MONTANA DEPARTMENT OF ADMINISTRATION
State Financial Services Division
State Accounting Bureau
Local Government Services
Mitchell Building, Room 270, PO Box 200547, Helena, Montana 59620-0547

ENTITY # 011401

MONTANA
FERGUS COUNTY
712 W. MAIN ST.
LEWISTOWN, MT 59457

ANNUAL FINANCIAL REPORT

FISCAL YEAR ENDING JUNE 30, 2018

FOR DEPARTMENT OF ADMINSTRATION USE ONLY

Entered into Database		Date:
Reviewed by System's Staff		

REVISED OCT 2018/VERSION 18.5

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

011401 FERGUS COUNTY 712 W. MAIN ST. LEWISTOWN, MT 59457	If the local government entity name or mailing address on the Department's mailing list is inaccurate or has changed recently please note the correction below.

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

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

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

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

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

LOCAL GOVERNMENT ANNUAL FILING FEE SCHEDULE

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

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

FOR DEPARTMENT OF ADMINISTRATION USE ONLY

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

REVISED 7-2017 VERSION 17.1

Determination of Filing Fee Form

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

FEE REQUIREMENT: As provided by 2-7-514, MCA, each local government required to have an audit under 2-7-503, MCA, shall pay an annual filing fee to the department; the fee schedule shall be based upon the local government's annual revenue amounts. Administrative Rule 2.4.402 defines "revenue" as all receipts of a local government entity from any source excluding the proceeds from bond issuances and other long-term debt.
AUDIT REQUIREMENT: As provided by 2-7-503, MCA, each local government receiving revenue or financial assistance in excess of $750,000, regardless of the source of revenue or financial assistance, shall have an audit. "Financial Assistance" is defined as including assistance provided by a federal, state, or local government entity in the form of loans and loan guarantees.
Part II - Determination of Audit Requirement. Loan proceeds received in the fiscal year that were used to refinance (payoff) existing debt will not be considered as "Financial Assistance" when determining the current audit requirement.

GOVERNMENTAL FUNDS - PAGE 16 *(STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES)*		
Total Revenues	10,825,947.00	
Other Financing Sources - Proceeds from Sale of Capital Assets	0.00	
Special and/or Extraordinary Items (Revenues only)	0.00	
ENTERPRISE FUNDS - PAGE 19 *(STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION)* *Note: Do not include revenues of Internal Service Funds*		
Total Operating Revenues	277,573.00	**Box #1**
Non-Operating Revenues: (Do not include Gain on Sale of Capital Assets)		
Taxes/Assessments	0.00	
Licenses/Permits	0.00	
Intergovernmental Revenues	0.00	**Filing Fee Owed** **$2500.00**
Interest Revenues	0.00	
Other Non-operating Revenues not included above	277,573.00	
Capital Contributions	0.00	
Special and/or Extraordinary Items (Revenues only)	0.00	
ENTERPRISE FUNDS - PAGE 20 *(STATEMENT OF CASH FLOWS)*		
Proceeds from Sale of Capital Assets	0.00	
TRUST FUNDS - PAGE 22 *(STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS)* *NOTE: Do not include additions to Investment Trust Funds*		
Total Additions to **Pension & Private Purpose** Trust Funds Only	0.00	
Total Revenues for Calculation of Filing Fee	**$11,381,093.00**	

If total revenues are equal to or less than $750,000, no filing fee is required to be paid. However, your entity may be subject to audit requirements.
Review Part II below to determine if there is an audit requirement.
Manually subtract proceeds of debt received to refinance an existing debt to exclude from audit determination.
If total revenues plus adjusted debt proceeds exceeds $750,000, your entity will be subject to audit requirements.

Part II - Determination of Audit Requirement w/ No Filing Fee (Subtract Debt used to Refinance Manually)		
Add: Proceeds from Debt provided by a Federal agency, a State agency or another local government:		**Box #2**
Governmental Funds (from Statement of Revenues, Expenditures, and Changes in Fund Balances (Page 16) Proceeds from General Long-Term Debt)	0.00	
Proprietary Funds (from Statement of Cash Flows, Major & Non-Major Enterprise Funds (Page 20) Proceeds from Debt)	0.00	
Manually subtract debt proceeds received from non-governmental financial institutions (banks, savings & loans) included above *(Enter as a negative)*		Audit Required? **YES**
Subtotal - Proceeds received from Debt	0.00	
Manually subtract amount of proceeds received from governments used to refinance existing debt. *(Enter as a negative)*		
Total Adjusted Debt Proceeds	$0.00	

Total Revenues + Total Adjusted Debt Proceeds	**$11,381,093.00**

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

FERGUS COUNTY
COMPREHENSIVE ANNUAL FINANCIAL REPORT
TABLE OF CONTENTS
FISCAL YEAR ENDING JUNE 30, 2018

INTRODUCTORY

SECTION

FERGUS COUNTY
ELECTED OFFICIALS/OFFICERS

OFFICE	NAME OF COUNTY OFFICIALS/OFFICERS	DATE TERM EXPIRES
Commissioner (Chairperson)	Ross Butcher	12/31/2020
Commissioner	Sandra Young Bauer	12/31/2022
Commissioner	Carl Seilstad	12/31/2018
Assessor		
Attorney	Kent Sipe	12/31/2018
Auditor		
Treasurer	Gwen Gehlen	12/31/2018
Clerk and recorder	Rana Wichman	12/31/2018
Clerk of district court	Phylis Smith	12/31/2018
Coroner	Richard "Dick" Brown	12/31/2018
Justice of the peace	Kelly Mantooth	12/31/2018
Justice of the peace		
Public administrator	Gary Kruger	12/31/2018
School superintendent	Rhonda Long	12/31/2018
Sheriff	Troy Eades	12/31/2018

OFFICE	NAME OF CITY/TOWN OFFICIALS/OFFICERS	DATE TERM EXPIRES
Mayor		
Councilperson/Commissioner		
Councilperson/Commissioner		
Councilperson/Commissioner		
Councilperson/Commissioner		
Councilperson/Commissioner		
Councilperson/Commissioner		
Councilperson/Commissioner		
Councilperson/Commissioner		
City manager		
Attorney		
Chief of police		
Clerk		
Clerk/Treasurer		
Finance Director		
Police Judge		
Treasurer		
Utility billing/collection clerk		

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

Respectfully submitted;

____

Finance Director

____

Date

FINANCIAL

SECTION

MANAGEMENT'S

DISCUSSION

AND

ANALYSIS

Fergus County, Montana
MD & A Comparisons
June 30, 2018

Table 1 - Net Position

	Governmental Activities			Business-type Activities		
	FY18	FY17	Change Inc (Dec)	FY18	FY17	Change Inc (Dec)
Current and other assets	$ 10,313,015	$ 9,755,513	$ 557,502	$ 27,439	$ 38,399	$ (10,960)
Capital assets	12,172,518	11,755,630	416,888	3,138,063	3,395,082	(257,019)
Total assets	$ 22,485,533	$ 21,511,143	$ 974,390	$ 3,165,502	$ 3,433,481	$ (267,979)
Long-term debt outstanding	$ 2,803,186	$ 2,830,225	$ (27,039)	$ 66,879	$ 120,398	$ (53,519)
Other liabilities	5,908,697	5,537,837	370,860	126,942	127,634	(692)
Total liabilities	$ 8,711,883	$ 8,368,062	$ 343,821	$ 193,821	$ 248,032	$ (54,211)
Net investment in capital assets	$ 10,032,492	$ 11,300,715	$ (1,268,223)	$ 3,098,330	$ 3,291,762	$ (193,432)
Restricted	4,429,951	5,499,904	(1,069,953)	-	-	-
Unrestricted (deficit)	(688,793)	(3,657,538)	2,968,745	(126,649)	(106,313)	(20,336)
Total net position	$ 13,773,650	$ 13,143,081	$ 630,569	$ 2,971,681	$ 3,185,449	$ (213,768)

Table 2 - Changes in Net Position

	Governmental Activities			Business-type Activities		
	FY18	FY17	Change Inc (Dec)	FY18	FY17	Change Inc (Dec)
Revenues						
Program revenues (by major source):						
Charges for services	$ 1,735,525	$ 1,659,691	$ 75,834	$ 277,573	$ 267,143	$ 10,430
Operating grants and contributions	944,009	1,251,005	(306,996)	-	2,229	(2,229)
Capital grants and contributions	36,279	302,605	(266,326)	-	51,342	(51,342)
General revenues (by major source):						
Property taxes for general purposes	5,363,856	5,254,444	109,412	-	-	-
Property taxes, levied for debt service	-	180,154	(180,154)	-	-	-
Licenses and permits	3,300	500	2,800	-	-	-
Miscellaneous	97,690	111,645	(13,955)	-	3,043	(3,043)
Interest/investment earnings	(2,390)	57,601	(59,991)	-	224	(224)
Local option taxes	481,634	-	481,634	-	-	-
Unrestricted federal/state shared revenues	66,854	1,582,410	(1,515,556)	-	-	-
Montana oil and gas production tax	146	-	146	-	-	-
State entitlement	592,413	-	592,413	-	-	-
PILT	1,287,181	-	1,287,181	-	-	-
Entitlement Levy	272,640	-	272,640	-	-	-
Contributions & donations	154,000	-	154,000	-	-	-
State Aid - Pension	58,080	-	58,080	1,796	-	1,796
Total revenues	$ 11,091,217	$ 10,400,055	$ 691,162	$ 279,369	$ 323,981	$ (44,612)
Program expenses						
General government	$ 3,189,294	$ 2,566,937	$ 622,357	$ -	$ -	$ -
Public safety	2,183,871	2,024,250	159,621	-	-	-
Public works	2,723,005	2,706,547	16,458	-	-	-
Public health	1,090,818	1,056,220	34,598	-	-	-
Social and economic services	245,113	227,722	17,391	-	-	-
Culture and recreation	707,084	946,412	(239,328)	-	-	-
Housing and community development	10,375	13,751	(3,376)	-	-	-
Debt service - interest	70,710	66,291	4,419	-	-	-
Airport	-	-	-	522,927	559,948	(37,021)
Total expenses	$ 10,220,270	$ 9,608,130	$ 612,140	$ 522,927	$ 559,948	$ (37,021)
Excess (deficiency) before special items and transfers	$ 870,947	$ 791,925	$ 79,022	$ (243,558)	$ (235,967)	$ (7,591)
Gain (loss) on sale of capital assets	-	256,855	(256,855)	(6)	-	(6)
Transfers - net	(39,010)	(26,923)	(12,087)	39,010	26,923	12,087
Increase (decrease) in net position	$ 831,937	$ 1,021,857	$ (189,920)	$ (204,554)	$ (209,044)	$ 4,490

BASIC

FINANCIAL

STATEMENTS

Fergus County, Montana
Statement of Net Position
June 30, 2018

	Governmental Activities	Business-type Activities	Total
ASSETS			
Current assets:			
Cash and investments	$ 8,145,537	$ 1,603	$ 8,147,140
Taxes and assessments receivable, net	164,129	-	164,129
Accounts receivable - net	119,616	-	119,616
Due from other governments	88,360	-	88,360
Inventories	305,030	-	305,030
Total current assets	$ 8,822,672	$ 1,603	$ 8,824,275
Noncurrent assets			
Capital assets - land	$ 250,821	$ 293,237	$ 544,058
Capital assets - construction in progress	172,770	-	172,770
Capital assets - depreciable, net	11,748,927	2,844,826	14,593,753
Total noncurrent assets	$ 12,172,518	$ 3,138,063	$ 15,310,581
Total assets	$ 20,995,190	$ 3,139,666	$ 24,134,856
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows of resources - pensions	$ 1,490,343	$ 25,836	$ 1,516,179
TOTAL ASSETS AND DEFERRED OUTFLOWS	$ 22,485,533	$ 3,165,502	$ 25,651,035
LIABILITIES			
Current liabilities			
Accounts payable	$ 220,036	$ 6,050	$ 226,086
Accrued payables	107,336	-	107,336
Current portion of long-term capital liabilities	124,651	9,568	134,219
Current portion of compensated absences payable	397,387	15,704	413,091
Total current liabilities	$ 849,410	$ 31,322	$ 880,732
Noncurrent liabilities			
Noncurrent portion of long-term liabilities	$ 161,507	$ 4,499	$ 166,006
Noncurrent portion of long-term capital liabilities	2,015,375	30,165	2,045,540
Noncurrent portion of compensated absences	104,266	6,943	111,209
Net pension liability	4,622,739	119,396	4,742,135
Total noncurrent liabilities	$ 6,903,887	$ 161,003	$ 7,064,890
Total liabilities	$ 7,753,297	$ 192,325	$ 7,945,622
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows of resources	$ 958,586	$ -	$ 958,586
Deferred inflows of resources - pensions	-	1,496	1,496
Total Deferred Inflows of resources	$ 958,586	$ 1,496	$ 960,082
NET POSITION			
Net investment in capital assets	$ 10,032,492	$ 3,098,330	$ 13,130,822
Restricted for debt service	121,994	-	121,994
Restricted for special projects	4,307,957	-	4,307,957
Unrestricted	(688,793)	(126,649)	(815,442)
Total net position	$ 13,773,650	$ 2,971,681	$ 16,745,331
TOTAL LIABILITIES, DEFERRED INFLOWS AND NET POSITION	$ 22,485,533	$ 3,165,502	$ 25,651,035

See accompanying Notes to the Financial Statements

Fergus County, Montana
Statement of Activities
For the Fiscal Year Ended June 30, 2018

		Program Revenues			Net (Expenses) Revenues and Changes in Net Position — Primary Government		
Functions/Programs	**Expenses**	**Charges for Services**	**Operating Grants and Contributions**	**Capital Grants and Contributions**	**Governmental Activities**	**Business-type Activities**	**Total**
Primary government:							
Governmental activities:							
General government	$ 3,189,294	$ 314,459	$ 53,297	$ -	$ (2,821,538)	$ -	$ (2,821,538)
Public safety	2,183,871	279,246	83,978	-	(1,820,647)	-	(1,820,647)
Public works	2,723,005	260,078	180,962	36,274	(2,245,691)	-	(2,245,691)
Public health	1,090,818	442,775	423,576	-	(224,467)	-	(224,467)
Social and economic services	245,113	2,000	-	-	(243,113)	-	(243,113)
Culture and recreation	707,084	434,986	202,196	5	(69,897)	-	(69,897)
Housing and community development	10,375	1,981	-	-	(8,394)	-	(8,394)
Debt service - interest	70,710	-	-	-	(70,710)	-	(70,710)
Total governmental activities	$ 10,220,270	$ 1,735,525	$ 944,009	$ 36,279	$ (7,504,457)	$ -	$ (7,504,457)
Business-type activities:							
Airport	$ 522,927	$ 277,573	$ -	$ -	$ -	$ (245,354)	$ (245,354)
Total business-type activities	$ 522,927	$ 277,573	$ -	$ -	$ -	$ (245,354)	$ (245,354)
Total primary government	$ 10,743,197	$ 2,013,098	$ 944,009	$ 36,279	$ (7,504,457)	$ (245,354)	$ (7,749,811)

UNAUDITED

	Governmental Activities	Business-type Activities	Total
General Revenues:			
Property taxes for general purposes	$ 5,363,856	$ -	$ 5,363,856
Licenses and permits	3,300	-	3,300
Miscellaneous	97,690	-	97,690
Interest/investment earnings	(2,390)	-	(2,390)
Local option taxes	481,634	-	481,634
Unrestricted federal/state shared revenues	66,854	-	66,854
Montana oil and gas production tax	146	-	146
State entitlement	592,413	-	592,413
PILT	1,287,181	-	1,287,181
Entitlement Levy	272,640	-	272,640
Contributions & donations	154,000	-	154,000
State Aid - Pension	58,080	1,796	59,876
Gain (loss) on sale of capital assets	-	(6)	(6)
Transfers - net	(39,010)	39,010	-
Total general revenues, special items and transfers	$ 8,336,394	$ 40,800	$ 8,377,194
Change in net position	$ 831,937	$ (204,554)	$ 627,383
Net position - beginning	$ 13,143,081	$ 3,185,449	$ 16,328,530
Restatements	(201,368)	(9,214)	(210,582)
Net position - beginning - restated	$ 12,941,713	$ 3,176,235	$ 16,117,948
Net position - end	$ 13,773,650	$ 2,971,681	$ 16,745,331

See accompanying Notes to the Financial Statements

Fergus County, Montana
Balance Sheet
Governmental Funds
June 30, 2018

	General	Road	Public Safety	Other Governmental Funds	Total Governmental Funds
ASSETS					
Current assets:					
Cash and investments	$ 2,953,870	$ 652,018	$ 494,040	$ 4,045,609	$ 8,145,537
Taxes and assessments receivable, net	26,755	18,675	27,196	91,503	164,129
Accounts receivable - net	96,788	-	-	22,828	119,616
Due from other funds	7,116	-	-	-	7,116
Due from other governments	23,440	-	-	64,920	88,360
Inventories	32,482	125,176	-	147,372	305,030
Total current assets	$ 3,140,451	$ 795,869	$ 521,236	$ 4,372,232	$ 8,829,788
Noncurrent assets:					
Advances to other funds	$ -	$ -	$ -	$ 54,590	$ 54,590
Total noncurrent assets	$ -	$ -	$ -	$ 54,590	$ 54,590
TOTAL ASSETS	$ 3,140,451	$ 795,869	$ 521,236	$ 4,426,822	$ 8,884,378
LIABILITIES					
Current liabilities:					
Accounts payable	$ 70,656	$ 24,325	$ 59,311	$ 65,744	$ 220,036
Accrued payables	-	-	-	107,336	107,336
Due to other funds	-	-	-	7,116	7,116
Total current liabilities	$ 70,656	$ 24,325	$ 59,311	$ 180,196	$ 334,488
Noncurrent liabilities:					
Advances payable	$ -	$ -	$ -	$ 54,590	$ 54,590
Total noncurrent liabilities	$ -	$ -	$ -	$ 54,590	$ 54,590
Total liabilities	$ 70,656	$ 24,325	$ 59,311	$ 234,786	$ 389,078
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows of resources	$ 26,755	$ 18,675	$ 27,196	$ 91,503	$ 164,129
Total deferred inflows of resources	$ 26,755	$ 18,675	$ 27,196	$ 91,503	$ 164,129
FUND BALANCES					
Nonspendable	$ 32,482	$ 125,176	$ -	$ 147,372	$ 305,030
Restricted	-	627,693	434,729	2,957,657	4,020,079
Committed	-	-	-	1,040,512	1,040,512
Unassigned fund balance	3,010,558	-	-	(45,008)	2,965,550
Total fund balance	$ 3,043,040	$ 752,869	$ 434,729	$ 4,100,533	$ 8,331,171
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE	$ 3,140,451	$ 795,869	$ 521,236	$ 4,426,822	$ 8,884,378

See accompanying Notes to the Financial Statements

Fergus County, Montana
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Fiscal Year Ended June 30, 2018

	General	Road	Public Safety	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes and assessments	$ 1,185,968	$ 862,181	$ 1,183,063	$ 2,940,143	$ 6,171,355
Licenses and permits	600	-	-	58,097	58,697
Intergovernmental	722,053	743,533	29,882	1,431,065	2,926,533
Charges for services	325,046	121,268	215,205	725,825	1,387,344
Fines and forfeitures	86,237	-	-	59,582	145,819
Miscellaneous	7,155	-	-	129,540	136,695
Investment earnings	(76)	-	-	(439)	(515)
Internal services	-	-	-	19	19
Total revenues	$ 2,326,983	$ 1,726,982	$ 1,428,150	$ 5,343,832	$ 10,825,947
EXPENDITURES					
General government	$ 2,086,224	$ -	$ -	$ 715,605	$ 2,801,829
Public safety	123,541	-	1,865,944	100,659	2,090,144
Public works	-	1,270,223	-	1,074,774	2,344,997
Public health	250,600	-	-	836,662	1,087,262
Social and economic services	8,900	-	-	228,030	236,930
Culture and recreation	-	-	-	583,355	583,355
Housing and community development	92	-	-	10,283	10,375
Debt service - principal	-	200,000	28,853	92,027	320,880
Debt service - interest	-	10,252	953	59,505	70,710
Capital outlay	9,495	357,218	46,752	532,180	945,645
Total expenditures	$ 2,478,852	$ 1,837,693	$ 1,942,502	$ 4,233,080	$ 10,492,127
Excess (deficiency) of revenues over expenditures	$ (151,869)	$ (110,711)	$ (514,352)	$ 1,110,752	$ 333,820
OTHER FINANCING SOURCES (USES)					
Transfers in	$ 407,038	$ 217,697	$ 341,362	$ 298,103	$ 1,264,200
Transfers out	(91,222)	-	-	(1,211,988)	(1,303,210)
Total other financing sources (uses)	$ 315,816	$ 217,697	$ 341,362	$ (913,885)	$ (39,010)
Net Change in Fund Balance	$ 163,947	$ 106,986	$ (172,990)	$ 196,867	$ 294,810
Fund balances - beginning	$ 1,037,893	$ 645,883	$ 607,719	$ 5,728,340	$ 8,019,835
Restatements	1,841,200	-	-	(1,824,674)	16,526
Fund balances - beginning, restated	$ 2,879,093	$ 645,883	$ 607,719	$ 3,903,666	$ 8,036,361
Fund balance - ending	$ 3,043,040	$ 752,869	$ 434,729	$ 4,100,533	$ 8,331,171

See accompanying Notes to the Financial Statements

Fergus County, Montana
Reconciliation of the Governmental Funds Balance Sheet to the
Statement of Net Position
June 30, 2018

Total fund balances - governmental funds	$	8,331,171
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		12,172,518
Property taxes receivable will be collected this year, but are not available soon enough to pay for the current period's expenditures, and therefore are deferred in the funds.		164,129
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds.		(2,803,186)
Proportionate share of ending collective net pension liablity		(4,622,739)
Deferred ouflows related to net pension liability		1,490,343
Deferred inflows related to net pension liability		(958,586)
Total net position - governmental activities	$	13,773,650

See accompanying Notes to the Financial Statements

Fergus County, Montana
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Fiscal Year Ended June 30, 2018

Amounts reported for *governmental activities* in the statement of activities are different because:

Net change in fund balances - total governmental funds	$	294,810
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets:		
- Capital assets purchased		945,645
- Depreciation expense		(682,757)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:		
- Donated capital assets		154,000
- Long-term receivables (deferred revenue)		53,190
The change in compensated absences is shown as an expense in the Statement of Activities		(57,709)
Repayment of debt principal is an expenditures in the governmental funds, but the repayment reduces long-term debt in the Statement of Net Position:		
- Long-term debt principal payments		320,880
Termination benefits are shown as an expense in the Statement of Activities and not reported on the Statement of Revenues, Expenditures and Changes in Fund Balance:		
- Post-employment benefits other than retirement liability		(18,238)
Pension expense related to the net pension liablity is shown as an expense on the Statement of Activities and not reported on the Statement of Revenues, Expenditures, and Changes in Fund Balance		(235,964)
State aid revenue related to net pension liability is shown as a revenue on the Statement of Activities and not reported on the Statement of Revenues, Expenditures, and Changes in Fund Balance		58,080
Change in net position - Statement of Activities	$	831,937

