

State of New Mexico

Village of Virden

**INDEPENDENT ACCOUNTANT'S REPORT ON
APPLYING AGREED UPON PROCEDURES**

For The Fiscal Year Ended June 30, 2018

Village of Virden
TABLE OF CONTENTS
June 30, 2018

	<u>PAGE</u>
INTRODUCTORY SECTION:	
Directory of officials	1
FINANCIAL SECTION:	
INDEPENDENT ACCOUNTANTS REPORT ON APPLYING AGREED UPON PROCEDURES	2-6
Schedule of Capital Outlay	7
Schedule of Revenues, Expenditures and Changes in Fund Balances--Budget and Actual (NON-GAAP Budgetary Basis):	
General Fund	8
Fire Protection	9
Capital Projects Fund	10
Debt Service Fund	11
Water and Sewer Fund	12
Year-end Financial Report Submitted to DFA	13-28
Schedule of Findings and Responses	29-30

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

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

1311 N. GRANT ST.
P.O. BOX 2828
SILVER CITY, NEW MEXICO 88062
TELEPHONE (575) 388-1777
(575) 538-3795
FAX (575) 388-5040
E-MAIL: admin@stone-mcgee.com

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 www.osanm.org 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 deposits 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 deposits 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

3. Capital Assets

Procedures

- a. 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.

4. 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:
 - 1. Amount recorded in the general ledger agrees to supporting documentation and the bank statements.
 - 2. 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.
- i. 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.

Stone, McGee & Co CPAs

Silver City, New Mexico
March 27, 2019

Stone, McGee & Co.
Certified Public Accountants

Village of Virden
SCHEDULE OF GRANT ACTIVITY
 June 30, 2018

	<u>Colonias Grant CI-2804</u>	<u>Colonias Grant CI-3192</u>	<u>Legislative Allocation 15-0791</u>	<u>Legislative Allocation 14-6-1936</u>
Grant Award	<u>\$ 103,074</u>	<u>\$ 225,000</u>	<u>\$ 75,000</u>	<u>\$ 79,000</u>
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	<u>\$ -</u>	<u>\$ 354</u>	<u>\$ 30,441</u>	<u>\$ -</u>
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

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues:				
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
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total revenues	<u>\$ 117,144</u>	<u>\$ 117,144</u>	<u>\$ 122,416</u>	<u>\$ 5,272</u>
Expenditures:				
Current:				
General government	\$ 49,107	\$ 49,107	\$ 35,278	\$ 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
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total expenditures	<u>\$ 108,440</u>	<u>\$ 108,440</u>	<u>\$ 82,733</u>	<u>\$ 25,707</u>
Revenues over (under) expenditures	\$ 8,704	\$ 8,704	\$ 39,683	\$ 30,979
Other financing sources (uses)				
Adjustment	<u>-</u>	<u>-</u>	<u>(689)</u>	<u>689</u>
Net change in fund balance	\$ 8,704	\$ 8,704	\$ 40,372	\$ 31,668
Fund balance, July 1, 2017	<u>221,166</u>	<u>221,166</u>	<u>225,773</u>	<u>4,607</u>
Fund balance, June 30, 2018	<u>\$ 229,870</u>	<u>\$ 229,870</u>	<u>\$ 266,145</u>	<u>\$ 36,275</u>

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:				
State sources	\$ 75,667	\$ 75,667	\$ 79,262	\$ 3,595
Miscellaneous	<u>25</u>	<u>25</u>	<u>50</u>	<u>25</u>
Total revenues	75,692	75,692	79,312	3,620
Expenditures:				
Current:				
Public safety	<u>75,667</u>	<u>75,667</u>	<u>51,186</u>	<u>24,481</u>
Net change in fund balance	\$ 25	\$ 25	\$ 28,126	\$ 28,101
Fund balance, July 1, 2017	<u>87,793</u>	<u>87,793</u>	<u>116,052</u>	<u>28,259</u>
Fund balance, June 30, 2018	<u><u>\$ 87,818</u></u>	<u><u>\$ 87,818</u></u>	<u><u>\$ 144,178</u></u>	<u><u>\$ 56,360</u></u>

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
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	<u>\$ 293,000</u>	<u>\$ 293,000</u>	<u>\$ 244,042</u>	<u>\$ 48,958</u>
Revenues over (under) expenditures	<u>\$ 30</u>	<u>\$ 30</u>	<u>\$ (727)</u>	<u>\$ (757)</u>
Other financing sources (uses)				
Adjustment	<u>-</u>	<u>-</u>	<u>5,298</u>	<u>5,298</u>
Net change in fund balance	\$ 30	\$ 30	\$ 4,571	\$ 4,541
Fund balance, July 1, 2017	<u>91,455</u>	<u>91,455</u>	<u>91,455</u>	<u>-</u>
Fund balance, June 30, 2018	<u><u>\$ 91,485</u></u>	<u><u>\$ 91,485</u></u>	<u><u>\$ 96,026</u></u>	<u><u>\$ 4,541</u></u>

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

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
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

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

I HEREBY CERTIFY THAT THE CONTENTS IN THIS REPORT ARE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND THAT THIS REPORT DEBITS ALL FUNDS
 Kassi Morrison
 Signature
 8/20/18
 Date

