State of New Mexico

Village of Virden INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED UPON PROCEDURES

For The Fiscal Year Ended June 30, 2018

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State of New Mexico Village of Virden **OFFICIAL ROSTER** June 30, 2018

ELECTED OFFICIALS

| Rulene Jensen | Mayor |
|------------------|-----------|
| Shannon Kempton | Councilor |
| Jacob Bigler | Councilor |
| Buddy Jensen | Councilor |
| Janet Richardson | Councilor |
| | |

ADMINISTRATIVE STAFF

| Kassi Mortensen | Clerk/Treasurer |
|-----------------|-----------------|
| Bridget Payne | Deputy Clerk |

Stone, McGee & Co.

Centified Public Accountants.



MIKE STONE, C.P.A. LINDA STONE McGEE, C.P.A. KAY STONE, C.P.A. KELLEY WYATT, C.P.A

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Brian S. Colon, ESQ., State Auditor And Mayor and Village Council Village of Virden Virden, New Mexico

We have performed the procedures enumerated below for the Village of Virden(Village) for the year ended June 30, 2018, solely to assist users in determining compliance with the provisions of the Audit Act for a Tier 5 entity per Section 12-6-3(B)(4) NMSA 1978 and Section 2.2.2.16 NMAC. The procedures were agreed to by the Village of Virden through the New Mexico Office of the State Auditor. The Village's management is responsible for its accounting records and the subject matter. This agreed upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representations regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose. Our procedures and findings are as follows:

1. Classification

Procedures

a. Verify the local body's revenue calculation and tier determination documented on the form provided at <u>www.osanm.org</u> under "Tiered System Reporting Main Page".

Findings

The Village's revenue calculation and tier selection were correct.

2. Cash

Procedures

- a. Determine whether bank reconciliations are being performed in a timely manner and whether all bank and investment statements for the fiscal year are complete and on hand.
- b. Test at least 30% of the bank reconciliations for accuracy. Also, trace ending balances to the general ledger, supporting documentation, and the financial reports submitted to DFA-Local Government Division.

c. Determine whether the local public body's financial institutions have provided it with the 50% of pledged collateral on all uninsured deposits as required by Section 6-10-17 NMSA 1978, NM Public Money Act, if applicable.

Findings

Bank accounts were reconciled monthly in a timely manner, and all bank and investment statements were complete and on hand. We reviewed 4 of 12 bank reconciliations (33%) for accuracy without exception. Reconciled cash balances were traced to the general ledger and supporting documentation without exception. At June 30, 2018, the reconciled cash balance in the General Fund differed from the cash balance reported on the DFA-Local Government Division financial report by \$2,708, and the reconciled cash balance in the Water Fund differed from the financial report by \$2,199. The Village's deposite are required to be collateralized in accordance with Section 6-10-17 NMSA 1978, the Public Money Act. However, at June 30, 2018, the Village's deposite were under collateralized by \$8,141. These findings are detailed in Findings 2018-001 and 2018-002 in the Schedule of Findings and Questioned Costs

Capital Assets

Procedures

 Verify the local public body is performing a yearly inventory as required by Section 12-6-10 NMSA 1978.

Findings

The Village conducted an inventory of its capital assets, which was properly certified by the governing body.

Revenue

Procedures

Identify the nature and amount of revenue from all sources by reviewing the budget, agreements, rate schedules and underlying documentation.

- a. Perform an analytical review; test actual revenue compared to budgeted revenue for the year for each type of revenue. Select a sample of revenue equal to at least 30% of the total dollar amount and test the following attributes:
 - Amount recorded in the general ledger agrees to supporting documentation and the bank statements.
 - Proper recording of classification, amount, and period per review of supporting documentation and the general ledger. Perform the revenue work on the same accounting basis that the local public body keeps its accounting records on, cash basis, modified accrual basis, or accrual basis.

Findings

The analytical review yielded no exceptions, and met expectations. In tests totaling 43% of the total dollar amount, we noted that the amount recorded in the general ledger agreed to

supporting documentation and the bank statements. In each case, the recording of classification, amounts, and periods was correct.

5. Expenditures

Procedures

Select a sample of cash disbursements equal to at least 30% of the total dollar amount and test the following attributes:

- a. Determine that amounts recorded as disbursed agrees to adequate supporting documentation. Verify that amount, payee, date and description agree to the vendor's invoice, purchase order, contract and canceled check, as appropriate.
 - b. Determine that disbursements were properly authorized and approved in compliance with the budget, legal requirements and established policies and procedures.
 - c. Determine that the bid process (or request for proposal process, if applicable), purchase contracts and agreements were processed in accordance with the New Mexico Procurement Code(Section 13-1-28 through 13-1-199 NMSA 1978) and State Purchasing Regulations (1.4.1 NMAC) and Regulations Governing the Mileage and Per Diem Act (2,42.2 NMAC).

Findings

In a test of 25 transactions, totaling 43% of the total dollar amount and representative of the population, we noted that amounts disbursed were supported by adequate supporting documentation; that the disbursements were properly authorized and approved; and if required, the bid or proposal process was in agreement with state statutes and regulations.

6. Journal Entries

Procedures

Test all non-routine journal entries, adjustments, and reclassifications posted to the general ledger for the following attributes:

- a. Journal entries must appear reasonable and have supporting documentation.
- b. The local public body has procedures that require journal entries to be reviewed and there is evidence the reviews are being performed.

Findings

Although we noted no non-routine journal entries, we tested the 28 journal entries made during the year, and noted that each was properly posted to the general ledger, and was approved by the Village Council.

7. Budget

Procedures

Obtain the original fiscal year budget and all budget amendments made throughout the fiscal year and perform the following test work:

- a. Verify, through a review of the minutes and correspondence, that the original budget and subsequent budget adjustments were approved by the local public body's governing body and DFA-LGD.
- b. Determine if the actual total expenditures exceeded the final budget at the legal level of budgetary control; if the answer is yes, report a compliance finding.
- c. From the original and final approved budgets and general ledger, prepare a schedule of revenues and expenditures budget and actual on the budgetary basis used by the local public body for each individual fund.

Findings

The original and final budget, including all budget amendments received the proper approval. Actual total expenditures did not exceed the final budget for any funds. Budgetary comparison statements for all funds are reported elsewhere in this report.

8. Capital Outlay Appropriations

Procedures

The scope of the agreed-upon engagement shall encompass any and all state-funded capital outlay appropriations of the New Mexico State Legislature that meet Tier 5 criteria. Request and review all state-funded capital outlay awards, joint powers agreements, correspondence and other relevant documentation for any capital outlay award funds expended by the recipient during the fiscal year that meet the Tier 5 criteria. Perform the following tests on all capital outlay expenditures:

- a. Determine that the amount recorded as disbursed agrees to adequate supporting documentation. Verify that amount, payee, date and description agree to the purchase order, contract, vendor's invoice and canceled check, as appropriate.
- b. Determine that the cash disbursements were properly authorized and approved in accordance with the budget, legal requirements and established policies and procedures.
- c. Determine that the bid process(or request for proposal process, if applicable) purchase orders, contracts and agreements were processed in accordance with the New Mexico Procurement Code and State Purchasing Regulations (Section 13-1-28 through 13-1-199 NMSA 1978 and 1.4.1 NMAC).
- d. Determine the physical existence (by observation) of the capital asset based on expenditures to date.
- e. Verify that the status reports were submitted to the state agency charged with oversight per terms of the agreement and verify that the amounts in the status report agree with the general ledger and other supporting documentation.
- f. If the project was funded in advance, determine if the award balance (and cash balance) appropriately reflects the percentage of completion based on the project schedule and expenditures to date.

- g. If the project is complete, determine if there is an unexpended balance and whether it was reverted per statute and agreement with grantor.
- h. Determine whether cash received for the award was accounted for in a separate fund or separate bank account that is non-interest bearing if so required by the capital outlay award agreement.
- Determine whether reimbursement requests were properly supported by costs incurred by the recipient. Determine whether the costs were paid by the local public body prior to the request for reimbursement.

Findings

Our review of capital outlay transactions indicate that the disbursements were evidenced by adequate supporting documentation; cash disbursements were properly authorized and approved; the bid process was in accordance with state statute; the amounts paid were properly evidenced by goods or services which were observed; status reports were appropriately filed; cash received and disbursed is accounted for in a separate fund; and reimbursement requests were properly supported by costs incurred, and in instances where the contactor was paid by the Village, the disbursement was made before or simultaneously with the request for reimbursement.

9. Other

Procedures

If information comes to the IPA's attention (regardless of materiality) indicating any fraud, illegal acts, noncompliance, or any internal control deficiencies, such instances must be disclosed in the report as required by Section 12-6-6 NMSA 1978. The findings must include the required content per Section 2.2.2.10(L) NMAC.

Findings

The agreed-upon procedures report was not submitted to the New Mexico State Auditor by the mandated deadline. This finding is detailed in Finding 2018-003 in the Schedule of Findings and Questioned Costs.

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion on the Tier 5 agreed upon procedures. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of management of the Village of Virden, the New Mexico Office of the State Auditor, the New Mexico Department of Finance and Administration-Local Government Division, and the New Mexico Legislature and is not intended to be and should not be used by anyone other than these specified parties.

Store, Mc Ger & LO CPA'S

Silver City, New Mexico March 27, 2019

Stone, McGee & Co.

Centified Public Accountants

Village of Virden SCHEDULE OF GRANT ACTIVITY June 30, 2018

| | Colonias Grant CI-2804 | Colonias Grant CI-3192 | Legislative Allocation 15-0791 | Legislative Allocation 14-6-1936 |
|-------------------|------------------------------|------------------------------|--------------------------------------|--|
| Grant Award | \$ 103,074 | \$ 225,000 | \$ 75,000 | \$ 79,000 |
| Amount expended | \$ 103,074 | \$ 224,646 | \$ 44,559 | \$ 78,990 |
| Amount received | 103,074 | 224,646 | 44,559 | 78,990 |
| Amount reverted | | | | 10 |
| Remaining balance | \$ - | \$ 354 | \$ 30,441 | \$ - |
| Date of agreement | 6/27/2014 | 7/24/2015 | 6/1/2016 | 5/11/2015 |
| Expiration date | 6/27/2018 | 7/24/2018 | 6/30/2019 | 6/30/2018 |

The Colonias grants are authorized by the Colonias Infrastructure Act, Sections 6-30-1 through 6-30-8 NMSA 1978.

The Legislative Allocation is authorized by the Laws of 2014, Chapter 66

The amounts received and expended as shown above are cumulative amounts from grant inception through June 30, 2018.

Village of Virden GENERAL FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES--BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) For the Fiscal Year Ended June 30, 2018

| Revenues: | Original Budget | Final Budget | Actual | Variance Favorable (Unfavorable) |
|---|-------------------------|-------------------------|-------------------------|--|
| Taxes: | | | | |
| Property | \$ 1,325 | \$ 1,325 | \$ 1,766 | \$ 441 |
| Gross receipts | 7,725 | 7,725 | 11,978 | 4,253 |
| Gas tax | 5,004 | 5,004 | 5,004 | - |
| Motor vehicle tax | 300 | 300 | 424 | 124 |
| State sources | 90,000 | 90,000 | 90,000 | |
| Charges for services | 12,540 | 12,540 | 12,912 | 372 |
| Miscellaneous | 250 | 250 | 332 | 82 |
| Total revenues Expenditures: Current: General government | \$ 117,144 \$ 49,107 | \$ 117,144 \$ 49,107 | \$ 122,416 \$ 35,278 | \$ 5,272 \$ 13,829 |
| Highways and streets | 2,700 | 2,700 | 2,429 | 271 |
| Other-miscellaneous | 37,500 | 37,500 | 29,797 | 7,703 |
| Culture recreation | 19,133 | 19,133 | 15,229 | 3,904 |
| Total expenditures | \$ 108,440 | \$ 108,440 | \$ 82,733 | \$ 25,707 |
| Revenues over (under) expenditures | \$ 8,704 | \$ 8,704 | \$ 39,683 | \$ 30,979 |
| Other financing sources (uses) Adjustment | | | (689) | 689 |
| Net change in fund balance | \$ 8,704 | \$ 8,704 | \$ 40,372 | \$ 31,668 |
| Fund balance, July 1, 2017 | 221,166 | 221,166 | 225,773 | 4,607 |
| Fund balance, June 30, 2018 | \$ 229,870 | \$ 229,870 | \$ 266,145 | \$ 36,275 |

