

	A	B	C	D	E	F	G	H	I	J
1	MONTANA DEPARTMENT OF ADMINISTRATION									
2	State Financial Services Division									
3	State Accounting Bureau									
4	Local Government Services									
5	Mitchell Building, Room 270, PO Box 200547, Helena, Montana 59620-0547									
6										
7		ENTITY #		024304						
8	MONTANA									
9	TOWN OF FROID									
10	PO BOX 308									
11	FROID, MT 59226									
12										
13										
14	ANNUAL FINANCIAL									
15	REPORT									
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42	FOR DEPARTMENT OF ADMINISTRATION USE ONLY									
43	Entered into Database							Date:		
44										
45										
46	Reviewed by System's Staff									
47										
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49										
50										
51	REVISED OCT 2018/VERSION 18.5									

**ANNUAL FINANCIAL REPORT FILING FEE
FISCAL YEAR ENDING JUNE 30, 2018**

024304 TOWN OF FROID PO BOX 308 FROID, MT 59226	If the local government entity name or mailing address on the Department's mailing list is inaccurate or has changed recently please note the correction below.

****If a filing fee is owed, please print the completed filing fee form and mail with your payment to:**

**Montana Department of Administration
Local Government Services
Mitchell Bldg - Room 270
PO Box 200547
Helena, MT 59620-0547**

****If no filing fee is owed, you must complete Part II to determine if an audit is required. Please assure a copy of the completed *Determination of Filing Fee & Audit Requirement* form is either included in your Annual Financial Report (AFR) or if not, a completed copy of the form is uploaded along with your AFR in the portal to ensure we enter the correct amount of adjusted debt proceeds in our system.**

PLEASE NOTE: The "Determination of Filing Fee Form" - page 2 of 2 - is designed to be self-calculating. If you choose to print this form and manually fill it in, please adjust the "Filing Fee Owed" in Box #1, based on the Filing Fee Schedule included below. Please revise Box #2 to "YES" if the adjusted debt proceeds and total revenues received by your government indicate that an audit will be required.

If there is an amount listed in BOX #1 of the Determination of Filing Fee Form (page 2 of 2), please include a check or warrant for that amount, made payable to "State Treasurer" in the amount of the required fee.

LOCAL GOVERNMENT ANNUAL FILING FEE SCHEDULE

The following filing fee schedule is required by Section 2-7-514, MCA, and has been adopted as Section 2.4.402 of the Administrative Rules of Montana.

Annual Resources In Excess of:	Annual Resources Equal to or Less Than	Filing Fee
\$0	\$750,000	\$0
\$750,000	\$1,000,000	\$550
\$1,000,000	\$1,500,000	\$800
\$1,500,000	\$2,500,000	\$950
\$2,500,000	\$5,000,000	\$1,300
\$5,000,000	\$10,000,000	\$1,700
\$10,000,000	\$50,000,000	\$2,500
\$50,000,000		\$3,000

FOR DEPARTMENT OF ADMINISTRATION USE ONLY

GL#	Amount Received:	
	\$	Date: _____
TD#	By: _____	

Determination of Filing Fee Form

Note: This form is self-calculating, with defaults of -0- and "NO" in box #1 and #2. Please adjust according if you print this form and enter information manually.

FEE REQUIREMENT: As provided by 2-7-514, MCA, each local government required to have an audit under 2-7-503, MCA, shall pay an annual filing fee to the department; the fee schedule shall be based upon the local government's annual revenue amounts. Administrative Rule 2.4.402 defines "revenue" as all receipts of a local government entity from any source excluding the proceeds from bond issuances and other long-term debt.

AUDIT REQUIREMENT: As provided by 2-7-503, MCA, each local government receiving revenue or financial assistance in excess of \$750,000, regardless of the source of revenue or financial assistance, shall have an audit. "Financial Assistance" is defined as including assistance provided by a federal, state, or local government entity in the form of loans and loan guarantees.

Part II - Determination of Audit Requirement. Loan proceeds received in the fiscal year that were used to refinance (payoff) existing debt will not be considered as "Financial Assistance" when determining the current audit requirement.

GOVERNMENTAL FUNDS - PAGE 16 (STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES)

Total Revenues	88,899.70
Other Financing Sources - Proceeds from Sale of Capital Assets	0.00
Special and/or Extraordinary Items (Revenues only)	0.00

ENTERPRISE FUNDS - PAGE 19 (STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION)

Note: Do not include revenues of Internal Service Funds

Total Operating Revenues	194,857.23	Box #1
Non-Operating Revenues: (Do not include Gain on Sale of Capital Assets)		Filing Fee Owed 0
Taxes/Assessments	0.00	
Licenses/Permits	0.00	
Intergovernmental Revenues	439.49	
Interest Revenues	0.00	
Other Non-operating Revenues not included above		
Capital Contributions	0.00	
Special and/or Extraordinary Items (Revenues only)	0.00	

ENTERPRISE FUNDS - PAGE 20 (STATEMENT OF CASH FLOWS)

Proceeds from Sale of Capital Assets	0.00
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TRUST FUNDS - PAGE 22 (STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS)

NOTE: Do not include additions to Investment Trust Funds

Total Additions to Pension & Private Purpose Trust Funds Only	0.00
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Total Revenues for Calculation of Filing Fee \$284,196.42

If total revenues are equal to or less than \$750,000, no filing fee is required to be paid. However, your entity may be subject to audit requirements.

Review Part II below to determine if there is an audit requirement. Manually subtract proceeds of debt received to refinance an existing debt to exclude from audit determination.

If total revenues plus adjusted debt proceeds exceeds \$750,000, your entity will be subject to audit requirements.

Part II - Determination of Audit Requirement w/ No Filing Fee (Subtract Debt used to Refinance Manually)

Add: Proceeds from Debt provided by a Federal agency, a State agency or another local government:

Governmental Funds (from Statement of Revenues, Expenditures, and Changes in Fund Balances (Page 16) Proceeds from General Long-Term Debt)	0.00	Box #2
Proprietary Funds (from Statement of Cash Flows, Major & Non-Major Enterprise Funds (Page 20) Proceeds from Debt)	483,911.07	Audit Required? NO
Manually subtract debt proceeds received from non-governmental financial institutions (banks, savings & loans) included above (Enter as a negative)		
Subtotal - Proceeds received from Debt	483,911.07	
Manually subtract amount of proceeds received from governments used to refinance existing debt. (Enter as a negative)	-155,772	
Total Adjusted Debt Proceeds	\$328,139.07	
Total Revenues + Total Adjusted Debt Proceeds	\$612,335.49	

If this amount is in excess of \$750,000, you are required to have an audit for the fiscal year.

TOWN OF FROID
COMPREHENSIVE ANNUAL FINANCIAL REPORT
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INTRODUCTORY SECTION

LETTER OF TRANSMITTAL

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LETTER OF TRANSMITTAL - CONT.

**TOWN OF FROID
ELECTED OFFICIALS/OFFICERS**

OFFICE	NAME OF COUNTY OFFICIALS/OFFICERS	DATE TERM EXPIRES
Commissioner (Chairperson)		
Commissioner		
Commissioner		
Assessor		
Attorney		
Auditor		
Treasurer		
Clerk and recorder		
Clerk of district court		
Coroner		
Justice of the peace		
Justice of the peace		
Public administrator		
School superintendent		
Sheriff		

OFFICE	NAME OF CITY/TOWN OFFICIALS/OFFICERS	DATE TERM EXPIRES
Mayor	Sheri Crain	12/31/2021
Councilperson/Commissioner	Dan Mogen	12/31/2021
Councilperson/Commissioner	Dan Kjelshus	12/31/2021
Councilperson/Commissioner	Gale Strandlund	12/31/2019
Councilperson/Commissioner	Gregg Labatte	12/31/2019
Councilperson/Commissioner		
Councilperson/Commissioner		
Councilperson/Commissioner		
Councilperson/Commissioner		
City manager		
Attorney	Laura Christoffersen	
Chief of police		
Clerk		
Clerk/Treasurer	LeAnn Johnson	
Finance Director		
Police Judge		
Treasurer		
Utility billing/collection clerk		

IN ACCORDANCE WITH STATE LAW, I HEREBY TRANSMIT THE
TOWN OF FROID
ANNUAL FINANCIAL REPORT FOR THE
FISCAL YEAR ENDING JUNE 30, 2018

Respectfully submitted;

County Clerk and Recorder or City/Town Clerk-Treasurer

Date

FINANCIAL SECTION

MANAGEMENT'S

DISCUSSION

AND

ANALYSIS

BASIC FINANCIAL STATEMENTS

TOWN OF FROID					
STATEMENT OF NET POSITION					
FISCAL YEAR ENDING JUNE 30, 2018					
	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total		
ASSETS					
Cash and cash equivalents	39,390.06	63,415.85	102,805.91		
Investments	0.00	0.00	0.00		
Petty Cash	0.00	0.00	0.00		
Restricted Assets:					
Cash and cash equivalents	0.00	10,834.00	10,834.00		
Investments (at fair value)	0.00	0.00	0.00		
Taxes/Assessments Receivable - (net of allowance for uncollectibles)	3,677.85	0.00	3,677.85		
Accounts/other receivables - (net of allowance for uncollectibles)	0.00	23,723.88	23,723.88		
Internal Balances	0.00	0.00	0.00		
Due from other governments	3,631.35	0.00	3,631.35		
Prepaid expense	0.00	0.00	0.00		
Inventories	0.00	0.00	0.00		
Other debits	0.00	0.00	0.00		
Capital assets not being depreciated					
Land	2,606.77	5,946.00	8,552.77		
Construction in progress	0.00	0.00	0.00		
Capital assets being depreciated (net of accumulated depreciation)	438,163.55	1,338,626.36	1,776,789.91		
Total Assets	487,469.58	1,442,546.09	1,930,015.67	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES					
Deferred Outflows of Resources	11,493.92	6,522.07	18,015.99		
Deferred Outflows of Resources	0.00	0.00	0.00		
Total Deferred Outflows of Resources	11,493.92	6,522.07	18,015.99	0.00	0.00
LIABILITIES					
Accounts payable and other current liabilities	0.00	10,319.13	10,319.13		
Matured bonds and interest payable	0.00	0.00	0.00		
Due to other governments	0.00	0.00	0.00		
Revenues collected in advance	0.00	0.00	0.00		
Contracts/Loans/Notes Payable	0.00	0.00	0.00		
Noncurrent liabilities:					
Due within one year	0.00	0.00	0.00		
Due in more than one year	28,195.43	498,454.25	526,649.68		
Pension Liability	51,771.15	29,376.85	81,148.00		
Total Liabilities	79,966.58	538,150.23	618,116.81	0.00	0.00
DEFERRED INFLOWS OF RESOURCES					
Deferred Inflows of Resources	422.35	0.00	422.35		
Deferred Inflows of Tax Resources	0.00	239.65	239.65		
Total Deferred Inflows of Resources	422.35	239.65	662.00	0.00	0.00
NET POSITION					
Net Investment in Capital Assets	414,490.09	851,835.37	1,266,325.46		
Restricted for:	0.00		0.00		
Debt Service			0.00		
Bond Indenture Requirements		10,834.00	10,834.00		
General Government			0.00		
Public Safety			0.00		
Public Works			0.00		
Public Health			0.00		
Culture/Recreation			0.00		
Economic Development			0.00		
Other:			0.00		
Non-spendable (other than Perm Fund)	0.00		0.00		
Permanent Fund principal			0.00		
Unrestricted	4,084.48	48,008.91	52,093.39		
Total Net Position	418,574.57	910,678.28	1,329,252.85	0.00	0.00
Balance check w/GW Statement (should equal zero):	0.00	0.00	0.00		
-13-					
	0.00	0.00	0.00		

TOWN OF FROID									
STATEMENT OF ACTIVITIES									
FISCAL YEAR ENDING JUNE 30, 2018									
					Net (Expense) Revenue and Changes in Net Position				
		Program Revenues			Primary Government			Component Units	
		Charges for Services, Fines, Forfeitures, etc.	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total		
Functions/Programs	Expenses								
Primary government:									
Governmental activities:									
General government	66,661.27	0.00	597.12	0.00	(66,064.15)		(66,064.15)		
Public safety	10,823.40	0.00	0.00	0.00	(10,823.40)		(10,823.40)		
Public works	28,699.35	4,952.00	177.40	0.00	(23,569.95)		(23,569.95)		
Public health	0.00	0.00	0.00	0.00	0.00		0.00		
Social and economic services	0.00	0.00	0.00	0.00	0.00		0.00		
Culture and recreation	15,289.12	3,805.00	0.00	0.00	(11,484.12)		(11,484.12)		
Housing/Community Development	0.00	0.00	0.00	0.00	0.00		0.00		
Conservation of Natural Resources	0.00	0.00	0.00	0.00	0.00		0.00		
Interest on long-term debt	1,055.49	0.00	0.00	0.00	(1,055.49)		(1,055.49)		
Miscellaneous	0.00	150.00	0.00	0.00	150.00		150.00		
Unallocated costs	0.00				0.00		0.00		
Total governmental activities	122,528.63	8,907.00	774.52	0.00	(112,847.11)		(112,847.11)		
Business-type activities:									
Hospital						0.00	0.00		
Water	239,537.91	93,632.44				(145,905.47)	(145,905.47)		
-14- Sewer	43,864.77	56,600.00				12,735.23	12,735.23		
Solid Waste/Landfill	45,600.00	44,624.79				(975.21)	(975.21)		
Ambulance						0.00	0.00		
Airport						0.00	0.00		
Gas/Electric						0.00	0.00		
Total business-type activities	329,002.68	194,857.23	0.00	0.00	0.00	(134,145.45)	(134,145.45)		
Total primary government	451,531.31	203,764.23	774.52	0.00	(112,847.11)	(134,145.45)	(246,992.56)		
Component Units:									
Total component units	0.00	0.00	0.00	0.00				0.00	0.00
	General revenues:								
	Property taxes				37,547.23	0.00	37,547.23		
	Local option taxes				0.00		0.00		
	Licenses and permits				0.00		0.00		
	Unrestricted Federal/State shared revenues				38,752.40	439.49	39,191.89		
	Unrestricted grants and contributions				0.00		0.00		
	Unrestricted investment earnings				137.87	0.00	137.87		
	Miscellaneous				2,553.87		2,553.87		
	Gain on sale of capital assets				0.00	0.00	0.00		
	Transfers				0.00	0.00	0.00		
	Special/Extraordinary items				0.00	0.00	0.00		
							0.00		
	Total general revenues and transfers				78,991.37	439.49	79,430.86	0.00	0.00
	Change in net position				(33,855.74)	(133,705.96)	(167,561.70)	0.00	0.00
	Total net position - July 1, 2017 as previously reported				452,430.31	1,059,012.48	1,511,442.79		
	Prior period adjustments				0.00	(14,628.24)	(14,628.24)		
	Total net position - July 1, 2017 as restated				452,430.31	1,044,384.24	1,496,814.55		
	Total net position - June 30, 2018				418,574.57	910,678.28	1,329,252.85	0.00	0.00

TOWN OF FROID						
BALANCE SHEET						
GOVERNMENTAL FUNDS						
FISCAL YEAR ENDING JUNE 30, 2018						
Account Number	Description	Major Funds				Total Governmental Funds
		Fund #1000	Fund #	Fund #	Other	
		General	Fund Name	Fund Name	Governmental Funds	
	ASSETS					
101000	Cash and cash equivalents	26,027.15			13,362.91	39,390.06
103000	Petty cash				0.00	0.00
101100	Investments				0.00	0.00
	Restricted Assets:					
102200	Cash and cash equivalents				0.00	0.00
102300	Investments				0.00	0.00
106000	Valuation of investments to fair value				0.00	0.00
110000	Tax/assessment receivable (net of allowance for uncollectibles)	3,677.85			0.00	3,677.85
120000	Accounts/other receivables - (net of allowance for uncollectibles)				0.00	0.00
131000	Due from other funds				0.00	0.00
132000	Due from other governments				3,631.35	3,631.35
133000	Advances to other funds				0.00	0.00
140000	Prepaid expense				0.00	0.00
150000	Inventories				0.00	0.00
170000	Other debits				0.00	0.00
	Total Assets	29,705.00	0.00	0.00	16,994.26	46,699.26
	DEFERRED OUTFLOWS OF RESOURCES					
190000	Deferred Outflows of Resources				0.00	0.00
19xxxx	Deferred Outflows of Resources				0.00	0.00
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00	0.00
	LIABILITIES					
201000	Warrants payable				0.00	0.00
202100	Accounts payable				0.00	0.00
203100	Judgments payable				0.00	0.00
204000	Contracts/loans/notes payable				0.00	0.00
205200	Matured interest payable				0.00	0.00
206100	Other accrued payables				0.00	0.00
211000	Due to other funds				0.00	0.00
212000	Due to other governments				0.00	0.00
214000	Deposits payable				0.00	0.00
216000	Revenues collected in advance				0.00	0.00
233000	Advances from other funds				0.00	0.00
	Total Liabilities	0.00	0.00	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES					
220000	Deferred Inflows of Resources				0.00	0.00
223000	Deferred Inflows of Tax Revenues	3,676.39			0.00	3,676.39
	Total Deferred Inflows of Resources	3,676.39	0.00	0.00	0.00	3,676.39
	FUND BALANCES:					
250100	Non-spendable				0.00	0.00
	Inventory					0.00
250200	Restricted				0.00	0.00
	General government					0.00
	Public Safety					0.00
	Public Works					0.00
	Culture and Recreation					0.00
	Other: (input explanation)					0.00
260100	Committed				0.00	0.00
	General government					0.00
	Public Safety					0.00
	Public Works					0.00
	Culture and Recreation					0.00
	Other: (input explanation)					0.00
260200	Assigned				0.00	0.00
						0.00
						0.00
						0.00
271000	Unassigned	26,028.61	0.00	0.00	16,994.26	43,022.87
	Total Fund Balances	26,028.61	0.00	0.00	16,994.26	43,022.87
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	29,705.00	0.00	0.00	16,994.26	
	Balance check (Should equal zero):	0.00	0.00	0.00	0.00	
	Amounts reported for governmental activities in the statement of net position are different because:					
	Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.					440,770.32
	Other long-term assets are not available to pay current-period expenditures and, therefore, are deferred outflows of resources in the funds.					12,369.76
	Internal service funds are used by management to charge the costs of providing services within the government. The assets and liabilities of the internal service funds are included in governmental activities in the government-wide statement of net position.					
	Current assets				0.00	
	Accounts payable				0.00	
	Net amount allocated to business-type/external activities				0.00	0.00
	Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.					(77,588.38)
	Net position of governmental activities					418,574.57