Fund #	FUND NAME	YEAR-TO-DATE TRANSACTIONS					QTR ENDING CASH BALANCE (1)-(2)-(3)+(4)-(5) (6)	INVESTMENTS (7)	CASH + INVESTMENTS (8)	REQUIRED RESERVES (9)	AVAILABLE CASH (8) - (9) (10)
		BEGINNING CASH BALANCE CURRENT FY (1)	REVENUES TO DATE (2)	TRANSFERS TO DATE (3)	EXPENDITURES TO DATE (4)	ADJUSTMENTS (5)					
101	GENERAL FUND (GF)	\$225,775	122,417	0	82,732	689	\$266,149	0	\$266,149	6,894	\$259,255
201	CORRECTION	\$0	0	0	0	0	\$0	0	\$0		\$0
202	ENVIRONMENTAL GRT	\$0	0	0	0	0	\$0	0	\$0		\$0
206	EMS	\$0	0	0	0	0	\$0	0	\$0		\$0
207	ENHANCED 911	\$0	0	0	0	0	\$0	0	\$0		\$0
209	FIRE PROTECTION FUND	\$116,052	79,312	0	51,256	70	\$144,179	0	\$144,179		\$144,179
211	LEPF	\$0	0	0	0	0	\$0	0	\$0		\$0
214	LODGERS TAX	\$0	0	0	0	0	\$0	0	\$0		\$0
216	MUNICIPAL STREET	\$0	0	0	0	0	\$0	0	\$0		\$0
217	RECREATION	\$0	0	0	0	0	\$0	0	\$0		\$0
218	INTERGOVERNMENTAL GRANTS	\$0	0	0	0	0	\$0	0	\$0		\$0
219	SENIOR CITIZEN	\$0	0	0	0	0	\$0	0	\$0		\$0
223	DWI PROGRAM	\$0	0	0	0	0	\$0	0	\$0		\$0
299	OTHER	\$0	0	0	0	0	\$0	0	\$0		\$0
300	CAPITAL PROJECT FUNDS	(\$4,932)	243,315	0	244,042	101,685	\$96,026	0	\$96,026		\$96,026
401	G O BONDS	\$0	0	0	0	0	\$0	0	\$0		\$0
402	REVENUE BONDS	\$0	0	0	0	0	\$0	0	\$0		\$0
403	DEBT SERVICE OTHER	\$0	0	1,835	1,835	0	\$0	0	\$0		\$0
500	ENTERPRISE FUNDS										
	Water Fund	\$66,833	13,432	(1,835)	11,533	(1,942)	\$64,955	0	\$64,955		\$64,955
	Solid Waste	\$0	0	0	0	0	\$0	0	\$0		\$0
	Waste Water	\$0	0	0	0	0	\$0	0	\$0		\$0
	Airport	\$0	0	0	0	0	\$0	0	\$0		\$0
	Ambulance	\$0	0	0	0	0	\$0	0	\$0		\$0
	Cemetery	\$0	0	0	0	0	\$0	0	\$0		\$0
	Housing	\$0	0	0	0	0	\$0	0	\$0		\$0
	Parking	\$0	0	0	0	0	\$0	0	\$0		\$0
	Other Enterprise (enter fund)	\$0	0	0	0	0	\$0	0	\$0		\$0
	Other Enterprise (enter fund)	\$0	0	0	0	0	\$0	0	\$0		\$0
	Other Enterprise (enter fund)	\$0	0	0	0	0	\$0	0	\$0		\$0
	Other Enterprise (enter fund)	\$0	0	0	0	0	\$0	0	\$0		\$0
	INTERNAL SERVICE FUNDS	\$0	0	0	0	0	\$0	0	\$0		\$0
	TRUST AND AGENCY FUNDS	\$0	0	0	0	0	\$0	0	\$0		\$0
700	GRAND TOTAL	\$403,728	\$458,476	\$0	\$391,397	\$100,502	\$577,309	\$0	\$577,309	\$6,894	\$564,414

