North Bay Village, FL

Budget Adjustment Register

Adjustment Detail

Packet: GLPKT35589 - BA TO RECONCILE LEASES PER GASB FOR AUDIT PURPOSES

Adjustment Number	Budget Code	Description	Adjustment Date
BA0000673	Budget 2025-2026	BA TO RECONCILE LEASES PER GASB FOR AUDIT PURPOSES	9/30/2026

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
001-12-512-7101	Debt Principal - Leases	BA TO RECONCILE LEASES PER GASB FOR AUDI	8,023.02	-902.65	7,120.37
September: -902.65					
001-12-512-7201	Debt Interest-Leases	BA TO RECONCILE LEASES PER GASB FOR AUDI	1,412.22	902.65	2,314.87
September: 902.65					

Adjustment Number	Budget Code	Description	Adjustment Date
BA0000674	Budget 2025-2026	BA TO RECONCILE LEASES PER GASB FOR AUDIT PURPOSES	9/30/2026

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
001-21-521-4410	Vehicle Lease	BA TO RECONCILE LEASES PER GASB FOR AUDI	430,462.75	-345,770.61	84,692.14
September: -345,770.61					
001-21-521-7101	Debt Principal -Leases	BA TO RECONCILE LEASES PER GASB FOR AUDI	0.00	277,558.42	277,558.42
September: 277,558.42					
001-21-521-7201	Debt Interest-Leases	BA TO RECONCILE LEASES PER GASB FOR AUDI	0.00	68,212.19	68,212.19
September: 68,212.19					

Adjustment Number	Budget Code	Description	Adjustment Date
BA0000675	Budget 2025-2026	BA TO RECONCILE LEASES PER GASB FOR AUDIT PURPOSES	9/30/2026

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
001-24-524-7101	Debt Principal-Leases	BA TO RECONCILE LEASES PER GASB FOR AUDI	18,505.44	-1,674.30	16,831.14
September: -1,674.30					
001-24-524-7201	Debt Interest-Leases	BA TO RECONCILE LEASES PER GASB FOR AUDI	1,935.00	1,674.30	3,609.30
September: 1,674.30					

Adjustment Number	Budget Code	Description	Adjustment Date
BA0000676	Budget 2025-2026	BA TO RECONCILE LEASES PER GASB FOR AUDIT PURPOSES	9/30/2026

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
112-18-541-4410	Vehicle Lease	BA TO RECONCILE LEASES PER GASB FOR AUDI	7,745.04	-6,905.05	839.99
September: -6,905.05					
112-18-541-7101	Debt Principal-Leases	BA TO RECONCILE LEASES PER GASB FOR AUDI	0.00	6,071.40	6,071.40
September: 6,071.40					
112-18-541-7201	Debt Interest-Leases	BA TO RECONCILE LEASES PER GASB FOR AUDI	0.00	833.65	833.65
September: 833.65					

Budget Code Summary

Budget	Budget Description	Account	Account Description	Before	Adjustment	After
2025-2026	Budget 2025-2026	001-12-512-7101	Debt Principal - Leases	8,023.02	-902.65	7,120.37
		001-12-512-7201	Debt Interest-Leases	1,412.22	902.65	2,314.87
		001-21-521-4410	Vehicle Lease	430,462.75	-345,770.61	84,692.14
		001-21-521-7101	Debt Principal -Leases	0.00	277,558.42	277,558.42
		001-21-521-7201	Debt Interest-Leases	0.00	68,212.19	68,212.19
		001-24-524-7101	Debt Principal-Leases	18,505.44	-1,674.30	16,831.14
		001-24-524-7201	Debt Interest-Leases	1,935.00	1,674.30	3,609.30
		112-18-541-4410	Vehicle Lease	7,745.04	-6,905.05	839.99
		112-18-541-7101	Debt Principal-Leases	0.00	6,071.40	6,071.40
		112-18-541-7201	Debt Interest-Leases	0.00	833.65	833.65
			2025-2026 Total:	**468,083.47**	**0.00**	**468,083.47**
			Grand Total:	**468,083.47**	**0.00**	**468,083.47**

Fund Summary

Fund	Before	Adjustment	After
Budget Code:2025-2026 - Budget 2025-2026 Fiscal: 2025-2026			
001	460,338.43	0.00	460,338.43
112	7,745.04	0.00	7,745.04
Budget Code 2025-2026 Total:	**468,083.47**	**0.00**	**468,083.47**
Grand Total:	**468,083.47**	**0.00**	**468,083.47**

Fund	Date
General and Streets	9/30/2026

Fund(s) to be changed: Police, Code, Streets and Village Manager

GL Account	GL Line Item	Transfer to:	Transfer From:
001-12-512-7101	Debt Principal-Leases		$ 902.65
001-12-512-7201	Debt Interest -Leases	$ 902.65	
001-21-521-4410	Vehicle Lease		$ 345,770.61
001-21-521-7101	Debt Principal-Leases	$ 277,558.42	
001-21-521-7201	Debt Interest -Leases	$ 68,212.19	
001-24-524-7101	Debt Principal-Leases		$ 1,674.30
001-24-524-7201	Debt Interest -Leases	$ 1,674.30	
112-18-541-4410	Vehicle Lease		$ 6,905.04
112-18-541-7101	Debt Principal-Leases	$ 6,071.40	
112-18-541-7102	Debt Interest -Leases	$ 833.65	
TOTAL (Columns must be equal)		**$ 355,253**	**$ 355,253**

Description:

Reconcile leases per GASB for audit purposes. Reclass expense to correct line items.

Department Director: _____ **Date:** _____

Chief Financial Officer: _____ **Date:** 11/10/26

Village Manager: _____ **Date:** 11/10/26