TOWN OF FROID						
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES						
GOVERNMENTAL FUNDS						
FISCAL YEAR ENDING JUNE 30, 2018						
		Fund #1000	Fund #	Fund #	Other	Total
Account					Governmental	Governmental
Number	Description	General	Fund Name	Fund Name	Funds	Funds
	REVENUES					
310000/						
363000	Taxes/assessments	38,548.55			0.00	38,548.55
320000	Licenses and permits	0.00			0.00	0.00
330000	Intergovernmental revenues	25,362.00			13,390.41	38,752.41
340000	Charges for services	8,757.00			0.00	8,757.00
350000	Fines and forfeitures	150.00			0.00	150.00
360000	Miscellaneous	2,553.87			0.00	2,553.87
370000	Investment and royalty earnings	137.87			0.00	137.87
						0.00
	Total Revenues	75,509.29	0.00	0.00	13,390.41	88,899.70
	EXPENDITURES					
	Current:					
410000	General government	61,367.76			0.00	61,367.76
420000	Public safety	10,823.40			0.00	10,823.40
430000	Public works	11,363.49			10,528.05	21,891.54
440000	Public health	0.00			0.00	0.00
450000	Social and economic services	0.00			0.00	0.00
460000	Culture and recreation	4,969.12			0.00	4,969.12
470000	Housing and community development	0.00			0.00	0.00
480000	Conservation of natural resources	0.00			0.00	0.00
490000	Debt Service:					
-16	Principal	3,876.77			0.00	3,876.77
	Interest	1,055.49			0.00	1,055.49
						0.00
	Capital outlay	0.00			0.00	0.00
500000	Internal Services					0.00
510000	Miscellaneous	0.00			0.00	0.00
	Total Expenditures	93,456.03	0.00	0.00	10,528.05	103,984.08
	Excess of revenues (under) expenditures	(17,946.74)	0.00	0.00	2,862.36	(15,084.38)
	OTHER FINANCING SOURCES (USES):					
381010/40	Bonds issued	0.00			0.00	0.00
381010/40	Discount on bonds issued	0.00			0.00	0.00
381050	Inception of capital lease	0.00			0.00	0.00
381070	Notes/loans/intercap issued	0.00			0.00	0.00
382010	Sale of capital assets	0.00			0.00	0.00
383000	Transfers In	0.00			0.00	0.00
521000	Transfers out (Enter as negative)	0.00			0.00	0.00
384000	Special items - revenue	0.00			0.00	0.00
385000	Extraordinary items - revenue	0.00			0.00	0.00
524000	Special items - expenditure (Negative)	0.00			0.00	0.00
525000	Extraordinary items - expenditure (Negative)	0.00			0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00	0.00
	Net change in fund balances	(17,946.74)	0.00	0.00	2,862.36	(15,084.38)
	Fund balances - July 1, 2017 as previously reported	43,975.35			14,131.90	58,107.25
	Prior period adjustments	0.00			0.00	0.00
	Fund balances - July 1, 2017 as restated	43,975.35	0.00	0.00	14,131.90	58,107.25
	Fund balances - June 30, 2018	26,028.61	0.00	0.00	16,994.26	43,022.87

TOWN OF FROID
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FISCAL YEAR ENDING JUNE 30, 2018

Net change in fund balances - total governmental funds (page 16) (15,084.38)

Amounts reported for governmental activities in the statement of activities (page) are different because:

Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets:

Capital assets purchased	<u>0.00</u>
Depreciation expense	<u>(15,645.00)</u>

In the Statement of Activities, the loss or gain on the sale or disposal of capital assets is recognized. The fund financial statements recognize only the proceeds from the sale of these assets:

Gain (loss) on the disposal of capital assets	
Proceeds from the sale of capital assets	<u>0.00</u>

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:

Donated capital assets	
Long-term receivables (deferred inflow)	<u>(1,001.32)</u>
GASB68 recognition of On-behalf payments to Pension Plans	<u>774.51</u>

Long-term debt proceeds provide current financial resources to the governmental funds, but issuing debt increases long-term liabilities in the statement of net position:

Capital lease proceeds	<u>0.00</u>
Bond sale proceeds	<u>0.00</u>
Loan proceeds	<u>0.00</u>

Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term debt in the Statement of Net Position:

Capital lease obligation principal payments	
Long-term loan/contract principal payments	<u>3,876.77</u>
Long-term bond principal payments	<u></u>

Internal service funds are used by management to charge the costs of certain activities, such as insurance and data processing, to individual funds. The net revenue of the internal service funds is reported with the governmental activities of the government-wide statement of activities net of the amounts allocated to business-type activities and depreciation expense

Change in net position	<u>0.00</u>	
Net of amount allocated to business-type/external activities	<u>0.00</u>	
Depreciation Expense	<u>0.00</u>	<u>0.00</u>

Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds

Accrued compensated absences	<u>(302.40)</u>
Pension expense - GASB 68	<u>(6,473.92)</u>

Other:

Change in Net Position in Governmental Activities	<u>(33,855.74)</u>
--	---------------------------

Balance check: 0.00

TOWN OF FROID
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
FISCAL YEAR ENDING JUNE 30, 2018

							Governmental Activities
		Business-type Activities					
		Major Enterprise Funds			Nonmajor Enterprise Funds		
Account Number	Description	#5210 Water Fund	#5310 Sewer Fund	#5410 Garbage Fund	Funds	Totals	Internal Service
	ASSETS						
	Current Assets						
101000	Cash and cash equivalents	33,307.18	31,580.00	(1,471.33)	0.00	63,415.85	0.00
103000	Petty cash				0.00	0.00	0.00
101100	Investments (at fair value)				0.00	0.00	0.00
110000	Tax/assessment receivable (net of allowance for uncollectibles)				0.00	0.00	0.00
120000	Accounts/other receivables - (net of allowance for uncollectibles)	12,023.40	6,552.98	5,147.50	0.00	23,723.88	0.00
131000	Due from other funds				0.00	0.00	0.00
132000	Due from other governments				0.00	0.00	0.00
141000	Prepaid expense				0.00	0.00	0.00
150000	Inventories				0.00	0.00	0.00
	Total Current Assets	45,330.58	38,132.98	3,676.17	0.00	87,139.73	0.00
	Noncurrent Assets						
	Restricted Assets:						
102200	Cash and cash equivalents	10,834.00			0.00	10,834.00	0.00
102300	Investments				0.00	0.00	0.00
133000	Advances to other funds				0.00	0.00	0.00
170000	Other debits				0.00	0.00	0.00
180000	Capital assets:						
	Land	2,270.00	3,676.00		0.00	5,946.00	0.00
	Construction in progress				0.00	0.00	0.00
	Buildings				0.00	0.00	0.00
	Improvements other than buildings	124,020.60	196,661.21		0.00	320,681.81	0.00
	Machinery and equipment	5,118.84	12,876.62		0.00	17,995.46	0.00
	Infrastructure (utility systems)	1,346,800.30	857,179.08		0.00	2,203,979.38	0.00
	Less: accumulated depreciation	(692,208.67)	(511,821.62)		0.00	(1,204,030.29)	0.00
	Capital assets - net of accumulated depreciation	786,001.07	558,571.29	0.00	0.00	1,344,572.36	0.00
	Total Noncurrent Assets	796,835.07	558,571.29	0.00	0.00	1,355,406.36	0.00
	Total Assets	842,165.65	596,704.27	3,676.17	0.00	1,442,546.09	0.00
	DEFERRED OUTFLOWS OF RESOURCES						
199000	Deferred Outflows of Resources	3,588.76	2,933.31		0.00	6,522.07	0.00
199xxx	Deferred Outflow of Resources				0.00	0.00	0.00
	Total Deferred Outflows of Resources	3,588.76	2,933.31	0.00	0.00	6,522.07	0.00
	LIABILITIES						
	Current Liabilities						
202100	Accounts payable	8,955.38	1,363.75		0.00	10,319.13	0.00
203100	Judgments payable				0.00	0.00	0.00
204000	Contracts/loans/notes payable				0.00	0.00	0.00
205200	Matured interest bonds payable				0.00	0.00	0.00
206100	Other accrued payables				0.00	0.00	0.00
209100	Compensated absences				0.00	0.00	0.00
211000	Due to other funds				0.00	0.00	0.00
212000	Due to other governments				0.00	0.00	0.00
214000	Deposits payable				0.00	0.00	0.00
216000	Revenues collected in advance				0.00	0.00	0.00
	Total Current Liabilities	8,955.38	1,363.75	0.00	0.00	10,319.13	0.00
	Noncurrent Liabilities						
231000	Bonds payable	451,420.08	21,600.00		0.00	473,020.08	0.00
233000	Advance from other funds				0.00	0.00	0.00
234000	Judgments payable				0.00	0.00	0.00
235000	Contracts/loans/notes payable		19,716.91		0.00	19,716.91	0.00
236000	Closure/postclosure care costs				0.00	0.00	0.00
237000	Pension Liability	16,164.57	13,212.28		0.00	29,376.85	0.00
238000	OPEB Liability				0.00	0.00	0.00
239000	Compensated absences	2,858.63	2,858.63		0.00	5,717.26	0.00
	Total Noncurrent Liabilities	470,443.28	57,387.82	0.00	0.00	527,831.10	0.00
	Total Liabilities	479,398.66	58,751.57	0.00	0.00	538,150.23	0.00
	DEFERRED INFLOWS OF RESOURCES						
220000	Deferred Inflows of Resources				0.00	0.00	0.00
22xxxx	Deferred Inflows of Resources	131.87	107.78		0.00	239.65	0.00
	Total Deferred Inflows of Resources	131.87	107.78	0.00	0.00	239.65	0.00
	NET POSITION						
	Net Investmentment in Capital Assets	334,580.99	517,254.38	0.00	0.00	851,835.37	0.00
	Restricted for:						
	Debt Service	10,834.00	0.00	0.00	0.00	10,834.00	0.00
					0.00	0.00	0.00
					0.00	0.00	
					0.00	0.00	
	Unrestricted	20,808.89	23,523.85	3,676.17	0.00	48,008.91	0.00
	Total Net Position	366,223.88	540,778.23	3,676.17	0.00	910,678.28	0.00
	Balance check (Should equal zero):	0.00	0.00	0.00	0.00		
		Reconciliation to government-wide statement of net position:					
		Adjustment to reflect the consolidations of internal service funds activities related to enterprise funds					
		Net position of business-type activities					910,678.28
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TOWN OF FROID							
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION							
PROPRIETARY FUNDS							
FISCAL YEAR ENDING JUNE 30, 2018							
							Governmental
			Business-type Activities				Activities
			Major Enterprise Funds			Nonmajor	
Account		#5210	#5310	#5410	Fund #	Enterprise	Internal
Number	Description	Water Fund	Sewer Fund	Garbage Fund	Name	Funds	Service
	OPERATING REVENUES						
340000	Charges for services	93,632.44	56,600.00	44,624.79		0.00	194,857.23 0.00
360000	Miscellaneous revenues					0.00	0.00 0.00
363000	Special assessments					0.00	0.00 0.00
						0.00	0.00
	Total Operating Revenues	93,632.44	56,600.00	44,624.79	0.00	0.00	194,857.23 0.00
	OPERATING EXPENSES						
100	Personal services	15,092.03	11,931.96	0.00		0.00	27,023.99 0.00
200	Supplies	99,970.61	327.57	0.00		0.00	100,298.18 0.00
300	Purchased services	74,602.85	7,492.82	45,600.00		0.00	127,695.67 0.00
400	Building materials					0.00	0.00 0.00
500	Fixed charges					0.00	0.00 0.00
810	Loss/Bad debt expense					0.00	0.00 0.00
830	Depreciation	36,770.53	23,019.24	0.00		0.00	59,789.77 0.00
						0.00	0.00
	Total Operating Expenses	226,436.02	42,771.59	45,600.00	0.00	0.00	314,807.61 0.00
	Operating Income (Loss)	(132,803.58)	13,828.41	(975.21)	0.00	0.00	(119,950.38) 0.00
	NONOPERATING REVENUES (EXPENSES)						
310000	Taxes/assessment revenue					0.00	0.00 0.00
320000	Licenses/permits revenue					0.00	0.00 0.00
330000	Intergovernmental revenue	241.83	197.66			0.00	439.49 0.00
371000	Interest revenue					0.00	0.00 0.00
382030	Gain/Loss on Sale of Capital Assets (Loss is negative)					0.00	0.00 0.00
490000	Debt service interest expense (Enter as negative)	(13,101.89)	(1,093.18)			0.00	(14,195.07) 0.00
384000	Special items - revenue					0.00	0.00 0.00
385000	Extraordinary items - revenue					0.00	0.00 0.00
524000	Special items - expense (enter as negative)					0.00	0.00 0.00
525000	Extraordinary items - expense (enter as negative)					0.00	0.00 0.00
	Total Non-Operating Revenues (Expenses)	(12,860.06)	(895.52)	0.00	0.00	0.00	(13,755.58) 0.00
	Income (Loss) before contributions and transfers	(145,663.64)	12,932.89	(975.21)	0.00	0.00	(133,705.96) 0.00
	Capital contributions					0.00	0.00 0.00
	Transfers in (out)					0.00	0.00 0.00
	Change in net position	(145,663.64)	12,932.89	(975.21)	0.00	0.00	(133,705.96) 0.00
	Total net position - July 1, 2017 as previously reported	511,887.52	542,473.58	4,651.38		0.00	1,059,012.48 0.00
	Prior period adjustments		(14,628.24)			0.00	(14,628.24) 0.00
	Total net position - July 1, 2017 as restated	511,887.52	527,845.34	4,651.38	0.00	0.00	1,044,384.24 0.00
	Total net position - June 30, 2018	366,223.88	540,778.23	3,676.17	0.00	0.00	910,678.28 0.00
			Reconciliation to government-wide statement of activities:				
			Adjustment to reflect the consolidation of internal service fund				
			activities related to enterprise funds				
			Change in net position of business-type activities				(133,705.96)

TOWN OF FROID						
STATEMENT OF CASH FLOWS						
PROPRIETARY FUNDS						
FISCAL YEAR ENDING JUNE 30, 2018						
	Business-type Activities					Governmental Activities
	Major Enterprise Funds			Nonmajor Enterprise Funds		
	#5210	#5310	#5410			
Description	Water Fund	Sewer Fund	Garbage Fund	Funds	Totals	Internal Service
CASH FLOWS FROM OPERATING ACTIVITIES						
Cash received from customers	93,439.30	54,183.93	45,812.29	0.00	193,435.52	0.00
Cash paid to suppliers	(172,316.73)	(11,545.31)	(45,600.00)	0.00	(229,462.04)	0.00
Cash paid to employees	(14,616.38)	(11,456.31)	0.00	0.00	(26,072.69)	0.00
Cash received from interfund services provided				0.00	0.00	0.00
Cash paid for interfund services used	(8,834.00)	(14,628.24)		0.00	(23,462.24)	0.00
Net cash provided (used) by operating activities	(102,327.81)	16,554.07	212.29	0.00	(85,561.45)	0.00
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Transfers from (to) other funds	80.60	63.61	0.00	0.00	144.21	0.00
Advances from (to) other funds				0.00	0.00	0.00
Subsidies from taxes and other governments	241.83	197.66	0.00	0.00	439.49	0.00
Net cash provided (used) by capital and related financing activities	322.43	261.27	0.00	0.00	583.70	0.00
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Proceeds from debt	464,194.16	19,716.91		0.00	483,911.07	0.00
Capital contributions		0.00	0.00	0.00	0.00	0.00
Purchases/acquisition/construction of capital assets	(167,935.23)	(166.90)		0.00	(168,102.13)	0.00
Principal on debt (Enter as a negative)	(163,314.42)	(3,331.70)		0.00	(166,646.12)	0.00
Interest paid on debt (Negative)	(13,101.89)	(1,093.18)	0.00	0.00	(14,195.07)	0.00
Capital lease down payment				0.00	0.00	0.00
Proceeds from sales of capital assets				0.00	0.00	0.00
Net cash provided (used) by capital and related financing activities	119,842.62	15,125.13	0.00	0.00	134,967.75	0.00
CASH FLOWS FROM INVESTING ACTIVITIES						
Proceeds from sales of investments	8,834.00			0.00	8,834.00	0.00
Purchase of investments (Enter as negative)				0.00	0.00	0.00
Interest earnings	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by investing activities	8,834.00	0.00	0.00	0.00	8,834.00	0.00
Net increase (decrease) in cash and cash equivalents	26,671.24	31,940.47	212.29	0.00	58,824.00	0.00
Cash and cash equivalents - July 1, 2017	17,469.94	(360.47)	(1,683.62)	0.00	15,425.85	0.00
Cash and cash equivalents - June 30, 2018	44,141.18	31,580.00	(1,471.33)	0.00	74,249.85	0.00
Reconciliation of operating income to net cash provided (used) by operating activities:						
Operating income	(132,803.58)	13,828.41	(975.21)	0.00	(119,950.38)	0.00
Adjustments to reconcile operating income to net cash provided (used) by operating activities						
Depreciation expense	36,770.53	23,019.24	0.00	0.00	59,789.77	0.00
(Increase) Decrease in accounts receivable	(193.14)	(2,416.07)	1,187.50	0.00	(1,421.71)	0.00
(Increase) Decrease in intergovernmental receivables				0.00	0.00	0.00
(Increase) Decrease in due to/from other funds				0.00	0.00	0.00
Increase in allowance for uncollectible accounts				0.00	0.00	0.00
(Increase) decrease in inventories				0.00	0.00	0.00
(Increase) decrease in prepaid items				0.00	0.00	0.00
Increase (decrease) in customer deposits				0.00	0.00	0.00
Increase (decrease) in accounts payable	2,256.73	(3,724.92)		0.00	(1,468.19)	0.00
Increase (decrease) in compensated absences pay.	475.65	475.65		0.00	951.30	0.00
Increase (decrease) in intergovernmental payables	(8,834.00)	(14,628.24)		0.00	(23,462.24)	0.00
Increase (decrease) in GASB68 pension expense				0.00	0.00	0.00
Total adjustments	30,475.77	2,725.66	1,187.50	0.00	34,388.93	0.00
Net cash provided (used) by operating activities	(102,327.81)	16,554.07	212.29	0.00	(85,561.45)	0.00
Noncash investing, capital, and financing activities:						
Borrowing under capital lease				0.00	0.00	0.00
Contributions of capital assets from government				0.00	0.00	0.00
Purchase of equipment on account				0.00	0.00	0.00
Increase in fair value of investments				0.00	0.00	0.00
Capital asset trade-ins				0.00	0.00	0.00

		TOWN OF FROID			
		STATEMENT OF FIDUCIARY NET POSITION			
		FIDUCIARY FUNDS			
		FISCAL YEAR ENDING JUNE 30, 2018			
			Trust Funds		
			Pension	Investment	Private Purpose
	Account		Trust Funds	Trust Funds	Trust Funds
	Number	Description	(7000-7005)	(7006-7009)	(7010-7099)
		ASSETS			
	101000	Cash and cash equivalents			3,098.57
		Receivables:			
	110000	Tax/assessment receivable (net of allowance for uncollectibles)			
	120000	Accounts/other receivables - (net of allowance for uncollectibles)			
	128000	Interest receivable			
	101100	Investments (at fair value)			
		Total Assets	0.00	0.00	0.00
					3,098.57
	190000	Deferred Outflows of Resources			
		LIABILITIES			
	201100	Warrants payable			3,098.57
	202100	Accounts payable			
	203100	Judgments payable			
	204100	Contracts payable			
	211000	Due to other funds			
	212000	Due to other governments			
	216000	Revenues Collected in Advance			
		Total Liabilities	0.00	0.00	0.00
					3,098.57
	220000	Deferred Inflows of Resources			
		NET POSITION			
		Held in trust for pension benefits and other purposes	0.00	0.00	0.00
		<i>Balance check:</i>	0.00	0.00	0.00
			-21-		

TOWN OF FROID
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2018

[Note to the preparer - Note disclosures contained herein are illustrative only, and are provided for your convenience. Local governments should modify these note disclosures as applicable to their entity.]

1. Summary of Significant Accounting Policies

The financial statements have been prepared in accordance with accounting principles generally accepted as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for governmental accounting and financial reporting principles. Pronouncements adopted in the fiscal year ending June 30, 2017 are described below.

The government adopted the provisions of the following GASB Statements:

GASB Statement No. 73, Accounting and Financial Reporting for Pensions and Related Assets that are not within the scope of GASB 68.

GASB Statement No. 77, Tax Abatement Disclosures. This statement encompasses tax abatement agreements entered into by governments. The disclosures required by this Statement include agreements that are entered into by the reporting government and agreements that are entered into by other governments and that reduce the reporting government's tax revenues.

GASB Statement No. 78, Pensions provided through Certain Multiple-Employer Defined Benefit Pension Plans and amends GASB 68 for cost-sharing multiple-employer defined benefit pension plans that is not a state or local governmental pension plan and provides defined benefit pensions both to employees of local governments and non-governmental employers.

GASB Statement No. 80, Blending Requirements of Certain Component Units.

GASB Statement No. 82, Pension Issues, an amendment of GASB Statements No. 67, 68 and 73.

The significant accounting policies are described below.

A. Reporting Entity

Town of Froid is a political subdivision of the State of Montana governed by a Mayor and Council (Commission) duly elected by the registered voters of the Town. The Town utilizes the Commission/executive form of government. The accompanying financial statements present the primary government and its component units, entities for which the government is considered to be financially accountable. Blended component units are part of the government's operations. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the government, but is financially accountable to or fiscally dependent upon the primary government or their omission from the financial statements would be misleading or incomplete.