GENERAL FUND - MUNICIPALITY

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES	BUDGETED AMOUNTS			ACTUALS Y-T-D	ENCUMBRAN CES Y-T-D	Variance With Adjusted Budget Positive (Negative)			
	Approved Budget	Budget Adjustments	Adjusted Budget					\$	%
REVENUES									
Taxes:									
Property Tax - Current Year	\$1,325	\$0	\$1,325	\$1,766		\$441	133.30%		
Property Tax - Delinquent	\$0	\$0	\$0	\$0		\$0	n/a		
Property Tax - Penalty & Interest	\$0	\$0	\$0	\$0		\$0	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		\$0	n/a		
Gross receipts - Local Option	\$2,725	\$0	\$2,725	\$4,507		\$1,782	165.38%		
Gross Receipts - Infrastructure	\$0	\$0	\$0	\$0		\$0	n/a		
Gross Receipts - Environment	\$0	\$0	\$0	\$0		\$0	n/a		
Gross Receipts - Hold Harmless	\$0	\$0	\$0	\$0		\$0	n/a		
Gross Receipts - Other Dedication	\$0	\$0	\$0	\$0		\$0	n/a		
Intergovernmental -State Shared:									
Gross receipts	\$5,000	\$0	\$5,000	\$7,471		\$2,471	149.43%		
Cigarette Tax	\$0	\$0	\$0	\$0		\$0	n/a		
Gas Tax [1 cent]	\$5,004	\$0	\$5,004	\$5,004		\$0	100.00%		
Gas Tax [2 cent]	\$0	\$0	\$0	\$0		\$0	n/a		
Motor Vehicle	\$300	\$0	\$300	\$424		\$124	141.48%		
Grants - Federal	\$0	\$0	\$0	\$0		\$0	n/a		
Grants - State	\$0	\$0	\$0	\$0		\$0	n/a		
Grants - Local	\$0	\$0	\$0	\$0		\$0	n/a		
Legislative Appropriations	\$0	\$0	\$0	\$0		\$0	n/a		
Small Cities Assistance	\$90,000	\$0	\$90,000	\$90,000		\$0	100.00%		
Licenses and Permits	\$0	\$0	\$0	\$0		\$0	n/a		
Charges for Services	\$12,540	\$0	\$12,540	\$12,912		\$372	102.97%		
Fines and Forfeits	\$0	\$0	\$0	\$0		\$0	n/a		
Interest on Investments	\$0	\$0	\$0	\$0		\$0	n/a		
Miscellaneous	\$250	\$0	\$250	\$332		\$82	132.93%		
TOTAL GENERAL FUND REVENUES	\$117,144	\$0	\$117,144	\$122,417		\$5,273	104.50%		
EXPENDITURES									
Executive-Legislative	\$0	\$0	\$0	\$0	\$0	\$0	n/a		
Judicial	\$0	\$0	\$0	\$0	\$0	\$0	n/a		
Elections	\$500	\$0	\$500	\$406	\$0	\$94	81.18%		
Finance & Administration	\$48,607	\$0	\$48,607	\$34,872	\$0	\$13,735	71.74%		
Public Safety	\$0	\$0	\$0	\$0	\$0	\$0	n/a		
Highways & Streets	\$2,700	\$0	\$2,700	\$2,429	\$0	\$271	89.97%		
Senior Citizens	\$0	\$0	\$0	\$0	\$0	\$0	n/a		
Sanitation	\$0	\$0	\$0	\$0	\$0	\$0	n/a		
Health and Welfare	\$0	\$0	\$0	\$0	\$0	\$0	n/a		
Culture and Recreation	\$19,133	\$0	\$19,133	\$15,229	\$0	\$3,904	79.59%		
Economic Development & Housing	\$0	\$0	\$0	\$0	\$0	\$0	n/a		
Airport	\$0	\$0	\$0	\$0	\$0	\$0	n/a		
Other - Miscellaneous	\$37,500	\$0	\$37,500	\$29,707	\$0	\$7,793	79.46%		
TOTAL GENERAL FUND EXPENDITURES	\$108,440	\$0	\$108,440	\$82,732	\$0	\$25,708	76.29%		
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				\$39,685					

SPECIAL REVENUES - MUNICIPALITY - QUARTERLY REPORT

SPECIAL REVENUES - RESOURCES	Fund	BUDGET			ACTUALS		Budget Balance	Budget Variance %
		Approved Budget	Resolutions Adj. Budget	Adjusted Budget	Year to Date Total	Encumbrances (expnd line only)		
CORRECTIONS REVENUES	201							
Correction Fees	201	0	0	0	0		0	n/a
Miscellaneous	201	0	0	0	0		0	n/a
TOTAL Revenues		0	0	0	0		0	n/a
EXPENDITURES	201	0	0	0	0	0	0	n/a
OTHER FINANCING SOURCES								
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	n/a
Excess (deficiency) of revenues over expen	201				0			
ENVIRONMENTAL REVENUES	202							
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	n/a
Transfers (Out)	202	0	0	0	0		0	n/a
TOTAL - OTHER FINANCING SOURCES		0	0	0	0		0	n/a
Excess (deficiency) of revenues over expen	202				0			
EMS REVENUES	206							
State EMS Grant	206	0	0	0	0		0	n/a
Miscellaneous	206	0	0	0	0		0	n/a
TOTAL Revenues		0	0	0	0		0	n/a
EXPENDITURES	206	0	0	0	0	0	0	n/a
OTHER FINANCING SOURCES								
Transfers In	206	0	0	0	0		0	n/a
Transfers (Out)	206	0	0	0	0		0	n/a
TOTAL - OTHER FINANCING SOURCES		0	0	0	0		0	n/a
Excess (deficiency) of revenues over expen	206				0			
E911 REVENUES	207							
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	0	0	0	0		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%