Village of Virden SPECIAL REVENUE FUND - FIRE PROTECTION SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES--BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) For the Fiscal Year Ended June 30, 2018

| | riginal Budget | Final Budget | Actual | Fa | ariance vorable avorable) |
|-----------------------------|-------------------|---------------------|---------------|----|---------------------------------|
| Revenues: | | | | | |
| State sources | \$ $75,\!667$ | \$ $75,\!667$ | \$ 79,262 | \$ | 3,595 |
| Misscellaneous | 25 | 25 | 50 | | 25 |
| Total revenues | 75,692 | 75,692 | 79,312 | | 3,620 |
| Expenditures: | | | | | |
| Current: | | | | | |
| Public safety | 75,667 | 75,667 | 51,186 | | 24,481 |
| Net change in fund balance | \$ 25 | \$ 25 | \$ 28,126 | \$ | 28,101 |
| Fund balance, July 1, 2017 | 87,793 | 87,793 | 116,052 | | 28,259 |
| Fund balance, June 30, 2018 | \$ 87,818 | \$ 87,818 | \$ 144,178 | \$ | 56,360 |

Village of Virden CAPITAL PROJECT FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES--BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) For the Fiscal Year Ended June 30, 2018

| | Driginal Budget | Final Budget | Actual | Fa | ariance avorable favorable) |
|------------------------------------|--------------------|-----------------|---------------|----|-----------------------------------|
| Revenues: | | | | | |
| State sources | \$ 293,030 | \$ 293,030 | \$ 243,315 | \$ | (49,715) |
| Expenditures: | | | | | |
| Current: | | | | | |
| Public works | \$ - | \$ - | \$ - | \$ | - |
| Capital outlay | 293,000 | 293,000 | 244,042 | | 48,958 |
| Total expenditures | \$ 293,000 | \$ 293,000 | \$ 244,042 | \$ | 48,958 |
| Revenues over (under) expenditures | \$ 30 | \$ 30 | \$ (727) | \$ | (757) |
| Other financing sources (uses) | | | | | |
| Adjustment | - | - | 5,298 | | 5,298 |
| | | | | | |
| Net change in fund balance | \$ 30 | \$ 30 | \$ 4,571 | \$ | 4,541 |
| Fund balance, July 1, 2017 | 91,455 | 91,455 | 91,455 | | - |
| Fund balance, June 30, 2018 | \$ 91,485 | \$ 91,485 | \$ 96,026 | \$ | 4,541 |

Village of Virden DEBT SERVICE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES--BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) For the Fiscal Year Ended June 30, 2018

| | riginal Budget | Final Budget | Actual | Variance Favorable <u>(Unfavorable)</u> | | |
|--|-------------------|-----------------|---------------|---|---|--|
| Revenues: State sources | \$ - | \$ - | \$ - | \$ | - | |
| Expenditures: Principal and Interest | \$ 1,835 | \$ 1,835 | \$ 1,835 | \$ | - | |
| Total expenditures | \$ 1,835 | \$ 1,835 | \$ 1,835 | \$ | | |
| Revenues over (under) expenditures | \$ (1,835) | \$ (1,835) | \$ (1,835) | \$ | - | |
| Other financing sources (uses): Transfer in | \$ 1,835 | \$ 1,835 | \$ 1,835 | \$ | - | |
| Net change in fund balance | \$ - | \$ - | \$ - | \$ | - | |
| Fund balance, July 1, 2017 | - | - | - | | - | |
| Fund balance, June 30, 2018 | \$ - | \$ - | \$ - | \$ | - | |

Village of Virden ENTERPRISE FUNDS - WATER AND SEWER SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS-BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)

For the Fiscal Year Ended June 30, 2018

| | riginal Budget | Final Budget | Actual | Fa | ariance vorable čavorable) |
|--|-------------------|-----------------|------------------------|----|----------------------------------|
| Revenues: Charges for services Miscellaneous | \$ 13,605 | \$ 13,605 | \$ 13,432 | \$ | (173) |
| Total revenues | \$ 13,605 | \$ 13,605 | \$ 13,432 | \$ | (173) |
| Expenses: | | | | | |
| Operating | \$ 22,730 | \$ 22,730 | \$ 11,533 | \$ | 11,197 |
| Total expenses | \$ 22,730 | \$ 22,730 | \$ 11,533 | \$ | 11,197 |
| Revenues over (under) expenses | \$ (9,125) | \$ (9,125) | \$ 1,899 | \$ | 11,024 |
| Other financing sources (uses): | | | | | |
| Adjustment Transfer out | (1,835) | (1,835) | (1,942) (1,835) | | (1,942) |
| Net changes in retained earnings | \$ (7,290) | \$ (7,290) | \$ (1,878) | \$ | 9,082 |
| Retained earnings, July 1, 2017 | 60,889 | 60,889 | 66,833 | | 5,944 |
| Retained earnings, June 30, 2018 | \$ 53,599 | \$ 53,599 | \$ 64,955 | \$ | 15,026 |

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|-------------|------------------------|------------------------|-------------------------------|------------------------------|--------------------------------|--------------------------------|---------|---------|----------|-----------|---------|-------------|-------------|------------|------------------|--------------------|---------------|-------------|-----------------------|-------|-------------|----------------|--------------------------|------------|------------------|-------------|------|----------------------|--------------|-----|-------------------|------------|-------------------|--|---------------------------|---|--|
| GRAND TOTAL | TRUST AND AGENCY FUNDS | INTERNAL SERVICE FUNDS | Other Enterprise (enter fund) | Other Enterprise (enter fund | Other Enterprise tenter fund a | Other Enterprise (enter fund i | Parking | Housing | Cemetery | Ambulance | Airport | Waste Water | Solid Waste | Water Fund | ENTERPRISE FUNDS | DEBT SERVICE OTHER | REVENUE BONDS | G. O. BONDS | CAPITAL PROJECT FUNDS | OTHER | DWI PROGRAM | SENIOR CITIZEN | INTERGOVERNMENTAL GRANTS | RECREATION | MUNICIPAL STREET | LODGERS TAX | LEPF | FIRE PROTECTION FUND | ENHANCED 911 | EMS | ENVIRONMENTAL GRT | CORRECTION | GENERAL FUND (GF) | FUND NAME | | Prepared By: Kassi Mortensen | Period Ending: 06/30/2018 |
| \$403,728 | 50 | 08 | 30 | 8 | 8 | 8 | 50 | 08 | 50 | 05 | 05 | 05 | 05 | \$66,633 | | 50 | 30 | 50 | (\$4,932) | 50 | 08 | 50 | 50 | 50 | 50 | 8 | 8 | \$116,052 | 50 | 05 | 05 | 50 | \$225,775 | BEGINNING CASH BALANCE CURRENT FY (I) | | SUBM | |
| \$458,476 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 13,432 | | 0 | 0 | 0 | 243,315 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 79,312 | 0 | 0 | 0 | 0 | 122,417 | REVENUES TO DATE (2) | | TT TO LOCAL GOVE AFTER JH | LOCAL |
| 50 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1,835) | | 1,835 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | TRANSFERS TO DATE (3) | YEAR-TO-DATI | CAL GOVERNMAENT DIVISION NO LATER AFTER THE CLOSE OF EACH QUARTER | LOCAL GOVERNMENT DIVISION |
| 104 1015 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11,599 | | 1,835 | 0 | 0 | 244,042 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 51,256 | 0 | 0 | 0 | 0 | 82,732 | EXPENDITURES TO DATE (4) | YEAR-TO-DATE TRANSACTIONS | SUBART TO LOCAL GOVERNMAENT DIVISION NO LATER THAN 30 DAYS AFTER THE CLOSE OF EACH QUARTER | DIVISION |
| \$100.502 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1,942) | | 0 | 0 | 0 | 101,685 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 70 | 0 | 0 | 0 | 0 | 689 | ADJUSTMENTS (5) | 126 | CM75 | |
| 8571 200 | 8 | 80 | 80 | 8 | 50 | 50 | 05 | 50 | 50 | 50 | 50 | 03 | 08 | \$64,955 | | 08 | 08 | 08 | \$96,026 | 08 | 0\$ | \$0 | 0\$ | 50 | 8 | 68 | 8 | \$144,179 | 80 | 50 | 0\$ | 0\$ | \$266,149 | QTR ENDENG CASH BALANCE (1)+(2)-(3)+(4)+(5) (6) | | tan | I HIRSTRY CRUEY |
| s | 0 | 0 | Û | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | INVESTMENTS (7) | | Same Marde | INT THE CONTENTS IN KNOWLEDGE AND |
| \$571.309 | 50 | 50 | 50 | 50 | 08 | 50 | \$0 | 50 | 50 | 50 | 50 | 50 | 50 | \$64,955 | | 8 | 50 | 50 | \$96,026 | 0\$ | \$0 | 50 | \$0 | 50 | 15 | 8 | 8 | \$144,179 | 50 | 05 | 50 | 50 | \$266,149 | CASH + INVESTMENTS (8) | | cur | THERE IN THAT THE CONTENTS IN THEST MENOR TAKE TRUE AND CONTRACT TO THE HEST OF MY KNOWLEDCE AND THAT THE REPORT DEPICTS ALL FUNDS |
| \$5 804 | | | | | | | | | 14 | | | | | | | | | | | 1 | | | | | | | | + | | | | | 6,894 | REQUIRED RESERVES (9) | | 06/8 | TRUE AND CONUCC EPICTS ALL FUNDS |
| \$564.414 | 50 | 50 | 50 | \$0 | 50 | 50 | 03 | 02 | 8 | \$0 | 0\$ | 50 | \$0 | \$64,955 | | 80 | 50 | 202 | \$96,026 | 80 | 80 | 50 | 50 | 50 | 50 | 50 | 50 | \$144,179 | 8 | 05 | 05 | 50 | \$259,255 | AVAILABLE CASH (8) - (9) | | 819 | T TO THE HEST OF |

| | | Contraction of the second second | | and the second se | A CONTRACTOR OF A CONTRACTOR OFTA CONT | and the second se | |
|--|--------------------|--|--------------------|---|--|---|----------------|
| COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES | | GETED AMOUN | | ACTUALS | | Variance With Adj | |
| REVENUES AND EXPENDITURES | Approved Budget | Budget Adjustments | Adjusted Budget | Y-T-D | ENCUMBRAN CES Y-T-D | Positive (Ne \$ | gative) % |
| REVENUES | | | a sealer | | 000 1-1-0 | | - 74 |
| Taxes | | | | | | | |
| Property Tax - Current Year | \$1,325 | \$0 | \$1,325 | \$1,766 | | \$441 | 133 304 |
| Property Tax - Delinquent | \$0 | \$0 | \$0 | \$0 | | 50 | n/a |
| Property Tax - Penalty & Interest | \$0 | \$0 | \$0 | \$0 | | 50 | n'a |
| Oil and Gas - Equipment | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Oil and Gas - Production | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Franchise Fees | \$0 | \$0 | \$0 | \$0 | | 50 | n/a |
| Gross receipts - Local Option | \$2,725 | \$0 | \$2,725 | \$4,507 | | \$1,782 | 165.38 |
| Gross Receipts - Infrastructure | \$0 | 50 | \$0 | \$0 | | \$0 | n/a |
| Gress Receipts - Environment | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Gross Receipts - Hold Harmless | \$0 | 50 | \$0 | \$0 | | 50 | n/a |
| Gross Receipts - Other Dedication | \$0 | \$0 | 50 | \$0 | | 50 | n/a |
| Intergovenmental -State Shared: | | | | | | | |
| Gross receipts | \$5,000 | 50 | \$5,000 | \$7,471 | | \$2,471 | 149.435 |
| Cigarette Tax | 50 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Gas Tax [1 cent] | \$5,004 | 50 | \$5,004 | \$5,004 | | \$0 | 100.00 |
| Gas Tax (2 cent) | 50 | \$0 | \$0 | \$0 | | 50 | n/a |
| Motor Vehicle | \$300 | \$0 | \$300 | \$424 | | \$124 | 141.48 |
| | | 100 | | 1992 | | 4121 | 141,46 |
| Grants - Federal | \$0 | \$0 | \$0 | \$0 | | \$0 | n'a |
| Grants - State | \$0 | \$0 | \$0 | \$0 | | 50 | n/a |
| Grants - Local | 50 | \$0 | \$0 | \$0 | | 50 | m'a |
| | | 2220 | | 537510 | | | to d |
| Legislative Appropriations | \$0 | \$0 | \$0 | 50 | | \$0 | n/a |
| Small Cities Assistance | \$90,000 | \$0 | \$90,000 | \$90,000 | | 50 | 100.00 |
| Licenses and Permits | \$0 | \$0 | \$0 | 80. | | 102 | |
| Charges for Services | \$12,540 | 50 | \$12,540 | \$0 | | \$0 | n/a |
| Fines and Forfeits | \$0 | 50 | \$12,340 | \$12,912 | | \$372 | 102.975 |
| Interest on Investments | 50 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Miscellaneous | \$250 | 50 | \$250 | \$332 | | \$0 | n/n |
| | - | | | | | \$82 | 132.939 |
| TOTAL GENERAL FUND REVENUES | \$117,144 | \$0 | \$117,144 | \$122,417 | | \$5,273 | 104.509 |
| EXPENDITURES | 1000 | 222 | 100 | | | _ | |
| Executive-Legislative | \$0 | \$0 | 50 | \$0 | \$0 | \$0 | n/a |
| Judicial | \$0 | \$0 | 50 | \$0 | \$0 | \$0 | n/a |
| Elections | \$500 | \$0 | \$500 | \$406 | \$0 | \$94 | 81.18% |
| Finance & Administration | \$48,607 | 50 | \$48,607 | \$34,872 | \$0 | \$13,735 | 71.74% |
| Public Safety | \$0 | \$0 | \$0 | 90 | \$0 | \$0 | n/a |
| Highways & Streets | \$2,700 | \$0 | \$2,700 | \$2,429 | \$0 | \$271 | 89.97% |
| Senior Citizens | \$0 | \$0 | \$0 | 90 | \$0 | \$0 | n/a |
| Sanitation Health and Welfare | \$0 | 50 | \$0 | \$0 | \$0 | \$0 | n/a |
| Culture and Recreation | \$0 | \$0 | \$0 | 50 | \$0 | \$0 | n/a |
| | \$19,133 | \$0 | \$19,133 | \$15,229 | \$0 | \$3,904 | 79.599 |
| Economic Development & Housing | 50 | \$0 | \$0 | \$0 | \$0 | \$0 | n/a |
| Airport Other - Miscellaneous | 50 | 50 | \$0 | 50 | \$0 | \$0 | n/a |
| | \$37,500 | 50 | \$37,500 | \$29,797 | \$0 | \$7,703 | 79.46% |
| TOTAL GENERAL FUND EXPENDITURES | \$108,440 | \$0 | \$108,440 | \$82,732 | \$0 | \$25,708 | 76.299 |
| OTHER FINANCING SOURCES | | 28.7 | | | | | |
| | | \$0 | 50 | 50 | | \$0 | and the second |
| Transfers In | \$0 | 1. | | | | 30 | 0/3 |
| Transfers In Transfers (Out) TOTAL - OTHER FINANCING SOURCES | \$0 \$0 \$0 | \$0 \$0 | \$0 \$0 | \$0 \$0 | | \$0 | n'a |

