

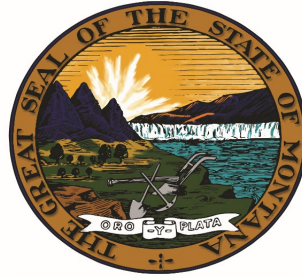


**STATE FINANCIAL SERVICES DIVISION**  
**LOCAL GOVERNMENT SERVICES BUREAU**  
Mitchell Building Room 255, PO Box 200547, Helena, Montana 59620-0547  
[Local Government Services Bureau Portal](#)

ENTITY # 024304

**MONTANA**  
**TOWN OF FROID**  
**PO Box 308**  
**Froid, MT 59226**

## **ANNUAL FINANCIAL REPORT**



**FISCAL YEAR ENDING JUNE 30, 2024**

**ANNUAL FINANCIAL REPORT FILING FEE  
FISCAL YEAR ENDING JUNE 30, 2024**

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.

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**\*\*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 Exceed:	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 must be based upon the local government's annual revenue amounts. Administrative Rule 2.4.402 defines "revenues" as all receipts or inflows of resources of a local government entity from any source excluding the proceeds from bond issuances and other long-term debt not received from state or federal sources.

**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, must have an audit. "Financial Assistance" 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	293,393.59
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	249,040.29	<b>Box #1</b>  <b>Filing Fee Owed      0</b>
Non-Operating Revenues: (Do not include Gain on Sale of Capital Assets)		
Taxes/Assessments	0.00	
Licenses/Permits	0.00	
Intergovernmental Revenues	13,640.41	
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	232.46
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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      \$556,306.75**

**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 as determined in Part II or required by other agencies.

**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:

		<b>Box #2</b>
<b>Governmental Funds</b> (from Statement of Revenues, Expenditures, and Changes in Fund Balances (Page 16) Proceeds from General Long-Term Debt)	0.00	<b>Audit Required?      NO</b>
<b>Proprietary Funds</b> (from Statement of Cash Flows, Major & Non-Major Enterprise Funds (Page 20) Proceeds from Debt)	729.82	
<b>Manually subtract debt proceeds received from non-governmental financial institutions (banks, savings &amp; loans) included above (Enter as a negative)</b>		
Subtotal - Proceeds received from Debt	729.82	
<b>Manually subtract amount of proceeds received from governments used to refinance existing debt. (Enter as a negative)</b>		
Total Adjusted Debt Proceeds	\$729.82	
<b>Total Revenues + Total Adjusted Debt Proceeds</b>	<b>\$557,036.57</b>	

**If this amount exceeds \$750,000**, you are required to have an audit for the fiscal year.

**TOWN OF FROID  
ANNUAL FINANCIAL REPORT  
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FISCAL YEAR ENDING JUNE 30, 2024**

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**INTRODUCTORY**

**SECTION**

## LETTER OF TRANSMITTAL

**LETTER OF TRANSMITTAL - CONT.**

**TOWN OF FROID  
ELECTED OFFICIALS/OFFICERS**

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

OFFICE	NAME OF CITY/TOWN OFFICIALS/OFFICERS	DATE TERM EXPIRES
Mayor	Sheri Crain	12/31/2025
Councilperson/Commissioner	Gregg Labatte	12/31/2025
Councilperson/Commissioner	Gale Strandlund	12/31/2025
Councilperson/Commissioner	Laurie Young	12/31/2025
Councilperson/Commissioner	Tyler Harris	12/31/2025
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	LeAnn Johnson	
Public Works Director	Alan Engelke	

**CONSISTENT WITH STATE LAW, I HEREBY TRANSMIT THE  
TOWN OF FROID  
ANNUAL FINANCIAL REPORT FOR THE  
FISCAL YEAR ENDING JUNE 30, 2024**

Submitted by;

LeAnn Johnson, Town Clerk-Treasurer

\_\_\_\_\_

Title

\_\_\_\_\_

Date

Preparer's contact information:

Email: [froidclerk@yahoo.com](mailto:froidclerk@yahoo.com)

Phone: \_\_\_\_\_ 406-766-2202



# **FINANCIAL SECTION**

**MANAGEMENT'S  
DISCUSSION  
AND  
ANALYSIS**

**BASIC**

**FINANCIAL**

**STATEMENTS**

**TOWN OF FROID  
STATEMENT OF NET POSITION  
FISCAL YEAR ENDING JUNE 30, 2024**

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total		
<b>ASSETS</b>					
Cash and cash equivalents	158,533.72	237,405.60	395,939.32		
Investments	0.00	0.00	0.00		
Petty Cash	0.00	0.00	0.00		
Restricted Assets:					
Cash and cash equivalents	0.00	33,858.00	33,858.00		
Investments (at fair value)	0.00	0.00	0.00		
Taxes/Assessments Receivable - (net of allowance for uncollectibles)	6,738.44	0.00	6,738.44		
Accounts/other receivables - (net of allowance for uncollectibles)	31,692.14	38,442.02	70,134.16		
Leases receivable	0.00	0.00	0.00		
Internal Balances	0.00	0.00	0.00		
Due from other governments	0.00	0.00	0.00		
Prepaid expense	0.00	0.00	0.00		
Inventories	0.00	0.00	0.00		
Other debits	0.00	0.00	0.00		
Leases receivable - noncurrent		0.00	0.00		
Capital assets not being depreciated					
Land	2,606.77	10,946.00	13,552.77		
Construction in progress	0.00	0.00	0.00		
Capital assets being depreciated (net of accumulated depreciation)					
Leased - Right to use capital assets not being amortized	362,889.99	4,082,431.05	4,445,321.04		
Leased - Right to use capital assets (net of accumulated amortization)	0.00	0.00	0.00		
	0.00	0.00	0.00		
<b>Total Assets</b>	<b>562,461.06</b>	<b>4,403,082.67</b>	<b>4,965,543.73</b>	<b>0.00</b>	<b>0.00</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Deferred Outflows of Resources - Pensions	2,907.95	3,998.06	6,906.01		
Deferred Outflows of Resources - OPEB	0.00	0.00	0.00		
Deferred Outflows of Resources - Leases	0.00	0.00	0.00		
Deferred Outflows of Resources	0.00	0.00	0.00		
<b>Total Deferred Outflows of Resources</b>	<b>2,907.95</b>	<b>3,998.06</b>	<b>6,906.01</b>	<b>0.00</b>	<b>0.00</b>
<b>LIABILITIES</b>					
Accounts payable and other current liabilities	0.00	0.00	0.00		
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		
Long-term liabilities					
Due within one year					
Current portion liabilities	0.00	43,227.00	43,227.00		
Compensated absences		0.00	0.00		
Due in more than one year					
Notes, Leases, SBITAs payable	0.00	1,468,030.26	1,468,030.26		
Pension Liability	19,357.27	26,613.72	45,970.99		
OPEB Liability	0.00	0.00	0.00		
Compensated absences	812.70	812.70	1,625.40		
<b>Total Liabilities</b>	<b>20,169.97</b>	<b>1,538,683.68</b>	<b>1,558,853.65</b>	<b>0.00</b>	<b>0.00</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred Inflows of Resources - Pensions	6,437.83	8,851.18	15,289.01		
Deferred Inflows of Resources - OPEB	0.00	0.00	0.00		
Deferred Inflows of Resources - Leases	0.00	0.00	0.00		
Deferred Inflows of Resources	0.00	0.00	0.00		
<b>Total Deferred Inflows of Resources</b>	<b>6,437.83</b>	<b>8,851.18</b>	<b>15,289.01</b>	<b>0.00</b>	<b>0.00</b>
<b>NET POSITION</b>					
Net Investment in Capital Assets	365,496.76	2,582,119.79	2,947,616.55		
Restricted for:					
Debt Service	(106,717.02)		(106,717.02)		
Bond Indenture Requirements		33,443.00	33,443.00		
General Government	0.00		0.00		
Public Safety	0.00		0.00		
Public Works	106,717.02		106,717.02		
Public Health			0.00		
Culture/Recreation	0.00		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	173,264.45	243,983.08	417,247.53		
<b>Total Net Position</b>	<b>538,761.21</b>	<b>2,859,545.87</b>	<b>3,398,307.08</b>	<b>0.00</b>	<b>0.00</b>
<i>Balance check w/GW Statement (should equal zero):</i>					
	0.00	0.00	0.00		
	0.00	-13-	0.00		
		0.00	0.00		

**TOWN OF FROID  
STATEMENT OF ACTIVITIES  
FISCAL YEAR ENDING JUNE 30, 2024**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			Component Units	
		Charges for Services, Fines, Forfeitures, etc.	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government				
		Governmental Activities	Business-type Activities	Total					
<b>Primary government:</b>									
Governmental activities:									
General government	58,568.60	0.00	0.00	0.00	(58,568.60)		(58,568.60)		
Public safety	9,094.00	0.00	0.00	0.00	(9,094.00)		(9,094.00)		
Public works	125,994.64	1,145.00	0.00	0.00	(124,849.64)		(124,849.64)		
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	14,310.53	3,540.00	0.00	0.00	(10,770.53)		(10,770.53)		
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 & leases	166.87	0.00	0.00	0.00	(166.87)		(166.87)		
Miscellaneous	0.00	295.00	0.00	0.00	295.00		295.00		
Unallocated costs	0.00				0.00		0.00		
<b>Total governmental activities</b>	<b>208,134.64</b>	<b>4,980.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(203,154.64)</b>		<b>(203,154.64)</b>	<b>0.00</b>	<b>0.00</b>
<b>Business-type activities:</b>									
Water Fund	132,205.36	99,687.29				(32,518.07)	(32,518.07)		
Sewer Fund	139,553.48	93,007.00				(46,546.48)	(46,546.48)		
Garbage Fund	47,725.66	56,346.00				8,620.34	8,620.34		
Name						0.00	0.00		
Name						0.00	0.00		
						0.00	0.00		
						0.00	0.00		
<b>Total business-type activities</b>	<b>319,484.50</b>	<b>249,040.29</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(70,444.21)</b>	<b>(70,444.21)</b>	<b>0.00</b>	<b>0.00</b>
<b>Total primary government</b>	<b>527,619.14</b>	<b>254,020.29</b>	<b>0.00</b>	<b>0.00</b>	<b>(203,154.64)</b>	<b>(70,444.21)</b>	<b>(273,598.85)</b>		
<b>Component Units:</b>									
<b>Total component units</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>				<b>0.00</b>	<b>0.00</b>
General revenues:									
Property taxes					51,983.93	0.00	51,983.93		
Local option taxes					0.00		0.00		
Licenses and permits					0.00		0.00		
Unrestricted Federal/State shared revenues					217,943.16	13,640.41	231,583.57		
Unrestricted grants and contributions					0.00		0.00		
Unrestricted investment earnings					5,618.31	0.00	5,618.31		
Miscellaneous					15,042.13		15,042.13		
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		
<b>Total general revenues and transfers</b>					<b>290,587.53</b>	<b>13,640.41</b>	<b>304,227.94</b>	<b>0.00</b>	<b>0.00</b>
Change in net position					87,432.89	(56,803.80)	30,629.09	0.00	0.00
Total net position - July 1, 2023 as previously reported					451,328.32	2,916,349.67	3,367,677.99		
Prior period adjustments					0.00	0.00	0.00		
Total net position - July 1, 2023 as restated					451,328.32	2,916,349.67	3,367,677.99	0.00	0.00
Total net position - June 30, 2024					538,761.21	2,859,545.87	3,398,307.08	0.00	0.00

TOWN OF FROID				
BALANCE SHEET				
GOVERNMENTAL FUNDS				
FISCAL YEAR ENDING JUNE 30, 2024				
Account Number	Description	Fund #1000 General Fund	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
101000	Cash and cash equivalents	83,508.84	75,024.88	158,533.72
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)	6,738.44	0.00	6,738.44
120000	Accounts/other receivables - (net of allowance for uncollectibles)		31,692.14	31,692.14
127500	Leases Receivable		0.00	0.00
131000	Due from other funds		0.00	0.00
132000	Due from other governments		0.00	0.00
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
<b>Total Assets</b>		<b>90,247.28</b>	<b>106,717.02</b>	<b>196,964.30</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
190000	Deferred Outflows of Resources		0.00	0.00
19xxxx	Deferred Outflows of Resources		0.00	0.00
<b>Total Deferred Outflows of Resources</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>LIABILITIES</b>				
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
205500	Leases - short-term		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
<b>Total Liabilities</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
220000	Deferred Inflows of Resources		0.00	0.00
223000	Deferred Inflows of Tax Revenues	6,736.97	0.00	6,736.97
<b>Total Deferred Inflows of Resources</b>		<b>6,736.97</b>	<b>0.00</b>	<b>6,736.97</b>
<b>FUND BALANCES:</b>				
250100	Non-spendable		0.00	0.00
	Inventory			0.00
250200	Restricted		(106,717.02)	(106,717.02)
	General government			0.00
	Public Safety			0.00
	Public Works		106,717.02	106,717.02
	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
271000	Unassigned	83,510.31	106,717.02	190,227.33
<b>Total Fund Balances</b>		<b>83,510.31</b>	<b>106,717.02</b>	<b>190,227.33</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>		<b>90,247.28</b>	<b>106,717.02</b>	
Balance check (Should equal zero):		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.				365,496.76
Leased right-to-use assets used in governmental activities resources and therefore are not reported in the funds.				0.00
Other long-term assets are not available to pay current-period expenditures and, therefore, are deferred outflows of resources in the funds				7,223.21
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 ac				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.				(24,186.09)
				538,761.21
				0.00

TOWN OF FROID				
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES				
GOVERNMENTAL FUNDS				
FISCAL YEAR ENDING JUNE 30, 2024				
		Fund #1000	Other	Total
Account Number	Description	General	Governmental Funds	Governmental Funds
<b>REVENUES</b>				
310000/ 363000	Taxes/assessments	50,309.81	0.00	50,309.81
320000	Licenses and permits	0.00	0.00	0.00
330000	Intergovernmental revenues	33,946.54	183,496.80	217,443.34
340000	Charges for services	4,685.00	0.00	4,685.00
350000	Fines and forfeitures	295.00	0.00	295.00
360000	Miscellaneous	15,042.13	0.00	15,042.13
370000	Investment and royalty earnings	5,618.31	0.00	5,618.31
				0.00
	<b>Total Revenues</b>	<b>109,896.79</b>	<b>183,496.80</b>	<b>293,393.59</b>
<b>EXPENDITURES</b>				
Current:				
410000	General government	73,530.72	0.00	73,530.72
420000	Public safety	9,094.00	0.00	9,094.00
430000	Public works	10,306.46	108,573.90	118,880.36
440000	Public health	0.00	0.00	0.00
450000	Social and economic services	0.00	0.00	0.00
460000	Culture and recreation	3,990.53	0.00	3,990.53
470000	Housing and community development	0.00	0.00	0.00
480000	Conservation of natural resources	0.00	0.00	0.00
490000	Debt, Lease, SBITA Service:			
	Principal	4,767.89	0.00	4,767.89
	Interest	166.87	0.00	166.87
				0.00
	Capital outlay	0.00	0.00	0.00
500000	Internal Services			0.00
510000	Miscellaneous	0.00	0.00	0.00
	<b>Total Expenditures</b>	<b>101,856.47</b>	<b>108,573.90</b>	<b>210,430.37</b>
	<b>Excess of revenues (under) expenditures</b>	<b>8,040.32</b>	<b>74,922.90</b>	<b>82,963.22</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
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 lease/subscription-based IT	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
	<b>Total other financing sources (uses)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Net change in fund balances</b>	<b>8,040.32</b>	<b>74,922.90</b>	<b>82,963.22</b>
	<b>Fund balances - July 1, 2023 as previously reported</b>	<b>75,469.99</b>	<b>31,794.12</b>	<b>107,264.11</b>
	<b>Prior period adjustments</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Fund balances - July 1, 2023 as restated</b>	<b>75,469.99</b>	<b>31,794.12</b>	<b>107,264.11</b>
	<b>Fund balances - June 30, 2024</b>	<b>83,510.31</b>	<b>106,717.02</b>	<b>190,227.33</b>

**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, 2024**

<b>Net change in fund balances - total governmental funds (page 16 )</b>	<u>82,963.22</u>
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, leased, subscription-based IT arrangements	0.00
Depreciation and amortization expense	<u>(17,434.28)</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>1,674.12</u>
GASB68 recognition of On-behalf payments to Pension Plans	<u>499.82</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:	
Lease Right-to-Use Capital Asset/SBITA 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 and leases in the Statement of Net Position:	
Lease obligation principal payments	
Long-term loan/contract principal payments	<u>4,767.89</u>
Long-term bond principal payments	<u>0.00</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> 0.00
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>(192.15)</u>
Pension & OPEB expense	<u>15,154.27</u>
Other:	
<b>Change in Net Position in Governmental Activities</b>	<u><u>87,432.89</u></u>

*Balance check:*                      0.00



TOWN OF FROID							
STATEMENT OF NET POSITION							
PROPRIETARY FUNDS							
FISCAL YEAR ENDING JUNE 30, 2024							
							Governmental
Business-type Activities							Activities
Major Enterprise Funds							
Account Number	Description	Fund #5210 Water Fund	Fund #5310 Sewer Fund	Fund #5410 Garbage Fund	Nonmajor Enterprise Funds	Totals	Internal Service
<b>ASSETS</b>							
<b>Current Assets</b>							
101000	Cash and cash equivalents	66,010.94	134,382.98	37,011.68	0.00	237,405.60	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)	16,415.91	13,510.10	8,516.01	0.00	38,442.02	0.00
127500	Leases receivable				0.00	0.00	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
	<b>Total Current Assets</b>	<b>82,426.85</b>	<b>147,893.08</b>	<b>45,527.69</b>	<b>0.00</b>	<b>275,847.62</b>	<b>0.00</b>
<b>Noncurrent Assets</b>							
Restricted Assets:							
102200	Cash and cash equivalents	10,834.00	23,024.00		0.00	33,858.00	0.00
102300	Investments				0.00	0.00	0.00
127500	Leases receivable - not current				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	8,676.00		0.00	10,946.00	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	4,154,070.24		0.00	5,500,870.54	0.00
	Less: accumulated depreciation	(912,831.73)	(844,285.03)		0.00	(1,757,116.76)	0.00
18X500	Leased-Right-to-Use (RTU) Capital assets - not amortized				0.00	0.00	0.00
	Leased RTU Capital Assets				0.00	0.00	0.00
183500	Leased RTU Intangible/Subscription-based capital assets				0.00	0.00	0.00
	Less: accumulated amortization				0.00	0.00	0.00
	Capital assets - net of accumulated depreciation	565,378.01	3,527,999.04	0.00	0.00	4,093,377.05	0.00
	<b>Total Noncurrent Assets</b>	<b>576,212.01</b>	<b>3,551,023.04</b>	<b>0.00</b>	<b>0.00</b>	<b>4,127,235.05</b>	<b>0.00</b>
	<b>Total Assets</b>	<b>658,638.86</b>	<b>3,698,916.12</b>	<b>45,527.69</b>	<b>0.00</b>	<b>4,403,082.67</b>	<b>0.00</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>							
199000	Deferred Outflows of Resources - Pensions	1,999.03	1,999.03		0.00	3,998.06	0.00
199xxx	Deferred Outflows of Resources - OPEB				0.00	0.00	0.00
199500	Deferred Outflows of Resources - Leases				0.00	0.00	0.00
199xxx	Deferred Outflow of Resources - Others				0.00	0.00	0.00
	<b>Total Deferred Outflows of Resources</b>	<b>1,999.03</b>	<b>1,999.03</b>	<b>0.00</b>	<b>0.00</b>	<b>3,998.06</b>	<b>0.00</b>
<b>LIABILITIES</b>							
<b>Current Liabilities</b>							
202100	Accounts payable				0.00	0.00	0.00
203100	Judgments payable				0.00	0.00	0.00
204000	Contracts/loans/notes payable	15,123.00	28,104.00		0.00	43,227.00	0.00
204300	Leases/SBITAs payable				0.00	0.00	0.00
205200	Matured interest bonds payable				0.00	0.00	0.00
205500	Leases - short-term				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
	<b>Total Current Liabilities</b>	<b>15,123.00</b>	<b>28,104.00</b>	<b>0.00</b>	<b>0.00</b>	<b>43,227.00</b>	<b>0.00</b>
<b>Noncurrent Liabilities</b>							
231000	Bonds payable	211,299.75	1,256,730.51		0.00	1,468,030.26	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				0.00	0.00	0.00
235500	Leases/SBITAs payable				0.00	0.00	0.00
236000	Closure/postclosure care costs				0.00	0.00	0.00
237000	Pension Liability	13,306.86	13,306.86		0.00	26,613.72	0.00
238000	OPEB Liability				0.00	0.00	0.00
239000	Compensated absences	406.35	406.35		0.00	812.70	0.00
	<b>Total Noncurrent Liabilities</b>	<b>225,012.96</b>	<b>1,270,443.72</b>	<b>0.00</b>	<b>0.00</b>	<b>1,495,456.68</b>	<b>0.00</b>
	<b>Total Liabilities</b>	<b>240,135.96</b>	<b>1,298,547.72</b>	<b>0.00</b>	<b>0.00</b>	<b>1,538,683.68</b>	<b>0.00</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
220000	Deferred Inflows of Resources - Pensions	4,425.59	4,425.59		0.00	8,851.18	0.00
22xxxx	Deferred Inflows of Resources - OPEB				0.00	0.00	0.00
225000	Deferred Inflows of Resources - Leases				0.00	0.00	0.00
22xxxx	Deferred Inflows of Resources - Other				0.00	0.00	0.00
	<b>Total Deferred Inflows of Resources</b>	<b>4,425.59</b>	<b>4,425.59</b>	<b>0.00</b>	<b>0.00</b>	<b>8,851.18</b>	<b>0.00</b>
<b>NET POSITION</b>							
	Net Investment in Capital Assets	338,955.26	2,243,164.53	0.00	0.00	2,582,119.79	0.00
Restricted for:							
	Debt Service	10,834.00	20,134.00		0.00	30,968.00	0.00
	Short lived Assets		2,475.00		0.00	2,475.00	0.00
					0.00	0.00	
					0.00	0.00	
	Unrestricted	66,287.08	132,168.31	45,527.69	0.00	243,983.08	0.00
	<b>Total Net Position</b>	<b>416,076.34</b>	<b>2,397,941.84</b>	<b>45,527.69</b>	<b>0.00</b>	<b>2,859,545.87</b>	<b>0.00</b>
	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							
<b>Net position of business-type activities</b>							<b>2,859,545.87</b>