SPECIAL REVENUES - MUNICIPALITY - QUARTERLY REPORT

SPECIAL REVENUES - RESOURCES	Fund	BUDGET			ACTUALS		Budget Balance	Budget Variance %
		Approved Budget	Resolutions Adj. Budget	Adjusted Budget	Year to Date Total	Encumbrances (expend line only)		
EXPENDITURES	209	75,667	0	75,667	51,256	0	24,411	67.74%
OTHER FINANCING SOURCES								
Transfers In	209	0	0	0	0		0	n/a
Transfers (Out)	209	0	0	0	0		0	n/a
TOTAL - OTHER FINANCING SOURCES		0	0	0	0		0	n/a
Excess (deficiency) of revenues over expenses	209				28,056			
LAW ENFORCEMENT PROTECTION REVENUES	211							
State-Law Enforcement Protection	211	0	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	n/a
OTHER FINANCING SOURCES								
Transfers In	211	0	0	0	0		0	n/a
Transfers (Out)	211	0	0	0	0		0	n/a
TOTAL - OTHER FINANCING SOURCES		0	0	0	0		0	n/a
Excess (deficiency) of revenues over expenses	211				0			
LODGERS' TAX REVENUES	214							
Lodgers' Tax	214	0	0	0	0		0	n/a
Miscellaneous	214	0	0	0	0		0	n/a
TOTAL Revenues		0	0	0	0		0	n/a
EXPENDITURES	214	0	0	0	0	0	0	n/a
OTHER FINANCING SOURCES								
Transfers In	214	0	0	0	0		0	n/a
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 expenses	214				0			
MUNICIPAL STREET REVENUES	216							
GRT - Infrastructure (1/8 cent)	216	0	0	0	0		0	n/a
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		0	n/a
State Grants	216	0	0	0	0		0	n/a
Federal Grants	216	0	0	0	0		0	n/a
Miscellaneous	216	0	0	0	0		0	n/a
TOTAL Revenues		0	0	0	0		0	n/a
EXPENDITURES	216	0	0	0	0	0	0	n/a
OTHER FINANCING SOURCES								
Transfers In	216	0	0	0	0		0	n/a
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 expenses	216				0			
RECREATION REVENUES	217							
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

SPECIAL REVENUES - RESOURCES	Fund	BUDGET			ACTUALS		Budget Balance	Budget Variance %
		Approved Budget	Resolutions Adj. Budget	Adjusted Budget	Year to Date Total	Encumbrances (exp. line only)		
OTHER FINANCING SOURCES								
Transfers In	217	0	0	0	0		0	n/a
Transfers (Out)	217	0	0	0	0		0	n/a
TOTAL - OTHER FINANCING SOURCES		0	0	0	0		0	n/a
Excess (deficiency) of revenues over expen	217				0			
INTERGOVERNMENTAL GRANTS REVENUES	218							
State Grants	218	0	0	0	0		0	n/a
Federal Grants	218	0	0	0	0		0	n/a
Miscellaneous	218	0	0	0	0		0	n/a
TOTAL Revenues		0	0	0	0		0	n/a
EXPENDITURES	218	0	0	0	0	0	0	n/a
OTHER FINANCING SOURCES								
Transfers In	218	0	0	0	0		0	n/a
Transfers (Out)	218	0	0	0	0		0	n/a
TOTAL - OTHER FINANCING SOURCES		0	0	0	0		0	n/a
Excess (deficiency) of revenues over expen	218				0			
SENIOR CITIZENS REVENUES	219							
State Grants	219	0	0	0	0		0	n/a
Federal Grants	219	0	0	0	0		0	n/a
Miscellaneous	219	0	0	0	0		0	n/a
TOTAL Revenues		0	0	0	0		0	n/a
EXPENDITURES	219	0	0	0	0	0	0	n/a
OTHER FINANCING SOURCES								
Transfers In	219	0	0	0	0		0	n/a
Transfers (Out)	219	0	0	0	0		0	n/a
TOTAL - OTHER FINANCING SOURCES		0	0	0	0		0	n/a
Excess (deficiency) of revenues over expen	219				0			
DWI REVENUES	223							
State - Formula Distribution (DFA)	223	0	0	0	0		0	n/a
State - Local Grant (DFA)	223	0	0	0	0		0	n/a
State Other	223	0	0	0	0		0	n/a
Federal Grants	223	0	0	0	0		0	n/a
Miscellaneous	223	0	0	0	0		0	n/a
TOTAL Revenues		0	0	0	0		0	n/a
EXPENDITURES	223	0	0	0	0	0	0	n/a
OTHER FINANCING SOURCES								
Transfers In	223	0	0	0	0		0	n/a
Transfers (Out)	223	0	0	0	0		0	n/a
TOTAL - OTHER FINANCING SOURCES		0	0	0	0		0	n/a
Excess (deficiency) of revenues over expen	223				0			
OTHER - SPECIAL REVENUES	299	0	0	0	0		0	n/a
EXPENDITURES	299	0	0	0	0	0	0	n/a
TOTAL -OTHER FINANCING SOURCES	299	0	0	0	0		0	n/a
Excess (deficiency) of revenues over expen	299				0			

OTHER MISC. (FUND 299) DETAIL LIST

SPECIAL REVENUES	BUDGET			ACTUALS			
	Approved Budget	Resolutions Adj. Budget	Adjusted Budget	Year to Date Total	Encumbrances (expend line only)	Budget Balance	Budget Variance %
(enter fund name here)							
REVENUES	0	0	0	0			
EXPENDITURES	0	0	0	0		0	n/a
OTHER FINANCING SOURCES					0	0	n/a
Transfers In	0	0	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	n/a
(enter fund name here)							
REVENUES	0	0	0	0			
EXPENDITURES	0	0	0	0		0	n/a
OTHER FINANCING SOURCES					0	0	n/a
Transfers In	0	0	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	n/a
(enter fund name here)							
REVENUES	0	0	0	0			
EXPENDITURES	0	0	0	0		0	n/a
OTHER FINANCING SOURCES					0	0	n/a
Transfers In	0	0	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	n/a
(enter fund name here)							
REVENUES	0	0	0	0			
EXPENDITURES	0	0	0	0		0	n/a
OTHER FINANCING SOURCES					0	0	n/a
Transfers In	0	0	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	n/a
(enter fund name here)							
REVENUES	0	0	0	0			
EXPENDITURES	0	0	0	0		0	n/a
OTHER FINANCING SOURCES					0	0	n/a
Transfers In	0	0	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	n/a
(enter fund name here)							
REVENUES	0	0	0	0			
EXPENDITURES	0	0	0	0		0	n/a
OTHER FINANCING SOURCES					0	0	n/a
Transfers In	0	0	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	n/a
(enter fund name here)							
REVENUES	0	0	0	0			
EXPENDITURES	0	0	0	0		0	n/a
OTHER FINANCING SOURCES					0	0	n/a
Transfers In	0	0	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	n/a