SPECIAL REVENUES - MUNICIPALITY - QUARTERLY REPORT

| CORCIAL DEVENTIES DESCHIDATE | - | | BUDGET | | ACTUALS | | | - |
|--|------|--------------------|----------------------------|--------------------|-----------------------|--------------------|---------|------------|
| SPECIAL REVENUES - RESOURCES | Fund | Approved Budget | Resolutions Adj. Budget | Adjusted Budget | Year to Date Total | Encumbrances | Budget | Budget |
| CORRECTIONS REVENUES | 201 | nunger | Auj. Budget | Budget | Total | (espend line only) | Balance | Variance % |
| Correction Fees | 201 | 0 | 0 | 0 | 0 | | 0 | n/a |
| Miscellaneous | 201 | 0 | 0 | 0 | 0 | | 0 | n/3 |
| TOTAL Revenues | 100 | 0 | 0 | 0 | 0 | 1 | 0 | n/3 |
| EXPENDITURES | 201 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| OTHER FINANCING SOURCES | | | | | | | | n/3 |
| Transfers In | 201 | 0 | 0 | 0 | 0 | | 0 | n/a |
| Transfers (Out) | 201 | 0 | 0 | 0 | 0 | | 0 | n/a |
| TOTAL - OTHER FINANCING SOURCES | | 0 | 0 | 0 | 0 | | 0 | es/a |
| Excess (deficiency) of revenues over expen | 201 | | | | 0 | | | |
| ENVIRONMENTAL REVENUES | 202 | | | | | 1 | | |
| GRT - Environmental | 202 | 0 | 0 | 0 | 0 | | 0 | n/a |
| Miscellaneous | 202 | 0 | 0 | 0 | 0 | | 0 | n/a |
| TOTAL Revenues | | 0 | 0 | 0 | 0 | | 0 | n/a |
| EXPENDITURES | 202 | 0 | 0 | 0 | 0 | 0 | 0 | n/a |
| OTHER FINANCING SOURCES Transfers In | 202 | 0 | 0 | 0 | 0 | | 0 | |
| Transfers (Out) | 202 | 0 | 0 | 0 | 0 | t t | 0 | n/a |
| TOTAL - OTHER FINANCING SOURCES | | 0 | 0 | 0 | 0 | | 0 | n/a n/a |
| Excess (deficiency) of revenues over expen | 202 | | | | 0 | | | 100 |
| EMS | 206 | | | 1111111111 | 0 | - | | |
| REVENUES State EMS Grant | 206 | 0 | 0 | 0 | 0 | | 0 | - |
| Miscellaneous | 206 | 0 | 0 | 0 | 0 | | 0 | n/a n/a |
| TOTAL Revenues | | 0 | 0 | 0 | 0 | | 0 | n/a |
| EXPENDITURES | 206 | 0 | 0 | 0 | 0 | 0 | | |
| OTHER FINANCING SOURCES Transfers in | | | | | | 0 | 0 | 0/8 |
| Transfers (Out) | 206 | 0 | 0 | 0 | 0 | | 0 | n/a |
| TOTAL - OTHER FINANCING SOURCES | 200 | 0 | 0 | 0.0 | 0 | - | 0 | n/a |
| | 204 | - | | v | | | 0 | n/a |
| Excess (deficiency) of revenues over expen E911 | 206 | - | | | 0 | - | | |
| REVENUES | 2017 | | | | | | | |
| State-E-911 Enhancement | 207 | 0 | 0 | 0 | 0 | | 0 | n/a |
| Network & Data Base Grant | 207 | 0 | 0 | 0 | 0 | | 0 | n/a |
| Miscellaneous | 207 | Ű. | 0 | 0 | 0 | i in E | 0 | n/a |
| TOTAL Revenues | - | 0 | 0 | 0 | 0 | | 0 | n/a |
| EXPENDITURES | 207 | 0 | 0 | 0 | 0 | 0 | 0 | n/a |
| OTHER FINANCING SOURCES | | | | | | | | |
| Transfers in | 207 | 0 | 0 | 0 | 0 | | 0 | n/a |
| Transfers (Out) | 207 | 0 | 0 | 0 | 0 | | 0 | n'a |
| TOTAL - OTHER FINANCING SOURCES | - | 0 | 0 | 0 | 0 | | 0 | n/a |
| Excess (deficiency) of revenues over expen | 207 | | | | 0 | | | |
| FIRE PROTECTION REVENUES | 209 | | | | | | | |
| State - Fire Marshall Allotment | 209 | 75,667 | 0 | 75,667 | 79,262 | | 3,595 | 104.75% |
| Miscellaneous | 209 | 25 | 0 | 25 | 50 | | 25 | 199.84% |
| TOTAL Revenues | | 75,692 | 0 | 75,692 | 79,312 | | 3,620 | 104.78% |

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SPECIAL REVENUES - MUNICIPALITY - QUARTERLY REPORT

| | - | | BUDGET | | ACTUALS | | | |
|--|------|--------------------|----------------------------|--------------------|--|------------------------------------|-------------------|--|
| SPECIAL REVENUES - RESOURCES | Fund | Approved Budget | Resolutions Adj. Budget | Adjusted Budget | Year to Date Total | Encumbrances (expend line only) | Budget Balance | Budget Variance % |
| EXPENDITURES | 209 | 75,667 | 0 | 75,667 | 51,256 | (expend size daily) | | |
| OTHER FINANCING SOURCES | | | | 10,001 | 31,230 | 0 | 24,411 | 67 74% |
| Transfers in | 209 | 0 | 0 | 0 | | | 94 | 1. |
| Transfers (Out) | 209 | 0 | 0 | 0 | 0 | | 0 | n/a |
| TOTAL - OTHER FINANCING SOURCES | | 0 | 0 | 0 | 0 | | 0 | n/2 |
| Excess (deficiency) of revenues over exper | 100 | | | | | | 0 | n/s |
| | | | | | 28,056 | | | |
| LAW ENFORCEMENT PROTECTION REVENUES | 211 | | | | | | | |
| State-Law Enforcement Protection | 211 | 0 | 0 | 0 | | | 0 | n/a |
| Miscellaneous | 211 | 0 | 0 | 0 | 0 | | 0 | n/a |
| TOTAL Revenues | | 0 | 0 | 0 | 0 | | 0 | n/a |
| EXPENDITURES | 211 | 0 | 0 | 0 | 0 | 0 | 0 | |
| OTHER FINANCING SOURCES | | | | | - · | 0 | 0 | n/a |
| Transfers In | 211 | 0 | 0 | 0. | 0 | ender S | 0 | 15/8 |
| Transfers (Out) | 211 | 0 | 0 | 0 | 0 | | 0 | rs/a |
| TOTAL - OTHER FINANCING SOURCES | | 0 | 0 | 0 | 0 | | 0 | n/a |
| Excess (deficiency) of revenues over exper | 211 | | | 1 | 0 | F | | |
| LODGERS\TAX REVENUES | 214 | | | | | | | |
| Lodgers' Tax | 214 | 0 | 0 | 0 | 0 | | 0 | n/a |
| Miscellaneous | 214 | 0 | 0 | 0 | 0 | | 0 | |
| TOTAL Revenues | | 0 | 0 | 0 | 0 | | 0 | n/a n/a |
| EXPENDITURES | 214 | 0 | 0 | 0 | 0 | | | |
| OTHER FINANCING SOURCES | | | | 0 | 0 | 0 | 0 | n/a |
| Transfers In | 214 | 0 | 0 | 0 | | | | |
| Transfers (Out) | 214 | 0 | 0 | 0 | 0 | | 0 | n/a |
| TOTAL - OTHER FINANCING SOURCES | | 0 | 0 | 0 | 0 | | 0 | n/a |
| Excess (deficiency) of revenues over expen | 714 | | | Ŷ | Contraction of the local division of the loc | - E | 0 | n/a |
| MUNICIPAL STREET REVENUES | 214 | - | | | 0 | | | |
| GRT - Infrastructure (1/8 cent) | 216 | 0 | 0 | 0 | 0 | | | |
| GRT - Municipal | 216 | 0 | 0 | 0 | 0 | | 0 | n/a |
| Gasoline Tax - (1 cent / 2 cent) | 216 | 0 | 0 | 0 | 0 | | 0 | n/a |
| Motor Vehicle - Registration (all) | 216 | 0 | 0 | 0 | 0 | | | n/a |
| State Grants | 216 | 0 | 0 | 0 | 0 | - | 0 | n/a |
| Federal Grants | 216 | 0 | 0 | 0 | 0 | | 0 | n/a |
| Miscellancous | 216 | 0 | 0 | 0 | 0 | | 0 | n/a |
| TOTAL Revenues | | 0 | 0 | 0 | 0 | - H | 0 | n/a |
| EXPENDITURES | 216 | 0 | 0 | 0 | 0 | - | 0 | n/a |
| OTHER FINANCING SOURCES | | | | V | 0 | 0 | 0 | n/a |
| Transfers In | 216 | 0 | 0 | 0 | 0 | | | |
| Transfers (Out) | 216 | 0 | 0 | 0 | 0 | | 0 | n/a |
| TOTAL - OTHER FINANCING SOURCES | | 0 | 0 | 0 | 0 | | 0 | n/a |
| Excess (deficiency) of revenues over expen | 216 | | | | | = | 0 | 1/8 |
| RECREATION REVENUES | 215 | | | | 0 | | | |
| Cigarette Tax - (1 cent) | 217 | 0 | 0 | 0 | 0 | | 0 | n/a |
| Miscellaneous | 217 | 0 | 0 | 0 | 0 | | 0 | n/a |
| TOTAL Revenues | - | 0 | 0 | 0 | 0 | | 0 | n/a |
| EXPENDITURES | 217 | 0 | 0 | 0 | 0 | 0 | 0 | n/a |

