 GF	R1		1,202,296.70			
1	9/30/2024	Due from General Fund	100-1211 GF	R1			298,502.24		
1	9/30/2024	Franchise Tax Receivable	100-1400 GF	R1		4,086.12			
1	9/30/2024	Sales Tax Receivable	100-1410 GF	R1			4,086.12		
1	9/30/2024	General Fixed Assets	100-1500 GF	R1			6,238.00		
1	9/30/2024	Deferred outflows of pension	100-1550 GF	R1		6,238.00			
1	9/30/2024	Due To Consolidated Cash / Accounts Payable	100-2000 GF	R1		1,590.00			
1	9/30/2024	Equity	100-3000 GF	R1		17,772.00			
1	9/30/2024	Restricted Equity	100-3001 GF	R1		1,800.00			
1	9/30/2024	Net Investment in capital Assets	100-3002 GF	R1			17,662.00		
1	9/30/2024	Keep simonton Beautiful Chk	500-1005 KSB	R1		3,500.00			
1	9/30/2024	Fund Balance	500-3000 KSB	R1			3,500.00		
		To correct opening balances							
2	9/30/2024	Cash / Due From Consolidated Cash	100-1000 GF	A2		959,499.92			
2	9/30/2024	New First ICS Sweep	100-1200 GF	A2			959,499.92		
		To Fairly state balances at year end							
3	9/30/2024	CDARS 2	100-1011 GF	A5/W2		28,979.92			
3	9/30/2024	Interest Income - CDARS	100-4618 GF	A5/W2			28,979.92		
		To post interest income earned on CDARS account to fairly state account balance at year end							
4	9/30/2024	Keep SImonton Beautiful - Consol	500-1000 KSB	A7		77.40			
4	9/30/2024	Keep simonton Beautiful Chk	500-1005 KSB	A7			3,500.00		
4	9/30/2024	Accounts Payable	500-2001 KSB	A7		2,872.60			
4	9/30/2024	Miscellaneous Income	500-4700 KSB	A7		3,500.00			
4	9/30/2024	Community Outreach	500-60-5041 KSB	A7			2,950.00		
		To fairly report expenses							
5	9/30/2024	Due from Tax Assessor	100-1301 GF	C1 /W1			389.63		
5	9/30/2024	Ad Valorem	100-4001 GF	C1 /W1		1,113.56			
5	9/30/2024	Ad Valorem	100-4001 GF	C1 /W1			1,657.54		
5	9/30/2024	Penalty and Interest	100-4004 GF	C1 /W1			5,480.94		
5	9/30/2024	Other Revenue/General Fund	100-4650 GF	C1 /W1		1,657.54			
5	9/30/2024	Attorney Fees	100-10-5256 GF	C1 /W1		1,790.37			
5	9/30/2024	Miscellaneous	100-10-5500 GF	C1 /W1		2,966.64			
		To fairly state year end account balances							
6	9/30/2024	Cash / Due From Consolidated Cash	100-1000 GF	A6		78,510.54			
6	9/30/2024	Due To Consolidated Cash / Accounts Payable	100-2000 GF	A6			76,105.23		
6	9/30/2024	VISA Credit Card	100-2010 GF	A6			6,303.08		
6	9/30/2024	TMRS Payable	100-2108 GF	A6		150.77			
6	9/30/2024	Ad Valorem	100-4001 GF	A6		526.41			
6	9/30/2024	Ad Valorem	100-4001 GF	A6		136.78			
6	9/30/2024	Ad Valorem	100-4001 GF	A6		172.44			
6	9/30/2024	Ad Valorem	100-4001 GF	A6		83.84			
6	9/30/2024	FBC CAD #8	100-4002 GF	A6			26.56		
6	9/30/2024	Mixed Beverage	100-4003 GF	A6		1,958.09			
6	9/30/2024	Building Permits	100-4032 GF	A6		496.00			
6	9/30/2024	Other Revenue/General Fund	100-4650 GF	A6		400.00			
		To correct mispostings and fairly state balances at year end							
7	9/30/2024	Bank Rec Hold	100-2990 GF	W4		265.38			
7	9/30/2024	FBC CAD #8	100-4002 GF	W4		2,682.83			
7	9/30/2024	Other Tele. Franchise	100-4034 GF	W4		161.01			
7	9/30/2024	Miscellaneous	100-10-5500 GF	W4			3,109.22		

