



Vredeveld Haefner LLC

CPAs and Consultants
10302 20th Avenue
Grand Rapids, MI 49534
Fax (616) 828-0307

Douglas J. Vredeveld, CPA
(616) 446-7474
Peter S. Haefner, CPA
(616) 460-9388

July 25, 2022

To the City Council
City of Muskegon Heights

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of City of Muskegon Heights (the City) for the year ended December 31, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 31, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by City of Muskegon Heights are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2021. We noted no transactions entered into by City of Muskegon Heights 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 estimates affecting the City's financial statements:

Management's estimate of the useful lives of capital assets, the allowance for uncollectible accounts receivable and the valuation of the pension and other post-employment benefit plans and obligations.

The useful lives of capital assets and the amount of uncollectible accounts are based on previous activity and future expectations and the pension and other post-employment benefit plan obligations are based on actuarial valuations or valuation roll forwards of the plans. We evaluated the key factors and assumptions used to develop the estimates 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 disclosures affecting the financial statements were:

The disclosures of compliance with revenue bond covenants which is based on bond covenants as understood by City management.

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 and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. Some of the misstatements identified and corrected by management were material to the City's financial statements and the various opinion units. A complete list of adjustments posted during the audit process is attached.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's 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 July 25, 2022.

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 City's financial statements or a determination of the type of auditor's 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 City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

We also noted the following items during the performance of our audit:

Distributions to Other Units of Government

The balance of over-captured property taxes reported in the Downtown Development Authority have accumulated. We recommend making appropriate distributions of these balance to the applicable units of government.

We also noted that property taxes collected for other units of government were not always distributed within the time requirements provided by state law. We recommend property tax collection be distributed within the time requirements provided by state law.

Controls Over the Cash Receipting Process

We noted that voided cash receipts were not being reviewed or approved by an individual independent of the receipting process. We suggest that an individual independent of the receipting process document the review and approval of voided cash receipts at least monthly.

Cash receipts for boat launch and garbage stickers are currently processed through the BSA cash receipting system. City staff is also maintaining subsidiary documentation accounting for the number of stickers sold. We suggest an individual independent of the receipting process document the monthly reconciliation of stickers available and sold to general ledger balances.

Checks returned to the City for customer nonsufficient funds are not being addressed in a timely manner. We suggest that City staff take timely action to assure collection of the balance of each customer nonsufficient funds check.

Outstanding Checks

Some bank accounts have long outstanding checks. We recommend reviewing the outstanding check listing and taking action as necessary to address these balances and to ensure the City's compliance with State of Michigan escheat laws.

Segregation of Duties and Income Tax Ordinance Enforcement Activities

Income tax receipts are received, reconciled, and posted to the income tax system by the income tax clerk. The income tax clerk is also responsible for enforcement of the City Income Tax Ordinance. We recommend development and implementation of policies and procedures to ensure that the income tax enforcement activities are completed timely and supervised; entries and adjustments to the income tax system are independently monitored; a reconciliation between

balances reported in the income tax system and the balances reported in the general ledger is documented; and a review of the reconciliation is performed by a knowledgeable individual independent of the income collection and enforcement activities.

SEC Continuing Disclosure

We noted that the City has not prepared and submitted/distributed timely continuing disclosure of specific information required by both bond agreements and the U.S. Securities and Exchange Commission. We recommend the City develop policies and procedures to assure completion and timely submission of continuing disclosure for all applicable years.

Journal Entries

We noted that journal entries are not consistently approved by someone other than the preparer. We recommend that the City modify its policies and procedures to ensure that each journal entry is reviewed by a knowledgeable individual independent of the journal entry preparation.

Unallowable Investment

During our review of investment balances, we noticed a fixed income investment fund included corporate bonds which is not an allowable investment for the City. We recommend the City take steps to divest this investment as soon as possible and review Michigan PA 20 as amended to ensure future compliance with investment activity.

Material weakness in internal control

The reports on internal controls over financial reporting and compliance identified multiple material weaknesses that should be addressed by the City staff.

Other Matters

We applied certain limited procedures to management's discussion and analysis and the required supplementary information as identified on the audit report index. This information is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on supplementary information, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