TOWN OF FROID							
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION							
PROPRIETARY FUNDS							
FISCAL YEAR ENDING JUNE 30, 2024							
						Governmental	
						Activities	
						Business-type Activities	
						Major Enterprise Funds	
						Nonmajor	
Account		Fund #5210	Fund #5310	Fund #5410	Enterprise	Totals	Internal
Number	Description	Water Fund	Sewer Fund	Garbage Fund	Funds		Service
<b>OPERATING REVENUES</b>							
340000	Charges for services	99,687.29	93,007.00	56,346.00	0.00	249,040.29	0.00
360000	Miscellaneous revenues				0.00	0.00	0.00
363000	Special assessments				0.00	0.00	0.00
					0.00	0.00	
	<b>Total Operating Revenues</b>	99,687.29	93,007.00	56,346.00	0.00	249,040.29	0.00
<b>OPERATING EXPENSES</b>							
100	Personal services	23,130.58	23,072.21		0.00	46,202.79	0.00
200	Supplies	50,615.32	147.25	831.00	0.00	51,593.57	0.00
300	Purchased services	13,833.62	11,886.70	46,894.66	0.00	72,614.98	0.00
400	Building materials				0.00	0.00	0.00
500	Fixed charges	1,331.67	1,331.67		0.00	2,663.34	0.00
810	Loss/Bad debt expense				0.00	0.00	0.00
830	Depreciation and Amortization	36,770.51	88,407.52		0.00	125,178.03	0.00
					0.00	0.00	0.00
	<b>Total Operating Expenses</b>	125,681.70	124,845.35	47,725.66	0.00	298,252.71	0.00
	Operating Income (Loss)	(25,994.41)	(31,838.35)	8,620.34	0.00	(49,212.42)	0.00
<b>NONOPERATING REVENUES (EXPENSES)</b>							
310000	Taxes/assessment revenue				0.00	0.00	0.00
320000	Licenses/permits revenue				0.00	0.00	0.00
330000	Intergovernmental revenue	12,493.68	1,146.73		0.00	13,640.41	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)	(6,523.66)	(14,708.13)		0.00	(21,231.79)	0.00
490500	Leases interest expense (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 - expense (enter as negative)				0.00	0.00	0.00
525000	Extraordinary items - expense (enter as negative)				0.00	0.00	0.00
	<b>Total Non-Operating Revenues (Expenses)</b>	5,970.02	(13,561.40)	0.00	0.00	(7,591.38)	0.00
	Income (Loss) before contributions and transfers	(20,024.39)	(45,399.75)	8,620.34	0.00	(56,803.80)	0.00
	Capital contributions				0.00	0.00	0.00
	Transfers in (out)				0.00	0.00	0.00
	Change in net position	(20,024.39)	(45,399.75)	8,620.34	0.00	(56,803.80)	0.00
	Total net position - July 1, 2023 as previously reported	436,100.73	2,443,341.59	36,907.35	0.00	2,916,349.67	0.00
	Prior period adjustments				0.00	0.00	0.00
	Total net position - July 1, 2023 as restated	436,100.73	2,443,341.59	36,907.35	0.00	2,916,349.67	0.00
	Total net position - June 30, 2024	416,076.34	2,397,941.84	45,527.69	0.00	2,859,545.87	0.00
Reconciliation to government-wide statement of activities:							
Adjustment to reflect the consolidation of internal service fund							
activities related to enterprise funds							
<b>Change in net position of business-type activities</b>						<b>(56,803.80)</b>	

TOWN OF FROID						
STATEMENT OF CASH FLOWS						
PROPRIETARY FUNDS						
FISCAL YEAR ENDING JUNE 30, 2024						
Description	Business-type Activities					Governmental
	Major Enterprise Funds			Nonmajor		Activities
	Fund #5210 Water Fund	Fund #5310 Sewer Fund	Fund #5410 Garbage Fund	Enterprise Funds	Totals	Internal Service
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
Cash received from customers	99,650.47	93,692.23	56,853.30	0.00	250,196.00	0.00
Cash paid to suppliers	(65,780.61)	(13,365.62)	(47,725.66)	0.00	(126,871.89)	0.00
Cash paid to employees	(23,034.51)	(22,976.14)	0.00	0.00	(46,010.65)	0.00
Cash received from interfund services provided				0.00	0.00	0.00
Cash paid for interfund services used		(4,980.00)		0.00	(4,980.00)	0.00
Net cash provided (used) by operating activities	10,835.35	52,370.47	9,127.64	0.00	72,333.46	0.00
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>						
Transfers from (to) other funds	3,478.19	3,478.19	0.00	0.00	6,956.38	0.00
Advances from (to) other funds				0.00	0.00	0.00
Subsidies from taxes and other governments	12,493.68	1,146.73	0.00	0.00	13,640.41	0.00
Net cash provided (used) by capital and related financing activities	15,971.87	4,624.92	0.00	0.00	20,596.79	0.00
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>						
Proceeds from debt & leases	364.91	364.91		0.00	729.82	0.00
Capital contributions	0.00	0.00	0.00	0.00	0.00	0.00
Purchases/acquisition/construction of capital assets				0.00	0.00	0.00
Principal on debt, leases, & SBITAs (Enter as a negative)	(14,915.36)	(32,466.25)		0.00	(47,381.61)	0.00
Interest paid on debt, leases, & SBITAs (Enter as a negative)	(6,523.66)	(14,708.13)	0.00	0.00	(21,231.79)	0.00
Capital lease down payment				0.00	0.00	0.00
Proceeds from sales of capital assets	116.23	116.23		0.00	232.46	0.00
Net cash provided (used) by capital and related financing activities	(20,957.88)	(46,693.24)	0.00	0.00	(67,651.12)	0.00
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
Proceeds from sales of investments		4,980.00		0.00	4,980.00	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	0.00	4,980.00	0.00	0.00	4,980.00	0.00
Net increase (decrease) in cash and cash equivalents	5,849.34	15,282.15	9,127.64	0.00	30,259.13	0.00
Cash and cash equivalents - July 1, 2023	70,995.60	142,124.83	27,884.04	0.00	241,004.47	0.00
Cash and cash equivalents - June 30, 2024	76,844.94	157,406.98	37,011.68	0.00	271,263.60	0.00
<b>Reconciliation of operating income to net cash provided (used) by operating activities:</b>						
Operating income	(25,994.41)	(31,838.35)	8,620.34	0.00	(49,212.42)	0.00
Adjustments to reconcile operating income to net cash provided (used) by operating activities						
Depreciation expense	36,770.51	88,407.52	0.00	0.00	125,178.03	0.00
(Increase) Decrease in accounts receivable	(36.82)	685.23	507.30	0.00	1,155.71	0.00
(Increase) Decrease in intergovernmental receivables				0.00	0.00	0.00
(Increase) Decrease in due to/from other funds		(4,980.00)		0.00	(4,980.00)	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				0.00	0.00	0.00
Increase (decrease) in compensated absences pay.	96.07	96.07		0.00	192.14	0.00
Increase (decrease) in intergovernmental payables				0.00	0.00	0.00
Increase (decrease) in GASB68 pension expense				0.00	0.00	0.00
Total adjustments	36,829.76	84,208.82	507.30	0.00	121,545.88	0.00
Net cash provided (used) by operating activities	10,835.35	52,370.47	9,127.64	0.00	72,333.46	0.00
<b>Noncash investing, capital, and financing activities:</b>						
Borrowing under 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, 2024						
		Trust Funds			Custodial Funds	
Account		Pension	Investment	Private Purpose	External	Custodial
Number	Description	Trust Funds	Trust Funds	Trust Funds	Investment Pool	Funds
		(7000-7005)	(7006-7009)	(7010-7099)	(not in trust)	(7100-7999)
<b>ASSETS</b>						
101000	Cash and cash equivalents					4,275.40
101100	Investments (at fair value)					
	Receivables:					
110000	Tax/assessment receivable (net of allowance for uncollectibles)					
120000	Accounts/other receivables - (net of allowance for uncollectibles)					
128000	Interest receivable					
130000	Due from Others					
170000	Other assets:					
	<b>Total Assets</b>	0.00	0.00	0.00	0.00	4,275.40
190000	<b>Deferred Outflows of Resources</b>					
<b>LIABILITIES</b>						
201000	Warrants payable					4,275.40
202000	Accounts payable					
203000	Judgment/Protested payable					
204000	Contracts payable					
211000	Due to other funds					
212000	Due to other governments					
230000	Other long-term liabilities					
	Other liabilities:					
	<b>Total Liabilities</b>	0.00	0.00	0.00	0.00	4,275.40
220000	<b>Deferred Inflows of Resources</b>					
<b>NET POSITION</b>						
	<b>Restricted for:</b>					
	<b>Unrestricted</b>	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL NET POSITION</b>	0.00	0.00	0.00	0.00	0.00
	<i>Balance check:</i>	0.00	0.00	0.00	0.00	0.00

**TOWN OF FROID**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDING JUNE 30, 2024**

*[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, 2021 and after are described below.

The significant accounting policies are described below.

**A. Reporting Entity**

The 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 of Froid. The Town of Froid utilizes the Commissioner/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 government 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 a 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, 2024**

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 collection services.

**Additionally, the government reports the following fund types:**

Fiduciary Funds - Used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. These may include trust or custodial funds.

**TOWN OF FROID**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDING JUNE 30, 2024**

**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 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 customer 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 uncollectible. 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 a) two installments, the first due by November 30 and the second by May 31, or b) in seven monthly payments (with application approval) due November 30, December 31, January 31, February 28, March 31, April 30, and 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 they 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, 2024**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - cont.**

**F. Assets, deferred outflows of resources, liabilities, deferred outflows of resources, and fund balance/net position -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 \$5,000,000 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	40
System infrastructure	40
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	1999.03
Deferred outflows of pension resources- sewer fund	1999.03

**7. 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 or 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	4425.59
Deferred inflows of pension resources- sewer fund	4425.59

**8. 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.

**9. 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 of 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.



**TOWN OF FROID**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDING JUNE 30, 2024**

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - cont.**

D. **Assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance/net position - cont.**

**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 K and L 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)

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, 2024**

**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 the 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 transfer 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.

An increase in property taxes, including an increase authorized under 15-10-420(1), must be disclosed based on homes valued at \$100,000, \$300,000 and \$600,000.

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)

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**C. Deficit fund equity**

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

The ARPA-Minimum Grant Fund Balance is at -\$34,583.00. \$34,583.00 is the draw amount the Town has requested for reimbursement from ARPA funds, but not yet received. (Will receive in August)

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**D Increases in property taxes**

An increase(decrease) in property taxes due to (15-10-420 calculation), permissive and/or voted levies of \$ \_\_\_\_\_, \$ \_\_\_\_\_, and \$ \_\_\_\_\_, respectively for a home valued at \$100,000, \$300,000 and \$600,000 is included in this fiscal year budget.

← Sample disclosure

**TOWN OF FROID**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDING JUNE 30, 2024**

**4. DETAILED NOTES ON ALL FUNDS**

**A. Deposits and Investments**

At year end, the cash equivalents and investments are reported in the basic financial statements as follows:

Governmental Activities	\$	158,533.72
Business-Type Activities	\$	271,263.60
Fiduciary Funds	\$	4,275.40
Total - Primary Government	\$	434,072.72
Discretely Presented Component Unit(s)	\$	-
Total cash, cash equivalents and investments	\$	434,072.72

The composition of cash and investments held at June 30 is as follows:

	6/30/20XX	<u>Fair Value Measurements Using</u>			
<b><i>Cash on hand</i></b> (petty cash)		<u>Fair Value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
<b><i>Deposits</i></b>					
Demand deposits	12,047				
Savings accounts	422,026				
Certificates of Deposit (non- (other) (other)					
Total deposits	\$ 434,073				
<b><i>Investments</i></b>					
<i>Investments by fair value level</i>					
STIP					
U.S. Treasury Bills					
Mutual Funds					
Repurchase Agreements (other by type) (other by type) (other by type)					
Total investments by fair value level		\$ -	\$ -	\$ -	\$ -
<i>Investments measured at the net (investment by type)</i>		<u>NAV</u>			
Total cash, deposits and investments	\$ 434,073				

**TOWN OF FROID**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDING JUNE 30, 2024**

**4. DETAILED NOTES ON ALL FUNDS**

**A Deposits and Investments - cont.**

**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
	\$			
	\$			
	\$			
	\$			

**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 \		
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 To Other Funds	0

**TOWN OF FROID**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDING JUNE 30, 2024**

4. **DETAILED NOTES ON ALL FUNDS - cont.**

**C. Capital assets**

**Governmental Activities capital asset activity for the fiscal year was as follows:**

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b>Governmental activities:</b>				
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	128,062.98	0.00	0.00	128,062.98
Infrastructure	0.00	0.00	0.00	0.00
Total capital assets being depreciated	653,327.48	0.00	0.00	653,327.48
Less accumulated depreciation for:				
Buildings	(167,442.94)	0.00	(10,320.00)	(177,762.94)
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	(99,577.26)	0.00	(7,114.28)	(106,691.54)
Infrastructure	0.00	0.00	0.00	0.00
Total accumulated depreciation	(273,003.21)	0.00	(17,434.28)	(290,437.49)
Total capital assets being depreciated	380,324.27	0.00	(17,434.28)	362,889.99
Governmental activities capital assets net	<u>382,931.04</u>	<u>0.00</u>	<u>(17,434.28)</u>	<u>365,496.76</u>
<b>Governmental Activities Leased - Right-to-use Capital Assets:</b>				
Leased Capital assets not being amortized				
Land - Leased RTU	0.00	0.00	0.00	0.00
Construction in progress - Leased RTU	0.00	0.00	0.00	0.00
Total capital assets not being amortized	0.00	0.00	0.00	0.00
Leased Capital assets being amortized				
Buildings Leased-RTU	0.00	0.00	0.00	0.00
Intangibles/Subscription IT Leased-RTU	0.00	0.00	0.00	0.00
Improvements other than bldgs Leased-RTU	0.00	0.00	0.00	0.00
Machinery and equipment Leased RTU	0.00	0.00	0.00	0.00
Infrastructure	0.00	0.00	0.00	0.00
Total capital assets being amortized	0.00	0.00	0.00	0.00
Less accumulated amortization for:				
Buildings and system Leased-RTU	0.00	0.00	0.00	0.00
Intangibles/Sub. IT Leased-RTU	0.00	0.00	0.00	0.00
Improvements other than bldgs Leased-RTU	0.00	0.00	0.00	0.00
Machinery and equipment Leased-RTU	0.00	0.00	0.00	0.00
Infrastructure Leased-RTU	0.00	0.00	0.00	0.00
Total accumulated amortization	0.00	0.00	0.00	0.00
Total leased assets being amortized	0.00	0.00	0.00	0.00
Governmental leased assets net	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

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

<b>Governmental activities:</b>	
General government	0.00
Public safety	0.00
Public works	7,114.28
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/amortization expense - governmental activities	<u>17,434.28</u>

**TOWN OF FROID**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDING JUNE 30, 2024**

4. **DETAILED NOTES ON ALL FUNDS - cont.**

C. **Capital assets - cont.**

**Business-type activities capital asset activity for the fiscal year was as follows:**

**Business-type activities:**

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets not being depreciated				0.00
Land	10,946.00			10,946.00
Construction in progress				0.00
Total capital assets not being depreciated	10,946.00	0.00	0.00	10,946.00
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	36,241.35			36,241.35
Treatment plant				0.00
Transmission and distribution				0.00
General plant	5,464,629.19			5,464,629.19
Total capital assets being depreciated	5,839,547.81	0.00	0.00	5,839,547.81
Less accumulated depreciation for:				
Buildings and system				0.00
Intangibles/works of art				0.00
Improvements other than buildings	(277,274.63)		(3,100.50)	(280,375.13)
Machinery and equipment	(17,995.46)			(17,995.46)
Source of supply				0.00
Pumping plant	(12,705.29)		(1,810.47)	(14,515.76)
Treatment plant				0.00
Transmission and distribution	(1,269,090.97)		(120,267.06)	(1,389,358.03)
General plant	(54,872.38)			(54,872.38)
Total accumulated depreciation	(1,631,938.73)	0.00	(125,178.03)	(1,757,116.76)
Total capital assets being depreciated	4,207,609.08	0.00	(125,178.03)	4,082,431.05
Business-type activities capital assets net	4,218,555.08	0.00	(125,178.03)	4,093,377.05
			<i>Balance check with page 18:</i>	0.00

**Business-type activities Leased Right-to-Use Capital Assets:**

Leased RTU Capital assets not being amortized				0.00
Land Leased RTU				0.00
Construction in progress Leased RTU				0.00
Total capital assets not being amortized	0.00	0.00	0.00	0.00
Leased RTU Capital assets being Amortized				
Buildings and system Leased RTU				0.00
Intangibles/Subscription IT Leased RTU				0.00
Improvements other than buildings Leased RTU				0.00
Machinery and equipment Leased RTU				0.00
Infrastructure Leased RTU				0.00
Total capital assets being amortized	0.00	0.00	0.00	0.00
Less accumulated amortization for:				
Buildings and system Leased RTU				0.00
Intangibles/Subscription IT Leased RTU				0.00
Improvements other than buildings Leased RTU				0.00
Machinery and equipment Leased RTU				0.00
Infrastructure Leased RTU				0.00
Total accumulated amortization	0.00	0.00	0.00	0.00
Total capital assets being amortized	0.00	0.00	0.00	0.00
Leased RTU capital assets net	0.00	0.00	0.00	0.00
			<i>Balance check with page 18:</i>	(812.70)

**Business-type activities:**

Water Fund	36,770.51
Sewer Fund	88,407.52
Garbage Fund	0.00
Name	0.00
Name	0.00
Non-major funds	0.00

Total depreciation/amortization expense - business-type activities 125,178.03

**TOWN OF FROID**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDING JUNE 30, 2024**

4. **DETAILED NOTES ON ALL FUNDS - cont.**

F. **Long-term Obligations**

During the fiscal year the local government issued \$0.00 of new *general obligation/direct borrowing/revenue bonds* of which \$0.00 was recognized in the governmental funds and \$0.00 was recognized in the business-type funds.

Changes in long-term obligations for the year ended June 30, 20XX, are as follows:

	<u>Balance at July 1, 20XX</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance at June 30, 20XX</u>	<u>Due within One Year</u>
<b>Governmental activities:</b>					
General Obligation bonds	\$ -	\$ -	\$ -	\$ -	\$ -
Special Assessment/Improvement District bonds:	\$ -	\$ -	\$ -	\$ -	\$ -
Notes from direct borrowings and direct placements	\$ -	\$ -	\$ -	\$ -	\$ -
Leases	\$ -	\$ -	\$ -	\$ -	\$ -
Other: Tractor Loan	\$ 4,767.89	\$ -	\$ 4,767.89	\$ -	\$ -
Total	<u>\$4,768</u>	<u>\$0</u>	<u>\$4,768</u>	<u>\$0</u>	<u>\$0</u>
<b>Business-type activities:</b>					
Revenue bonds	\$ 1,554,839	\$ -	\$ 43,582	\$ 1,511,257	\$ -
Notes from direct borrowings	\$ 3,800	\$ -	\$ 3,800	\$ -	\$ -
Leases	\$ -	\$ -	\$ -	\$ -	\$ -
Other:	\$ -	\$ -	\$ -	\$ -	\$ -
Total	<u>\$1,558,639</u>	<u>\$0</u>	<u>\$47,382</u>	<u>\$1,511,257</u>	<u>\$0</u>

The local government's outstanding notes from direct borrowings and direct placements related to governmental activities of \$XXX,XXX contains the following provisions:

*Disclose the provision here - for example terms specified in debt agreements related to the event of default, outstanding amounts become immediately due if the local government is unable to make the payment, or fails to make the payment, is there a subjective acceleration clause. For more information see GASB 88.* [GASB Statement No. 88](#)

The local government's outstanding notes from direct borrowings and direct placements related to business-type activities of \$XXX,XXX contains the following provisions:

*Disclose the provision here - for example that in the event of default, outstanding amounts become immediately due if the County/City/Town is unable to make the payment. Does the debt include a subjective acceleration clause that allows the lender to accelerate payment of the entire principal amount to become immediately due if the lender determine that a material adverse change has occurred.*

The local government's outstanding notes from direct borrowings related to governmental/business-type activities of \$XXX,XXX are secured with describe the assets/property/equipment listed as collateral.

The local government also has an unused line of credit in the amount of \$XXX,XXX.

Debt Service requirements on long-term debt at June 30, 20XX, are as follows:

<u>Year Ending June 30,</u>	<b>Governmental Activities</b>			
	<b>Bonds</b>		<b>Notes from Direct Borrowings and Direct Placements</b>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ -	\$ -	\$ 4,768	\$ 164
2024	\$ -	\$ -	\$ -	\$ -
2025	\$ -	\$ -	\$ -	\$ -
2026	\$ -	\$ -	\$ -	\$ -
2027-2031	\$ -	\$ -	\$ -	\$ -
Thereafter	\$ -	\$ -	\$ -	\$ -
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,768</u>	<u>\$ 164</u>
<u>Year Ending June 30,</u>	<b>Business-type Activities</b>			
	<b>Bonds</b>		<b>Notes from Direct Borrowings and Direct Placements</b>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2022	\$ -	\$ -	\$ 3,800	\$ -
2023	\$ 39,861	\$ 23,046	\$ 3,800	\$ -
2024	\$ 42,061	\$ 22,674	\$ -	\$ -
2025	\$ 43,227	\$ 21,307	\$ -	\$ -
2026	\$ -	\$ -	\$ -	\$ -
2026-2030	\$ 1,468,030	\$ -	\$ -	\$ -
Thereafter	\$ -	\$ -	\$ -	\$ -
	<u>\$ 1,593,179</u>	<u>\$ 67,027</u>	<u>\$ 7,600</u>	<u>\$ -</u>

During the fiscal year, in addition to the debt listed above the local government had the following changes in Other Long-Term Liabilities for Other Postemployment Benefits (OPEB), Net Pension Liability and Compensated Absences.