Blended Component Unit: _____

Discretely Presented Component Unit: _____

B. Government-wide and fund financial statements

The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary governments is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include: 1) charges to customers who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide statements. Major individual governmental funds and major individual enterprise funds are reported in separate columns in the fund financial statements.

TOWN OF FROID
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - cont.

C. Measurement focus, basis of accounting, and financial statement presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, licenses and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government. Taxes and assessments receivable remaining uncollected at year end are offset by deferred tax/assessment revenue, a deferred inflow of resources, since they are not available to pay liabilities of the current period.

Both financial statements presented on the accrual basis of accounting and the modified accrual basis of accounting recognize grants and similar items, pending purely routine requirements such as filing reimbursement and/or progress reports, where all eligibility requirements imposed by the provider have been met, other than time requirements, as revenue in the current period. Grants and similar items received prior to meeting time requirements but after all eligibility requirements are met, are recognized as deferred inflows of resources until use is required or first permitted.

The government reports the following major governmental funds:

General Fund - This is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The government reports the following major proprietary funds:

Water Enterprise Fund - This fund is used to account for the operating and nonoperating revenues and expenses of the public water utility system. The fund is maintained on the full accrual basis of accounting.

Sewer Enterprise Fund - This fund is used to account for the operating and nonoperating revenues and expenses of the public sewer utility system. The fund is maintained on the full accrual basis of accounting.

Garbage Enterprise Fund - This fund is used to account for the operating and nonoperating revenues and expenses of the public garbage system. The fund is maintained on the full accrual basis of accounting.

Additionally, the government reports the following fund types: None

TOWN OF FROID
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - cont.

C. Measurement focus, basis of accounting, and financial statement presentation - cont.

The Governmental Accounting Standards Board (GASB) issued Statement No. 62. The Statement codifies the requirements of all pre-November 30, 1989 FASB and AICPA pronouncements that apply to state and local governments. Both the government-wide and proprietary fund financial statements follow the guidance of the Governmental Accounting Standards Board. Governments can continue to apply, as other accounting literature, post-November 30, 1989 FASB pronouncements that do not conflict with or contradict GASB pronouncements, including Statement No. 62. The government has adopted the provisions of GASB Statement No. 62.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the governments' enterprise functions and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions.

Amounts reported as program revenues include: 1) charges to customers for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds and the government's internal service funds are charges to customers for services provided. Operating expenses for enterprise funds and internal service funds include the cost of providing such services and the depreciation of capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

D. Assets, deferred outflows of resources, liabilities, deferred outflows of resources, and fund balance/net position

1. Deposits and investments

Allowable deposit and investment of public funds is governed by Title 7, Chapter 6, Part 2 of the Montana Code Annotated (MCA). Deposits and investments may include demand, time, and savings deposits, direct obligations of the United States Government, securities issued by agencies of the United States, investments in the Montana Short-Term Investment Program (STIP), repurchase agreements, and registered warrants.

Cash equivalents are short-term, highly liquid investments that are both readily convertible to known amounts of cash, and have maturities at purchase date of three months or less. The cash and cash equivalents (including restricted assets) are considered to be cash on hand, demand, savings and time deposits, STIP and all short-term investments with original maturity dates of three months or less from the date of acquisition.

Investments, with limited exceptions, are reported at fair value. Investments in nonparticipating certificates of deposit are reported at cost. Money market investments, including U.S. Treasury and Agency obligations, that mature within one year of acquisition are reported at amortized cost. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value is determined annually, and requires the use of valuation techniques, a specific method or combination of methods using one or more of three approaches: market, cost or income approach.

2. Receivables and payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at fiscal year end are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). Advances between funds are not available for appropriation and are not expendable available financial resources.

Accounts receivables are shown net of allowance for uncollectibles. Property tax receivables are offset by a deferred inflow account since they are not available to pay liabilities of the current period. All property tax levies are set at the time of the adoption of the annual budget. The real estate taxes are payable in two installments, the first due by November 30 and the second by May 31. Personal property taxes are assessed in April or May and are payable within 30 days of the issuance of the notice.

3. Inventories and prepaid items

All inventories are valued at cost. Inventories are recorded as expenditures when purchased (when consumed).

Certain payments reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements.

4. Restricted assets

Certain assets of the enterprise funds are restricted for specific use as required by the bond indenture agreement covenants established with the issuance and sale of the revenue bonds representing a liability to the enterprise funds. These restricted assets represent cash and cash equivalents restricted for use to repay current debt, establish a reserve for future debt and the establish a replacement and depreciation reserve for the purpose of replacing the system in the future.

TOWN OF FROID
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - cont.

D. Assets, liabilities, and net position or equity - cont.

5. Capital assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, curbs, etc), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets, other than infrastructure assets, are defined by the Local Government as assets with an initial cost of more than \$5,000.00 and an estimated useful life in excess of 5 years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Property, plant, and equipment of the primary government, as well as the component units, is depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	50
Building improvements	20
Public domain infrastructure	50
System infrastructure	50
Vehicles	10
Equipment other than vehicles	10
Office equipment	10
Computer equipment	10

6. Deferred outflows of resources

Deferred outflow of resources is a financial statement element. A deferred outflow of resources is a consumption of net assets by the government that is applicable to a future reporting period. The government-wide statement of net position, proprietary fund statement of net position, and governmental fund balance sheet report a separate section for deferred outflows of resources. Deferred outflows of resources may be disclosed on the face of the financial statements, in the notes to the financial statements, or a combination of both.

Deferred outflows of resources not disclosed on the face of the financial statements are as follows:

Description:	Amount;
Deferred outflows of pension resources-water fund	3588.76
Deferred outflows of pension resources-sewer fund	2933.31

7. Compensated absences

As required by State law, the Local Government allows for employees to accumulate earned but unused vacation and sick leave benefits. Unused vacation leave benefits are 100 percent payable upon termination and 1/4 of unused sick leave benefits are payable upon termination. Such amounts are reported as liabilities in the appropriate governmental or business-type activity in the government wide statements. Expenditures for unpaid vacation and sick leave benefits are recorded when paid in the governmental funds on the modified accrual basis of accounting and expenses for vacation and sick leave benefits are recorded when accrued in the proprietary funds on the full accrual basis of accounting.

8. Long-term obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bond issue using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuance are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

9. Deferred inflows of Resources

A deferred inflow of resources is an acquisition of net assets by the government that is applicable to a future reporting period. The government-wide statement of net position, proprietary fund statement of net position, and governmental fund balance sheet report a separate section for deferred inflows of resources. Deferred inflows of resources may be disclosed on the face of the financial statements, in the notes to the financial statements, or a combination of both. Deferred inflows of resources not disclosed on the face of the financial statements are as follows:

Description:	Amount;
Deferred inflows of pension resources-water fund	131.87
Deferred inflows of pension resources-sewer fund	107.78

TOWN OF FROID
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2018

10. Fund balance/Net Position

Governmental Accounting Standards Board (GASB) Statement No. 54 requires presentation of governmental fund balances by specific purpose. In the governmental fund financial statements, the fund balance classifications are presented either discretely or in the aggregate for the following fund balance classifications: non-spendable, restricted, committed, assigned and unassigned.

GASB Statement No. 63 resulted in presentation changes in the government-wide and proprietary fund financial statements. Among other changes, equity is classified as 'net position'. Components of net position are net investment in capital assets, restricted, and unrestricted. See notes J and K for further information.

11. Net Position significantly impacted by Deferred Outflows or Deferred Inflows of Resources.

GASB 63 requires disclosure of any deferrals that have a significant impact on Net Position.

(Disclose here any deferrals that have a significant effect on Net Position)

See financial statements for all information.

2. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position

The governmental fund balance sheet includes a reconciliation between fund balance - total governmental funds and net position - governmental activities as reported in the government-wide statement of net position.

(Disclose here any element of that reconciliation which may require further analysis for the reader to understand)

See financial statements for all information.

B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances - total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities.

(Disclose here any element of that reconciliation which may require further analysis for the reader to understand)

See financial statements for all information.

C. Explanation of certain differences between the proprietary fund statement of net position and the government-wide statement of net position.

The proprietary fund statement of net position includes a reconciliation between *net position - total enterprise funds* and *net position of business-type activities* as reported in the government-wide statement of net position.

(Disclose here any element of that reconciliation which may require further analysis for the reader to understand)

See financial statements for all information.

TOWN OF FROID
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2018

3. COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

The Local Government adopts an annual budget for all of its funds in accordance with Title 7, Chapter 6, Part 40 of the Montana Code Annotated. Statute requires the adoption of a preliminary budget, public hearings on the preliminary budget and the final adoption of the budget by the later of the first Thursday after the first Tuesday in September or within 30 calendar days of the receipt of the certified taxable valuations from the Department of Revenue. The Local Government must also submit a copy of the final budget to the Department of Administration by the later of October 1 or 60 days after the receipt of taxable values from the Department of Revenue.

State statute limits the making of expenditures or incurring of obligations to the amount of the final budget as adopted or as amended. Budget transfers and amendments are authorized by law, and in some instances, may require further public hearings. Any budget amendments providing for additional appropriations must identify the fund reserves, unanticipated revenue, or previously unbudgeted revenue that will fund the appropriations.

Appropriations are created by fund, function, and activity and may further be detailed by department. Expenditure limitations imposed by law extend to the department level which is identified as the legal level of budgetary control.

Encumbrance accounting is (is not) employed for the governmental funds. Encumbrances (e.g. purchase orders, contracts) outstanding at year end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be reappropriated and honored during the subsequent fiscal year.

B. Excess of expenditures over appropriations

(Disclose here any instances of budget overdrafts at the fund level)

C. Deficit fund equity

(Disclose here any instance of deficit fund equity balances and the reasons for such deficit)

TOWN OF FROID
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2018

4. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

At year end, the [County's/City's/Town's] cash, cash equivalents and investments are reported in the basic financial statements as follows:

Governmental Activities	\$	39,390.06
Business-Type Activities	\$	74,249.85
Fiduciary Funds	\$	3,098.57
Total - Primary Government	\$	-
Discretely Presented Component Unit(s)	\$	-
Total cash, cash equivalents and investments	\$	116,738.48

The composition of cash and investments held by the [County/City/Town] at June 30 is as follows:

	6/30/2018			
Cash on hand (petty cash)				
Deposits				
Demand deposits				
Savings accounts				
Certificates of Deposit (non-				
(other)				
(other)				
Total deposits	\$	-		
Investments				
<i>Investments by fair value level</i>	<u>Fair Value</u>		Fair Value Measurements Using	
STIP			Level 1	Level 2
U.S. Treasury Bills			Level 3	
Mutual Funds				
Repurchase Agreements				
(other by type)				
(other by type)				
(other by type)				
Total investments by fair	\$	-	\$	-
<i>Investments measured at the net</i>	<u>NAV</u>			
(investment by type)				
Total cash, deposits and	\$	-		

TOWN OF FROID

NOTES TO THE BASIC FINANCIAL STATEMENTS

FISCAL YEAR ENDING JUNE 30, 2018

4. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

The [County/City/Town] categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy, as follows, is based on the valuation inputs used to measure fair value. Valuation techniques used maximize the use of observable inputs and minimize the use of unobservable inputs.

* Level 1 Inputs: Quoted prices in active markets for identical assets; these investments are valued using *[describe valuation technique; Example: prices quoted in active markets]*

* Level 2 Inputs: Significant other observable inputs; these investments are valued using *[describe valuation technique; Example: a matrix pricing technique (i.e. Comparable bond with observable inputs). Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices]*

* Level 3 Inputs: Significant unobservable inputs; these investments are valued using *[describe valuation technique; Example: discounted cash flow techniques or consensus pricing]*

[If Invested in STIP] The [County/City/Town] voluntarily participates in the STIP administered by the Montana Board of Investments (MBOI). A local government's STIP ownership is represented by shares, the prices of which are fixed at \$1.00 per share, and participants may buy or sell shares with one business day's notice. STIP administrative expenses are charged daily against the STIP income, which is distributed on the first calendar day of each month. Shareholders have the option to automatically reinvest their distribution income in additional shares. STIP is not registered with the Securities and Exchange Commission. STIP is not FDIC-insured or otherwise insured or guaranteed by the federal government, the State of Montana, the MBOI or any other entity against investment losses, and there is no guaranteed rate of return on funds invested in STIP shares. The MBOI maintains a reserve fund to offset possible losses and limit fluctuations in STIP's valuation. The STIP investment portfolio consists of securities with maximum maturity of 2 years. Information on investments held in the STIP can be found in the Annual Report on the MBOI website at <http://investmentmt.com/AnnualReportsAudits>.

[NOTE: If applicable, add additional disclosures per GASBS 72 ¶ 82 for investments reported using Net Asset Value (NAV) - this will be rare and does not apply to investments in STIP.]

Deposit and Investment Risks

[Note to Preparer: The following individual risk disclosures need to be made only if your entity is exposed to that particular risk.]

Custodial Credit Risk-Deposits

The custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover pledged (collateral) securities that are in the possession of an outside party.

The County/City/Town does not have a formal deposit policy that addresses custodial credit risk.

OR

The County's/City's/Town's formal deposit policy limits exposure to custodial credit risk by *(describe formal policy)*

As of June 30th, \$_____ of the government's bank balance of \$_____ was exposed to custodial credit risk as follows:

_____	Uninsured and collateralized with securities held by the pledging financial institution's trust department or agent, but not in the depositor-government's name.
_____	Uninsured and collateralized with securities held by the pledging financial institution.
_____	Uninsured and Uncollateralized

State law requires that the [County/City/Town] obtain securities for the uninsured portion of deposits as follows: (1) securities equal to 50% of such deposits if the institution in which the deposits are made has a net worth to total assets ratio of 6% or more, OR (2) securities equal to 100% if the ratio of net worth to total assets is less than 6%. State law does not specify in whose custody or in whose name the collateral is to be held.

The amount of collateral held for the County's/City's/Town's deposits as of June 30, 20____. *(choose one):*

Exceeded - OR - Equaled - OR - did not meet the amount required by State law.

Credit Risk - Investments

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Credit risk is minimized by compliance with State law, which limits local governments to certain investment types.

The County/City/Town has no formal investment policy that would further limits its exposure to credit risk.

OR

The County's/City's/Town's formal investment policy further limits exposure to credit risk by *(describe formal policy)*.

Obligations of the U.S. Government or obligations explicitly guaranteed by the U.S. Government are not considered to have credit risk. Credit quality ratings of investments held by STIP, by major credit rating services, may be found in the MBOI's Annual Report: <http://investmentmt.com/AnnualReportsAudits>.

[NOTE: Governments should disclose below the credit quality ratings of external investment pools other than STIP, money market funds, bond mutual funds, and other pooled investments of fixed-income securities in which they invest. If a credit quality disclosure is required and the investment is unrated, the disclosure should indicate that fact.]

Credit quality ratings of investments held by the County/City/Town, by major credit rating services, are as follows:

Investment	Fair Value	Rating	Rating Service
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

TOWN OF FROID
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2018

4. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

Custodial Credit Risk-Investments

[Note: Not applicable to investments in STIP, other external investment pools, open-ended mutual funds, or securities underlying reverse repurchase agreements.]

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. Investments are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by either a) the counterparty or b) the counterparty's trust department or agent, but not in the name of their name.

The County/City/Town has no formal investment policy that would limit its exposure to custodial credit risk.

OR

The formal investment policy limits exposure to custodial credit risk by (describe formal policy).

Investments at June 30, 20__ were exposed to custodial credit risk as follows: (Select, as appropriate)

Invest. Type

Uninsured, unregistered, with securities held by the counterparty

Uninsured, unregistered, with securities held by the counterparty's

trust department or agent but not in the government's name

Concentration of Credit Risk - Investments

[NOTE: Not applicable to investments issued or explicitly guaranteed by the U.S. government, investments in mutual funds, external investment pools, and other pooled investments.]

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer.

The County/City/Town does not have a formal investment policy that addresses concentration of credit risk.

OR

The County's/City's/town's investment policy minimizes concentration of credit risk by (describe formal policy).

Investment in any one issuer that represents 5% or more of total investments is as follows:

Issuer

Percentage

Interest Rate Risk - Investments

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment.

Interest rate risk is minimized by compliance with State law which limits local governments to certain investment types. Additionally, under State law, an investment may not have a maturity date exceeding 5 years, except when the investment is used in an escrow account for an advance refunding of an outstanding bond issue, or for investments of local government group self-insurance programs.

The County/City/Town does not have a formal investment policy that further limits its exposure to interest rate risk.

OR

The County's/City's/Town's formal investment policy further limits exposure to interest rate risk by (describe formal policy)

As of June 30, 20__, the County/City/Town had the following investments and maturities:

Investment Type	Fair Value	Investment Maturity (in Years)		
		Less Than	1-5	More Than 5
\$				
\$				
\$				
\$				

Investment Pool

Following is a condensed schedule of changes in net position for the County's investment pool for the year ended June 30, 20__:

	Internal Portion	External Portion
Net Position - Beginning of Year	\$	\$
Contributions from Participants		
Invest. Earnings/Changes in Fair Value		
Administrative Fees		
Distributions to Participants		
Net Position - End of Year	\$	\$

B. Interfund receivables and payables

The due from/advance from other funds and due to/advance to other funds consist(s) of the following:

Account Number 131XXX/133XXX		Account 211XXX/233XXX	
Due from		Due to	
Due from		Due to	
Due from		Due to	
Due from		Due to	
Due from		Due to	
Total Due From Other Funds	0	Total Due From Other Funds	0

TOWN OF FROID
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2018

4. DETAILED NOTES ON ALL FUNDS - cont.

C. Capital assets

Capital asset activity for the fiscal year ended June 30, 2018 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets not being depreciated				
Land	2,606.77	0.00	0.00	2,606.77
Construction in progress	0.00	0.00	0.00	0.00
Total capital assets not being depreciated	2,606.77	0.00	0.00	2,606.77
Capital assets being depreciated				
Buildings	519,281.49	0.00	0.00	519,281.49
Intangibles/works of art	0.00	0.00	0.00	0.00
Improvements other than buildings	5,983.01	0.00	0.00	5,983.01
Machinery and equipment	107,662.98	0.00	0.00	107,662.98
Infrastructure	0.00	0.00	0.00	0.00
Total capital assets being depreciated	632,927.48	0.00	0.00	632,927.48
Less accumulated depreciation for:				
Buildings	(105,522.94)	0.00	(10,320.00)	(115,842.94)
Intangibles/works of art	0.00	0.00	0.00	0.00
Improvements other than buildings	(5,983.01)	0.00	0.00	(5,983.01)
Machinery and equipment	(67,612.98)	0.00	(5,325.00)	(72,937.98)
Infrastructure	0.00	0.00	0.00	0.00
Total accumulated depreciation	(179,118.93)	0.00	(15,645.00)	(194,763.93)
Total capital assets being depreciated	453,808.55	0.00	(15,645.00)	438,163.55
Governmental activities capital assets net	456,415.32	0.00	(15,645.00)	440,770.32
Business-type activities:				
Capital assets not being depreciated	0.00			0.00
Land	5,946.00			5,946.00
Construction in progress	0.00			0.00
Total capital assets not being depreciated	5,946.00	0.00	0.00	5,946.00
Capital assets being depreciated				
Buildings and system				0.00
Intangibles/works of art				0.00
Improvements other than buildings	320,681.81			320,681.81
Machinery and equipment	17,995.46			17,995.46
Source of supply				0.00
Pumping plant	9,084.35			9,084.35
Treatment plant				0.00
Transmission and distribution	2,027,337.52	167,557.51		2,194,895.03
General plant				0.00
Total capital assets being depreciated	2,375,099.14	167,557.51	0.00	2,542,656.65
Less accumulated depreciation for:				
Buildings and system				0.00
Intangibles/works of art				0.00
Improvements other than buildings	(258,671.61)		(3,100.52)	(261,772.13)
Machinery and equipment	(17,995.46)			(17,995.46)
Source of supply				0.00
Pumping plant	(3,633.74)		(1,816.87)	(5,450.61)
Treatment plant				0.00
Transmission and distribution	(863,939.71)		(54,872.38)	(918,812.09)
General plant				0.00
Total accumulated depreciation	(1,144,240.52)	0.00	(59,789.77)	(1,204,030.29)
Total capital assets being depreciated	1,230,858.62	167,557.51	(59,789.77)	1,338,626.36
Business-type activities capital assets net	1,236,804.62	167,557.51	(59,789.77)	1,344,572.36
				0.00