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

Sincerely,

Uredaxeld Haefner LLC

City of Muskegon Heights
12/31/2021
Audit adjustments

Account	Account name	Debit	Credit
592-000-006.001	CASH - DEBT RESERVE	3,724.00	
592-000-006.002	CASH - CONSTRUCTION FUND Reclassify cash to cover reserve requirements (do not post)		3,724.00
592-000-003.000	INVESTMENTS	5,202.34	
592-000-008.002	INVESTMENT-CONSTRUCTION FUND	7,164.60	
592-000-008.002	INVESTMENT-CONSTRUCTION FUND	200,000.00	
592-000-665.000	INTEREST EARNED	5,359.44	
592-000-004.001	INVESTMENTS-CANTELLA		100,000.00
592-000-008.003	INVESTMENTS-FIRST OF AMERICA		5,359.44
592-000-008.004	INVESTMENT-RATE STABILIZATION		100,000.00
592-000-665.000	INTEREST EARNED		5,202.34
592-000-665.000	INTEREST EARNED Entry by contact accountants #2 (adjust to actual)		7,164.60
101-000-040.000	ACCOUNTS RECEIVABLE - GENERAL	21,549.18	
101-000-452.000	FRANCHISE FEES Entry by contact accountants #3 (accrue franchise fee)		21,549.18
202-478-574.000	STATE REVENUE SHARING	10,462.71	
203-478-574.000	STATE REVENUE SHARING	696.59	
202-000-574.000	STATE REVENUE SHARING		10,462.71
203-000-574.000	STATE REVENUE SHARING Entry by contact accountants #4 (adjust state shared revenue)		696.59
592-537-750.000	CHEMICALS	2,535.25	
592-000-111.000	INVENTORY-MATERIALS & SUPPLIE Entry by contact accountants #6 (adjust inventory)		2,535.25
101-000-202.000	ACCOUNTS PAYABLE		5,168.00
101-000-202.000	ACCOUNTS PAYABLE		39,026.00
101-210-818.000	CONTRACTUAL SERVICES	5,168.00	
101-301-940.000	LEASE PAYMENTS	39,026.00	
202-000-202.000	ACCOUNTS PAYABLE	307.19	
202-000-202.000	ACCOUNTS PAYABLE		576.99
202-463-718.000	RETIREMENT (MERS/ICMA)		307.19
202-463-741.000	OPERATING SUPPLIES	576.99	
203-000-202.000	ACCOUNTS PAYABLE	204.80	
203-000-202.000	ACCOUNTS PAYABLE		576.99
203-463-741.000	OPERATING SUPPLIES		204.80
203-463-718.000	RETIREMENT (MERS/ICMA)	576.99	
101-000-202.000	ACCOUNTS PAYABLE		11,719.47
101-000-390.000	FUND BALANCE	8,519.47	
101-223-741.000	OPERATING SUPPLIES Correct accounts payable (client provided entry)	3,200.00	
298-000-202.000	ACCOUNTS PAYABLE		159.80
298-000-002.000	CASH - SAVINGS	159.80	
299-000-202.000	ACCOUNTS PAYABLE	159.80	
299-000-002.000	CASH - SAVINGS		159.80
295-000-202.000	ACCOUNTS PAYABLE		498.00
295-000-002.000	CASH - SAVINGS	498.00	
296-000-202.000	ACCOUNTS PAYABLE	498.00	
296-000-002.000	CASH - SAVINGS		498.00
297-000-202.000	ACCOUNTS PAYABLE	566.52	
297-000-202.000	ACCOUNTS PAYABLE	199.75	
297-252-801.000	PROFESSIONAL SERVICES Clear out prior year net CDBG balances		766.27
750-000-259.107	MERS - ADMINISTRATIVE	20,246.56	
750-000-259.108	MERS - POLICE AND FIRE Net balances per client		20,246.56
101-371-202.999	ACCOUNTS PAYABLE-ESCROW	20,500.00	
101-371-607.000	CHARGES - FEES Reclassify escrow to revenue from 2012 back to 2009		20,500.00
592-000-202.000	ACCOUNTS PAYABLE	12,427.00	
592-000-202.000	ACCOUNTS PAYABLE		139.07
592-000-202.000	ACCOUNTS PAYABLE		855.29
592-000-202.000	ACCOUNTS PAYABLE		139.07
592-537-718.000	RETIREMENT (MERS/ICMA)	1,133.43	
592-537-920.000	UTILITIES Correct accounts payable (client provided entry)		12,427.00
592-537-998.000	DEPRECIATION	856,598.98	
592-000-159.100	ALLOWANCE FOR DEPRECIATION		856,598.98
591-538-998.000	DEPRECIATION	35,188.64	
591-000-159.100	ALLOWANCE FOR DEPRECIATION		35,188.64
590-001-998.000	DEPRECIATION	72,148.55	
590-000-151.000	ALLOWANCE FOR DEPRECIATION Annual depreciation (client provided entry)		72,148.55