OTHER MISC. (FUND 299) DETAIL LIST

SPECIAL REVENUES	BUDGET			ACTUALS			
	Approved Budget	Resolutions Adj. Budget	Adjusted Budget	Year to Date Total	Encumbrances (expend line only)	Budget Balance	Budget Variance %
(enter fund name here)							
REVENUES	0	0	0	0		0	n/a
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	n/a
(enter fund name here)							
REVENUES	0	0	0	0		0	n/a
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	n/a
(enter fund name here)							
REVENUES	0	0	0	0		0	n/a
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	n/a
(enter fund name here)							
REVENUES	0	0	0	0		0	n/a
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	n/a
(enter fund name here)							
REVENUES	0	0	0	0		0	n/a
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	n/a
(enter fund name here)							
REVENUES	0	0	0	0		0	n/a
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	n/a

OTHER MISC. (FUND 299) DETAIL LIST

SPECIAL REVENUES	BUDGET			ACTUALS		Budget Balance	Budget Variance %
	Approved Budget	Resolutions Adj. Budget	Adjusted Budget	Year to Date Total	Encumbrances (expend line only)		
(enter fund name here)							
REVENUES	0	0	0	0		0	n/a
EXPENDITURES	0	0	0	0		0	n/a
OTHER FINANCING SOURCES					0	0	n/a
Transfers In	0	0	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	n/a
(enter fund name here)							
REVENUES	0	0	0	0		0	n/a
EXPENDITURES	0	0	0	0		0	n/a
OTHER FINANCING SOURCES					0	0	n/a
Transfers In	0	0	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	n/a
(enter fund name here)							
REVENUES	0	0	0	0		0	n/a
EXPENDITURES	0	0	0	0		0	n/a
OTHER FINANCING SOURCES					0	0	n/a
Transfers In	0	0	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	n/a
(enter fund name here)							
REVENUES	0	0	0	0		0	n/a
EXPENDITURES	0	0	0	0		0	n/a
OTHER FINANCING SOURCES					0	0	n/a
Transfers In	0	0	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	n/a
(enter fund name here)							
REVENUES	0	0	0	0		0	n/a
EXPENDITURES	0	0	0	0		0	n/a
OTHER FINANCING SOURCES					0	0	n/a
Transfers In	0	0	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	n/a
(enter fund name here)							
REVENUES	0	0	0	0		0	n/a
EXPENDITURES	0	0	0	0		0	n/a
OTHER FINANCING SOURCES					0	0	n/a
Transfers In	0	0	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	n/a
FUND 299 SUMMARY							
Revenue - TOTAL	\$0	\$0	\$0	\$0		0	n/a
Expenditures - TOTAL	\$0	\$0	\$0	\$0	\$0	0	n/a
TOTAL - OTHER FINANCING SOURCES	\$0	\$0	\$0	\$0	\$0	0	n/a

CAPITAL PROJECTS

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES	BUDGETED AMOUNTS			ACTUALS Y-T-D	ENCUMBRANCES Y-T-D	Variance With Adjusted Budget Positive (Negative)		
	Approved Budget	Budget Adjustments	Adjusted Budget			\$	%	
REVENUES								
GRT- Dedication	\$0	\$0	\$0	\$0		\$0	n/a	
GRT- Hold Harmless	\$0	\$0	\$0	\$0		\$0	n/a	
GRT- Infrastructure	\$0	\$0	\$0	\$0		\$0	n/a	
Bond Proceeds	\$0	\$0	\$0	\$0		\$0	n/a	
State Grants	\$0	\$0	\$0	\$8,613		\$8,613	n/a	
CDBG funding	\$0	\$0	\$0	\$0		\$0	n/a	
State Grants	\$293,030	\$0	\$293,030	\$234,673		(\$58,357)	80.09%	
Federal Grants (other)	\$0	\$0	\$0	\$0		\$0	n/a	
Legislative Appropriations	\$0	\$0	\$0	\$0		\$0	n/a	
Investment Income	\$0	\$0	\$0	\$28		\$28	n/a	
Miscellaneous	\$0	\$0	\$0	\$0		\$0	n/a	
TOTAL CAPITAL PROJECTS REVENUES	\$293,030	\$0	\$293,030	\$243,315		(\$49,715)	83.03%	
EXPENDITURES								
Parks/Recreation	\$0	\$0	\$0	\$0	\$0	\$0	n/a	
Housing	\$0	\$0	\$0	\$0	\$0	\$0	n/a	
Equipment & Buildings	\$43,000	\$0	\$43,000	\$9,368	\$0	\$33,632	21.79%	
Facilities	\$0	\$0	\$0	\$0	\$0	\$0	n/a	
Transit	\$0	\$0	\$0	\$0	\$0	\$0	n/a	
Utilities	\$250,000	\$0	\$250,000	\$234,673	\$0	\$15,327	93.87%	
Airports	\$0	\$0	\$0	\$0	\$0	\$0	n/a	
Infrastructure	\$0	\$0	\$0	\$0	\$0	\$0	n/a	
Debt Service Payments (P&I)-GO Bonds	\$0	\$0	\$0	\$0	\$0	\$0	n/a	
Debt Service Payments (P&I)-Rev. Bonds	\$0	\$0	\$0	\$0	\$0	\$0	n/a	
Other	\$0	\$0	\$0	\$0	\$0	\$0	n/a	
TOTAL CAPITAL PROJECTS EXPENDITURE	\$293,000	\$0	\$293,000	\$244,042	\$0	\$48,958	83.29%	
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				(\$727)				