Balance check with page 18:

TOWN OF FROID
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2018

4. DETAILED NOTES ON ALL FUNDS - cont.

C. Capital assets - cont.

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:

General government	0.00
Public safety	0.00
Public works	5,325.00
Public health	0.00
Social and economic services	0.00
Culture and recreation	10,320.00
Housing and community development	0.00
Conservation of natural resources	0.00
Uncategorized	0.00
Total depreciation expense - governmental activities	15,645.00

Business-type activities:

Water Fund	36,770.51
Sewer Fund	23,019.24
Garbage Fund	
Name	
Total depreciation expense - business-type activities	59,789.75

D. Operating leases

The Local Government leases facilities and equipment under noncancelable operating lease arrangements. Total costs of the leases for the fiscal year ended June 30, 20__ were \$_____ for the year. The future minimum lease payments for these leases are as follows:

Year ending June 30	<u>Amount</u>
20__	
20__	
20__	
20__	
20__	
20__-20__	
Total	0.00

E. Long-term debt

The Local Government has assumed the following long-term debt:

1. General Obligation Bonds Bonds payable at June 30, 2018 are comprised of the following issues:

<u>Purpose</u>	<u>Issue Date</u>	<u>Interest Rate</u>	<u>Term of years</u>	<u>Final maturity</u>	<u>Bonds issued</u>	<u>Outstanding June 30, 2018</u>	<u>Annual serial payment</u>
Total G.O. Bonds					0	0	0

TOWN OF FROID
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2018

4. DETAILED NOTES ON ALL FUNDS - cont.

E. Long-term debt - cont.

2. Revenue Bonds

Bonds payable at June 30, 2018 are comprised of the following issues:

<u>Purpose</u>	<u>Issue Date</u>	<u>Interest Rate</u>	<u>Term of years</u>	<u>Final maturity</u>	<u>Bonds issued</u>	<u>Outstanding 6/30/2018</u>	<u>Annual serial payment</u>
Water system improvements	8/9/17	2.50%	20	8/9/37	\$153,716.00	\$ 147,716.00	\$ 9,724.22
RD water refinance	8/9/17	3.00%	20	8/9/37	\$155,772.00	\$ 149,988.08	\$ 10,414.02
SRF Series 2017B	8/9/17	2.50%	20	8/9/37	\$153,716.00	\$ 153,716.00	\$ 9,724.22
Total Revenue Bonds					463204	\$ 451,420.08	\$ 29,862.46

3. Special Assessment Bonds

Bonds payable at June 30, 2018 are comprised of the following issues:

<u>Purpose</u>	<u>Issue Date</u>	<u>Interest Rate</u>	<u>Term of years</u>	<u>Final maturity</u>	<u>Bonds issued</u>	<u>Outstanding 6/30/2018</u>	<u>Annual serial payment</u>
Total Sp. Assess. Bonds					0	0	0

4. Contracts, notes, or loans

<u>Purpose</u>	<u>Original Amount</u>	<u>Date of Issue</u>	<u>Interest Rate</u>	<u>Outstanding 6/30/2018</u>	<u>Date of Final Payment</u>
SRF Wastewater Loan	\$ 66,000.00	7/27/04	2.75%	\$ 21,600.00	7/1/24
Purchase Tractor	\$ 30,157.00	10/12/16	3.50%	\$ 26,280.23	10/12/23
Wastewater PER	\$ 25,500.00	12/2/16	3.15%	\$ 19,716.67	8/15/19
Total				\$ 67,596.90	

F. Property leased to others

The following represents property owned by the Local Government which is leased to other governments, organizations, or individuals for specific purposes:

<u>Whom leased to</u>	<u>Description of leased property</u>	<u>Duration of lease</u>	<u>Minimum annual payment</u>

EMPLOYER: Town of Froid
PUBLIC EMPLOYEES' RETIREMENT SYSTEM - DEFINED BENEFIT
GASB 68 NOTES TO THE FINANCIAL STATEMENTS
FOR FISCAL YEAR ENDED
JUNE 30, 2017 (MEASUREMENT DATE)
June 30, 2018 (REPORTING DATE)

In accordance with GASB Statement 68, *Accounting and Financial Reporting for Pensions*, employers and the non-employer contributing entity are required to recognize and report certain amounts associated with their participation in the Public Employees' Retirement System Defined Benefit Retirement Plan (the Plan). Employers are required to record and report their proportionate share of the collective Net Pension Liability; Pension Expense; and Deferred Outflows and Deferred Inflows of Resources associated with pensions.

This report provides information for employers who are using a June 30, 2017 measurement date for the 2018 reporting. If an employer's fiscal year end is after June 30th, the employer will not use the measurements shown in this report but will need to wait for the measurement date as of June 30, 2018.

Pension Amount Totals - 74

Employers are provided guidance in GASB Statement 68, paragraph 74, that pension amounts must be combined as a total or aggregate for reporting. This is true when employees are provided benefits through more than one pension, whether cost-sharing, single-employer, or agent plans.

Net Pension Liability - 80a, 80b, 80c, 80d, 80e, 80f

The Total Pension Liability (TPL) minus the Fiduciary Net Position equals the Net Pension Liability (NPL). As GASB Statement 68 allows, a measurement date of up to 12 months before the employer's fiscal year-end can be utilized to determine the Plan's TPL. The basis for the TPL as of June 30, 2017, was determined by taking the results of the June 30, 2016, actuarial valuation and applying standard roll forward procedures. The roll forward procedure uses a calculation that adds the annual normal cost (also called the service cost), subtracts the actual benefit payments and refunds for the plan year, and then applies the expected investment rate of return for the year. The update procedures are in conformity with Actuarial Standards of Practice issued by the Actuarial Standards Board.

Special Funding

The state of Montana, as the non-employer contributing entity, paid to the Plan additional contributions that qualify as special funding. Those employers who received special funding are counties; cities & towns; school districts & high schools; and other governmental agencies.

Not Special Funding

Per Montana law, state agencies and universities paid their own additional contributions. These employer paid contributions are not accounted for as special funding for state agencies and universities but are reported as employer contributions. The state of Montana, as the non-employer contributing entity, also paid to the Plan coal tax contributions that are not accounted for as special funding for all participating employers.

The proportionate shares of the employer's and the state of Montana's NPL for June 30, 2017, and 2016, are displayed below. The employer's proportionate share equals the ratio of the employer's contributions to the sum of all employer and non-employer contributions during the measurement period. The state's proportionate share for a particular employer equals the ratio of the contributions for a particular employer to the total state contributions paid.

The employer recorded a liability of \$81,148
and the employers proportionate share was 0.0042 percent.

As of measurement date:	Net Pension Liability as of 6/30/2017	Net Pension Liability as of 6/30/2016	Percent of Collective NPL as of 6/30/2017	Percent of Collective NPL as of 6/30/2016	Change in Percent of Collective NPL
Employer Proportionate Share	\$ 81,148.00	\$ 72,803.00	0.004200%	0.004300%	0.000100%
State of Montana Proportionate Share associated with the Employer	\$ 1,001.00	\$ 890.00	0.005100%	0.005500%	0.000400%
Total	\$ 82,149.00	\$ 73,693.00	0.009300%	0.009800%	0.000500%

Changes in actuarial assumptions and methods:

Effective July 1, 2017, the following assumption changes were used:

- Lowered the interest rate from 7.75% to 7.65%
- Lowered the inflation rate from 3.00% to 2.75%.
- Updated non-disabled mortality to the RP-2000 Combined Employee and Annuitant Mortality Table projected to 2020 using scale BB, males set back 1 year.
- Increased rates of withdrawal.
- Lowered the merit component of the total salary increase.
- Lowered the wage base component of the total salary increase from 4.00% to 3.50%
- Decreased the administrative expense load from 0.27% to 0.26%.

Effective July 1, 2017, the following method changes were used:

- Administrative expenses are recognized by an additional amount added to the normal cost contribution rate for the System. This amount will vary from year to year based on the prior year's actual administrative expenses.
- To be consistent with the wage base growth change, the payroll growth assumption for amortization as a level percent of pay was reduced from 4.00% to 3.50%.

Changes in benefit terms:

Effective July 1, 2017, the following benefit changes were:

- The interest rate credited to member accounts increased from 0.25% to 0.77%.
- Lump sum payouts in all systems are limited to the member's accumulated contributions rather than the present value of the member's benefit.

Changes in proportionate share: Between the measurement date of the collective NPL and the employer's reporting date there were some changes in proportion that would have an effect on the employer's proportionate share of the collective NPL.

Pension Expense – 80g, 80j

As of reporting date	Pension Expense as of 6/30/2017	Pension Expense as of 6/30/2016
Employer's Proportionate Share of PERS	\$ 10,023.00	\$ 6,586.00
State of Montana Proportionate Share associated with the Employer	\$ 53.00	\$ 75.00
Grant Revenue - State of Montana Coal Tax for employer	\$ 1,161.00	\$ 1,276.00
Total	\$ 11,237.00	\$ 7,937.00

At June 30, 2017, the employer recognized its proportionate share of the PERS' Pension Expense of

\$ 10,023.00

The employer also recognized grant revenue of **\$ 53.00** for the state of Montana proportionate share of the pension expense that is associated with the employer. Additionally, the employer recognized grant revenue of **\$ 1,161.00** from the Coal Severance Tax fund. *(Two years of pension expense are documented in the above table but are not necessary for the employer's disclosures.)*

Recognition of Deferred Inflows and Outflows - 57, 80h, 80i

At June 30, 2017, the employer reported its proportionate share of PERS' deferred outflows of resources and deferred inflows of resources related to PERS from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Expected vs. Actual Experience	\$ 1,998.00	\$ 117.00
Projected Investment Earnings vs. Actual Investment Earnings		\$ 545.00
Changes in Assumptions	\$ 11,092.00	\$ -
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	\$ 746.00	\$ -
Employer Contributions subsequent to the measurement date	\$ 4,179.99	
Total	\$ 18,015.99	\$ 662.00

the employer's contributions subsequent to the measurement date must be entered by the employer. These are the FY2018 contributions paid to the Plan

Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in Pension Expense as follows:

For the Reporting Year ended June 30:	Amount of deferred outflows and deferred inflows recognized in future years as an increase or (decrease) to Pension Expense
2018	\$ 4,025.00
2019	\$ 6,355.00
2020	\$ 4,521.00
2021	\$ (1,727.00)
2022	\$ -
Thereafter	\$ -

Plan Description – 76a

The PERS-Defined Benefit Retirement Plan (DBRP), administered by the Montana Public Employee Retirement Administration (MPERA), is a multiple-employer, cost-sharing plan established July 1, 1945, and governed by Title 19, chapters 2 & 3, MCA. This plan provides retirement benefits to covered employees of the State, and local governments, and certain employees of the Montana University System, and school districts.

All new members are initially members of the PERS-DBRP and have a 12-month window during which they may choose to remain in the PERS-DBRP or join the PERS-DCRP by filing an irrevocable election. Members may not be participants of both the defined benefit and defined contribution retirement plans. All new members from the universities also have a third option to join the university system's Montana University System Retirement Program (MUS-RP).

The PERS-DBRP provides retirement, disability, and death benefits to plan members and their beneficiaries. Benefits are established by state law and can only be amended by the Legislature.

Summary of Benefits – 76b

Eligibility for benefit

Service retirement:

Hired prior to July 1, 2011:	Age 60, 5 years of membership service; Age 65, regardless of membership service; or Any age, 30 years of membership service.
Hired on or after July 1, 2011:	Age 65, 5 years of membership service; Age 70, regardless of membership service.

Early Retirement

Early retirement, actuarially reduced:

Hired prior to July 1, 2011:	Age 50, 5 years of membership service; or Any age, 25 years of membership service.
Hired on or after July 1, 2011:	Age 55, 5 years of membership service.

Second Retirement (requires returning to PERS-covered employer or PERS services):

- 1) Retire before January 1, 2016 and accumulate less than 2 years additional service credit or retire on or after January 1, 2016 and accumulate less than 5 years additional service credit:
 - a. A refund of member's contributions plus return interest (currently .77% effective July 1, 2017).
 - b. No service credit for second employment;
 - c. Start the same benefit amount the month following termination; and
 - d. Guaranteed Annual Benefit Adjustment (GABA) starts again in the January immediately following the second retirement.
- 2) Retire before January 1, 2016 and accumulate at least 2 years of additional service credit:
 - a. A recalculated retirement benefit based on provisions in effect after the initial retirement; and
 - b. GABA starts on the recalculated benefit in the January after receiving the new benefit for 12 months.
- 3) Retire on or after January 1, 2016 and accumulate 5 or more years of service credit:
 - a. The same retirement as prior to the return to service;
 - b. A second retirement benefit as prior to the second period of service based on laws in effect upon the rehire date; and
 - c. GABA starts on both benefits in the January after receiving the original and the new benefit for 12 months.

Vesting

5 years of membership service

Member's highest average compensation (HAC)

Hired prior to July 1, 2011 - highest average compensation during any consecutive 36 months;
Hired on or after July 1, 2011 – highest average compensation during any consecutive 60 months;

Compensation Cap

Hired on or after July 1, 2013 – 110% annual cap on compensation considered as part of a member's highest average compensation.

Monthly benefit formula

- 1) Members hired prior to July 1, 2011:
 - a. Less than 25 years of membership service: 1.785% of HAC per year of service credit;
 - b. 25 years of membership service or more: 2% of HAC per year of service credit.
- 2) Members hired on or after July 1, 2011:
 - a. Less than 10 years of membership service: 1.5% of HAC per year of service credit;
 - b. 10 years or more, but less than 30 years of membership service: 1.785% of HAC per year of service credit;
 - c. 30 years or more of membership service: 2% of HAC per year of service credit.

Guaranteed Annual Benefit Adjustment (GABA)

After the member has completed 12 full months of retirement, the member's benefit increases by the applicable percentage (provided below) each January, inclusive of other adjustments to the member's benefit.

3% for members hired prior to July 1, 2007

1.5% for members hired between July 1, 2007 and June 30, 2013

Members hired on or after July 1, 2013:

- a) 1.5% for each year PERS is funded at or above 90%;
- b) 1.5% is reduced by 0.1% for each 2% PERS is funded below 90%; and
- c) 0% whenever the amortization period for PERS is 40 years or more.

Overview of Contributions - 76c

Member and employer contribution rates are specified by state law for periodic member and are a percentage of the member's compensation. Contributions are deducted from each member's salary and remitted by participating employers. The Montana legislature has the authority to establish and amend contribution rates to the plan. Member and employer contribution rates are shown in the table below.

Fiscal Year			State & Universities	Local Government		School Districts	
	Member		Employer	Employer	State	Employer	State
	Hired <7/01/11	Hired >7/01/11					
2018	7.9%	7.9%	8.570%	8.470%	0.10%	8.20%	0.370%
2017	7.9%	7.9%	8.470%	8.370%	0.10%	8.10%	0.370%
2016	7.9%	7.9%	8.370%	8.270%	0.10%	8.00%	0.370%
2015	7.9%	7.9%	8.270%	8.170%	0.10%	7.90%	0.370%
2014	7.9%	7.9%	8.170%	8.070%	0.10%	7.80%	0.370%
2012-2013	6.9%	7.9%	7.170%	7.070%	0.10%	6.80%	0.370%
2010-2011	6.9%		7.170%	7.070%	0.10%	6.80%	0.370%
2008-2009	6.9%		7.035%	6.935%	0.10%	6.80%	0.235%
2000-2007	6.9%		6.900%	6.800%	0.10%	6.80%	0.100%

1. Member contributions to the system of 7.9% are temporary and will be decreased to 6.9% on January 1 following actuary valuation results that show the amortization period has dropped below 25 years and would remain below 25 years following the reduction of both the additional employer and additional member contribution rates.

2. Employer contributions to the system:

a. Effective July 1, 2014, following the 2013 Legislative Session, PERS-employer contributions increase an additional 0.1% a year and will continue over 10 years through 2024. The additional employer contributions including the 0.27% added in 2007 and 2009, will terminate on January 1 following an actuary valuation that shows the amortization period of the PERS-DBRP has dropped below 25 years and remains below the 25 years following the reduction of both the additional employer and member contributions rates.

b. Effective July 1, 2013, employers are required to make contributions on working retirees' compensation. Member contributions for working retirees are not required.

c. The Plan Choice Rate (PCR), that directed a portion of employer contributions for DCmembers to the PERS defined benefit plan, are included in the employers reporting. The PCR was paid off effective March 2016 and the contributions previously directed to the PCR are now directed to member accounts.

3. Non Employer Contributions:

a. Special Funding

- i. The State contributes 0.1% of members' compensation on behalf of local government entities.
- ii. The State contributes 0.37% of members' compensation on behalf of school district entities.

b. Not Special Funding

- i. The State contributed a portion of Coal Severance Tax income and earnings from the Coal Severance Tax fund.

Stand-Alone Statements - 76d

The financial statements of the Montana Public Employees Retirement Board (PERB) Comprehensive Annual Financial Report (CAFR) and the GASB 68 Report disclose the Plan's fiduciary net position. The reports are available from the PERB at PO Box 200131, Helena MT 59620-0131, (406) 444-3154 or the MPERA website at

<http://mpera.mt.gov/annualReports.shtml>

Actuarial Assumptions - 77

The TPL used to calculate the NPL was determined by taking the results of the June 30, 2016, actuarial valuation and applying standard roll forward procedures to update the TPL to June 30, 2017. There were several significant assumptions and other inputs used to measure the TPL. The actuarial assumptions used in the June 30, 2017 valuation were based on the results of the last actuarial experience study, dated June 2010 for the six year period July 1, 2010 to June 30, 2016.

Among those assumptions were the following:

Investment Return (net of admin expense)	7.65%
Admin Expense as % of Payroll	0.26%
General Wage Growth*	3.50%
*includes Inflation at	2.75%
Merit Increases	0% to 6.3%
Post Retirement Increases	

Guaranteed Annual Benefit Adjustment (GABA)

After the member has completed 12 full months of retirement, the member's benefit increases by the applicable percentage each January, **inclusive** of other adjustments to the members' benefit.

3% for members hired prior to July 1, 2007

1.5% for members hired between July 1, 2007 and June 30, 2013

Members hired on or after July 1, 2013

- a) 1.5% for each year PERS is funded at or above 90%;
- b) 1.5% is reduced by 0.1% for each 2% PERS is funded below 90%; and
- c) 0% whenever the amortization period for PERS is 40 years or more.

Mortality assumptions among contributing members, terminated vested members, service retired members and beneficiaries are based on RP 2000 Combined Employee and Annuitant Mortality Tables projected to 2020 with scale BB, males set back 1 year.

Mortality assumptions among disabled members were based on RP 2000 Combined Mortality Tables with no projections.

Discount Rate - 78a, 78b, 78d

The discount rate used to measure the Total Pension Liability was 7.65%. The projection of cash flows used to determine the discount rate assumed that contributions from participating plan members, employers, and non- employer contributing entities would be made based on the Board's funding policy, which establishes the contractually required rates under Montana Code Annotated. The State contributes 0.1% of salaries for local governments and 0.37% for school districts. In addition, the State contributes coal severance tax and interest money from the general fund. The interest was contributed monthly and the severance tax was contributed quarterly. Based on those assumptions, the Plan's fiduciary net position was projected to be adequate to make all the projected future benefit payments of current plan members through the year 2121. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability. A municipal bond rate was not incorporated in the discount rate.

Target Allocations - 78c, 78f

The long-term expected return on pension plan assets was reviewed as part of the regular experience study prepared for the Plan. The experience study, performed for the period of fiscal years 2010 through 2016, was outlined in a report dated June 2017 and can be located on the MPERA website. The long-term expected rate of return on pension plan investments was determined by considering information from various sources, including historical rates of return, rate of return assumptions adopted by similar public sector systems, and by using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation as of June 30, 2017, are summarized below.