City of Muskegon Heights
12/31/2021
Audit adjustments

Account	Account name	Debit	Credit
591-000-159.006	CONSTRUCTION IN PROGRESS	13,844.25	
591-538-801.501	PROF SVC-DWAM GRANT SERVICES		2,413.00
591-538-801.501	PROF SVC-DWAM GRANT SERVICES		4,817.25
591-538-801.501	PROF SVC-DWAM GRANT SERVICES		2,064.00
591-538-801.501	PROF SVC-DWAM GRANT SERVICES		198.00
591-538-801.501	PROF SVC-DWAM GRANT SERVICES		4,352.00
591-000-159.006	CONSTRUCTION IN PROGRESS	46,860.55	
591-538-801.000	PROFESSIONAL SERVICES		2,773.50
591-538-801.000	PROFESSIONAL SERVICES		9,152.00
591-538-801.000	PROFESSIONAL SERVICES		12,754.25
591-538-801.000	PROFESSIONAL SERVICES		9,849.20
591-538-801.503	PROF SVC-DWRF WATER SYS IMPROVEMENTS		12,331.60
591-000-159.006	CONSTRUCTION IN PROGRESS	5,693.50	
591-538-801.504	PROF SVC-DWRF LEAD SVC LINE REPLACEMENTS		3,325.00
591-538-801.504	PROF SVC-DWRF LEAD SVC LINE REPLACEMENTS		2,368.50
592-000-159.006	CONSTRUCTION IN PROGRESS	23,963.11	
592-537-970.000	CAPITAL OUTLAY		3,908.76
592-537-970.000	CAPITAL OUTLAY		1,372.68
592-537-970.000	CAPITAL OUTLAY		2,115.21
592-537-970.000	CAPITAL OUTLAY		5,361.07
592-537-970.000	CAPITAL OUTLAY		3,771.48
592-537-970.000	CAPITAL OUTLAY		6,662.52
592-537-970.000	CAPITAL OUTLAY (client provided entry)		771.39
101-446-675.000	CONTRIB FROM PRIVATE SOURCES	59,998.83	
101-000-202.000	ACCOUNTS PAYABLE		59,998.83
101-000-120.000	ASSET HELD FOR SALE	33,312.00	
101-446-970.000	CAPITAL OUTLAY		59,998.83
101-755-125.755	ESCROWED TAX MONIES-VACANT LOT PURCHASES		19,157.87
101-000-673.000	SALE OF FIXED ASSETS Record house purchase, sale and escrow	45,844.70	
101-301-695.000	OTHER FINANCING SOURCES	2.00	
101-000-665.000	INTEREST EARNED Adjust balance of financing to US bank statements		2.00
590-001-991.000	PRINCIPAL-METER BONDS 2018		2,500.00
591-538-991.000	PRINCIPAL-METER BONDS 2018		2,500.00
590-000-301.902	LONG TERM BONDS PAYABLE WTR/SWR	2,500.00	
591-000-301.902	LONG TERM BONDS PAYABLE WTR/SWR To correct reclassification of bond principal payments (original entry made by contract accountants) (WP CC1 VH-LTD)	2,500.00	
592-000-306.000	BONDS PAYABLE-WATER TREATMENT	10,000.00	
592-000-306.001	BONDS PAY-WTR TREATMENT-CURR To book change in current portion of LTD for 2005 & 2006 bonds per debt schedule (WP CC1 VH-LTD)		10,000.00
592-000-154.000	ACCUM AMORTIZATION-BOND ISSUE		12,773.00
592-537-997.200	AMORTIZATION-BOND ISSUE COSTS To record bond discount amortization for FY 2021 (WP CC40)	12,773.00	
590-001-996.000	INTEREST-METER BONDS 2018		425.00
592-537-996.000	INTEREST EXPENSE		1,734.00
591-538-996.000	INTEREST-METER BONDS 2018		425.00
590-000-251.000	ACCRUED INTEREST	425.00	-
592-000-251.000	ACCRUED INTEREST	1,734.00	-
591-000-251.000	ACCRUED INTEREST To book change in accrued interest on debt (WP CC50)	425.00	-
297-000-690.000	PROGRAM INCOME	5,596.00	
297-000-270.000	DEFERRED REVENUE		5,596.00
296-000-690.000	PROGRAM INCOME	4,817.00	
296-000-270.000	DEFERRED REVENUE Defer program income not reported through idis		4,817.00
296-000-589.000	FEDERAL GRANTS		184,487.00
296-000-085.000	DUE FROM OTHER GOV'T UNITS Record change in receivable for cdbg program undrawn balance	184,487.00	
296-000-001.000	Cash	6,658.04	
296-000-589.000	FEDERAL GRANTS		6,658.04
101-000-694.000	OTHER REVENUE	6,658.04	
101-000-001.000	CASH - CHECKING (GEN FUND) Correct cdbg draw on 3/16 that was post for the incorrect balance		6,658.04
705-000-040.000	ACCOUNTS RECEIVABLE - GENERAL	6,281.00	
705-000-699.000	INCOME TAX PROCEEDS Adjust income tax receivable balance (C10.3)		6,281.00