See accompanying Notes to the Financial Statements

Fergus County, Montana
Statement of Net Position
Proprietary Funds
June 30, 2018

UNAUDITED

		Business-Type Activities - Enterprise Funds
		Airport
ASSETS		
Current assets:		
Cash and investments	$	1,603
Total current assets	$	1,603
Noncurrent assets:		
Capital assets - land	$	293,237
Capital assets - depreciable, net		2,844,826
Total noncurrent assets	$	3,138,063
Total assets	$	3,139,666
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows of resources - pensions	$	25,836
Total deferred outflows of resources	$	25,836
LIABILITIES		
Current liabilities:		
Accounts payable	$	6,050
Current portion of long-term capital liabilities		9,568
Current portion of compensated absences payable		15,704
Total current liabilities	$	31,322
Noncurrent liabilities:		
Noncurrent portion of long-term liabilities	$	4,499
Noncurrent portion of long-term capital liabilities		30,165
Noncurrent portion of compensated absences		6,943
Net pension liability		119,396
Total noncurrent liabilities	$	161,003
Total liabilities	$	192,325
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows of resources - pensions	$	1,496
Total deferred inflows of resources	$	1,496
NET POSITION		
Net investment in capital assets	$	3,098,330
Unrestricted		(126,649)
Total net position	$	2,971,681
Total liabilities and net position	$	3,164,006

See accompanying Notes to the Financial Statements

Fergus County, Montana
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Fiscal Year Ended June 30, 2018

		Business-Type Activities - Enterprise Funds
		Airport
OPERATING REVENUES		
Charges for services	$	268,184
Miscellaneous revenues		9,389
Total operating revenues	$	277,573
OPERATING EXPENSES		
Personal services	$	148,192
Supplies		19,351
Purchased services		89,039
Fixed charges		7,095
Depreciation		257,020
Total operating expenses	$	520,697
Operating income (loss)	$	(243,124)
NON-OPERATING REVENUES (EXPENSES)		
Intergovernmental revenue	$	1,796
Debt service interest expense		(2,230)
Total non-operating revenues (expenses)	$	(434)
Income (loss) before contributions and transfers	$	(243,558)
Transfers in		39,010
SPECIAL AND EXTRAORDINARY ITEMS		
Gain (loss) on sale of capital assets	$	(6)
Change in net position	$	(204,554)
Net Position - Beginning of the year	$	3,185,449
Restatements		(9,214)
Net Position - Beginning of the year - Restated	$	3,176,235
Net Position - End of the year	$	2,971,681

See accompanying Notes to the Financial Statements

Fergus County, Montana
Statement of Cash Flows
Proprietary Funds
Fiscal Year Ended June 30, 2018

		Business - Type Activities - Enterprise Funds Airport
Cash flows from operating activities: UNAUDITED		
Cash received from providing services	$	268,184
Cash received from miscellaneous sources		9,389
Cash payments to suppliers		(15,849)
Cash payments for professional services		(96,134)
Cash payments to employees		(157,051)
Net cash provided (used) by operating activities	$	8,539
Cash flows from capital and related financing activities:		
Principal paid on debt	$	(63,587)
Interest paid on debt		(2,230)
Net cash provided (used) by capital and related financing activities	$	(65,817)
Cash flows from non-capital financing activities:		
Transfers from other funds	$	39,010
Cash received from other sources		1,790
Net cash provided (used) from non-capital financing activities	$	40,800
Net increase (decrease) in cash and cash equivalents	$	(16,478)
Cash and cash equivalents at beginning		18,081
Cash and cash equivalents at end	$	1,603
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	$	(243,124)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:		
Depreciation		257,020
Increase in accounts payable		3,502
Increase in deferred outflows		(5,518)
Decrease in deferred inflows		(3,398)
Increase in compensated absences		345
Increase in OPEB		508
Decrease in net pension liability		(796)
Net cash provided (used) by operating activities	$	8,539

See accompanying notes to the financial statements

Fergus County, Montana
Statement of Net Position
Fiduciary Funds
June 30, 2018

	Investment Trust Funds	Agency Funds
ASSETS		
Cash and short-term investments	$ 14,835,950	$ 1,419,832
Taxes receivable	-	621,947
Prepaid insurance	-	45,762
Total assets	$ 14,835,950	$ 2,087,541
LIABILITIES		
Warrants payable	$ -	$ 595,936
Accounts payable	-	14,674
Due to others	-	1,476,931
Total liabilities	$ -	$ 2,087,541
NET POSITION		
Assets held in trust	$ 14,835,950	

See accompanying Notes to the Financial Statements

Fergus County, Montana
Statement of Changes in Net Position
Fiduciary Funds
For the Fiscal Year Ended June 30, 2018

		Investment Trust Funds
ADDITIONS		
Contributions:		
Contributions to Investment Trust Fund	$	10,260,001
Total contributions	$	10,260,001
Investment earnings:		
Interest and change in fair value of investments	$	202,897
Adjustment of the Pool		126,996
Total investment earnings		329,893
Total additions	$	10,589,894
DEDUCTIONS		
Distributions from investment trust fund	$	9,338,948
Change in net position	$	1,250,946
Net Position - Beginning of the year	$	13,806,369
Restatements		(221,365)
Net Position - Beginning of the year - Restated	$	13,585,004
Net Position - End of the year	$	14,835,950

UNAUDITED

See accompanying Notes to the Financial Statements

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The County complies with generally accepted accounting principles (GAAP). GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements.

GASB No. 75 *Accounting and Financial Report for Postemployment Benefits Other than Pension (OPEB),* is effective for years beginning after June 15, 2017 with early implementation encouraged. The statement fully amends the previously issued GASB No. 45 *Accounting and Financial Report for Postemployment Benefits Other than Pension.* GASB 75 established standards for recognition and measurement of the liabilities, deferred outflows and inflows of resources, and expense/expenditures related to OPEB. Different distinctions are made regarding the particular requirements depending upon whether the OPEB plans are administered through a trust that meets criteria identified in the statement. The statement also identifies the methods and assumptions required in projecting benefit payments, discounting those payments to actuarial present value, and applying that present value to periods of employee service in the County. The disclosure requirements for OPEB plans is defined in this statement, that includes further detail on the County's plan and benefits provided, the assumptions used in the valuations, sensitivity analysis, and number of employees in the plan. Lastly, it increased the required supplementary information requiring 10 most recent fiscal years summarizing sources of change in OPEB liability, its components, and other related ratios. These changes are similar to pension GASB No. 68 that became effective in the prior fiscal year.

Financial Reporting Entity

In determining the financial reporting entity, the County complies with the provisions of GASB statement No. 14, *The Financial Reporting Entity,* as amended by GASB statement No. 61, *The Financial Reporting Entity: Omnibus,* and includes all component units of which the County appointed a voting majority of the component units' board; the County is either able to impose its' will on the unit or a financial benefit or burden relationship exists. In addition, the County complies with GASB statement No. 39 *Determining Whether Certain Organizations Are Component Units* which relates to organizations that raise and hold economic resources for the direct benefit of the County.

Primary Government

The County is a political subdivision of the State of Montana governed by an elected Board of Commissioners duly elected by the registered voters of the County. The County utilizes the commission form of government). The County is considered a primary government because it is a general purpose local government. Further, it meets the following criteria: (a) It has a separately elected governing body (b) It is legally separate and (c) It is fiscally independent from the State and other local governments.

Basis of Presentation, Measurement Focus and Basis of Accounting

Government-wide Financial Statements:

Basis of Presentation
The Government-wide Financial Statements (the Statement of Net Position and the Statement of Activities) display information about the reporting government as a whole and its component units. They include all funds of the reporting entity except fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. Eliminations have been made in the consolidation of business-type activities.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the County's governmental activities. Direct expenses are those that are specifically associated with a program or function. The County does not charge indirect expenses to programs or functions.

The types of transactions reported as program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or activity and 2) operating grants and contributions, and 3) capital grants and contributions. Revenues that are not classified as program revenues, including all property taxes, are presented as general revenues.

Certain eliminations have been made as prescribed by GASB 34 in regards to inter-fund activities, payables and receivables. All internal balances in the Statement of Net Position have been eliminated except those representing balances between the governmental activities and the business-type activities, which are presented as internal balances and eliminated in the total primary government column. In the Statement of Activities, internal service fund transactions have been eliminated; however, those transactions between governmental and business-type activities have not been eliminated.

Measurement Focus and Basis of Accounting

Government-Wide Financial Statements:

On the government-wide Statement of Net Position and the Statement of Activities, both governmental and business-type activities are presented using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred regardless of the timing of the cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. The County generally applies restricted resources to expenses incurred before using unrestricted resources when both restricted and unrestricted net assets are available.

Fund Financial Statements:

Basis of Presentation
Fund financial statements of the reporting County are organized into funds, each of which is considered to be separate accounting entities. Each fund is accounted for by providing a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements. Funds are organized into three categories: governmental, proprietary, and fiduciary. An emphasis is placed on major funds within the governmental and proprietary categories. Each major fund is displayed in a separate column in the governmental funds statements. All of the remaining funds are aggregated and reported in a single column as non-major funds. A fund is considered major if it is the primary operating fund of the County or meets the following criteria:

a. Total assets combined with deferred outflows of resources, liabilities combined with deferred inflows of resources, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and
b. Total assets combined with deferred outflows of resources, liabilities combined with deferred inflows of resources, revenues, or expenditures/expenses of that individual governmental or enterprise funds are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

Measurement Focus and Basis of Accounting

Governmental Funds:
Modified Accrual
All governmental funds are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Measurable" means the amount of the transaction can be determined. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

The County defined the length of time used for "available" for purposes of revenue recognition in the governmental fund financial statements to be upon receipt. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. General capital asset acquisitions are reported as expenditures in governmental funds and proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, franchise fees, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. All other revenue items are considered to be measurable and available only when cash is received by the government.

Major Funds:
The County reports the following major governmental funds:

> *General Fund* – This is the County's primary operating fund and it accounts for all financial resources of the County except those required to be accounted for in other funds.
>
> *Road Fund* – A special revenue fund that accounts for resources accumulated from property taxes and state entitlement and payments made for the maintenance, repair and construction of county-owned roads.
>
> *Public Safety Fund* – A fund that accounts for resources accumulated from property taxes, state entitlement and charges for services and payments made for providing law enforcement and public safety services.

***Proprietary Funds*:**
All proprietary funds are accounted for using the accrual basis of accounting. These funds account for operations that are primarily financed by user charges. The economic resource focus concerns determining costs as a means of maintaining the capital investment and management control. Revenues are recognized when earned and expenses are recognized when incurred. Allocations of costs, such as depreciation, are recorded in proprietary funds.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connections with a proprietary fund's principal ongoing operations. The principal operating revenues for enterprise funds are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets.
All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses. When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

Major Funds:
The County reports the following major proprietary funds:

Airport Fund – A fund account for the activities of the government's airport services.

Internal Service Funds
Internal service funds are used to account for the financing of goods and services provided by one department or agency to other departments or agencies for the government on a cost-reimbursement basis. The County maintains one internal service fund relating to self-insurance fund activity.

Fiduciary Funds:

Fiduciary funds presented using the economic resources measurement focus and the accrual basis of accounting (except for the recognition of certain liabilities of defined benefit pension plans and certain postemployment healthcare plans). The required financial statements are a statement of fiduciary net position and a statement of changes in fiduciary net position. The fiduciary funds are:

Investment Trust Funds – To report the external portion of investment pools reported by the sponsoring government.

Agency Funds – To report resources held by the reporting government in a purely custodial capacity (assets equal liabilities). This fund primarily consists of assets held by the County as an agent for individuals, private organizations, other local governmental entities and the County's claims and payroll clearing funds

NOTE 2. CASH, CASH EQUIVALENTS, AND INVESTMENTS

Cash Composition
Composition of cash, deposits and investments at fair value on June 30, 2018 are as follows:

		Primary Government
Cash on hand and deposits:		
Cash on hand		
Petty Cash	$	1,822
Cash in banks:		
Demand deposits		798,692
Savings deposits		35,879
Time deposits		9,948,813
Investments:		
State Short-Term Investment Pool (STIP)		100,000
DA Davidson		13,517,716
Total	$	24,402,922

Credit Risk
Section 7-6-202, MCA, limits investments of public money of a local government in the following eligible securities:

(a) United States government treasury bills, notes and bonds and in the United States treasury obligations, such as state and local government series (SLGLS), separate trading of registered interest and principal of securities (STRIPS), or similar United States treasury obligations;

(b) United States treasury receipts in a form evidencing the holder's ownership of future interest or principal payments on specific United States treasury obligations that, in the absence of payment default by the United States, are held in a special custody account by an independent trust company in a certificate or book entry form with the federal reserve bank of New York; or

(c) Obligations of the following agencies of the United States, subject to the limitations in subsection 2 (not included):

(i) federal home loan bank;
(ii) federal national mortgage association;
(iii) federal home mortgage corporation; and
(iv) federal farm credit bank.

With the exception of the assets of a local government group self-insurance program, investments may not have a maturity date exceeding 5 years except when the investment is used in an escrow account to refund an outstanding bond issue in advance.

Section 7-6-205 and Section 7-6-206, MCA, state that demand deposits may be placed only in banks and Public money not necessary for immediate use by a county, city, or town that is not invested as authorize in Section 7-6-202 may be placed in time or savings deposits with a bank, savings and loan association, or credit union in the state or place in repurchase agreements as authorized in Section 7-6-213.

Section 7-6-202, MCA, as amended, now limits authorized investments in certain securities that previously were permissible investments. The amendment does not apply to and does not require the sale of securities that were legal investments before the effective date of this act. However, the investments reported as collateralized mortgage obligations above are not authorized investments at the current time.

The government has no investment policy that would further limit its investment choices.

The government has no investments that require credit risk disclosure.

Short Term Investment Pool (STIP) Credit Quality ratings by the S&P's rating services as of June 30, 2018, (in thousands) unaudited:

Security Investment Type	Total Fixed Income Investments at Fair Value	Credit Quality Rating	Weighted Average Maturity in Days
Treasuries	$ 19,900	A-1+	97
Corporate:			
Corporate Commercial Paper	288,944	A-1	71
Corporate Notes	225,944	A-1+	67
Certificates of Deposit	546,591	A-1	41
Total Investments	$ 1,080,556		

For the period prior to June 30, 2018, the STIP portfolio was shown at amortized cost.

Audited financial statements for the State of Montana's Board of Investments are available at 555 Fuller Avenue in Helena, Montana.

Cash and Investment Pool

The government maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the combined balance sheet as "Cash and investments."

Investment in the Treasurer's Pools

The County Treasurer invests on behalf of most funds of the County and external participants in accordance with the County's investment policy and Montana law. The County's pools are managed by the County Treasurer. The external portion of the County's investment pools are accounted for as investment trust funds. There are two types of investment trust funds reported by the County, pooled and individually directed investment trust funds.

The County has one pooled investment trust fund, which is invested in STIP. The pooled funds invested in STIP are carried at fair value.

Non-pooled investments are also carried at fair value. The fair value of non-pooled investments is determined annually and is based on current market prices.

The County has not provided nor obtained any legally binding guarantees during the fiscal year ended June 30, 2018 to support the value of the shares in the pool.

As noted below State statutes limit the type of investments but provide no other regulatory oversight.

Investment Income

Income from pooled investments is allocated to the individual funds or external participants based on the fund or participant's month end cash balance in relation to total pooled investments.

Condensed statements of investments

The following represents a condensed statement of net positon and changes in net position for the Treasurer's Pool as of June 30, 2018

Statement of Net Positoin		
Net position held in trust for all pool participants:		
Equity of internal pool participants	$	8,962,863
Equity of external pool participants		14,835,950
Total equity	$	23,798,813

Condensed Statement of Changes in Net Positioin		External		Internal
Investment earnings	$	202,897	$	122,577
Contributions to trust		10,386,997		6,198,388
Distributions paid		(9,338,948)		(5,768,947)
Net change in net position	$	1,250,946	$	552,018
Net position at beginning of year		13,806,369		8,547,898
Restatements		(221,365)		(137,053)
Net position at end of year	$	14,835,950	$	8,962,863

Cash equivalents

For purposes of the statement of cash flows, the enterprise and internal services funds' consider all funds (including restricted assets) held in the County's cash management pool to be cash equivalents.

NOTE 3. CAPITAL ASSETS

The County's assets are capitalized at historical cost or estimated historical cost. County policy has set the capitalization threshold for reporting capital assets at $5,000. Gifts or contributions of capital assets are recorded at fair market value when received. The costs of normal maintenance and repairs are charged to operations as incurred. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable. Depreciation is recorded on a straight-line basis over the useful lives of the assets as follows:

Buildings and Improvements	10 – 100 years
Infrastructure	50 years
Machinery and Equipment	5 – 25 years

A summary of changes in governmental capital assets was as follows:

Governmental activities:

	Balance July 1, 2017	Additions	Donated Assets	Retirements	Transfers	Balance June 30, 2018
Capital assets not being depreciated:						
Land	$ 250,821	$ -	$ -	$ -	$ -	$ 250,821
Construction in progress	90,455	459,296	-	-	(376,981)	172,770
Total capital assets not being depreciated	$ 341,276	$ 459,296	$ -	$ -	$ (376,981)	$ 423,591
Other capital assets:						
Buildings	$ 7,468,808	$ 9,895	$ -	$ -	$ 376,981	$ 7,855,684
Machinery and equipment	7,200,919	476,454	154,000	(58,700)	-	7,772,673
Infrastructure	4,151,649	-	-	-	-	4,151,649
Total other capital assets at historical cost	$ 18,821,376	$ 486,349	$ 154,000	$ (58,700)	$ 376,981	$ 19,780,006
Less: accumulated depreciation	$ (7,407,022)	$ (682,757)	$ -	$ 58,700	$ -	$ (8,031,079)
Total	$ 11,755,630	$ 262,888	$ 154,000	$ -	$ -	$ 12,172,518

Governmental activities depreciation expense was charged to functions as follows:

Governmental Activities:	
General government	$ 43,327
Public safety	125,954
Public works	378,008
Public health	3,556
Social and economic services	8,183
Culture and recreation	123,729
Total governmental activities depreciation expense	$682,757

A summary of changes in business-type capital assets was as follows:

	Balance July 1, 2017	Additions	Balance June 30, 2018
Capital assets not being depreciated:			
Land	$ 293,237	$ -	$ 293,237
Total capital assets not being depreciated	$ 293,237	$ -	$ 293,237
Other capital assets:			
Buildings	$ 706,085	$ -	$ 706,085
Improvements other than buildings	8,193,816	-	8,193,816
Machinery and equipment	541,480	-	541,480
Total other capital assets at historical cost	$ 9,441,381	$ -	$ 9,441,381
Less: accumulated depreciation	$ (6,339,535)	$ (257,020)	$ (6,596,555)
Total	$ 3,395,083	$ (257,020)	$ 3,138,063

NOTE 4. LONG TERM DEBT OBLIGATIONS

In the governmental-wide and proprietary financial statements, outstanding debt is reported as liabilities. Bond issuance costs, bond discounts or premiums are expensed at the date of sale.

The governmental fund financial statements recognize the proceeds of debt and premiums as other financing sources of the current period. Issuance costs are reported as expenditures.

Changes in Long-Term Debt Liabilities - During the year ended June 30, 2018, the following changes occurred in liabilities reported in long-term debt:

Governmental Activities:

	Balance July 1, 2017	Additions	Reductions	Restatements	Balance June 30, 2018	Due Within One Year
Revenue bonds	$ 2,000,208	$ -	$ (92,027)	$ 5,783	$ 1,913,964	$ 94,809
Intercap loans	420,292	-	(200,000)	-	220,292	24,072
Contracted debt	34,623	-	(28,853)	-	5,770	5,770
Compensated Absences	375,102	57,709	-	68,842	501,653	397,387
Net pension liability*	4,888,806	-	(266,067)	-	4,622,739	-
Other post-employment benfits**	-	18,238	-	143,269	161,507	-
Total	$ 7,719,031	$ 75,947	$ (586,947)	$ 217,894	$ 7,425,925	$ 522,038

*See Note 6
**See Note 5

In prior years the general fund was used to liquidate compensated absences and claims and judgments.

Business-type Activities:

	Balance July 1, 2017	Additions	Reductions	Restatements	Balance June 30, 2018	Due Within One Year
Contracted Debt	$ 103,320	$ -	$ (63,587)	$ -	$ 39,733	$ 9,568
Compensated absences	17,078	346	-	5,223	22,647	15,704
Net pension liability*	120,192	-	(796)	-	119,396	-
Other post-employment benfits**	-	508	-	3,991	4,499	-
Total	$ 240,590	$ 854	$ (64,383)	$ 9,214	$ 186,275	$ 25,272

*See Note 6
**See Note 5

Revenue Bonds - The County also issues bonds where the County pledges income derived from the acquired or constructed assets to pay debt service. Revenue bonds outstanding, net of an unamortized premium at year-end were as follows:

Purpose	Origination Date	Interest Rate	Bond Term	Maturity Date	Bonds Amount	Annual Payment	Balance June 30, 2018
Water and Sewer Improvements - Fairgrounds	11/1/14	3.00%	20yrs	1/1/35	$2,293,318	$151,532	$ 1,913,964

Revenue bond resolutions include various restrictive covenants. The more significant covenants 1) require that cash be restricted and reserved for operations, construction, debt service, and replacement and depreciation; 2) specify minimum required operating revenue; and 3) specific and timely reporting of financial information to bond holders and the registrar. The County was in compliance with applicable covenants as of June 30, 2018.

Annual requirement to amortize debt:

For Fiscal Year Ended		Principal		Interest
2019	$	94,809	$	56,723
2020		97,529		54,003
2021		100,623		50,909
2022		103,664		47,868
2023		106,797		44,735
2024		109,914		41,618
2025		113,347		38,185
2026		116,773		34,759
2027		120,303		31,229
2028		123,866		27,666
2029		127,683		23,849
2030		131,542		19,990
2031		135,518		16,014
2032		139,583		11,949
2033		143,833		7,699
2034		148,180		3,352
Total	$	1,913,964	$	510,548

Loans/Contracted Debt

Loans/contracted debts outstanding as of June 30, 2018 were as follows:

Purpose	Origination Date	Interest Rate	Term	Maturity Date	Principal Amount	Balance June 30, 2018
Sheriff vehicle-2015 #1 (1)	8/15/14	3.49%	4yrs	8/15/18	$ 28,588	$ 3,347
Sheriff vehicle-2015 #2 (1)	8/15/14	3.49%	4yrs	8/15/18	28,944	2,423
Sheriff vehicle-2014 #3 (1)	11/28/13	3.49%	4yrs	11/28/17	70,690	-
Airport-2013 (2)	N/A	1.63%	10yrs	N/A	24,000	-
Airport-2013 (2)	3/1/12	2.50%	10yrs	3/1/22	89,902	39,733
Airport-2011 (2)	N/A	1.63%	10yrs	N/A	140,000	-
Total					$382,124	$ 45,503

(1) Reported in the Governmental activities.
(2) Reported in Business-Type activities

Annual requirement to amortize debt:

For Fiscal Year Ended		Principal		Interest
2019	$	15,338	$	1,128
2020		9,808		754
2021		10,053		509
2022		10,304		257
Total	$	45,503	$	2,648

Intercap Loans

Intercap loans have variable interest rates. Interest rates are subject to change annually. Interest rates to the borrower are adjusted on February 16th of each year and are based on a spread over the interest paid on one-year term, tax-exempt bonds which are sold to fund the loans.