Asset Class	Target Asset Allocation	Real Rate of Return Arithmetic Basis	Long-Term Expected Real Rate of Return
	(a)	(b)	(a) x (b)
Cash Equivalents	2.6%	4.00%	0.10%
Domestic Equity	36.0%	4.55%	1.64%
Foreign Equity	18.0%	6.35%	1.14%
Fixed Income	23.4%	1.00%	0.23%
Private Equity	12.0%	7.75%	0.93%
Real Estate	8.0%	4.00%	0.32%
Total	100%		4.37
Inflation			2.75%
Portfolio Return Expectation			7.12%

The long-term expected nominal rate of return above of 7.12% is an expected portfolio rate of return provided by Board of Investments (BOI), which differs from the total long-term assumed rate of return of 7.65% in the experience study. The assumed investment rate is comprised of a 2.75% inflation rate and a real rate of return of 4.90%.

Sensitivity Analysis – 78g

The sensitivity of the NPL to the discount rate is shown in the table below. A small change in the discount rate can create a significant change in the liability. The NPL was calculated using the discount rate of 7.65%, as well as what the NPL would be if it were calculated using a discount rate 1.00% lower or 1.00% higher than the current rate.

	1.0% Decrease (6.65%)	Current Discount Rate	1.0% Increase (8.65%)
Employer's Net Pension Liability	\$118,185.00	\$81,148.00	\$50,058.00

Summary of Significant Accounting Policies - 79

MPERA prepared financial statements using the accrual basis of accounting. The same accrual basis was used by MPERA for the purposes of determining the NPL; Deferred Outflows of Resources and Deferred Inflows of Resources related to pensions; Pension Expense; the Fiduciary Net Position; and Additions to or Deductions from Fiduciary Net Position. Member contributions are recognized in the period in which contributions are due. Employer contributions are recognized when due and the employer has made a formal commitment to provide the contributions. Revenues are recognized in the accounting period they are earned and become measurable.

Benefit payments and refunds are recognized in the accounting period in which they are due and payable in accordance with the benefit terms. Expenses are recognized in the period incurred. Investments are reported at fair value. MPERA adhered to all accounting principles generally accepted by the United States of America. MPERA applied all applicable pronouncements of the Governmental Accounting Standards Board (GASB).

TOWN OF FROID
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2018

4. DETAILED NOTES ON ALL FUNDS - cont.

J. 1. Fund Balance Disclosure:

The Governmental Accounting Standards Board, Statement No. 54, requires presentation of governmental fund balances by specific purpose. In the basic financial statements, the fund balance classifications are presented in the aggregate for the following fund balance classifications: non-spendable, restricted, committed, assigned and unassigned.

Non-spendable includes fund balances that cannot be spent either because it is not in spendable form or because of legal or contractual constraints.

Restricted includes fund balances that are constrained for specific purposes which are externally imposed by providers such as creditors, or amounts constrained due to law, constitutional provisions or enabling legislation.

Committed includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision-making authority and does not lapse at year-end.

Assigned includes fund balance amounts that are intended to be used for a specific purpose that are neither considered restricted or committed.

Fund balances may be assigned by the following designated individuals, positions or bodies:

a. Mayor

b. Council

By taking the following action:

Unassigned fund balance includes positive fund balance within the General Fund which has not been classified within the above mentioned classifications. Negative fund balances in other governmental funds will be reported as unassigned.

2. Net Position

The government-wide and proprietary fund financial statements report net position. Net position represent the difference between assets plus deferred outflow of resources and liabilities plus deferred inflows of resources. Components of net position are net investment in capital assets, restricted, and unrestricted. Net investment in capital assets consists of capital assets net of accumulated depreciation plus capital related deferred outflows of resources, less outstanding balance of any related borrowing used for the acquisition, construction, or improvement of those assets and capital related deferred inflows of resources. Restricted net position is defined above (see J1.), and unrestricted net position is any portion of net position that does not meet the definition of net investment in capital assets and restricted.

K. Spending policy:

The Local Government receives inflows from revenue and other financial sources from numerous sources for use in the General fund. The Fund will expend those resources on multiple purposes of the local government. The intention of this spending policy is to identify the expenditure order of resource categories for the General Fund. Resources will be categorized according to Generally Accepted Accounting Principles (GAAP) for state and local governments. When both restricted and unrestricted resources are available in the General Fund, the following spending policy will apply or the default will apply if a policy has not been adopted:

1st:	<u>Restricted</u>
2nd:	<u>Committed</u>
3rd:	<u>Assigned</u>
4th:	<u>Unassigned</u>

The Local Government receives inflows from revenue and other financial sources from numerous sources for use in the Special Revenue, Debt Service and Capital Projects funds. These funds will expend those resources on the specific purpose of the fund.

The intention of this spending policy is to identify the expenditure order of resource categories for these Funds. Resources will be categorized according to Generally Accepted Accounting Principles (GAAP) for state and local governments. When both restricted and unrestricted resources are available in these funds, the following spending policy will apply or the default will apply if a policy has not been adopted:

1st:	<u>Restricted</u>
2nd:	<u>Committed</u>
3rd:	<u>Unassigned</u>

TOWN OF FROID
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2018

L. Minimum Fund Balance Policy:

The Local Government has/or does not have a minimum fund balance policy in place. *(Describe the fund balance policy is applicable).*

M. Major Special Revenue Funds:

The purpose of each major special revenue fund and revenue source is listed below:

Major Special Revenue Fund:	Revenue Source:

N. The Non-spendable Fund Balance is comprised of the following:

Amounts reported as inventory or prepaid items include the following:

Amounts legally or contractually required to remain intact include the following:

Amounts not in cash form such as the long-term portion of loans receivable include the following:

O. Committed Fund Balance:

The Government committed fund balance by taking the following action:

Major Purpose:	Amount:	Action Taken:

P. Restricted Fund Balance:

Fund balance is restricted by:

Major Purpose:	Amount:	Source of Restriction

TOWN OF FROID
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2018

Q. **Fund Balance Classifications** - GASB Statement 54 requires presentation of governmental fund balances by specific major purpose either on the balance sheet - governmental funds, in the notes to the financial statements or a combination of both.

The fund balances by major purpose is classified below:

	Major Funds:							Other	Total	
	Fund #	Fund #	Fund #	Fund #	Fund #	Fund #	Fund #	Governmental Funds	Governmental Funds	
General	Fund Name	Fund Name	Fund Name	Fund Name	Fund Name	Fund Name	Fund Name			
FUND BALANCES:										
Nonspendable										
	Inventory								0.00	
	Permanent Fund principal								0.00	
	Other:								0.00	
	Other:								0.00	
Restricted for:										
	General Government								0.00	
	Public Safety								0.00	
	Public Works								0.00	
	Public Health								0.00	
	Social & Economic								0.00	
	Culture Recreation								0.00	
	Housing/Community Devl.								0.00	
	Conservation Natural Res.								0.00	
	Debt Service								0.00	
	Capital Projects								0.00	
	Other:								0.00	
Committed to:										
	General Government								0.00	
	Public Safety								0.00	
	Public Works								0.00	
	Public Health								0.00	
	Social & Economic								0.00	
	Culture Recreation								0.00	
	Housing/Community Devl.								0.00	
	Conservation Natural Res.								0.00	
	Debt Service								0.00	
	Capital Projects								0.00	
	Other:								0.00	
Assigned for:										
	General Government								0.00	
	Public Safety								0.00	
	Public Works								0.00	
	Public Health								0.00	
	Social & Economic								0.00	
	Culture Recreation								0.00	
	Housing/Community Devl.								0.00	
	Conservation Natural Res.								0.00	
	Debt Service								0.00	
	Capital Projects								0.00	
	Other:								0.00	
Unassigned:	26,028.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,994.26	43,022.87
Total Fund Balance:	26,028.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,994.26	43,022.87

0.00

TOWN OF FROID
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2018

5. BOC SUPPLEMENTAL SCHEDULE

1. **Intergovernmental expenditures** - Of the expenditures reported, detail below those expenditures made to other governments on a cost-sharing basis.

Purpose	Amount - Omit Cents	
	Paid to local governments	Paid to state
Airports	M01	
Libraries	M52	
Health	M32	
Local schools	M12	
Welfare	M79	L79
Other	M89	L89

2. **Salaries and Wages** - Report here the total salaries and wages paid to all employees of your government before deductions for social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government.

Amount - Omit cents
57,357

3. **Debt outstanding**

A. Long-term debt outstanding, issued and retired

Purpose	Bonds Outstanding 7/1/2017	Amount -- Omit cents			
		Bonds during the fiscal year		Outstanding as of 6/30/2018	
		Issued	Retired	General Obligation	Revenue bonds
Water utility	19A 151099	29A 309488	39A 162883	41A	44A 297704
Sewer utility	19X	29X	39X	41X	44X
Gas utility	19C	29C	39C	41C	44C
Electric utility	19B	29B	39B	41B	44B
All other	19X	29X	39X	41X	44X

B. Short-term debt

Type	Beginning of fiscal year	End of fiscal year
Registered warrants	61V	64V
Contracts payable		
Notes payable	69,585	67,597
Totals		

4. **Cash balances by fund type** - Cash may consist of cash on hand, checking, savings, repurchase agreements, certificates of deposit, securities, or any other cash related item.

Type of funds	Amount -- Omits cents
General fund (1000)	W61 26027
Special revenue funds (2000)	W61 13363
Debt Service funds (3000)	W01 0
Capital projects funds (4000)	W31 0
Enterprise funds (5000)	W61 74250
Internal services funds (6000)	0
Trust and agency funds (7000)	3099
Permanent funds (8000)	0
Total cash all funds	116738

**REQUIRED
SUPPLEMENTARY
INFORMATION**

TOWN OF FROID					
GENERAL FUND					
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE					
BUDGET AND ACTUAL					
FISCAL YEAR ENDING JUNE 30, 2018					
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
Account Number	Description	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	34,302.77	34,302.77	35,341.93	1,039.16
314140	Local option taxes	1,000.00	1,000.00	3,206.62	2,206.62
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants	0.00	0.00	500.00	500.00
335000/336	State shared revenues	24,375.00	24,375.00	24,862.00	487.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works	2,000.00	2,000.00	4,952.00	2,952.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation	1,500.00	1,500.00	3,805.00	2,305.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	150.00	150.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous	3,750.00	3,750.00	2,553.87	(1,196.13)
370000	Investment and royalty earnings	96.00	96.00	137.87	41.87
	Total revenues	67,023.77	67,023.77	75,509.29	8,485.52
	EXPENDITURES				
	Current:				
410000	General Government:				
410100	Legislative services				
100	Personal services	2,670.00	2,670.00	2,604.64	65.36
200-800	Supplies/services/materials, etc	330.00	330.00	0.00	330.00
900	Capital outlay				0.00
410200	Executive services				
100	Personal services	1,400.00	1,400.00	1,291.80	108.20
200-800	Supplies/services/materials, etc	200.00	200.00	0.00	200.00
900	Capital outlay				0.00
410300	Judicial services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00

TOWN OF FROID					
GENERAL FUND					
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE					
BUDGET AND ACTUAL					
FISCAL YEAR ENDING JUNE 30, 2018					
					VARIANCE WITH
		BUDGETED AMOUNTS			FINAL BUDGET
Account				ACTUAL	POSITIVE
Number	Description	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
410400	Administrative services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
410500	Financial services				
100	Personal services	31,900.00	31,900.00	29,343.04	2,556.96
200-800	Supplies/services/materials, etc	6,342.00	6,342.00	4,524.49	1,817.51
900	Capital outlay				0.00
410600	Elections				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	125.00	125.00	343.78	(218.78)
900	Capital outlay				0.00
410900	Records administration				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	100.00	100.00	25.00	75.00
900	Capital outlay				0.00
411000	Planning & Research services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
411100	Legal services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	3,800.00	3,800.00	2,714.00	1,086.00
900	Capital outlay				0.00
411200	Facilities administration				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	25,500.00	25,500.00	20,521.01	4,978.99
900	Capital outlay				0.00
411600	Public school administration				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
411800	Other General Government services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
420000	Public Safety:				
420100	Law enforcement services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	7,500.00	7,500.00	7,500.00	0.00
900	Capital outlay				0.00
420200	Detention and correction				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
420300	Probation and parole				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00

TOWN OF FROID					
GENERAL FUND					
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE					
BUDGET AND ACTUAL					
FISCAL YEAR ENDING JUNE 30, 2018					
					VARIANCE WITH
		BUDGETED AMOUNTS			FINAL BUDGET
Account Number	Description	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
420400	Fire protection				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	3,200.00	3,200.00	3,323.40	(123.40)
900	Capital outlay				0.00
420500	Protective inspections				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
420600	Civil defense				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
420700	Emergency services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
430000	Public Works:				
430100	Public works administration				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
430200	Road and street services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	11,030.00	11,030.00	11,252.23	(222.23)
900	Capital outlay				0.00
430300	Airport				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
430400	Transit systems				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
430500	Water utilities				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
430600	Sewer utilities				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
430800	Solid waste services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	2,500.00	2,500.00	0.00	2,500.00
900	Capital outlay				0.00
430900	Cemetery services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
431100	Weed control				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	400.00	400.00	111.26	288.74
900	Capital outlay				0.00

TOWN OF FROID					
GENERAL FUND					
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE					
BUDGET AND ACTUAL					
FISCAL YEAR ENDING JUNE 30, 2018					
					VARIANCE WITH
		BUDGETED AMOUNTS			FINAL BUDGET
Account Number	Description	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
431300	Central shop services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
440000	Public Health:				
440100	Public health services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
440200	Hospitals				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
440300	Nursing homes				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
440400	Mental health center				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
440600	Animal control services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
440700	Insect and pest controls				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	500.00	500.00	0.00	500.00
900	Capital outlay				0.00
450000	Social and Economic Services:				
450100	Welfare				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
450200	Veteran's services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
450300	Aging services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
450400	Extension services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
-51-					

TOWN OF FROID					
GENERAL FUND					
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE					
BUDGET AND ACTUAL					
FISCAL YEAR ENDING JUNE 30, 2018					
		BUDGETED AMOUNTS			VARIANCE WITH
Account				ACTUAL	FINAL BUDGET
Number	Description	ORIGINAL	FINAL	AMOUNTS	POSITIVE (NEGATIVE)
460000	Culture and Recreation:				
460100	Library services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	2,050.00	2,050.00	595.00	1,455.00
900	Capital outlay				0.00
460200	Fairs				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
460300	Other community events				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
460400	Parks				
100	Personal services	4,000.00	4,000.00	2,935.85	1,064.15
200-800	Supplies/services/materials, etc	2,500.00	2,500.00	1,438.27	1,061.73
900	Capital outlay				0.00
460440	Participant recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
460450	Spectator recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
470000	Housing and Community Development:				
470100	Community public facility projects				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
470200	Housing rehabilitation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
470300	Economic development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
470400	TSEP/Home/Infrastructure rehabilitation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
-52-					

TOWN OF FROID
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FISCAL YEAR ENDING JUNE 30, 2018

[illegible]

TOWN OF FROID
FISCAL YEAR ENDING JUNE 30, 2018

Public Employees Retirement Plan (PERS)
Required Supplementary Information
Schedule of Proportionate Share of the Net Pension Liability
For the Last Ten Fiscal Years*

81a1

Reporting Date:	2018	2017	2016	2015
As of Measurement Date:	2017	2016	2015	2014
Employer's proportion of the Net Pension Liability as a percentage				
Employer's Net Pension Liability as an amount				
State of Montana's Net Pension Liability associated with the Employer				
Total	\$ -	\$ -	\$ -	\$ -

Employer's Covered Payroll				
Employer's proportionate share as a percent of Covered Payroll				
Plan Fiduciary Net Position as a percent of the Total Pension Liability				

*The amounts presented for each fiscal year were determined as of June 30
Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

TOWN OF FROID
Required Supplementary Information
Schedule of Contributions
For the Last Ten Fiscal Years*

81b

As of most recent FYE - (reporting date)	2018	2017	2016	2015
Contractually Required DB Contributions				
Plan Choice Rate Required Contributions				
Contributions in Relation to the Contractually Required Contributions				
Contribution Deficiency (Excess)				
Employer's Covered Payroll				
Contributions as a percentage of Covered Payroll				

*The amounts presented for each fiscal year were determined as of June 30
Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

TOWN OF FROID
Notes to the Required Supplementary Information
For the Employer's Fiscal Year Ended June 30, 2017 (June 30, 2016 Measurement Date)
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Changes of Benefit Terms

The following changes to the plan provisions were made as identified:

2015 Legislative Changes:

General Revisions – House Bill 101, effective January 1, 2016

Second Retirement Benefit – for PERS

1) Applies to PERS members who return to active service on or after January 1, 2016. Members who retire before January 1, 2016, return to PERS-covered employment, and accumulate less than 2 years of service credit before retiring again:

- ☐ Refund of member's contributions from second employment plus regular interest (currently 0.25%);
- ☐ No service credit for second employment;
- ☐ Start same benefit amount the month following termination; and
- ☐ GABA starts again the January immediately following second retirement.

1) For members who retire before January 1, 2016, return to PERS-covered employment and accumulate two or more years of service credit before retiring again:

- ☐ Member receives a recalculated retirement benefit based on laws in effect at second retirement; and
- ☐ GABA starts the January after receiving recalculated benefit for 12 months.

2) For members who retire on or after January 1, 2016, return to PERS-covered employment and accumulate less than 5 years of service credit before retiring again:

- ☐ Refund of member's contributions from second employment plus regular interest (currently 0.25%);
- ☐ No service credit for second employment;
- ☐ Start same benefit amount the month following termination; and
- ☐ GABA starts again the January immediately following second retirement.

3) For members who retire on or after January 1, 2016, return to PERS-covered employment and accumulate five or more years of service credit before retiring again:

- ☐ Member receives the same retirement benefit as prior to return to service;
- ☐ Member receives second retirement benefit for second period of service based on laws in effect at second retirement; and
- ☐ GABA starts on both benefits in January after member receives original and new benefit for 12 months.

Revise DC Funding Laws – House Bill 107, effective July 1, 2015

Employer Contributions and the Defined Contribution Plan – for PERS and MUS-RP

The PCR was paid off effective March 2016 and the contributions of 2.37%, .47% and the 1.00% increase previously directed to the PCR are now directed to the Defined Contribution or MUS-RP member's account.

2017 Legislative Changes:

General Revisions – House Bill 101, effective July 1, 2017

Working Retiree Limitations – for PERS

If a PERS retiree returns as an independent contractor to what would otherwise be PERS-covered employment, general contractor overhead costs are excluded from PERS working retiree limitations.

Terminating Employers – Recovery of actuary costs – for PERS

Employers who terminate participation in PERS must pay the actuarial liability associated with that termination. Starting July 1, 2017, the terminating employer must also pay for the cost of the actuarial study used to determine that liability.

Refunds

- 1) Terminating members eligible to retire may, in lieu of receiving a monthly retirement benefit, refund their accumulated contributions in a lump sum.
- 2) Terminating members with accumulated contributions between \$200 and \$1,000 who wish to rollover their refund must do so within 90 days of termination of service.
- 3) Trusts, estates, and charitable organizations listed as beneficiaries are entitled to receive only a lump-sum payment.

Family Law Orders

If a Family Law Order (FLO) is silent regarding the apportionment of post-retirement benefit adjustments such as the Guaranteed Annual Benefit Adjustment (GABA), the FLO is presumed to require apportionment of the post-retirement benefit adjustment in the same percentage as the monthly retirement benefit is apportioned.

Disabled PERS Defined Contribution (DC) Members

PERS members hired after July 1, 2011 have a normal retirement age of 65. PERS DC members hired after July 1, 2011 who became disabled were previously only eligible for a disability benefit until age 65. Effective July 1, 2017, these individuals will be eligible for a disability benefit until they reach 70, thus ensuring the same 5-year time period available to PERS DC disabled members hired prior to July 1, 2011 who have a normal retirement age of 60 and are eligible for a disability benefit until age 65.