SPECIAL REVENUES - MUNICIPALITY - QUARTERLY REPORT

| | Approved | Resolutions | Adjusted | Year to Date | | - | |
|------|---|---|--|--|---|---|---|
| Fund | Budget | Adj. Bødget | Budget | Year to Date Total | Encumbrances (expend line only) | Budget Balance | Budget Variance % |
| | | | | | | | · artaute / |
| 217 | 0 | 0 | 0 | 0 | | 0 | |
| 217 | 0 | 0 | | | | and the second se | n/s |
| | 0 | 0 | 0 | 0 | i i i | The second s | n/a n/a |
| 217 | | _ | | 0 | F | | |
| 218 | | | | | 1 | | |
| 218 | 0 | 0 | 0 | 0 | | 0 | n/i |
| 218 | 0 | 0 | 0 | 0 | | | n/ |
| 218 | 0 | 0 | 0 | 0 | | | n/i |
| | 0 | 0 | 0 | 0 | | 0 | n/e |
| 218 | 0 | 0 | 0 | 0 | 0 | 0 | and the second second |
| 218 | 0 | | | | | | nh |
| | | | | | - | | n/s |
| 210 | 0 | | | | - | | n/a |
| 310 | | | | | | 0 | n/a |
| 218 | | | | 0 | ł | | |
| 219 | 0 | 0 | 0 | 0 | | | |
| 219 | 0 | | 0.00 | | - | 201 | n/a |
| 219 | 0 | 0 | | | | 1000 | n/a m/a |
| | 0 | 0 | 0 | 0 | - | | n/a |
| 219 | 0 | 0 | 0 | 0 | | | |
| | | | 0 | 0 | 0 | 0 | n/a |
| 219 | 0 | 0 | 0 | 0 | | | 1000 |
| 219 | | | | | - | | n/a |
| | 0 | 0 | 0 | 0 | | | n/a n/a |
| 219 | _ | | | 0 | F | | |
| 223 | | | | | | | |
| 223 | 0 | 0 | 0 | 0 | | | n/a |
| 223 | 0 | 0 | 0 | 0 | E E | | n/a |
| 223 | 0 | 0 | 0 | 0 | | 0 | iva |
| 223 | 0 | 0 | 0 | 0 | | 0 | n/a |
| 223 | 0 | 0 | 0 | 0 | | 0 | n/a |
| | 0 | 0 | 0 | 0 | | 0 | n/a |
| 223 | 0 | 0 | 0 | 0 | 0 | 0 | n/a |
| 223 | 0 | 0 | 0 | 0 | | | No. |
| 223 | | | the second se | | - H | | n/a |
| | 0 | | | | E F | | n/a |
| 223 | | | | | E | U | n/a |
| 299 | | | | 0 | - | | |
| 299 | | | | | | | |
| | | | 1.2.1 | | | 0 | n'a |
| | | 100 | 100 | 0 | 0 | 0 | n/a |
| | 0 | 0 | 0 | 0 | | 0 | n/a |
| | 2117 213 218 218 218 218 218 218 218 218 | 217 0 218 0 218 0 218 0 218 0 218 0 218 0 218 0 218 0 218 0 218 0 218 0 218 0 218 0 219 0 223 0 223 0 223 0 223 0 223 0 223 | 217 0 0 217 0 0 218 0 0 218 0 0 218 0 0 218 0 0 218 0 0 218 0 0 218 0 0 218 0 0 218 0 0 218 0 0 218 0 0 218 0 0 219 0 0 219 0 0 219 0 0 219 0 0 219 0 0 219 0 0 219 0 0 219 0 0 219 0 0 219 0 0 219 0 0 223 0 0 223 0 0 223 0 0 <td< td=""><td>217 0 0 0 217 0 0 0 218 0 0 0 218 0 0 0 218 0 0 0 218 0 0 0 218 0 0 0 218 0 0 0 218 0 0 0 218 0 0 0 218 0 0 0 218 0 0 0 219 0 0 0 219 0 0 0 219 0 0 0 219 0 0 0 219 0 0 0 219 0 0 0 219 0 0 0 219 0 0 0 219 0 0 0 223 0 0 0 223 0 0 0 <t< td=""><td>217 0 0 0 0 217 0 0 0 0 218 0 0 0 0 218 0 0 0 0 218 0 0 0 0 218 0 0 0 0 218 0 0 0 0 218 0 0 0 0 218 0 0 0 0 218 0 0 0 0 218 0 0 0 0 219 0 0 0 0 219 0 0 0 0 219 0 0 0 0 219 0 0 0 0 219 0 0 0 0 219 0 0 0 0 219 0 0</td><td>217 0 0 0 0 218 0 0 0 0 218 0 0 0 0 218 0 0 0 0 218 0 0 0 0 218 0 0 0 0 218 0 0 0 0 218 0 0 0 0 218 0 0 0 0 218 0 0 0 0 218 0 0 0 0 218 0 0 0 0 219 0 0 0 0 219 0 0 0 0 219 0 0 0 0 219 0 0 0 0 219 0 0 0 0 219 0 0 0 0 223 0 0 0 0 2</td><td>217 0</td></t<></td></td<> | 217 0 0 0 217 0 0 0 218 0 0 0 218 0 0 0 218 0 0 0 218 0 0 0 218 0 0 0 218 0 0 0 218 0 0 0 218 0 0 0 218 0 0 0 218 0 0 0 219 0 0 0 219 0 0 0 219 0 0 0 219 0 0 0 219 0 0 0 219 0 0 0 219 0 0 0 219 0 0 0 219 0 0 0 223 0 0 0 223 0 0 0 <t< td=""><td>217 0 0 0 0 217 0 0 0 0 218 0 0 0 0 218 0 0 0 0 218 0 0 0 0 218 0 0 0 0 218 0 0 0 0 218 0 0 0 0 218 0 0 0 0 218 0 0 0 0 218 0 0 0 0 219 0 0 0 0 219 0 0 0 0 219 0 0 0 0 219 0 0 0 0 219 0 0 0 0 219 0 0 0 0 219 0 0</td><td>217 0 0 0 0 218 0 0 0 0 218 0 0 0 0 218 0 0 0 0 218 0 0 0 0 218 0 0 0 0 218 0 0 0 0 218 0 0 0 0 218 0 0 0 0 218 0 0 0 0 218 0 0 0 0 218 0 0 0 0 219 0 0 0 0 219 0 0 0 0 219 0 0 0 0 219 0 0 0 0 219 0 0 0 0 219 0 0 0 0 223 0 0 0 0 2</td><td>217 0</td></t<> | 217 0 0 0 0 217 0 0 0 0 218 0 0 0 0 218 0 0 0 0 218 0 0 0 0 218 0 0 0 0 218 0 0 0 0 218 0 0 0 0 218 0 0 0 0 218 0 0 0 0 218 0 0 0 0 219 0 0 0 0 219 0 0 0 0 219 0 0 0 0 219 0 0 0 0 219 0 0 0 0 219 0 0 0 0 219 0 0 | 217 0 0 0 0 218 0 0 0 0 218 0 0 0 0 218 0 0 0 0 218 0 0 0 0 218 0 0 0 0 218 0 0 0 0 218 0 0 0 0 218 0 0 0 0 218 0 0 0 0 218 0 0 0 0 218 0 0 0 0 219 0 0 0 0 219 0 0 0 0 219 0 0 0 0 219 0 0 0 0 219 0 0 0 0 219 0 0 0 0 223 0 0 0 0 2 | 217 0 |

| | | BUDGET | | ACTUALS | 1 | | |
|---|--------------------|----------------------------|--------------------|-----------------------|------------------------------------|-------------------|----------------------|
| SPECIAL REVENUES | Approved Budget | Resolutions Adj. Budget | Adjusted Budget | Year to Date Total | Encumbrances (expend line only) | Budget Balance | Budget Variance % |
| (enter fund same here) | | | | | (expend the only) | Dalaace | variance % |
| REVENUES | 0 | | 1.1 | 1 10 | | | |
| EXPENDITURES | 0 | 0 | 0 | 0 | | 0 | n/ |
| OTHER FINANCING SOURCES | 0 | 0 | 0 | 0 | 0 | 0 | n/ |
| Transfers In | | | | | | | |
| Transfers (Out) | 0 | 0 | 0 | 0 | | 0 | n/ |
| TOTAL - OTHER FINANCING SOURCES | 0 | 0 | 0 | 0 | | 0 | n/ |
| Excess (deficiency) of revenues over expenditures | 0 | 0 | 0 | 0 | | 0 | n/a |
| (enter fund name here) | | | | 0 | | | |
| REVENUES | | | | | | | |
| EXPENDITURES | 0 | 0 | 0 | .0 | Annes Annes | 0 | n/i |
| OTHER FINANCING SOURCES | 0 | 0 | 0 | 0 | 0 | 0 | n/2 |
| Transfers In | | | | | | | |
| Transfers (Out) | 0 | 0 | 0 | 0 | | 0 | n/a |
| TOTAL - OTHER FINANCING SOURCES | 0 | 0 | 0 | 0 | | 0 | n/a |
| | 0 | 0 | 0 | 0 | | 0 | n/a |
| Excess (deficiency) of revenues over expenditures | | | | 0 | | | 1/1 |
| (enter fund name here) REVENUES | | | | | | | |
| EXPENDITURES | 0 | . 0 | 0 | 0 | | 0 | n/a |
| OTHER FINANCING SOURCES | 0 | 0 | 0 | 0 | 0 | 0 | n/a |
| Transfers In | | | | | | | 104 |
| Transfers (Out) | 0 | 0 | 0 | 0 | | 0 | n/a |
| TOTAL - OTHER FINANCING SOURCES | 0 | 0 | 0 | 0 | | 0 | n/a |
| | 0 | 0 | 0 | 0 | | 0 | n/a |
| Excess (deficiency) of revenues over expenditures | | | | 0 | - F | | 10 4 |
| (enter fund name here) | | | | | | | |
| REVENUES | 0 | 0 | 0 | 0 | | | 10 |
| EXPENDITURES | 0 | 0 | 0 | 0 | 0 | 0 | n/a |
| OTHER FINANCING SOURCES | | | | 0 | 0 | 0 | n/a |
| Transfers In | 0 | 0 | 0 | 0 | | | 1.1 |
| Transfers (Out) | 0 | 0 | 0 | 0 | - | 0 | n/a |
| TOTAL - OTHER FINANCING SOURCES | 0 | 0 | 0 | 0 | - | 0 | n/a |
| Excess (deficiency) of revenues over expenditures | | | | 0 | - | 0 | n/a |
| (enter fund name here) | | | | | | | |
| REVENUES | 0 | 0 | 0 | 0 | | | 1 |
| EXPENDITURES | 0 | 0 | 0 | | | 0 | n/a |
| THER FINANCING SOURCES | | | | 0 | 0 | 0 | n/a |
| Transfers In | 0 | 0 | 0 | 0 | | | 1.1.1 |
| Transfers (Out) | 0 | 0 | 0 | 0 | - | 0 | n/a |
| OTAL - OTHER FINANCING SOURCES | 0 | 0 | 0 | 0 | - | 0 | n/a |
| ixcess (deficiency) of revenues over expenditures | | | | 0 | | 0 | n/a |
| (enter fund name bere) | | | | | | | |
| EVENUES | 0 | 0 | 0 | 0 | | | 1000 |
| XPENDITURES | 0 | 0 | 0 | 0 | 0 | 0 | n/a |
| THER FINANCING SOURCES | | | | | 0 | 0 | n/a |
| Transfers In | 0 | 0 | 0 | 0 | | | |
| Transfers (Out) | 0 | 0 | 0 | 0 | - | 0 | n/a |
| OTAL - OTHER FINANCING SOURCES | 0 | 0 | 0 | 0 | | 0 | n/a |
| xcess (deficiency) of revenues over expenditures | | | | 0 | | 0 | n/a |
| (enter fund name here) | | | | | | | |
| EVENUES | 0 | 0 | 0 | | | | |
| XPENDITURES | 0 | 0 | 0 | 0 | | 0 | n/a |
| THER FINANCING SOURCES | | | 0 | 0 | 0 | 0 | n/a |
| Transfers In | 0 | 0 | | | | | |
| Transfers (Out) | 0 | 0 | 0 | 0 | | 0 | n/n |
| OTAL - OTHER FINANCING SOURCES | 0 | 0 | 0 | 0 | | 0 | n/a |
| ccess (deficiency) of revenues over expenditures | ~ | | 0 | 0 | | 0 | n/a |