City of Muskegon Heights
12/31/2021
Audit adjustments

Account	Account name	Debit	Credit
804-000-045.205	A/R - 5TH STREET PAVING (2005		55.70
804-000-045.281	A/R - SANFORD ST PAVING S/A		1,281.00
804-000-339.281	DEFERRED REVENUE - 281	1,281.00	
804-000-339.291	DEFERRED REVENUE - 291	55.70	
	Clear out special assessment and deferred revenue not collected (WP C1)		
101-521-040.000	ACCOUNTS RECEIVABLE - GENERAL		17,057.00
101-521-626.000	CHARGES - SERVICES	17,057.00	
	Adjustment needed to sanitation accounts receivable (WP C10.7)		
101-000-001.000	CASH - CHECKING (GEN FUND)	417,321.81	
101-000-676.288	CONTRIB FROM OTHER FUNDS-ARPA FUNDS		417,321.81
288-001-965.101	CONTRIB TO OTHER FUNDS-#101 GENERAL FUND	417,321.81	
288-000-002.000	CASH - SAVINGS		417,321.81
	ARPA entry provided by client		
288-000-589.000	FEDERAL GRANTS	3,742,239.00	
288-000-270.000	DEFERRED REVENUE		3,742,239.00
	To defer unexpended ARPA funding		
205-000-270.000	DEFERRED REVENUE	195,106.64	
205-000-569.000	STATE GRANTS - OTHER		195,106.64
	Recognize state grant revenue for remainder of project		
205-000-002.000	CASH - SAVINGS		42,823.00
205-001-970.000	CAPITAL OUTLAY	42,823.00	
202-000-002.000	CASH - SAVINGS (MAJOR ST)	42,823.00	
202-001-970.000	CAPITAL OUTLAY		42,823.00
	Move grant funded portion of project to grant fund		
101-371-605.000	CHARGES-PERMITS (OTHER)		50.00
101-371-605.100	PERMITS-BUILDING		2,431.61
101-371-605.101	PERMITS-ELECTRICAL		45.00
101-371-605.102	PERMITS-MECHANICAL		165.00
101-371-605.200	REGISTRATIONS-CONTRACTORS		1,890.00
101-371-605.300	REGISTRATIONS-RENTALS		9,112.50
101-371-605.400	REGISTRATIONS-VACANT BLDG		39,884.03
101-371-605.500	REGISTRATIONS-VCNT BLDG WAIVER REQ		25.00
101-371-606.000	CHARGES-INSPECTIONS (OTHER)		2,250.00
101-371-606.100	INSPECTIONS-BUILDING		1,337.21
101-371-606.101	INSPECTIONS-ELECTRICAL		547.50
101-371-606.102	INSPECTIONS-MECHANICAL		502.50
101-371-606.103	INSPECTIONS-PLUMBING		412.50
101-371-606.104	INSPECTIONS-RENTAL		13,875.00
101-371-606.105	INSPECTIONS-SAFETY		2,337.50
101-371-606.200	RENTAL CERT OF OCCUPANCY		50.00
101-748-603.000	CHARGES -FOR SERVICES - ADMIN		45.00
101-371-040.000	ACCOUNTS RECEIVABLE - GENERAL	74960.35	
	Adjust revenue and receivable to correct balance (WP C10.9)		
101-371-605.400	REGISTRATIONS-VACANT BLDG	63,815.00	
101-371-040.001	ALLOWANCE FOR VACANT BLDG FEES		63,815.00
	Record 15% allowance/reserve for expected reversal from county (WP C10.9)		
286-000-569.000	STATE GRANTS - OTHER	80133.63	
286-000-569.001	SENIOR MILLAGE MUNICIPALITY FUNDING		80133.63
	reclassify senior millage to appropriate account (from state to local)		
202-463-941.000	RENTAL PAYMENTS	9,942.14	
202-478-941.000	RENTAL PAYMENTS	6,268.11	
202-000-214.101	Due to general fund		16,210.25
203-463-941.000	RENTAL PAYMENTS	6,136.46	
203-478-941.000	RENTAL PAYMENTS	3,340.49	
203-000-214.101	Due to general fund		9,476.95
101-000-084.202	DUE FROM MAJOR STREET FUND	16,210.25	
101-000-084.203	DUE FROM LOCAL STREET FUND	9,476.95	
101-000-668.001	EQUIPMENT RENTAL - ROUTINE		16,078.60
101-000-668.003	EQUIPMENT RENTAL - WINTER		9,608.60
	Equipment rent October through December		
101-000-084.288	DUE FROM OTHER FUNDS		5548.29
101-000-694.000	OTHER REVENUE	5548.29	
	Entry necessary to agree due to and from balances		

