



City of North Royalton

Mayor Larry Antoskiewicz

Jenny Esarey

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Finance Department

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Date: August 22, 2022
To: Mayor Antoskiewicz and Council
From: Jenny Esarey, Finance Director
Re: Requested Legislation to Correct Accounts/Funds for Three (3) Deposits from January and February 2021

During the 2021 Audit, it was determined that three (3) deposits were received from the U.S Department of Treasury:

- 01/28/2022 - \$92.80 – US Department of Treasury
 - Deposited into Acct #1013-34112 (General Fund – Police Department Fees)
- 01/28/2022 - \$322.65 – US Department of Treasury
 - Deposited into Acct #1013-34112 (General Fund – Police Department Fees)
- 02/05/2022 - \$92.80 – US Department of Treasury
 - Deposited into Acct #2083-33105 (Law Enforcement Fund – Federal Revenues)

This was uncovered while reviewing federal monies for the Single Audit, and I was able to determine that these were not Police Department monies, but were actually Fire Department (EMS Billing) monies.

The auditors deemed these immaterial, but suggested that I still correct this error. Since the calendar year 2021 has been closed, the correction requires City Council legislative approval since the monies would be moved from various funds in a different calendar year.

I am presenting the following adjustment be authorized by City Council to correct the error of the three (3) deposits to ensure that the fund balances are accurate:

- + \$92.80 – Acct #4343-34111 – Fire EMS Fees (Fire Capital Improvement Fund)
- - (\$92.80) – Acct #1013-34112 – Police Department Fees (General Fund)
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- + \$322.65 – Acct #4343-34111 – Fire EMS Fees (Fire Capital Improvement Fund)
- - (\$322.65) – Acct #1013-34112 – Police Department Fees (General Fund)
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- + \$92.80 – Acct #4343-34111 – Fire EMS Fees (Fire Capital Improvement Fund)
- - (\$92.80) – Acct #2083-33105 – Federal Revenues (Law Enforcement Fund)

I look forward to our discussion at the September 20, 2022 Finance Committee Meeting, but please feel free to contact me with any questions prior to the meeting.

Thank you!
Jenny 😊