OTHER MISC. (FUND 299) DETAIL LIST

| SPECIAL REVENUES | Approved | BUDGET | Advert | ACTUALS | | | |
|---|--------------------------|--|---|-----------------------|------------------------------------|--|---|
| STEALER REFERENCES | Budget | Adj. Budget | Adjusted Budget | Year to Date Total | Encumbrances (expend line only) | Budget Balance | Budget Variance % |
| (enter fund name here) | | | - A A A A A A A A A A A A A A A A A A A | | | | |
| REVENUES | 0 | 0 | 0 | 0 | | 0 | |
| EXPENDITURÉS | 0 | 0 | 0 | 0 | 0 | 0 | n/ |
| OTHER FINANCING SOURCES | | | | | V | U | ná |
| Transfers In | 0 | 0 | 0 | 0 | | | |
| Transfers (Out) | 0 | 0 | 0 | 0 | | 0 | n/ |
| TOTAL - OTHER FINANCING SOURCES | 0 | 0 | 0 | 0 | | 0 | n/s |
| Excess (deficiency) of revenues over expenditures | Concernant of Concernant | | | 0 | H | 0 | 6/ |
| (enter fund name here) REVENUES | | | | | | | |
| EXPENDITURES | 0 | 0 | 0 | 0 | | 0 | n/a |
| OTHER FINANCING SOURCES | 0 | 0 | .0 | 0 | 0 | 0 | n/r |
| | 100 | | 100 | | | | |
| Transfers In | 0 | 0 | 0 | 0 | | 0 | n/a |
| Transfers (Out) | 0 | 0 | 0 | -0 | | 0 | n/i |
| TOTAL - OTHER FINANCING SOURCES | 0 | 0 | 0 | 0 | | 0 | n/1 |
| Excess (deficiency) of revenues over expenditures | | | | 0 | | ~ | 694 |
| (enter fund name here) REVENUES | 0 | | | | | | |
| EXPENDITURES | | 0 | 0 | 0 | | 0 | n/a |
| OTHER FINANCING SOURCES | 0 | 0 | 0 | 0 | 0 | 0 | n/a |
| Transfers In | | | 1 | | | | |
| A CONTRACTOR OF | 0 | 0 | 0 | 0 | | 0 | n/a |
| Transfers (Out) | 0 | 0 | 0 | 0 | | 0 | n/a |
| TOTAL - OTHER FINANCING SOURCES | 0 | 0 | 0 | 0 | | 0 | n/a |
| Excess (deficiency) of revenues over expenditures | | | | 0 | | | |
| (enter fund name here) | | | | | CONTRACTOR OF | | |
| REVENUES | | | 2.4 | | | | |
| EXPENDITURES | 0 | 0 | 0 | 0 | | 0 | m/a |
| OTHER FINANCING SOURCES | 0 | 0 | 0 | 0 | 0 | 0 | m/a |
| | | | | | | | 1 |
| Transfers In | 0 | 0 | 0 | 0 | | 0 | n/a |
| Transfers (Out) | 0 | 0 | 0 | 0 | | 0 | n/a |
| TOTAL - OTHER FINANCING SOURCES | 0 | 0 | 0 | 0 | | 0 | n/a |
| xcess (deficiency) of revenues over expenditures | _ | | | 0 | | | 10.0 |
| (enter fund name here) REVENUES | 0 | 0 | 0 | 0 | | 0 | |
| EXPENDITURES | 0 | 0 | 0 | 0 | 0 | 0 | n/a |
| OTHER FINANCING SOURCES Transfers In | 0 | 0 | 0 | 0 | 0 | 0 | n/a |
| Transfers (Out) | 0 | 0 | 0 | 0 | - | 0 | n/a |
| OTAL - OTHER FINANCING SOURCES | 0 | 0 | 0 | 0 | | 0 | and the second se |
| excess (deficiency) of revenues over expenditures | | | | 0 | - | | n/a |
| (enter fund name here) EVENUES | 0 | 0 | | | | | |
| XPENDITURES | 0 | 0 | 0 | 0 | | 0 | n/a |
| THER FINANCING SOURCES | 0 | 0 | 0 | 0 | 0 | 0 | n/a |
| Transfers In | 0 | 0 | | | | | |
| Transfers (Out) | 0 | the state of the s | 0 | 0 | | 0 | n/a |
| OTAL - OTHER FINANCING SOURCES | 0 | 0 | 0 | 0 | | 0 | n/a |
| xcess (deficiency) of revenues over expenditures | 0 | 0 | 0 | 0 | | 0 | n/a |
| (enter fund name here) | | | - | 0 | | | |
| EVENUES | 0 | 0 | 0 | 0 | | | |
| XPENDITURES | 0 | 0 | 0 | 0 | | 0 | n/a |
| THER FINANCING SOURCES | | | U | 0 | 0 | 0 | n/a |
| Transfers In | 0 | 0 | | | | | |
| Transfers (Out) | 0 | the second se | 0 | 0 | | 0 | n/a |
| OTAL - OTHER FINANCING SOURCES | 0 | 0 | 0 | 0 | | 0 | n/a |
| xcess (deficiency) of revenues over expenditures | 0 | 0 | 0 | 0 | | 0 | n/a |
| (deficiency) of revenues over expenditures | | | | 0 | | and the second division of the second divisio | |

OTHER MISC. (FUND 299) DETAIL LIST

| SPECIAL REVENUES | American | BUDGET | | ACTUALS | | | |
|---|--------------------|----------------------------|--------------------|---|------------------------------------|-------------------|----------------------|
| STOCIAL REVERCES | Approved Budget | Resolutions Adj. Budget | Adjusted Budget | Year to Date Total | Encumbrances (expend line only) | Budget Balance | Budget Variance % |
| (enter fund name here) | | | | | | BARAUCE | variance 76 |
| REVENUES | 0 | 0 | | | | | |
| EXPENDITURES | 0 | 0 | 0 | 0 | | 0 | n/2 |
| OTHER FINANCING SOURCES | | v | 0 | 0 | 0 | 0 | n/a |
| Transfers In | 0 | 0 | | | | | |
| Transfers (Out) | 0 | 0 | 0 | 0 | | 0 | n/a |
| TOTAL - OTHER FINANCING SOURCES | 0 | 0 | 0 | 0 | | 0 | n/a |
| Excess (deficiency) of revenues over expenditures | 0 | 0 | 0 | 0 | - | 0 | n/a |
| (enter fund name here) | | | | | | | |
| REVENUES | 0 | 0 | 0 | 0 | | 0 | - |
| EXPENDITURES | 0 | 0 | 0 | 0 | 0 | 0 | n/a |
| OTHER FINANCING SOURCES Transfers In | 0 | 0 | 0 | 0 | 0 | | n/a |
| Transfers (Out) | 0 | 0 | 0 | 0 | | 0 | n/a |
| TOTAL - OTHER FINANCING SOURCES | 0 | 0 | 0 | 0 | | 0 | n/a |
| Excess (deficiency) of revenues over expenditures | | | 0 | 0 | | 0 | n/a |
| (enter fund name here) | | | | | | | |
| REVENUES EXPENDITURES | 0 | 0 | 0 | 0 | | 0 | n/a |
| | 0 | 0 | 0 | 0 | 0 | 0 | n/a |
| OTHER FINANCING SOURCES | | | | | | | 10.0 |
| Transfers In | 0 | 0 | 0 | 0 | | 0 | n/a |
| Transfers (Out) | 0 | 0 | 0 | 0 | | 0 | n/a |
| TOTAL - OTHER FINANCING SOURCES | 0 | 0 | 0 | 0 | | 0 | n/a |
| Excess (deficiency) of revenues over expenditures | | | | 0 | | | iva |
| (enter fund name here) REVENUES | | | | | | | |
| EXPENDITURES | 0 | 0 | 0 | 0 | | 0 | n/a |
| OTHER FINANCING SOURCES | 0 | 0 | 0 | 0 | 0 | 0 | n/a |
| Transfers In | | | | | | | |
| Transfers (Out) | 0 | 0 | 0 | 0 | | 0 | n/a |
| TOTAL - OTHER FINANCING SOURCES | 0 | 0 | 0 | 0 | | 0 | n/a |
| | 0 | 0 | 0 | 0 | | 0 | n/a |
| Excess (deficiency) of revenues over expenditures | | | | 0 | | | |
| (enter fund name here) REVENUES | 0 | 0 | | | | | |
| EXPENDITURES | 0 | 0 | 0 | 0 | | 0 | n/a |
| OTHER FINANCING SOURCES | | 0 | 0 | 0 | 0 | 0 | n/a |
| Transfers In | 0 | 0 | | | | 1.00 | |
| Transfers (Out) | 0 | 0 | 0 | 0 | | 0 | n/a |
| TOTAL - OTHER FINANCING SOURCES | 0 | 0 | | 0 | | 0 | n/a |
| xcess (deficiency) of revenues over expenditures | u | | 0 | 0 | - | 0 | n/a |
| (enter fund name here) | | | | | | | |
| REVENUES | 0 | 0 | 0 | | | | |
| XPENDITURES | 0 | 0 | 0 | 0 | | 0 | n/a |
| OTHER FINANCING SOURCES | | | | U | 0 | 0 | n/a |
| Transfers In | 0 | 0 | 0 | 0 | | | 11/20 |
| Transfers (Out) | 0 | 0 | 0 | 0 | - | 0 | n/a |
| OTAL - OTHER FINANCING SOURCES | 0 | 0 | 0 | 0 | - | 0 | n/a |
| ixcess (deficiency) of revenues over expenditures | | | | the second se | | 0 | n/a |
| UND 299 SUMMARY | | | | 0 | | | |
| Revenue - TOTAL | 601 | | | | | | |
| xpenditures - TOTAL | \$0 | \$0 | \$0 | \$0 | Contraction of the second | 0 | n/a |
| OTAL - OTHER FINANCING SOURCES | \$0 | \$0 | \$0 | \$0 | \$0 | 0 | n/a |
| STUDE FUNCTION SOURCES | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |

CAPITAL PROJECTS

| | E STATEMENT OF | | | DGETED AMOUNT | rs | ACTUALS | | Variance With Ad | justed Budes |
|--|------------------------------------|--------------------|-----|-----------------------|-----------|-----------|-----------|------------------|---------------|
| KEVENUES AN | ID EXPENDITURES | Approves Budget | | Budget Adjustments | Adjusted | Y-T-D | ENCUMBRAN | Positive (Ne | gative) |
| REVENUES | | tranger | | Aujustments | Budget | | CES Y-T-D | 5 | 56 |
| | GRT- Dedication | | \$0 | \$0 | \$0 | \$0 | | | |
| | GRT- Hold Harmless | | \$0 | 50 | \$0 | \$0 | | \$0 | n/ |
| | GRT- Infrastructure | | \$0 | \$0 | 50 | 50 | | \$0 | n/ |
| | Bond Proceeds | | \$0 | \$0 | 50 | \$0 | | \$0 | n |
| | State Grants | | \$0 | \$0 | \$0 | \$8,613 | | \$0 | 5 |
| | CDBG funding | | \$0 | \$0 | \$0 | | | \$8,613 | né |
| | State Grants | \$293. | | 50 | \$293,030 | \$0 | | \$0 | né |
| | Federal Grants (other) | 44.55 | 50 | \$0 | | \$234,673 | | (\$58,357) | 80.09% |
| | Legislative Appropriations | | \$0 | | \$0 | \$0 | | \$0 | nís |
| | Investment Income | | 50 | \$0 | \$0 | \$0 | | \$0 | est. |
| | Miscellaneous | | | \$0 | \$0 | \$28 | | \$28 | n/z |
| | | | \$0 | \$0 | \$0 | \$0 | | 50 | n/; |
| And a local distance of the local distance o | OJECTS REVENUES | \$293,0 | 30 | \$0 | \$293,030 | \$243,315 | | (\$49,715) | 83.03% |
| EXPENDITURES | | | | | | | | | |
| | Parks/Recreation | | \$0 | \$0 | \$0 | 50 | 50 | \$0 | n/a |
| | Housing | 1 | \$0 | \$0 | \$0 | \$0 | \$0 | 50 | n/a |
| | Equipment & Buildings | \$43.0 | 00 | \$0 | \$43,000 | \$9,368 | \$0 | \$33,632 | 21.79% |
| | Facilities | | \$0 | \$0 | \$0 | 50 | \$0 | \$0 | n/a |
| | Transit | - 0 | \$0 | \$0 | \$0 | \$0 | 50 | so | |
| | Utilities | \$2.50,0 | 00 | 50 | \$250,000 | \$234,673 | 50 | \$15,327 | n/a 93.87% |
| | Airports | | \$0 | \$0 | 50 | \$0 | \$0 | \$0 | |
| | Infrastructure | | \$0 | \$0 | \$0 | \$0 | 50 | | n/a |
| Debt Service P | syments (P&I)-GO Bonds | | \$0 | \$0 | \$0 | 50 | \$0 | \$0 | n/a |
| Debt Service Pa | yments (P&I)-Rev. Bonds | | 50 | \$0 | 50 | 50 | 50 | \$0 | n/a |
| | Other | | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| OTAL CAPITAL PRO | DIECTS EXPENDITURE | | - | | | | \$0 | \$0 | nia |
| THER FINANCING | NAME AND ADDRESS OF TAXABLE PARTY. | \$293,0 | 00 | \$0 | \$293,000 | \$244,042 | \$0 | \$48,958 | 83.29% |
| | Transfers In | | \$0 | \$0 | | | | | |
| | Transfers (Out) | | 50 | | \$0 | \$0 | | \$0 | n/a |
| OTAL - OTHER FINA | | | \$0 | \$0 | \$0 | 50 | - | \$0 | n/a |
| A REAL PROPERTY OF | | | | \$0 | \$0 | \$0 | | \$0 | n'a |
| ccess (deficiency) of n | evenues over expenditures | - | | | | (\$727) | | _ | |