City of Muskegon Heights
12/31/2021
Audit adjustments

Account	Account name	Debit	Credit
101-000-001.000	CASH - CHECKING (GEN FUND)		1,067,786.56
101-000-084.202	DUE FROM MAJOR STREET FUND		17,713.62
101-000-084.203	DUE FROM LOCAL STREET FUND		10,186.02
101-000-084.209	DUE FROM CEMETERY FUND		5,800.24
101-000-084.275	DUE FROM OTHER FUNDS (275)		2,228.50
101-000-084.281	DUE FROM OTHER FUNDS - 281		170,055.00
101-000-084.286	DUE FROM OTHER FUNDS - 286		477,516.83
101-000-084.288	DUE FROM OTHER FUNDS		1,176,344.44
101-000-084.289	DUE FROM OTHER FUNDS - 289		41,645.00
101-000-084.290	DUE FROM CDBG (40TH YEAR)	470,000.00	
101-000-084.291	DUE FROM CDBG (21ST YEAR)	720.58	
101-000-084.292	DUE FROM CDBG (22ND YEAR)	78,938.91	
101-000-084.293	DUE FROM OTHER FUNDS - 293		50,423.70
101-000-084.294	DUE FROM OTHER FUNDS		111,728.10
101-000-084.295	DUE FROM OTHER FUNDS - 295	9,506.96	
101-000-084.296	DUE FROM OTHER FUNDS - (296)		44,178.49
101-000-084.297	DUE FROM OTHER FUNDS (297)		115,436.50
101-000-084.298	DUE FROM OTHER FUNDS - 298		33,728.02
101-000-084.299	DUE FROM OTHER FUNDS - 299		45,672.46
101-000-084.445	DUE FROM P.P.I. FUND		21,366.05
101-000-084.590	DUE FROM SEWER FUND		63,186.98
101-000-084.591	DUE FROM WATER FUND		55,000.00
101-000-084.592	DUE FROM OTHER FUNDS - 592		1,746,433.83
101-000-084.702	DUE FROM OTHER FUNDS - 702		154.21
101-000-084.703	DUE FROM TAX COLLECTION FUND	112,372.65	
101-000-084.705	DUE FROM INCOME TAX FUND		89,289.69
101-000-214.209	DUE TO OTHER FUNDS - 209	800.00	
101-000-214.280	DUE TO D.D.A.	125,288.45	
101-000-214.703	DUE TO TAX COLLECTION FUND	53,012.80	
101-000-214.750	DUE TO OTHER FUNDS - 750	4,495,233.89	
202-000-002.000	CASH - SAVINGS (MAJOR ST)	50,503.47	
202-000-084.208	DUE FROM OTHER FUNDS-208		23,753.00
202-000-084.280	DUE FROM D.D.A.		910.30
202-000-214.101	Due to general fund	16,210.25	
202-000-084.298	DUE FROM OTHER FUNDS - 298		41,883.00
202-000-084.592	DUE FROM OTHER FUNDS - 592		257.80
202-000-214.750	DUE TO OTHER FUNDS - 750	90.38	
203-000-002.000	CASH - SAVINGS		74,551.95
203-000-214.101	Due to general fund	9,476.95	
203-000-084.591	DUE FROM WATER FUND		2.51
203-000-084.592	DUE FROM OTHER FUNDS - 592		2,962.71
203-000-214.711	DUE TO CEMETERY PERPETUAL CARE	67,650.00	
203-000-214.750	DUE TO OTHER FUNDS - 750	390.22	
207-000-002.000	CASH - SAVINGS	5,349.29	
207-000-084.750	DUE FROM PAYROLL IMPREST FUND		5349.29
208-000-001.000	Cash	0.14	
208-000-084.280	DUE FROM D.D.A.		18,857.08
208-000-084.591	DUE FROM WATER FUND		1.00
208-000-084.592	DUE FROM OTHER FUNDS - 592		12,750.83
208-000-214.101	DUE TO GENERAL FUND - 101		634.70
208-000-214.202	DUE TO MAJOR STREET FUND	23,753.00	
208-000-214.750	DUE TO OTHER FUNDS - 750	8,490.47	
209-000-002.000	CASH - SAVINGS		4,835.44
209-000-214.750	DUE TO OTHER FUNDS - 750	0.44	
209-000-084.705	DUE FROM INCOME TAX FUND		800.00
209-000-214.101	DUE TO GENERAL FUND - 101	5,000.00	
209-000-214.208	DUE TO RECREATION FUND	635.00	
211-000-002.000	CASH - SAVINGS	48,445.55	
211-000-084.750	DUE FROM PAYROLL IMPREST FUND		48,445.55
270-000-002.000	CASH - SAVINGS		31.09
270-000-214.750	DUE TO OTHER FUNDS - 750	31.09	
275-000-002.000	CASH - SAVINGS		2,228.50
275-000-214.101	DUE TO GENERAL FUND - 101	2,228.50	
280-000-003.000	INVESTMENTS		63,302.10
280-000-084.711	DUE FROM CEMETERY PERPETUAL		417.50
280-000-214.101	DUE TO GENERAL FUND - 101	44,767.29	
280-000-214.202	DUE TO MAJOR STREET FUND	910.30	
280-000-214.208	DUE TO RECREATION FUND	18,857.08	
280-000-214.750	DUE TO OTHER FUNDS - 750		815.07
286-000-002.000	CASH - SAVINGS		477,516.83
286-000-214.101	DUE TO GENERAL FUND - 101	477,516.83	
288-000-002.000	CASH - SAVINGS		1,181,892.73
288-000-214.101	DUE TO GENERAL FUND - 101	1,181,892.73	
289-000-001.000	CASH - CHECKING		41,645.00
289-000-214.101	DUE TO GENERAL FUND - 101	41,645.00	
290-000-002.000	CASH - SAVINGS	388,208.28	
290-000-214.101	DUE TO GENERAL FUND - 101		470,000.00
290-000-214.299	DUE TO OTHER FUNDS (299)	19.43	
290-000-214.750	DUE TO OTHER FUNDS - 750	81,772.29	
291-000-002.000	CASH - SAVINGS		11,924.66
291-000-214.101	DUE TO GENERAL FUND - 101		2,565.58
291-000-214.750	DUE TO OTHER FUNDS - 750	14,490.24	
292-000-001.000	CASH - CHECKING	32,228.39	
292-000-084.295	DUE FROM OTHER FUNDS - 295		66.45
292-000-214.101	DUE TO GENERAL FUND - 101		77,094.13
292-000-214.750	DUE TO OTHER FUNDS - 750	44,932.19	
293-000-002.000	CASH - SAVINGS		74,533.61

