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	700			Γ										T	500	403	402	401	300	299	223	219	218	217	216	214	211	209	207	206	202	201	101	Fund	T		
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