**TOWN OF FROID (6410)**  
**PUBLIC EMPLOYEES' RETIREMENT SYSTEM – DEFINED BENEFIT**  
**GASB 68 NOTES TO THE FINANCIAL STATEMENTS**  
**FOR FISCAL YEAR ENDED**

**JUNE 30, 2023 (measurement date)**  
**JUNE 30, 2024 (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 participation in the Public Employees' Retirement System Defined Benefit Retirement Plan (the Plan). This includes the proportionate share of the collective Net Pension Liability; Pension Expense; and Deferred Outflows and Deferred Inflows of Resources associated with pensions. Employers are provided guidance in GASB Statement 68, paragraph 74, where pension amounts must be combined as a total or aggregate for reporting, whether provided through cost-sharing, single-employer, or agent plans. This report provides information for employers who are using a June 30, 2023, measurement date for the 2024 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, 2024.

**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 Net Pension Liability (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).

**General Information about the Pension Plan – 76a, 76b, 76c**

*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, Montana Code Annotated (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. Benefits are established by state law and can only be amended by the Legislature.

All new members are initially members of the PERS-DBRP and have a 12-month window during which they 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).

*Benefits provided – 76b:* The PERS-DBRP provides retirement, disability, and death benefits to plan members and their beneficiaries. Benefits are based on eligibility, years of service, and highest average compensation (HAC). Member rights are vested after five years of service.

**Service retirement:**

- Hired prior to July 1, 2011:
  - Age 60, 5 years of membership service
  - Age 65, regardless of membership service
  - 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:**

- Hired prior to July 1, 2011:
  - Age 50, 5 years of membership service
  - 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 service)

- Retired before January 1, 2016 and accumulate less than 2 years additional service credit or retired on or after January 1, 2016 and accumulate less than 5 years additional service credit:
  - A refund of member's contributions plus return interest (currently 2.02% effective July 1, 2018).
  - No service credit for second employment.
  - Start the same benefit amount the month following termination; and
  - Guaranteed Annual Benefit Adjustment (GABA) starts again in the January immediately following the second retirement.
- Retired before January 1, 2016 and accumulate at least 2 years of additional service credit:
  - A recalculated retirement benefit based on provisions in effect after the initial retirement; and
  - GABA starts on the recalculated benefit in the January after receiving the new benefit for 12 months.
- Retired on or after January 1, 2016 and accumulate 5 or more years of service credit:
  - The same retirement as prior to the return to service.
  - A second retirement benefit as prior to the second period of service based on laws in effect upon the rehire date; and
  - GABA starts on both benefits in the January after receiving the original and the new benefit for 12 months.

**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 a part of a member's highest average compensation.

**Monthly benefit formula**

- Members hired prior to July 1, 2011
  - Less than 25 years of membership service: 1.785% of HAC per year of service credit;
  - 25 years of membership service or more: 2% of HAC per year of service credit.
- Members hired on or after July 1, 2011
  - Less than 10 years of membership service: 1.5% of HAC per year of service credit;
  - 10 years or more, but less than 30 years of membership service: 1.785% of HAC per year of service credit;
  - 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 all other adjustments to the member's benefit.

- 3.0% 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% reduced by 0.1% for each 2.0% PERS is funded below 90%; and
  - (c) 0% whenever the amortization period for PERS is 40 years or more.

*Contributions – 76c:* The State Legislature has the authority to establish and amend contribution rates. Member and employer contribution rates are specified by Montana Statute and are a percentage of the member's compensation. Contributions are deducted from each member's salary and remitted by participating employers.

*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 all participating employers.

*Not Special Funding:* Per Montana law, state agencies and universities paid their own additional contributions. The employer paid contributions are *not* accounted for as special funding for state agencies and universities but are reported as employer contributions.

Member and employer contribution rates are shown in the table below.

Fiscal Year	Member		State & Universities	Local Government		School Districts	
	Hired < 07/01/11	Hired > 07/01/11	Employer	Employer	State	Employer	State
2024	7.900%	7.900%	9.170%	9.070%	0.100%	8.800%	0.370%
2023	7.900%	7.900%	9.070%	8.970%	0.100%	8.700%	0.370%
2022	7.900%	7.900%	8.970%	8.870%	0.100%	8.600%	0.370%
2021	7.900%	7.900%	8.870%	8.770%	0.100%	8.500%	0.370%
2020	7.900%	7.900%	8.770%	8.670%	0.100%	8.400%	0.370%
2019	7.900%	7.900%	8.670%	8.570%	0.100%	8.300%	0.370%
2018	7.900%	7.900%	8.570%	8.470%	0.100%	8.200%	0.370%
2017	7.900%	7.900%	8.470%	8.370%	0.100%	8.100%	0.370%
2016	7.900%	7.900%	8.370%	8.270%	0.100%	8.000%	0.370%
2015	7.900%	7.900%	8.270%	8.170%	0.100%	7.900%	0.370%
2014	7.900%	7.900%	8.170%	8.070%	0.100%	7.800%	0.370%
2012 – 2013	6.900%	7.900%	7.170%	7.070%	0.100%	6.800%	0.370%
2010 – 2011	6.900%		7.170%	7.070%	0.100%	6.800%	0.370%
2008 – 2009	6.900%		7.035%	6.935%	0.100%	6.800%	0.235%
2000 - 2007	6.900%		6.900%	6.800%	0.100%	6.800%	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 actuary valuation results that show the amortization period has dropped below 25 years and would remain below the 25 years following the reduction of both the additional employer and additional 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 portion of employer contributions allocated to the Plan Choice Rate (PCR) 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 contributed 0.1% of members' compensation on behalf of local government entities.
    - ii. The state contributed 0.37% of members' compensation on behalf of school district entities.
    - iii. The state contributed a Statutory Appropriation from the General Fund of \$34,979,900.

**Pension Liabilities (80a, 80b, 80c, 80d, 80e, 80f), Pension Expense (80g, 80j), and Deferred Outflows of Resources and Deferred Inflows of Resources (57, 80h, 80i) Related to Pensions**

GASB Statement 68 allows a measurement date of up to 12 months before the employer’s fiscal year-end. The basis for the Total Pension Liability (TPL) as of June 30, 2023, is on an actuarial valuation performed by the Plan’s actuary as of June 30, 2023.

The Total Pension Liability (TPL) minus the Fiduciary Net Position equals the Net Pension Liability (NPL). The proportionate shares of the employer’s and the State of Montana’s NPL for June 30, 2023, and 2022, 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 the particular employer to the total state contributions paid. The employer recorded a liability of \$45,971 and the employer’s proportionate share was 0.001884 percent.

As of measurement date	Net Pension Liability as of 6/30/2023	Net Pension Liability as of 6/30/2022	Percent of Collective NPL as of 6/30/2023	Percent of Collective NPL as of 6/30/2022	Change in Percent of Collective NPL
TOWN OF FROID Proportionate Share	\$ 45,971	\$ 68,248	0.001884%	0.002870%	(0.000986)%
State of Montana Proportionate Share associated with Employer	\$ 12,651	\$ 20,303	0.000518%	0.000854%	(0.000336)%
<b>Total</b>	\$ 58,622	\$ 88,551	0.002402%	0.003724%	(0.001322)%

*Changes in actuarial assumptions and methods:* There have been no changes to the assumptions or other inputs that affected the measurement of the TPL since the previous measurement date.

*Changes in benefit terms:* There have been no changes in benefit terms since the previous measurement date.

*Changes in proportionate share:* There were no changes to the Plan between the measurement date of the collective NPL and the employer’s reporting date that are expected to have a significant effect on the employer’s proportionate share of the collective NPL.

**Note to Employers:** Each employer may have unique circumstances that will impact the employer’s proportionate share of the collective net pension. If there were changes that are expected to have an impact on the net pension liability, the employer should disclose the amount of the expected resultant change in the employer’s proportionate share of the collective net pension liability, if known.

*Pension Expense – 80g, 80j:* At June 30, 2023, the employer recognized a Pension Expense of \$(2,751) for its proportionate share of the Plan’s pension expense. The employer also recognized grant revenue of \$1,187 for the support provided by the State of Montana for its proportionate share of the pension expense associated with the employer. (Two years of pension expense are documented in the table below but are not necessary for the employer’s disclosures.)

As of measurement date	Pension Expense as of 6/30/2023	Pension Expense as of 6/30/2022
Employer’s Proportionate Share	\$(2,751)	\$6,992
State of Montana Proportionate Share associated with the Employer	1,187	2,104
<b>Total</b>	\$(1,564)	\$9,096

*Recognition of Deferred Inflows and Outflows – 57, 80h, 80i:* At June 30, 2023, the employer reported its proportionate share of the Plan’s deferred outflows of resources and deferred inflows of resources from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Expected vs. Actual Experience	\$1,831	\$0
Projected Investment Earnings vs. Actual Investment Earnings	117	0
Changes in Assumptions	0	1,640
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0	13,649
Employer Contributions Subsequent to the Measurement Date	#	
<b>Total</b>	<b>\$1,948</b>	<b>\$15,289</b>
<i># the employer's contributions subsequent to the measurement date must be entered by the employer. These are the FY2024 contributions paid to the Plan.</i>		

Other amounts reported as deferred outflows and inflows of resources related to pensions are recognized in the employer's pension expense as follows:

For the Measurement Year ended June 30:	Recognition of Deferred Outflows and Deferred Inflows in future years as an increase or (decrease) to Pension Expense
2024	\$(7,131)
2025	\$(8,650)
2026	\$2,718
2027	\$(279)
Thereafter	\$ 0

2024 PERS-DBRP GASB Disclosures

*Actuarial Assumptions - 77:* The total pension liability as of June 30, 2023, was determined on the results of an actuarial valuation date of June 30, 2023, using the following actuarial assumptions, applied to all periods included in the measurement. Among those assumptions were the following:

Investment Return (net of pension plan investment expense, including inflation)	7.30%
General Wage Growth * *includes Inflation at	3.50% 2.75%
Merit Increases	0% to 4.80%
Postretirement Benefit Increases 1. Guaranteed Annual Benefit Adjustment (GABA) each January <ul style="list-style-type: none"> <li>• 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 all other adjustments to the member's benefit. <ul style="list-style-type: none"> <li>• Members hired prior to July 1, 2007 3.0%</li> <li>• Members hired between July 1, 2007 &amp; June 30, 2013 1.5%</li> <li>• Members hired on or after July 1, 2013 1.5% <ul style="list-style-type: none"> <li>• For each year PERS is funded at or above 90% <ul style="list-style-type: none"> <li>• The 1.5% is reduced by 0.1% for each 2.0% PERS is funded below 90%</li> </ul> </li> <li>• 0% whenever the amortization period for PERS is 40years or more 0%</li> </ul> </li> </ul> </li> </ul>	
Mortality: <ul style="list-style-type: none"> <li>• Active Participants</li> <li>• Disabled Retirees</li> <li>• Contingent Survivors</li> <li>• Healthy Retirees</li> </ul>	<p>PUB-2010 General Amount Weighted Employee Mortality projected to 2021 for males and females. Projected generationally using MP-2021.</p> <p>PUB-2010 General Amount Weighted Disabled Retiree Mortality table, projected to 2021, set forward one year for both males and females.</p> <p>PUB-2010 General Amount Weighted Contingent Survivor Mortality projected to 2021 with ages set forward one year for males and females. Projected generationally using MP-2021.</p> <p>PUB-2010 General Amount Weighted Healthy Retiree Mortality table projected to 2021, with ages set forward one year and adjusted 104% for males and 103% for females. Projected generationally using MP-2021.</p>

The actuarial assumptions and methods utilized in the June 30, 2023 valuation, were developed in the five-year experience study for the period ending 2021. However, the current long-term rate of return is based on analysis in the experience study, without consideration for the administrative expenses analysis shown in the experience study.

*Discount Rate – 78a, 78b, 78d, 78e:* The discount rate used to measure the TPL was 7.30%. 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 established the contractually required rates under the Montana Code Annotated. The state contributed 0.10% of the salaries paid by local governments and 0.37% paid by school districts. In addition, the state contributed a statutory appropriation from the general fund. 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 2127. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the TPL. A municipal bond rate was not incorporated in the discount rate.

*Target Allocations – 78c and 78f:* The long-term expected rate of return on pension plan investments is reviewed as part of regular experience studies prepared for the Plan about every five years. The long-term rate of return as of June 30, 2023, is based on analysis in the experience study report dated May 2, 2022 without consideration for the administrative expense analysis shown in the experience study. Several factors are considered in evaluating the long-term rate of return assumption including long-term historical data, estimates inherent in current market data, and an analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation), along with estimates of variability and correlations for each asset class. These ranges were

combined to develop the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and then adding expected inflation. The assumption is intended to be a long-term assumption (30 to 50 years) and is not expected to change absent a significant change in the asset allocation, a change in the underlying inflation assumption, or a fundamental change in the market that alters expected returns in future years.

The target asset allocation and best estimates of arithmetic real rates of return for each major asset class as of the most recent experience study, are summarized in the following table.

<b>Asset Class</b>	<b>Target Asset Allocation</b>	<b>Long-Term Expected Real Rate of Return Arithmetic Basis</b>
<b>Cash</b>	3.0%	(0.33%)
<b>Domestic Equity</b>	30.0%	5.90%
<b>International Equity</b>	17.0%	7.14%
<b>Private Investments</b>	15.0%	9.13%
<b>Real Assets</b>	5.0%	4.03%
<b>Real Estate</b>	9.0%	5.41%
<b>Core Fixed Income</b>	15.0%	1.14%
<b>Non-Core Fixed Income</b>	6.00%	3.02%
<b>Total</b>	100.0%	

*Sensitivity of the proportionate share of the net pension liability to changes in the discount rate – 78g:* The following presents the employer’s sensitivity of the NPL to the discount rate 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 7.30%, 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.

<b>As of measurement date</b>	<b>1.0% Decrease (6.30%)</b>	<b>Current Discount Rate</b>	<b>1.0% Increase (8.30%)</b>
TOWN OF FROID’s Net Pension Liability	\$66,405	\$45,971	\$28,829

*Pension plan fiduciary net position:* The stand-alone financial statements (76d) of the Montana Public Employees Retirement Board (PERB) *Annual Comprehensive Financial Report* (ACFR) and the GASB 68 Report disclose the Plan’s fiduciary net position. These reports, as well as the actuarial valuations and experience study, are available from the PERB at PO Box 200131, Helena MT 59620-0131, (406) 444-3154 or are available on the MPERA website at <https://mpera.mt.gov/about/annualreports1/annualreports>.

**TOWN OF FROID (6410)**  
**Required Supplementary Information**  
**Schedule of Proportionate Share of the Net Pension Liability**  
**For the Last Ten Fiscal Years\***  
**81a1**

As of measurement date	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Employer's proportion of the Net Pension Liability (percentage)	0.001884%	0.002870%	0.002621%	0.002778%	0.002897%	0.003001%	0.004167%	0.004274%	0.004156%	0.003856%
Employer's Net Pension Liability (amount)	\$45,971	\$68,248	\$47,522	\$73,288	\$60,565	\$62,631	\$81,148	\$72,803	\$58,101	\$48,044
State's Net Pension Liability (amount)	12,651	20,303	13,944	22,993	19,634	20,906	1,001	890	714	587
Total	\$58,622	\$88,551	\$61,466	\$96,281	\$80,199	\$83,537	\$82,149	\$73,693	\$58,814	\$48,631
Employer's Covered Payroll <sup>1</sup>	\$35,023	\$50,439	\$46,295	\$46,610	\$47,807	\$49,350	\$50,552	\$51,197	\$48,505	\$43,766
Employer's Proportionate Share as a percent of Covered Payroll	131.26%	135.31%	102.65%	157.24%	126.69%	126.91%	160.52%	142.20%	119.78%	111.22%
Plan Fiduciary Net Position as a percent of Total Pension Liability	73.93%	73.66%	79.91%	68.90%	73.85%	73.47%	73.75%	74.71%	78.40%	79.87%

*\*The amounts presented for each fiscal year were determined as of June 30, the measurement date.*

*<sup>1</sup>All employer adjustments made in fiscal year 2020 but are adjusting a payroll with a pay date in a prior fiscal year, are considered prior year adjustments and are removed from the covered payroll report before the actuary calculates the employers proportionate share.*

**TOWN OF FROID (6410)**  
**Required Supplementary Information**  
**Schedule of Contributions**  
**For the Last Ten Fiscal Years\***  
**81b**

As of most recent FYE (reporting date)	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually Required DB Contributions	#	\$3,168	\$4,486	\$4,103	\$4,084	\$4,112	\$4,180	\$4,326	\$4,279	\$3,997
Plan Choice Rate Required Contributions	#	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$34	\$57
Contributions in Relation to the Contractually Required Contributions	#	\$3,168	\$4,486	\$4,103	\$4,084	\$4,112	\$4,180	\$4,326	\$4,314	\$4,054
Contribution Deficiency (Excess)	#	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Employer's Covered Payroll <sup>1</sup>	#	\$35,023	\$50,439	\$46,295	\$46,610	\$47,807	\$49,350	\$50,552	\$51,197	\$48,505
Contributions as a percent of Covered Payroll	#	9.04%	8.89%	8.86%	8.76%	8.60%	8.47%	8.56%	8.43%	8.36%
<i># the employer must enter FY2024 data</i>										

*\*The amounts presented for each fiscal year were determined as of June 30, the most recent fiscal year end.*

*<sup>1</sup>All employer adjustments made in fiscal year 2020 but are adjusting a payroll with a pay date in a prior fiscal year, are considered prior year adjustments and are removed from the covered payroll report before the actuary calculates the employers proportionate share.*



**TOWN OF FROID (6410)**  
**Notes to Required Supplementary Information**  
**for the Year ended June 30, 2023 (as of Measurement Date)**  
82

**Changes of Benefit Terms**

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

**2017:****Working Retiree Limitations – for PERS**

Effective July 1, 2017, 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.

**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.

**Lump-sum payouts**

Effective July 1, 2017, lump-sum payouts in all systems are limited to the member's accumulated contributions rate than the present value of the member's benefit.

**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.

**Changes in Actuarial Assumptions and Methods****Method and assumptions used in calculations of actuarially determined contributions**

Actuarially determined contributions are determined on the valuation date payable in the fiscal year beginning immediately following the valuation date. The following actuarial assumptions and methods were used to determine contribution rates reported for fiscal year ending June 30, 2023, which were based on the results of the June 30, 2022 actuarial valuation:

General Wage Growth*	3.50%
Investment Rate of Return*	7.30%, net of pension plan investment and administrative expenses
*Includes inflation at	2.75%
Merit salary increase	0% to 4.80%
Asset valuation method	Four-year smoothed market
Actuarial cost method	Entry age Normal
Amortization method	Level percentage of payroll, open
Remaining amortization period	30 years
Mortality	
• Active Participants	PUB-2010 General Amount Weighted Employee Mortality projected to 2021 for males and females. Projected generationally using MP-2021.
• Disabled Retirees	PUB-2010 General Amount Weighted Disabled Retiree mortality table, projected to 2021, set forward one year for both males and females.
• Contingent Survivors	PUB-2010 General Amount Weighted Contingent Survivor Mortality projected to 2021 with ages set forward one year for males and females. Projected generationally using MP-2021.
• Health Retirees	PUB-2010 General Amount Weighted Healthy Retiree Mortality Table projected to 2021, with ages set forward one year and adjusted 104% for males and 103% for females. Projected generationally using MP-2021.

The actuarial assumptions and methods utilized in the June 30, 2022 valuation, were developed in the five-year experience study for the period ending 2021.

**Sample Journal Entries**

Sample journal entries are provided. Employers, please reference the guidance provided in the *Guide to Implementation of GASB Statement 68* illustrations 3 and 4.

The entries in this disclosure are for the employer who has reported GASB Statement 68 since implementation. The implementation year entries are far different than succeeding years. The entries are provided as guidance and should be analyzed by the employer's accounting staff to ensure accuracy for the specific employer.

*MPERA makes no management representations for the employer's entries.*

**TOWN OF FROID (6410)**  
**Sample Journal Entries**  
**For Employer’s Fiscal Year Ended June 30, 2024 (June 30, 2023 Measurement Date)**

	<u>Debit</u>	<u>Credit</u>
Proportionate share of beginning collective net pension liability	\$68,248	
Proportionate share of ending collective net pension liability		\$45,971
Pension expense – Employer	0	2,751
Deferred outflows/inflows of resources – Difference b/w Expected and Actual Experience	961	0
Deferred outflows/inflows of resources – Difference b/w Projected and Actual Investment Earnings	0	1,889
Deferred outflows/inflows – Change of Assumptions	813	0
Deferred outflows/inflows –Difference b/w Actual and Expected Contributions & Change in Proportionate Share	0	16,243
Deferred outflows of resources – Employer contributions 7/1/2022 – 6/30/2023		3,168
<b>To record current year activity</b>	\$70,022	\$70,022
Pension expense – Non-Employer Contributing Entity	\$1,187	
Revenue – State aid		\$1,187
<b>To record pension expense and revenue for State support</b>		
Deferred outflows of resources – Employer contributions 7/1/2023– 6/30/2024	\$xx,xxx	
Pension expense		\$xx,xxx
<b>To record deferred outflows of resources for contributions subsequent to measurement date</b>		

<sup>1</sup>The employer contributions for 7/1/2022 – 6/30/2023 use the employer’s defined benefit contributions on the June 30, 2023 Covered Payroll and are adjusted by the actuary to align with the total employer and state contributions presented on the financial statements included in the June 30, 2023 PERB ACFR.

*NOTE: Due to the nature of the calculations and the rounding involved in the presentation of the amounts on this page, your debits and credits may not equal.*

**TOWN OF FROID**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDING JUNE 30, 2024**

**4. DETAILED NOTES ON ALL FUNDS - cont.**

**K. 1. Fund Balance Disclosure:**

The Governmental Accounting Standards Board, Statement No. 54, requires presentation of governmental fund balance 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:

Mayor	
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 represents 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 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 is a policy has not been adopted:

1st:	Restricted
2nd:	Committed
3rd:	Assigned
4th:	Unassigned

The Local Government receives inflows from revenue and other financial sources from numerous sources for use in the Special Revenue, Debt Service and Capital Project 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 resource categories for the 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 is a policy has not been adopted.