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Account	Account name	Debit	Credit
293-000-214.101	DUE TO GENERAL FUND - 101	50,424.13	
293-000-214.750	DUE TO OTHER FUNDS - 750	24,109.48	
294-000-002.000	CASH - SAVINGS		111,783.08
294-000-214.750	DUE TO OTHER FUNDS - 750	0.30	
294-000-214.101	DUE TO GENERAL FUND - 101	111,727.78	
294-000-214.295	DUE TO OTHER FUNDS - (295)	55.00	
295-000-002.000	CASH - SAVINGS	9,495.16	
295-000-214.750	DUE TO OTHER FUNDS - 750	0.16	
295-000-084.294	DUE FROM OTHER FUNDS		55.00
295-000-214.101	DUE TO GENERAL FUND - 101		9,506.77
295-000-214.292	DUE TO OTHER FUNDS - 292	66.45	
296-000-001.000	Cash		44,178.68
296-000-214.750	DUE TO OTHER FUNDS - 750		0.01
296-000-214.101	DUE TO GENERAL FUND - 101	44,178.69	
297-000-002.000	CASH - SAVINGS		248,518.25
297-000-214.101	DUE TO GENERAL FUND - 101	115,428.53	
297-000-214.750	DUE TO OTHER FUNDS - 750	133,089.72	
298-000-002.000	CASH - SAVINGS		87,891.95
298-000-214.101	DUE TO GENERAL FUND - 101	33,728.02	
298-000-214.202	DUE TO MAJOR STREET FUND	41,883.00	
298-000-214.750	DUE TO OTHER FUNDS - 750	12,280.93	
299-000-002.000	CASH - SAVINGS		45,653.05
299-000-084.290	DUE FROM CDBG (40TH YEAR)		19.43
299-000-214.101	DUE TO GENERAL FUND - 101	45,672.48	
445-000-002.000	CASH - SAVINGS	26,878.57	
445-000-084.750	DUE FROM PAYROLL IMPREST FUND		48,244.62
445-000-214.101	DUE TO GENERAL FUND - 101	21,366.05	
590-000-001.000	CASH - CHECKING		64,780.49
590-000-084.705	DUE FROM INCOME TAX FUND		34.15
590-000-214.101	DUE TO GENERAL FUND - 101	63,000.00	
590-000-214.703	DUE TO TAX COLLECTION FUND	80.39	
590-000-214.750	DUE TO OTHER FUNDS - 750	1,734.25	
591-000-001.000	CASH - CHECKING		2,899,219.73
591-000-084.590	DUE FROM SEWER FUND		0.52
591-000-084.705	DUE FROM INCOME TAX FUND		634.97
591-000-084.711	DUE FROM CEMETERY PERPETUAL		2.58
591-000-214.101	DUE TO GENERAL FUND - 101	273,925.42	
591-000-214.203	DUE TO LOCAL STREETS	2.51	
591-000-214.208	DUE TO RECREATION FUND	1.00	
591-000-214.592	DUE TO OTHER FUNDS - 592	2,625,739.50	
591-000-214.703	DUE TO TAX COLLECTION FUND	189.37	
592-000-001.000	CASH - CHECKING		409,682.68
592-000-084.591	DUE FROM WATER FUND		2,699,632.26
592-000-084.711	DUE FROM CEMETERY PERPETUAL	242,340.00	
592-000-214.101	DUE TO GENERAL FUND - 101	1,600,840.94	
592-000-214.202	DUE TO MAJOR STREET FUND	257.80	
592-000-214.203	DUE TO LOCAL STREETS	2,962.71	
592-000-214.208	DUE TO RECREATION FUND	12,750.83	
592-000-214.705	DUE TO INCOME TAX FUND	1,361.47	
592-000-214.750	DUE TO OTHER FUNDS - 750	1,248,801.19	
702-000-001.000	cash	2,875.95	
702-000-084.750	DUE FROM PAYROLL IMPREST FUND		3,030.16
702-000-214.101	DUE TO GENERAL FUND - 101	154.21	
703-000-001.000	CASH - CHECKING	185,288.69	
703-000-084.101	DUE FROM GENERAL FUND		473,788.48
703-000-084.590	DUE FROM SEWER FUND		80.39
703-000-084.591	DUE FROM WATER FUND		189.37
703-000-084.705	DUE FROM INCOME TAX FUND		34372.45
703-000-084.750	DUE FROM PAYROLL IMPREST FUND	323,142.00	
705-000-001.000	CASH - CHECKING		119,233.79
705-000-084.592	DUE FROM OTHER FUNDS - 592		1,361.47
705-000-214.101	DUE TO GENERAL FUND - 101	89,289.69	
705-000-214.209	DUE TO OTHER FUNDS - 209	800.00	
705-000-214.590	DUE TO OTHER FUNDS - 590	34.15	
705-000-214.591	DUE TO WATER FUND	634.97	
705-000-214.703	DUE TO TAX COLLECTION FUND	15,549.45	
705-000-214.750	DUE TO OTHER FUNDS - 750	14,287.00	
711-000-002.000	CASH - SAVINGS	309,569.92	
711-000-084.203	DUE FROM LOCAL STREET FUND		67,650.00
711-000-214.280	DUE TO D.D.A.	417.50	
711-000-214.591	DUE TO WATER FUND	2.58	
711-000-214.592	DUE TO OTHER FUNDS - 592		242,340.00
750-000-001.000	CASH - CHECKING	5,855,296.30	
750-000-084.271	DUE FROM OTHER FUNDS - 271		0.20
750-000-084.275	DUE FROM OTHER FUNDS (275)		0.47
750-000-214.294	DUE TO OTHER FUNDS - 294	0.43	
750-000-084.101	DUE FROM GENERAL FUND		4,498,777.64
750-000-084.208	DUE FROM RECREATION FUND		8,490.47
750-000-084.270	DUE FROM OTHER FUNDS - 270		31.09
750-000-084.280	DUE FROM D.D.A.	815.32	
750-000-084.290	DUE FROM CDBG (40TH YEAR)		10,938.33
750-000-084.291	DUE FROM CDBG (21ST YEAR)		34,069.19
750-000-084.292	DUE FROM CDBG (22ND YEAR)		96,186.82
750-000-084.293	DUE FROM OTHER FUNDS - 293		24,109.72
750-000-084.297	DUE FROM OTHER FUNDS (297)		79,336.30
750-000-084.298	DUE FROM OTHER FUNDS - 298		66,796.93