Completed by	Reviewed by	Partner
NAR 7/24/2025	JH 7/28/2025	NBH 7/31/2025

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
		To reverse misposting							
8	9/30/2024	Franchise Tax Receivable	100-1400 GF	W4			1,840.33		
8	9/30/2024	FBC CAD #8	100-4002 GF	W4		1,840.33			
		To adjust the receivable balance to the year end actual							
9	9/30/2024	Credit Card Fees	100-2011 GF	CTB			820.48		
9	9/30/2024	Bank Charges	100-10-5031 GF	CTB		820.48			
		Following inquiries this account is actually credit card fees (expense) it has been set up incorrectly in the chart of accounts for the clients software and should be reported as an expense.							
11	9/30/2024	Construction In Progress	100-1750 GF	N1		1,505.47			
11	9/30/2024	Accrued Expenses	100-2005 GF	N1			9,726.99		
11	9/30/2024	Attorney Fees	100-10-5256 GF	N1		5,367.50			
11	9/30/2024	Engineering Fees	100-50-5271 GF	N1		2,854.02			
		To post unrecorded liabilities where services rendered in this fiscal year and paid in subsequent year							
12	9/30/2024	Due to Component unit 4A	100-2912 GF	CTB		13,458.11			
12	9/30/2024	Due to Component unit 4B	100-2913 GF	CTB			21,068.69		
12	9/30/2024	Transfer to 4A	100-10-5540 GF	CTB			13,458.11		
12	9/30/2024	Transfer to 4B	100-10-5541 GF	CTB		21,068.69			
		To correctly reflect the interfund balance at year end							
13	9/30/2024	Due from Fund 500	100-1355 GF	CTB			29.30		
13	9/30/2024	Due To Consolidated Cash / Accounts Payable	100-2000 GF	CTB			3,244.08		
13	9/30/2024	Due To Consolidated Cash / Accounts Payable	100-2000 GF	CTB			930.25		
13	9/30/2024	Due To Consolidated Cash / Accounts Payable	100-2000 GF	CTB		8,841.61			
13	9/30/2024	Due To Consolidated Cash / Accounts Payable	100-2000 GF	CTB		11.00			
13	9/30/2024	VISA Credit Card	100-2010 GF	CTB		2,665.85			
13	9/30/2024	VISA Credit Card	100-2010 GF	CTB			11.00		
13	9/30/2024	VISA Credit Card	100-2010 GF	CTB		29.30			
13	9/30/2024	Payroll Tax/Reserves	100-2105 GF	CTB		2,056.79			
13	9/30/2024	TML Multistate IEBP Payable	100-2107 GF	CTB			1,478.56		
13	9/30/2024	Due to Component unit 4A	100-2912 GF	CTB			2,947.20		
13	9/30/2024	Due to Component unit 4B	100-2913 GF	CTB			5,894.41		
13	9/30/2024	Bank Rec Hold	100-2990 GF	CTB		930.25			
13	9/30/2024	Accounts Payable	500-2001 KSB	CTB			29.30		
13	9/30/2024	Due to General Fund	500-2310 KSB	CTB		29.30			
		To farily state liability balances							
14	9/30/2024	TMRS Payable	100-2108 GF	CTB - N2			5,181.96		
14	9/30/2024	TMRS provider Fees	100-10-5259 GF	CTB - N2		5,181.96			
		To correct misposting of provider fees to an expense account							
15	9/30/2024	Payroll Tax/Reserves	100-2105 GF	X3			1,180.40		
15	9/30/2024	Other Revenue/General Fund	100-4650 GF	X3		1,180.40			
		To repost IRS refund check received against payroll liabilities as audit evidence suggest they werent entitled to refund and this may become payable							
17	9/30/2024	Total OPEB Liability	100-2551 GF	X4		703.00			
17	9/30/2024	Deferred inflows of OPEB	100-2552 GF	X4			621.00		
17	9/30/2024	Retirement TMRS	100-10-5210 GF	X4			82.00		
		To recognize OPEB liabilities							

City of Simonton
Year End: September 30, 2024
Adjusting Journal Entries
Date: 10/1/2023 To 9/30/2024