Intercap loans outstanding as of June 30, 2018 were as follows:

Purpose	Origination Date	Interest Rate	Term	Maturity Date	Principal Amount	Balance June 30, 2018
Road and Bridge 2012	11/4/11	2.50%	15yrs	8/15/26	$615,454	$ 220,292

Reported in the governmental activities.

Annual requirement to amortize debt:

For Fiscal Year Ended		Principal		Interest
2019	$	24,072	$	6,181
2020		24,544		5,408
2021		25,024		4,620
2022		25,515		3,816
2023		26,014		2,996
2024		26,525		2,161
2025		27,044		1,309
2026		27,574		440
2027		13,980		33,680
Total	$	220,292	$	60,610

Compensated Absences
Compensated absences are absences for which employees will be paid for time off earned for time during employment, such as earned vacation and sick leave. It is the County's policy and state law to permit employees to accumulate a limited amount of earned but unused vacation benefits, which will be paid to employees upon separation from County service. Employees are allowed to accumulate and carry over a maximum of two times their annual accumulation of vacation, but no more than 90 days into the new calendar year. There is no restriction on the amount of sick leave that may be accumulated. Upon separation, employees are paid 100 percent of accumulated vacation and 25 percent of accumulated sick leave. The liability associated with governmental fund-type employees is reported in the governmental activities, while the liability associated with proprietary fund-type employees is recorded in the business-type activities/respective proprietary fund.

NOTE 5. POSTEMPLOYMENT HEALTHCARE PLAN

Plan Description. The healthcare plan provides for, and Montana State Law (2-18-704) requires local governments to allow employees with at least 5 years of service and who are at least age 50 along with surviving spouses and dependents to stay on the government's health care plan as long as they pay the same premium. This creates a defined benefit Other Post-Employment Benefits Plan (OPEB), since retirees are usually older than the average age of the plan participants they receive a benefit of lower insurance rates. The OPEB plan is a single-employer defined benefit plan administered by the County. The government has not created a trust to accumulate assets to assist in covering the defined benefit plan costs, and covers these when they come due. The government has less than 100 plan members and thus qualifies to use the "Alternative Measurement Method" for calculating the liability. The above described OPEB plan does not provide a stand-alone financial report.

Benefits Provided. The government provides healthcare insurance benefits for retirees and their dependents upon reaching the age and service years defined in MCA 2-18-704. The benefit terms require that eligible retirees cover 100 percent of the health insurance premiums, but may pay the same premiums as the other members in the group health plan.

Employees covered by benefit terms. At June 30, 2018, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries receiving benefit payments	2
Active employees	84
Total employees	86

Total OPEB Liability

The County's total OPEB liability of $166,006 at June 30, 2018, and was determined by using the alternative measurement method as of that date.

Actuarial assumptions and other input. The total OPEB liability in the June 30, 2016 alternative measurement method was determined using the following assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Average age of retirement (based on historical data)	62
Discount rate (average anticipated rate)	3.96%
Average salary increase (County Experience)	2.00%

Health care cost rate trend (Federal Office of the Actuary)

Year	% Increase
2018	5.70%
2019	5.20%
2020	6.10%
2021	5.90%
2022	5.80%
2021	5.90%
2023	5.90%
2024	5.90%
2025	5.70%
2026	6.50%
2027	6.50%
2028 and after	6.50%

The discount rate was based on the 20-year General obligation (GO) bond index.

Life expectancy of employees was based on the United States Life Tables, 2014 for Males: Table 2 and Females: Table 3 as published in the National Vital Statistics Reports, Vol. 66, No. 4, August 14, 2017.

The turnover rates were determined from the periodic experience studies of the Montana public retirement systems for the covered groups as documented in the GASB 68 actuarial valuations.

Changes in the Total OPEB Liability

Balance at 6/30/2018	$	-
Changes for the year:		
Service Cost	$	18,746
Restatement	$	147,260
Net Changes	$	166,006
Balance at 6/30/2018	$	166,006

Sensitivity of the total OPEB liability to changes in the discount rate. The following summarizes the total OPEB liability reported, and how that liability would change if the discount rate used to calculate the OPEB liability were to decrease or increase 1%:

	1% Decrease (2.96%)	Discount Rate (3.96%)	1% Increase (4.96%)
Total OPEB Liability	$ 186,987	$ 166,006	$ 148,838

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates. The following summarizes the total OPEB liability reported, and how that liability would change if the healthcare trend rates used in projecting the benefit payments were to decrease or increase 1%:

	1% Decrease	Healthcare Cost Trends*	1% Increase
Total OPEB Liability	$ 144,462	$ 166,006	$ 192,807

**Reference the assumptions footnotes to determine the healthcare cost trends used to calculate the OPEB liability.*

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2018, the County recognized an OPEB expense of $18,746. The County does not report any deferred outflows of resources and deferred inflows of resources related to OPEB as there were no differences between expected and actual experience or changes in assumptions performed in the alternative measurement method. In addition, since County records costs as they come due there are no deferred outflows of resources for contributions to the OPEB plan trust.

NOTE 6. NET PENSION LIABILITY

Plan Descriptions

PERS

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

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

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

SRS

The Sheriffs' Retirement System (SRS), administered by the Montana Public Employee Retirement Administration (MPERA), is a multiple-employer, cost-sharing defined benefit plan established July 1, 1974, and governed by Title 19, chapters 2 & 7, MCA. This plan provides retirement benefits to all Department of Justice criminal and gambling investigators hired after July 1, 1993, all detention officers hired after July 1, 2005, and to all Montana sheriffs. Benefits are established by state law and can only be amended by the Legislature. The SRS provides retirement, disability and death benefits to plan members and their beneficiaries. Benefits are based on eligibility, years of service and highest average compensation. Member rights are vested after five years of service.

TRS

Teachers' Retirement System (TRS or the System) is a mandatory-participation multiple-employer cost-sharing defined-benefit public pension plan that provides retirement services to individuals employed as teachers, administrators, and in other professional and skilled positions employed in public education in Montana.

The TRS Board is the governing body of the System and the TRS staff administers the system in conformity with the laws set forth in Title 19, chapter 20 of the Montana Code Annotated, and administrative rules set forth in Title 2, chapter 44 of the Administrative Rules of Montana. Additional information pertaining to membership, benefit structure, and prior years' actuarial valuations, as well as links to applicable statutes and administrative rules, may be obtained by visiting the TRS web site at trs.mt.gov.

Summary of Benefits

PERS

Member's highest average compensation (HAC)
Hired prior to July 1, 2011 - highest average compensation during any consecutive 36 months; hired on or after July 1, 2011 – highest average compensation during any consecutive 60 months; Hired on or after July 1, 2013 – 110% annual cap on compensation considered as part of a member's highest average compensation.

Eligibility for benefit

Service retirement:

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

- Hired on or after July 1, 2011:
  - Age 65, 5 years of membership service;
  - Age 70, regardless of membership service.

Early Retirement (actuarially reduced):
- Hired prior to July 1, 2011:
  - Age 50, 5 years of membership service; or
  - Any age, 25 years of membership service.
- Hired on or after July 1, 2011:
  - Age 55, 5 years of membership service.

Second Retirement (requires returning to PERS-covered employer or PERS service):
1) Retire before January 1, 2016 and accumulate less than 2-years additional service credit or retire on or after January 1, 2016 and accumulate less than 5-years additional service credit:

a. A refund of member's contributions plus return interest (currently .77% effective July 1, 2017).
b. No service credit for second employment;
c. Start the same benefit amount the month following termination; and
d. Guaranteed Annual Benefit Adjustment (GABA) starts again in the January immediately following the second retirement.

2) Retire before January 1, 2016 and accumulate at least 2-years of additional service

credit:

a. A recalculated retirement benefit based on provisions in effect after the initial retirement; and
b. GABA starts on the recalculated benefit in the January after receiving the new benefit for 12 months.

3) Retire on or after January 1, 2016 and accumulate 5 or more years of service credit:

a. The same retirement as prior to the return to service;
b. A second retirement benefit as prior to the second period of service based on laws in effect upon the rehire date; and
c. GABA starts on both benefits in the January after receiving the original and the new benefit for 12 months.

Vesting
5 years of membership service

Member's highest average compensation (HAC)

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

Compensation Cap

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

Monthly benefit formula
Members hired prior to July 1, 2011:

- Less than 25 years of membership service: 1.785% of HAC per year of service credit;
- 25 years of membership service or more: 2% of HAC per year of service credit.

Members hired on or after July 1, 2011:

- Less than 10 years of membership service: 1.5% of HAC per year of service credit;
- 10 years or more, but less than 30 years of membership service: 1.785% of HAC per year of service credit;
- 30 years or more of membership service: 2% of HAC per year of service credit.

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

- 3.0% for members hired prior to July 1, 2007
- 1.5% for members hired between July 1, 2007 and June 30, 2013

- Members hired on or after July 1, 2013:
    - 1.5% for each year PERS is funded at or above 90%;
    - 1.5% is reduced by 0.1% for each 2% PERS is funded below 90%; and
    - 0% whenever the amortization period for PERS is 40 years or more.

SRS

Eligibility for benefit
Service retirement:
- 20 years of membership service.
- 2.5% of HAC x years of service credit.

Early retirement:
- Age 50 with 5 years of membership service.
- This benefit calculated using HAC and service credit at early retirement, and reduced to the actuarial equivalent commencing at the earliest of age 60 or the attainment of 20 years of service credit.

Vesting
5 years of membership service

Member's compensation period used in benefit calculation
- HAC = Highest Average Compensation
- Hired prior to July 1, 2011: HAC is average of the highest 36 consecutive months of compensation paid to member.
- Hired on or after July 1, 2011: HAC is average of the highest 60 consecutive months of compensation paid to member.

Compensation Cap
- Hired on or after July 1, 2013: 110% annual cap on compensation considered as a part of a member's HAC.

Guaranteed Annual Benefit Adjustment (GABA)
After the member has completed 12 full months of retirement, a Guaranteed Annual Benefit Adjustment (GABA) will be made each year equal to:
- 3.0% for members hired prior to July 1, 2007
- 1.5% for members hired on or after July 1, 2007

TRS
Through June 30, 2013, all members enrolled in TRS participated in a single-tiered plan ("Tier One"). Employees with a minimum of 25 years of service or who have reached age 60 with 5-years of service are eligible to receive an annual retirement benefit equal to creditable service years divided by 60 times the average final compensation. Final compensation is the average of the highest three consecutive years of earned compensation. Benefits fully vest after 5 years of creditable service.

Vested employees may retire at or after age 50 and receive reduced retirement benefits. Beginning July 1, 2013, new members in TRS participate in a second benefit tier ("Tier Two"), which differs from Tier One as follows:

- Tier Two uses a 5-year average final compensation (as opposed to 3-year AFC in Tier One)
- Tier Two provides for unreduced service retirement benefits at age 60 with 5 years of creditable service or at age 55 with at least 30 years of creditable service (rather than at age 60 with 5 years of service or at any age with creditable service in 25 years in Tier One)
- Tier Two provides for early retirement benefits with 5 years of creditable service at age 55 (rather than age 50 in Tier One)
- Tier Two has a one percent higher normal employee contribution rate (though a temporary 1% supplemental employee contribution rate is also now currently in place for Tier One members), and
- Tier Two provides for an enhanced benefit calculation - 1.85% x AFC x years of creditable service - for members retiring with at least 30 years of creditable service and at least 60 years of age (rather than 1.6667 x AFC x years of creditable service)

A guaranteed annual benefit adjustment (GABA) is payable on January 1st of each calendar year for each retiree who has received at least 36 monthly retirement benefit payments prior to that date. The GABA is applicable to both Tier One and Tier Two members. The GABA for Tier One members is 1.5% of the benefit payable as of January 1st. For Tier Two members the GABA each year may vary from 0.5% to 1.5% based on the retirement system's funding status and the period required to amortize any unfunded accrued actuarial liability as determined in the prior actuarial valuation.

Overview of Contributions

PERS

1. Rates are specified by state law and are a percentage of the member's compensation.
   a. Contributions are deducted from each member's salary and remitted by participating employers;
   b. The State legislature has the authority to establish and amend contribution rates to the plan.
2. Member contributions to the system:
   a. Plan members are required to contribute 7.90% of member's compensation. Contributions are deducted from each member's salary and remitted by participating employers.
   b. The 7.90% member contributions is temporary and will be decreased to 6.9% on January 1 following actuary valuation results that show the amortization period has dropped below 25-years and would remain below 25 years following the reduction of both the additional employer and additional member contribution rates.

3. Employer contributions to the system:
   a. Effective July 1, 2014, following the 2013 Legislative session, PERS-employer contributions increase an additional 0.1% a year and will continue over 10 years through 2024. The additional employer contributions including the 0.27% added in 2007 and 2009, will terminate on January 1 following actuary valuation results that show the amortization period has dropped below 25 years and would remain below the 25 years following the reduction of both the additional employer and additional member contributions rates.
   b. Effective July 1, 2013, employers are required to make contributions on working retirees' compensation. Member contributions for working retirees are not required.
4. Non Employer Contributions
   a. Special Funding
      i. The State contributes 0.1% of members' compensation on behalf of local government entities.
      ii. The State contributes 0.37% of members' compensation on behalf of school district entities.
   b. Not Special Funding
      i. The State contributes a portion of Coal Severance Tax income and earnings from the Coal Severance Tax fund.

SRS

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

Fiscal Year	Member	Employer
2010-2018	9.245%	10.115%
2008-2009	9.245%	9.825%
1998-2007	9.2.45%	9.535%

TRS

The System receives a portion of the total required statutory contributions directly from the State for all employers. The employers are considered to be in a special funding situation as defined by GASB 68 and the State is treated as a non-employer contributing entity in TRS. The System receives 2.49% of reportable compensation from the State's general fund for School Districts and Other Employers. The System also receives 0.11% of reportable compensation from the State's general fund for all TRS Employers including State Agency and University System Employers. Finally, the State is also required to contribute $25 million in perpetuity payable July 1st of each year.

MCA 19-20-605 requires each employer to contribute 9.85% of total compensation paid to all re- employed TRS retirees employed in a TRS reportable position. Pursuant to MCA 19-20-609, this amount shall increase by 1.00% for fiscal year 2014 and increase by 0.10% each fiscal year through 2024 until the total employer contribution is equal to 11.85% of re-employed retiree compensation.

Stand-Alone Statements

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

TRS' stand-alone financial statements, actuarial valuations and experience studies can be found online at https://trs.mt.gov/TrsInfo/NewsAnnualReports

Net Pension Liability

In accordance with GASB Statement 68, Accounting and Financial Reporting for Pensions, employers are required to recognize and report certain amounts associated with their participation in the Public Employees' Retirement System(PERS), Sheriffs' Retirement System (SRS) and Montana Teachers' Retirement System (TRS), Statement 68 became effective June 30, 2016 and includes requirements to record and report their proportionate share of the collective Net Pension Liability, Pension Expense, Deferred Inflows and Deferred Outflows of resources associated with pensions. In accordance with Statement 68, the System has a special funding situation in which the State of Montana is legally responsible for making contributions directly to PERS and TRS, that are used to provide pension benefits to the retired members. Due to the existence of a special funding situation, employers are also required to report the portion of the State of Montana's proportionate share of the collective Net Pension Liability that is associated with the employer.

The State of Montana also has a funding situation that is not Special Funding whereby the State General Fund provides contributions from the Coal Severance Tax and interest to PERS. All employers are required to report the portion of Coal Tax Severance Tax and interest attributable to the employer. The following table displays the amounts and the percentages of Net Pension Liability for the fiscal years ended June 30, 2017 and June 30, 2018 (reporting dates).

	PERS NPL as of 6/30/2017	PERS NPL as of 6/30/2018	Percent of Collective NPL as of 6/30/2018	SRS NPL as of 6/30/2017	SRS NPL as of 6/30/2018	Percent of Collective NPL as of 6/30/2018	TRS NPL as of 6/30/17	TRS NPL as of 6/30/18	Percent of Collective NPL as of 6/30/2018	Total Collective NPL as of 6/30/2018	Percent Totals as of 6/30/2018
Employer Proportionate Share	$ 3,404,880	3,979,857	0.20430%	$ 1,537,368	702,559	0.9232%	$ 66,750	$ 59,719	0.0035%	$ 4,742,135	1.13100%
State of Montana Proportionate Share associated with Employer	41,604	55,195	0.2813%	-	-	-	46,881	38,117	0.0023%	$ 93,312	0.28360%
Total	$ 3,446,484	$ 4,035,052	0.4856%	$ 1,537,368	$ 702,559	0.9232%	$ 113,631	$ 97,836	0.0058%	$ 4,835,447	1.41460%

At June 30, 2018, the employer recorded a liability of $4,742,135 for its proportionate share of the Net Pension Liability. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2017. The employer's proportion of the net pension liability was based on the employer's contributions received by PERS, SRS, and TRS during the measurement period July 1, 2017, through June 30, 2018, relative to the total employer contributions received from all of PERS, SRS, and TRS participating employers. At June 30, 2018, the employer's proportion was 1.13100 percent.

Changes in actuarial assumptions and methods:

PERS

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

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

SRS

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

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

- Increased the administrative expense load from 0.17% to 0.21%.

TRS
There have been no changes in actuarial assumptions and other inputs since the previous measurement date.

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

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

Changes in benefit terms:
PERS
Effective July 1, 2017, the following benefit changes were:

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

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

- The interest rate credited to member accounts increased from 0.25% to 0.77%.
- Second Retirement Benefit applies to retirement system members who return on or after July 1, 2017 to active service covered by the system from which they retired.
- Lump sum payouts in all systems are limited to the member's accumulated contributions rather than the present value of the member's benefit.

TRS
There have been no changes in benefit terms since the previous measurement date.

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

Pension Expense as of 6/30/18

	TRS	PERS	SRS	Total
Employer Proportionate Share	$ 4,234	$ 395,051	43,832	$ 438,883
State of Montana Proportionate Share associated with the Employer	1,152	59,906	-	59,906
Total	$ 5,386	$ 454,957	$ 43,832	$ 498,789

At June 30, 2018, the employer recognized a Pension Expense of $438,883 for its proportionate share of the pension expense. The employer also recognized grant revenue of $59,906 for the support provided by the State of Montana for its proportionate share of the pension expense that is associated with the employer.

Recognition of Beginning Deferred Outflow

At June 30, 2018, the employer recognized a beginning deferred outflow of resources for the employer's FY 2018 contributions of $306,957.

Deferred Inflows and Outflows

At June 30, 2018, the employer reported its proportionate share of PERS, SRS, and TRS, deferred outflows of resources and deferred inflows of resources related to PERS, SRS, and TRS from the following sources:

	PERS Deferred Outflows of Resources	PERS Deferred Inflows of Resources	SRS Deferred Outflows Resources	SRS Deferred Inflows of Resources	TRS Deferred Outflows Resources	TRS Deferred Inflows of Resources	Total Deferred Outflows of Resources	Total Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 98,011	$ 5,761	$ 4,611	$ 2,162	$ 220	$ 89	$ 102,842	$ 8,012
Actual vs. Expected Investment Earnings	-	26,729	-	8,624	-	236	-	35,589
Changes in Assumptions	544,005	-	548,294	896,813	-	250	1,092,299	897,063
Changes in Proportion Share and Differences between Employer Contributions and Proportionate Share of Contributions	-	17,363	24,591	-	686	2,055	25,277	19,418
Employer contributions sunsequent to the measurement date - #FY18	219,177	-	72,177	-	4,406	-	295,760	-
Total	$ 861,193	$ 49,853	$ 649,673	$ 907,599	$ 5,312	$ 2,630	$ 1,516,178	$ 960,082

*Amounts reported as deferred outflows of resources related to pensions resulting from the employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2018.

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

Deferred Inflows and Outflows

PERS: Year ended June 30, 2018		Amount of Deferred Outflows and Deferred Inflows recognized in future years as an increase or (decrease) to Pension Expense
2019	$	140,976
2020	$	311,208
2021	$	242,052
2022	$	(84,079)
2023	$	-
Thereafter	$	-

SRS: Year ended June 30, 2018		Amount of Deferred Outflows and Deferred Inflows recognized in future years as an increase or (decrease) to Pension Expense
2019	$	(104,281)
2020	$	(61,946)
2021	$	(78,459)
2022	$	(110,007)
2023	$	-
Thereafter	$	-

TRS: Year ended June 30, 2018		Amount of Deferred Outflows and Deferred Inflows recognized in future years as an increase or (decrease) to Pension Expense
2019	$	2,641
2020	$	2,180
2021	$	1,031
2022	$	1,054
2023	$	-
Thereafter	$	-

Actuarial Assumptions

PERS

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

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

Guaranteed Annual Benefit Adjustment(GABA)

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

- 3% for members hired prior to July 1, 2007
- 1.5% for members hired between July 1, 2007 and June 30, 2014
- Member hired on or after July 1, 2013:
    - 1.5% for each year PERS is funded at or above 90%;
    - 1.5% is reduced by 0.1% for each 2% PERS is funded below 90%; and
    - 0% whenever the amortization period for PERS is 40 years or more.
- Mortality assumptions among contributing members, service retired members and beneficiaries based on RP 2000 Combined Employee and Annuitant Mortality Tables projected to 2020 with scale BB, males set back 1 year.
- Mortality assumptions among Disabled members are based on RP 2000 Combined Mortality Tables with no projections.

SRS

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

• General Wage Growth*	3.50%
• *includes Inflation at	2.75%
• Merit Increases	0% to 6.30%
• Investment Return (net of admin expense)	7.65%
• Admin Expense as a % of Payroll	0.21%
• Postretirement Benefit Increases	

Guaranteed Annual Benefit Adjustment(GABA)
After the member has completed 12 full months of retirement, the member's benefit increases by the applicable percentage each January, Inclusive of other adjustments to the member's benefit.

- 3.0% for members hired prior to July 1, 2007
- 1.5% for members hired between July 1, 2007 and June 30, 2014

- Mortality assumptions among contributing members, service retired members and beneficiaries based on RP 2000 Combined Employee and Annuitant Mortality Tables projected to 2020 with scale BB, set back one year for males.
- Mortality assumptions among Disabled Retirees are based on RP 2000 Combined Mortality Tables with no projections.