DEBT SERVICE

| D EXPENDITURES ON BONDS (FUND 401) I Obligation - (Property tax) Investment Income Other - Misc Other - Misc Other - Misc Other - Misc Investment Income Other - Misc Other - Misc Other - Misc Investment Income Other - Misc Other - Misc Investment Income Other - Misc Investment Income Interest Investment Income Interest Investment Income Interest Interest Investment Income Interest In | Approved Budget \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | Budget Adjustments \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | Adjusted Budget \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | Y-T-D \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | ENCUMBRAN CES Y-T-D S0 S0 S0 | Variance With A. Positive (N \$ \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | legative) % % n/ n/ n/ |
|---|--|---|---|---|---|---|--|
| I Obligation - (Property tax) Investment Income Other - Misc Other - Misc Incral Obligation - Principal ieneral Obligation - Interest gent Fees/Other Fees/Misc) S URCES Transfers In Transfers (Out) CING SOURCES enues over expenditures [401] | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | 50 50 50 50 50 50 50 | \$0 \$0 | \$0 \$0 \$0 \$0 \$0 | ה) ה/ ה/ ה/ |
| I Obligation - (Property tax) Investment Income Other - Misc Other - Misc Incral Obligation - Principal ieneral Obligation - Interest gent Fees/Other Fees/Misc) S URCES Transfers In Transfers (Out) CING SOURCES enues over expenditures [401] | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | 50 50 50 50 50 50 50 | \$0 | \$0 \$0 \$0 \$0 | n. n/ n/ |
| Investment Income Other - Misc Ineral Obligation - Principal Ieneral Obligation - Interest gent Fees/Other Fees/Misc) S URCES Transfers In Transfers (Out) CING SOURCES enues over expenditures [401] | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | 50 50 50 50 50 50 50 | \$0 | \$0 \$0 \$0 \$0 | n/ n/ n/ |
| Investment Income Other - Misc Ineral Obligation - Principal Ieneral Obligation - Interest gent Fees/Other Fees/Misc) S URCES Transfers In Transfers (Out) CING SOURCES enues over expenditures [401] | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$ | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | 50 50 50 50 50 50 50 | \$0 | \$0 \$0 \$0 \$0 | 0/ 0/ 0/ 0/ 0/ 0/ |
| Other - Misc neral Obligation - Principal ieneral Obligation - Interest gent Fees/Other Fees/Misc) S URCES Transfers In Transfers (Out) CING SOURCES enues over expenditures [401] | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 \$0 | 50 50 50 50 50 | \$0 | \$0 \$0 \$0 | n/ |
| neral Obligation - Principal leneral Obligation - Interest gent Fees/Other Fees/Misc) S URCES Transfers In Transfers (Out) CING SOURCES enues over expenditures [401] | \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 \$0 | \$0 | \$0 \$0 | n/ |
| General Obligation - Interest gent Fees/Other Fees/Mise) S URCES Transfers In Transfers (Out) CING SOURCES enues over expenditures [401] | \$0 \$0 \$0 \$0 \$0 \$0 \$0 | 50 50 50 50 50 | \$0 \$0 \$0 | 50 50 50 | \$0 | \$0 | n/ |
| General Obligation - Interest gent Fees/Other Fees/Mise) S URCES Transfers In Transfers (Out) CING SOURCES enues over expenditures [401] | \$0 50 \$0 \$0 \$0 \$0 | 50 50 50 50 | \$0 \$0 | \$0 \$0 | \$0 | 1.121 | |
| General Obligation - Interest gent Fees/Other Fees/Mise) S URCES Transfers In Transfers (Out) CING SOURCES enues over expenditures [401] | \$0 50 \$0 \$0 \$0 \$0 | 50 50 50 50 | \$0 \$0 | \$0 \$0 | \$0 | 1.121 | |
| gent Fees/Other Fees/Misc) S URCES Transfers in Transfers (Out) CING SOURCES enues over expenditures [401] | 50 \$0 \$0 \$0 \$0 | \$0 \$0 \$0 | \$0 | \$0 | A 10 853 | \$0 | - |
| S URCES Transfers in Transfers (Out) CING SOURCES enues over expenditures [401] | \$0 \$0 \$0 | \$0 50 | 77.0 | | \$0 | | (|
| URCES Transfers in Transfers (Out) CING SOURCES enues over expenditures [401] | \$0 \$0 | 50 | \$0 | \$0 | | 50 | n/ |
| Transfers in Transfers (Out) CING SOURCES muses over expenditures [401] | 50 | | | | \$0 | \$0 | n/ |
| Transfers (Out) CING SOURCES mues over expenditures [401] | 50 | | | | 1 | | |
| CING SOURCES enues over expenditures [401] | | 1. | \$0 | \$0 | | 50 | n/s |
| enues over expenditures [401] | \$0 | \$0 | \$0 | \$0 | 1 | 50 | |
| | | \$0 | \$0 | \$0 | 1 | \$0 | n/2 |
| | | | | \$0 | | 30 | n/a |
| and a second | | | | 30 | | | |
| | | | | | | 36 | |
| Bond Proceeds | \$0 | \$0 | | | | | |
| Revenue Bonds - GRT | 1000 | | \$0 | \$0 | 1 1 | \$0 | n/a |
| | | | | 20.22 | | \$0 | n/a |
| | | | 2.202 | | | \$0 | n/a |
| and the second | | | | | | \$0 | n/a |
| NUE-IVIAL | 50 | 50 | \$0 | \$0 | | \$0 | n/a |
| and a second second | 2455 | 0.6 | | | | 1 | |
| | 10.00 | \$0 | \$0 | \$0 | \$0 | \$0 | n/a |
| | | 50 | \$0 | \$0 | \$0 | \$0 | n/a |
| | \$0 | 50 | \$0 | \$0 | \$0 | \$0 | n/a |
| | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | n/a |
| FUND EXPENDITURES | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | n/a |
| JRCES | | | | | | | |
| Transfers In | \$0 | \$0 | \$0 | \$0 | | 50 | n/a |
| Transfers (Out) | \$0 | \$0 | \$0 | 1222 | | | n/a |
| CING SOURCES | \$0 | \$0 | \$0 | \$0 | | | n/a |
| nues over expenditures [402] | | | | \$0 | | | ir a |
| E [FUND 403] | | | | | | | |
| | | | 1 | | | | |
| Investment Income | 50 | so | \$0 | 50 | | 50 | |
| Loan Revenue | \$0 | 1.0 | 200 | | | | n/a |
| REVENUE - TOTAL | \$0 | \$0 | | | | | n/a |
| | | | | ~ | | 50 | n/a |
| NMFA Loan Payments | \$1.835 | 50 | \$1.925 | \$1.035 | | | |
| | 12003310 | 51.037 | | | | | 100.00% |
| | | 1.11 | 1000 | | 1. | | n/a |
| | and the second s | | | | | | n/a |
| the second s | \$1,635 | 30 | \$1,835 | \$1,835 | \$0 | \$0 | 100.00% |
| | | | | | | | |
| | | | C10203723 | \$1.835 | | \$0 | 100.00% |
| | | | \$0 | \$0 | | \$0 | n/a |
| The subject is the subject of the su | \$1,835 | \$0 | \$1,835 | \$1,835 | | \$0 | 100.00% |
| | Investment Income Revenue Bonds - Other NUE - TOTAL Revenue Bonds - Principal Revenue Bonds - Interest r Revenue Bond Payments ent Fees/Other Fees/Misc) FUND EXPENDITURES JRCES Transfers In Transfers (Out) SING SOURCES nues over expenditures [402] E [FUND 403] Investment Income Loan Revenue | Investment Income \$0 Revenue Bonds - Other \$0 NUE - TOTAL \$0 Revenue Bonds - Principal \$0 Revenue Bonds - Interest \$0 r Revenue Bond Payments \$0 FUND EXPENDITURES \$0 JRCES \$0 Transfers In \$0 Transfers (Out) \$0 ZING SOURCES \$0 nues over expenditures [402] \$0 E [FUND 403] \$1,835 Investment Income \$0 Loan Revenue \$0 NMFA Loan Payments \$1,835 of Finance Loan Payments \$0 Other Debt Service - Misc \$0 UND EXPENDITURES \$1,835 RCES \$1,835 Transfers In \$1,835 RCES \$1,835 Transfers (Out) \$0 ENG SOURCES \$1,835 | Investment locomeS0S0Revenue Bonds - OtherS0S0NUE - TOTALS0S0Revenue Bonds - PrincipalS0S0Revenue Bonds - InterestS0S0r Revenue Bond PaymentsS0S0r Revenue Bond PaymentsS0S0r Revenue Bond PaymentsS0S0FUND EXPENDITURESS0S0FUND EXPENDITURESS0S0Incesover expenditures [402]S0S0Investment IncomeS0S0Loan RevenueS0S0REVENUE - TOTALS0S0S0S0S0Investment IncomeS0S0Loan RevenueS0S0Other Debt Service - MiseS0S0UND EXPENDITURES\$1,835S0CUND EXPENDITURES\$1,835S0RCESTransfers In\$1,835S0Transfers InS1,835S0ENG SOURCES\$1,835S0 | Investment locome 50 50 50 50 Revenue Bonds - Other \$0 \$0 \$0 \$0 NUE - TOTAL \$0 \$0 \$0 \$0 Revenue Bonds - Principal \$0 \$0 \$0 \$0 Revenue Bonds - Interest \$0 \$0 \$0 \$0 Revenue Bonds - Interest \$0 \$0 \$0 \$0 r Revenue Bonds - Interest \$0 \$0 \$0 \$0 r Revenue Bonds - Interest \$0 \$0 \$0 \$0 r Revenue Bond Payments \$0 \$0 \$0 \$0 r Revenue Bond Payments \$0 \$0 \$0 \$0 FUND EXPENDITURES \$0 \$0 \$0 \$0 JRCES Transfers (Out) \$0 \$0 \$0 \$0 Investment Income \$0 \$0 \$0 \$0 \$0 Loan Revenue \$0 \$0 \$0 \$0 \$0 Investment Income \$0 <td>Investment Income 50</td> <td>Investment Income S0 S0</td> <td>Investment Income S0 S0<</td> | Investment Income 50 | Investment Income S0 S0 | Investment Income S0 S0< |