PERS Statutory Appropriation – House Bill 648, effective July 1, 2017

Revenue from coal severance taxes and interest income from the coal severance tax permanent fund previously statutorily-appropriated to the PERS defined benefit trust fund will be replaced with the following statutory appropriations:

1. FY2018 - \$31.386 million
2. FY2019 - \$31.958 million
3. Beginning July 1, 2019 through at least June 30, 2025, 101% of the contribution from the previous year from the general fund to the PERS defined benefit trust fund, as follows:
 - a. FY2020 - \$32.277 million
 - b. FY2021 - \$32.6 million
 - c. FY2022 - \$32.926 million
 - d. FY2023 - \$33.255 million
 - e. FY2024 - \$33.588 million
 - f. FY2025 - \$33.924 million

Changes in Actuarial Assumptions and Methods

Method and assumptions used in calculations of actuarially determined contributions

The following Actuarial Assumptions were adopted from the June 30, 2017 actuarial valuation:

General Wage Growth*	3.50%
Investment Rate of Return*	7.65%
*Includes inflation at	2.75%
Merit salary increases	0% to 6.30%
Asset valuation method	4-year smoothed market
Actuarial cost method	Entry age Normal
Amortization method	Level percentage of payroll, open
Mortality (Healthy members)	For Males and Females: RP 2000 Combined Employee and Annuitant Mortality Table projected to 2020 using Scale BB, males set back 1 year
Mortality (Disabled members)	For Males and Females: RP 2000 Combined Mortality Table
Admin Expense as % of Payroll	0.26%

Administrative expenses are recognized by an additional amount added to the normal cost contribution rate for the System. This amount varies from year to year based on the prior year's actual administrative expenses.

**OTHER
SUPPLEMENTARY
INFORMATION**

COUNTY/CITY/TOWN OF _____
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2018

		2820	2821	FUND#	NONMAJOR
		Gas Tax Fund	Gas Tax-BAARSA	NAME	SPECIAL
ACCOUNT					REVENUE
NUMBER	DESCRIPTION				FUNDS
	ASSETS				
101000	Cash and cash equivalents	16,994.26	(3,631.35)		13,362.91
103000	Petty cash				0.00
101100	Investments				0.00
102000	Cash and cash equivalents - restricted				0.00
102300	Investments - restricted				0.00
106000	Valuation of investments to fair value				0.00
	Taxes receivable:				
111000	Mobiles				0.00
113000	Real estate				0.00
114000	Net proceeds				0.00
115000	Personal				0.00
116000	Protested				0.00
118000	Special assessments				0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)				0.00
131000	Due from other funds				0.00
132000	Due from other governments	0.00	3,631.35		3,631.35
133000	Advances to other funds				0.00
140000	Prepaid expense				0.00
150000	Inventories				0.00
170000	Other debits				0.00
	Total Assets	16,994.26	0.00	0.00	16,994.26
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				0.00
19xxxx	Deferred Outflows of Resources				0.00
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00
	LIABILITIES				
201000	Warrants payable				0.00
202100	Accounts payable				0.00
203100	Judgments payable				0.00
204000	Contracts/loans/notes payable				0.00
205200	Matured interest payable				0.00
206100	Other accrued payables				0.00
211000	Due to other funds				0.00
212000	Due to other governments				0.00
214000	Deposits payable				0.00
216000	Revenues collected in advance				0.00
233000	Advances from other funds				0.00
	Total Liabilities	0.00	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources				0.00
223000	Deferred Inflows of Tax Revenues				0.00
	Total Deferred Inflows of Resources	0.00	0.00	0.00	0.00
	FUND BALANCES:				
250100	Non-spendable				0.00
250200	Restricted				0.00
260100	Committed				0.00
260200	Assigned				0.00
271000	Unassigned (negative balance only)	16,994.26	0.00	0.00	16,994.26
	Total Fund Balances	16,994.26	0.00	0.00	16,994.26
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	16,994.26	0.00	0.00	16,994.26
		-63-			

COUNTY/CITY/TOWN OF _____
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2018

		20-Sep-07			
		Gas Tax Fund			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues	9,759.00	9,759.00	9,759.06	0.06
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	9,759.00	9,759.00	9,759.06	0.06
		-65-			

COUNTY/CITY/TOWN OF _____
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2018

		21-Sep-07			
		Gas Tax-BAARSA			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues	0.00	0.00	3,631.35	3,631.35
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	0.00	0.00	3,631.35	3,631.35
		-65-			

COUNTY/CITY/TOWN OF _____

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

BUDGET AND ACTUAL

NONMAJOR SPECIAL REVENUE FUNDS

FISCAL YEAR ENDED JUNE 30, 2018

		TOTALS			
					VARIANCE WITH FINAL BUDGET
		BUDGETED AMOUNTS			
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	9,759.00	9,759.00	13,390.41	3,631.41
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	9,759.00	9,759.00	13,390.41	3,631.41
		-65A-			

COUNTY/CITY/TOWN OF _____
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2018

		20-Sep-07			
		Gas Tax Fund			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services	7,500.00	7,500.00	5,868.19	1,631.81
200-800	Supplies/services/materials, etc	11,391.00	11,391.00	1,028.51	10,362.49
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures	5,000.00	5,000.00	0.00	5,000.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	23,891.00	23,891.00	6,896.70	16,994.30
	Excess of revenues over expenditures	(14,132.00)	(14,132.00)	2,862.36	16,994.36
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(14,132.00)	(14,132.00)	2,862.36	16,994.36
	Fund balances - July 1, 2017 as previously reported			14,131.90	
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			14,131.90	
	Fund balances - June 30, 2018			16,994.26	
		-66-			

COUNTY/CITY/TOWN OF _____

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

BUDGET AND ACTUAL

NONMAJOR SPECIAL REVENUE FUNDS

FISCAL YEAR ENDED JUNE 30, 2018

		21-Sep-07			
		Gas Tax-BAARSA			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	0.00	0.00	3,631.35	(3,631.35)
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	0.00	0.00	3,631.35	(3,631.35)
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			0.00	
		-66-			

COUNTY/CITY/TOWN OF _____

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2018

		FUND# NAME			
					VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			0.00	
		-66-			

COUNTY/CITY/TOWN OF _____

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2018

		FUND# NAME			
					VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			0.00	
		-66-			

COUNTY/CITY/TOWN OF _____

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

BUDGET AND ACTUAL

NONMAJOR SPECIAL REVENUE FUNDS

FISCAL YEAR ENDED JUNE 30, 2018

		FUND#			
		NAME			
				VARIANCE	
				WITH FINAL	
		BUDGETED AMOUNTS		BUDGET	
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			0.00	
		-66-			

COUNTY/CITY/TOWN OF _____

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

BUDGET AND ACTUAL

NONMAJOR SPECIAL REVENUE FUNDS

FISCAL YEAR ENDED JUNE 30, 2018

		FUND#			
		NAME			
				VARIANCE	
				WITH FINAL	
		BUDGETED AMOUNTS		BUDGET	
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			0.00	
		-66-			

COUNTY/CITY/TOWN OF _____

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

BUDGET AND ACTUAL

NONMAJOR SPECIAL REVENUE FUNDS

FISCAL YEAR ENDED JUNE 30, 2018

		FUND#			
		NAME			
				VARIANCE	
				WITH FINAL	
		BUDGETED AMOUNTS		BUDGET	
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			0.00	
		-66-			

COUNTY/CITY/TOWN OF _____
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2018

		FUND#			
		NAME			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			0.00	
		-66-			

COUNTY/CITY/TOWN OF _____
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2018

		FUND#			
		NAME			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			0.00	
		-66-			

COUNTY/CITY/TOWN OF _____
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2018

		FUND#			
		NAME			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			0.00	
		-66-			

COUNTY/CITY/TOWN OF _____

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

BUDGET AND ACTUAL

NONMAJOR SPECIAL REVENUE FUNDS

FISCAL YEAR ENDED JUNE 30, 2018

		FUND#			
		NAME			
				VARIANCE	
				WITH FINAL	
		BUDGETED AMOUNTS		BUDGET	
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			0.00	
		-66-			

COUNTY/CITY/TOWN OF _____

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

BUDGET AND ACTUAL

NONMAJOR SPECIAL REVENUE FUNDS

FISCAL YEAR ENDED JUNE 30, 2018

		FUND#			
		NAME			
				VARIANCE	
				WITH FINAL	
		BUDGETED AMOUNTS		BUDGET	
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			0.00	
		-66-			

COUNTY/CITY/TOWN OF _____

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

BUDGET AND ACTUAL

NONMAJOR SPECIAL REVENUE FUNDS

FISCAL YEAR ENDED JUNE 30, 2018

		FUND#			
		NAME			
				VARIANCE	
				WITH FINAL	
		BUDGETED AMOUNTS		BUDGET	
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			0.00	
		-66-			

COUNTY/CITY/TOWN OF _____
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2018

		FUND#			
		NAME			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			0.00	
		-66-			

COUNTY/CITY/TOWN OF _____

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

BUDGET AND ACTUAL

NONMAJOR SPECIAL REVENUE FUNDS

FISCAL YEAR ENDED JUNE 30, 2018

		FUND#			
		NAME			
				VARIANCE	
				WITH FINAL	
		BUDGETED AMOUNTS		BUDGET	
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			0.00	
		-66-			

COUNTY/CITY/TOWN OF _____

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2018

		FUND# NAME			
					VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			0.00	
		-66-			

COUNTY/CITY/TOWN OF _____

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2018

		FUND# NAME			
					VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			0.00	
		-66-			

COUNTY/CITY/TOWN OF _____
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2018

		FUND#			
		NAME			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			0.00	
		-66-			

COUNTY/CITY/TOWN OF _____

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2018

		FUND#			
		NAME			
					VARIANCE
		BUDGETED AMOUNTS			WITH FINAL
ACCOUNT				ACTUAL	BUDGET
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	POSITIVE
					(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			0.00	
		-66-			

COUNTY/CITY/TOWN OF _____

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2018

		FUND# NAME			
					VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			0.00	
		-66-			

COUNTY/CITY/TOWN OF _____
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2018

		FUND#			
		NAME			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			0.00	
		-66-			

COUNTY/CITY/TOWN OF _____

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2018

		FUND# NAME			
					VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			0.00	
		-66-			

COUNTY/CITY/TOWN OF _____

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2018

		FUND# NAME			
					VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			0.00	
		-66-			

COUNTY/CITY/TOWN OF _____
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2018

		FUND#			
		NAME			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			0.00	
		-66-			

COUNTY/CITY/TOWN OF _____

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2018

		FUND#			
		NAME			
					VARIANCE
		BUDGETED AMOUNTS			WITH FINAL
ACCOUNT				ACTUAL	BUDGET
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	POSITIVE
					(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			0.00	
		-66-			

COUNTY/CITY/TOWN OF _____
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2018

		FUND#			
		NAME			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			0.00	
		-66-			

COUNTY/CITY/TOWN OF _____
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2018

		FUND#			
		NAME			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			0.00	
		-66-			

COUNTY/CITY/TOWN OF _____

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2018

		FUND# NAME			
					VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			0.00	
		-66-			

COUNTY/CITY/TOWN OF _____

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2018

		FUND#			
		NAME			
					VARIANCE
		BUDGETED AMOUNTS			WITH FINAL
ACCOUNT				ACTUAL	BUDGET
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	POSITIVE
					(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			0.00	
		-66-			

COUNTY/CITY/TOWN OF _____

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2018

		FUND# NAME			
					VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			0.00	
		-66-			

COUNTY/CITY/TOWN OF _____

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

BUDGET AND ACTUAL

NONMAJOR SPECIAL REVENUE FUNDS

FISCAL YEAR ENDED JUNE 30, 2018

		FUND#			
		NAME			
				VARIANCE	
				WITH FINAL	
		BUDGETED AMOUNTS		BUDGET	
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			0.00	
		-66-			

COUNTY/CITY/TOWN OF _____
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2018

		FUND#			
		NAME			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				
384000	Special items - revenue				
385000	Extraordinary items - revenue				
524000	Special items - expenditure (enter as negative)				
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			0.00	
		-66-			

COUNTY/CITY/TOWN OF _____

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

BUDGET AND ACTUAL

NONMAJOR SPECIAL REVENUE FUNDS

FISCAL YEAR ENDED JUNE 30, 2018

		FUND#			
		NAME			
				VARIANCE	
				WITH FINAL	
		BUDGETED AMOUNTS		BUDGET	
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			0.00	
		-66-			

COUNTY/CITY/TOWN OF _____

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2018

		FUND# NAME			
					VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			0.00	
		-66-			

COUNTY/CITY/TOWN OF _____

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2018

		FUND# NAME			
					VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			0.00	
		-66-			

COUNTY/CITY/TOWN OF _____

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2018

		FUND# NAME			
					VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			0.00	
		-66-			

COUNTY/CITY/TOWN OF _____

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2018

		FUND# NAME			
					VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			0.00	
		-66-			

COUNTY/CITY/TOWN OF _____

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2018

		FUND#			
		NAME			
					VARIANCE
		BUDGETED AMOUNTS			WITH FINAL
ACCOUNT				ACTUAL	BUDGET
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	POSITIVE
					(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			0.00	
		-66-			

COUNTY/CITY/TOWN OF _____

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2018

		FUND#			
		NAME			
					VARIANCE
		BUDGETED AMOUNTS			WITH FINAL
ACCOUNT				ACTUAL	BUDGET
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	POSITIVE
					(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			0.00	
		-66-			

COUNTY/CITY/TOWN OF _____

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2018

		FUND#			
		NAME			
					VARIANCE
		BUDGETED AMOUNTS			WITH FINAL
ACCOUNT				ACTUAL	BUDGET
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	POSITIVE
					(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			0.00	
		-66-			

COUNTY/CITY/TOWN OF _____

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

BUDGET AND ACTUAL

NONMAJOR SPECIAL REVENUE FUNDS

FISCAL YEAR ENDED JUNE 30, 2018

		FUND#			
		NAME			
				VARIANCE	
				WITH FINAL	
		BUDGETED AMOUNTS		BUDGET	
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			0.00	
		-66-			

COUNTY/CITY/TOWN OF _____

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2018

		FUND# NAME			
					VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			0.00	
		-66-			

COUNTY/CITY/TOWN OF _____
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2018

		FUND#			
		NAME			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			0.00	
		-66-			

COUNTY/CITY/TOWN OF _____
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2018

		FUND#			
		NAME			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			0.00	
		-66-			

COUNTY/CITY/TOWN OF _____
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2018

		FUND#			
		NAME			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			0.00	
		-66-			

COUNTY/CITY/TOWN OF _____
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2018

		FUND#			
		NAME			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			0.00	
		-66-			

COUNTY/CITY/TOWN OF _____

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

BUDGET AND ACTUAL

NONMAJOR SPECIAL REVENUE FUNDS

FISCAL YEAR ENDED JUNE 30, 2018

		FUND#			
		NAME			
				VARIANCE	
				WITH FINAL	
		BUDGETED AMOUNTS		BUDGET	
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			0.00	
		-66-			

COUNTY/CITY/TOWN OF _____
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2018

		FUND#			
		NAME			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			0.00	
		-66-			

COUNTY/CITY/TOWN OF _____

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2018

		FUND# NAME			
					VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			0.00	
		-66-			

COUNTY/CITY/TOWN OF _____
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2018

		FUND#			
		NAME			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			0.00	
		-66-			

COUNTY/CITY/TOWN OF _____

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2018

		FUND#			
		NAME			
					VARIANCE
		BUDGETED AMOUNTS			WITH FINAL
ACCOUNT				ACTUAL	BUDGET
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	POSITIVE
					(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			0.00	
		-66-			

COUNTY/CITY/TOWN OF _____

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2018

		FUND# NAME			
					VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			0.00	
		-66-			

COUNTY/CITY/TOWN OF _____

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2018

		FUND#			
		NAME			
					VARIANCE
		BUDGETED AMOUNTS			WITH FINAL
ACCOUNT				ACTUAL	BUDGET
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	POSITIVE
					(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			0.00	
		-66-			

COUNTY/CITY/TOWN OF _____
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2018

		FUND#			
		NAME			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			0.00	
		-66-			

COUNTY/CITY/TOWN OF _____

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2018

		FUND#			
		NAME			
					VARIANCE
		BUDGETED AMOUNTS			WITH FINAL
ACCOUNT				ACTUAL	BUDGET
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	POSITIVE
					(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			0.00	
		-66-			

COUNTY/CITY/TOWN OF _____

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2018

		FUND# NAME			
					VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			0.00	
		-66-			

COUNTY/CITY/TOWN OF _____

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2018

		FUND# NAME			
					VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			0.00	
		-66-			

COUNTY/CITY/TOWN OF _____

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2018

		FUND# NAME			
					VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			0.00	
		-66-			

COUNTY/CITY/TOWN OF _____

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

BUDGET AND ACTUAL

NONMAJOR SPECIAL REVENUE FUNDS

FISCAL YEAR ENDED JUNE 30, 2018

		FUND#			
		NAME			
				VARIANCE	
				WITH FINAL	
		BUDGETED AMOUNTS		BUDGET	
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			0.00	
		-66-			

COUNTY/CITY/TOWN OF _____

BUDGET AND ACTUAL

FISCAL YEAR ENDED JUNE 30, 2018

		FUND# NAME			
					VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS		ACTUAL AMOUNTS	
		ORIGINAL	FINAL		
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			0.00	
		-66-			

COUNTY/CITY/TOWN OF _____

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

BUDGET AND ACTUAL

NONMAJOR SPECIAL REVENUE FUNDS

FISCAL YEAR ENDED JUNE 30, 2018

		FUND#			
		NAME			
				VARIANCE	
				WITH FINAL	
		BUDGETED AMOUNTS		BUDGET	
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			0.00	
		-66-			

COUNTY/CITY/TOWN OF _____

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

BUDGET AND ACTUAL

NONMAJOR SPECIAL REVENUE FUNDS

FISCAL YEAR ENDED JUNE 30, 2018

		FUND#			
		NAME			
				VARIANCE	
				WITH FINAL	
		BUDGETED AMOUNTS		BUDGET	
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			0.00	
		-66-			

COUNTY/CITY/TOWN OF _____

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

BUDGET AND ACTUAL

NONMAJOR SPECIAL REVENUE FUNDS

FISCAL YEAR ENDED JUNE 30, 2018

		TOTALS			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
420000	Public Safety				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
430000	Public Works				
100	Personal services	7,500.00	7,500.00	5,868.19	1,631.81
200-800	Supplies/services/materials, etc	11,391.00	11,391.00	4,659.86	6,731.14
440000	Public Health				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
450000	Social and Economic Services				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
460000	Culture and Recreation				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
470000	Housing and Community Development				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	Capital expenditures	5,000.00	5,000.00	0.00	5,000.00
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures	23,891.00	23,891.00	10,528.05	13,362.95
	Excess of revenues over expenditures	(14,132.00)	(14,132.00)	2,862.36	16,994.36
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued	0.00	0.00	0.00	0.00
381000	Discount on bonds issued	0.00	0.00	0.00	0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(14,132.00)	(14,132.00)	2,862.36	16,994.36
	Fund balances - July 1, 2017 as previously reported			14,131.90	
	Prior period adjustments			0.00	
	Fund balances - July 1, 2017 as restated			14,131.90	
	Fund balances - June 30, 2018			16,994.26	

TOWN OF FROID
SCHEDULE OF FEDERAL/STATE GRANTS,
ENTITLEMENTS, AND SHARED REVENUES
FISCAL YEAR ENDING JUNE 30, 2018

	REVENUE CODE	RECEIVING FUND	AMOUNT
<u>FEDERAL GRANTS/ENTITLEMENTS - (LIST)</u>			
Total Federal Grants/Entitlements			0.00
<u>FEDERAL SHARED REVENUES - (LIST)</u>			
Total Federal Shared Revenues			0.00
<u>STATE GRANTS/ENTITLEMENTS - (LIST)</u>			
DPHHS-Grant for Council on Aging	334251	1000-General Fund	500.00
Total State Grants/Entitlements			500.00
<u>STATE SHARED REVENUES - (LIST)</u>			
Gas Tax	335040	2820- Gas Tax Fund	9,759.06
Special Road/Street Allocation Program	335041	2821-Spec. Gas Tax	3,631.35
Gambling Machine Permits	335120	1000-General Fund	1,075.00
State Entitlement Share	335230	1000-General Fund	23,787.00
Other State Payments-On Behalf Payments	336020	5210-Water Fund	241.83
Other State Payments-On Behalf Payments	336020	5310-Sewer Fund	197.66
Total State Shared Revenues			38,691.90
<u>LOCAL GRANTS - (LIST)</u>			
TOTAL			39,191.90