TRS
The Total Pension Liability as of June 30, 2017, is based on the results of an actuarial valuation date of July 1, 2017. There were several significant assumptions and other inputs used to measure the total pension liability. The actuarial assumptions used in the July 1, 2017 valuation were based on the results of the last actuarial experience study, dated May 1, 2014. Among those assumptions were the following:

• Total Wage Increases*	4% - 8.51% for Non-University Members and 5.00% for University Members
• Investment Return	7.75%
• Price Inflation	3.25%

- Postretirement Benefit Increases
  - Tier One Members: If the retiree has received benefits for at least 3 years, the retirement allowance will be increased by 1.5% on January 1st.
  - Tier Two Members, the retirement allowance will be increased by an amount equal to or greater than 0.5% but no more than 1.5% if the most recent actuarial valuation shows the System to be at least 90% funded and the provisions of the increase is not projected to cause the funded ratio to be less than 85%.
- Mortality among contributing members, service retired members, and beneficiaries
  - For Males: 1992 Base Rates from the RP 2000 Healthy Annuitant Mortality Table for ages 50 and above and 1992 Base Rates from the RP 2000 Combined Healthy Annuitant Mortality Table for ages below 50, set back four years, with mortality improvements projected by Scale BB to 2018.
  - For Females: 1992 Base Rates from the RP 2000 Healthy Annuitant Mortality
    Table for ages 50 and above and 1992 Base Rates from the RP 2000 Combined Healthy Annuitant Mortality Table for ages below 50, set back two years, with mortality improvements projected by Scale BB to 2018.
- Mortality among disabled members
  - For Males: RP 2000 Disabled Mortality Table for Males, set forward one year, with mortality improvements projected by Scale BB to 2018.
  - For Females: RP 2000 Disabled Mortality Table for Females, set forward five years, with mortality improvements projected by Scale BB to 2018.

*Total Wage Increases include 4.00% general wage increase.

- Mortality assumptions among contributing members, service retired members and beneficiaries were based on RP 2000 Combined Employee and Annuitant Mortality Tables projected to 2020 using Scale BB, males set back 1 year.
- Mortality assumptions among Disabled Members were based on RP 2000 Combined Mortality Tables.

Discount Rate

PERS
The discount rate used to measure the Total Pension Liability was 7.65%. The projection of cash flows used to determine the discount rate assumed that contributions from participating plan members, employers, and non-employer contributing entities will be made based on the Board's funding policy, which establishes the contractually required rates under Montana Code Annotated.

For PERS the State contributes 0.1% of salaries for local governments and 0.37% for school districts. In addition, the state contributed coal severance tax and interest money from the general fund. The interest was contributed monthly and the severance tax was contributed quarterly. Based on those assumptions, the Plan's fiduciary net position was projected to be adequate to make all the projected future benefit payments of current plan members through the year 2121. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the TPL. A municipal bond rate was not incorporated in the discount rate.

SRS
The discount rate used to measure the TPL was 7.65%. The projection of cash flows used to determine the discount rate assumed that contributions from participating plan members and employers will be made based on the Board's funding policy, which established the contractually required rates under the Montana Code Annotated. Based on those assumptions, the Plan's fiduciary net position was projected to be adequate to make all the projected future benefit payments of current plan members through the year 2117. Therefore, the long term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the TPL. A municipal bond rate was not incorporated in the discount rate.

TRS

The discount rate used to measure the total pension liability was 7.75%. The projection of cash flows used to determine the discount rate assumed that contributions from participating plan members, employers, and non-employer contributing entities will be made based on the Board's funding policy, which establishes the contractually required rates under Montana Code Annotated. In addition to the contributions the State general fund will contribute $25 million annually to the System payable July 1st of each year. Based on those assumptions, the System's fiduciary net position was projected to be adequate to make all the projected future benefit payments of current plan members through the year 2122. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. No municipal bond rate was incorporated in the discount rate.

Target Allocations
PERS and SRS

Asset Class	Target Asset Allocation	Real Rate of Return Arithmetic Basis	Long-Term Expected Real Rate of Return
Cash Equivalents	2.60%	4.00%	0.10%
Domestic Equity	36.00%	4.55%	1.64%
Foreign Equity	18.00%	6.35%	1.14%
Fixed Income	23.40%	1.00%	0.23%
Private Equity	12.00%	7.75%	0.93%
Real Estate	8.00%	4.00%	0.32%
Total	100.00%		4.37%
	Inflation		2.75%
	Portfolio Return Expectation		7.12%

The long-term expected return on pension plan assets was reviewed as part of the regular experience study prepared for the Plan. The most recent analysis, performed for the period of July 1, 2010 to June 30, 2016, is outlined in a report dated May 2017 and can be located on the MPERA website. The long-term expected rate of return on pension plan investments was determined by considering information from various sources, including historical rates of return, rate of return assumptions adopted by similar public sector systems, and by using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation as of June 30, 2017, are summarized above.

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

TRS

Asset Class	Target Asset Allocation	Real Rate of Return Arithmetic Basis	Long-Term Expected Portfolio Real Rate of Return*
Broad US Equity	36.00%	4.80%	1.73%
Broad International Equity	18.00%	6.05%	1.09%
Private Equity	12.00%	8.50%	1.02%
Intermediate Bonds	23.40%	1.50%	0.35%
Core Real Estate	4.00%	4.50%	0.18%
High Yield Bonds	2.60%	3.25%	0.08%
Non-Core Real Estate	4.00%	7.50%	0.30%
Total	100.00%		4.75%
		Inflation	3.25%
		Expected arithmetic nominal return	8.00%

*The long-term expected nominal rate of return above of 8.00% differs from the total TRS long-term rate of return assumption of 7.75%. The assumed rate is comprised of a 3.25% inflation rate and a real long-term expected rate of return of 4.50%.

The assumed long-term expected return on pension plan assets is reviewed as part of the regular experience studies prepared for the System. The most recent analysis, performed for the period covering fiscal years 2009 through 2013, is outlined in a report dated May 1, 2014. Several factors are considered in evaluating the long-term rate of return assumption including long term historical data, estimates inherent in current market data, and a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected return, net of investment expense and inflation) were developed by the investment consultant for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and then adding expected inflation. The capital market assumptions developed by the investment consultant are intended for use over a 10-year horizon and may not be useful in setting the long-term rate of return for funding pension plans which covers a longer timeframe. The assumption is intended to be a long term assumption and is not expected to change absent a significant change in the asset allocation, a change in the inflation assumption, or a fundamental change in the market that alters expected returns in future years.

Best estimates of arithmetic real rates of return for each major asset class included in the System's target asset allocation as of June 30, 2017, is summarized in the above table.

Sensitivity Analysis

		1.0% Decrease		Current Discount Rate		1.0% Increase
PERS	$	5,796,321	$	3,979,857	$	2,455,072
SRS	$	1,240,549	$	702,559	$	262,416
TRS	$	82,294	$	59,719	$	40,705

In accordance with GASB 68 regarding the disclosure of the sensitivity of the net pension liability to changes in the discount rate, the above table presents the net pension liability calculated using the discount rate of 7.65% for PERS and SRS, as well as what the net pension liability would be if it were calculated using a discount rate that is 1.00% lower (6.65%) or 1.00% higher (8.65%) than the current rate.

TRS
In accordance with GASB 68 regarding the disclosure of the sensitivity of the net pension liability to changes in the discount rate, the above table presents the net pension liability calculated using the discount rate of 7.75%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1.00% lower (6.75%) or 1.00% higher (8.75%) than the current rate.

Summary of Significant Accounting Policies

The Montana Public Employee Retirement Administration (MPERA (for PERS and SRS,)) MPERA prepared financial statements using the accrual basis of accounting. The same accrual basis was used by MPERA for the purposes of determining the NPL; Deferred Outflows of Resources and Deferred Inflows of Resources related to pensions; Pension Expense; the Fiduciary Net Position; and, Additions to or Deductions from Fiduciary Net Position. Member contributions are recognized in the period in which contributions are due. Employer contributions are recognized when due and the employer has made a formal commitment to provide the contributions. Revenues are recognized in the accounting period they are earned and become measurable. Benefit payments and refunds are recognized in the accounting period in which they are due and payable in accordance with the benefit terms. Expenses are recognized in the period incurred. Investments are reported at fair value. MPERA adhered to all accounting principles generally accepted by the United States of America. MPERA applied all applicable pronouncements of the Governmental Accounting Standards Board (GASB).

TRS

The Teachers' Retirement System prepares its financial statements using the accrual basis of accounting. For the purposes of measuring the Net Pension Liability, deferred inflows of resources and deferred outflows of resources related to pensions, pension expense, information about the fiduciary net position of the Teachers' Retirement System (TRS) and additions to/deductions from TRS's fiduciary net position have been determined on the same accrual basis as they are reported by TRS. For this purpose, plan contributions are recognized as of employer payroll paid dates and benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. TRS adheres to all applicable Governmental Accounting Standards Board (GASB) statements.

REQUIRED SUPPLEMENTARY INFORMATION

Fergus County, Montana
Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2018

	General			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS (BUDGETARY BASIS) See Note A	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		
RESOURCES (INFLOWS):				
Taxes and assessments	$ 1,189,162	$ 1,189,162	$ 1,185,968	$ (3,194)
Licenses and permits	-	-	600	600
Intergovernmental	435,487	438,329	441,120	2,791
Charges for services	389,369	389,369	325,046	(64,323)
Fines and forfeitures	81,200	81,200	86,237	5,037
Miscellaneous	3,000	5,400	7,155	1,755
Investment earnings	-	-	203	203
Amounts available for appropriation	$ 2,098,218	$ 2,103,460	$ 2,046,329	$ (57,131)
CHARGES TO APPROPRIATIONS (OUTFLOWS):				
General government	$ 2,136,274	$ 2,136,274	$ 1,991,180	$ 145,094
Public safety	147,000	149,842	123,541	26,301
Public works	-	-	-	-
Public health	327,738	327,738	250,600	77,138
Social and economic services	18,375	18,375	8,900	9,475
Capital outlay	-	-	9,495	(9,495)
Total charges to appropriations	$ 2,629,387	$ 2,632,229	$ 2,383,716	$ 248,513
OTHER FINANCING SOURCES (USES)				
Transfers in	$ 481,001	$ 481,001	$ 407,038	$ (73,963)
Transfers out	(84,707)	(84,707)	(91,222)	(6,515)
Total other financing sources (uses)	$ 396,294	$ 396,294	$ 315,816	$ (80,478)
Net change in fund balance			$ (21,571)	
Fund balance - beginning of the year			$ 1,037,893	
Restatements			15,421	
Fund balance - end of the year			$ 1,031,743	

Fergus County, Montana
Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2018

	Road			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS (BUDGETARY BASIS) See Note A	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		
RESOURCES (INFLOWS):				
Taxes and assessments	$ 873,011	$ 873,011	$ 862,181	$ (10,830)
Intergovernmental	737,468	737,468	743,533	6,065
Charges for services	10,000	10,000	121,268	111,268
Miscellaneous	20,000	20,000	-	(20,000)
Amounts available for appropriation	$ 1,640,479	$ 1,640,479	$ 1,726,982	$ 86,503
CHARGES TO APPROPRIATIONS (OUTFLOWS):				
Public works	$ 1,214,275	$ 1,214,275	$ 1,270,223	$ (55,948)
Debt service - principal	200,000	200,000	200,000	-
Debt service - interest	20,000	20,000	10,252	9,748
Capital outlay	384,500	384,500	357,218	27,282
Total charges to appropriations	$ 1,818,775	$ 1,818,775	$ 1,837,693	$ (18,918)
OTHER FINANCING SOURCES (USES)				
Transfers in	$ 213,527	$ 213,527	$ 217,697	$ 4,170
Total other financing sources (uses)	$ 213,527	$ 213,527	$ 217,697	$ 4,170
Net change in fund balance			$ 106,986	
Fund balance - beginning of the year			$ 645,883	
Fund balance - end of the year			$ 752,869	

Fergus County, Montana
Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2018

	Public Safety			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS (BUDGETARY BASIS) See Note A	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		
RESOURCES (INFLOWS):				
Taxes and assessments	$ 1,190,965	$ 1,190,965	$ 1,183,063	$ (7,902)
Intergovernmental	29,699	29,699	29,882	183
Charges for services	166,000	166,000	215,205	49,205
Amounts available for appropriation	$ 1,386,664	$ 1,386,664	$ 1,428,150	$ 41,486
CHARGES TO APPROPRIATIONS (OUTFLOWS):				
Public safety	$ 1,699,554	$ 1,845,503	$ 1,865,944	$ (20,441)
Debt service - principal	65,000	65,000	28,853	36,147
Debt service - interest	7,000	7,000	953	6,047
Capital outlay	25,000	25,000	46,752	(21,752)
Total charges to appropriations	$ 1,796,554	$ 1,942,503	$ 1,942,502	$ 1
OTHER FINANCING SOURCES (USES)				
Transfers in	$ 335,483	$ 335,483	$ 341,362	$ 5,879
Total other financing sources (uses)	$ 335,483	$ 335,483	$ 341,362	$ 5,879
Net change in fund balance			$ (172,990)	
Fund balance - beginning of the year			$ 607,719	
Fund balance - end of the year			$ 434,729	

Fergus County, Montana
Budgetary Comparison Schedule
Budget-to-GAAP Reconciliation

Note A - Explanation of differences between budgetary inflows and outflows and GAAP Revenues and Expenditures

	General	Road	Public Safety
Sources/Inflows of resources			
Actual amounts (budgetary basis) "available for appropriation" from the budgetary comparison schedule	$ 2,046,329	$ 1,726,982	$ 1,428,150
Combined funds (GASBS 54) revenues	280,654	-	-
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances-governmental funds.	$ 2,326,983	$ 1,726,982	$ 1,428,150
Uses/Outflows of resources			
Actual amounts (Budgetary basis) "total charges to appropriations" from the budgetary comparison schedule	$ 2,383,716	$ 1,837,693	$ 1,942,502
Combined funds (GASBS 54) expenditures	95,136	-	-
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	$ 2,478,852	$ 1,837,693	$ 1,942,502

OTHER

SUPPLEMENTARY

INFORMATION

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

ACCOUNT NUMBER	DESCRIPTION	2120 Poor	2130 Bridge	2140 Weed	2150 Pred Animal-Sheep
	ASSETS				
101000	Cash and cash equivalents	3.68	81,408.23	28,532.88	900.70
103000	Petty cash				
101100	Investments				
102000	Cash and cash equivalents - restricted				
102300	Investments - restricted				
106000	Valuation of investments to fair value				
	Taxes receivable:				
111000	Mobiles		1,698.56	140.13	
113000	Real estate	0.92	8,613.21	678.12	
114000	Net proceeds				
115000	Personal		2,577.58	191.34	646.80
116000	Protested		206.84	24.08	
118000	Special assessments				
120000	Accounts/other receivables (net of allowance for uncollectibles)				
131000	Due from other funds				
132000	Due from other governments				
133000	Advances to other funds				
140000	Prepaid expense				
150000	Inventories		59,859.06	37,866.50	
170000	Other debits				
	Total Assets	4.60	154,363.48	67,433.05	1,547.50
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00
	LIABILITIES				
201000	Warrants payable				
202100	Accounts payable		14,963.00	4,808.00	
203100	Judgments payable				
204000	Contracts/loans/notes payable				
205200	Matured interest payable				
206100	Other accrued payables				
211000	Due to other funds				
212000	Due to other governments				
214000	Deposits payable				
216000	Revenues collected in advance				
233000	Advances from other funds				
	Total Liabilities	0.00	14,963.00	4,808.00	0.00
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues	0.92	13,096.19	1,033.67	646.80
	Total Deferred Inflows of Resources	0.92	13,096.19	1,033.67	646.80
	FUND BALANCES:				
250100	Non-spendable		59,859.06		
250200	Restricted				
260100	Committed				
260200	Assigned				
271000	Unassigned *(negative balance ony)*	3.68	66,445.23	61,591.38	900.70
	Total Fund Balances	3.68	126,304.29	61,591.38	900.70
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	4.60	154,363.48	67,433.05	1,547.50

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

ACCOUNT NUMBER	DESCRIPTION	2155 Predatory Animal - Cattle	2160 Fair	2165 Bright Country Nights	2180 District Court
	ASSETS				
101000	Cash and cash equivalents	24,624.98	165,250.38	4,528.54	248,537.67
103000	Petty cash				
101100	Investments				
102000	Cash and cash equivalents - restricted				
102300	Investments - restricted				
106000	Valuation of investments to fair value				
	Taxes receivable:				
111000	Mobiles		366.98		795.41
113000	Real estate		1,870.14		3,653.42
114000	Net proceeds				
115000	Personal	11,969.50	562.17		1,085.98
116000	Protested		43.71		151.65
118000	Special assessments				
120000	Accounts/other receivables (net of allowance for uncollectibles)				
131000	Due from other funds				
132000	Due from other governments				
133000	Advances to other funds				
140000	Prepaid expense				
150000	Inventories				
170000	Other debits				
	Total Assets	36,594.48	168,093.38	4,528.54	254,224.13
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00
	LIABILITIES				
201000	Warrants payable				
202100	Accounts payable		5,161.00		7,041.00
203100	Judgments payable				
204000	Contracts/loans/notes payable				
205200	Matured interest payable				
206100	Other accrued payables		14,868.00		11,297.50
211000	Due to other funds				
212000	Due to other governments				
214000	Deposits payable				
216000	Revenues collected in advance				
233000	Advances from other funds				
	Total Liabilities	0.00	20,029.00	0.00	18,338.50
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues	11,969.50	2,843.00		5,686.46
	Total Deferred Inflows of Resources	11,969.50	2,843.00	0.00	5,686.46
	FUND BALANCES:				
250100	Non-spendable				
250200	Restricted				
260100	Committed				
260200	Assigned				
271000	Unassigned *(negative balance ony)*	24,624.98	145,221.38	4,528.54	230,199.17
	Total Fund Balances	24,624.98	145,221.38	4,528.54	230,199.17
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	36,594.48	168,093.38	4,528.54	254,224.13

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

ACCOUNT NUMBER	DESCRIPTION	2210 Parks Rec	2220 Library	2250 Planning	2260 Comp Ins.
	ASSETS				
101000	Cash and cash equivalents	6,026.34	38,924.72	55,263.65	4,602.81
103000	Petty cash				
101100	Investments				
102000	Cash and cash equivalents - restricted				
102300	Investments - restricted				
106000	Valuation of investments to fair value	(66.00)			
	Taxes receivable:				
111000	Mobiles		214.77	274.92	770.35
113000	Real estate		1,043.66	1,346.86	3,794.06
114000	Net proceeds				
115000	Personal		309.72	397.60	1,126.21
116000	Protested		31.99	39.54	107.38
118000	Special assessments				
120000	Accounts/other receivables (net of allowance for uncollectibles)				
131000	Due from other funds				
132000	Due from other governments				
133000	Advances to other funds				
140000	Prepaid expense				
150000	Inventories				
170000	Other debits				
	Total Assets	5,960.34	40,524.86	57,322.57	10,400.81
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00
	LIABILITIES				
201000	Warrants payable				
202100	Accounts payable			3,732.00	
203100	Judgments payable				
204000	Contracts/loans/notes payable				
205200	Matured interest payable				
206100	Other accrued payables		26,138.52		
211000	Due to other funds				
212000	Due to other governments				
214000	Deposits payable				
216000	Revenues collected in advance				
233000	Advances from other funds				
	Total Liabilities	0.00	26,138.52	3,732.00	0.00
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues		1,600.14	2,058.92	5,798.00
	Total Deferred Inflows of Resources	0.00	1,600.14	2,058.92	5,798.00
	FUND BALANCES:				
250100	Non-spendable				
250200	Restricted				
260100	Committed				
260200	Assigned				
271000	Unassigned *(negative balance ony)*	5,960.34	12,786.20	51,531.65	4,602.81
	Total Fund Balances	5,960.34	12,786.20	51,531.65	4,602.81
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	5,960.34	40,524.86	57,322.57	10,400.81

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

ACCOUNT NUMBER	DESCRIPTION	2270 Health	2271 Mental Health	2272 CMHD	2274 EMP/R
	ASSETS				
101000	Cash and cash equivalents	34,526.03	50,529.98	135,503.03	547,338.79
103000	Petty cash				
101100	Investments				
102000	Cash and cash equivalents - restricted				
102300	Investments - restricted				
106000	Valuation of investments to fair value				
	Taxes receivable:				
111000	Mobiles	1.79	2.08		
113000	Real estate	13.44	11.62		
114000	Net proceeds				
115000	Personal	0.95	0.47		
116000	Protested		0.08		
118000	Special assessments				
120000	Accounts/other receivables (net of allowance for uncollectibles)				1,590.25
131000	Due from other funds				
132000	Due from other governments	8,110.00			19,163.33
133000	Advances to other funds				
140000	Prepaid expense				
150000	Inventories				
170000	Other debits				
	Total Assets	42,652.21	50,544.23	135,503.03	568,092.37
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00
	LIABILITIES				
201000	Warrants payable				
202100	Accounts payable			4,227.00	8,802.00
203100	Judgments payable				
204000	Contracts/loans/notes payable				
205200	Matured interest payable				
206100	Other accrued payables				
211000	Due to other funds				
212000	Due to other governments				
214000	Deposits payable				
216000	Revenues collected in advance				
233000	Advances from other funds				
	Total Liabilities	0.00	0.00	4,227.00	8,802.00
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues	16.18	14.25		
	Total Deferred Inflows of Resources	16.18	14.25	0.00	0.00
	FUND BALANCES:				
250100	Non-spendable				
250200	Restricted				
260100	Committed				
260200	Assigned				
271000	Unassigned *(negative balance ony)*	42,636.03	50,529.98	131,276.03	559,290.37
	Total Fund Balances	42,636.03	50,529.98	131,276.03	559,290.37
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	42,652.21	50,544.23	135,503.03	568,092.37

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

ACCOUNT NUMBER	DESCRIPTION	2280 Aging Services	2290 Extesnion Services	2350 Local Government Study Comm	2370 EMPR Cont PERS/PERD
	ASSETS				
101000	Cash and cash equivalents	5,137.75	71,994.21	1,600.81	119,864.97
103000	Petty cash				
101100	Investments				
102000	Cash and cash equivalents - restricted				
102300	Investments - restricted				
106000	Valuation of investments to fair value				
	Taxes receivable:				
111000	Mobiles	105.49	640.47		1,076.26
113000	Real estate	519.59	3,165.38		5,283.56
114000	Net proceeds				
115000	Personal	152.49	937.89		1,573.16
116000	Protested	15.16	89.85		154.15
118000	Special assessments				
120000	Accounts/other receivables (net of allowance for uncollectibles)				
131000	Due from other funds				
132000	Due from other governments				
133000	Advances to other funds				
140000	Prepaid expense				
150000	Inventories				
170000	Other debits				
	Total Assets	5,930.48	76,827.80	1,600.81	127,952.10
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00
	LIABILITIES				
201000	Warrants payable				
202100	Accounts payable		5,272.00		
203100	Judgments payable				
204000	Contracts/loans/notes payable				
205200	Matured interest payable				
206100	Other accrued payables				
211000	Due to other funds				
212000	Due to other governments				
214000	Deposits payable				
216000	Revenues collected in advance				
233000	Advances from other funds				
	Total Liabilities	0.00	5,272.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues	792.73	4,833.59		8,087.13
	Total Deferred Inflows of Resources	792.73	4,833.59	0.00	8,087.13
	FUND BALANCES:				
250100	Non-spendable				
250200	Restricted				
260100	Committed				
260200	Assigned				
271000	Unassigned *(negative balance ony)*	5,137.75	66,722.21	1,600.81	119,864.97
	Total Fund Balances	5,137.75	66,722.21	1,600.81	119,864.97
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	5,930.48	76,827.80	1,600.81	127,952.10