DEBT SERVICE

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES	BUDGETED AMOUNTS			ACTUALS Y-T-D	ENCUMBRANCES Y-T-D	Variance With Adjusted Budget Positive (Negative)	
	Approved Budget	Budget Adjustments	Adjusted Budget			\$	%
GENERAL OBLIGATION BONDS [FUND 401]							
REVENUES:							
General Obligation - (Property tax)	\$0	\$0	\$0	\$0		\$0	n/a
Investment Income	\$0	\$0	\$0	\$0		\$0	n/a
Other - Misc	\$0	\$0	\$0	\$0		\$0	n/a
TOTAL REVENUES	\$0	\$0	\$0	\$0		\$0	n/a
EXPENDITURES							
General Obligation - Principal	\$0	\$0	\$0	\$0	\$0	\$0	n/a
General Obligation - Interest	\$0	\$0	\$0	\$0	\$0	\$0	n/a
Other Costs (Fiscal Agent Fees/Other Fees/Misc)	\$0	\$0	\$0	\$0	\$0	\$0	n/a
TOTAL 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 [401]				\$0			
REVENUE BONDS [FUND 402]							
REVENUES:							
Bond Proceeds	\$0	\$0	\$0	\$0		\$0	n/a
Revenue Bonds - GRT	\$0	\$0	\$0	\$0		\$0	n/a
Investment Income	\$0	\$0	\$0	\$0		\$0	n/a
Revenue Bonds - Other	\$0	\$0	\$0	\$0		\$0	n/a
REVENUE BOND REVENUE - TOTAL	\$0	\$0	\$0	\$0		\$0	n/a
EXPENDITURES							
Revenue Bonds - Principal	\$0	\$0	\$0	\$0	\$0	\$0	n/a
Revenue Bonds - Interest	\$0	\$0	\$0	\$0	\$0	\$0	n/a
Other Revenue Bond Payments	\$0	\$0	\$0	\$0	\$0	\$0	n/a
Other Costs (Fiscal Agent Fees/Other Fees/Misc)	\$0	\$0	\$0	\$0	\$0	\$0	n/a
TOTAL DEBT SERVICE FUND 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 [402]				\$0			
OTHER DEBT SERVICE [FUND 403]							
REVENUES:							
Investment Income	\$0	\$0	\$0	\$0		\$0	n/a
Loan Revenue	\$0	\$0	\$0	\$0		\$0	n/a
OTHER DEBT SERVICE REVENUE - TOTAL	\$0	\$0	\$0	\$0		\$0	n/a
EXPENDITURES							
NMFA Loan Payments	\$1,835	\$0	\$1,835	\$1,835	\$0	\$0	100.00%
Board of Finance Loan Payments	\$0	\$0	\$0	\$0	\$0	\$0	n/a
Other Debt Service - Misc	\$0	\$0	\$0	\$0	\$0	\$0	n/a
TOTAL DEBT SERVICE FUND EXPENDITURES	\$1,835	\$0	\$1,835	\$1,835	\$0	\$0	100.00%
OTHER FINANCING SOURCES							
Transfers In	\$1,835	\$0	\$1,835	\$1,835		\$0	100.00%
Transfers (Out)	\$0	\$0	\$0	\$0		\$0	n/a
TOTAL - OTHER FINANCING SOURCES	\$1,835	\$0	\$1,835	\$1,835		\$0	100.00%
Excess (deficiency) of revenues over expenditures [403]				\$0			