1st:	Restricted
2nd:	Committed
3rd:	Unassigned

**TOWN OF FROID  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FISCAL YEAR ENDING JUNE 30, 2024**

**4. DETAILED NOTES ON ALL FUNDS - cont.**

**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 if applicable. )*

**M. Major Special Revenue Funds:**

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

<u>Major Special Revenue Fund:</u>	<u>Revenue Source:</u>

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

Amounts reported as inventory or prepaid items include the following:

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

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

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**O. Committed Fund Balance:**

The Government committed fund balance by taking the following action:

<u>Major Purpose:</u>	<u>Amount:</u>	<u>Action Taken:</u>

**P. Restricted Fund Balance:**

Fund balance is restricted by:

<u>Major Purpose:</u>	<u>Amount:</u>	<u>Source of Restriction</u>

**TOWN OF FROID**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDING JUNE 30, 2024**

5. **BOC SUPPLEMENT 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
60,509

3. **Debt outstanding**

A. Long-term debt outstanding, issued and retired

Purpose	Bonds Outstanding 7/1/2023	Amount -- Omit cents			
		Bonds during the fiscal year		Outstanding as of 6/30/2024	
		Issued	Retired	General Obligation	Revenue bonds
Water utility	19A 241338	29A	39A 14915	41A 226423	44A
Sewer utility	19X 1313501	29X	39X 28666	41X 1284835	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	8,568	0
<b>Totals</b>		

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 83509
Special revenue funds (2000)	W61 75025
Debt Service funds (3000)	W01 0
Capital projects funds (4000)	W31 0
Enterprise funds (5000)	W61 271264
Internal services funds (6000)	0
Trust and custodial funds (7000)	4275
Permanent funds (8000)	0
<b>Total cash all funds</b>	<b>434073</b>

**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, 2024					
Account Number	Description	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH
		ORIGINAL	FINAL		FINAL BUDGET
					POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	46,173.00	46,173.00	45,184.48	(988.52)
314140	Local option taxes	3,169.00	3,169.00	5,125.33	1,956.33
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants	350.00	350.00	350.00	0.00
335000/336	State shared revenues	30,109.47	30,109.47	33,596.54	3,487.07
337000	Local grants				0.00
338000	Local shared revenues				0.00
	<b>Charges for services</b>				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works	100.00	100.00	1,145.00	1,045.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation	1,700.00	1,700.00	3,540.00	1,840.00
	<b>Fines and forfeitures</b>				
351010	Justice court	265.00	265.00	295.00	30.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>	450.00	450.00	15,042.13	14,592.13
370000	<b>Investment and royalty earnings</b>	600.00	600.00	5,618.31	5,018.31
	<b>Total revenues</b>	<b>82,916.47</b>	<b>82,916.47</b>	<b>109,896.79</b>	<b>26,980.32</b>
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
410100	<b>Legislative services</b>				
100	Personal services	2,650.00	2,650.00	2,587.84	62.16
200-800	Supplies/services/materials, etc	150.00	150.00	0.00	150.00
900	Capital outlay				0.00
410200	<b>Executive services</b>				
100	Personal services	1,320.00	1,320.00	1,294.80	25.20
200-800	Supplies/services/materials, etc	100.00	100.00	18.22	81.78
900	Capital outlay				0.00
410300	<b>Judicial services</b>				
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, 2024					
		BUDGETED AMOUNTS			VARIANCE WITH
Account				ACTUAL	FINAL BUDGET
Number	Description	ORIGINAL	FINAL	AMOUNTS	POSITIVE (NEGATIVE)
410400	<b>Administrative services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
410500	<b>Financial services</b>				
100	Personal services	25,000.00	25,000.00	23,540.84	1,459.16
200-800	Supplies/services/materials, etc	10,500.00	10,500.00	4,480.89	6,019.11
900	Capital outlay				0.00
410600	<b>Elections</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	50.00	50.00	0.00	50.00
900	Capital outlay				0.00
410900	<b>Records administration</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	25.00	25.00	0.00	25.00
900	Capital outlay				0.00
411000	<b>Planning &amp; Research services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
411100	<b>Legal services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	2,600.00	2,600.00	1,800.00	800.00
900	Capital outlay				0.00
411200	<b>Facilities administration</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	27,850.00	27,850.00	39,808.13	(11,958.13)
900	Capital outlay	25,000.00	25,000.00	0.00	25,000.00
411600	<b>Public school administration</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
411800	<b>Other General Government services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
420000	<b>Public Safety:</b>				
420100	<b>Law enforcement services</b>				
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	<b>Detention and correction</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
420300	<b>Probation and parole</b>				
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, 2024					
					VARIANCE WITH
BUDGETED AMOUNTS					FINAL BUDGET
Account Number	Description	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
420400	<b>Fire protection</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	3,600.00	3,600.00	1,594.00	2,006.00
900	Capital outlay				0.00
420500	<b>Protective inspections</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
420600	<b>Civil defense</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
420700	<b>Emergency services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
430000	<b>Public Works:</b>				
430100	<b>Public works administration</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	50.00	50.00	26.60	23.40
900	Capital outlay				0.00
430200	<b>Road and street services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	10,500.00	10,500.00	9,039.86	1,460.14
900	Capital outlay				0.00
430300	<b>Airport</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
430400	<b>Transit systems</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
430500	<b>Water utilities</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
430600	<b>Sewer utilities</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
430800	<b>Solid waste services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	400.00	400.00	0.00	400.00
900	Capital outlay				0.00
430900	<b>Cemetery services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
431100	<b>Weed control</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	1,500.00	1,500.00	1,240.00	260.00
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, 2024					
					VARIANCE WITH
					FINAL BUDGET
BUDGETED AMOUNTS					
Account Number	Description	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
431300	<b>Central shop services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
440000	<b>Public Health:</b>				
440100	<b>Public health services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
440200	<b>Hospitals</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
440300	<b>Nursing homes</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
440400	<b>Mental health center</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
440600	<b>Animal control services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
440700	<b>Insect and pest controls</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	400.00	400.00	0.00	400.00
900	Capital outlay				0.00
450000	<b>Social and Economic Services:</b>				
450100	<b>Welfare</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
450200	<b>Veteran's services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
450300	<b>Aging services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
450400	<b>Extension services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00





**TOWN OF FROID  
FISCAL YEAR ENDING JUNE 30, 2024**

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

81a1

Reporting Date:	2023	2022	2021	2020	2019	2018	2017	2016	2015
As of Measurement Date:	2022	2021	2020	2019	2018	2017	2016	2015	2014
Employer's proportion of the Net Pension Liability (percentage)	0.001884%	0.002870%	0.002621%	0.002778%	0.002897%	0.003001%	0.004167%	0.004274%	0.004156%
Employer's Net Pension Liability (amount)	\$ 45,971	\$ 68,248	\$ 47,522	\$ 73,288	\$ 60,565	\$ 62,631	\$ 81,148	\$ 72,803	\$ 58,101
State of Montana's Net Pension Liability (amount)	\$ 12,651	\$ 20,303	\$ 13,944	\$ 22,993	\$ 19,634	\$ 20,906	\$ 1,001	\$ 890	\$ 714
<b>Total</b>	<b>\$58,622.00</b>	<b>\$88,551.00</b>	<b>\$61,466.00</b>	<b>\$ 96,281.00</b>	<b>\$ 80,199.00</b>	<b>\$ 83,537.00</b>	<b>\$ 82,149.00</b>	<b>\$ 73,693.00</b>	<b>\$ 58,815.00</b>
Employer's Covered Payroll <sup>1</sup>	\$ 35,023	\$ 50,439	\$ 46,295	\$ 46,610	\$ 47,807	\$ 49,350	\$ 50,552	\$ 51,197	\$ 48,505
Employer's Proportionate Share as a percent of Covered Payroll	131.26%	135.31%	102.65%	157.24%	126.69%	126.91%	160.52%	142.20%	119.78%
Plan Fiduciary Net Position as a percent of the Total Pension Liability	73.93%	73.66%	79.91%	68.90%	73.85%	73.47%	73.75%	74.71%	78.40%

*\*The amounts presented for each fiscal year were determined as of June 30, the measurement date.*

<sup>1</sup> All employer adjustments made in the current fiscal year but are adjusting a payroll with a pay date in a prior fiscal year, are considered prior year adjustments and are removed from the covered payroll report before the actuary calculates the employers proportionate share.

*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)	2024	2023	2022	2021	2020	2019	2018	2017	2016
Contractually Required DB Contributions		\$ 3,168	\$ 4,486	\$ 4,103	\$ 4,084	\$ 4,112	\$ 4,180	\$ 4,326	\$ 4,279
Plan Choice Rate Required Contributions		0	0	0	0	0	0	0	34
Contributions in Relation to the Contractually Required Contributions	\$ 4,981	\$ 3,168	\$ 4,484	\$ 4,103	\$ 4,084	\$ 4,112	\$ 4,180	\$ 4,326	\$ 4,314
Contribution Deficiency (Excess)		0	0	0	0	0	0	0	0
Employer's Covered Payroll <sup>1</sup>	\$ 54,660	\$ 35,023	\$ 50,439	\$ 46,295	\$ 46,610	\$ 47,807	\$ 49,350	\$ 50,552	\$ 51,197
Contributions as a percentage of Covered Payroll		9.04%	8.89%	8.86%	8.76%	8.60%	8.47%	8.56%	8.43%

*\*The amounts presented for each fiscal year were determined as of June 30, the most recent fiscal year end.*

<sup>1</sup> All employer adjustments made in the current fiscal year but are adjusting a payroll with a pay date in a prior fiscal year, are considered prior year adjustments and are removed from the covered payroll report before the actuary calculates the employers proportionate share.

*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, 2022 (June 30, 2021 Measurement Date)**  
**82**

**Changes of Benefit Terms**

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

**2017**

**Working Retiree Limitations – for PERS**

Effective July 1, 2017, 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.

**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.

**Interest credited to member accounts –** Effective July 1, 2017, the interest rate credited to member accounts increased from 0.25% to 0.77%.

**Lump-sum payouts**

Effective July 1, 2017, lump-sum payouts in all systems are limited to the member's accumulated contributions rate than the present value of the member's benefit.

**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.

**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, 2019 Experience Study:

General Wage Growth*	3.50%
Investment Rate of Return*	7.65%
*Includes inflation at	2.75%
Merit salary increase	0% to 8.47%
Asset valuation method	Four year smoothed market
Actuarial cost method	Entry age Normal
Amortization method	Level percentage of payroll, open
Remaining Amortization method	30 years
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, with no projections
Admin Expense as % of Payroll	0.30%

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**



TOWN OF FROID  
 COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS  
 JUNE 30, 2024

ACCOUNT NUMBER	DESCRIPTION	FUND#2820	FUND#2821	Fund#2993	NONMAJOR
		Gas Tax Fund	BaRSAA Special Gas Tax Fund	ARPA-Min Allocation	SPECIAL REVENUE FUNDS
<b>ASSETS</b>					
101000	Cash and cash equivalents	28,004.67	81,603.21	(34,583.00)	75,024.88
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)			31,692.14	31,692.14
127500	Leases Receivable				0.00
131000	Due from other funds				0.00
132000	Due from other governments				0.00
133000	Advances to other funds				0.00
140000	Prepaid expense				0.00
150000	Inventories				0.00
170000	Other debits				0.00
	<b>Total Assets</b>	28,004.67	81,603.21	(2,890.86)	106,717.02
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
190000	Deferred Outflows of Resources				0.00
19xxxx	Deferred Outflows of Resources				0.00
	<b>Total Deferred Outflows of Resources</b>	0.00	0.00	0.00	0.00
<b>LIABILITIES</b>					
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
205500	Leases - short-term				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
	<b>Total Liabilities</b>	0.00	0.00	0.00	0.00
<b>DEFERRED INFLOWS OF RESOURCES</b>					
220000	Deferred Inflows of Resources				0.00
223000	Deferred Inflows of Tax Revenues				0.00
	<b>Total Deferred Inflows of Resources</b>	0.00	0.00	0.00	0.00
<b>FUND BALANCES:</b>					
250100	Non-spendable				0.00
250200	Restricted				0.00
260100	Committed				0.00
260200	Assigned				0.00
271000	Unassigned (negative balance only)	28,004.67	81,603.21	(2,890.86)	106,717.02
	<b>Total Fund Balances</b>	28,004.67	81,603.21	(2,890.86)	106,717.02
	<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	28,004.67	81,603.21	(2,890.86)	106,717.02

TOWN OF FROID  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2024

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**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, 2023**

		<b>FUND#2820</b>			
		<b>Gas Tax Fund</b>			
		<b>BUDGETED AMOUNTS</b>			<b>VARIANCE WITH FINAL BUDGET</b>
<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL AMOUNTS</b>	<b>POSITIVE (NEGATIVE)</b>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues	24,717.00	24,717.00	22,394.32	(2,322.68)
337000	Local grants				0.00
338000	Local shared revenues				0.00
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	24,717.00	24,717.00	22,394.32	(2,322.68)

**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, 2023**

		<b>FUND#2821</b>			
		<b>BaRSAA Special Gas Tax Fund</b>			
		<b>BUDGETED AMOUNTS</b>			<b>VARIANCE WITH FINAL BUDGET</b>
<b>ACCOUNT NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL AMOUNTS</b>	<b>POSITIVE (NEGATIVE)</b>
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues	65,870.94	65,870.94	65,870.94	0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	65,870.94	65,870.94	65,870.94	0.00
		<b>-65-</b>			

**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, 2023**

		Fund#2993			
		ARPA-Min Allocation			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	258,972.00	258,972.00	95,231.54	(163,740.46)
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	<b>Miscellaneous</b>				0.00
370000	<b>Investment and royalty earnings</b>				0.00
	<b>Total revenues</b>	258,972.00	258,972.00	95,231.54	(163,740.46)

**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, 2023**

		TOTALS			
				VARIANCE WITH FINAL BUDGET	
		BUDGETED AMOUNTS			
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>REVENUES</b>				
	<b>Taxes:</b>				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	<b>Licenses and permits</b>				
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
	<b>Intergovernmental revenue (See supplemental section for detail)</b>				
331000	Federal grants	258,972.00	258,972.00	95,231.54	(163,740.46)
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	90,587.94	90,587.94	88,265.26	(2,322.68)
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	<b>Charges for services</b>				
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
	<b>Fines and forfeitures</b>				
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	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
370000	<b>Investment and royalty earnings</b>	0.00	0.00	0.00	0.00
	<b>Total revenues</b>	349,559.94	349,559.94	183,496.80	(166,063.14)
		<b>-65A-</b>			



**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, 2023**

		<b>FUND#2821</b>			
		<b>BarSAA Special Gas Tax Fund</b>			
					<b>VARIANCE</b>
					<b>WITH FINAL</b>
		<b>BUDGETED AMOUNTS</b>			<b>BUDGET</b>
<b>ACCOUNT</b>				<b>ACTUAL</b>	<b>POSITIVE</b>
<b>NUMBER</b>	<b>DESCRIPTION</b>	<b>ORIGINAL</b>	<b>FINAL</b>	<b>AMOUNTS</b>	<b>(NEGATIVE)</b>
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	85,223.00	85,223.00	3,619.95	81,603.05
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt, Lease, and SBITA Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	85,223.00	85,223.00	3,619.95	81,603.05
	<b>Excess of revenues over expenditures</b>	(19,352.06)	(19,352.06)	62,250.99	81,603.05
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of lease/SBITA				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
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	(19,352.06)	(19,352.06)	62,250.99	81,603.05
	<b>Fund balances - July 1, 2023 as previously reported</b>			19,352.22	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2023 as restated</b>			19,352.22	
	<b>Fund balances - June 30, 2024</b>			81,603.21	
		-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, 2023**

		Fund#2993			
		ARPA-Min Allocation			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	<b>Public Safety</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	<b>Public Works</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	258,972.00	258,972.00	98,122.40	160,849.60
440000	<b>Public Health</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	<b>Social and Economic Services</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	<b>Culture and Recreation</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	<b>Housing and Community Development</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	<b>Conservation of Natural Resources</b>				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	<b>Capital expenditures</b>				0.00
490000	<b>Debt, Lease, and SBITA Service</b>				
610	Principal				0.00
620	Interest				0.00
510000	<b>Miscellaneous</b>				0.00
	<b>Total expenditures</b>	258,972.00	258,972.00	98,122.40	160,849.60
	<b>Excess of revenues over expenditures</b>	0.00	0.00	(2,890.86)	(2,890.86)
	<b>OTHER FINANCING SOURCES (USES)</b>				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of lease/SBITA				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
	<b>Total other financing sources (uses)</b>	0.00	0.00	0.00	0.00
	<b>Net change in fund balance</b>	0.00	0.00	(2,890.86)	(2,890.86)
	<b>Fund balances - July 1, 2023 as previously reported</b>			0.00	
	<b>Prior period adjustments</b>				
	<b>Fund balances - July 1, 2023 as restated</b>			0.00	
	<b>Fund balances - June 30, 2024</b>			(2,890.86)	
		-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, 2023**

		TOTALS			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	<b>EXPENDITURES</b>				
	<b>Current:</b>				
410000	<b>General Government:</b>				
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	<b>Public Safety</b>				
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	<b>Public Works</b>				
100	Personal services	10,500.00	10,500.00	4,861.04	5,638.96
200-800	Supplies/services/materials, etc	359,675.00	359,675.00	103,712.86	255,962.14
440000	<b>Public Health</b>				
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	<b>Social and Economic Services</b>				
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	<b>Culture and Recreation</b>				
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	<b>Housing and Community Development</b>				
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	<b>Conservation of Natural Resources</b>				
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	<b>Capital expenditures</b>	6,179.00	6,179.00	0.00	6,179.00
490000	<b>Debt, Lease, and SBITA Service</b>				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	<b>Miscellaneous</b>	0.00	0.00	0.00	0.00
	<b>Total expenditures</b>	<b>376,354.00</b>	<b>376,354.00</b>	<b>108,573.90</b>	<b>267,780.10</b>
	<b>Excess of revenues over expenditures</b>	<b>(26,794.06)</b>	<b>(26,794.06)</b>	<b>74,922.90</b>	<b>101,716.96</b>
	<b>OTHER FINANCING SOURCES (USES)</b>				
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 lease/SBITA	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
	<b>Total other financing sources (uses)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Net change in fund balance</b>	<b>(26,794.06)</b>	<b>(26,794.06)</b>	<b>74,922.90</b>	<b>101,716.96</b>
	<b>Fund balances - July 1, 2023 as previously reported</b>			31,794.12	
	<b>Prior period adjustments</b>			0.00	
	<b>Fund balances - July 1, 2023 as restated</b>			31,794.12	
	<b>Fund balances - June 30, 2024</b>			106,717.02	



**ALL FUNDS**  
**SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS - ALL FUNDS**  
**FISCAL YEAR ENDING JUNE 30, 2024**

Fund Number	Description	Cash balance 7/1/2023	Receipts	Transfers in	Disbursements	Transfers Out	Cash balance 6/30/2024
1000	<b>GENERAL</b>	75,468.52	110,059.79			102,019.47	83,508.84
2000	<b>SPECIAL REVENUE FUNDS</b>						
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	12,441.90	22,394.32			6,831.55	28,004.67
2821	BaRSAA	19,352.22	65,870.94			3,619.95	81,603.21
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
2821	BaRSAA						0.00
							0.00
2980	Aging services						0.00
2992	ARPA	0.00					0.00
2993	ARPA- Minimum Allocation Grant	0.00	152,985.26		105,247.86	82,320.40	(34,583.00)
	<b>TOTAL SPECIAL REVENUE</b>	31,794.12	241,250.52	0.00	105,247.86	92,771.90	75,024.88

**ALL FUNDS**  
**SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS - ALL FUNDS**  
**FISCAL YEAR ENDING JUNE 30, 2024**

Fund Number	Description	Cash balance 7/1/2023	Receipts	Transfers in	Disbursements	Transfers Out	Cash balance 6/30/2024
3000	<b>DEBT SERVICE FUNDS (list)</b>						
3400	S.I.D. revolving						0.00
							0.00
							0.00
	<b>TOTAL DEBT SERVICE FUNDS</b>	0.00	0.00	0.00	0.00	0.00	0.00
4000	<b>CAPITAL PROJECTS FUNDS (list)</b>						
							0.00
							0.00
							0.00
	<b>TOTAL CAPITAL PROJECTS FUNDS</b>	0.00	0.00	0.00	0.00	0.00	0.00
5000	<b>ENTERPRISE FUNDS (list)</b>						
5110	Hospital/Nursing						0.00
5210	Water	70,995.60	113,017.93	56.74	0.00	107,225.33	76,844.94
5310	Sewer	142,124.83	114,023.62	52.50	4,980.00	93,813.97	157,406.98
5410	Solid Waste	27,884.04	56,889.68	12.00	0.00	47,774.04	37,011.68
5510	Ambulance						0.00
5610	Airport						0.00
	<b>TOTAL ENTERPRISE FUNDS</b>	241,004.47	283,931.23	121.24	4,980.00	248,813.34	271,263.60
6000	<b>INTERNAL SERVICE FUNDS (list)</b>						
							0.00
							0.00
	<b>TOTAL INTERNAL SERVICE FUNDS</b>	0.00	0.00	0.00	0.00	0.00	0.00
7000	<b>TRUST FUNDS (list)</b>						
7001	Police reserve						0.00
7002	Fire disability pension						0.00
							0.00
7010	Cemetery perpetual care						0.00
							0.00
							0.00
7100	<b>CUSTODIAL FUNDS (list)</b>						
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	<b>SPECIAL DISTRICTS (list)</b>						
							0.00
							0.00
							0.00
							0.00

**ALL FUNDS**  
**SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS - ALL FUNDS**  
**FISCAL YEAR ENDING JUNE 30, 2024**