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Account	Account name	Debit	Credit
750-000-084.591	DUE FROM WATER FUND		1,252.74
750-000-084.592	DUE FROM OTHER FUNDS - 592		1,248,801.14
750-000-084.705	DUE FROM INCOME TAX FUND		14,287.00
750-000-214.207	DUE TO OTHER FUNDS - 207	5,349.29	
750-000-214.211	DUE TO OTHER FUNDS (211)	48,445.55	
750-000-214.297	DUE TO OTHER FUNDS - 297	762.56	
750-000-214.445	DUE TO OTHER FUNDS - 445	48,244.62	
750-000-214.702	DUE TO OTHER FUNDS (702)	3,030.16	
750-000-214.703	DUE TO TAX COLLECTION FUND	4,084.00	
750-000-214.804	DUE TO SPEC. ASSESS MAJOR ST	89,941.15	
750-000-214.808	DUE TO SPEC. ASSESS LOCAL ST	27,108.66	
804-000-002.000	CASH - SAVINGS	89,941.15	
804-000-084.750	DUE FROM PAYROLL IMPREST FUND		89,941.15
808-000-002.000	CASH - SAVINGS	27,108.66	
808-000-084.750	DUE FROM PAYROLL IMPREST FUND		27,108.66
	Clear out due to/from balance (do not post)		
296-000-001.000	Cash	231,815.00	
203-000-002.000	CASH - SAVINGS	2,820.00	
204-000-002.000	CASH - SAVINGS		234,635.00
203-000-214.101	Due to general fund		2,820.00
296-000-214.204	Due to Municipal Streets		231,815.00
204-000-084.203	Due from Local streets	2,820.00	
204-000-084.296	Due from Community Dev Block Grant	231,815.00	
	Remove negative cash Balances (do no post)		
101-703-403.007	TAX LEVY - STREET MILLAGE PROCEEDS	7,841.91	
101-000-002.000	CASH - SAVINGS (GEN FUND)		7,841.91
204-000-403.000	TAX LEVY - REAL PROPERTY		7,841.91
204-000-002.000	CASH - SAVINGS	7,841.91	
	Reclassify payment to incorrect fund		
101-000-001.000	CASH - CHECKING (GEN FUND)	11,774.36	
101-000-042.000	CURRENT RECEIVABLE		11,774.36
204-000-002.000	CASH - SAVINGS	1,705.18	
204-000-042.000	CURRENT RECEIVABLE		1,705.18
703-000-001.000	CASH - CHECKING		13,479.54
703-000-202.000	ACCOUNTS PAYABLE	13,479.54	
	Cash portion of entry to Record transfer of property taxes received 12/31 distributed 2022 (do not post)		
101-000-001.000	CASH - CHECKING (GEN FUND)	114,867.00	
101-000-042.000	CURRENT RECEIVABLE		114,867.00
703-000-001.000	CASH - CHECKING		114,867.00
703-000-390.000	FUND BALANCE	114,867.00	
	Cash portion of entry from PY - Reflect 2018 debt millage not transferred to 101 in 2018 or 2019 (do no post)		
101-000-001.000	CASH - CHECKING (GEN FUND)	33,822.74	
101-000-042.000	CURRENT RECEIVABLE		33,822.74
204-000-002.000	CASH - SAVINGS	7,158.58	
204-000-042.000	CURRENT RECEIVABLE		7,158.58
703-000-001.000	CASH - CHECKING		40,981.32
703-000-423.001	PILOT	40,981.32	
	Cash portion of entry for FY 2020 PILOT (do not post)		
101-000-001.000	CASH - CHECKING (GEN FUND)	20,309.00	
101-000-042.000	CURRENT RECEIVABLE		20,309.00
204-000-002.000	CASH - SAVINGS	4,267.00	
204-000-042.000	CURRENT RECEIVABLE		4,267.00
703-000-001.000	CASH - CHECKING		24,576.00
703-000-423.001	PILOT	24,576.00	
	Cash portion of entry for FY 2021 PILOT (do not post)		
590-000-311.000	DEFERRED OUTFLOW	61,222.44	
590-000-310.000	NET PENSION LIABILITY		17,611.28
590-000-312.000	DEFERRED INFLOW		45,570.00
590-001-718.000	RETIREMENT (MERS/ICMA)	1,958.84	
591-000-311.000	DEFERRED OUTFLOW	76,528.05	
591-000-310.000	NET PENSION LIABILITY		22,014.10
591-000-312.000	DEFERRED INFLOW		56,962.50
591-538-718.000	RETIREMENT (MERS/ICMA)	2,448.55	
592-000-311.000	DEFERRED OUTFLOW	122,444.88	
592-000-310.000	NET PENSION LIABILITY		35,222.56
592-000-312.000	DEFERRED INFLOW		91,140.00
592-537-718.000	RETIREMENT (MERS/ICMA)	3,917.68	
	GASB 68 adjust to actual (provided by client)		