ENTERPRISE FUNDS

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES		BUDGETED AMOUNTS			ACTUALS Y-T-D	ENCUMBRANCES Y-T-D	Variance With Adjusted Budget Positive (Negative)	
		Approved Budget	Budget Adjustments	Adjusted Budget			\$	%
REVENUES								
Water Fund								
	Charges for Services	\$13,605	\$0	\$13,605	\$13,432		(\$173)	98.73%
	Interest on Investments	\$0	\$0	\$0	\$0		\$0	n/
	Gross Receipts - dedicated	\$0	\$0	\$0	\$0		\$0	n/
	Grants - Federal	\$0	\$0	\$0	\$0		\$0	n/
	Grants - State	\$0	\$0	\$0	\$0		\$0	n/
	Legislative Appropriation	\$0	\$0	\$0	\$0		\$0	n/
	Other	\$0	\$0	\$0	\$0		\$0	n/
	TOTAL REVENUES - Water Fund	\$13,605	\$0	\$13,605	\$13,432		(\$173)	98.73%
EXPENDITURES								
Water Fund		\$22,730	\$0	\$22,730	\$11,533	\$0	\$11,197	50.74%
OTHER FINANCING SOURCES								
	Transfers In	\$0	\$0	\$0	\$0		\$0	n/
	Transfers (Out)	(\$1,835)	\$0	(\$1,835)	(\$1,835)		\$0	100.00%
	TOTAL-OTHER FINANCING SOURCES	(\$1,835)	\$0	(\$1,835)	(\$1,835)		\$0	100.00%
Excess (deficiency) of revenues over expenditures					\$64			
REVENUES								
Solid Waste								
	Charges for Services	\$0	\$0	\$0	\$0		\$0	n/
	Interest on Investments	\$0	\$0	\$0	\$0		\$0	n/
	Gross Receipts - dedicated	\$0	\$0	\$0	\$0		\$0	n/
	Grants - Federal	\$0	\$0	\$0	\$0		\$0	n/
	Grants - State	\$0	\$0	\$0	\$0		\$0	n/
	Legislative Appropriation	\$0	\$0	\$0	\$0		\$0	n/
	Other	\$0	\$0	\$0	\$0		\$0	n/
	TOTAL REVENUES - Solid Waste Fund	\$0	\$0	\$0	\$0		\$0	n/
EXPENDITURES								
Solid Waste		\$0	\$0	\$0	\$0	\$0	\$0	n/
OTHER FINANCING SOURCES								
	Transfers In	\$0	\$0	\$0	\$0		\$0	n/
	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			
REVENUES								
Waste Water								
	Charges for Services	\$0	\$0	\$0	\$0		\$0	n/
	Interest on Investments	\$0	\$0	\$0	\$0		\$0	n/
	Gross Receipts - dedicated	\$0	\$0	\$0	\$0		\$0	n/
	Grants - Federal	\$0	\$0	\$0	\$0		\$0	n/
	Grants - State	\$0	\$0	\$0	\$0		\$0	n/
	Legislative Appropriation	\$0	\$0	\$0	\$0		\$0	n/
	Other	\$0	\$0	\$0	\$0		\$0	n/
	TOTAL REVENUES - Waste Water Fund	\$0	\$0	\$0	\$0		\$0	n/
EXPENDITURES								
Waste Water		\$0	\$0	\$0	\$0	\$0	\$0	n/
OTHER FINANCING SOURCES								
	Transfers In	\$0	\$0	\$0	\$0		\$0	n/
	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			

ENTERPRISE FUNDS

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES	BUDGETED AMOUNTS			ACTUALS Y-T-D	ENCUMBRANCES Y-T-D	Variance With Adjusted Budget Positive (Negative)	
	Approved Budget	Budget Adjustments	Adjusted Budget			\$	%
REVENUES							
Airport							
Charges for Services	\$0	\$0	\$0	\$0		\$0	n/a
Interest on Investments	\$0	\$0	\$0	\$0		\$0	n/a
Gross Receipts - dedicated	\$0	\$0	\$0	\$0		\$0	n/a
Grants - Federal	\$0	\$0	\$0	\$0		\$0	n/a
Grants - State	\$0	\$0	\$0	\$0		\$0	n/a
Legislative Appropriation	\$0	\$0	\$0	\$0		\$0	n/a
Other	\$0	\$0	\$0	\$0		\$0	n/a
TOTAL REVENUES - Airport Fund	\$0	\$0	\$0	\$0		\$0	n/a
EXPENDITURES							
Airport	\$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			
REVENUES							
Ambulance							
Charges for Services	\$0	\$0	\$0	\$0		\$0	n/a
Interest on Investments	\$0	\$0	\$0	\$0		\$0	n/a
Gross Receipts - dedicated	\$0	\$0	\$0	\$0		\$0	n/a
Grants - Federal	\$0	\$0	\$0	\$0		\$0	n/a
Grants - State	\$0	\$0	\$0	\$0		\$0	n/a
Legislative Appropriation	\$0	\$0	\$0	\$0		\$0	n/a
Other	\$0	\$0	\$0	\$0		\$0	n/a
TOTAL REVENUES - Ambulance Fund	\$0	\$0	\$0	\$0		\$0	n/a
EXPENDITURES							
Ambulance	\$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			
REVENUES							
Cemetery							
Charges for Services	\$0	\$0	\$0	\$0		\$0	n/a
Interest on Investments	\$0	\$0	\$0	\$0		\$0	n/a
Gross Receipts - dedicated	\$0	\$0	\$0	\$0		\$0	n/a
Grants - Federal	\$0	\$0	\$0	\$0		\$0	n/a
Grants - State	\$0	\$0	\$0	\$0		\$0	n/a
Legislative Appropriation	\$0	\$0	\$0	\$0		\$0	n/a
Other	\$0	\$0	\$0	\$0		\$0	n/a
TOTAL REVENUES - Cemetery Fund	\$0	\$0	\$0	\$0		\$0	n/a
EXPENDITURES							
Cemetery	\$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			