ENTERPRISE FUNDS

| REVENUES | AND EXPENDITURES | Approved | GETED AMOUN Budget | | ACTUALS | 1 | Variance With Ad | justed Buds |
|---|--|------------------------|-----------------------|--------------------|-----------|-----------|------------------|-------------|
| CAL STREET | | Budget | Adjustments | Adjusted Budget | Y-T-D | ENCUMBRAN | Positive (Ne | gative) |
| REVENUES | and the second | | - regulation of | Dudges | | CES Y-T-D | S | % |
| Water Fund | www.sz.com.com.co | | | | | | | |
| | Charges for Services | \$13,605 | \$0 | \$13,605 | \$13,432 | | | 252500 |
| | Interest on Investments | \$0 | \$0 | \$0 | \$0 | | (\$173) | 98.73 |
| | Gross Receipts - dedicated | \$0 | \$0 | \$0 | 50 | | \$0 | |
| | Grants - Federal | \$0 | \$0 | \$0 | 50 | | SO | ' |
| | Grants - State | 50 | \$0 | \$0 | 50 | | \$0 | 1 |
| | Legislative Appropriation | 50 | \$0 | 50 | 1.7 | | \$0 | |
| | Other | \$0 | \$0 | \$0 | 50 | | \$0 | |
| TOTAL | REVENUES - Water Fund | \$13,605 | \$0 | \$13,605 | \$0 | | \$0 | |
| EXPENDITURE | CS | | | \$13,005 | \$13,432 | - | (\$173) | 98.739 |
| Water Fund | | \$22,730 | \$0 | 610 770 | A | | | 1.1.1.1.1 |
| OTHER FINAN | CING SOURCES | 966.7.70 | 30 | \$22,730 | \$11,533 | \$0 | \$11,197 | 50.749 |
| | Transfers In | so | | | | | | |
| | Transfers (Out) | 10000 | \$0 | 50 | \$0 | | \$0 | n |
| TOTAL-OTHER | FINANCING SOURCES | (\$1,835) (\$1,835) | \$0 | (\$1,835) | (\$1,835) | | \$0 | 100.00% |
| | y) of revenues over expenditur | | \$0 | (\$1,835) | (\$1,835) | | \$0 | 100.00% |
| REVENUES | y) or revenues over expenditur | es | | | \$64 | | | |
| Solid Waste | | | | | | | | |
| | Charges for Services | \$0 | \$0 | | | | | |
| | Interest on Investments | 50 | 50 | \$0 | \$0 | | \$0 | 0 |
| | Gross Receipts - dedicated | 50 | \$0 | 50 | \$0 | | \$0 | n |
| | Grants - Federal | 50 | \$0 \$0 | 50 | \$0 | | \$0 | n |
| | Grants - State | 50 | 1.1.2.2.1 | \$0 | \$0 | | \$0 | n |
| | Legislative Appropriation | 50 | \$0 | \$0 | \$0 | | \$0 | n |
| | Other | 50 | \$0 | \$0 | \$0 | | \$0 | n |
| TOTAL REVE | NUES - Solid Waste Fund | \$0 | \$0 | \$0 | \$0 | | \$0 | n |
| EXPENDITURE | THE REAL PROPERTY AND ADDRESS OF THE REAL PROPERTY | 50 | 50 | \$0 | \$0 | | \$0 | n |
| Solid Waste | | \$0 | 40 | | | | | |
| NAME AND ADDRESS OF TAXABLE PARTY. | CING SOURCES | 50 | \$0 | \$0 | 50 | 50 | \$0 | n |
| | Transfers In | | | | | | | |
| | Transfers (Out) | \$0 | \$0 | S 0 | \$0 | | \$0 | n |
| TOTAL-OTHER | FINANCING SOURCES | \$0 | \$0 | \$0 | \$0 | | \$0 | n |
| the second s | () of revenues over expenditure | \$0 | \$0 | \$0 | \$0 | | \$0 | n/ |
| REVENUES | of the revenues over expenditure | cs. | | | \$0 | | | |
| Waste Water | | | | | | | | |
| | Charges for Services | \$0 | \$0 | 50 | | | | |
| | Interest on Investments | \$0 | \$0 | 50 | 50 | | \$0 | n |
| | Gross Receipts - dedicated | \$0 | 50 | 50 | 50 | | \$0 | n |
| | Grants - Federal | \$0 | \$0 | 50 | \$0 | | \$0 | n |
| | Grants - State | 50 | 50 | 50 | \$0 | | \$0 | n |
| | Legislative Appropriation | \$0 | \$0 \$0 | 50 50 | \$0 | | \$0 | n |
| | Other | 50 | \$0 \$0 | \$0 \$0 | \$0 | | \$0 | 0/ |
| TOTAL REVEN | UES - Waste Water Fund | \$0 | \$0 \$0 | | \$0 | - | \$0 | n |
| XPENDITURES | the second se | 30 | 30 | \$0 | \$0 | | \$0 | n/ |
| Waste Water | | \$0 | 50 | | | | | |
| The second second second second | ING SOURCES | 50 | \$0 | \$0 | \$0 | \$0 | \$0 | n/ |
| | Transfers In | | | | | | | |
| | Transfers (Out) | \$0 | \$0 | \$0 | \$0 | | \$0 | n/ |
| TOTAL-OTHER | FINANCING SOURCES | \$0 | \$0 | \$0 | \$0 | | \$0 | n/ |
| the second se | and the second se | \$0 | \$0 | \$0 | \$0 | | 50 | n/ |
| denerency |) of revenues over expenditure | 25 | | 1000 | \$0 | | | |

ENTERPRISE FUNDS

| COMPARATIV | E STATEMENT OF | BUD | GETED AMOUN | TS | ACTUALS | _ | Variance With A | diam different |
|--|--|---|-----------------------|--------------------|---------|------------------------|-----------------|----------------|
| REVENUES AN | D EXPENDITURES | Approved Budget | Budget Adjustments | Adjusted Budget | Y-T-D | ENCUMBRAN CES Y-T-D | Positive (1 | vegative) |
| REVENUES | | | | | | MED 1-1-D | S | % |
| Airport | | | | | | | | |
| | Charges for Services | 50 | \$0 | \$0 | \$0 | | \$0 | |
| | Interest on Investments | \$0 | \$0 | \$0 | \$0 | 31 - 33 | 50 \$0 | |
| Gre | oss Receipts - dedicated | \$0 | \$0 | \$0 | \$0 | | 1. 1.221 | 1 |
| | Grants - Federal | \$0 | \$0 | \$0 | \$0 | | \$0 50 | E |
| | Grants - State | \$0 | \$0 | 50 | \$0 | | 02 | F |
| Le | gislative Appropriation | \$0 | \$0 | SO | 50 | | \$0 | r |
| | Other | \$0 | \$0 | \$0 | 50 | | \$0 | 1 |
| TOTAL REV | ENUES - Airport Fund | \$0 | 50 | \$0 | \$0 | | \$0 | п |
| EXPENDITURES | | | | | 30 | | \$0 | |
| Airport | | \$0 | \$0 | \$0 | \$0 | | | |
| OTHER FINANCIN | G SOURCES | | | 30 | 50 | 50 | \$0 | 0 |
| CONTRACTOR STORES | Transfers In | 50 | \$0 | 50 | | | | |
| | Transfers (Out) | \$0 | 50 | \$0 \$0 | \$0 | | \$0 | n |
| TOTAL-OTHER FIN | ANCING SOURCES | 50 | \$0 \$0 | 50 \$0 | \$0 | | \$0 | n |
| and the second | f revenues over expenditur | and the second se | 30 | 50 | \$0 | | \$0 | n |
| REVENUES Ambulance | revenues over expenditu | 105 | | | \$0 | | | - |
| | Charges for Services | \$0 | \$0 | | | | | |
| | interest on Investments | \$0 | | \$0 | 50 | | \$0 | n |
| | ss Receipts - dedicated | 50 | 50 | \$0 | 50 | | 50 | n |
| | Grants - Federal | 50 | \$0 | \$0 | \$0 | | \$0 | n |
| | Grants - State | 50 | 50 | \$0 | \$0 | | S 0 | n |
| L av | gislative Appropriation | | 50 | \$0 | \$0 | | \$0 | n |
| Lei | Other | 50 | \$0 | \$0 | \$0 | | \$0 | n |
| TOTAL REVENU | ES - Ambulance Fund | \$0 | \$0 | \$0 | \$0 | _ | \$0 | n/ |
| EXPENDITURES | L3 • Amousance Fund | \$0 | \$0 | \$0 | \$0 | | 50 | n/ |
| Ambulance | | | | | | | | |
| | CROUTCER | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | n/ |
| OTHER FINANCIN | | | | | | | | |
| | Transfers In | 50 | so | SO | \$0 | | \$0 | n/ |
| TOTAL-OTHER EIN | Transfers (Out) ANCING SOURCES | \$0 | \$0 | \$0 | \$0 | | \$0 | n/ |
| and the second sec | the second s | \$0 | \$0 | \$0 | \$0 | | \$0 | n/ |
| REVENUES | f revenues over expenditur | es | | | \$0 | | | |
| Cemetery | | | | | | | | |
| | Charges for Services | \$0 | \$0 | \$0 | 50 | | 1.000 | |
| L. | nterest on Investments | 50 | \$0 | 50 | 221 | | \$0 | n/ |
| | s Receipts - dedicated | 50 | 50 | \$0 | \$0 | | \$0 | n/ |
| | Grants - Federal | \$0 | 50 | 50 | 50 | | \$0 | n/ |
| | Grants - State | 50 | 50 | 50 | \$0 | | \$0 | ev/ |
| Lee | islative Appropriation | 50 | \$0 | | \$0 | | \$0 | n/ |
| | Other | 50 | 1000 | \$0 | \$0 | | \$0 | n/ |
| TOTAL REVEN | UES - Cemetery Fund | 50 | \$0 \$0 | \$0 | \$0 | - | \$0 | n/a |
| XPENDITURES | and a state of the state | 30 | 20 | \$0 | \$0 | - | 50 | n/i |
| Cemetery | | \$0 | | | | | | - |
| THER FINANCIN | CSOURCES | 20 | \$0 | \$0 | \$0 | 50 | 50 | n/a |
| THE PROPERTY | | | | | | | | |
| | Transfers In | \$0 | 50 | \$0 | 50 | | \$0 | n/a |
| OTAL-OTHER FIN | Transfers (Out) | 50 | \$0 | \$0 | \$0 | | \$0 | n/a |
| CONTRACTO FILM | revenues over expenditure | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |

ENTERPRISE FUNDS

| Period Ending: 06/30/2018 | | LITERI RISE | | | | | |
|---|--------------------|-----------------------|--------------------|---------|-----------|-----------------|-----------|
| COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES | BUD | GETED AMOUN | | ACTUALS | | Variance With / | |
| ALL TENDES AND EXPENDITURES | Approved Budget | Budget Adjustments | Adjusted Budget | Y-T-D | ENCUMBRAN | Positive (| Negative) |
| REVENUES | | and the second second | | | CES Y-T-D | 5 | % |
| Housing | | | 1 | | | | |
| Charges for Services | \$0 | \$0 | 50 | \$0 | | | |
| Interest on Investments | \$0 | 50 | \$0 | \$0 | | \$0 | |
| Gross Receipts - dedicated | 50 | \$0 | 50 | 50 | | \$0 | |
| Grants - Federal | 50 | \$0 | \$0 | 50 | | \$0 | 1 3 |
| Grants - State | \$0 | \$0 | 50 | 2234 | | \$0 | |
| Legislative Appropriation | \$0 | \$0 | \$0 | \$0 | | \$0 | |
| Other | 50 | \$0 | \$0 | \$0 | | \$0 | 1 a |
| TOTAL REVENUES - Housing Fund | \$0 | \$0 | \$0 | \$0 | | 50 | |
| EXPENDITURES | | 30 | 30 | \$0 | - | \$0 | |
| Housing | \$0 | \$0 | 60 | | | | |
| OTHER FINANCING SOURCES | | 30 | \$0 | \$0 | 02 | \$0 | I |
| Transfers In | \$0 | \$0 | | | | | |
| Transfers (Out) | \$0 | 50 | \$0 | \$0 | | \$0 | |
| TOTAL-OTHER FINANCING SOURCES | \$0 | 50 | \$0 | \$0 | | \$0 | |
| Excess (deficiency) of revenues over expenditur | | 30 | \$0 | \$0 | | \$0 | |
| REVENUES | | | | \$0 | | | |
| Parking Facilities | | | | | | | |
| Charges for Services | \$0 | \$0 | \$0 | 50 | | 1 | |
| Interest on Investments | \$0 | \$0 | 50 | 50 | | \$0 | |
| Gross Receipts - dedicated | 50 | \$0 | 50 | \$0 | | \$0 | |
| Grants - Federal | 50 | 50 | | \$0 | | \$0 | 1 |
| Grants - State | \$0 | SO | \$0 | \$0 | | \$0 | n |
| Legislative Appropriation | 50 | \$0 | \$0 | \$0 | | \$0 | n |
| Other | 50 | \$0 | \$0 | \$0 | | \$0 | 0 |
| TOTAL REVENUES - Parking Facilities | 50 | \$0 | \$0 \$0 | 50 | - | \$0 | n |
| XPENDITURES | 50 | 30 | 50 | \$0 | - | \$0 | n |
| arking Facilities | \$0 | \$0 | 60 | | | | |
| THER FINANCING SOURCES | au | 30 | \$0 | \$0 | \$0 | \$0 | n |
| Transfers In | 50 | | | 1-2-12 | | | |
| Transfers (Out) | \$0 | \$0 \$0 | SO | \$0 | | 50 | n |
| OTAL-OTHER FINANCING SOURCES | \$0 | \$0 \$0 | \$0 | \$0 | - | \$0 | n/ |
| xcess (deficiency) of revenues over expenditure | | 30 | \$0 | \$0 | | \$0 | n/ |
| EVENUES | - | | | \$0 | | | |
| ther Enterprise (enter fund name) | | | | | | | |
| Charges for Services | \$0 | 50 | \$0 | \$0 | | | |
| Interest on Investments | \$0 | \$0 | \$0 | 50 | | \$0 | a/ |
| Gross Receipts - dedicated | \$0 | \$0 | \$0 | 50 | | \$0 | n/ |
| Grants - Federal | \$0 | \$0 | 50 | 50 | | \$0 | n/ |
| Grants - State | 50 | \$0 | \$0 | 50 | 1.1 | 50 | n/s |
| Legislative Appropriation | \$0 | so | \$0 | 50 | | \$0 | n/; |
| Other | \$0 | \$0 | \$0 | 0.0000 | | \$0 | n/s |
| TOTAL REV Other Enterprise Fund | \$0 | \$0 | \$0 | \$0 | | \$0 | n/4 |
| XPENDITURES | | | 30 | \$0 | | \$0 | n/a |
| ther Enterprise Fund | \$0 | \$0 | 60 | | - | | |
| THER FINANCING SOURCES | 30 | 30 | \$0 | \$0 | \$0 | \$0 | n/a |
| Transfers In | \$0 | 60 | | | | | |
| Transfers (Out) | \$0 | \$0 | \$0 50 | \$0 | | 50 | n/a |
| TAL-OTHER FINANCING SOURCES | \$0 | \$0 \$0 | 50 | \$0 | | \$0 | n/a |
| | 30 | 30 | 50 | \$0 | | \$0 | n/a |