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Account	Account name	Debit	Credit
590-000-311.000	DEFERRED OUTFLOW		3,999.00
590-000-262.000	OPEB LIABILITY		944.00
590-001-716.100	HOSPITALIZATION - RETIREES	4,943.00	
591-000-311.000	DEFERRED OUTFLOW		20,592.00
591-000-262.000	OPEB LIABILITY		4,861.00
591-538-716.100	HOSPITALIZATION - RETIREES	25,453.00	
	Record change in other post-employment benefits (provided by client)		
101-000-042.000	CURRENT RECEIVABLE		81,363.84
101-703-403.000	TAX LEVY - REAL PROPERTY	81,363.84	
	Record correction to AR and receivable (WP 10-300.3)		
101-703-403.000	TAX LEVY - REAL PROPERTY	42487.19	
101-703-403.003	TAX LEVY - PENALTIES		42487.19
	Reclassify delinquent interest to correct account (10-300.1)		
101-703-403.000	TAX LEVY - REAL PROPERTY		24885.94
101-703-403.003	TAX LEVY - PENALTIES	24885.94	
	Reclassify delinquent interest reversal to correct account (FY202 WP 10-200.10)		
	Was part of reversal of 2020 receivable balance - all went to taxes revenue, this portion was interest		
101-000-270.000	DEFERRED REVENUE		2,000.00
101-703-403.010	STATE PERSONAL PROPERTY TAXES	2,000.00	
	Reclassify portion of PPT reimbursement that wasn't in deferred revenue in FY 2020, per FY 2020 WP FF10 \$185,607.54 was in deferred, JE33138 11/2/21 was reversed for \$187,607.54		
101-000-042.000	CURRENT RECEIVABLE	12,943.00	
101-703-403.000	TAX LEVY - REAL PROPERTY		12,943.00
	Book receivable for Land Bank delinquent (10-310.4)		
101-265-920.000	UTILITIES	15,879.53	
101-751-920.000	UTILITIES	3,262.57	
101-446-920.000	UTILITIES	2,550.23	
592-537-920.000	UTILITIES	2,377.72	
101-692-920.000	UTILITIES	2,260.77	
101-000-202.000	ACCOUNTS PAYABLE		23,953.10
592-000-202.000	ACCOUNTS PAYABLE		2,377.72
	Accrue AP for utility bills for City properties (WP C10.7c.1)		
209-000-270.000	DEFERRED REVENUE		6605.64
711-000-270.000	DEFERRED REVENUE		501.82
209-000-642.000	CHARGES - SALES	6605.64	
711-000-642.000	CHARGES - SALES	501.82	
934-600	special assessment revenue		7107.46
934-203	Deferred revenue	7107.46	
	Adjust cemetery deferred revenue to amounts in accounts receivable		