Fund Number	Description	Cash balance 7/1/2023	Receipts	Transfers in	Disbursements	Transfers Out	Cash balance 6/30/2024
7400	Custodial - 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	<b>CUSTODIAL - CITIES AND TOWNS (list)</b>						
							0.00
							0.00
							0.00
							0.00
7900	<b>CUSTODIAL - OTHER</b>						
7910	Payroll fund						0.00
7930	Claims fund	1,567.67		443,483.47	440,775.74		4,275.40
	<b>TOTAL TRUST AND CUSTODIAL FUNDS</b>	1,567.67	0.00	443,483.47	440,775.74	0.00	4,275.40
8000	<b>PERMANENT FUNDS</b>						
							0.00
							0.00
							0.00
	<b>TOTAL PERMANENT FUNDS</b>	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTALS (to be accounted for)</b>	349,834.78	635,241.54	443,604.71	551,003.60	443,604.71	434,072.72

**\*\*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, 2024**

Account Description (not full acct #)	BANK NAME				Cash in all depositories
	Checking- Opportunity Bank	Savings- Opportunity Bank			
<b>BALANCE PER STATEMENTS</b>	12,046.86	422,025.86			434,072.72
<b>ADD</b>					
Deposits in transit					0.00
Service charges					0.00
Other					0.00
					0.00
					0.00
<b>Total to add</b>	0.00	0.00	0.00	0.00	0.00
<b>SUBTRACT</b>					
Outstanding checks					0.00
Other					0.00
					0.00
					0.00
					0.00
<b>Total to subtract</b>	0.00	0.00	0.00	0.00	0.00
<b>TOTAL CASH IN DEPOSITS</b>	12,046.86	422,025.86	0.00	0.00	434,072.72
<b>ADD</b>					
Investments					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
<b>Total to add</b>	0.00	0.00	0.00	0.00	0.00
<b>TOTAL IN DEPOSITORIES</b>	12,046.86	422,025.86	0.00	0.00	434,072.72
<b>ADD</b>					
Cash and cash items on hand					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
<b>Total to add</b>	0.00	0.00	0.00	0.00	0.00
<b>**TOTAL ACCOUNTED FOR</b>	12,046.86	422,025.86	0.00	0.00	434,072.72

**\*Total cash must agree with total cash reported within report**

Cash reconciles \_\_\_\_\_ Cash does not reconcile \_\_\_\_\_

**GENERAL  
INFORMATION  
SECTION**





Column 1	Column 2	Column 3	Column 4	Column 5	Column 6
		Fiscal Year:	2024		
		Entity Name:	TOWN OF FROID	024304	Entity Code
				014301	County Code
Fund Code	Account Number	Expenditure Object	Account Number Description	Total Amount	
<b>General Fund - Fund #1000</b>					
<b>General Fund - Assets &amp; Deferred Outflow of Resources</b>					
1000	100000-109999		Cash/Investments	83,508.84	
1000	110000-119999		Taxes/Special Assess Receivable	6,738.44	
1000	120000-129999		Other Receivables	0.00	
1000	130000-139999		Due From/Advance To	0.00	
1000	140000-149999		Prepaid Expenses	0.00	
1000	150000-159999		Inventories	0.00	
1000	160000-169999		Restricted Assets	0.00	
1000	180000-189999		Capital Assets		
1000	190000-199999		Deferred Outflows of Resources	0.00	
<b>General Fund - Liabilities &amp; Deferred Inflow of Resources</b>					
1000	200000-209999		Short-Term Payables/Liabilities	0.00	
1000	210000-219999		Other Short-Term Liabilities	0.00	
1000	220000-229999		Deferred Inflows of Resources	-6,736.97	
1000	230000-239999		Long-Term Liabilities	0.00	
<b>General Fund - Fund Balance</b>					
1000	250000-259999		Restricted Fund Balance		
1000	260000-269999		Committed/Assigned Fund Balance		
1000	270000-279999		Unassigned Fund Balance	-83,510.31	
1000	280000-289999		Investment in General Capital Assets		
<b>General Fund - Revenues &amp; Other Financing Sources</b>					
1000	311000-311999		General Property Taxes	-45,184.48	
1000	312000-312999		Penalties/Interest Delinquent Taxes		
1000	313000-313999		Tax Title and Property Sales		
1000	314000-314999		Prop Tax - Other Than Assessed Value	-5,125.33	
1000	315000-315999		General Sales and Use Taxes		
1000	316000-316999		Entitlement Levy Tax Transfer		
1000	320000-321999		Other Licensed and Permit Revenue		
1000	322000-322999		Business Licenses and Permits	0.00	
1000	323000-323999		Non-Business Licenses/Permits	0.00	
1000	331000-331999		Federal Grants	0.00	
1000	332000-332999		Federal Shared Revenues	0.00	
1000	333000-333999		Federal Payments in Lieu of Taxes		
1000	334000-334999		State Grants	-350.00	

<b>GENERAL FUND BALANCE CHECK</b>	
Total Assets:	90,247.28
Deferred Outflows:	0.00
Liabilities:	0.00
Deferred Inflows:	-6,736.97
Fund Balance:	-83,510.31
<b>Balance Check:</b>	<b>0.00</b>

1000	335000-335999		State Shared Revenues	-33,596.54
1000	336000-336999		Other State Payments	
1000	337000-337999		Local Grants	0.00
1000	338000-338999		Local Shared Revenue	0.00
1000	339000-339999		Local Payments in Lieu of Taxes	
1000	341000-341999		General Government Charges	0.00
1000	342000-342999		Public Safety Charges for Services	0.00
1000	343000-343999		Public Works Charges for Services	-1,145.00
1000	344000-344999		Public Health Charges for Services	0.00
1000	345000-345999		Social and Economic Services	0.00
1000	346000-346999		Culture and Recreation Charges	-3,540.00
1000	351000-351999		Court Fines and Forfeitures	-295.00
1000	361000-361999		Rents/Leases	
1000	362000-362999		Other Miscellaneous Revenue	-15,042.13
1000	363000-363999		Special Assessments	
1000	365000-365999		Contributions and Donations	
1000	366000-366999		Contrib to Pension/Investment Trust	
1000	367000-367999		Sale of Junk or Salvage	
1000	368000-368999		Capital Contributions	
1000	371000-371999		Investment Earnings	-5,618.31
1000	372000-372999		Royalties	
1000	373000-373999		Other Principal/Interest	
1000	381000-381999		Proceeds of General Long-Term Debt	0.00
1000	382000-382999		Proceeds of Gen Capital Asset Disposal	0.00
1000	383000-383999		Interfund Operating Transfer	0.00
1000	384000-384999		Other Financing Sources - Special Items	0.00
1000	385000-385999		Other Fin Sources - Extraordinary Items	0.00
1000	391000-391999		Central Garages - Internal Services	
1000	392000-392999		Central Stores - Internal Services	
1000	393000-393999		Central Data Processing - Internal Service	
1000	394000-394999		Equipment Rental - Internal Services	
1000	395000-395999		Payroll - Internal Services	
1000	396000-396999		Other Internal Service Activities	
1000	397000-397999		Contribution from Local Government	

**Total Revenues & Other Fin Sources:**  
-109,896.79

<b>General Fund - Expenditures &amp; Other Financing Uses</b>				
1000	410000-411999	100-199	General Government	27,423.48
1000	410000-411999	All Other	General Government	46,107.24
1000	410000-411999	610-619	General Government	
1000	410000-411999	620-629	General Government	
1000	410000-411999	900-999	General Government	0.00
1000	420000-420999	100-199	Public Safety	0.00
1000	420000-420999	All Other	Public Safety	9,094.00
1000	420000-420999	610-619	Public Safety	
1000	420000-420999	620-629	Public Safety	

1000	420000-420999	900-999	Public Safety	0.00
1000	430000-431999	100-199	Public Works	0.00
1000	430000-431999	All Other	Public Works	10,306.46
1000	430000-431999	610-619	Public Works	
1000	430000-431999	620-629	Public Works	
1000	430000-431999	900-999	Public Works	0.00
1000	440000-440999	100-199	Public Health	0.00
1000	440000-440999	All Other	Public Health	0.00
1000	440000-440999	610-619	Public Health	
1000	440000-440999	620-629	Public Health	
1000	440000-440999	900-999	Public Health	0.00
1000	450000-450999	100-199	Social and Economic Services	0.00
1000	450000-450999	All Other	Social and Economic Services	0.00
1000	450000-450999	610-619	Social and Economic Services	
1000	450000-450999	620-629	Social and Economic Services	
1000	450000-450999	900-999	Social and Economic Services	0.00
1000	460000-460999	100-199	Culture and Recreation	1,230.62
1000	460000-460999	All Other	Culture and Recreation	2,759.91
1000	460000-460999	610-619	Culture and Recreation	
1000	460000-460999	620-629	Culture and Recreation	
1000	460000-460999	900-999	Culture and Recreation	0.00
1000	470000-470999	100-199	Housing and Community Development	0.00
1000	470000-470999	All Other	Housing and Community Development	0.00
1000	470000-470999	610-619	Housing and Community Development	
1000	470000-470999	620-629	Housing and Community Development	
1000	470000-470999	900-999	Housing and Community Development	0.00
1000	480000-480999	100-199	Conservation of Natural Resources	0.00
1000	480000-480999	All Other	Conservation of Natural Resources	0.00
1000	480000-480999	610-619	Conservation of Natural Resources	
1000	480000-480999	620-629	Conservation of Natural Resources	
1000	480000-480999	900-999	Conservation of Natural Resources	0.00
1000	490000-490999	100-199	Debt Service	
1000	490000-490999	All Other	Debt Service	
1000	490000-490999	610-619	Debt Service	4,767.89
1000	490000-490999	620-629	Debt Service	166.87
1000	490000-490999	900-999	Debt Service	
1000	500000-500999	100-199	Internal Services	
1000	500000-500999	All Other	Internal Services	
1000	500000-500999	610-619	Internal Services	
1000	500000-500999	620-629	Internal Services	
1000	500000-500999	900-999	Internal Services	
1000	510000-510999	100-199	Miscellaneous	
1000	510000-510999	All Other	Miscellaneous	0.00
1000	510000-510999	610-619	Miscellaneous	
1000	510000-510999	620-629	Miscellaneous	

1000	510000-510999	900-999	Miscellaneous	
1000	520000-525999	100-199	Other Financing Uses	
1000	520000-525999	All Other	Other Financing Uses	0.00
1000	520000-525999	610-619	Other Financing Uses	
1000	520000-525999	620-629	Other Financing Uses	
1000	520000-525999	900-999	Other Financing Uses	

**Total Expenditures & Other Fin. Uses:**  
101,856.47

**Special Revenues Funds - Fund #2000 to 2999**

**Special Revenue Funds - Assets & Deferred Outflow of Resources**

2000	100000-109999		Cash/Investments	75,024.88
2000	110000-119999		Taxes/Special Assess Receivable	0.00
2000	120000-129999		Other Receivables	31,692.14
2000	130000-139999		Due From/Advance To	0.00
2000	140000-149999		Prepaid Expenses	0.00
2000	150000-159999		Inventories	0.00
2000	160000-169999		Restricted Assets	0.00
2000	180000-189999		Capital Assets	
2000	190000-199999		Deferred Outflows of Resources	0.00

**Special Revenue Funds - Liabilities & Deferred Inflow of Resources**

2000	200000-209999		Short-Term Payables/Liabilities	0.00
2000	210000-219999		Other Short-Term Liabilities	0.00
2000	220000-229999		Deferred Inflows of Resources	0.00
2000	230000-239999		Long-Term Liabilities	0.00

**Special Revenue Funds - Fund Balance**

2000	250000-259999		Restricted Fund Balance	
2000	260000-269999		Committed/Assigned Fund Balance	
2000	270000-279999		Unassigned Fund Balance	-106,717.02
2000	280000-289999		Investment in General Capital Assets	

**Special Revenue Funds - Revenues & Other Financing Sources**

2000	311000-311999		General Property Taxes	0.00
2000	312000-312999		Penalties/Interest Delinquent Taxes	
2000	313000-313999		Tax Title and Property Sales	
2000	314000-314999		Prop Tax - Other Than Assessed Value	0.00
2000	315000-315999		General Sales and Use Taxes	
2000	316000-316999		Entitlement Levy Tax Transfer	
2000	320000-321999		Other Licensed and Permit Revenue	
2000	322000-322999		Business Licenses and Permits	0.00
2000	323000-323999		Non-Business Licenses/Permits	0.00
2000	331000-331999		Federal Grants	-95,231.54
2000	332000-332999		Federal Shared Revenues	0.00
2000	333000-333999		Federal Payments in Lieu of Taxes	
2000	334000-334999		State Grants	0.00
2000	335000-335999		State Shared Revenues	-88,265.26
2000	336000-336999		Other State Payments	

<b>SPECIAL REVENUE BALANCE CHECK</b>	
Assets:	106,717.02
Deferred Outflows:	0.00
Liabilities:	0.00
Deferred Inflows:	0.00
Fund Balance:	-106,717.02
<b>Balance Check:</b>	<b>0.00</b>

2000	337000-337999		Local Grants	0.00
2000	338000-338999		Local Shared Revenue	0.00
2000	339000-339999		Local Payments in Lieu of Taxes	
2000	341000-341999		General Government Charges	0.00
2000	342000-342999		Public Safety Charges for Services	0.00
2000	343000-343999		Public Works Charges for Services	0.00
2000	344000-344999		Public Health Charges for Services	0.00
2000	345000-345999		Social and Economic Services	0.00
2000	346000-346999		Culture and Recreation Charges	0.00
2000	351000-351999		Court Fines and Forfeitures	0.00
2000	361000-361999		Rents/Leases	
2000	362000-362999		Other Miscellaneous Revenue	0.00
2000	363000-363999		Special Assessments	
2000	365000-365999		Contributions and Donations	
2000	366000-366999		Contrib to Pension/Investment Trust	
2000	367000-367999		Sale of Junk or Salvage	
2000	368000-368999		Capital Contributions	
2000	371000-371999		Investment Earnings	0.00
2000	372000-372999		Royalties	
2000	373000-373999		Other Principal/Interest	
2000	381000-381999		Proceeds of General Long-Term Debt	0.00
2000	382000-382999		Proceeds of Gen Capital Asset Disposal	0.00
2000	383000-383999		Interfund Operating Transfer	0.00
2000	384000-384999		Other Financing Sources - Special Items	0.00
2000	385000-385999		Other Fin Sources - Extraordinary Items	0.00
2000	391000-391999		Central Garages - Internal Services	
2000	392000-392999		Central Stores - Internal Services	
2000	393000-393999		Central Data Processing - Internal Service	
2000	394000-394999		Equipment Rental - Internal Services	
2000	395000-395999		Payroll - Internal Services	
2000	396000-396999		Other Internal Service Activities	
2000	397000-397999		Contribution from Local Government	

**Total Revenues & Other Fin Sources:**  
-183,496.80

**Special Revenue Funds - Expenditures & Other Financing Uses**

2000	410000-411999	100-199	General Government	0.00
2000	410000-411999	All Other	General Government	0.00
2000	410000-411999	610-619	General Government	
2000	410000-411999	620-629	General Government	
2000	410000-411999	900-999	General Government	0.00
2000	420000-420999	100-199	Public Safety	0.00
2000	420000-420999	All Other	Public Safety	0.00
2000	420000-420999	610-619	Public Safety	
2000	420000-420999	620-629	Public Safety	
2000	420000-420999	900-999	Public Safety	
2000	430000-431999	100-199	Public Works	4,861.04

2000	430000-431999	All Other	Public Works	103,712.86
2000	430000-431999	610-619	Public Works	
2000	430000-431999	620-629	Public Works	
2000	430000-431999	900-999	Public Works	
2000	440000-440999	100-199	Public Health	0.00
2000	440000-440999	All Other	Public Health	0.00
2000	440000-440999	610-619	Public Health	
2000	440000-440999	620-629	Public Health	
2000	440000-440999	900-999	Public Health	
2000	450000-450999	100-199	Social and Economic Services	0.00
2000	450000-450999	All Other	Social and Economic Services	0.00
2000	450000-450999	610-619	Social and Economic Services	
2000	450000-450999	620-629	Social and Economic Services	
2000	450000-450999	900-999	Social and Economic Services	
2000	460000-460999	100-199	Culture and Recreation	0.00
2000	460000-460999	All Other	Culture and Recreation	0.00
2000	460000-460999	610-619	Culture and Recreation	
2000	460000-460999	620-629	Culture and Recreation	
2000	460000-460999	900-999	Culture and Recreation	
2000	470000-470999	100-199	Housing and Community Development	0.00
2000	470000-470999	All Other	Housing and Community Development	0.00
2000	470000-470999	610-619	Housing and Community Development	
2000	470000-470999	620-629	Housing and Community Development	
2000	470000-470999	900-999	Housing and Community Development	
2000	480000-480999	100-199	Conservation of Natural Resources	0.00
2000	480000-480999	All Other	Conservation of Natural Resources	0.00
2000	480000-480999	610-619	Conservation of Natural Resources	
2000	480000-480999	620-629	Conservation of Natural Resources	
2000	480000-480999	900-999	Conservation of Natural Resources	
2000	490000-490999	100-199	Debt Service	
2000	490000-490999	All Other	Debt Service	
2000	490000-490999	610-619	Debt Service	0.00
2000	490000-490999	620-629	Debt Service	0.00
2000	490000-490999	900-999	Debt Service	
2000	500000-500999	100-199	Internal Services	
2000	500000-500999	All Other	Internal Services	
2000	500000-500999	610-619	Internal Services	
2000	500000-500999	620-629	Internal Services	
2000	500000-500999	900-999	Internal Services	
2000	510000-510999	100-199	Miscellaneous	
2000	510000-510999	All Other	Miscellaneous	0.00
2000	510000-510999	610-619	Miscellaneous	
2000	510000-510999	620-629	Miscellaneous	
2000	510000-510999	900-999	Miscellaneous	0.00
2000	520000-525999	100-199	Other Financing Uses	

2000	520000-525999	All Other	Other Financing Uses	0.00
2000	520000-525999	610-619	Other Financing Uses	
2000	520000-525999	620-629	Other Financing Uses	
2000	520000-525999	900-999	Other Financing Uses	
<b>Debt Service Funds - Fund #3000 - 3999</b>				
<b>Debt Service Funds - Assets &amp; Deferred Outflow of Resources</b>				
3000	100000-109999		Cash/Investments	0.00
3000	110000-119999		Taxes/Special Assess Receivable	0.00
3000	120000-129999		Other Receivables	0.00
3000	130000-139999		Due From/Advance To	0.00
3000	140000-149999		Prepaid Expenses	0.00
3000	150000-159999		Inventories	0.00
3000	160000-169999		Restricted Assets	0.00
3000	180000-189999		Capital Assets	
3000	190000-199999		Deferred Outflows of Resources	0.00
<b>Debt Service Funds - Liabilities &amp; Deferred Inflow of Resources</b>				
3000	200000-209999		Short-Term Payables/Liabilities	0.00
3000	210000-219999		Other Short-Term Liabilities	0.00
3000	220000-229999		Deferred Inflows of Resources	0.00
3000	230000-239999		Long-Term Liabilities	0.00
<b>Debt Service Funds - Fund Balance</b>				
3000	250000-259999		Restricted Fund Balance	
3000	260000-269999		Committed/Assigned Fund Balance	
3000	270000-279999		Unassigned Fund Balance	0.00
3000	280000-289999		Investment in General Capital Assets	
<b>Debt Service Funds - Revenues &amp; Other Financing Sources</b>				
3000	311000-311999		General Property Taxes	0.00
3000	312000-312999		Penalties/Interest Delinquent Taxes	
3000	313000-313999		Tax Title and Property Sales	
3000	314000-314999		Prop Tax - Other Than Assessed Value	0.00
3000	315000-315999		General Sales and Use Taxes	0.00
3000	316000-316999		Entitlement Levy Tax Transfer	0.00
3000	320000-321999		Other Licensed and Permit Revenue	0.00
3000	322000-322999		Business Licenses and Permits	0.00
3000	323000-323999		Non-Business Licenses/Permits	0.00
3000	331000-331999		Federal Grants	0.00
3000	332000-332999		Federal Shared Revenues	0.00
3000	333000-333999		Federal Payments in Lieu of Taxes	0.00
3000	334000-334999		State Grants	0.00
3000	335000-335999		State Shared Revenues	0.00
3000	336000-336999		Other State Payments	0.00
3000	337000-337999		Local Grants	0.00
3000	338000-338999		Local Shared Revenue	0.00

**Total Expenditures & Other Fin. Uses:**  
108,573.90

<b>DEBT SERVICE BALANCE CHECK</b>	
Assets:	0.00
Deferred Outflows:	0.00
Liabilities:	0.00
Deferred Inflows:	0.00
Fund Balance:	0.00
<b>Balance Check:</b>	<b>0.00</b>



3000	339000-339999		Local Payments in Lieu of Taxes	0.00
3000	341000-341999		General Government Charges	0.00
3000	342000-342999		Public Safety Charges for Services	0.00
3000	343000-343999		Public Works Charges for Services	0.00
3000	344000-344999		Public Health Charges for Services	0.00
3000	345000-345999		Social and Economic Services	0.00
3000	346000-346999		Culture and Recreation Charges	0.00
3000	351000-351999		Court Fines and Forfeitures	0.00
3000	361000-361999		Rents/Leases	0.00
3000	362000-362999		Other Miscellaneous Revenue	0.00
3000	363000-363999		Special Assessments	0.00
3000	365000-365999		Contributions and Donations	0.00
3000	366000-366999		Contrib to Pension/Investment Trust	0.00
3000	367000-367999		Sale of Junk or Salvage	0.00
3000	368000-368999		Capital Contributions	0.00
3000	371000-371999		Investment Earnings	0.00
3000	372000-372999		Royalties	0.00
3000	373000-373999		Other Principal/Interest	0.00
3000	381000-381999		Proceeds of General Long-Term Debt	0.00
3000	382000-382999		Proceeds of Gen Capital Asset Disposal	0.00
3000	383000-383999		Interfund Operating Transfer	0.00
3000	384000-384999		Other Financing Sources - Special Items	0.00
3000	385000-385999		Other Fin Sources - Extraordinary Items	0.00
3000	391000-391999		Central Garages - Internal Services	0.00
3000	392000-392999		Central Stores - Internal Services	0.00
3000	393000-393999		Central Data Processing - Internal Service	0.00
3000	394000-394999		Equipment Rental - Internal Services	0.00
3000	395000-395999		Payroll - Internal Services	0.00
3000	396000-396999		Other Internal Service Activities	0.00
3000	397000-397999		Contribution from Local Government	0.00