Completed by	Reviewed by	Partner
NAR 7/24/2025	JH 7/28/2025	NBH 7/31/2025

AJE-2

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
18	9/30/2024	Other Receivables	100-1350 GF	X5			19,579.95		
18	9/30/2024	Deferred outflows of pension	100-1550 GF	X5		10,815.00			
18	9/30/2024	Net Pension Asset	100-1551 GF	X5		11,109.00			
18	9/30/2024	Total Pension Liability	100-2550 GF	X5		27,489.00			
18	9/30/2024	Deferred Inflows of Pension	100-2553 GF	X5			2,453.00		
18	9/30/2024	Retirement TMRS	100-10-5210 GF	X5			27,380.05		
		To recognize Pension liability /assets							
19	9/30/2024	Construction In Progress	100-1750 GF	N4		14,936.82			
19	9/30/2024	Retainage payable	100-2400 GF	N4			14,936.82		
		To Gross up CIP expenses for retainer and to recognize retainer payable							
20	9/30/2024	Construction In Progress	100-1750 GF	H1		200,135.33			
20	9/30/2024	Due to Component unit 4A	100-2912 GF	H1			2,000.00		
20	9/30/2024	Consulting	100-10-5258 GF	H1			22,058.38		
20	9/30/2024	Capital Improvements	100-20-5275 GF	H1			16,799.60		
20	9/30/2024	Capital Improvements	100-40-5275 GF	H1			159,277.35		
		To post construction in progress expenses to balance sheet							
21	9/30/2024	Accumulated Depreciation	100-1900 GF	H1			890.50		
21	9/30/2024	Depreciation expense	100-40-6000 GF	H1		890.50			
		To recognize Depreciation expense for the year.							
22	9/30/2024	Due To Consolidated Cash / Accounts Payable	100-2000 GF	N3		30,824.66			
22	9/30/2024	Miscellaneous	100-10-5500 GF	N3			30,824.66		
		To write off unidentified balance.							
2-SDC	9/30/2024	CDARS	300-1011 EDC4B	A3-SDC / W2-		5,264.63			
2-SDC	9/30/2024	Interest income - CDARS	300-4618 EDC4B	A3-SDC / W2-			5,264.63		
		To post CDARS interest for the year to report actual balance at year end							
3-SDC	9/30/2024	Interfund Due from City	300-1300 EDC4B	L1		21,068.69			
3-SDC	9/30/2024	Transfer In	300-4713 EDC4B	L1			21,068.69		
		To correctly reflect the interfund balance at year end							
4-SDC	9/30/2024	Cash /Due from consolidated	300-1000 EDC4B	CTB			3,600.00		
4-SDC	9/30/2024	Public Mowing	300-82-5311 EDC4B	CTB		3,600.00			
		To correct misposting							
2-CSDC	9/30/2024	CDARS 4A	200-1011 EDC4A	A3-CSDC/W2-		2,748.58			
2-CSDC	9/30/2024	Interest Income - CDARS	200-4618 EDC4A	A3-CSDC/W2-			2,748.58		
		To post interest income to fairly state							
3-CSDC	9/30/2024	Interfund Due from City	200-1300 EDC4A	L1			13,458.11		
3-CSDC	9/30/2024	Interfund Due from City	200-1300 EDC4A	L1		2,000.00			
3-CSDC	9/30/2024	Transfer in	200-4713 EDC4A	L1		13,458.11			
3-CSDC	9/30/2024	City Facility projects	200-82-5275 EDC4A	L1			2,000.00		
		To reconcile interfund balances across all opinion units							
4-CSDC	9/30/2024	Bank	200-1000 EDC4A	CTB		2,000.00			

Completed by	Reviewed by	Partner
NAR 7/24/2025	JH 7/28/2025	NBH 7/31/2025

AJE-3

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
4-CSDC	9/30/2024	Bank Rec Hold	200-2920 EDC4A	CTB			275.00		
4-CSDC	9/30/2024	Lighting Landscaping signage	200-82-5311 EDC4A	CTB		275.00			
4-CSDC	9/30/2024	Lighting Landscaping signage	200-82-5311 EDC4A	CTB			2,000.00		
		To correct misposting following review of ctb balances and inquiries of bookkeeper and city Employee							
						3,060,446.48	**3,060,446.48**		

Net Income (Loss) **468,795.94**

City of Simonton
Year End: September 30, 2024
Adjusting journal entries
Date: 10/1/2023 To 9/30/2024

Completed by	Reviewed by	Partner
NAR 7/24/2025	JH 7/28/2025	NBH 7/31/2025

RJE

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
10	9/30/2024	Mixed Beverage	100-4003 GF	W3		750.00			
10	9/30/2024	Building Permits	100-4032 GF	W3			750.00		
		To reclassify permit income misposted to mixed beverage							
16	9/30/2024	Other Revenue/General Fund	100-4650 GF	CTB			10,000.00		
16	9/30/2024	Debt Issue costs	100-10-5550 GF	CTB		10,000.00			
		To reclass income and expenses misposted to							
23	9/30/2024	Payroll Tax Expense	100-10-5205 GF	X3			661.13		
23	9/30/2024	TMRS provider Fees	100-10-5259 GF	X3		460.44			
23	9/30/2024	Late fees and penalties	100-10-6000 GF	X3		200.69			
		To reclass misposited items							
1-SDC	9/30/2024	EDC 4A Operating - Basic Checking - 756305	300-1002 EDC4B	A2-SDC		10,000.00			
1-SDC	9/30/2024	ICS	300-1010 EDC4B	A2-SDC			10,000.00		
		To reclassify checking account balance per Bank Confirmation							
1-CSDC	9/30/2024	EDC 4A Operating - NFB - CHecking 756305	200-1002 EDC4A	A2-CSDC			196,638.59		
1-CSDC	9/30/2024	ICS	200-1010 EDC4A	A2-CSDC		196,638.59			
		To reclassify ICS from Checking							
						218,049.72	**218,049.72**		

Net Income (Loss) **468,795.94**