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

ACCOUNT NUMBER	DESCRIPTION	2375 Group Health	2381 Drug Forfeitures	2384 Fergus County Fire Council	2386 Econ Dev
	ASSETS				
101000	Cash and cash equivalents	361,700.52	37,515.25	17,962.73	74,558.38
103000	Petty cash				
101100	Investments				
102000	Cash and cash equivalents - restricted				
102300	Investments - restricted				
106000	Valuation of investments to fair value				(836.00)
	Taxes receivable:				
111000	Mobiles	3,632.94			
113000	Real estate	17,472.48			
114000	Net proceeds				
115000	Personal	5,206.99			
116000	Protested	554.53			
118000	Special assessments				
120000	Accounts/other receivables (net of allowance for uncollectibles)				
131000	Due from other funds				
132000	Due from other governments				
133000	Advances to other funds				54,590.68
140000	Prepaid expense				
150000	Inventories				
170000	Other debits				
	Total Assets	388,567.46	37,515.25	17,962.73	128,313.06
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00
	LIABILITIES				
201000	Warrants payable				
202100	Accounts payable				
203100	Judgments payable				
204000	Contracts/loans/notes payable				
205200	Matured interest payable				
206100	Other accrued payables				
211000	Due to other funds				
212000	Due to other governments				
214000	Deposits payable				
216000	Revenues collected in advance				
233000	Advances from other funds				
	Total Liabilities	0.00	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues	26,866.94			
	Total Deferred Inflows of Resources	26,866.94	0.00	0.00	0.00
	FUND BALANCES:				
250100	Non-spendable				
250200	Restricted				
260100	Committed				
260200	Assigned				
271000	Unassigned *(negative balance ony)*	361,700.52	37,515.25	17,962.73	128,313.06
	Total Fund Balances	361,700.52	37,515.25	17,962.73	128,313.06
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	388,567.46	37,515.25	17,962.73	128,313.06

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

ACCOUNT NUMBER	DESCRIPTION	2392 Econ Dev Rev Loans	2393 Record Pres	2394 Alcohol Rehab	2395 Computer
	ASSETS				
101000	Cash and cash equivalents	109,565.41	16,820.77	10,025.66	13,921.15
103000	Petty cash				
101100	Investments				
102000	Cash and cash equivalents - restricted				
102300	Investments - restricted				
106000	Valuation of investments to fair value	(1,185.00)			
	Taxes receivable:				
111000	Mobiles				
113000	Real estate				
114000	Net proceeds				
115000	Personal				
116000	Protested				
118000	Special assessments				
120000	Accounts/other receivables (net of allowance for uncollectibles)				
131000	Due from other funds				
132000	Due from other governments				
133000	Advances to other funds				
140000	Prepaid expense				
150000	Inventories				
170000	Other debits				
	Total Assets	108,380.41	16,820.77	10,025.66	13,921.15
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00
	LIABILITIES				
201000	Warrants payable				
202100	Accounts payable				330.00
203100	Judgments payable				
204000	Contracts/loans/notes payable				
205200	Matured interest payable				
206100	Other accrued payables				
211000	Due to other funds				
212000	Due to other governments				
214000	Deposits payable				
216000	Revenues collected in advance				
233000	Advances from other funds				
	Total Liabilities	0.00	0.00	0.00	330.00
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues				
	Total Deferred Inflows of Resources	0.00	0.00	0.00	0.00
	FUND BALANCES:				
250100	Non-spendable				
250200	Restricted				
260100	Committed				
260200	Assigned				
271000	Unassigned *(negative balance ony)*	108,380.41	16,820.77	10,025.66	13,591.15
	Total Fund Balances	108,380.41	16,820.77	10,025.66	13,591.15
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	108,380.41	16,820.77	10,025.66	13,921.15

COUNTY/CITY/TOWN OF ____________________

COMBINING BALANCE SHEET

NONMAJOR SPECIAL REVENUE FUNDS

JUNE 30, 2018

ACCOUNT NUMBER	DESCRIPTION	2396 Leased Prop	2420 Gas Tax	2800 Crisis Intervention	2821 BARSAA
	ASSETS				
101000	Cash and cash equivalents	120,392.52	20,330.57	10,468.00	8,423.32
103000	Petty cash				
101100	Investments				
102000	Cash and cash equivalents - restricted				
102300	Investments - restricted				
106000	Valuation of investments to fair value		(233.00)		
	Taxes receivable:				
111000	Mobiles				
113000	Real estate				
114000	Net proceeds				
115000	Personal				
116000	Protested				
118000	Special assessments				
120000	Accounts/other receivables (net of allowance for uncollectibles)				
131000	Due from other funds				
132000	Due from other governments				
133000	Advances to other funds				
140000	Prepaid expense				
150000	Inventories		49,645.70		
170000	Other debits				
	Total Assets	120,392.52	69,743.27	10,468.00	8,423.32
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00
	LIABILITIES				
201000	Warrants payable				
202100	Accounts payable				
203100	Judgments payable				
204000	Contracts/loans/notes payable				
205200	Matured interest payable				
206100	Other accrued payables				
211000	Due to other funds				
212000	Due to other governments				
214000	Deposits payable				
216000	Revenues collected in advance				
233000	Advances from other funds				
	Total Liabilities	0.00	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues				
	Total Deferred Inflows of Resources	0.00	0.00	0.00	0.00
	FUND BALANCES:				
250100	Non-spendable		49,645.70		
250200	Restricted				
260100	Committed				
260200	Assigned				
271000	Unassigned *(negative balance ony)*	120,392.52	20,097.57	10,468.00	8,423.32
	Total Fund Balances	120,392.52	69,743.27	10,468.00	8,423.32
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	120,392.52	69,743.27	10,468.00	8,423.32

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

ACCOUNT NUMBER	DESCRIPTION	2830 Junk Vehicle	2840 Weed Grant	2850 911	2859 County Land Information
	ASSETS				
101000	Cash and cash equivalents	37,303.22	36,156.38	0.79	1,318.06
103000	Petty cash				
101100	Investments				
102000	Cash and cash equivalents - restricted				
102300	Investments - restricted				
106000	Valuation of investments to fair value				
	Taxes receivable:				
111000	Mobiles				
113000	Real estate				
114000	Net proceeds				
115000	Personal				
116000	Protested				
118000	Special assessments				
120000	Accounts/other receivables (net of allowance for uncollectibles)				
131000	Due from other funds				
132000	Due from other governments				
133000	Advances to other funds				
140000	Prepaid expense				
150000	Inventories				
170000	Other debits				
	Total Assets	37,303.22	36,156.38	0.79	1,318.06
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00
	LIABILITIES				
201000	Warrants payable				
202100	Accounts payable	1,580.00			
203100	Judgments payable				
204000	Contracts/loans/notes payable				
205200	Matured interest payable				
206100	Other accrued payables				
211000	Due to other funds				
212000	Due to other governments				
214000	Deposits payable				
216000	Revenues collected in advance				
233000	Advances from other funds				
	Total Liabilities	1,580.00	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues				
	Total Deferred Inflows of Resources	0.00	0.00	0.00	0.00
	FUND BALANCES:				
250100	Non-spendable				
250200	Restricted				
260100	Committed				
260200	Assigned				
271000	Unassigned *(negative balance ony)*	35,723.22	36,156.38	0.79	1,318.06
	Total Fund Balances	35,723.22	36,156.38	0.79	1,318.06
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	37,303.22	36,156.38	0.79	1,318.06

COUNTY/CITY/TOWN OF ____________________

COMBINING BALANCE SHEET

NONMAJOR SPECIAL REVENUE FUNDS

JUNE 30, 2018

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

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

ACCOUNT NUMBER	DESCRIPTION	2915 Crime Control	2917 Victims	2958 DES Grants	2972 Family Planning
	ASSETS				
101000	Cash and cash equivalents	57,306.98			257,940.28
103000	Petty cash				
101100	Investments				
102000	Cash and cash equivalents - restricted				
102300	Investments - restricted				
106000	Valuation of investments to fair value				
	Taxes receivable:				
111000	Mobiles				
113000	Real estate				
114000	Net proceeds				
115000	Personal				
116000	Protested				
118000	Special assessments				
120000	Accounts/other receivables (net of allowance for uncollectibles)				2,306.04
131000	Due from other funds				
132000	Due from other governments		9,850.75		27,796.73
133000	Advances to other funds				
140000	Prepaid expense				
150000	Inventories				
170000	Other debits				
	Total Assets	57,306.98	9,850.75	0.00	288,043.05
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00
	LIABILITIES				
201000	Warrants payable				
202100	Accounts payable		2,355.00		5,755.00
203100	Judgments payable				
204000	Contracts/loans/notes payable				
205200	Matured interest payable				
206100	Other accrued payables				6,786.27
211000	Due to other funds		3,045.72	4,070.43	
212000	Due to other governments				
214000	Deposits payable				
216000	Revenues collected in advance				
233000	Advances from other funds				
	Total Liabilities	0.00	5,400.72	4,070.43	12,541.27
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues				
	Total Deferred Inflows of Resources	0.00	0.00	0.00	0.00
	FUND BALANCES:				
250100	Non-spendable				
250200	Restricted				
260100	Committed				
260200	Assigned				
271000	Unassigned *(negative balance ony)*	57,306.98	4,450.03	(4,070.43)	275,501.78
	Total Fund Balances	57,306.98	4,450.03	(4,070.43)	275,501.78
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	57,306.98	9,850.75	0.00	288,043.05

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

ACCOUNT NUMBER	DESCRIPTION	2973 MCH Nurses	2978 Immunization Program	NONMAJOR SPECIAL REVENUE FUNDS
	ASSETS			
101000	Cash and cash equivalents	6,813.45	19,654.34	2,843,277.93
103000	Petty cash			0.00
101100	Investments			0.00
102000	Cash and cash equivalents - restricted			0.00
102300	Investments - restricted			0.00
106000	Valuation of investments to fair value			(2,320.00)
	Taxes receivable:			
111000	Mobiles			9,720.15
113000	Real estate			47,466.46
114000	Net proceeds			0.00
115000	Personal			26,738.85
116000	Protested			1,418.96
118000	Special assessments			0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	5,279.68		9,175.97
131000	Due from other funds			0.00
132000	Due from other governments			64,920.81
133000	Advances to other funds			54,590.68
140000	Prepaid expense			0.00
150000	Inventories			147,371.26
170000	Other debits			0.00
	Total Assets	12,093.13	19,654.34	3,202,361.07
	DEFERRED OUTFLOWS OF RESOURCES			
190000	Deferred Outflows of Resources			0.00
19xxxx	Deferred Outflows of Resources			0.00
	Total Deferred Outflows of Resources	0.00	0.00	0.00
	LIABILITIES			
201000	Warrants payable			0.00
202100	Accounts payable	1,458.00	260.00	65,744.00
203100	Judgments payable			0.00
204000	Contracts/loans/notes payable			0.00
205200	Matured interest payable			0.00
206100	Other accrued payables			59,090.29
211000	Due to other funds			7,116.15
212000	Due to other governments			0.00
214000	Deposits payable			0.00
216000	Revenues collected in advance			0.00
233000	Advances from other funds			0.00
	Total Liabilities	1,458.00	260.00	131,950.44
	DEFERRED INFLOWS OF RESOURCES			
220000	Deferred Inflows of Resources			0.00
223000	Deferred Inflows of Tax Revenues			85,344.42
	Total Deferred Inflows of Resources	0.00	0.00	85,344.42
	FUND BALANCES:			
250100	Non-spendable			109,504.76
250200	Restricted			0.00
260100	Committed			0.00
260200	Assigned			0.00
271000	Unassigned *(negative balance ony)*	10,635.13	19,394.34	2,875,561.45
	Total Fund Balances	10,635.13	19,394.34	2,985,066.21
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	12,093.13	19,654.34	3,202,361.07

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

		2120 Poor			
					VARIANCE WITH FINAL BUDGET
		BUDGETED AMOUNTS			
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	**Miscellaneous**				0.00
370000	**Investment and royalty earnings**				0.00
	Total revenues	0.00	0.00	0.00	0.00

COUNTY/CITY/TOWN OF ____________________

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

BUDGET AND ACTUAL

NONMAJOR SPECIAL REVENUE FUNDS

FISCAL YEAR ENDED JUNE 30, 2018

		2130 Bridge			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	482,580.00	482,580.00	475,495.99	(7,084.01)
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues			62.01	62.01
334000	State grants				0.00
335000/336	State shared revenues	26,031.00	26,031.00	26,140.92	109.92
337000	Local grants	0.00	1,981.50	1,981.50	0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works	10,000.00	10,000.00		(10,000.00)
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	**Miscellaneous**				0.00
370000	**Investment and royalty earnings**				0.00
	Total revenues	518,611.00	520,592.50	503,680.42	(16,912.08)

COUNTY/CITY/TOWN OF ____________________

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

BUDGET AND ACTUAL

NONMAJOR SPECIAL REVENUE FUNDS

FISCAL YEAR ENDED JUNE 30, 2018

		2140			
		Weed			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	78,630.00	78,630.00	77,903.32	(726.68)
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues	0.00	0.00	6.42	6.42
334000	State grants				0.00
335000/336	State shared revenues	10,649.00	10,649.00	10,720.08	71.08
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works	180,000.00	180,000.00	137,481.69	(42,518.31)
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	**Miscellaneous**				0.00
370000	**Investment and royalty earnings**				0.00
	Total revenues	269,279.00	269,279.00	226,111.51	(43,167.49)

COUNTY/CITY/TOWN OF ____________________

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

BUDGET AND ACTUAL

NONMAJOR SPECIAL REVENUE FUNDS

FISCAL YEAR ENDED JUNE 30, 2018

ACCOUNT NUMBER	DESCRIPTION	2150 Pred Animal-Sheep BUDGETED AMOUNTS ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	2,388.00	2,388.00	2,180.18	(207.82)
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	**Miscellaneous**				0.00
370000	**Investment and royalty earnings**				0.00
	Total revenues	2,388.00	2,388.00	2,180.18	(207.82)

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

		2155			
		Predatory Animal - Cattle			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	31,506.00	31,506.00	40,745.27	9,239.27
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	**Miscellaneous**				0.00
370000	**Investment and royalty earnings**				0.00
	Total revenues	31,506.00	31,506.00	40,745.27	9,239.27

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

		2160			
		Fair			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	126,684.00	126,684.00	124,857.66	(1,826.34)
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues	0.00	0.00	12.84	12.84
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants	5,000.00	5,000.00	307.87	(4,692.13)
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works	500.00	500.00	0.00	(500.00)
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation	312,157.00	312,157.00	419,792.69	107,635.69
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	**Miscellaneous**	16,300.00	16,300.00	10,532.79	(5,767.21)
370000	**Investment and royalty earnings**				0.00
	Total revenues	460,641.00	460,641.00	555,503.85	94,862.85

COUNTY/CITY/TOWN OF ____________________

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

BUDGET AND ACTUAL

NONMAJOR SPECIAL REVENUE FUNDS

FISCAL YEAR ENDED JUNE 30, 2018

		2165			
		Bright Country Nights			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	**Miscellaneous**	4,500.00	4,500.00	4,352.59	(147.41)
370000	**Investment and royalty earnings**				0.00
	Total revenues	4,500.00	4,500.00	4,352.59	(147.41)

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

		2180 District Court			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	197,646.00	197,646.00	197,242.46	(403.54)
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues	0.00	0.00	53.43	53.43
334000	State grants	20,000.00	20,000.00	3,222.22	(16,777.78)
335000/336	State shared revenues	27,214.00	27,214.00	27,688.76	474.76
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government	8,000.00	8,000.00	8,758.04	758.04
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	**Miscellaneous**	62,400.00	62,400.00	56,955.59	(5,444.41)
370000	**Investment and royalty earnings**				0.00
	Total revenues	315,260.00	315,260.00	293,920.50	(21,339.50)

COUNTY/CITY/TOWN OF ____________________

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

BUDGET AND ACTUAL

NONMAJOR SPECIAL REVENUE FUNDS

FISCAL YEAR ENDED JUNE 30, 2018

ACCOUNT NUMBER	DESCRIPTION	2210 Parks Rec BUDGETED AMOUNTS ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	**Miscellaneous**				0.00
370000	**Investment and royalty earnings**	0.00	0.00	(2.22)	(2.22)
	Total revenues	0.00	0.00	(2.22)	(2.22)

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

		2220 Library			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	58,733.00	58,733.00	58,185.25	(547.75)
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues	0.00	0.00	11.24	11.24
334000	State grants				0.00
335000/336	State shared revenues	3,550.00	3,550.00	3,581.36	31.36
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	**Miscellaneous**				0.00
370000	**Investment and royalty earnings**				0.00
	Total revenues	62,283.00	62,283.00	61,777.85	(505.15)

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

		2250			
		Planning			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	72,248.00	72,248.00	73,350.93	1,102.93
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues	0.00	0.00	11.63	11.63
334000	State grants				0.00
335000/336	State shared revenues	9,466.00	9,466.00	9,627.16	161.16
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government	7,500.00	7,500.00	7,341.82	(158.18)
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	**Miscellaneous**				0.00
370000	**Investment and royalty earnings**				0.00
	Total revenues	89,214.00	89,214.00	90,331.54	1,117.54

COUNTY/CITY/TOWN OF ____________________

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

BUDGET AND ACTUAL

NONMAJOR SPECIAL REVENUE FUNDS

FISCAL YEAR ENDED JUNE 30, 2018

		2260 Comp Ins.			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	213,514.00	213,514.00	211,338.33	(2,175.67)
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues	0.00	0.00	37.89	37.89
334000	State grants				0.00
335000/336	State shared revenues	13,015.00	13,015.00	13,075.80	60.80
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	**Miscellaneous**				0.00
370000	**Investment and royalty earnings**				0.00
	Total revenues	226,529.00	226,529.00	224,452.02	(2,076.98)

COUNTY/CITY/TOWN OF ____________________

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

BUDGET AND ACTUAL

NONMAJOR SPECIAL REVENUE FUNDS

FISCAL YEAR ENDED JUNE 30, 2018

		2270 Health			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	12,984.00	12,984.00	12,842.16	(141.84)
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues	2,366.00	2,366.00	2,955.96	589.96
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	**Miscellaneous**	0.00	0.00	8,110.00	8,110.00
370000	**Investment and royalty earnings**				0.00
	Total revenues	15,350.00	15,350.00	23,908.12	8,558.12

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

		2271 Mental Health			
					VARIANCE WITH FINAL BUDGET
		BUDGETED AMOUNTS			
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	7,280.00	7,280.00	7,199.76	(80.24)
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues	2,958.00	2,958.00	3,223.76	265.76
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	**Miscellaneous**				0.00
370000	**Investment and royalty earnings**				0.00
	Total revenues	10,238.00	10,238.00	10,423.52	185.52

COUNTY/CITY/TOWN OF ____________________

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

BUDGET AND ACTUAL

NONMAJOR SPECIAL REVENUE FUNDS

FISCAL YEAR ENDED JUNE 30, 2018

		2272 CMHD			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits	20,000.00	20,000.00	17,880.28	(2,119.72)
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues	76,097.00	76,097.00	76,097.00	0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health	21,400.00	21,400.00	24,434.50	3,034.50
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	**Miscellaneous**	0.00	0.00	4,395.00	4,395.00
370000	**Investment and royalty earnings**				0.00
	Total revenues	117,497.00	117,497.00	122,806.78	5,309.78

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

		2274			
		EMP/R			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	10,894.00	10,894.00	10,510.50	(383.50)
332000/333	Federal shared revenues				0.00
334000	State grants	230,747.00	230,747.00	237,317.19	6,570.19
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health	36,359.00	36,359.00	34,471.99	(1,887.01)
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	**Miscellaneous**				0.00
370000	**Investment and royalty earnings**				0.00
	Total revenues	278,000.00	278,000.00	282,299.68	4,299.68

COUNTY/CITY/TOWN OF ____________________

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

BUDGET AND ACTUAL

NONMAJOR SPECIAL REVENUE FUNDS

FISCAL YEAR ENDED JUNE 30, 2018

ACCOUNT NUMBER	DESCRIPTION	2280 Aging Services BUDGETED AMOUNTS ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	28,560.00	28,560.00	28,269.95	(290.05)
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	5.20	5.20
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues	2,958.00	2,958.00	3,505.52	547.52
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	**Miscellaneous**				0.00
370000	**Investment and royalty earnings**				0.00
	Total revenues	31,518.00	31,518.00	31,780.67	262.67

COUNTY/CITY/TOWN OF ____________________

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

BUDGET AND ACTUAL

NONMAJOR SPECIAL REVENUE FUNDS

FISCAL YEAR ENDED JUNE 30, 2018

		2290			
		Extesnion Services			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	170,974.00	170,974.00	169,070.45	(1,903.55)
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues	0.00	0.00	29.47	29.47
334000	State grants				0.00
335000/336	State shared revenues	16,349.00	16,349.00	16,648.24	299.24
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government	2,000.00	2,000.00	2,000.38	0.38
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	**Miscellaneous**				0.00
370000	**Investment and royalty earnings**				0.00
	Total revenues	189,323.00	189,323.00	187,748.54	(1,574.46)

COUNTY/CITY/TOWN OF ____________________

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

BUDGET AND ACTUAL

NONMAJOR SPECIAL REVENUE FUNDS

FISCAL YEAR ENDED JUNE 30, 2018

		2350			
		Local Government Study Comm			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	**Miscellaneous**				0.00
370000	**Investment and royalty earnings**				0.00
	Total revenues	0.00	0.00	0.00	0.00

COUNTY/CITY/TOWN OF ____________________

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

BUDGET AND ACTUAL

NONMAJOR SPECIAL REVENUE FUNDS

FISCAL YEAR ENDED JUNE 30, 2018

		2370			
		EMPR Cont PERS/PERD			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	286,553.00	286,553.00	283,686.67	(2,866.33)
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues	0.00	0.00	53.30	53.30
334000	State grants				0.00
335000/336	State shared revenues	20,706.00	20,706.00	21,054.16	348.16
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	**Miscellaneous**				0.00
370000	**Investment and royalty earnings**				0.00
	Total revenues	307,259.00	307,259.00	304,794.13	(2,464.87)

COUNTY/CITY/TOWN OF ____________________

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

BUDGET AND ACTUAL

NONMAJOR SPECIAL REVENUE FUNDS

FISCAL YEAR ENDED JUNE 30, 2018

		2375			
		Group Health			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	948,906.00	948,906.00	940,980.49	(7,925.51)
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues	0.00	0.00	192.66	192.66
334000	State grants				0.00
335000/336	State shared revenues	0.00	0.00	13,240.56	13,240.56
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	**Miscellaneous**				0.00
370000	**Investment and royalty earnings**				0.00
	Total revenues	948,906.00	948,906.00	954,413.71	5,507.71

COUNTY/CITY/TOWN OF ____________________

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

BUDGET AND ACTUAL

NONMAJOR SPECIAL REVENUE FUNDS

FISCAL YEAR ENDED JUNE 30, 2018

		2381 Drug Forfeitures			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court	37,365.00	37,365.00	50,724.00	13,359.00
351020	District court				0.00
351030	City court				0.00
360000	**Miscellaneous**				0.00
370000	**Investment and royalty earnings**				0.00
	Total revenues	37,365.00	37,365.00	50,724.00	13,359.00