**Total Revenues & Other Fin Sources:**  
**0.00**

<b>Debt Service Funds - Expenditures &amp; Other Financing Uses</b>				
3000	410000-411999	100-199	General Government	0.00
3000	410000-411999	All Other	General Government	0.00
3000	410000-411999	610-619	General Government	0.00
3000	410000-411999	620-629	General Government	0.00
3000	410000-411999	900-999	General Government	0.00
3000	420000-420999	100-199	Public Safety	0.00
3000	420000-420999	All Other	Public Safety	0.00
3000	420000-420999	610-619	Public Safety	0.00
3000	420000-420999	620-629	Public Safety	0.00
3000	420000-420999	900-999	Public Safety	0.00
3000	430000-431999	100-199	Public Works	0.00
3000	430000-431999	All Other	Public Works	0.00
3000	430000-431999	610-619	Public Works	0.00

3000	430000-431999	620-629	Public Works	0.00
3000	430000-431999	900-999	Public Works	0.00
3000	440000-440999	100-199	Public Health	0.00
3000	440000-440999	All Other	Public Health	0.00
3000	440000-440999	610-619	Public Health	0.00
3000	440000-440999	620-629	Public Health	0.00
3000	440000-440999	900-999	Public Health	0.00
3000	450000-450999	100-199	Social and Economic Services	0.00
3000	450000-450999	All Other	Social and Economic Services	0.00
3000	450000-450999	610-619	Social and Economic Services	0.00
3000	450000-450999	620-629	Social and Economic Services	0.00
3000	450000-450999	900-999	Social and Economic Services	0.00
3000	460000-460999	100-199	Culture and Recreation	0.00
3000	460000-460999	All Other	Culture and Recreation	0.00
3000	460000-460999	610-619	Culture and Recreation	0.00
3000	460000-460999	620-629	Culture and Recreation	0.00
3000	460000-460999	900-999	Culture and Recreation	0.00
3000	470000-470999	100-199	Housing and Community Development	0.00
3000	470000-470999	All Other	Housing and Community Development	0.00
3000	470000-470999	610-619	Housing and Community Development	0.00
3000	470000-470999	620-629	Housing and Community Development	0.00
3000	470000-470999	900-999	Housing and Community Development	0.00
3000	480000-480999	100-199	Conservation of Natural Resources	0.00
3000	480000-480999	All Other	Conservation of Natural Resources	0.00
3000	480000-480999	610-619	Conservation of Natural Resources	0.00
3000	480000-480999	620-629	Conservation of Natural Resources	0.00
3000	480000-480999	900-999	Conservation of Natural Resources	0.00
3000	490000-490999	100-199	Debt Service	0.00
3000	490000-490999	All Other	Debt Service	0.00
3000	490000-490999	610-619	Debt Service	0.00
3000	490000-490999	620-629	Debt Service	0.00
3000	490000-490999	900-999	Debt Service	0.00
3000	500000-500999	100-199	Internal Services	0.00
3000	500000-500999	All Other	Internal Services	0.00
3000	500000-500999	610-619	Internal Services	0.00
3000	500000-500999	620-629	Internal Services	0.00
3000	500000-500999	900-999	Internal Services	0.00
3000	510000-510999	100-199	Miscellaneous	0.00
3000	510000-510999	All Other	Miscellaneous	0.00
3000	510000-510999	610-619	Miscellaneous	0.00
3000	510000-510999	620-629	Miscellaneous	0.00
3000	510000-510999	900-999	Miscellaneous	0.00
3000	520000-525999	100-199	Other Financing Uses	0.00
3000	520000-525999	All Other	Other Financing Uses	0.00
3000	520000-525999	610-619	Other Financing Uses	0.00

3000	520000-525999	620-629	Other Financing Uses	0.00
3000	520000-525999	900-999	Other Financing Uses	0.00
<b>Capital Project Funds - Fund #4000 - 4999</b>				
<b>Capital Project Funds - Assets &amp; Deferred Outflow of Resources</b>				
4000	100000-109999		Cash/Investments	0.00
4000	110000-119999		Taxes/Special Assess Receivable	0.00
4000	120000-129999		Other Receivables	0.00
4000	130000-139999		Due From/Advance To	0.00
4000	140000-149999		Prepaid Expenses	0.00
4000	150000-159999		Inventories	0.00
4000	160000-169999		Restricted Assets	0.00
4000	180000-189999		Capital Assets	
4000	190000-199999		Deferred Outflows of Resources	0.00
<b>Capital Project Funds - Liabilities &amp; Deferred Inflow of Resources</b>				
4000	200000-209999		Short-Term Payables/Liabilities	0.00
4000	210000-219999		Other Short-Term Liabilities	0.00
4000	220000-229999		Deferred Inflows of Resources	0.00
4000	230000-239999		Long-Term Liabilities	0.00
<b>Capital Project Funds - Fund Balance</b>				
4000	250000-259999		Restricted Fund Balance	
4000	260000-269999		Committed/Assigned Fund Balance	
4000	270000-279999		Unassigned Fund Balance	0.00
4000	280000-289999		Investment in General Capital Assets	
<b>Capital Project Funds - Revenues &amp; Other Financing Sources</b>				
4000	311000-311999		General Property Taxes	0.00
4000	312000-312999		Penalties/Interest Delinquent Taxes	0.00
4000	313000-313999		Tax Title and Property Sales	0.00
4000	314000-314999		Prop Tax - Other Than Assessed Value	0.00
4000	315000-315999		General Sales and Use Taxes	0.00
4000	316000-316999		Entitlement Levy Tax Transfer	0.00
4000	320000-321999		Other Licensed and Permit Revenue	0.00
4000	322000-322999		Business Licenses and Permits	0.00
4000	323000-323999		Non-Business Licenses/Permits	0.00
4000	331000-331999		Federal Grants	0.00
4000	332000-332999		Federal Shared Revenues	0.00
4000	333000-333999		Federal Payments in Lieu of Taxes	0.00
4000	334000-334999		State Grants	0.00
4000	335000-335999		State Shared Revenues	0.00
4000	336000-336999		Other State Payments	0.00
4000	337000-337999		Local Grants	0.00
4000	338000-338999		Local Shared Revenue	0.00
4000	339000-339999		Local Payments in Lieu of Taxes	0.00
4000	341000-341999		General Government Charges	0.00

**Total Expenditures & Other Fin. Uses:**  
**0.00**

<b>CAPITAL PROJECTS BALANCE CHECK</b>	
Assets:	0.00
Deferred Outflows:	0.00
Liabilities:	0.00
Deferred Inflows:	0.00
Fund Balance:	0.00
<b>Balance Check:</b>	<b>0.00</b>

4000	342000-342999		Public Safety Charges for Services	0.00
4000	343000-343999		Public Works Charges for Services	0.00
4000	344000-344999		Public Health Charges for Services	0.00
4000	345000-345999		Social and Economic Services	0.00
4000	346000-346999		Culture and Recreation Charges	0.00
4000	351000-351999		Court Fines and Forfeitures	0.00
4000	361000-361999		Rents/Leases	0.00
4000	362000-362999		Other Miscellaneous Revenue	0.00
4000	363000-363999		Special Assessments	0.00
4000	365000-365999		Contributions and Donations	0.00
4000	366000-366999		Contrib to Pension/Investment Trust	0.00
4000	367000-367999		Sale of Junk or Salvage	0.00
4000	368000-368999		Capital Contributions	0.00
4000	371000-371999		Investment Earnings	0.00
4000	372000-372999		Royalties	0.00
4000	373000-373999		Other Principal/Interest	0.00
4000	381000-381999		Proceeds of General Long-Term Debt	0.00
4000	382000-382999		Proceeds of Gen Capital Asset Disposal	0.00
4000	383000-383999		Interfund Operating Transfer	0.00
4000	384000-384999		Other Financing Sources - Special Items	0.00
4000	385000-385999		Other Fin Sources - Extraordinary Items	0.00
4000	391000-391999		Central Garages - Internal Services	0.00
4000	392000-392999		Central Stores - Internal Services	0.00
4000	393000-393999		Central Data Processing - Internal Service	0.00
4000	394000-394999		Equipment Rental - Internal Services	0.00
4000	395000-395999		Payroll - Internal Services	0.00
4000	396000-396999		Other Internal Service Activities	0.00
4000	397000-397999		Contribution from Local Government	0.00
<b>Capital Project Funds - Expenditures &amp; Other Financing Uses</b>				
4000	410000-411999	100-199	General Government	0.00
4000	410000-411999	All Other	General Government	0.00
4000	410000-411999	610-619	General Government	0.00
4000	410000-411999	620-629	General Government	0.00
4000	410000-411999	900-999	General Government	0.00
4000	420000-420999	100-199	Public Safety	0.00
4000	420000-420999	All Other	Public Safety	0.00
4000	420000-420999	610-619	Public Safety	0.00
4000	420000-420999	620-629	Public Safety	0.00
4000	420000-420999	900-999	Public Safety	0.00
4000	430000-431999	100-199	Public Works	0.00
4000	430000-431999	All Other	Public Works	0.00
4000	430000-431999	610-619	Public Works	0.00
4000	430000-431999	620-629	Public Works	0.00
4000	430000-431999	900-999	Public Works	0.00

**Total Revenues & Other Fin Sources:**  
0.00

4000	440000-440999	100-199	Public Health	0.00
4000	440000-440999	All Other	Public Health	0.00
4000	440000-440999	610-619	Public Health	0.00
4000	440000-440999	620-629	Public Health	0.00
4000	440000-440999	900-999	Public Health	0.00
4000	450000-450999	100-199	Social and Economic Services	0.00
4000	450000-450999	All Other	Social and Economic Services	0.00
4000	450000-450999	610-619	Social and Economic Services	0.00
4000	450000-450999	620-629	Social and Economic Services	0.00
4000	450000-450999	900-999	Social and Economic Services	0.00
4000	460000-460999	100-199	Culture and Recreation	0.00
4000	460000-460999	All Other	Culture and Recreation	0.00
4000	460000-460999	610-619	Culture and Recreation	0.00
4000	460000-460999	620-629	Culture and Recreation	0.00
4000	460000-460999	900-999	Culture and Recreation	0.00
4000	470000-470999	100-199	Housing and Community Development	0.00
4000	470000-470999	All Other	Housing and Community Development	0.00
4000	470000-470999	610-619	Housing and Community Development	0.00
4000	470000-470999	620-629	Housing and Community Development	0.00
4000	470000-470999	900-999	Housing and Community Development	0.00
4000	480000-480999	100-199	Conservation of Natural Resources	0.00
4000	480000-480999	All Other	Conservation of Natural Resources	0.00
4000	480000-480999	610-619	Conservation of Natural Resources	0.00
4000	480000-480999	620-629	Conservation of Natural Resources	0.00
4000	480000-480999	900-999	Conservation of Natural Resources	0.00
4000	490000-490999	100-199	Debt Service	0.00
4000	490000-490999	All Other	Debt Service	0.00
4000	490000-490999	610-619	Debt Service	0.00
4000	490000-490999	620-629	Debt Service	0.00
4000	490000-490999	900-999	Debt Service	0.00
4000	500000-500999	100-199	Internal Services	0.00
4000	500000-500999	All Other	Internal Services	0.00
4000	500000-500999	610-619	Internal Services	0.00
4000	500000-500999	620-629	Internal Services	0.00
4000	500000-500999	900-999	Internal Services	0.00
4000	510000-510999	100-199	Miscellaneous	0.00
4000	510000-510999	All Other	Miscellaneous	0.00
4000	510000-510999	610-619	Miscellaneous	0.00
4000	510000-510999	620-629	Miscellaneous	0.00
4000	510000-510999	900-999	Miscellaneous	0.00
4000	520000-525999	100-199	Other Financing Uses	0.00
4000	520000-525999	All Other	Other Financing Uses	0.00
4000	520000-525999	610-619	Other Financing Uses	0.00
4000	520000-525999	620-629	Other Financing Uses	0.00
4000	520000-525999	900-999	Other Financing Uses	0.00

**Total Expenditures & Other Fin. Uses:**  
0.00

**Enterprise/Proprietary/Business-Type Funds - Fund #5000 - 5999**

**Enterprise Funds - Assets & Deferred Outflow of Resources**

5000	100000-109999	Cash/Investments	271,263.60
5000	110000-119999	Taxes/Special Assess Receivable	0.00
5000	120000-129999	Other Receivables	38,442.02
5000	130000-139999	Due From/Advance To	0.00
5000	140000-149999	Prepaid Expenses	0.00
5000	150000-159999	Inventories	0.00
5000	160000-169999	Restricted Assets	0.00
5000	180000-189999	Capital Assets	4,093,377.05
5000	190000-199999	Deferred Outflows of Resources	3,998.06

**Enterprise Funds - Liabilities & Deferred Inflow of Resources**

5000	200000-209999	Short-Term Payables/Liability	-43,227.00
5000	210000-219999	Other Short-Term Liabilities	0.00
5000	220000-229999	Deferred Inflows of Resources	-8,851.18
5000	230000-239999	Long-Term Liabilities	-1,468,842.96
5000	237000	Net Pension Liability	-26,613.72
5000	238000	OPEB	0.00

**Enterprise Funds - Net Position**

5000	250000-259999	Restricted Fund Balance/Net Position	
5000	260000-269999	Committed/Assigned Net Position	
5000	270000-279999	Unassigned Net Position	-2,859,545.87
5000	280000-289999	Investment in General Capital Asset	

**Enterprise Funds - Revenues & Other Financing Sources**

5000	311000-311999	General Property Tax	0.00
5000	312000-312999	Penalties/Interest on Delinquent Taxes	
5000	313000-313999	Tax Title and Property Sales	
5000	314000-314999	Property Tax on Other Assessed Values	
5000	315000-315999	General Sales and Use Taxes	
5000	316000-316999	Entitlement Levy Tax Transfer	
5000	320000-321999	Other License and Permit revenue	0.00
5000	322000-322999	Business Licenses and Permits	
5000	323000-323999	Non-Business License/Permits	
5000	331000-331999	Federal Grants	-13,640.41
5000	332000-332999	Federal Shared Revenues	
5000	333000-333999	Federal Pymts in Lieu of Taxes	
5000	334000-334999	State Grants	
5000	335000-335999	State Shared Revenue	
5000	336000-336999	Other State Payments	
5000	337000-337999	Local Grants	
5000	338000-338999	Local Shared Revenue	
5000	339000-339999	Local Payments in Lieu of Taxes	
5000	341000-341999	General Government Revenues	-249,040.29

**ENTERPRISE FUNDS BALANCE CHECK**

Assets:	4,403,082.67
Deferred Outflows:	3,998.06
Liabilities:	-1,538,683.68
Deferred Inflows:	-8,851.18
Fund/Net Position:	-2,859,545.87
<b>Balance Check:</b>	<b>0.00</b>

5000	342000-342999		Public Safety	
5000	343000-343999		Public Works	
5000	344000-344999		Public Health	
5000	345000-345999		Social and Economic Services	
5000	346000-346999		Culture and Recreation	
5000	351000-351999		Court	
5000	361000-361999		Rents/Leases	
5000	362000-362999		Other Miscellaneous Revenue	0.00
5000	363000-363999		Special Assessments	0.00
5000	365000-365999		Contributions and Donations	
5000	366000-366999		Contrib to Pens/Invest Trust	
5000	367000-367999		Sale of Junk or Salvage	
5000	368000-368999		Capital Contributions	0.00
5000	371000-371999		Investment Earnings	0.00
5000	372000-372999		Royalties	
5000	373000-373999		Other Principal/Interest	
5000	381000-381999		Proceeds of General LT Debt	
5000	382000-382999		Proceeds of GenFixed Asset Dis	0.00
5000	383000-383999		Interfund Operating Transfer	0.00
5000	384000-384999		Other Financing Sources - Special Items	0.00
5000	385000-385999		Other Fin Sources - Extraordinary Items	0.00
5000	391000-391999		Central Garages - Internal Services	0.00
5000	392000-392999		Central Stores - Internal Services	
5000	393000-393999		Central Data Processing - Internal Service	
5000	394000-394999		Equipment Rental - Internal Services	
5000	395000-395999		Payroll - Internal Services	
5000	396000-396999		Other Internal Service Activities	
5000	397000-397999		Contribution from Local Government	
<b>Enterprise Funds - Expenses &amp; Other Financing Uses</b>				
5000	All Exp	100-199	Personal Services	46,202.79
5000	All Exp.	200-299	Supplies	51,593.57
5000	All Exp.	300-399	Purchased Services	72,614.98
5000	All Exp.	400-499	Building Materials	0.00
5000	All Exp.	500-599	Fixed Charges	2,663.34
5000	All Exp.	610-619	Debt Service Principal	
5000	All Exp.	620-629	Debt Service Interest	21,231.79
5000	All Exp.	700-799	Grants, Contributions, Indemnities	0.00
5000	All Exp.	800-899	Transfers, Depreciation	125,178.03
5000	All Exp.	900-999	Capital Outlay	
<b>Internal Service Funds - Fund #6000 - 6999</b>				
<b>Internal Service Funds - Assets &amp; Deferred Outflow of Resources</b>				
6000	100000-109999		Cash/Investments	0.00
6000	110000-119999		Taxes/Special Assess Receivable	0.00

**Total Revenues & Other Fin Sources:**  
-262,680.70

**Total Expenses & Other Fin. Uses:**  
319,484.50

6000	120000-129999		Other Receivables	0.00
6000	130000-139999		Due From/Advance To	0.00
6000	140000-149999		Prepaid Expenses	0.00
6000	150000-159999		Inventories	0.00
6000	160000-169999		Restricted Assets	0.00
6000	180000-189999		Capital Assets	0.00
6000	190000-199999		Deferred Outflows of Resources	0.00
<b>Internal Service Funds - Liabilities &amp; Deferred Inflow of Resources</b>				
6000	200000-209999		Short-Term Payables/Liability	0.00
6000	210000-219999		Other Short-Term Liabilities	0.00
6000	220000-229999		Deferred Inflows of Resources	0.00
6000	230000-239999		Long-Term Liabilities	0.00
6000	237000		Net Pension Liability	0.00
6000	238000		OPEB	0.00
<b>Internal Service Funds - Net Position</b>				
6000	250000-259999		Restricted Fund Balance/Net Position	
6000	260000-269999		Committed/Assigned Net Position	
6000	270000-279999		Unassigned Net Position	0.00
6000	280000-289999		Investment in General Capital Asset	
<b>Internal Service Funds - Revenues &amp; Other Financing Sources</b>				
6000	311000-311999		General Property Tax	0.00
6000	312000-312999		Penalties/Interest on Delinquent Taxes	
6000	313000-313999		Tax Title and Property Sales	
6000	314000-314999		Property Tax on Other Assessed Values	
6000	315000-315999		General Sales and Use Taxes	
6000	316000-316999		Entitlement Levy Tax Transfer	
6000	320000-321999		Other License and Permit revenue	0.00
6000	322000-322999		Business Licenses and Permits	
6000	323000-323999		Non-Business License/Permits	
6000	331000-331999		Federal Grants	0.00
6000	332000-332999		Federal Shared Revenues	
6000	333000-333999		Federal Pymts in Lieu of Taxes	
6000	334000-334999		State Grants	
6000	335000-335999		State Shared Revenue	
6000	336000-336999		Other State Payments	
6000	337000-337999		Local Grants	
6000	338000-338999		Local Shared Revenue	
6000	339000-339999		Local Payments in Lieu of Taxes	
6000	341000-341999		General Government Revenues	0.00
6000	342000-342999		Public Safety	
6000	343000-343999		Public Works	
6000	344000-344999		Public Health	
6000	345000-345999		Social and Economic Services	
6000	346000-346999		Culture and Recreation	

<b>INTERNAL SERVICE BALANCE CHECK</b>	
Assets:	0.00
Deferred Outflows:	0.00
Liabilities:	0.00
Deferred Inflows:	0.00
Fund/Net Position:	0.00
<b>Balance Check:</b>	<b>0.00</b>



6000	351000-351999		Court	
6000	361000-361999		Rents/Leases	
6000	362000-362999		Other Miscellaneous Revenue	0.00
6000	363000-363999		Special Assessments	0.00
6000	365000-365999		Contributions and Donations	
6000	366000-366999		Contrib to Pens/Invest Trust	
6000	367000-367999		Sale of Junk or Salvage	
6000	368000-368999		Capital Contributions	
6000	371000-371999		Investment Earnings	0.00
6000	372000-372999		Royalties	
6000	373000-373999		Other Principal/Interest	
6000	381000-381999		Proceeds of General LT Debt	
6000	382000-382999		Proceeds of GenFixed Asset Dis	0.00
6000	383000-383999		Interfund Operating Transfer	0.00
6000	384000-384999		Other Financing Sources - Special Items	0.00
6000	385000-385999		Other Fin Sources - Extraordinary Items	0.00
6000	391000-391999		Central Garages - Internal Services	
6000	392000-392999		Central Stores - Internal Services	
6000	393000-393999		Central Data Processing - Internal Service	
6000	394000-394999		Equipment Rental - Internal Services	
6000	395000-395999		Payroll - Internal Services	
6000	396000-396999		Other Internal Service Activities	
6000	397000-397999		Contribution from Local Government	
<b>Internal Service Funds - Expenses &amp; Other Financing Uses</b>				
6000	All Exp.	100-199	Personal Services	0.00
6000	All Exp.	200-299	Supplies	0.00
6000	All Exp.	300-399	Purchased Services	0.00
6000	All Exp.	400-499	Building Materials	0.00
6000	All Exp.	500-599	Fixed Charges	0.00
6000	All Exp.	610-619	Debt Service Principal	
6000	All Exp.	620-629	Debt Service Interest	0.00
6000	All Exp.	700-799	Grants, Contributions, Indemnities	0.00
6000	All Exp.	800-899	Transfers, Depreciation	0.00
6000	All Exp.	900-999	Capital Outlay	
<b>Trust Funds - Fund #7000 - 7099</b>				
<b>Trust Funds - Assets &amp; Deferred Outflow of Resources</b>				
7000	100000-109999		Cash/Investments	0.00
7000	110000-119999		Taxes/Special Assess Receivable	0.00
7000	120000-129999		Other Receivables	0.00
7000	130000-139999		Due From/Advance To	0.00
7000	140000-149999		Prepaid Expenses	0.00
7000	150000-159999		Inventories	0.00
7000	160000-169999		Restricted Assets	0.00