ALL FUNDS							
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS - ALL FUNDS							
FISCAL YEAR ENDING JUNE 30, 2018							
Account number	Description	Cash balance 7/1/2017	Receipts	Transfers in	Disbursements	Transfers Out	Cash balance 6/30/2018
1000	GENERAL	43,962.52	80,520.66		318.94	98,137.09	26,027.15
2000	SPECIAL REVENUE FUNDS						
2100	Resort Tax						0.00
2110	Road						0.00
2120	Poor						0.00
2130	Bridge						0.00
2140	Weed control						0.00
2150	Predatory animal						0.00
2160	Fair						0.00
2170	Airport						0.00
2180	District court						0.00
2190	Comprehensive Insurance						0.00
2191	Property insurance						0.00
2200	Mosquito						0.00
2210	Parks/Recreation/Civic center						0.00
2220	Library						0.00
2230	Ambulance						0.00
2240	Cemetery						0.00
2250	Planning						0.00
2251	Planning/Zoning						0.00
2260	Disaster						0.00
2270	Health						0.00
2271	Mental health						0.00
2280	Senior citizens						0.00
2281	Senior citizens transp.						0.00
2290	Extension service						0.00
2300	Public safety						0.00
2320	Economic Development						0.00
2330	Rodent control						0.00
2340	Fire control						0.00
2360	Museum						0.00
2370	Employer retirement						0.00
2371	Health insurance						0.00
2390	D.A.R.E.						0.00
2393	Records preservation						0.00
2400	Light maintenance districts (all)						0.00
2500	Maintenance districts (all)						0.00
2800	Alcohol rehabilitation						0.00
2810	Police reserve						0.00
2820	Gas tax	14,131.90	13,709.35			10,846.99	16,994.26
2821	Gas Tax-Spec road/street allocation program	0.00	0.00	0.00	3,631.35		(3,631.35)
2850	911 Emergency						0.00
2860	Land planning						0.00
2890	Lewis and Clark Bicentennial Grant						0.00
2894	State allocated federal mineral royalties						0.00
2900	P.I.L.T.						0.00
							0.00
2940	C.D.B.G.						0.00
2960-79	Health grants (all)						0.00
							0.00
							0.00
							0.00
2980	Aging services						0.00
							0.00
	TOTAL SPECIAL REVENUE	14,131.90	13,709.35	0.00	3,631.35	10,846.99	13,362.91

ALL FUNDS							
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS - ALL FUNDS							
FISCAL YEAR ENDING JUNE 30, 2018							
Account number	Description	Cash balance 7/1/2017	Receipts	Transfers in	Disbursements	Transfers Out	Cash balance 6/30/2018
3000	DEBT SERVICE FUNDS (list)						
3400	S.I.D. revolving						0.00
							0.00
							0.00
	TOTAL DEBT SERVICE FUNDS	0.00	0.00	0.00	0.00	0.00	0.00
4000	CAPITAL PROJECTS FUNDS (list)						
							0.00
							0.00
							0.00
	TOTAL CAPITAL PROJECTS FUNDS	0.00	0.00	0.00	0.00	0.00	0.00
5000	ENTERPRISE FUNDS (list)						
5110	Hospital/Nursing						0.00
5210	Water	17,469.94	561,733.09	1,196.87	14,409.98	521,848.74	44,141.18
5310	Sewer	(360.47)	59,354.83	218.90	260.00	27,373.26	31,580.00
5410	Solid Waste	(1,683.62)	45,887.29	200.00	250.00	45,625.00	(1,471.33)
5510	Ambulance						0.00
5610	Airport						0.00
	TOTAL ENTERPRISE FUNDS	15,425.85	666,975.21	1,615.77	14,919.98	594,847.00	74,249.85
6000	INTERNAL SERVICE FUNDS (list)						
							0.00
							0.00
	TOTAL INTERNAL SERVICE FUNDS	0.00	0.00	0.00	0.00	0.00	0.00
7000	TRUST FUNDS (list)						
7001	Police reserve						0.00
7002	Fire disability pension						0.00
							0.00
7010	Cemetery perpetual care						0.00
							0.00
							0.00
7100	AGENCY FUNDS (list)						
7110	Bed tax collection						0.00
7120	Fire disability						0.00
7130	Protested tax						0.00
7140	Public administrator						0.00
7150	Redemptions						0.00
							0.00
7160	Clerk of district court						0.00
7170	Partial tax payments						0.00
							0.00
7190	Migratory stock						0.00
7200	SPECIAL DISTRICTS (list)						
							0.00
							0.00
							0.00
							0.00

ALL FUNDS							
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS - ALL FUNDS							
FISCAL YEAR ENDING JUNE 30, 2018							
Account number	Description	Cash balance 7/1/2017	Receipts	Transfers in	Disbursements	Transfers Out	Cash balance 6/30/2018
7400	Agency - State (all)						0.00
7700	District schools (all)						0.00
7805	General School Elementary						0.00
7810	General School H.S.						0.00
7815	Community College						0.00
7820	Transportation H.S./Elementary						0.00
7830	Retirement H.S.						0.00
7840	Retirement elementary						0.00
7850	AGENCY - CITIES AND TOWNS (list)						
							0.00
							0.00
							0.00
							0.00
7900	AGENCY - OTHER						
7910	Payroll fund						0.00
7930	Claims fund	1,428.12	0.00	702,215.31	700,544.86	0.00	3,098.57
	TOTAL TRUST AND AGENCY FUNDS	1,428.12	0.00	702,215.31	700,544.86	0.00	3,098.57
8000	PERMANENT FUNDS						
							0.00
							0.00
							0.00
	TOTAL PERMANENT FUNDS	0.00	0.00	0.00	0.00	0.00	0.00
	TOTALS (to be accounted for)	74,948.39	761,205.22	703,831.08	719,415.13	703,831.08	116,738.48
**PROPERTY TAXES COLLECTED							
Fund number	Description	Receipts		Disbursements		Undisbursed receipts 06/30/20__	
7820	Transportation H.S./Elementary						
7830	Retirement H.S.						
7840	Retirement elementary						
**THIS INFORMATION CAN BE TAKEN FROM FP-6b REPORT (TREASURER'S REPORT OF COUNTY WIDE SCHOOL FUNDS.)							

ALL FUNDS					
CASH RECONCILIATION					
FISCAL YEAR ENDING JUNE 30, 2018					
	BANK NAME				
Account Description (not full acct #)	Checking-FCB	Savings-FCB			Cash in all depositories
BALANCE PER STATEMENTS	19,788.14	96,950.34			116,738.48
ADD					
Deposits in transit					0.00
Service charges					0.00
Other					0.00
					0.00
					0.00
Total to add	0.00	0.00	0.00	0.00	0.00
SUBTRACT					
Outstanding checks					0.00
Other					0.00
					0.00
					0.00
					0.00
Total to subtract	0.00	0.00	0.00	0.00	0.00
TOTAL CASH IN DEPOSITS	19,788.14	96,950.34	0.00	0.00	116,738.48
ADD					
Investments					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
Total to add	0.00	0.00	0.00	0.00	0.00
TOTAL IN DEPOSITORIES	19,788.14	96,950.34	0.00	0.00	116,738.48
ADD					
Cash and cash items on hand					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
Total to add	0.00	0.00	0.00	0.00	0.00
**TOTAL ACCOUNTED FOR	19,788.14	96,950.34	0.00	0.00	116,738.48
*Total cash must agree with total cash reported within report					
Cash reconciles _____ Cash does not reconcile _____					
-89-					

**GENERAL
INFORMATION
SECTION**

GENERAL INFORMATION (Complete all portions applicable to entity)	
1. Class of county/city	Town
2. Date of incorporation	1910
3. County seat	Wolf Point-Roosevelt County
4. Form of government	Mayor-Council
5. Population (most recent estimate)	185
6. Land area	
7. Miles of roads/streets/alleys	6.538 miles
8. Taxable valuation	
9. Road taxable valuation (county)	
10. Number of water consumers	150
11. Average daily water consumption	
12. Miles of water main	
13. Miles of sanitary and storm sewers	
14. Number of building permits issued	
15. Number of full-time employees	
B. PROPERTY TAX MILL LEVIES - County/City/Town funds only (For fiscal year being reported)	
Fund/activity	Mills
General Fund	169.07
TOTAL	169.07

CONVERSION WORKSHEETS

THESE PAGES WILL ASSIST WITH THE GASB 34 CONVERSION
THEY DO NOT HAVE TO BE INCLUDED WITH YOUR REPORT SUBMISSION

TOWN OF FROID

GASB NO. 34 ENTITY-WIDE STATEMENT COMPOSITION SPREADSHEET

ENTITY-WIDE STATEMENT OF NET POSITION - BALANCE SHEET CONVERSION WORKSHEET

FISCAL YEAR ENDING JUNE 30, 2018

			Add the Gov. Funds <u>Prior</u> Year's Ending Balances of Deferred Outflows & Inflows of Resources associated with <u>Pensions</u> ; Outflows in Cell D28; Inflows in Cell D49	Remove Current Year Deferred Inflows of Tax Revenue & other Deferred Inflows; <u>Pensions</u> ; <u>Add Adj</u> <u>to Current Year</u> <u>Deferred Inflows</u> <u>& Outflows of</u> <u>Resources</u> <u>related to</u> <u>Pensions</u>	Add Principal balance of long- term loans, contracts, and bonds	Add Long-term portion of compensated absences, OPEB & <u>Pension</u> <u>Liability</u>	Add Capital assets	Add Accumulated Depreciation on Capital Assets	Remove interfund receivables and payables (governmental funds only)	Add net position of the internal service funds applicable to governmental funds	Reclassify short- term portion of long-term liabilities	ADJUSTED AMOUNT FOR ENTITY-WIDE STATEMENTS
	ASSETS											
101000	Cash and cash equivalents	39,390.06										39,390.06
103000	Petty cash	0.00										0.00
101100	Investments	0.00										0.00
	Restricted Assets:											
102200	Cash and cash equivalents	0.00										0.00
102300	Investments	0.00										0.00
106000	Valuation of investments to fair value	0.00										0.00
	Tax/assessment receivable (net of allowance for uncollectibles)	3,677.85										3,677.85
	Accounts/other receivables - (net of allowance for uncollectibles)	0.00										0.00
120000	Due from other funds	0.00										0.00
132000	Due from other governments	3,631.35										3,631.35
133000	Advances to other funds	0.00										0.00
140000	Prepaid expenses	0.00										0.00
150000	Inventories	0.00										0.00
170000	Other debits	0.00										0.00
180000	Capital assets (net of accumulated depreciation)						635,534.25	(194,763.93)				440,770.32
	Total Assets	46,699.26		0.00	0.00	0.00	635,534.25	(194,763.93)	0.00	0.00	0.00	487,469.58
190000	Deferred Outflows of Resources including Pensions	0.00	9,115.72	2,378.20								11,493.92
190xxx	Deferred Outflows of Resources	0.00										0.00
	Total Deferred Outflows of Resources	0.00		2,378.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,493.92
	LIABILITIES AND FUND BALANCES											
	Liabilities:											
201000	Warrants payable	0.00										0.00
202100	Accounts payable	0.00										0.00
204000	Contracts/loans/notes payable	0.00										0.00
211000	Due to other funds	0.00										0.00
212000	Due to other governments	0.00										0.00
216000	Revenues collected in advance	0.00										0.00
205200	Matured interest payable	0.00										0.00
206100	Other accrued payables	0.00										0.00
233000	Advances from other funds	0.00										0.00
	Noncurrent liabilities:											
	Due within one year											0.00
	Due in more than one year				26,280.23	1,915.20						28,195.43
237000	Pension Liability					51,771.15						51,771.15
	Total Liabilities	0.00		0.00	26,280.23	53,686.35	0.00	0.00	0.00	0.00	0.00	79,966.58
220000	Deferred Inflows of Resources including Pensions	0.00	145.56	276.79								422.35
223000	Deferred Inflows of Tax Revenues	3,676.39		(3,676.39)								0.00
		3,676.39		(3,399.60)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	422.35
	Fund balances (Net Position)											
	Net Investment in Capital assets				(26,280.23)		635,534.25	(194,763.93)				414,490.09
	Reserved (Restricted) for:											
250100	Non-spendable	0.00										0.00
250200	Restricted	0.00										0.00
												0.00
												0.00
260000 to	Unrestricted, reported in:											0.00
271000	All unrestricted governmental funds	43,022.87	8,970.16	5,777.80		(53,686.35)						4,084.48
												0.00
												0.00
	Total fund balances	43,022.87	8,970.16	5,777.80	(26,280.23)	(53,686.35)	635,534.25	(194,763.93)	0.00	0.00	0.00	418,574.57
	Total liabilities, Deferred Inflows of Resources and fund balances (Net Position)	46,699.26	8,970.16	2,378.20	0.00	0.00	635,534.25	(194,763.93)	0.00	0.00	0.00	498,963.50

GASB NO. 34 ENTITY-WIDE STATEMENT COMPOSITION SPREADSHEET

FISCAL YEAR ENDING JUNE 30, 2018

[illegible]

TOWN OF FROID												
GASB NO. 34 ENTITY-WIDE STATEMENT COMPOSITION SPREADSHEET												
REVENUE ANALYSIS WORKSHEET												
FISCAL YEAR ENDING JUNE 30, 2018												
			Intergovernmental									
Functional Activity	Taxes and Assessments	Licenses/ Permits	Operating Grants and Contributions	Capital Grants and Contributions	State and Federal Shared Revenues	Charges for Services	Fines and Forfeitures	Miscellaneous	Investment Earnings	Gain (Loss) on Sale of Capital Assets	Transfers In (Out)	Special/ Extra-ordinary Items
TOTAL												
From OP Conversion Spreadsheet	37,547.23	0.00		39,526.92		8,757.00	150.00	2,553.87	137.87	0.00	0.00	0.00
PROGRAM REVENUES												
General Government					597.12							597.12
Public Safety												0.00
Public Works					177.40	4,952.00						5,129.40
Public Health												0.00
Social/Economic Services												0.00
Culture/Recreation						3,805.00						3,805.00
Housing/Community Development												0.00
Conservation of Natural Resources												0.00
Interest on long-term debt												0.00
Miscellaneous							150.00					150.00
TOTAL PROGRAM REVENUES	0.00	0.00	0.00	0.00	774.52	8,757.00	150.00	0.00	0.00	0.00	0.00	0.00
GENERAL REVENUES												
Property taxes	37,547.23											37,547.23
Local option taxes												0.00
Licenses and permits		0.00										0.00
Unrestricted Federal/State shared revenues					38,752.40							38,752.40
Unrestricted grants and contributions												0.00
Unrestricted investment earnings									137.87			137.87
Miscellaneous								2,553.87				2,553.87
Gain on sale of capital assets										0.00		0.00
Transfers											0.00	0.00
Special/Extraordinary items												0.00
TOTAL GENERAL REVENUES	37,547.23	0.00	0.00	0.00	38,752.40	0.00	0.00	2,553.87	137.87	0.00	0.00	0.00
TOTAL ALL REVENUES	37,547.23	0.00		39,526.92		8,757.00	150.00	2,553.87	137.87	0.00	0.00	0.00
										Balance check (should equal zero)		0.00

TOWN OF FROID						
GOVERNMENTAL FUNDS CAPITAL ASSETS (FUND 9000)						
FISCAL YEAR ENDING JUNE 30, 2018						
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BALANCE July 1, 2017	DEBITS	CREDIT	Adjustments for capital assets/prior year depreciation	BALANCE June 30, 2018
181000	LAND	2,606.77				2,606.77
188000	CONSTRUCTION IN PROGRESS					0.00
182000	BUILDINGS	519,281.49				519,281.49
182100	ALLOWANCE FOR DEPRECIATION	(105,522.94)		10,320.00		(115,842.94)
183000	INTANGIBLES/WORKS OF ART					0.00
183100	AMORTIZATION/ALLOW. FOR DEPRECIATION					0.00
184000	IMPROVEMENTS OTHER THAN BUILDINGS	5,983.01				5,983.01
184100	ALLOWANCE FOR DEPRECIATION	(5,983.01)				(5,983.01)
186000	MACHINERY & EQUIPMENT	107,662.98				107,662.98
186100	ALLOWANCE FOR DEPRECIATION	(67,612.98)		5,325.00		(72,937.98)
187000	INFRASTRUCTURE					0.00
187100	ALLOWANCE FOR DEPRECIATION					0.00
	TOTAL ASSETS	456,415.32	0.00	15,645.00	0.00	440,770.32
	DEPRECIATION EXPENSE:					
410000830	GENERAL GOVERNMENT	0.00				0.00
420000830	PUBLIC SAFETY	0.00				0.00
430000830	PUBLIC WORKS	0.00	5,325.00	5,325.00		0.00
440000830	PUBLIC HEALTH	0.00				0.00
450000830	SOCIAL/ECONOMIC SERVICES	0.00				0.00
460000830	CULTURE AND RECREATION	0.00	10,320.00	10,320.00		0.00
470000830	HOUSING/COMMUNITY DEVELOPMENT	0.00				0.00
480000830	CONSERVATION OF NATURAL RESOURCES	0.00				0.00
	UNALLOCATED DEPRECIATION	0.00				0.00
	TOTAL DEPRECIATION EXPENSE	0.00	15,645.00	15,645.00	0.00	0.00
280000	INVESTMENT IN GENERAL CAPITAL ASSETS	456,415.32	15,645.00	0.00	0.00	440,770.32
	TOTAL	456,415.32	15,645.00	0.00	0.00	440,770.32
NOTE: At year end, the depreciation expense would be closed into the equity account (280000 Investment in General Capital Assets) and new purchases/acquisitions and/or sales/disposals would be recorded if updating Fund 9000.						
Capital outlay on the OP Conversion Worksheet should equal the addition to capital assets on this schedule.						
For additional information see the Capital Asset Training Video on the Local Gov. Services Bureau website: http://sfscd.mt.gov/LGSB						

LONG-TERM DEBT (FUND 9500)
STATEMENT OF CHANGES IN GOVERNMENTAL FUNDS LONG-TERM DEBT
FISCAL YEAR ENDING JUNE 30, 2018

Account number	Description	Balance July 1, 2017	Debits	Credits	Balance June 30, 2018
	ASSETS				
173100	Amount available G.O.debt				0.00
173200	Amount available S.I.D.debt				0.00
					0.00
174100	Amount to be provided G.O. debt	30,157.00		3,876.77	26,280.23
174200	Amount to be provided S.I.D. debt				0.00
174300	Amount to be provided - other	45,583.13	8,103.22		53,686.35
					0.00
	*TOTAL ASSETS	75,740.13	8,103.22	3,876.77	79,966.58
	DEBT PAYABLE				
231100	G.O. bonds payable				0.00
					0.00
231200	DNRC bonds (loans) payable				0.00
					0.00
231400	S.I.D. bonds payable				0.00
	S.I.D. #				0.00
	S.I.D. #				0.00
	S.I.D. #				0.00
					0.00
234000	Judgement payable				0.00
					0.00
235100	Contracts payable				0.00
					0.00
235200	Installment purchase contract				0.00
					0.00
235300	Capital lease agreement				0.00
					0.00
235400	Notes/Loans/Intercap	30,157.00	3,876.77		26,280.23
237000	Pension Liabilities	43,970.33		7,800.82	51,771.15
238000	OPEB Liability				0.00
239000	Compensated absences payable	1,612.80		302.40	1,915.20
					0.00
	TOTAL DEBT PAYABLE	75,740.13	3,876.77	8,103.22	79,966.58

*Total assets must equal total debt payable.