COUNTY/CITY/TOWN OF ____________________

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

BUDGET AND ACTUAL

NONMAJOR SPECIAL REVENUE FUNDS

FISCAL YEAR ENDED JUNE 30, 2018

		2384			
		Fergus County Fire Council			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues	23,734.00	23,734.00	23,734.00	0.00
334000	State grants	8,000.00	8,000.00	0.00	(8,000.00)
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	**Miscellaneous**	4,500.00	4,500.00	12,579.20	8,079.20
370000	**Investment and royalty earnings**				0.00
	Total revenues	36,234.00	36,234.00	36,313.20	79.20

COUNTY/CITY/TOWN OF ____________________

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

BUDGET AND ACTUAL

NONMAJOR SPECIAL REVENUE FUNDS

FISCAL YEAR ENDED JUNE 30, 2018

		2386 Econ Dev			
					VARIANCE WITH FINAL BUDGET
		BUDGETED AMOUNTS			
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	**Miscellaneous**	0.00	0.00	1,980.75	1,980.75
370000	**Investment and royalty earnings**	0.00	0.00	(22.50)	(22.50)
	Total revenues	0.00	0.00	1,958.25	1,958.25

COUNTY/CITY/TOWN OF ____________________

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

		2392 Econ Dev Rev Loans			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	**Miscellaneous**				0.00
370000	**Investment and royalty earnings**	0.00	0.00	(31.58)	(31.58)
	Total revenues	0.00	0.00	(31.58)	(31.58)

COUNTY/CITY/TOWN OF ____________________

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

BUDGET AND ACTUAL

NONMAJOR SPECIAL REVENUE FUNDS

FISCAL YEAR ENDED JUNE 30, 2018

		2393 Record Pres			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government	11,000.00	11,000.00	10,109.00	(891.00)
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	**Miscellaneous**				0.00
370000	**Investment and royalty earnings**				0.00
	Total revenues	11,000.00	11,000.00	10,109.00	(891.00)

COUNTY/CITY/TOWN OF ____________________

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

BUDGET AND ACTUAL

NONMAJOR SPECIAL REVENUE FUNDS

FISCAL YEAR ENDED JUNE 30, 2018

		2394			
		Alcohol Rehab			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues	27,122.00	27,122.00	28,249.00	1,127.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	**Miscellaneous**				0.00
370000	**Investment and royalty earnings**				0.00
	Total revenues	27,122.00	27,122.00	28,249.00	1,127.00

COUNTY/CITY/TOWN OF ____________________

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

BUDGET AND ACTUAL

NONMAJOR SPECIAL REVENUE FUNDS

FISCAL YEAR ENDED JUNE 30, 2018

		2395 Computer			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues	99,840.00	99,840.00	99,840.00	0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	**Miscellaneous**				0.00
370000	**Investment and royalty earnings**				0.00
	Total revenues	99,840.00	99,840.00	99,840.00	0.00

COUNTY/CITY/TOWN OF ____________________

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

BUDGET AND ACTUAL

NONMAJOR SPECIAL REVENUE FUNDS

FISCAL YEAR ENDED JUNE 30, 2018

		2396			
		Leased Prop			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	**Miscellaneous**	10,000.00	10,000.00	11,619.00	1,619.00
370000	**Investment and royalty earnings**				0.00
	Total revenues	10,000.00	10,000.00	11,619.00	1,619.00

COUNTY/CITY/TOWN OF ____________________

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

BUDGET AND ACTUAL

NONMAJOR SPECIAL REVENUE FUNDS

FISCAL YEAR ENDED JUNE 30, 2018

		2420 Gas Tax			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues	148,933.00	148,933.00	148,932.89	(0.11)
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	**Miscellaneous**				0.00
370000	**Investment and royalty earnings**	0.00	0.00	19.35	19.35
	Total revenues	148,933.00	148,933.00	148,952.24	19.24

COUNTY/CITY/TOWN OF ____________________

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

		2800			
		Crisis Intervention			
					VARIANCE WITH FINAL BUDGET
		BUDGETED AMOUNTS			
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants	0.00	0.00	8,422.86	8,422.86
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	**Miscellaneous**				0.00
370000	**Investment and royalty earnings**				0.00
	Total revenues	0.00	0.00	8,422.86	8,422.86

COUNTY/CITY/TOWN OF ____________________

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

BUDGET AND ACTUAL

NONMAJOR SPECIAL REVENUE FUNDS

FISCAL YEAR ENDED JUNE 30, 2018

		2821			
		BARSAA			
					VARIANCE WITH FINAL BUDGET
		BUDGETED AMOUNTS			
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues	130,472.00	130,472.00	48,420.20	(82,051.80)
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	**Miscellaneous**				0.00
370000	**Investment and royalty earnings**				0.00
	Total revenues	130,472.00	130,472.00	48,420.20	(82,051.80)

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

		2830 Junk Vehicle			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues	80,109.00	80,109.00	80,109.40	0.40
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	**Miscellaneous**				0.00
370000	**Investment and royalty earnings**				0.00
	Total revenues	80,109.00	80,109.00	80,109.40	0.40

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

		2840 Weed Grant			
ACCOUNT NUMBER	DESCRIPTION	BUDGETED AMOUNTS ORIGINAL	BUDGETED AMOUNTS FINAL	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants	9,286.00	9,286.00	10,571.97	1,285.97
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	**Miscellaneous**				0.00
370000	**Investment and royalty earnings**				0.00
	Total revenues	9,286.00	9,286.00	10,571.97	1,285.97

COUNTY/CITY/TOWN OF ____________________

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

BUDGET AND ACTUAL

NONMAJOR SPECIAL REVENUE FUNDS

FISCAL YEAR ENDED JUNE 30, 2018

		2850			
		911			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	**Miscellaneous**				0.00
370000	**Investment and royalty earnings**				0.00
	Total revenues	0.00	0.00	0.00	0.00

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

		2859			
		County Land Information			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government	2,500.00	2,500.00	2,304.75	(195.25)
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	**Miscellaneous**				0.00
370000	**Investment and royalty earnings**				0.00
	Total revenues	2,500.00	2,500.00	2,304.75	(195.25)

COUNTY/CITY/TOWN OF ____________________

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

BUDGET AND ACTUAL

NONMAJOR SPECIAL REVENUE FUNDS

FISCAL YEAR ENDED JUNE 30, 2018

		2915			
		Crime Control			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety	10,000.00	10,000.00	13,317.00	3,317.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	**Miscellaneous**				0.00
370000	**Investment and royalty earnings**				0.00
	Total revenues	10,000.00	10,000.00	13,317.00	3,317.00

COUNTY/CITY/TOWN OF ____________________

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

BUDGET AND ACTUAL

NONMAJOR SPECIAL REVENUE FUNDS

FISCAL YEAR ENDED JUNE 30, 2018

		2917			
		Victims			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	51,607.00	51,607.00	50,811.43	(795.57)
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court	10,000.00	10,000.00	8,858.37	(1,141.63)
351030	City court				0.00
360000	**Miscellaneous**				0.00
370000	**Investment and royalty earnings**				0.00
	Total revenues	61,607.00	61,607.00	59,669.80	(1,937.20)

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

		2958			
		DES Grants			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	14,892.00	14,892.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	**Miscellaneous**				0.00
370000	**Investment and royalty earnings**				0.00
	Total revenues	0.00	0.00	14,892.00	14,892.00

COUNTY/CITY/TOWN OF ____________________

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

BUDGET AND ACTUAL

NONMAJOR SPECIAL REVENUE FUNDS

FISCAL YEAR ENDED JUNE 30, 2018

		2972 Family Planning			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	39,928.00	39,928.00	49,832.00	9,904.00
332000/333	Federal shared revenues				0.00
334000	State grants	118,810.00	118,810.00	114,975.01	(3,834.99)
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health	39,800.00	39,800.00	43,941.49	4,141.49
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	**Miscellaneous**	123,500.00	123,500.00	56,421.28	(67,078.72)
370000	**Investment and royalty earnings**				0.00
	Total revenues	322,038.00	322,038.00	265,169.78	(56,868.22)

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

		2973			
		MCH Nurses			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	9,622.00	9,622.00	9,521.20	(100.80)
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health	21,000.00	21,000.00	21,871.33	871.33
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	**Miscellaneous**				0.00
370000	**Investment and royalty earnings**				0.00
	Total revenues	30,622.00	30,622.00	31,392.53	770.53

COUNTY/CITY/TOWN OF ____________________

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

BUDGET AND ACTUAL

NONMAJOR SPECIAL REVENUE FUNDS

FISCAL YEAR ENDED JUNE 30, 2018

		2978			
		Immunization Program			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	6,875.00	6,875.00	6,875.00	0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	**Miscellaneous**				0.00
370000	**Investment and royalty earnings**				0.00
	Total revenues	6,875.00	6,875.00	6,875.00	0.00

COUNTY/CITY/TOWN OF ____________________

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

BUDGET AND ACTUAL

NONMAJOR SPECIAL REVENUE FUNDS

FISCAL YEAR ENDED JUNE 30, 2018

		TOTALS			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	#REF!	2,719,186.00	2,703,348.87	(15,837.13)
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	20,000.00	20,000.00	17,880.28	(2,119.72)
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	118,926.00	118,926.00	142,447.33	23,521.33
332000/333	Federal shared revenues	272,507.00	272,507.00	272,977.78	470.78
334000	State grants	386,843.00	386,843.00	374,509.25	(12,333.75)
335000/336	State shared revenues	372,965.00	372,965.00	308,240.88	(64,724.12)
337000	Local grants	5,000.00	6,981.50	2,289.37	(4,692.13)
338000	Local shared revenues	76,097.00	76,097.00	76,097.00	0.00
	Charges for services				
341000	General government	31,000.00	31,000.00	30,513.99	(486.01)
342000	Public safety	10,000.00	10,000.00	13,317.00	3,317.00
343000	Public works	190,500.00	190,500.00	137,481.69	(53,018.31)
344000	Public health	118,559.00	118,559.00	124,719.31	6,160.31
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	312,157.00	312,157.00	419,792.69	107,635.69
	Fines and forfeitures				
351010	Justice court	37,365.00	37,365.00	50,724.00	13,359.00
351020	District court	10,000.00	10,000.00	8,858.37	(1,141.63)
351030	City court	0.00	0.00	0.00	0.00
360000	**Miscellaneous**	221,200.00	221,200.00	166,946.20	(54,253.80)
370000	**Investment and royalty earnings**	0.00	0.00	(36.95)	(36.95)
	Total revenues	4,902,305.00	4,904,286.50	4,850,107.06	(54,179.44)

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

		2120			
		Poor			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	**General Government:**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	**Public Safety**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	**Public Works**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	**Public Health**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	**Social and Economic Services**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	**Culture and Recreation**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	**Housing and Community Development**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	**Conservation of Natural Resources**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	**Capital expenditures**				0.00
490000	**Debt Service**				
610	Principal				0.00
620	Interest				0.00
510000	**Miscellaneous**				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enteras a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			0.00	

COUNTY/CITY/TOWN OF ____________________

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

BUDGET AND ACTUAL

NONMAJOR SPECIAL REVENUE FUNDS

FISCAL YEAR ENDED JUNE 30, 2018

		2130 Bridge			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	EXPENDITURES				
	Current:				
410000	**General Government:**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	**Public Safety**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	**Public Works**				
100	Personal services	308,891.00	367,491.00	400,301.94	(32,810.94)
200-800	Supplies/services/materials, etc	203,291.00	205,272.50	172,319.06	32,953.44
440000	**Public Health**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	**Social and Economic Services**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	**Culture and Recreation**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	**Housing and Community Development**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	**Conservation of Natural Resources**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	**Capital expenditures**				0.00
490000	**Debt Service**				
610	Principal				0.00
620	Interest				0.00
510000	**Miscellaneous**				0.00
	Total expenditures	512,182.00	572,763.50	572,621.00	142.50
	Excess of revenues over expenditures	6,429.00	(52,171.00)	(68,940.58)	(16,769.58)
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enteras a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	6,429.00	(52,171.00)	(68,940.58)	(16,769.58)
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			(68,940.58)	

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

		2140			
		Weed			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	**General Government:**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	**Public Safety**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	**Public Works**				
100	Personal services	122,025.00	122,025.00	126,888.21	(4,863.21)
200-800	Supplies/services/materials, etc	216,050.00	216,050.00	179,512.45	36,537.55
440000	**Public Health**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	**Social and Economic Services**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	**Culture and Recreation**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	**Housing and Community Development**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	**Conservation of Natural Resources**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	**Capital expenditures**				0.00
490000	**Debt Service**				
610	Principal				0.00
620	Interest				0.00
510000	**Miscellaneous**				0.00
	Total expenditures	338,075.00	338,075.00	306,400.66	31,674.34
	Excess of revenues over expenditures	(68,796.00)	(68,796.00)	(80,289.15)	(11,493.15)
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enteras a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(68,796.00)	(68,796.00)	(80,289.15)	(11,493.15)
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			(80,289.15)	

COUNTY/CITY/TOWN OF ____________________

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

BUDGET AND ACTUAL

NONMAJOR SPECIAL REVENUE FUNDS

FISCAL YEAR ENDED JUNE 30, 2018

		2150			
		Pred Animal-Sheep			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	**General Government:**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	**Public Safety**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	**Public Works**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	**Public Health**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	2,500.00	2,500.00	2,217.00	283.00
450000	**Social and Economic Services**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	**Culture and Recreation**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	**Housing and Community Development**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	**Conservation of Natural Resources**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	**Capital expenditures**				0.00
490000	**Debt Service**				
610	Principal				0.00
620	Interest				0.00
510000	**Miscellaneous**				0.00
	Total expenditures	2,500.00	2,500.00	2,217.00	283.00
	Excess of revenues over expenditures	(112.00)	(112.00)	(36.82)	75.18
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enteras a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(112.00)	(112.00)	(36.82)	75.18
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			(36.82)	

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

		2155			
		Predatory Animal - Cattle			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	**General Government:**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	**Public Safety**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	**Public Works**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	**Public Health**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	45,500.00	45,500.00	45,129.00	371.00
450000	**Social and Economic Services**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	**Culture and Recreation**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	**Housing and Community Development**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	**Conservation of Natural Resources**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	**Capital expenditures**				0.00
490000	**Debt Service**				
610	Principal				0.00
620	Interest				0.00
510000	**Miscellaneous**				0.00
	Total expenditures	45,500.00	45,500.00	45,129.00	371.00
	Excess of revenues over expenditures	(13,994.00)	(13,994.00)	(4,383.73)	9,610.27
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enteras a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(13,994.00)	(13,994.00)	(4,383.73)	9,610.27
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			(4,383.73)	
		-66-			

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

ACCOUNT NUMBER	DESCRIPTION	2160 Fair BUDGETED AMOUNTS ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	EXPENDITURES				
	Current:				
410000	**General Government:**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	**Public Safety**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	**Public Works**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	**Public Health**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	**Social and Economic Services**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	**Culture and Recreation**				
100	Personal services	128,989.00	128,989.00	133,846.09	(4,857.09)
200-800	Supplies/services/materials, etc	408,324.00	408,324.00	387,429.41	20,894.59
470000	**Housing and Community Development**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	**Conservation of Natural Resources**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	**Capital expenditures**				0.00
490000	**Debt Service**				
610	Principal				0.00
620	Interest				0.00
510000	**Miscellaneous**				0.00
	Total expenditures	537,313.00	537,313.00	521,275.50	16,037.50
	Excess of revenues over expenditures	(76,672.00)	(76,672.00)	34,228.35	110,900.35
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enteras a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(76,672.00)	(76,672.00)	34,228.35	110,900.35
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			34,228.35	

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

		2165 Bright Country Nights			
					VARIANCE WITH FINAL BUDGET
		BUDGETED AMOUNTS			
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	EXPENDITURES				
	Current:				
410000	**General Government:**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	**Public Safety**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	**Public Works**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	**Public Health**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	**Social and Economic Services**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	**Culture and Recreation**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	5,542.00	5,542.00	866.30	4,675.70
470000	**Housing and Community Development**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	**Conservation of Natural Resources**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	**Capital expenditures**				0.00
490000	**Debt Service**				
610	Principal				0.00
620	Interest				0.00
510000	**Miscellaneous**				0.00
	Total expenditures	5,542.00	5,542.00	866.30	4,675.70
	Excess of revenues over expenditures	(1,042.00)	(1,042.00)	3,486.29	4,528.29
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enteras a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(1,042.00)	(1,042.00)	3,486.29	4,528.29
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			3,486.29	

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

		2180			
		District Court			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	**General Government:**				
100	Personal services	188,428.00	188,428.00	182,303.22	6,124.78
200-800	Supplies/services/materials, etc	187,200.00	187,200.00	54,157.80	133,042.20
420000	**Public Safety**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	**Public Works**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	**Public Health**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	**Social and Economic Services**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	**Culture and Recreation**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	**Housing and Community Development**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	**Conservation of Natural Resources**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	**Capital expenditures**				0.00
490000	**Debt Service**				
610	Principal				0.00
620	Interest				0.00
510000	**Miscellaneous**				0.00
	Total expenditures	375,628.00	375,628.00	236,461.02	139,166.98
	Excess of revenues over expenditures	(60,368.00)	(60,368.00)	57,459.48	117,827.48
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enteras a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(60,368.00)	(60,368.00)	57,459.48	117,827.48
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			57,459.48	

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

		2210			
		Parks Rec			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	**General Government:**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	**Public Safety**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	**Public Works**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	**Public Health**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	**Social and Economic Services**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	**Culture and Recreation**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	6,302.00	6,302.00	340.00	5,962.00
470000	**Housing and Community Development**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	**Conservation of Natural Resources**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	**Capital expenditures**				0.00
490000	**Debt Service**				
610	Principal				0.00
620	Interest				0.00
510000	**Miscellaneous**				0.00
	Total expenditures	6,302.00	6,302.00	340.00	5,962.00
	Excess of revenues over expenditures	(6,302.00)	(6,302.00)	(342.22)	5,959.78
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enteras a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(6,302.00)	(6,302.00)	(342.22)	5,959.78
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			(342.22)	

COUNTY/CITY/TOWN OF ____________________

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

BUDGET AND ACTUAL

NONMAJOR SPECIAL REVENUE FUNDS

FISCAL YEAR ENDED JUNE 30, 2018

		2220			
		Library			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	**General Government:**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	**Public Safety**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	**Public Works**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	**Public Health**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	**Social and Economic Services**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	**Culture and Recreation**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	57,819.00	57,819.00	53,242.21	4,576.79
470000	**Housing and Community Development**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	**Conservation of Natural Resources**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	**Capital expenditures**				0.00
490000	**Debt Service**				
610	Principal				0.00
620	Interest				0.00
510000	**Miscellaneous**				0.00
	Total expenditures	57,819.00	57,819.00	53,242.21	4,576.79
	Excess of revenues over expenditures	4,464.00	4,464.00	8,535.64	4,071.64
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enteras a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	4,464.00	4,464.00	8,535.64	4,071.64
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			8,535.64	
		-66-			

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

		2250			
		Planning			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	**General Government:**				
100	Personal services	110,173.00	110,173.00	97,231.10	12,941.90
200-800	Supplies/services/materials, etc	17,350.00	17,350.00	13,009.52	4,340.48
420000	**Public Safety**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	**Public Works**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	**Public Health**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	**Social and Economic Services**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	**Culture and Recreation**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	**Housing and Community Development**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	**Conservation of Natural Resources**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	**Capital expenditures**				0.00
490000	**Debt Service**				
610	Principal				0.00
620	Interest				0.00
510000	**Miscellaneous**				0.00
	Total expenditures	127,523.00	127,523.00	110,240.62	17,282.38
	Excess of revenues over expenditures	(38,309.00)	(38,309.00)	(19,909.08)	18,399.92
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enteras a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(38,309.00)	(38,309.00)	(19,909.08)	18,399.92
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			(19,909.08)	

COUNTY/CITY/TOWN OF ____________________

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

BUDGET AND ACTUAL

NONMAJOR SPECIAL REVENUE FUNDS

FISCAL YEAR ENDED JUNE 30, 2018

		2260			
		Comp Ins.			
					VARIANCE WITH FINAL BUDGET
		BUDGETED AMOUNTS			
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	EXPENDITURES				
	Current:				
410000	**General Government:**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	0.00	0.00	220,547.00	(220,547.00)
420000	**Public Safety**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	**Public Works**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	**Public Health**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	**Social and Economic Services**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	**Culture and Recreation**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	220,547.00	220,547.00	0.00	220,547.00
470000	**Housing and Community Development**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	**Conservation of Natural Resources**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	**Capital expenditures**				0.00
490000	**Debt Service**				
610	Principal				0.00
620	Interest				0.00
510000	**Miscellaneous**				0.00
	Total expenditures	220,547.00	220,547.00	220,547.00	0.00
	Excess of revenues over expenditures	5,982.00	5,982.00	3,905.02	(2,076.98)
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enteras a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	5,982.00	5,982.00	3,905.02	(2,076.98)
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			3,905.02	

COUNTY/CITY/TOWN OF ____________________

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

BUDGET AND ACTUAL

NONMAJOR SPECIAL REVENUE FUNDS

FISCAL YEAR ENDED JUNE 30, 2018

		2270			
		Health			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	**General Government:**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	**Public Safety**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	**Public Works**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	**Public Health**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	60,836.00	60,836.00	40,551.00	20,285.00
450000	**Social and Economic Services**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	**Culture and Recreation**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	**Housing and Community Development**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	**Conservation of Natural Resources**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	**Capital expenditures**				0.00
490000	**Debt Service**				
610	Principal				0.00
620	Interest				0.00
510000	**Miscellaneous**				0.00
	Total expenditures	60,836.00	60,836.00	40,551.00	20,285.00
	Excess of revenues over expenditures	(45,486.00)	(45,486.00)	(16,642.88)	28,843.12
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enteras a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(45,486.00)	(45,486.00)	(16,642.88)	28,843.12
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			(16,642.88)	

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

ACCOUNT NUMBER	DESCRIPTION	2271 Mental Health BUDGETED AMOUNTS ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	EXPENDITURES				
	Current:				
410000	**General Government:**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	**Public Safety**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	**Public Works**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	**Public Health**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	35,842.00	35,842.00	14,254.00	21,588.00
450000	**Social and Economic Services**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	**Culture and Recreation**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	**Housing and Community Development**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	**Conservation of Natural Resources**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	**Capital expenditures**				0.00
490000	**Debt Service**				
610	Principal				0.00
620	Interest				0.00
510000	**Miscellaneous**				0.00
	Total expenditures	35,842.00	35,842.00	14,254.00	21,588.00
	Excess of revenues over expenditures	(25,604.00)	(25,604.00)	(3,830.48)	21,773.52
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enteras a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(25,604.00)	(25,604.00)	(3,830.48)	21,773.52
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			(3,830.48)	