ENTERPRISE FUNDS

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES		BUDGETED AMOUNTS			ACTUALS Y-T-D	ENCUMBRANCES Y-T-D	Variance With Adjusted Budget Positive (Negative)	
		Approved Budget	Budget Adjustments	Adjusted Budget			\$	%
REVENUES								
Housing								
	Charges for Services	\$0	\$0	\$0	\$0		\$0	n/a
	Interest on Investments	\$0	\$0	\$0	\$0		\$0	n/a
	Gross Receipts - dedicated	\$0	\$0	\$0	\$0		\$0	n/a
	Grants - Federal	\$0	\$0	\$0	\$0		\$0	n/a
	Grants - State	\$0	\$0	\$0	\$0		\$0	n/a
	Legislative Appropriation	\$0	\$0	\$0	\$0		\$0	n/a
	Other	\$0	\$0	\$0	\$0		\$0	n/a
TOTAL REVENUES - Housing Fund		\$0	\$0	\$0	\$0		\$0	n/a
EXPENDITURES								
Housing		\$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	n/a
REVENUES								
Parking Facilities								
	Charges for Services	\$0	\$0	\$0	\$0		\$0	n/a
	Interest on Investments	\$0	\$0	\$0	\$0		\$0	n/a
	Gross Receipts - dedicated	\$0	\$0	\$0	\$0		\$0	n/a
	Grants - Federal	\$0	\$0	\$0	\$0		\$0	n/a
	Grants - State	\$0	\$0	\$0	\$0		\$0	n/a
	Legislative Appropriation	\$0	\$0	\$0	\$0		\$0	n/a
	Other	\$0	\$0	\$0	\$0		\$0	n/a
TOTAL REVENUES - Parking Facilities		\$0	\$0	\$0	\$0		\$0	n/a
EXPENDITURES								
Parking Facilities		\$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	n/a
REVENUES								
Other Enterprise (enter fund name)								
	Charges for Services	\$0	\$0	\$0	\$0		\$0	n/a
	Interest on Investments	\$0	\$0	\$0	\$0		\$0	n/a
	Gross Receipts - dedicated	\$0	\$0	\$0	\$0		\$0	n/a
	Grants - Federal	\$0	\$0	\$0	\$0		\$0	n/a
	Grants - State	\$0	\$0	\$0	\$0		\$0	n/a
	Legislative Appropriation	\$0	\$0	\$0	\$0		\$0	n/a
	Other	\$0	\$0	\$0	\$0		\$0	n/a
TOTAL REV. - Other Enterprise Fund		\$0	\$0	\$0	\$0		\$0	n/a
EXPENDITURES								
Other Enterprise Fund		\$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	n/a

ENTERPRISE FUNDS

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES	BUDGETED AMOUNTS			ACTUALS Y-T-D	ENCUMBRANCES Y-T-D	Variance With Adjusted Budget Positive (Negative)	
	Approved Budget	Budget Adjustments	Adjusted Budget			\$	%
REVENUES							
Other Enterprise (enter fund name)							
Charges for Services	\$0	\$0	\$0	\$0		\$0	n/a
Interest on Investments	\$0	\$0	\$0	\$0		\$0	n/a
Gross Receipts - dedicated	\$0	\$0	\$0	\$0		\$0	n/a
Grants - Federal	\$0	\$0	\$0	\$0		\$0	n/a
Grants - State	\$0	\$0	\$0	\$0		\$0	n/a
Legislative Appropriation	\$0	\$0	\$0	\$0		\$0	n/a
Other	\$0	\$0	\$0	\$0		\$0	n/a
TOTAL REV. - Other Enterprise Fund	\$0	\$0	\$0	\$0		\$0	n/a
EXPENDITURES							
Other Enterprise Fund	\$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			
REVENUES							
Other Enterprise (enter fund name)							
Charges for Services	\$0	\$0	\$0	\$0		\$0	n/a
Interest on Investments	\$0	\$0	\$0	\$0		\$0	n/a
Gross Receipts - dedicated	\$0	\$0	\$0	\$0		\$0	n/a
Grants - Federal	\$0	\$0	\$0	\$0		\$0	n/a
Grants - State	\$0	\$0	\$0	\$0		\$0	n/a
Legislative Appropriation	\$0	\$0	\$0	\$0		\$0	n/a
Other	\$0	\$0	\$0	\$0		\$0	n/a
TOTAL REV. - Other Enterprise Fund	\$0	\$0	\$0	\$0		\$0	n/a
EXPENDITURES							
Other Enterprise Fund	\$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			

INTERNAL SERVICE / TRUST & AGENCY FUNDS

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES	BUDGETED AMOUNTS			ACTUALS Y-T-D	ENCUMBRANCES Y-T-D	Variance With Adjusted Budget Positive (Negative)	
	Approved Budget	Budget Adjustments	Adjusted Budget			\$	%
INTERNAL SERVICE FUNDS [600]							
REVENUES							
Charges for Services	\$0	\$0	\$0	\$0		\$0	n/a
Interest on Investments	\$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
EXPENDITURES							
Operating Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	n/a
Miscellaneous	\$0	\$0	\$0	\$0	\$0	\$0	n/a
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0	\$0	\$0	#REF!
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			
TRUST AND AGENCY FUNDS [700]							
REVENUES							
Investments	\$0	\$0	\$0	\$0		\$0	n/a
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
EXPENDITURES							
General Government/Benefits	\$0	\$0	\$0	\$0	\$0	\$0	n/a
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	n/a
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	n/a
Miscellaneous	\$0	\$0	\$0	\$0	\$0	\$0	n/a
TOTAL 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			

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	Revised and Repeated
2017-002 Expenditures in excess of budgetary authority	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.

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