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ENTERPRISE FUNDS

| COMPARATIVE STATEMENT OF | | GETED AMOUN | TS | ACTUALS | | Variance With A | distant floor |
|---|--------------------|-----------------------|--------------------|------------|------------------------|-----------------|---------------|
| REVENUES AND EXPENDITURES | Approved Budget | Budget Adjustments | Adjusted Budget | Y-T-D | ENCUMBRAN CES Y-T-D | Positive (2 | Negative) |
| REVENUES | | | | | 0051-1-0 | 2 | % |
| Other Enterprise (enter fund name) | | | | | | | |
| Charges for Services | \$0 | \$0 | 50 | \$0 | | \$0 | 1.122 |
| Interest on Investments | 50 | S0 | 50 | 50 | | 50 S0 | n/ |
| Gross Receipts - dedicated | \$0 | \$0 | \$0 | \$0 | | 50 | 0/ |
| Grants - Federal | \$0 | 50 | \$0 | \$0 | | 50 | n/ |
| Grants - State | \$0 | \$0 | \$0 | \$0 | | 50 | n/ |
| Legislative Appropriation | \$0 | 50 | \$0 | \$0 | | 2.3.5. | n/i |
| Other | \$0 | 50 | \$0 | \$0 | | 50 | n/s |
| TOTAL REV Other Enterprise Fund | \$0 | \$0 | \$0 | \$0 | | 50 | n/3 |
| EXPENDITURES | | | | 30 | | \$0 | n/i |
| Other Enterprise Fund | \$0 | \$0 | \$0 | \$0 | \$0 | 80 | |
| OTHER FINANCING SOURCES | | | | 50 | 30 | \$0 | n/a |
| Transfers In | 50 | 50 | \$0 | \$0 | | | 1.00 |
| Transfers (Out) | 50 | \$0 | 50 | 50 | | \$0 | n/a |
| TOTAL-OTHER FINANCING SOURCES | \$0 | 50 | 50 | 50 | | \$0 | n/s |
| Excess (deficiency) of revenues over expenditur | res | | 40 | 50 | | \$0 | n/a |
| REVENUES | | | | 30 | | | |
| Other Enterprise (enter fund name) | | | | | | | |
| Charges for Services | \$0 | \$0 | \$0 | 50 | | \$0 | n/a |
| Interest on Investments | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| Gross Receipts - dedicated | \$0 | \$0 | 50 | \$0 | | \$0 | n/a n/a |
| Grants - Federal | \$0 | \$0 | 50 | \$0 | | \$0 | n/a |
| Grants - State | 50 | \$0 | 50 | \$0 | | 50 | |
| Legislative Appropriation | \$0 | 50 | \$0 | \$0 | | 50 | n/a |
| Other | \$0 | \$0 | 50 | \$0 | | 50 50 | n/a |
| TOTAL REV Other Enterprise Fund | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a |
| EXPENDITURES | | | | | | 30 | n/a |
| Other Enterprise Fund | \$0 | \$0 | \$0 | \$0 | 50 | \$0 | |
| OTHER FINANCING SOURCES | | | | | 30 | 30 | n/a |
| Transfers In | \$0 | 50 | SO | | | | |
| Transfers (Out) | \$0 | 50 | 0.025.0 | \$0 | | 50 | n/a |
| TOTAL-OTHER FINANCING SOURCES | \$0 | \$0 | \$0 \$0 | \$0 \$0 | | \$0 | n/a |
| Excess (deficiency) of revenues over expenditur | | 30 | 30 | | | \$0 | n/a |
| and a second second second second | 40 | | | 50 | | | |

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INTERNAL SERVICE / TRUST & AGENCY FUNDS

| COMPARATIVE STATEMENT OF | | DGETED AMOL | INTS | ACTUALS | ENCUMBRANCES | Variance With Adjusted Budge | | |
|---|----------|-------------|----------|---------|--------------|------------------------------|------------|--|
| REVENUES AND EXPENDITURES | Approved | Budget | Adjusted | Y-T-D | Y-T-D | Positive (Negative) | | |
| INTERNAL SERVICE PURPO HAR | Budget | Adjustments | Budget | | | \$ | 3% | |
| INTERNAL SERVICE FUNDS [600] REVENUES | | | | | | | | |
| Charges for Services | \$0 | \$0 | \$0 | \$0 | | | | |
| Interest on Investments | \$0 | 50 | \$0 | 50 | | \$0 | n/ | |
| Miscellaneous revenues | \$0 | \$0 | \$0 | \$0 | | \$0 | n/s | |
| TOTAL REVENUES | \$0 | \$0 | \$0 | 50 | | \$0 | n/s | |
| EXPENDITURES | | | | ** | | \$0 | n/a | |
| Operating Expenditures | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | n/a | |
| Miscellaneous | \$0 | 50 | \$0 | \$0 | \$0 | \$0 | n/a | |
| TOTAL EXPENDITURES | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | #REF | |
| OTHER FINANCING SOURCES Transfers In | 50 | \$0 | \$0 | 50 | | \$0 | n/a | |
| Transfers (Out) | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a | |
| TOTAL - OTHER FINANCING SOURCES | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a | |
| Excess (deficiency) of revenues over expenditu | ires | | | \$0 | | | | |
| TRUST AND AGENCY FUNDS [700] REVENUES | | | | | | | | |
| Investments | \$0 | \$0 | \$0 | \$0 | | \$0 | | |
| Interest on Investments | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a | |
| Tax Revenues | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a | |
| Miscellaneous revenues | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a | |
| TOTAL REVENUES | \$0 | \$0 | \$0 | \$0 | | \$0 | n/a n/a | |
| EXPENDITURES | | | | | | | 104 | |
| General Government/Benefits | \$0 | \$0 | \$0 | \$0 | | | | |
| Capital Outlay | \$0 | 50 | \$0 | 50 | \$0 | \$0 | n/a | |
| Debt Service | \$0 | \$0 | 50 | 50 | \$0 \$0 | \$0 | n/a | |
| Miscellaneous | \$0 | \$0 | \$0 | \$0 | 50 | \$0 | n/a | |
| TOTAL EXPENDITURES | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 \$0 | n/a | |
| THER FINANCING SOURCES | | | | | 20 | 30 | n/a | |
| Transfers In | \$0 | \$0 | \$0 | \$0 | | | | |
| Transfers (Out) | \$0 | \$0 | \$0 | 50 | | \$0 | n/a | |
| OTAL - OTHER FINANCING SOURCES | \$0 | \$0 | \$0 | \$0 | | \$0 \$0 | n/a | |
| ixcess (deficiency) of revenues over expenditur | 68 | | | | | 30 | n/a | |
| xcess (deficiency) of revenues over expenditur | es | | | \$0 | | | | |

| GRAND TOTAL | | | | | | | | | | | | | Schedule of Investments: | | |
|-------------|--|--|--|--|--|--|--|--|--|--|--|-------------------------------|--------------------------|---------------------------|---------------------------------|
| | | | | | | | | | | | | Type of Investment | stmente. | | |
| | | | | | | | | | | | | Fund | | | LOCA |
| | | | | | | | | | | | | Date | | QUARTERLY REPORT | L GOVERNMM |
| | | | | | | | | | | | | Maturity Date | | REPORT | LOCAL GOVERNMMENT DIVISION |
| | | | | | | | | | | | | Source (Bank or Fiscal Agent) | | | RATION |
| | | | | | | | | | | | | iscal Agent) | | Period En | MUNICIP, |
| | | | | | | | | | | | | Book Value | | Period Ending: 06/30/2018 | MUNICIPALITY: Village of Virden |
| | | | | | | | | | | | | Market Value | | 118 | of Virden |

Village of Virden SCHEDULE OF FINDINGS AND RESPONSES For the Fiscal Year Ended June 30, 2018

Prior Findings

Current Year Status

2016-001 DFA report not in agreement with general ledger 2017-002 Expenditures in excess of budgetary authority

Revised and Repeated Resolved

Current Year Findings

2018-001(2016-001) Reporting to the Department of Finance and Administration (Other Noncompliance)

Condition – The June 30, 2018 report to the Department of Finance and Administration (DFA) reported cash in the General Fund of \$266,149 but the actual reconciled cash was \$263,441. In addition, the Village reported \$64,955 in the Water Fund, but the actual reconciled cash was \$67,154.

The Village had a corrective action plan that included reconciling general ledger amounts to the DFA report, however, personnel changeover created a lapse in policy.

Criteria – Sound accounting policies and Department of Finance and Administration regulations require that financial reports be prepared from the entity's general ledger, and that reports reflect all transactions that the entity has made for the period of the report.

Effect – Improper reporting could lead to transaction misinterpretation by DFA, and misinterpretation of financials by the Legislative Finance Committee and the New Mexico Legislature. In addition, DFA regulations have been violated.

Cause - The Village did not follow its reconciliation policy regarding the DFA financial report.

Recommendation – We recommend that Village personnel follow their policy of comparing the DFA report to the general ledger to ensure that all funds and amounts are properly reported.

Agency Response – The Village will compare the general ledger to the DFA report for accuracy. This will be done commencing with the next quarterly report due for the quarter ended March 31, 2019. The Clerk/Treasurer will be responsible for the report preparation.

2018-002 Depository Collateral (Other Noncompliance)

Condition – The Village's bank had not pledged collateral equal to 50% of the District's bank balances at June 30, 2018. The collateral was \$8,141 less than required.

Criteria – Sections 6-10-1 through 6-10-63 NMSA 1978 require, in part, that the Village's bank balances be collateralized at a minimum of 50% by the depository bank.

 $\rm Effect-In$ the event of bank failure, there is an increased likelihood that the Village will not recover the minimum 50% of its funds.

Cause – The Village had a bank account that was erroneously coded at the bank as a corporate account, and was therefore not collateralized.

Recommendation – We recommend that the Village establish a procedure that compares the collateral pledged on a monthly basis to the bank balances to ensure that sufficient collateral is pledged.

Agency Response – The Village will adopt the recommendation immediately. The Clerk/Treasurer will be tasked with enacting this recommendation.

2018-003 Late Agreed-Upon Procedures Report (Other Noncompliance)

Condition – The agreed-upon procedures report was filed with the New Mexico State Auditor subsequent to the mandated deadline.

Criteria – Section 2.2.2.9 of NMAC, commonly called the Audit Rule, requires submission of the report by December 15, 2018.

Effect – Governmental entities such as the Legislative Finance Committee rely on governmental reporting to make a host of decisions. Without those reports, such decisions cannot be made. In addition, Section 2.2.2.9 NMAC has been violated.

Cause – The firm performing the agreed-upon procedures was unable to schedule completion by the mandated deadline.

Recommendation – We recommend that the Village establish timelines for completion of the agreedupon procedures with the firm tasked with performing such services, and monitor adherence to those timelines during the review process.

Agency Response – The recommendation will be adopted during the next reporting cycle, which ends June 30, 2019. The Clerk/Treasurer will be tasked with timeline monitoring.

Exit Conference

A preliminary exit conference was held December 20, 2018, with the final exit conference held March 27, 2019. Attending these exit conferences were:

<u>Name</u> Rulene Jensen Bridget Payne Kelley Wyatt, CPA Kay Stone, CPA <u>Title</u> Mayor Clerk-Treasurer Shareholder Shareholder Affiliation Village of Virden Village of Virden Stone, McGee & Co., CPAs Stone, McGee & Co., CPAs