**Total Revenues & Other Fin Sources:**  
0.00

**Total Expenses & Other Fin. Uses:**  
0.00

**TRUST FUND BALANCE CHECK**

7000	180000-189999		Capital Assets	
7000	190000-199999		Deferred Outflows of Resources	0.00
<b>Trust Funds - Liabilities &amp; Deferred Outflow of Resources</b>				
7000	200000-209999		Short-Term Payables/Liability	0.00
7000	210000-219999		Other Short-Term Liabilities	0.00
7000	220000-229999		Deferred Inflows of Resources	0.00
7000	230000-239999		Long-Term Liabilities	
<b>Trust Funds - Net Position</b>				
7000	250000-259999		Restricted Fund Balance/Net Position	
7000	260000-269999		Committed/Assigned Net Position	
7000	270000-279999		Unassigned Fund Balance/Net Position	0.00
7000	280000-289999		Investment in General Capital Asset	
<b>Trust Funds - Revenues &amp; Other Financing Sources</b>				
7000	311000-311999		General Property Tax	0.00
7000	312000-312999		Penalties/Interest on Delinquent Taxes	
7000	313000-313999		Tax Title and Property Sales	
7000	314000-314999		Property Tax on Other Assessed Values	
7000	315000-315999		General Sales and Use Taxes	
7000	316000-316999		Entitlement Levy Tax Transfer	
7000	320000-321999		Other License and Permit Revenue	
7000	322000-322999		Business Licenses and Permits	
7000	323000-323999		Non-Business License/Permits	
7000	331000-331999		Federal Grants	0.00
7000	332000-332999		Federal Shared Revenues	
7000	333000-333999		Federal Payments in Lieu of Taxes	
7000	334000-334999		State Grants	
7000	335000-335999		State Shared Revenue	
7000	336000-336999		Other State Payments	
7000	337000-337999		Local Grants	
7000	338000-338999		Local Shared Revenue	
7000	339000-339999		Local Payments in Lieu of Taxes	
7000	341000-341999		General Government Revenues	
7000	342000-342999		Public Safety	
7000	343000-343999		Public Works	
7000	344000-344999		Public Health	
7000	345000-345999		Social and Economic Services	
7000	346000-346999		Culture and Recreation	
7000	351000-351999		Court	
7000	361000-361999		Rents/Leases	
7000	362000-362999		Other Miscellaneous Revenue	0.00
7000	363000-363999		Special Assessments	
7000	365000-365999		Contributions and Donations	
7000	366000-366999		Contrib to Pension/Investment Trust	0.00
7000	367000-367999		Sale of Junk or Salvage	

Assets:	0.00
Deferred Outflows:	0.00
Liabilities:	0.00
Deferred Inflows:	0.00
Fund/Net Position:	0.00
<b>Balance Check:</b>	<b>0.00</b>

7000	368000-368999		Capital Contributions	
7000	371000-371999		Investment Earnings	0.00
7000	372000-372999		Royalties	
7000	373000-373999		Other Principal/Interest	
7000	381000-381999		Proceeds of General Long-Term Debt	
7000	382000-382999		Proceeds of Gen Capital Asset Disposal	
7000	383000-383999		Interfund Operating Transfer	
7000	384000-384999		Other Financing Sources - Special Items	
7000	385000-385999		Other Fin Sources - Extraordinary Items	
7000	391000-391999		Central Garages - Internal Services	
7000	392000-392999		Central Stores - Internal Services	
7000	393000-393999		Central Data Processing - Internal Service	
7000	394000-394999		Equipment Rental - Internal Services	
7000	395000-395999		Payroll - Internal Services	
7000	396000-396999		Other Internal Service Activities	
7000	397000-397999		Contribution from Local Government	
<b>Trust Funds - Expenses &amp; Other Financing Uses</b>				
7000	All Exp.	100-199		
7000	All Exp.	200-299		
7000	All Exp.	610-619		
7000	All Exp.	620-629		
7000	All Exp.	900-999		
7000	All Exp.	OTH		0.00
<b>Custodial Funds - Fund #7100 - 7999</b>				
<b>Custodial Funds - Assets &amp; Deferred Outflow of Resources</b>				
7100	100000-109999		Cash/Investments	4,275.40
7100	110000-119999		Taxes/Special Assess Receivable	0.00
7100	120000-129999		Other Receivables	0.00
7100	130000-139999		Due From/Advance To	0.00
7100	140000-149999		Prepaid Expenses	
7100	150000-159999		Inventories	
7100	160000-169999		Restricted Assets	0.00
7100	180000-189999		Capital Assets	
7100	190000-199999		Deferred Outflows of Resources	0.00
<b>Custodial Funds - Liabilities &amp; Deferred Inflow of Resources</b>				
7100	200000-209999		Short-Term Payables/Liability	-4,275.40
7100	210000-219999		Other Short-Term Liabilities	0.00
7100	220000-229999		Deferred Inflows of Resources	0.00
7100	230000-239999		Long-Term Liabilities	0.00
<b>Custodial Funds - Net Position</b>				
7100	250000-259999		Restricted Fund Balance/Net Position	
7100	260000-269999		Committed/Assigned Net Position	
7100	270000-279999		Unassigned Fund Balance/Net Position	0.00

**Total Revenues & Other Fin Sources:**  
**0.00**

**Total Expenses & Other Fin. Uses:**  
**0.00**

<b>CUSTODIAL FUND BALANCE CHECK</b>	
Assets:	4,275.40
Deferred Outflows:	0.00
Liabilities:	-4,275.40
Deferred Inflows:	0.00
Fund/Net Position:	0.00
<b>Balance Check:</b>	<b>0.00</b>

7100	280000-289999		Investment in General Capital Asset	
<b>Custodial Funds - Revenues, Expenditures &amp; Other Financing Sources</b>				
7100	310000-319999		General Property Tax	0.00
7100	320000-329999		Permits/Licenses	0.00
7100	333000-333999		Intergovernmental Revenues	0.00
7100	362000-362999		Misc. Revenues	0.00
7100	366000-366999		Misc. Revenues - contributions	0.00
7100	370000-379999		Interest & Investment Revenues	0.00
<b>Custodial Funds - Expenses &amp; Other Financing Sources</b>				
7100	All Exp.	100-199		
7100	All Exp.	200-299		
7100	All Exp.	610-619		
7100	All Exp.	620-629		
7100	All Exp.	900-999		
7100	All Exp.	OTH		0.00
<b>Permanent Funds - Fund #8000 - 8999</b>				
<b>Permanent Funds - Assets &amp; Deferred Outflow of Resources</b>				
8000	100000-109999		Cash/Investments	0.00
8000	110000-119999		Taxes/Special Assess Receivable	0.00
8000	120000-129999		Other Receivables	0.00
8000	130000-139999		Due From/Advance To	0.00
8000	140000-149999		Prepaid Expenses	0.00
8000	150000-159999		Inventories	0.00
8000	160000-169999		Restricted Assets	0.00
8000	180000-189999		Capital Assets	
8000	190000-199999		Deferred Outflows of Resources	0.00
<b>Permanent Funds - Liabilities &amp; Deferred Inflow of Resources</b>				
8000	200000-209999		Short-Term Payables/Liabilities	0.00
8000	210000-219999		Other Short-Term Liabilities	0.00
8000	220000-229999		Deferred Inflows of Resources	0.00
8000	230000-239999		Long-Term Liabilities	0.00
<b>Permanent Funds - Fund Balance</b>				
8000	250000-259999		Restricted Fund Balance	
8000	260000-269999		Committed/Assigned Fund Balance	
8000	270000-279999		Unassigned Fund Balance	0.00
8000	280000-289999		Investment in General Capital Assets	
<b>Permanent Funds - Revenues &amp; Other Financing Sources</b>				
8000	311000-311999		General Property Taxes	0.00
8000	312000-312999		Penalties/Interest Delinquent Taxes	0.00
8000	313000-313999		Tax Title and Property Sales	0.00
8000	314000-314999		Prop Tax - Other Than Assessed Value	0.00
8000	315000-315999		General Sales and Use Taxes	0.00
8000	316000-316999		Entitlement Levy Tax Transfer	0.00

<b>PERMANENT FUND BALANCE CHECK</b>	
Assets:	0.00
Deferred Outflows:	0.00
Liabilities:	0.00
Deferred Inflows:	0.00
Fund Balance:	0.00
<b>Balance Check:</b>	<b>0.00</b>

8000	320000-321999		Other Licensed and Permit Revenue	0.00
8000	322000-322999		Business Licenses and Permits	0.00
8000	323000-323999		Non-Business Licenses/Permits	0.00
8000	331000-331999		Federal Grants	0.00
8000	332000-332999		Federal Shared Revenues	0.00
8000	333000-333999		Federal Payments in Lieu of Taxes	0.00
8000	334000-334999		State Grants	0.00
8000	335000-335999		State Shared Revenues	0.00
8000	336000-336999		Other State Payments	0.00
8000	337000-337999		Local Grants	0.00
8000	338000-338999		Local Shared Revenue	0.00
8000	339000-339999		Local Payments in Lieu of Taxes	0.00
8000	341000-341999		General Government Charges	0.00
8000	342000-342999		Public Safety Charges for Services	0.00
8000	343000-343999		Public Works Charges for Services	0.00
8000	344000-344999		Public Health Charges for Services	0.00
8000	345000-345999		Social and Economic Services	0.00
8000	346000-346999		Culture and Recreation Charges	0.00
8000	351000-351999		Court Fines and Forfeitures	0.00
8000	361000-361999		Rents/Leases	0.00
8000	362000-362999		Other Miscellaneous Revenue	0.00
8000	363000-363999		Special Assessments	0.00
8000	365000-365999		Contributions and Donations	0.00
8000	366000-366999		Contrib to Pension/Investment Trust	0.00
8000	367000-367999		Sale of Junk or Salvage	0.00
8000	368000-368999		Capital Contributions	0.00
8000	371000-371999		Investment Earnings	0.00
8000	372000-372999		Royalties	0.00
8000	373000-373999		Other Principal/Interest	0.00
8000	381000-381999		Proceeds of General Long-Term Debt	0.00
8000	382000-382999		Proceeds of Gen Capital Asset Disposal	0.00
8000	383000-383999		Interfund Operating Transfer	0.00
8000	384000-384999		Other Financing Sources - Special Items	0.00
8000	385000-385999		Other Fin Sources - Extraordinary Items	0.00
8000	391000-391999		Central Garages - Internal Services	0.00
8000	392000-392999		Central Stores - Internal Services	0.00
8000	393000-393999		Central Data Processing - Internal Service	0.00
8000	394000-394999		Equipment Rental - Internal Services	0.00
8000	395000-395999		Payroll - Internal Services	0.00
8000	396000-396999		Other Internal Service Activities	0.00
8000	397000-397999		Contribution from Local Government	0.00
<b>Permanent Funds - Expenditures &amp; Other Financing Uses</b>				
8000	410000-411999	100-199	General Government	0.00
8000	410000-411999	All Other	General Government	0.00

**Total Revenues & Other Fin Sources:**  
0.00

8000	410000-411999	610-619	General Government	0.00
8000	410000-411999	620-629	General Government	0.00
8000	410000-411999	900-999	General Government	0.00
8000	420000-420999	100-199	Public Safety	0.00
8000	420000-420999	All Other	Public Safety	0.00
8000	420000-420999	610-619	Public Safety	0.00
8000	420000-420999	620-629	Public Safety	0.00
8000	420000-420999	900-999	Public Safety	0.00
8000	430000-431999	100-199	Public Works	0.00
8000	430000-431999	All Other	Public Works	0.00
8000	430000-431999	610-619	Public Works	0.00
8000	430000-431999	620-629	Public Works	0.00
8000	430000-431999	900-999	Public Works	0.00
8000	440000-440999	100-199	Public Health	0.00
8000	440000-440999	All Other	Public Health	0.00
8000	440000-440999	610-619	Public Health	0.00
8000	440000-440999	620-629	Public Health	0.00
8000	440000-440999	900-999	Public Health	0.00
8000	450000-450999	100-199	Social and Economic Services	0.00
8000	450000-450999	All Other	Social and Economic Services	0.00
8000	450000-450999	610-619	Social and Economic Services	0.00
8000	450000-450999	620-629	Social and Economic Services	0.00
8000	450000-450999	900-999	Social and Economic Services	0.00
8000	460000-460999	100-199	Culture and Recreation	0.00
8000	460000-460999	All Other	Culture and Recreation	0.00
8000	460000-460999	610-619	Culture and Recreation	0.00
8000	460000-460999	620-629	Culture and Recreation	0.00
8000	460000-460999	900-999	Culture and Recreation	0.00
8000	470000-470999	100-199	Housing and Community Development	0.00
8000	470000-470999	All Other	Housing and Community Development	0.00
8000	470000-470999	610-619	Housing and Community Development	0.00
8000	470000-470999	620-629	Housing and Community Development	0.00
8000	470000-470999	900-999	Housing and Community Development	0.00
8000	480000-480999	100-199	Conservation of Natural Resources	0.00
8000	480000-480999	All Other	Conservation of Natural Resources	0.00
8000	480000-480999	610-619	Conservation of Natural Resources	0.00
8000	480000-480999	620-629	Conservation of Natural Resources	0.00
8000	480000-480999	900-999	Conservation of Natural Resources	0.00
8000	490000-490999	100-199	Debt Service	0.00
8000	490000-490999	All Other	Debt Service	0.00
8000	490000-490999	610-619	Debt Service	0.00
8000	490000-490999	620-629	Debt Service	0.00
8000	490000-490999	900-999	Debt Service	0.00
8000	500000-500999	100-199	Internal Services	0.00
8000	500000-500999	All Other	Internal Services	0.00

8000	500000-500999	610-619	Internal Services	0.00
8000	500000-500999	620-629	Internal Services	0.00
8000	500000-500999	900-999	Internal Services	0.00
8000	510000-510999	100-199	Miscellaneous	0.00
8000	510000-510999	All Other	Miscellaneous	0.00
8000	510000-510999	610-619	Miscellaneous	0.00
8000	510000-510999	620-629	Miscellaneous	0.00
8000	510000-510999	900-999	Miscellaneous	0.00
8000	520000-525999	100-199	Other Financing Uses	
8000	520000-525999	All Other	Other Financing Uses	0.00
8000	520000-525999	610-619	Other Financing Uses	
8000	520000-525999	620-629	Other Financing Uses	
8000	520000-525999	900-999	Other Financing Uses	

**Total Expenditures & Other Fin. Uses:**  
0.00









						Expenditure		
		business_unit	Ledger	Account	County Code	Fund Code	Object	
#	<b>AN EXAMPLE IS BELOW. START ENTERING DATA ON LINE 6.</b>							
#	<b>NOTE: COLUMNS A and B MUST BOTH HAVE AN S IN THEM.</b>							
#	S	LOCAL	LOCAL	311000		1000	100	
S	S	LOCAL	LOCAL	100000	014301	1000		
S	S	LOCAL	LOCAL	110000	014301	1000		
S	S	LOCAL	LOCAL	120000	014301	1000		
S	S	LOCAL	LOCAL	130000	014301	1000		
S	S	LOCAL	LOCAL	140000	014301	1000		
S	S	LOCAL	LOCAL	150000	014301	1000		
S	S	LOCAL	LOCAL	160000	014301	1000		
S	S	LOCAL	LOCAL	170000	014301	1000		
S	S	LOCAL	LOCAL	190000	014301	1000		
S	S	LOCAL	LOCAL	200000	014301	1000		
S	S	LOCAL	LOCAL	210000	014301	1000		
S	S	LOCAL	LOCAL	216000	014301	1000		
S	S	LOCAL	LOCAL	220000	014301	1000		
S	S	LOCAL	LOCAL	230000	014301	1000		
S	S	LOCAL	LOCAL	270000	014301	1000		
S	S	LOCAL	LOCAL	311000	014301	1000		
S	S	LOCAL	LOCAL	314000	014301	1000		
S	S	LOCAL	LOCAL	322000	014301	1000		
S	S	LOCAL	LOCAL	323000	014301	1000		
S	S	LOCAL	LOCAL	331000	014301	1000		
S	S	LOCAL	LOCAL	332000	014301	1000		
S	S	LOCAL	LOCAL	334000	014301	1000		
S	S	LOCAL	LOCAL	335000	014301	1000		
S	S	LOCAL	LOCAL	337000	014301	1000		
S	S	LOCAL	LOCAL	338000	014301	1000		
S	S	LOCAL	LOCAL	341000	014301	1000		
S	S	LOCAL	LOCAL	342000	014301	1000		
S	S	LOCAL	LOCAL	343000	014301	1000		
S	S	LOCAL	LOCAL	344000	014301	1000		
S	S	LOCAL	LOCAL	345000	014301	1000		
S	S	LOCAL	LOCAL	346000	014301	1000		
S	S	LOCAL	LOCAL	351000	014301	1000		
S	S	LOCAL	LOCAL	362000	014301	1000		
S	S	LOCAL	LOCAL	371000	014301	1000		
S	S	LOCAL	LOCAL	381000	014301	1000		
S	S	LOCAL	LOCAL	382000	014301	1000		
S	S	LOCAL	LOCAL	383000	014301	1000		
S	S	LOCAL	LOCAL	384000	014301	1000		
S	S	LOCAL	LOCAL	385000	014301	1000		
S	S	LOCAL	LOCAL	410000	014301	1000	100	
S	S	LOCAL	LOCAL	410000	014301	1000	OTH	
S	S	LOCAL	LOCAL	410000	014301	1000	900	
S	S	LOCAL	LOCAL	420000	014301	1000	100	
S	S	LOCAL	LOCAL	420000	014301	1000	OTH	
S	S	LOCAL	LOCAL	420000	014301	1000	900	
S	S	LOCAL	LOCAL	430000	014301	1000	100	
S	S	LOCAL	LOCAL	430000	014301	1000	OTH	

S S	LOCAL	LOCAL	430000	014301	1000	900
S S	LOCAL	LOCAL	440000	014301	1000	100
S S	LOCAL	LOCAL	440000	014301	1000	OTH
S S	LOCAL	LOCAL	440000	014301	1000	900
S S	LOCAL	LOCAL	450000	014301	1000	100
S S	LOCAL	LOCAL	450000	014301	1000	OTH
S S	LOCAL	LOCAL	450000	014301	1000	900
S S	LOCAL	LOCAL	460000	014301	1000	100
S S	LOCAL	LOCAL	460000	014301	1000	OTH
S S	LOCAL	LOCAL	460000	014301	1000	900
S S	LOCAL	LOCAL	470000	014301	1000	100
S S	LOCAL	LOCAL	470000	014301	1000	OTH
S S	LOCAL	LOCAL	470000	014301	1000	900
S S	LOCAL	LOCAL	480000	014301	1000	100
S S	LOCAL	LOCAL	480000	014301	1000	OTH
S S	LOCAL	LOCAL	480000	014301	1000	900
S S	LOCAL	LOCAL	490000	014301	1000	610
S S	LOCAL	LOCAL	490000	014301	1000	620
S S	LOCAL	LOCAL	510000	014301	1000	OTH
S S	LOCAL	LOCAL	520000	014301	1000	OTH
S S	LOCAL	LOCAL	100000	014301	2000	
S S	LOCAL	LOCAL	110000	014301	2000	
S S	LOCAL	LOCAL	120000	014301	2000	
S S	LOCAL	LOCAL	130000	014301	2000	
S S	LOCAL	LOCAL	140000	014301	2000	
S S	LOCAL	LOCAL	150000	014301	2000	
S S	LOCAL	LOCAL	160000	014301	2000	
S S	LOCAL	LOCAL	170000	014301	2000	
S S	LOCAL	LOCAL	190000	014301	2000	
S S	LOCAL	LOCAL	200000	014301	2000	
S S	LOCAL	LOCAL	210000	014301	2000	
S S	LOCAL	LOCAL	216000	014301	2000	
S S	LOCAL	LOCAL	220000	014301	2000	
S S	LOCAL	LOCAL	230000	014301	2000	
S S	LOCAL	LOCAL	270000	014301	2000	
S S	LOCAL	LOCAL	311000	014301	2000	
S S	LOCAL	LOCAL	314000	014301	2000	
S S	LOCAL	LOCAL	322000	014301	2000	
S S	LOCAL	LOCAL	323000	014301	2000	
S S	LOCAL	LOCAL	331000	014301	2000	
S S	LOCAL	LOCAL	332000	014301	2000	
S S	LOCAL	LOCAL	334000	014301	2000	
S S	LOCAL	LOCAL	335000	014301	2000	
S S	LOCAL	LOCAL	337000	014301	2000	
S S	LOCAL	LOCAL	338000	014301	2000	
S S	LOCAL	LOCAL	341000	014301	2000	
S S	LOCAL	LOCAL	342000	014301	2000	
S S	LOCAL	LOCAL	343000	014301	2000	
S S	LOCAL	LOCAL	344000	014301	2000	
S S	LOCAL	LOCAL	345000	014301	2000	
S S	LOCAL	LOCAL	346000	014301	2000	
S S	LOCAL	LOCAL	350000	014301	2000	