COUNTY/CITY/TOWN OF ____________________

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

BUDGET AND ACTUAL

NONMAJOR SPECIAL REVENUE FUNDS

FISCAL YEAR ENDED JUNE 30, 2018

		2272			
		CMHD			
					VARIANCE WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	EXPENDITURES				
	Current:				
410000	**General Government:**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	**Public Safety**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	**Public Works**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	**Public Health**				
100	Personal services	118,610.00	118,610.00	110,148.67	8,461.33
200-800	Supplies/services/materials, etc	19,647.00	19,647.00	11,393.55	8,253.45
450000	**Social and Economic Services**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	**Culture and Recreation**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	**Housing and Community Development**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	**Conservation of Natural Resources**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	**Capital expenditures**				0.00
490000	**Debt Service**				
610	Principal				0.00
620	Interest				0.00
510000	**Miscellaneous**				0.00
	Total expenditures	138,257.00	138,257.00	121,542.22	16,714.78
	Excess of revenues over expenditures	(20,760.00)	(20,760.00)	1,264.56	22,024.56
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enteras a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(20,760.00)	(20,760.00)	1,264.56	22,024.56
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			1,264.56	

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

		2274			
		EMP/R			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	**General Government:**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	**Public Safety**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	**Public Works**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	**Public Health**				
100	Personal services	243,305.00	243,305.00	230,151.67	13,153.33
200-800	Supplies/services/materials, etc	89,313.00	89,313.00	63,974.10	25,338.90
450000	**Social and Economic Services**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	**Culture and Recreation**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	**Housing and Community Development**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	**Conservation of Natural Resources**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	**Capital expenditures**				0.00
490000	**Debt Service**				
610	Principal				0.00
620	Interest				0.00
510000	**Miscellaneous**				0.00
	Total expenditures	332,618.00	332,618.00	294,125.77	38,492.23
	Excess of revenues over expenditures	(54,618.00)	(54,618.00)	(11,826.09)	42,791.91
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enteras a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(54,618.00)	(54,618.00)	(11,826.09)	42,791.91
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			(11,826.09)	

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

		2280			
		Aging Services			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	**General Government:**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	**Public Safety**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	**Public Works**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	**Public Health**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	**Social and Economic Services**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	30,000.00	30,000.00	28,125.00	1,875.00
460000	**Culture and Recreation**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	**Housing and Community Development**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	**Conservation of Natural Resources**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	**Capital expenditures**				0.00
490000	**Debt Service**				
610	Principal				0.00
620	Interest				0.00
510000	**Miscellaneous**				0.00
	Total expenditures	30,000.00	30,000.00	28,125.00	1,875.00
	Excess of revenues over expenditures	1,518.00	1,518.00	3,655.67	2,137.67
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enteras a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	1,518.00	1,518.00	3,655.67	2,137.67
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			3,655.67	

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

		2290			
		Extesnion Services			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	**General Government:**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	**Public Safety**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	**Public Works**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	**Public Health**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	**Social and Economic Services**				
100	Personal services	128,251.00	128,251.00	135,851.83	(7,600.83)
200-800	Supplies/services/materials, etc	73,077.00	73,077.00	64,053.31	9,023.69
460000	**Culture and Recreation**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	**Housing and Community Development**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	**Conservation of Natural Resources**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	**Capital expenditures**				0.00
490000	**Debt Service**				
610	Principal				0.00
620	Interest				0.00
510000	**Miscellaneous**				0.00
	Total expenditures	201,328.00	201,328.00	199,905.14	1,422.86
	Excess of revenues over expenditures	(12,005.00)	(12,005.00)	(12,156.60)	(151.60)
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enteras a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(12,005.00)	(12,005.00)	(12,156.60)	(151.60)
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			(12,156.60)	

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

		2350			
		Local Government Study Comm			
					VARIANCE WITH FINAL BUDGET
		BUDGETED AMOUNTS			
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	EXPENDITURES				
	Current:				
410000	**General Government:**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	1,600.00	1,600.00	0.02	1,599.98
420000	**Public Safety**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	**Public Works**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	**Public Health**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	**Social and Economic Services**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	**Culture and Recreation**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	**Housing and Community Development**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	**Conservation of Natural Resources**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	**Capital expenditures**				0.00
490000	**Debt Service**				
610	Principal				0.00
620	Interest				0.00
510000	**Miscellaneous**				0.00
	Total expenditures	1,600.00	1,600.00	0.02	1,599.98
	Excess of revenues over expenditures	(1,600.00)	(1,600.00)	(0.02)	1,599.98
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enteras a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(1,600.00)	(1,600.00)	(0.02)	1,599.98
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			(0.02)	

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

		2370			
		EMPR Cont PERS/PERD			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	**General Government:**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	**Public Safety**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	**Public Works**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	**Public Health**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	**Social and Economic Services**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	**Culture and Recreation**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	**Housing and Community Development**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	**Conservation of Natural Resources**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	**Capital expenditures**				0.00
490000	**Debt Service**				
610	Principal				0.00
620	Interest				0.00
510000	**Miscellaneous**				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	307,259.00	307,259.00	304,794.13	(2,464.87)
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enteras a negative)	296,705.00	296,705.00	218,965.63	(77,739.37)
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	296,705.00	296,705.00	218,965.63	(77,739.37)
	Net change in fund balance	603,964.00	603,964.00	523,759.76	(80,204.24)
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			523,759.76	

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

		2375			
		Group Health			
					VARIANCE WITH FINAL BUDGET
		BUDGETED AMOUNTS			
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	EXPENDITURES				
	Current:				
410000	**General Government:**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	**Public Safety**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	**Public Works**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	**Public Health**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	**Social and Economic Services**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	**Culture and Recreation**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	**Housing and Community Development**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	**Conservation of Natural Resources**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	**Capital expenditures**				0.00
490000	**Debt Service**				
610	Principal				0.00
620	Interest				0.00
510000	**Miscellaneous**				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	948,906.00	948,906.00	954,413.71	5,507.71
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enteras a negative)	1,055,664.00	1,055,664.00	917,167.00	(138,497.00)
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	1,055,664.00	1,055,664.00	917,167.00	(138,497.00)
	Net change in fund balance	2,004,570.00	2,004,570.00	1,871,580.71	(132,989.29)
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			1,871,580.71	

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

		2381			
		Drug Forfeitures			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	**General Government:**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	**Public Safety**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	45,000.00	45,000.00	20,843.65	24,156.35
430000	**Public Works**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	**Public Health**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	**Social and Economic Services**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	**Culture and Recreation**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	**Housing and Community Development**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	**Conservation of Natural Resources**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	**Capital expenditures**				0.00
490000	**Debt Service**				
610	Principal				0.00
620	Interest				0.00
510000	**Miscellaneous**				0.00
	Total expenditures	45,000.00	45,000.00	20,843.65	24,156.35
	Excess of revenues over expenditures	(7,635.00)	(7,635.00)	29,880.35	37,515.35
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enteras a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(7,635.00)	(7,635.00)	29,880.35	37,515.35
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			29,880.35	

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

		2384			
		Fergus County Fire Council			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	**General Government:**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	**Public Safety**				
100	Personal services	11,250.00	11,250.00	9,550.34	1,699.66
200-800	Supplies/services/materials, etc	49,750.00	49,750.00	35,395.76	14,354.24
430000	**Public Works**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	**Public Health**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	**Social and Economic Services**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	**Culture and Recreation**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	**Housing and Community Development**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	**Conservation of Natural Resources**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	**Capital expenditures**				0.00
490000	**Debt Service**				
610	Principal				0.00
620	Interest				0.00
510000	**Miscellaneous**				0.00
	Total expenditures	61,000.00	61,000.00	44,946.10	16,053.90
	Excess of revenues over expenditures	(24,766.00)	(24,766.00)	(8,632.90)	16,133.10
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enteras a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(24,766.00)	(24,766.00)	(8,632.90)	16,133.10
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			(8,632.90)	

COUNTY/CITY/TOWN OF ____________________

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

		2386			
		Econ Dev			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	**General Government:**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	**Public Safety**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	**Public Works**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	**Public Health**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	**Social and Economic Services**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	**Culture and Recreation**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	**Housing and Community Development**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	82,046.00	82,046.00	10,281.75	71,764.25
480000	**Conservation of Natural Resources**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	**Capital expenditures**				0.00
490000	**Debt Service**				
610	Principal				0.00
620	Interest				0.00
510000	**Miscellaneous**				0.00
	Total expenditures	82,046.00	82,046.00	10,281.75	71,764.25
	Excess of revenues over expenditures	(82,046.00)	(82,046.00)	(8,323.50)	73,722.50
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enteras a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(82,046.00)	(82,046.00)	(8,323.50)	73,722.50
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			(8,323.50)	

COUNTY/CITY/TOWN OF ____________________

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

BUDGET AND ACTUAL

NONMAJOR SPECIAL REVENUE FUNDS

FISCAL YEAR ENDED JUNE 30, 2018

		2392			
		Econ Dev Rev Loans			
					VARIANCE WITH FINAL BUDGET
		BUDGETED AMOUNTS			
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	EXPENDITURES				
	Current:				
410000	**General Government:**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	**Public Safety**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	**Public Works**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	**Public Health**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	**Social and Economic Services**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	**Culture and Recreation**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	**Housing and Community Development**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	108,412.00	108,412.00		108,412.00
480000	**Conservation of Natural Resources**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	**Capital expenditures**				0.00
490000	**Debt Service**				
610	Principal				0.00
620	Interest				0.00
510000	**Miscellaneous**				0.00
	Total expenditures	108,412.00	108,412.00	0.00	108,412.00
	Excess of revenues over expenditures	(108,412.00)	(108,412.00)	(31.58)	108,380.42
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enteras a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(108,412.00)	(108,412.00)	(31.58)	108,380.42
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			(31.58)	

COUNTY/CITY/TOWN OF ____________________

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

BUDGET AND ACTUAL

NONMAJOR SPECIAL REVENUE FUNDS

FISCAL YEAR ENDED JUNE 30, 2018

		2393			
		Record Pres			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	**General Government:**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	7,200.00	7,200.00	2,804.64	4,395.36
420000	**Public Safety**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	**Public Works**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	**Public Health**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	**Social and Economic Services**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	**Culture and Recreation**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	**Housing and Community Development**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	**Conservation of Natural Resources**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	**Capital expenditures**				0.00
490000	**Debt Service**				
610	Principal				0.00
620	Interest				0.00
510000	**Miscellaneous**				0.00
	Total expenditures	7,200.00	7,200.00	2,804.64	4,395.36
	Excess of revenues over expenditures	3,800.00	3,800.00	7,304.36	3,504.36
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enteras a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	3,800.00	3,800.00	7,304.36	3,504.36
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			7,304.36	

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

		2394			
		Alcohol Rehab			
					VARIANCE WITH FINAL BUDGET
		BUDGETED AMOUNTS			
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	EXPENDITURES				
	Current:				
410000	**General Government:**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	**Public Safety**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	**Public Works**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	**Public Health**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	31,610.00	31,610.00	21,053.00	10,557.00
450000	**Social and Economic Services**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	**Culture and Recreation**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	**Housing and Community Development**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	**Conservation of Natural Resources**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	**Capital expenditures**				0.00
490000	**Debt Service**				
610	Principal				0.00
620	Interest				0.00
510000	**Miscellaneous**				0.00
	Total expenditures	31,610.00	31,610.00	21,053.00	10,557.00
	Excess of revenues over expenditures	(4,488.00)	(4,488.00)	7,196.00	11,684.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enteras a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(4,488.00)	(4,488.00)	7,196.00	11,684.00
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			7,196.00	

COUNTY/CITY/TOWN OF ____________________

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

BUDGET AND ACTUAL

NONMAJOR SPECIAL REVENUE FUNDS

FISCAL YEAR ENDED JUNE 30, 2018

		2395			
		Computer			
					VARIANCE WITH FINAL BUDGET
		BUDGETED AMOUNTS			
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	EXPENDITURES				
	Current:				
410000	**General Government:**				
100	Personal services	5,778.00	5,778.00	8,614.07	(2,836.07)
200-800	Supplies/services/materials, etc	113,000.00	113,000.00	96,454.83	16,545.17
420000	**Public Safety**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	**Public Works**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	**Public Health**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	**Social and Economic Services**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	**Culture and Recreation**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	**Housing and Community Development**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	**Conservation of Natural Resources**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	**Capital expenditures**				0.00
490000	**Debt Service**				
610	Principal				0.00
620	Interest				0.00
510000	**Miscellaneous**				0.00
	Total expenditures	118,778.00	118,778.00	105,068.90	13,709.10
	Excess of revenues over expenditures	(18,938.00)	(18,938.00)	(5,228.90)	13,709.10
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enteras a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(18,938.00)	(18,938.00)	(5,228.90)	13,709.10
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			(5,228.90)	

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

		2396			
		Leased Prop			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	**General Government:**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	110,477.00	110,477.00	1,704.00	108,773.00
420000	**Public Safety**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	**Public Works**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	**Public Health**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	**Social and Economic Services**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	**Culture and Recreation**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	**Housing and Community Development**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	**Conservation of Natural Resources**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	**Capital expenditures**				0.00
490000	**Debt Service**				
610	Principal				0.00
620	Interest				0.00
510000	**Miscellaneous**				0.00
	Total expenditures	110,477.00	110,477.00	1,704.00	108,773.00
	Excess of revenues over expenditures	(100,477.00)	(100,477.00)	9,915.00	110,392.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enteras a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(100,477.00)	(100,477.00)	9,915.00	110,392.00
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			9,915.00	
		-66-			

COUNTY/CITY/TOWN OF ____________________

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

BUDGET AND ACTUAL

NONMAJOR SPECIAL REVENUE FUNDS

FISCAL YEAR ENDED JUNE 30, 2018

		2420			
		Gas Tax			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	**General Government:**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	**Public Safety**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	**Public Works**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	155,000.00	155,000.00	96,734.38	58,265.62
440000	**Public Health**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	**Social and Economic Services**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	**Culture and Recreation**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	**Housing and Community Development**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	**Conservation of Natural Resources**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	**Capital expenditures**				0.00
490000	**Debt Service**				
610	Principal				0.00
620	Interest				0.00
510000	**Miscellaneous**				0.00
	Total expenditures	155,000.00	155,000.00	96,734.38	58,265.62
	Excess of revenues over expenditures	(6,067.00)	(6,067.00)	52,217.86	58,284.86
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enteras a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(6,067.00)	(6,067.00)	52,217.86	58,284.86
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			52,217.86	

COUNTY/CITY/TOWN OF ____________________

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

BUDGET AND ACTUAL

NONMAJOR SPECIAL REVENUE FUNDS

FISCAL YEAR ENDED JUNE 30, 2018

		2800			
		Crisis Intervention			
					VARIANCE
		.			WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	**General Government:**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	**Public Safety**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	10,000.00	10,000.00	451.00	9,549.00
430000	**Public Works**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	**Public Health**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	**Social and Economic Services**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	**Culture and Recreation**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	**Housing and Community Development**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	**Conservation of Natural Resources**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	**Capital expenditures**				0.00
490000	**Debt Service**				
610	Principal				0.00
620	Interest				0.00
510000	**Miscellaneous**				0.00
	Total expenditures	10,000.00	10,000.00	451.00	9,549.00
	Excess of revenues over expenditures	(10,000.00)	(10,000.00)	7,971.86	17,971.86
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enteras a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(10,000.00)	(10,000.00)	7,971.86	17,971.86
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			7,971.86	

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

		2821			
		BARSAA			
					VARIANCE WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	EXPENDITURES				
	Current:				
410000	**General Government:**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	**Public Safety**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	**Public Works**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	130,472.00	130,472.00	39,996.88	90,475.12
440000	**Public Health**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	**Social and Economic Services**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	**Culture and Recreation**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	**Housing and Community Development**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	**Conservation of Natural Resources**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	**Capital expenditures**				0.00
490000	**Debt Service**				
610	Principal				0.00
620	Interest				0.00
510000	**Miscellaneous**				0.00
	Total expenditures	130,472.00	130,472.00	39,996.88	90,475.12
	Excess of revenues over expenditures	0.00	0.00	8,423.32	8,423.32
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enteras a negative)				
384000	Special items - revenue				
385000	Extraordinary items - revenue				
524000	Special items - expenditure (enter as negative)				
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	8,423.32	8,423.32
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			8,423.32	

COUNTY/CITY/TOWN OF ____________________

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

BUDGET AND ACTUAL

NONMAJOR SPECIAL REVENUE FUNDS

FISCAL YEAR ENDED JUNE 30, 2018

		2830			
		Junk Vehicle			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	**General Government:**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	**Public Safety**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	**Public Works**				
100	Personal services	45,000.00	45,000.00	41,183.17	3,816.83
200-800	Supplies/services/materials, etc	33,932.00	50,869.00	54,684.92	(3,815.92)
440000	**Public Health**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	**Social and Economic Services**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	**Culture and Recreation**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	**Housing and Community Development**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	**Conservation of Natural Resources**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	**Capital expenditures**				0.00
490000	**Debt Service**				
610	Principal				0.00
620	Interest				0.00
510000	**Miscellaneous**				0.00
	Total expenditures	78,932.00	95,869.00	95,868.09	0.91
	Excess of revenues over expenditures	1,177.00	(15,760.00)	(15,758.69)	1.31
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enteras a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	1,177.00	(15,760.00)	(15,758.69)	1.31
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			(15,758.69)	

COUNTY/CITY/TOWN OF ____________________

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

BUDGET AND ACTUAL

NONMAJOR SPECIAL REVENUE FUNDS

FISCAL YEAR ENDED JUNE 30, 2018

		2840			
		Weed Grant			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	**General Government:**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	**Public Safety**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	**Public Works**				
100	Personal services	4,670.00	4,670.00	0.00	4,670.00
200-800	Supplies/services/materials, etc				0.00
440000	**Public Health**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	**Social and Economic Services**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	**Culture and Recreation**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	**Housing and Community Development**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	**Conservation of Natural Resources**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	**Capital expenditures**				0.00
490000	**Debt Service**				
610	Principal				0.00
620	Interest				0.00
510000	**Miscellaneous**				0.00
	Total expenditures	4,670.00	4,670.00	0.00	4,670.00
	Excess of revenues over expenditures	4,616.00	4,616.00	10,571.97	5,955.97
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enteras a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	4,616.00	4,616.00	10,571.97	5,955.97
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			10,571.97	

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

		2850			
		911			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	**General Government:**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	**Public Safety**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	**Public Works**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	**Public Health**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	**Social and Economic Services**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	**Culture and Recreation**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	**Housing and Community Development**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	**Conservation of Natural Resources**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	**Capital expenditures**				0.00
490000	**Debt Service**				
610	Principal				0.00
620	Interest				0.00
510000	**Miscellaneous**				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enteras a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			0.00	

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

		2859			
		County Land Information			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	**General Government:**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	4,500.00	4,500.00	3,599.19	900.81
420000	**Public Safety**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	**Public Works**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	**Public Health**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	**Social and Economic Services**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	**Culture and Recreation**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	**Housing and Community Development**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	**Conservation of Natural Resources**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	**Capital expenditures**				0.00
490000	**Debt Service**				
610	Principal				0.00
620	Interest				0.00
510000	**Miscellaneous**				0.00
	Total expenditures	4,500.00	4,500.00	3,599.19	900.81
	Excess of revenues over expenditures	(2,000.00)	(2,000.00)	(1,294.44)	705.56
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enteras a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(2,000.00)	(2,000.00)	(1,294.44)	705.56
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			(1,294.44)	

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

		2915			
		Crime Control			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	**General Government:**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	**Public Safety**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	20,000.00	20,000.00	6,792.82	13,207.18
430000	**Public Works**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	**Public Health**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	**Social and Economic Services**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	**Culture and Recreation**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	**Housing and Community Development**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	**Conservation of Natural Resources**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	**Capital expenditures**				0.00
490000	**Debt Service**				
610	Principal				0.00
620	Interest				0.00
510000	**Miscellaneous**				0.00
	Total expenditures	20,000.00	20,000.00	6,792.82	13,207.18
	Excess of revenues over expenditures	(10,000.00)	(10,000.00)	6,524.18	16,524.18
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enteras a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(10,000.00)	(10,000.00)	6,524.18	16,524.18
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			6,524.18	

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

		2917			
		Victims			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	**General Government:**				
100	Personal services	58,983.00	58,983.00	61,119.50	(2,136.50)
200-800	Supplies/services/materials, etc	14,000.00	14,000.00	1,684.61	12,315.39
420000	**Public Safety**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	**Public Works**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	**Public Health**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	**Social and Economic Services**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	**Culture and Recreation**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	**Housing and Community Development**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	**Conservation of Natural Resources**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	**Capital expenditures**				0.00
490000	**Debt Service**				
610	Principal				0.00
620	Interest				0.00
510000	**Miscellaneous**				0.00
	Total expenditures	72,983.00	72,983.00	62,804.11	10,178.89
	Excess of revenues over expenditures	(11,376.00)	(11,376.00)	(3,134.31)	8,241.69
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enteras a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(11,376.00)	(11,376.00)	(3,134.31)	8,241.69
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			(3,134.31)	

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

		2958			
		DES Grants			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	**General Government:**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	**Public Safety**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	**Public Works**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	**Public Health**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	**Social and Economic Services**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	**Culture and Recreation**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	**Housing and Community Development**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	**Conservation of Natural Resources**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	**Capital expenditures**				0.00
490000	**Debt Service**				
610	Principal				0.00
620	Interest				0.00
510000	**Miscellaneous**				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over expenditures	0.00	0.00	14,892.00	14,892.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enteras a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	14,892.00	14,892.00
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			14,892.00	

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

		2972			
		Family Planning			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	**General Government:**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	**Public Safety**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	**Public Works**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	**Public Health**				
100	Personal services	210,818.00	194,891.00	153,054.13	41,836.87
200-800	Supplies/services/materials, etc	139,260.00	151,099.00	92,788.71	58,310.29
450000	**Social and Economic Services**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	**Culture and Recreation**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	**Housing and Community Development**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	**Conservation of Natural Resources**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	**Capital expenditures**				0.00
490000	**Debt Service**				
610	Principal				0.00
620	Interest				0.00
510000	**Miscellaneous**				0.00
	Total expenditures	350,078.00	345,990.00	245,842.84	100,147.16
	Excess of revenues over expenditures	(28,040.00)	(23,952.00)	19,326.94	43,278.94
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enteras a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(28,040.00)	(23,952.00)	19,326.94	43,278.94
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			19,326.94	

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

		2973			
		MCH Nurses			
					VARIANCE WITH FINAL BUDGET
		BUDGETED AMOUNTS			
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	EXPENDITURES				
	Current:				
410000	**General Government:**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	**Public Safety**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	**Public Works**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	**Public Health**				
100	Personal services	35,439.00	37,966.00	37,330.46	635.54
200-800	Supplies/services/materials, etc	2,400.00	2,626.00	3,241.39	(615.39)
450000	**Social and Economic Services**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	**Culture and Recreation**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	**Housing and Community Development**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	**Conservation of Natural Resources**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	**Capital expenditures**				0.00
490000	**Debt Service**				
610	Principal				0.00
620	Interest				0.00
510000	**Miscellaneous**				0.00
	Total expenditures	37,839.00	40,592.00	40,571.85	20.15
	Excess of revenues over expenditures	(7,217.00)	(9,970.00)	(9,179.32)	790.68
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enteras a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(7,217.00)	(9,970.00)	(9,179.32)	790.68
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			(9,179.32)	