Balance check: 0.00

Beginning balance should equal with the ending balance of the previous fiscal year annual report and/or audit report.

The ending debt payable balances should equal the long-term debt balances reported in the "Notes to the Financial Statements" other than the debt of any Enterprise Funds. *For more information see the Long-term Liabilities Training Video on the Local Gov. Services Bureau website: <http://sfsd.mt.gov/LGSB>*

TOWN OF FROID															
GOVERNMENTAL FUNDS CAPITAL ASSETS/DEPRECIATION															
YEAR OF PURCHASE	DESCRIPTION	FUNCTION	COST	EXPECTED USEFUL LIFE	ANNUAL DEPRECIATION (STRAIGHT LINE)	DEPR. PRIOR TO FYE 2013	DEPR. FYE 2013	DEPR. FYE 2014	DEPR. FYE 2015	DEPR. FYE 2016	DEPR. FYE 2017	DEPR. FYE 2018	DEPR. FYE 2019	DEPR. FYE 2020	DEPR. FYE 2021
	LAND		2,606.77		N/A										
	BUILDINGS:														
	Prior to 2008		3,283.00	50.00	65.66	3,283.00									
2008	Community Center Building		500,000.00	50.00	10,000.00	50,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00			
2010	Library Building		15,998.49	50.00	319.97	639.94	320.00	320.00	320.00	320.00	320.00	320.00			
	TOTAL BUILDINGS		519,281.49		10,385.63	53,922.94	10,320.00	10,320.00	10,320.00	10,320.00	10,320.00	10,320.00	0.00	0.00	0.00
	INTANGIBLES/WORKS OF ART:														
					#DIV/0!										
					#DIV/0!										
	TOTAL INTANGIBLES/WORKS OF ART		0.00		#DIV/0!	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	IMPROVEMENTS OTHER THAN:														
	Prior to 2008		5,983.01	20.00	299.15	5,983.01									
					#DIV/0!										
					#DIV/0!										
	TOTAL IMPROVEMENTS		5,983.01		#DIV/0!	5,983.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	MACHINERY/EQUIPMENT:														
	Prior to 2008		54,412.98	10.00	5,441.30	54,412.98									
2008	Fire Truck		11,250.00	10.00	1,125.00	3,375.00	1,125.00	1,125.00	1,125.00	1,125.00	1,125.00	1,125.00			
2016	Case IH Tractor		42,000.00	10.00	4,200.00	0.00					4,200.00	4,200.00			
					#DIV/0!										
					#DIV/0!										
					#DIV/0!										
	TOTAL MACHINERY/EQUIP		107,662.98		#DIV/0!	57,787.98	1,125.00	1,125.00	1,125.00	1,125.00	5,325.00	5,325.00	0.00	0.00	0.00
	GENERAL INFRASTRUCTURE:														
					#DIV/0!										
					#DIV/0!										
	TOTAL INFRASTRUCTURE		0.00		#DIV/0!	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTALS		635,534.25		#DIV/0!	117,693.93	11,445.00	11,445.00	11,445.00	11,445.00	15,645.00	15,645.00	0.00	0.00	0.00

ACCUM. DEPRE.	NET CARRYING VALUE
	2,606.77
3,283.00	0.00
110,000.00	390,000.00
2,559.94	13,438.55
115,842.94	403,438.55
0.00	0.00
0.00	0.00
0.00	0.00
5,983.01	0.00
0.00	0.00
0.00	0.00
5,983.01	0.00
54,412.98	0.00
10,125.00	1,125.00
8,400.00	33,600.00
0.00	0.00
0.00	0.00
0.00	0.00
72,937.98	34,725.00
	0.00
0.00	0.00
0.00	0.00
	0.00
194,763.93	440,770.32

Inventory Tag No.	Year of Purchase	Description	Cost	Useful Life	Annual Depreciation	Depreciation Prior to FYE 2013
		LAND	2,270.00		n/a	n/a
		BUILDINGS			#DIV/0! #DIV/0!	
		TOTAL BUILDINGS	0.00		#DIV/0!	0.00
		INTANGIBLES/WORKS OF ART			#DIV/0! #DIV/0!	
		TOTAL INTANGIBLES/WORKS OF ART	0.00		#DIV/0!	0.00
		IMPROVEMENTS				
	1997		124,020.06	40	3,100.50 #DIV/0!	46,507.80
		TOTAL IMPROVEMENTS	124,020.06		#DIV/0!	46,507.80
		MACHINERY/EQUIPMENT				
	1997		5,118.84	10	511.88 #DIV/0! #DIV/0! #DIV/0!	5,118.84
		TOTAL MACHINERY/EQUIPMENT	5,118.84		#DIV/0!	5,118.84
		SOURCE OF SUPPLY			#DIV/0! #DIV/0!	
		TOTAL SOURCE OF SUPPLY	0.00		#DIV/0!	0.00

PUMPING PLANT			#DIV/0!	
			#DIV/0!	
TOTAL PUMPING PLANT	<u>0.00</u>		<u>#DIV/0!</u>	<u>0.00</u>
TREATMENT PLANT			#DIV/0!	
			#DIV/0!	
TOTAL TREATMENT PLANT	<u>0.00</u>		<u>#DIV/0!</u>	<u>0.00</u>
TRANSMISSION/DISTRIBUTION				
1997	1,179,242.79	40	29,481.07	440,903.55
2017 Water Tower Improvements	167,557.51	40	4,188.94	
TOTAL TRANSMISSION/DISTRIBUTION	<u>1,346,800.30</u>		<u>33,670.01</u>	<u>440,903.55</u>
GENERAL PLANT			#DIV/0!	
			#DIV/0!	
TOTAL GENERAL PLANT	<u>0.00</u>		<u>#DIV/0!</u>	<u>0.00</u>
GRAND TOTAL	<u>1,478,209.20</u>		<u>#DIV/0!</u>	<u>492,530.19</u>

[illegible]

0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
------	------	------	------	------	------	------	------

0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
------	------	------	------	------	------	------	------

29,481.07	29,481.07	29,481.07	29,481.07	29,481.07	29,481.07 4,188.94		
29,481.07	29,481.07	29,481.07	29,481.07	29,481.07	33,670.01	0.00	0.00

0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
------	------	------	------	------	------	------	------

32,581.57	32,581.57	32,581.57	32,581.57	32,581.57	36,770.51	0.00	0.00
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Depreciation FYE 2021	Accumulated Depreciation	Net Value
		2,270.00

	0.00	0.00
	0.00	0.00
	0.00	0.00
0.00	0.00	0.00

	0.00	0.00
	0.00	0.00
	0.00	0.00
0.00	0.00	0.00

	65,110.80	58,909.26
	0.00	0.00
	0.00	0.00
0.00	65,110.80	58,909.26

	5,118.84	0.00
	0.00	0.00
	0.00	0.00
	0.00	0.00
0.00	5,118.84	0.00

	0.00	0.00
	0.00	0.00
	0.00	0.00
0.00	0.00	0.00

	0.00	0.00
	0.00	0.00
	0.00	0.00
0.00	0.00	0.00

	0.00	0.00
	0.00	0.00
	0.00	0.00
0.00	0.00	0.00

	617,789.97	561,452.82
	4,188.94	163,368.57
	0.00	0.00
0.00	621,978.91	724,821.39

	0.00	0.00
	0.00	0.00
	0.00	0.00
0.00	0.00	0.00

0.00	692,208.55	786,000.65
------	------------	------------

Inventory Tag No.	Year of Purchase	Description	Cost	Useful Life	Annual Depreciation	Depreciation Prior to FYE 2013
		LAND	3,676.00		n/a	n/a
		BUILDINGS			#DIV/0! #DIV/0!	
		TOTAL BUILDINGS	0.00		#DIV/0!	0.00
		INTANGIBLES/WORKS OF ART			#DIV/0! #DIV/0!	
		TOTAL INTANGIBLES/WORKS OF ART	0.00		#DIV/0!	0.00
		IMPROVEMENTS				
	1968		196,661.21	40	4,916.53 #DIV/0!	196,661.21
		TOTAL IMPROVEMENTS	196,661.21		#DIV/0!	196,661.21
		MACHINERY/EQUIPMENT				
	1968		12,876.62	40	321.92 #DIV/0! #DIV/0! #DIV/0!	12,876.62
		TOTAL MACHINERY/EQUIPMENT	12,876.62		#DIV/0!	12,876.62
		SOURCE OF SUPPLY			#DIV/0! #DIV/0!	
		TOTAL SOURCE OF SUPPLY	0.00		#DIV/0!	0.00

PUMPING PLANT				
2015 Lift Station pump	9,084.35	5	1,816.87	#DIV/0!
TOTAL PUMPING PLANT	<u>9,084.35</u>		<u>#DIV/0!</u>	<u>0.00</u>
TREATMENT PLANT				
			#DIV/0!	#DIV/0!
TOTAL TREATMENT PLANT	<u>0.00</u>		<u>#DIV/0!</u>	<u>0.00</u>
TRANSMISSION/DISTRIBUTION				
			#DIV/0!	#DIV/0!
TOTAL TRANSMISSION/DISTRIBUTION	<u>0.00</u>		<u>#DIV/0!</u>	<u>0.00</u>
GENERAL PLANT				
2005	142,099.58	40	3,552.49	28,419.92
2005	60,846.00	40	1,521.15	12,169.20
2005	645,149.15	40	16,128.73	129,029.84
TOTAL GENERAL PLANT	<u>848,094.73</u>		<u>21,202.37</u>	<u>169,618.96</u>
GRAND TOTAL				
	<u>1,070,392.91</u>		<u>#DIV/0!</u>	<u>379,156.79</u>

[illegible]

			1,816.87	1,816.87	1,816.87		
0.00	0.00	0.00	1,816.87	1,816.87	1,816.87	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3,552.49	3,552.49	3,552.49	3,552.49	3,552.49	3,552.49		
1,521.15	1,521.15	1,521.15	1,521.15	1,521.15	1,521.15		
16,128.73	16,128.73	16,128.73	16,128.73	16,128.73	16,128.73		
21,202.37	21,202.37	21,202.37	21,202.37	21,202.37	21,202.37	0.00	0.00
21,202.37	21,202.37	21,202.37	23,019.24	23,019.24	23,019.24	0.00	0.00

Depreciation FYE 2021	Accumulated Depreciation	Net Value
		3,676.00

	0.00	0.00
	0.00	0.00
	0.00	0.00
0.00	0.00	0.00

	0.00	0.00
	0.00	0.00
	0.00	0.00
0.00	0.00	0.00

	196,661.21	0.00
	0.00	0.00
	0.00	0.00
0.00	196,661.21	0.00

	12,876.62	0.00
	0.00	0.00
	0.00	0.00
	0.00	0.00
0.00	12,876.62	0.00

	0.00	0.00
	0.00	0.00
	0.00	0.00
0.00	0.00	0.00

	5,450.61	3,633.74
	0.00	0.00
	0.00	0.00
0.00	5,450.61	3,633.74

	0.00	0.00
	0.00	0.00
	0.00	0.00
0.00	0.00	0.00

	0.00	0.00
	0.00	0.00
	0.00	0.00
0.00	0.00	0.00

	49,734.86	92,364.72
	21,296.10	39,549.90
	225,802.22	419,346.93
0.00	296,833.18	551,261.55

0.00	511,821.62	558,571.29
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SO

Inventory Tag No.	Year of Purchase	Description	Cost	Useful Life	Annual Depreciation	Depreciation Prior to FYE 2013
		LAND			n/a	n/a
		BUILDINGS			#DIV/0! #DIV/0!	
		TOTAL BUILDINGS	0.00		#DIV/0!	0.00
		INTANGIBLES/WORKS OF ART			#DIV/0! #DIV/0!	
		TOTAL INTANGIBLES/WORKS OF ART	0.00		#DIV/0!	0.00
		IMPROVEMENTS			#DIV/0! #DIV/0!	
		TOTAL IMPROVEMENTS	0.00		#DIV/0!	0.00
		MACHINERY/EQUIPMENT			#DIV/0! #DIV/0! #DIV/0! #DIV/0!	
		TOTAL MACHINERY/EQUIPMENT	0.00		#DIV/0!	0.00
		SOURCE OF SUPPLY			#DIV/0! #DIV/0!	
		TOTAL SOURCE OF SUPPLY	0.00		#DIV/0!	0.00

PUMPING PLANT

#DIV/0!
#DIV/0!

TOTAL PUMPING PLANT

0.00

#DIV/0! 0.00

TREATMENT PLANT

#DIV/0!
#DIV/0!

TOTAL TREATMENT PLANT

0.00

#DIV/0! 0.00

TRANSMISSION/DISTRIBUTION

#DIV/0!
#DIV/0!

TOTAL TRANSMISSION/DISTRIBUTION

0.00

#DIV/0! 0.00

GENERAL PLANT

#DIV/0!
#DIV/0!

TOTAL GENERAL PLANT

0.00

#DIV/0! 0.00

GRAND TOTAL

0.00

#DIV/0! 0.00

[illegible]

Depreciation FYE 2021	Accumulated Depreciation	Net Value
		0.00

	0.00	0.00
	0.00	0.00
	0.00	0.00
0.00	0.00	0.00

	0.00	0.00
	0.00	0.00
	0.00	0.00
0.00	0.00	0.00

	0.00	0.00
	0.00	0.00
	0.00	0.00
0.00	0.00	0.00

	0.00	0.00
	0.00	0.00
	0.00	0.00
	0.00	0.00
0.00	0.00	0.00

	0.00	0.00
	0.00	0.00
	0.00	0.00
0.00	0.00	0.00

	0.00	0.00
	0.00	0.00
	0.00	0.00
0.00	0.00	0.00

	0.00	0.00
	0.00	0.00
	0.00	0.00
0.00	0.00	0.00

	0.00	0.00
	0.00	0.00
	0.00	0.00
0.00	0.00	0.00

	0.00	0.00
	0.00	0.00
	0.00	0.00
0.00	0.00	0.00

0.00	0.00	0.00
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County/City/Town of _____
COMPENSATED ABSENCES PAYABLE
FISCAL YEAR ENDING JUNE 30, 2018

NAME	HOURS ANNUAL LEAVE	HOURS SICK LEAVE	1/4 SICK LEAVE	TOTAL LEAVE HOURS	CURR. RATE OF PAY	COMP. DOLLAR LIAB.	ADD 20% for BENEFITS	TOTAL DOLLAR LIAB.
Odean Kilsdonk	128.50	89.50	22.38	150.88	\$ 21.00	\$ 3,168.38	\$ 633.68	\$ 3,802.05
			0.00	0.00		0.00	0.00	0.00
LeAnn Johnson	99.00	212.00	53.00	152.00	21.00	3,192.00	638.40	3,830.40
			0.00	0.00		0.00	0.00	0.00
			0.00	0.00		0.00	0.00	0.00
			0.00	0.00		0.00	0.00	0.00
			0.00	0.00		0.00	0.00	0.00
						\$ 6,360.38	\$ 1,272.08	\$ 7,632.45
						=====	=====	=====

(adjust percentages in formulas as necessary)

% TO GENERAL/GOV	% TO WATER	% TO SEWER	% TO GARBAGE	TOTAL
\$ 0.00	\$ 1,901.03	\$ 1,901.03	\$ 0.00	\$ 3,802.05
0.00	0.00	0.00	0.00	0.00
1,915.20	957.60	957.60	0.00	3,830.40
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
<hr/>				
\$ 1,915.20	\$ 2,858.63	\$ 2,858.63	\$ 0.00	\$ 7,632.45
=====	=====	=====	=====	=====

Balance Check:

1 Start by checking the General Fund:

Page 15	26,028.61
Page 16	26,028.61
Page 53	26,028.61

2 Major funds:

	Column E	Column F	Column G	Column H	Column I	Column J	Column K
Page 15	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Page 16	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Page 59	0.00	0.00	0.00	0.00	0.00	0.00	0.00

3 Other Non-major Governmental funds:

Page 15	16,994.26
Page 16	16,994.26

4 Total Governmental funds:

Page 15	43,022.87
Page 16	43,022.87

If this balances your government funds are in balance and
you can start on conversion; if not, compare below:

5a. Non-major Special Revenue funds:

Page 64	16,994.26
Page 66	16,994.26

5b. Non-major Debt Service funds:

Page 68	0.00
Page 70	0.00

5c. Non-major Capital Projects funds:

Page 72	0.00
Page 74	0.00

5d. Non-major Permanent funds:

Page 76	0.00
Page 78	0.00

Once you have compared these fund types
then compare the Total Government Funds
again (#4). If this balances you can now
start on the BS and OP Conversion.

Conversion process basics:

6a. GFAAG - Additions to capital assets = capital outlay:

GFAAG:	0.00
OP Conv:	0.00

6b. GLTDAG - Principal payments on long-term debt = principal payments:

GLTDAG:	3,876.77
OP Conv:	3,876.77

6c. GLTDAG - Compensated absences

GLTDAG	302.40
OP Conv.	302.40

7 Conversion:

BS Conv.	418,574.57
OP Conv	418,574.57

8 Revenue analysis:

From OP:	88,672.89
After:	88,672.89

9 Intergovernmental Revenues:

Page 85:	39,191.90	←
Gov Rev:	38,752.41	
Enter:	439.49	
Fidic:	0.00	
Total:	39,191.90	←

10 Changes in net position:

Page 14	(33,855.74)
Page 17	(33,855.74)
OP Conv	(33,855.74)

11 Governmental Funds:

Page 13:	418,574.57
Page 14	418,574.57
Page 15	418,574.57
BS Conv	418,574.57
OP Conv	418,574.57



If these pages equal - the governmental funds
are complete and in balance.
Continue to fiduciary funds

12 Fiduciary Funds:

	Pension	Invest.	Private P.	
Page 21	0.00		0.00	0.00
Page 22	0.00		0.00	0.00

13 Enterprise Funds:

	Column C	Column D	Column E	Column F	Non-major*	Total:
Page 18	366,223.88	540,778.23	3,676.17	0.00	0.00	910,678.28
Page 19	366,223.88	540,778.23	3,676.17	0.00	0.00	910,678.28

13a *If non-major does not balance:

	Column D	Column E	Column F	Column G	Total:
Page 79	0.00	0.00	0.00	0.00	0.00
Page 80	0.00	0.00	0.00	0.00	0.00

14 Cash Flow Statements:

	Column C	Column D	Column E	Column F	Non-major*	Total:
Page 18	44,141.18	31,580.00	(1,471.33)	0.00	0.00	74,249.85
Page 20	44,141.18	31,580.00	(1,471.33)	0.00	0.00	74,249.85

14a *If non-major cash flow does not balance:

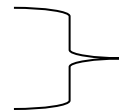
	Column D	Column E	Column F	Column G	Total:
Page 79	0.00	0.00	0.00	0.00	0.00
Page 81	0.00	0.00	0.00	0.00	0.00

15 Changes in net position:

Page 19	(133,705.96)
Page 14	(133,705.96)

16 Total Enterprise Funds compared to Government-wide Statements:

Page 13	910,678.28
Page 14	910,678.28
Page 18	910,678.28
Page 19	910,678.28



If these pages are equal and the cash flow pages are equal - then the enterprise funds are complete and in balance.

17 Total Government-wide Statement of Net Position to GW Statement of Activities:

Page 13	1,329,252.85
Page 14	1,329,252.85

18 Cash Reconciliation:

Page 88	116,738.48
Page 89	116,738.48

19 Cash as listed on GW Statements:

Governmental:		(Does not include internal service funds)
Page 13	39,390.06	
Page 88	39,390.06	*If completing the cash worksheet, if not disregard

Enterprise:		(Does not include internal service funds)
Page 13	74,249.85	
Page 18	74,249.85	
Page 88	74,249.85	*If completing the cash worksheet, if not disregard

<u>Total:</u>		
Page 13:	113,639.91	
Page 21:	3,098.57	
Page 82:	0.00	
Subtotal:	116,738.48	
Page 89:	116,738.48	*if using clearing funds (7910, 7930) add back in the outstanding items to reconcile cash in total.
Outstandin items:	0.00	
	116,738.48	Total cash (with outstanding items added back in) to reconcile to cash on statements