S S	LOCAL	LOCAL	351000	014301	2000	
S S	LOCAL	LOCAL	362000	014301	2000	
S S	LOCAL	LOCAL	371000	014301	2000	
S S	LOCAL	LOCAL	381000	014301	2000	
S S	LOCAL	LOCAL	382000	014301	2000	
S S	LOCAL	LOCAL	383000	014301	2000	
S S	LOCAL	LOCAL	384000	014301	2000	
S S	LOCAL	LOCAL	385000	014301	2000	
S S	LOCAL	LOCAL	410000	014301	2000	100
S S	LOCAL	LOCAL	410000	014301	2000	OTH
S S	LOCAL	LOCAL	420000	014301	2000	100
S S	LOCAL	LOCAL	420000	014301	2000	OTH
S S	LOCAL	LOCAL	420000	014301	2000	610
S S	LOCAL	LOCAL	420000	014301	2000	620
S S	LOCAL	LOCAL	420000	014301	2000	900
S S	LOCAL	LOCAL	430000	014301	2000	100
S S	LOCAL	LOCAL	430000	014301	2000	OTH
S S	LOCAL	LOCAL	430000	014301	2000	610
S S	LOCAL	LOCAL	430000	014301	2000	620
S S	LOCAL	LOCAL	430000	014301	2000	900
S S	LOCAL	LOCAL	440000	014301	2000	100
S S	LOCAL	LOCAL	440000	014301	2000	OTH
S S	LOCAL	LOCAL	440000	014301	2000	610
S S	LOCAL	LOCAL	440000	014301	2000	620
S S	LOCAL	LOCAL	440000	014301	2000	900
S S	LOCAL	LOCAL	450000	014301	2000	100
S S	LOCAL	LOCAL	450000	014301	2000	OTH
S S	LOCAL	LOCAL	450000	014301	2000	610
S S	LOCAL	LOCAL	450000	014301	2000	620
S S	LOCAL	LOCAL	450000	014301	2000	900
S S	LOCAL	LOCAL	460000	014301	2000	100
S S	LOCAL	LOCAL	460000	014301	2000	OTH
S S	LOCAL	LOCAL	460000	014301	2000	610
S S	LOCAL	LOCAL	460000	014301	2000	620
S S	LOCAL	LOCAL	460000	014301	2000	900
S S	LOCAL	LOCAL	470000	014301	2000	100
S S	LOCAL	LOCAL	470000	014301	2000	OTH
S S	LOCAL	LOCAL	470000	014301	2000	610
S S	LOCAL	LOCAL	470000	014301	2000	620
S S	LOCAL	LOCAL	470000	014301	2000	900
S S	LOCAL	LOCAL	480000	014301	2000	100
S S	LOCAL	LOCAL	480000	014301	2000	OTH
S S	LOCAL	LOCAL	480000	014301	2000	610
S S	LOCAL	LOCAL	480000	014301	2000	620
S S	LOCAL	LOCAL	480000	014301	2000	900
S S	LOCAL	LOCAL	490000	014301	2000	100
S S	LOCAL	LOCAL	490000	014301	2000	OTH
S S	LOCAL	LOCAL	490000	014301	2000	610
S S	LOCAL	LOCAL	490000	014301	2000	620
S S	LOCAL	LOCAL	490000	014301	2000	900
S S	LOCAL	LOCAL	500000	014301	2000	100
S S	LOCAL	LOCAL	500000	014301	2000	OTH

S S	LOCAL	LOCAL	500000	014301	2000	610
S S	LOCAL	LOCAL	500000	014301	2000	620
S S	LOCAL	LOCAL	500000	014301	2000	900
S S	LOCAL	LOCAL	510000	014301	2000	100
S S	LOCAL	LOCAL	510000	014301	2000	OTH
S S	LOCAL	LOCAL	510000	014301	2000	610
S S	LOCAL	LOCAL	510000	014301	2000	620
S S	LOCAL	LOCAL	510000	014301	2000	900
S S	LOCAL	LOCAL	520000	014301	2000	100
S S	LOCAL	LOCAL	520000	014301	2000	OTH
S S	LOCAL	LOCAL	520000	014301	2000	610
S S	LOCAL	LOCAL	520000	014301	2000	620
S S	LOCAL	LOCAL	520000	014301	2000	900
S S	LOCAL	LOCAL	100000	014301	3000	
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S S	LOCAL	LOCAL	120000	014301	3000	
S S	LOCAL	LOCAL	130000	014301	3000	
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S S	LOCAL	LOCAL	190000	014301	3000	
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S S	LOCAL	LOCAL	323000	014301	3000	
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S S	LOCAL	LOCAL	337000	014301	3000	
S S	LOCAL	LOCAL	338000	014301	3000	
S S	LOCAL	LOCAL	339000	014301	3000	
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S S	LOCAL	LOCAL	344000	014301	3000	
S S	LOCAL	LOCAL	345000	014301	3000	
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S S	LOCAL	LOCAL	392000	014301	3000	
S S	LOCAL	LOCAL	393000	014301	3000	
S S	LOCAL	LOCAL	394000	014301	3000	
S S	LOCAL	LOCAL	395000	014301	3000	
S S	LOCAL	LOCAL	396000	014301	3000	
S S	LOCAL	LOCAL	397000	014301	3000	
S S	LOCAL	LOCAL	410000	014301	3000	100
S S	LOCAL	LOCAL	410000	014301	3000	OTH
S S	LOCAL	LOCAL	410000	014301	3000	610
S S	LOCAL	LOCAL	410000	014301	3000	620
S S	LOCAL	LOCAL	410000	014301	3000	900
S S	LOCAL	LOCAL	420000	014301	3000	100
S S	LOCAL	LOCAL	420000	014301	3000	OTH
S S	LOCAL	LOCAL	420000	014301	3000	610
S S	LOCAL	LOCAL	420000	014301	3000	620
S S	LOCAL	LOCAL	420000	014301	3000	900
S S	LOCAL	LOCAL	430000	014301	3000	100
S S	LOCAL	LOCAL	430000	014301	3000	OTH
S S	LOCAL	LOCAL	430000	014301	3000	610
S S	LOCAL	LOCAL	430000	014301	3000	620
S S	LOCAL	LOCAL	430000	014301	3000	900
S S	LOCAL	LOCAL	440000	014301	3000	100
S S	LOCAL	LOCAL	440000	014301	3000	OTH
S S	LOCAL	LOCAL	440000	014301	3000	610

S S	LOCAL	LOCAL	440000	014301	3000	620
S S	LOCAL	LOCAL	440000	014301	3000	900
S S	LOCAL	LOCAL	450000	014301	3000	100
S S	LOCAL	LOCAL	450000	014301	3000	OTH
S S	LOCAL	LOCAL	450000	014301	3000	610
S S	LOCAL	LOCAL	450000	014301	3000	620
S S	LOCAL	LOCAL	450000	014301	3000	900
S S	LOCAL	LOCAL	460000	014301	3000	100
S S	LOCAL	LOCAL	460000	014301	3000	OTH
S S	LOCAL	LOCAL	460000	014301	3000	610
S S	LOCAL	LOCAL	460000	014301	3000	620
S S	LOCAL	LOCAL	460000	014301	3000	900
S S	LOCAL	LOCAL	470000	014301	3000	100
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S S	LOCAL	LOCAL	470000	014301	3000	610
S S	LOCAL	LOCAL	470000	014301	3000	620
S S	LOCAL	LOCAL	470000	014301	3000	900
S S	LOCAL	LOCAL	480000	014301	3000	100
S S	LOCAL	LOCAL	480000	014301	3000	OTH
S S	LOCAL	LOCAL	480000	014301	3000	610
S S	LOCAL	LOCAL	480000	014301	3000	620
S S	LOCAL	LOCAL	480000	014301	3000	900
S S	LOCAL	LOCAL	490000	014301	3000	100
S S	LOCAL	LOCAL	490000	014301	3000	OTH
S S	LOCAL	LOCAL	490000	014301	3000	610
S S	LOCAL	LOCAL	490000	014301	3000	620
S S	LOCAL	LOCAL	490000	014301	3000	900
S S	LOCAL	LOCAL	500000	014301	3000	100
S S	LOCAL	LOCAL	500000	014301	3000	OTH
S S	LOCAL	LOCAL	500000	014301	3000	610
S S	LOCAL	LOCAL	500000	014301	3000	620
S S	LOCAL	LOCAL	500000	014301	3000	900
S S	LOCAL	LOCAL	510000	014301	3000	100
S S	LOCAL	LOCAL	510000	014301	3000	OTH
S S	LOCAL	LOCAL	510000	014301	3000	610
S S	LOCAL	LOCAL	510000	014301	3000	620
S S	LOCAL	LOCAL	510000	014301	3000	900
S S	LOCAL	LOCAL	520000	014301	3000	100
S S	LOCAL	LOCAL	520000	014301	3000	OTH
S S	LOCAL	LOCAL	520000	014301	3000	610
S S	LOCAL	LOCAL	520000	014301	3000	620
S S	LOCAL	LOCAL	520000	014301	3000	900
S S	LOCAL	LOCAL	100000	014301	4000	
S S	LOCAL	LOCAL	110000	014301	4000	
S S	LOCAL	LOCAL	120000	014301	4000	
S S	LOCAL	LOCAL	130000	014301	4000	
S S	LOCAL	LOCAL	140000	014301	4000	
S S	LOCAL	LOCAL	150000	014301	4000	
S S	LOCAL	LOCAL	160000	014301	4000	
S S	LOCAL	LOCAL	170000	014301	4000	
S S	LOCAL	LOCAL	190000	014301	4000	
S S	LOCAL	LOCAL	200000	014301	4000	



S S	LOCAL	LOCAL	210000	014301	4000
S S	LOCAL	LOCAL	216000	014301	4000
S S	LOCAL	LOCAL	220000	014301	4000
S S	LOCAL	LOCAL	230000	014301	4000
S S	LOCAL	LOCAL	240000	014301	4000
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S S	LOCAL	LOCAL	314000	014301	4000
S S	LOCAL	LOCAL	315000	014301	4000
S S	LOCAL	LOCAL	316000	014301	4000
S S	LOCAL	LOCAL	320000	014301	4000
S S	LOCAL	LOCAL	322000	014301	4000
S S	LOCAL	LOCAL	323000	014301	4000
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S S	LOCAL	LOCAL	332000	014301	4000
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S S	LOCAL	LOCAL	342000	014301	4000
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S S	LOCAL	LOCAL	345000	014301	4000
S S	LOCAL	LOCAL	346000	014301	4000
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S S	LOCAL	LOCAL	360000	014301	4000
S S	LOCAL	LOCAL	361000	014301	4000
S S	LOCAL	LOCAL	362000	014301	4000
S S	LOCAL	LOCAL	363000	014301	4000
S S	LOCAL	LOCAL	365000	014301	4000
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S S	LOCAL	LOCAL	372000	014301	4000
S S	LOCAL	LOCAL	373000	014301	4000
S S	LOCAL	LOCAL	380000	014301	4000
S S	LOCAL	LOCAL	381000	014301	4000
S S	LOCAL	LOCAL	382000	014301	4000

S S	LOCAL	LOCAL	383000	014301	4000	
S S	LOCAL	LOCAL	384000	014301	4000	
S S	LOCAL	LOCAL	385000	014301	4000	
S S	LOCAL	LOCAL	390000	014301	4000	
S S	LOCAL	LOCAL	391000	014301	4000	
S S	LOCAL	LOCAL	392000	014301	4000	
S S	LOCAL	LOCAL	393000	014301	4000	
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S S	LOCAL	LOCAL	395000	014301	4000	
S S	LOCAL	LOCAL	396000	014301	4000	
S S	LOCAL	LOCAL	397000	014301	4000	
S S	LOCAL	LOCAL	410000	014301	4000	100
S S	LOCAL	LOCAL	410000	014301	4000	OTH
S S	LOCAL	LOCAL	410000	014301	4000	610
S S	LOCAL	LOCAL	410000	014301	4000	620
S S	LOCAL	LOCAL	410000	014301	4000	900
S S	LOCAL	LOCAL	420000	014301	4000	100
S S	LOCAL	LOCAL	420000	014301	4000	OTH
S S	LOCAL	LOCAL	420000	014301	4000	610
S S	LOCAL	LOCAL	420000	014301	4000	620
S S	LOCAL	LOCAL	420000	014301	4000	900
S S	LOCAL	LOCAL	430000	014301	4000	100
S S	LOCAL	LOCAL	430000	014301	4000	OTH
S S	LOCAL	LOCAL	430000	014301	4000	610
S S	LOCAL	LOCAL	430000	014301	4000	620
S S	LOCAL	LOCAL	430000	014301	4000	900
S S	LOCAL	LOCAL	440000	014301	4000	100
S S	LOCAL	LOCAL	440000	014301	4000	OTH
S S	LOCAL	LOCAL	440000	014301	4000	610
S S	LOCAL	LOCAL	440000	014301	4000	620
S S	LOCAL	LOCAL	440000	014301	4000	900
S S	LOCAL	LOCAL	450000	014301	4000	100
S S	LOCAL	LOCAL	450000	014301	4000	OTH
S S	LOCAL	LOCAL	450000	014301	4000	610
S S	LOCAL	LOCAL	450000	014301	4000	620
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S S	LOCAL	LOCAL	490000	014301	8000	620
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S S	LOCAL	LOCAL	500000	014301	8000	100
S S	LOCAL	LOCAL	500000	014301	8000	200
S S	LOCAL	LOCAL	500000	014301	8000	610
S S	LOCAL	LOCAL	500000	014301	8000	620
S S	LOCAL	LOCAL	500000	014301	8000	900
S S	LOCAL	LOCAL	510000	014301	8000	100
S S	LOCAL	LOCAL	510000	014301	8000	OTH
S S	LOCAL	LOCAL	510000	014301	8000	610
S S	LOCAL	LOCAL	510000	014301	8000	620
S S	LOCAL	LOCAL	510000	014301	8000	900
S S	LOCAL	LOCAL	520000	014301	8000	OTH

County, City, or Town ID Currency Fiscal Year Accounting Period posted\_total\_amt

-1.00

024304	USD	2024	12	83508.84
024304	USD	2024	12	6738.44
024304	USD	2024	12	0.00
024304	USD	2024	12	0.00
024304	USD	2024	12	0.00
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024304	USD	2024	12	0.00
024304	USD	2024	12	0.00
024304	USD	2024	12	0.00
024304	USD	2024	12	-6736.97
024304	USD	2024	12	0.00
024304	USD	2024	12	-83510.31
024304	USD	2024	12	-45184.48
024304	USD	2024	12	-5125.33
024304	USD	2024	12	0.00
024304	USD	2024	12	0.00
024304	USD	2024	12	0.00
024304	USD	2024	12	0.00
024304	USD	2024	12	-350.00
024304	USD	2024	12	-33596.54
024304	USD	2024	12	0.00
024304	USD	2024	12	0.00
024304	USD	2024	12	0.00
024304	USD	2024	12	0.00
024304	USD	2024	12	-1145.00
024304	USD	2024	12	0.00
024304	USD	2024	12	0.00
024304	USD	2024	12	-3540.00
024304	USD	2024	12	-295.00
024304	USD	2024	12	-15042.13
024304	USD	2024	12	-5618.31
024304	USD	2024	12	0.00
024304	USD	2024	12	0.00
024304	USD	2024	12	0.00
024304	USD	2024	12	0.00
024304	USD	2024	12	0.00
024304	USD	2024	12	27423.48
024304	USD	2024	12	46107.24
024304	USD	2024	12	0.00
024304	USD	2024	12	0.00
024304	USD	2024	12	9094.00
024304	USD	2024	12	0.00
024304	USD	2024	12	0.00
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-45184.48	-45184.48
-5125.33	-5125.33
0	0
0	0
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0	0
-350	-350
-33596.54	-33596.54
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0	0
-1145	-1145
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0	0
-3540	-3540
-295	-295
-15042.13	-15042.13
-5618.31	-5618.31
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27423.48	27423.48
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271263.6	271263.6
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4093377.05	4093377.05
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-1468842.96	-1468842.96
-26613.72	-26613.72
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# Updates to the Blank AFR

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## Fiscal Year 2024 updates:

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## Fiscal Year 2023 updates:

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- Version 23.2** Page 13 - updated formulas for restricted net position from page 15  
Balance check - updated additions to GCGAAG to OP Conversion  
DLL Balance check page - added account 216000 to 5000
- Version 23.1** Page 13 - added SBITA to the lease payable line  
Page 18 - added SBITA to the lease payable line  
Page 13 - governmental column, current comp abs subtract from long-term comp abs.  
Page 34C - SBITA note disclosure  
GLTDLAG - added SBITA to lease payable line

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## Fiscal Year 2022 updates:

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- Version 22.2** Page 14 - component unit formula - L60, M60  
Page 19 - revised the fund #, Fund name in columns F & G  
Page 18 - Cell G88  
Page 20 - Columns E & F formulas  
Balance check - Cash flow added cells F106, 107
- Version 22.1** Proprietary funds - added another major business-type fund column  
Proprietary funds - revised page 18 & 79 (non-major) & 82 (Int. service) - capital asset lease resources  
Proprietary funds - revised pages 19, 80, 83 added lease interest expense added amortizati  
Proprietary funds - revised pages 20, 81, 84 cash flow statements  
Governmental funds - added leases receivable, payable, lease interest expense, added am  
DLL - added lease information
- DLL Balance Check - revised entity name and fiscal year formulas  
Worksheet page - revised the instructions to say pages aren't necessary in PDF version of A

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## Fiscal Year 2021 updates:

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- Version 21.1** Fiduciary Funds: Updated for GASB 84 - Custodial funds and Investment Pool if not in a true  
Instruction tab revised  
DLL Balance Check and DLL input tab updated for trust and custodial fund revisions  
Notes updated - formatting and GASB 84  
Updated pg 14 - component unit column formulas updated - formulas were missing in some  
Updated the dates and the header dates  
Added a formula for the internal service fund cash flow statement to pull dates from page 20  
Balance check page revised for GASB 84 changes - added investment pool - not trust and c

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## Fiscal Year 2020 updates:

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- Version 20.1** Revised the coverpage to include the DOA logo at top, changed the state seal  
Added a drop-down menu for the entity name, entity # autofills - from Ledger Load Assist tal  
Page 14 - added link to the major business-type fund names; column b rows 27-30

Table of contents - removed the reference to FY2019 - cash receipts & disb required info

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**Fiscal Year 2019 updates:**

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- Version 19.2.1** Corrected a spelling error page 18 - Net Investment to Investment; instructions updated  
Disbursements page is mandatory for FY19
- Version 19.2** Updated formula on Page 13 - GW Statement - Warrants payable (Cell M35) wasn't adding  
Removed the Note on Cash Receipts & Disbursement Page that stated it was optional; man  
Non-major business-type cash flow Page 81 - fixed column E formula
- Version 19.1** Released August 7, 2019  
Updated the OPEB Notes , updated Long-term debt notes (GASB 88) & added ARO note (C  
Table of Contents - Cash Receipts & Disbursements Schedule is mandatory (not optional as  
Added Deferred Outflows & Inflows for OPEB on page 18, BS Conv & GW Statements; revisi
- Version 19.1.1** Updated the BS Conversion - the Row 48 for OPEB didn't auto adjust in Row 49  
BS conversion adjustment to reconciliation on page 15: F46-G46-G47-G48+E28+E29  
Deferred inflow: Page 15: M50-E51-E52+D72

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**Fiscal Year 2018 updates:**

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- Version 18.5** Updated the MPERA Notes to the RSI
- Version 18.4** Updated the MPERA RSI - added 2018 column; protected the GLTDAG (no password used
- Version 18.3** Updated the MPERA RSI - added 2018 column; protected the GLTDAG (no password used
- RSI**
- Version 18.2** Updated the covered payroll to covered-employee payroll in line 20 and 22
- OPEB RSI**
- Version 18.1** Changed LGSB - added State Accounting Bureau - removed Bureau behind LGS
- Coverpage** " "
- Filing Fee** " "
- Notes:** GASB 75 Note updates for AMM and Actuary
- RSI** RSI for OPEB

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**Fiscal Year 2017 updates:**

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- Version 17.1** Update audit threshold to \$750,000 - SB372 Leg Sess2017  
Filing Fee Form Changed wording and added auto-calculate to Part II - Debt proceeds - audit requirement
- Notes:** Added notes for GASB 73 - FDRA Total Pension Liability  
GASB 78 - Pensions, part of collective bargaining units  
GASB 77 - Tax Abatement
- Instruction page** Included more information on filing through the portal
- Pages 53-54** Debt Service budget to actual - corrected rows 40 & 41  
variance of budget to actual: shb -final column + actual column

Pension Liability Changed terminology from Net Pension Liability to Pension Liability

RSI Tabs Added tabs for each MPERA pension plan; MPERA isn't completing all RSI  
Added a page for Fire Dept Relief Association and plans that fall within GASB 78 (union plan

**For 2016: DII Ledger Load Assist - major fund column F - 21xxxx shouldn't add in F50 (216000)**

**Version 16.1**

Filing Fee Page: Updated the language- is in excess of 500,000, you are required to have an audit if the amount is equal to or less than 500,000, no filing fee is required

Table of contents and page numbers were updated. Notes were assigned a single page number.

Notes: Added the updated notes for GASB 72 - Fair Value, etc.

Page 48-53: Added extra accounts for 411000 Planning & Research and 411800 -Other Gen Gov Service  
Updated the DLL for these accounts

Non-major special revenue funds: Added a formula to figure fund balance; will reduce unre

Added additional 4 debt service funds; inserted a formula for fund balance; will reduce unres

Capital Projects: Inserted a formula for fund balance; will reduce unrestricted by restricted; c

Non-major enterprise funds: Formula updated, added Net Pension Liability

Non-major enterprise cash flows: Inserted one column - there was 4 columns but only 3 on  
Added formulas to pull numbers from activities page

Internal service funds: Formula updated for assets, def out, liab, def inflow, added Net pensi

DLL: Added acct 237000, 238000 for Funds 5000, 6000  
Added a multiplier for credit balances: Liabilities, Def Inflows & Fund Balance, Net Position &

**Version 16.2**

Updated the filing fee form - in excess of 500,000

Version 16.3 Added a column to the BS Conversion Page for prior year's deferred outflows and inflows of  
Added a formula to the OP Conversion Page

Version 16.4 Added the prior year's difference of Deferred Outflows and Inflows to the reconciliation on P.

Corrected a formula on Page 82 - Internal Services; Row 37 should not include row 36 in the



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**Version 15.1**

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Filing Fee: Updated the filing fees and the formula for the filing fee; Updated the address of LGSB  
Coverpage: Updated the address of LGSB

Page 13: Corrected error in cell

Page 14:

Page 15: The unrestricted fund balance cells were locked. A formula will subtract the non-spendable, This change will ensure the individual fund balance ties to the fund balance reported on the

Page 16:

Page 17: Ensured the comp absences total coming from the OP Conversion includes the unallocated  
Added a balance check to compare the change in net position to page 14 - Statement of Re

Page 18: Added Net Pension Liability, Added to formula for Non-major & Internal service funds NPL

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ed RTU; leases receivable, payable, deferred outflows & inflows of  
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