COUNTY/CITY/TOWN OF ____________________

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

BUDGET AND ACTUAL

NONMAJOR SPECIAL REVENUE FUNDS

FISCAL YEAR ENDED JUNE 30, 2018

		2978			
		Immunization Program			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	**General Government:**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	**Public Safety**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	**Public Works**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	**Public Health**				
100	Personal services	6,515.00	6,632.00	6,825.28	(193.28)
200-800	Supplies/services/materials, etc	360.00	360.00	166.50	193.50
450000	**Social and Economic Services**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	**Culture and Recreation**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	**Housing and Community Development**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	**Conservation of Natural Resources**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	**Capital expenditures**				0.00
490000	**Debt Service**				
610	Principal				0.00
620	Interest				0.00
510000	**Miscellaneous**				0.00
	Total expenditures	6,875.00	6,992.00	6,991.78	0.22
	Excess of revenues over expenditures	0.00	(117.00)	(116.78)	0.22
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enteras a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	(117.00)	(116.78)	0.22
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			(116.78)	

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

		TOTALS			
					VARIANCE WITH FINAL BUDGET
		BUDGETED AMOUNTS			
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	EXPENDITURES				
	Current:				
410000	**General Government:**				
100	Personal services	363,362.00	363,362.00	349,267.89	14,094.11
200-800	Supplies/services/materials, etc	455,327.00	455,327.00	393,961.61	61,365.39
420000	**Public Safety**				
100	Personal services	11,250.00	11,250.00	9,550.34	1,699.66
200-800	Supplies/services/materials, etc	124,750.00	124,750.00	63,483.23	61,266.77
430000	**Public Works**				
100	Personal services	480,586.00	539,186.00	568,373.32	(29,187.32)
200-800	Supplies/services/materials, etc	738,745.00	757,663.50	543,247.69	214,415.81
440000	**Public Health**				
100	Personal services	614,687.00	601,404.00	537,510.21	63,893.79
200-800	Supplies/services/materials, etc	427,268.00	439,333.00	294,768.25	144,564.75
450000	**Social and Economic Services**				
100	Personal services	128,251.00	128,251.00	135,851.83	(7,600.83)
200-800	Supplies/services/materials, etc	103,077.00	103,077.00	92,178.31	10,898.69
460000	**Culture and Recreation**				
100	Personal services	128,989.00	128,989.00	133,846.09	(4,857.09)
200-800	Supplies/services/materials, etc	698,534.00	698,534.00	441,877.92	256,656.08
470000	**Housing and Community Development**				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	190,458.00	190,458.00	10,281.75	180,176.25
480000	**Conservation of Natural Resources**				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
900	**Capital expenditures**	0.00	0.00	0.00	0.00
490000	**Debt Service**				
610	Principal	0.00	0.00	0.00	0.00
620	Interest	0.00	0.00	0.00	0.00
510000	**Miscellaneous**	0.00	0.00	0.00	0.00
	Total expenditures	4,465,284.00	4,541,584.50	3,574,198.44	967,386.06
	Excess of revenues over expenditures	437,021.00	362,702.00	1,275,908.62	913,206.62
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued	0.00	0.00	0.00	0.00
381000	Discount on bonds issued	0.00	0.00	0.00	0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enteras a negative)	1,352,369.00	1,352,369.00	1,136,132.63	(216,236.37)
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	1,352,369.00	1,352,369.00	1,136,132.63	(216,236.37)
	Net change in fund balance	1,789,390.00	1,715,071.00	2,412,041.25	696,970.25
	Fund balances - July 1, 2017 as previously reported			0.00	
	Prior period adjustments			0.00	
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			2,412,041.25	

COUNTY/CITY/TOWN OF ____________________

COMBINING BALANCE SHEET

NONMAJOR DEBT SERVICE FUNDS

JUNE 30, 2018

ACCOUNT NUMBER	DESCRIPTION	3010 Fair Const	3140 Crt HS Loan	3200 Fair Water & Sewer
	ASSETS			
101000	Cash and cash equivalents			12,627.99
103000	Petty cash			
101100	Investments			
102000	Cash and cash equivalents - restricted			103,266.00
102300	Investments - restricted			
106000	Valuation of investments to fair value			
	Taxes receivable:			
111000	Mobiles			762.51
113000	Real estate	10.04	3.18	3,671.39
114000	Net proceeds			
115000	Personal			1,305.38
116000	Protested			357.70
118000	Special assessments			
120000	Accounts/other receivables (net of allowance for uncollectibles)			
131000	Due from other funds			
132000	Due from other governments			
133000	Advances to other funds			
140000	Prepaid expense			
150000	Inventories			
170000	Other debits			
	Total Assets	10.04	3.18	121,990.97
	DEFERRED OUTFLOWS OF RESOURCES			
190000	Deferred Outflows of Resources			
19xxxx	Deferred Outflows of Resources			
	Total Deferred Outflows of Resources	0.00	0.00	0.00
	LIABILITIES			
201000	Warrants payable			
202100	Accounts payable			
203100	Judgments payable			
204000	Contracts/loans/notes payable			
205200	Matured interest payable			
206100	Other accrued payables			
211000	Due to other funds			
212000	Due to other governments			
214000	Deposits payable			
216000	Revenues collected in advance			
233000	Advances from other funds			
	Total Liabilities	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES			
220000	Deferred Inflows of Resources			
223000	Deferred Inflows of Tax Revenues	10.04	3.18	6,096.98
	Total Deferred Inflows of Resources	10.04	3.18	6,096.98
	FUND BALANCE			
250100	Non-spendable			
250200	Restricted			
260100	Committed			
260200	Assigned			
271000	Unassigned *(Negative balance only)*	0.00	0.00	115,893.99
	Total Fund Balances	0.00	0.00	115,893.99
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	10.04	3.18	121,990.97

COUNTY/CITY/TOWN OF ____________________
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
JUNE 30, 2018

ACCOUNT NUMBER	DESCRIPTION	NONMAJOR DEBT SERVICE FUNDS
	ASSETS	
101000	Cash and cash equivalents	12,627.99
103000	Petty cash	0.00
101100	Investments	0.00
102000	Cash and cash equivalents - restricted	103,266.00
102300	Investments - restricted	0.00
106000	Valuation of investments to fair value	0.00
	Taxes receivable:	
111000	Mobiles	762.51
113000	Real estate	3,684.61
114000	Net proceeds	0.00
115000	Personal	1,305.38
116000	Protested	357.70
118000	Special assessments	0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)	0.00
131000	Due from other funds	0.00
132000	Due from other governments	0.00
133000	Advances to other funds	0.00
140000	Prepaid expense	0.00
150000	Inventories	0.00
170000	Other debits	0.00
	Total Assets	122,004.19
	DEFERRED OUTFLOWS OF RESOURCES	
190000	Deferred Outflows of Resources	0.00
19xxxx	Deferred Outflows of Resources	0.00
	Total Deferred Outflows of Resources	0.00
	LIABILITIES	
201000	Warrants payable	0.00
202100	Accounts payable	0.00
203100	Judgments payable	0.00
204000	Contracts/loans/notes payable	0.00
205200	Matured interest payable	0.00
206100	Other accrued payables	0.00
211000	Due to other funds	0.00
212000	Due to other governments	0.00
214000	Deposits payable	0.00
216000	Revenues collected in advance	0.00
233000	Advances from other funds	0.00
	Total Liabilities	0.00
	DEFERRED INFLOWS OF RESOURCES	
220000	Deferred Inflows of Resources	0.00
223000	Deferred Inflows of Tax Revenues	6,110.20
	Total Deferred Inflows of Resources	6,110.20
	FUND BALANCE	
250100	Non-spendable	0.00
250200	Restricted	0.00
260100	Committed	0.00
260200	Assigned	0.00
271000	Unassigned *(Negative balance only)*	115,893.99
	Total Fund Balances	115,893.99
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	122,004.19

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

		3010 Fair Const			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	204,143.00	204,143.00	202,155.83	(1,987.17)
314140	Local option taxes				0.00
	Licenses and permits				
					0.00
					0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues	0.00	0.00	38.34	38.34
334000	State grants				
335000/336	State shared revenues				0.00
	Charges for services				
340000	Miscellaneous				0.00
	Fines and forfeitures				
					0.00
360000	**Miscellaneous**				0.00
370000	**Investment and royalty earnings**	0.00	0.00	1.85	1.85
	Total revenues	204,143.00	204,143.00	202,196.02	(1,946.98)
	EXPENDITURES				
490000	**Debt Service**				
610	Principal	169,872.00	169,872.00	92,027.62	77,844.38
620	Interest	99,500.00	99,500.00	59,503.88	39,996.12
510000	**Miscellaneous**				0.00
	Total expenditures	269,372.00	269,372.00	151,531.50	117,840.50
	Excess of revenues over (under) expenditures	(65,229.00)	(65,229.00)	50,664.52	115,893.52
	OTHER FINANCING SOURCES (USES)				
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(65,229.00)	(65,229.00)	50,664.52	115,893.52
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			50,664.52	

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

		3140			
		Crt HS Loan			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Licenses and permits				
					0.00
					0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				
335000/336	State shared revenues				0.00
	Charges for services				
340000	Miscellaneous				0.00
	Fines and forfeitures				
					0.00
360000	**Miscellaneous**				0.00
370000	**Investment and royalty earnings**				0.00
	Total revenues	0.00	0.00	0.00	0.00
	EXPENDITURES				
490000	**Debt Service**				
610	Principal				0.00
620	Interest				0.00
510000	**Miscellaneous**				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over (under) expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as nega				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			0.00	
			-69-		

COUNTY/CITY/TOWN OF ____________________

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

BUDGET AND ACTUAL

NONMAJOR DEBT SERVICE FUNDS

FISCAL YEAR ENDED JUNE 30, 2018

		3200 Fair Water & Sewer			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Licenses and permits				
					0.00
					0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				
335000/336	State shared revenues				0.00
	Charges for services				
340000	Miscellaneous				0.00
	Fines and forfeitures				
					0.00
360000	**Miscellaneous**				0.00
370000	**Investment and royalty earnings**				0.00
	Total revenues	0.00	0.00	0.00	0.00
	EXPENDITURES				
490000	**Debt Service**				
610	Principal				0.00
620	Interest				0.00
510000	**Miscellaneous**				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over (under) expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as nega				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			0.00	

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

ACCOUNT NUMBER	DESCRIPTION	TOTALS BUDGETED AMOUNTS ORIGINAL	 FINAL	 ACTUAL AMOUNTS	 VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	204,143.00	204,143.00	202,155.83	(1,987.17)
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
		0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	38.34	38.34
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
340000	Miscellaneous	0.00	0.00	0.00	0.00
	Fines and forfeitures				
		0.00	0.00	0.00	0.00
360000	**Miscellaneous**	0.00	0.00	0.00	0.00
370000	**Investment and royalty earnings**	0.00	0.00	1.85	1.85
	Total revenues	204,143.00	204,143.00	202,196.02	(1,946.98)
	EXPENDITURES				
490000	**Debt Service**				
610	Principal	169,872.00	169,872.00	92,027.62	77,844.38
620	Interest	99,500.00	99,500.00	59,503.88	39,996.12
510000	**Miscellaneous**	0.00	0.00	0.00	0.00
	Total expenditures	269,372.00	269,372.00	151,531.50	117,840.50
	Excess of revenues over (under) expenditures	(65,229.00)	(65,229.00)	50,664.52	115,893.52
	OTHER FINANCING SOURCES (USES)				
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as nega	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(65,229.00)	(65,229.00)	50,664.52	115,893.52
	Fund balances - July 1, 2017 as previously reported			0.00	
	Prior period adjustments			0.00	
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			50,664.52	

COUNTY/CITY/TOWN OF ____________________

COMBINING BALANCE SHEET

NONMAJOR CAPITAL PROJECTS FUNDS

JUNE 30, 2018

ACCOUNT NUMBER	DESCRIPTION	4000 Const Resv	4020 Bridge Capital Improvements	4030 Junk Vehicle Capital Improvements	4055 Roundhouse
	ASSETS				
101000	Cash and cash equivalents	441,186.27	151,594.65	67,320.83	
103000	Petty cash				
101100	Investments				
102000	Cash and cash equivalents - restricted				
102300	Investments - restricted				
106000	Valuation of investments to fair value	(6,855.00)	(1,752.00)	(554.00)	
	Taxes receivable:				
111000	Mobiles				
113000	Real estate				
114000	Net proceeds				
115000	Personal				
116000	Protested				
118000	Special assessments				
120000	Accounts/other receivables (net of allowance for uncollectibles)				13,652.28
131000	Due from other funds				
132000	Due from other governments				
133000	Advances to other funds				
140000	Prepaid expense				
150000	Inventories				
170000	Other debits				
	TOTAL ASSETS	434,331.27	149,842.65	66,766.83	13,652.28
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00
	LIABILITIES				
201000	Warrants payable				
202100	Accounts payable				
203100	Judgments payable				
204000	Contracts/loans/notes payable				
205200	Matured interest payable				
206100	Other accrued payables	40,473.94			
211000	Due to other funds				
212000	Due to other funds/governments				
214000	Deposits payable				
216000	Revenues collected in advance				
233000	Advances from other funds				54,590.68
	TOTAL LIABILITIES	40,473.94	0.00	0.00	54,590.68
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues				
	Total Deferred Inflows of Resources	0.00	0.00	0.00	0.00
	FUND BALANCE				
250100	Non-spendable				
250200	Restricted	393,857.33	149,842.65	66,766.83	
260100	Committed				
260200	Assigned				
271000	Unassigned *(Negative balance only)*				(40,938.40)
	Total Fund Balances	393,857.33	149,842.65	66,766.83	(40,938.40)
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	434,331.27	149,842.65	66,766.83	13,652.28

COUNTY/CITY/TOWN OF ____________________
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2018

ACCOUNT NUMBER	DESCRIPTION	4075 Fair Water & Sewer Cap Imp	4100 Fair Cons	4101 Fair Paving Fund	4110 Airport Capital Improvements
	ASSETS				
101000	Cash and cash equivalents	256.96	5,311.89	3,773.62	48,981.07
103000	Petty cash				
101100	Investments				
102000	Cash and cash equivalents - restricted				
102300	Investments - restricted				
106000	Valuation of investments to fair value		(57.00)	(41.00)	(466.00)
	Taxes receivable:				
111000	Mobiles				
113000	Real estate				
114000	Net proceeds				
115000	Personal				
116000	Protested				
118000	Special assessments				
120000	Accounts/other receivables (net of allowance for uncollectibles)				
131000	Due from other funds				
132000	Due from other governments				
133000	Advances to other funds				
140000	Prepaid expense				
150000	Inventories				
170000	Other debits				
	TOTAL ASSETS	256.96	5,254.89	3,732.62	48,515.07
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00
	LIABILITIES				
201000	Warrants payable				
202100	Accounts payable				
203100	Judgments payable				
204000	Contracts/loans/notes payable				
205200	Matured interest payable				
206100	Other accrued payables				
211000	Due to other funds				
212000	Due to other funds/governments				
214000	Deposits payable				
216000	Revenues collected in advance				
233000	Advances from other funds				
	TOTAL LIABILITIES	0.00	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues				
	Total Deferred Inflows of Resources	0.00	0.00	0.00	0.00
	FUND BALANCE				
250100	Non-spendable				
250200	Restricted	256.96	5,254.89	3,732.62	48,515.07
260100	Committed				
260200	Assigned				
271000	Unassigned *(Negative balance only)*				
	Total Fund Balances	256.96	5,254.89	3,732.62	48,515.07
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	256.96	5,254.89	3,732.62	48,515.07

COUNTY/CITY/TOWN OF ____________________
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2018

ACCOUNT NUMBER	DESCRIPTION	4112 Airport Const Reserve	4160 Fair Levy	4400 Capital Improvements	NONMAJOR CAPITAL PROJECTS FUNDS
	ASSETS				
101000	Cash and cash equivalents	165,908.83	104,638.90	114,364.71	1,103,337.73
103000	Petty cash				0.00
101100	Investments				0.00
102000	Cash and cash equivalents - restricted				0.00
102300	Investments - restricted				0.00
106000	Valuation of investments to fair value	(2,216.00)	(1,300.00)	(1,340.00)	(14,581.00)
	Taxes receivable:				
111000	Mobiles		5.28		5.28
113000	Real estate		38.94		38.94
114000	Net proceeds				0.00
115000	Personal		4.81		4.81
116000	Protested		0.08		0.08
118000	Special assessments				0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)				13,652.28
131000	Due from other funds				0.00
132000	Due from other governments				0.00
133000	Advances to other funds				0.00
140000	Prepaid expense				0.00
150000	Inventories				0.00
170000	Other debits				0.00
	TOTAL ASSETS	163,692.83	103,388.01	113,024.71	1,102,458.12
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				0.00
19xxxx	Deferred Outflows of Resources				0.00
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00
	LIABILITIES				
201000	Warrants payable				0.00
202100	Accounts payable				0.00
203100	Judgments payable				0.00
204000	Contracts/loans/notes payable				0.00
205200	Matured interest payable				0.00
206100	Other accrued payables		7,771.50		48,245.44
211000	Due to other funds				0.00
212000	Due to other funds/governments				0.00
214000	Deposits payable				0.00
216000	Revenues collected in advance				0.00
233000	Advances from other funds				54,590.68
	TOTAL LIABILITIES	0.00	7,771.50	0.00	102,836.12
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources				0.00
223000	Deferred Inflows of Tax Revenues		49.11		49.11
	Total Deferred Inflows of Resources	0.00	49.11	0.00	49.11
	FUND BALANCE				
250100	Non-spendable				0.00
250200	Restricted	163,692.83	95,567.40	113,024.71	1,040,511.29
260100	Committed				0.00
260200	Assigned				0.00
271000	Unassigned *(Negative balance only)*				(40,938.40)
	Total Fund Balances	163,692.83	95,567.40	113,024.71	999,572.89
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	163,692.83	103,388.01	113,024.71	1,102,458.12

COUNTY/CITY/TOWN OF ____________________

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

NONMAJOR CAPITAL PROJECTS FUNDS

FISCAL YEAR ENDED JUNE 30, 2018

		4000			
		Const Resv			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
					0.00
332000	Federal shared revenues				0.00
334000	State grants	128,496.00	128,496.00	128,496.00	0.00
					0.00
335000	State shared revenues				0.00
	Charges for services				
341010	Miscellaneous collections				0.00
341070	Planning fees				0.00
343000	Public works charges				0.00
360000	**Miscellaneous**				
361000	Rents and leases	0.00	0.00	8,429.40	8,429.40
362000	Other miscellaneous revenue				0.00
365000	Contributions/donations				0.00
370000	**Investment and royalty earnings**	0.00	0.00	(181.53)	(181.53)
	Total revenues	128,496.00	128,496.00	136,743.87	8,247.87
	EXPENDITURES				
510000	**Miscellaneous**				0.00
900-950	**Capital expenditures**	617,761.00	617,761.00	311,299.44	306,461.56
	Total expenditures	617,761.00	617,761.00	311,299.44	306,461.56
	Excess of revenues over (under) expenditures	(489,265.00)	(489,265.00)	(174,555.57)	314,709.43
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(489,265.00)	(489,265.00)	(174,555.57)	314,709.43
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			(174,555.57)	

COUNTY/CITY/TOWN OF ____________________

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

NONMAJOR CAPITAL PROJECTS FUNDS

FISCAL YEAR ENDED JUNE 30, 2018

ACCOUNT NUMBER	DESCRIPTION	4020 Bridge Capital Improvements BUDGETED AMOUNTS ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
					0.00
332000	Federal shared revenues				0.00
334000	State grants	0.00	337,594.00	39,880.38	(297,713.62)
					0.00
335000	State shared revenues				0.00
	Charges for services				
341010	Miscellaneous collections				0.00
341070	Planning fees				0.00
343000	Public works charges				0.00
360000	**Miscellaneous**				
361000	Rents and leases				0.00
362000	Other miscellaneous revenue				0.00
365000	Contributions/donations				0.00
370000	**Investment and royalty earnings**	0.00	0.00	(46.33)	(46.33)
	Total revenues	0.00	337,594.00	39,834.05	(297,759.95)
	EXPENDITURES				
510000	**Miscellaneous**				0.00
900-950	**Capital expenditures**	170,518.00	170,518.00	30,541.95	139,976.05
	Total expenditures	170,518.00	170,518.00	30,541.95	139,976.05
	Excess of revenues over (under) expenditures	(170,518.00)	167,076.00	9,292.10	(157,783.90)
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as nega				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(170,518.00)	167,076.00	9,292.10	(157,783.90)
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			9,292.10	

COUNTY/CITY/TOWN OF ____________________
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FISCAL YEAR ENDED JUNE 30, 2018

		4030			
		Junk Vehicle Capital Improvements			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
					0.00
332000	Federal shared revenues				0.00
334000	State grants				0.00
					0.00
335000	State shared revenues				0.00
	Charges for services				
341010	Miscellaneous collections				0.00
341070	Planning fees				0.00
343000	Public works charges				0.00
360000	**Miscellaneous**				
361000	Rents and leases				0.00
362000	Other miscellaneous revenue				0.00
365000	Contributions/donations				0.00
370000	**Investment and royalty earnings**			(14.49)	(14.49)
	Total revenues	0.00	0.00	(14.49)	(14.49)
	EXPENDITURES				
510000	**Miscellaneous**				0.00
900-950	**Capital expenditures**	29,936.00	29,936.00	0.00	29,936.00
	Total expenditures	29,936.00	29,936.00	0.00	29,936.00
	Excess of revenues over (under) expenditures	(29,936.00)	(29,936.00)	(14.49)	29,921.51
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as nega				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(29,936.00)	(29,936.00)	(14.49)	29,921.51
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			(14.49)	
			-73-		

COUNTY/CITY/TOWN OF ____________________
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FISCAL YEAR ENDED JUNE 30, 2018

		4055			
		Roundhouse			
					VARIANCE WITH FINAL BUDGET
		BUDGETED AMOUNTS			
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
					0.00
332000	Federal shared revenues				0.00
334000	State grants				0.00
					0.00
335000	State shared revenues				0.00
	Charges for services				
341010	Miscellaneous collections				0.00
341070	Planning fees				0.00
343000	Public works charges				0.00
360000	**Miscellaneous**				
361000	Rents and leases				0.00
362000	Other miscellaneous revenue				0.00
365000	Contributions/donations				0.00
370000	**Investment and royalty earnings**				0.00
	Total revenues	0.00	0.00	0.00	0.00
	EXPENDITURES				
510000	**Miscellaneous**				0.00
900-950	**Capital expenditures**				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over (under) expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as nega				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			0.00	

COUNTY/CITY/TOWN OF ____________________
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FISCAL YEAR ENDED JUNE 30, 2018

		4075			
		Fair Water & Sewer Cap Imp			
					VARIANCE WITH FINAL BUDGET
		BUDGETED AMOUNTS			
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
					0.00
332000	Federal shared revenues				0.00
334000	State grants				0.00
					0.00
335000	State shared revenues				0.00
	Charges for services				
341010	Miscellaneous collections				0.00
341070	Planning fees				0.00
343000	Public works charges				0.00
360000	**Miscellaneous**				
361000	Rents and leases				0.00
362000	Other miscellaneous revenue				0.00
365000	Contributions/donations				0.00
370000	**Investment and royalty earnings**				0.00
	Total revenues	0.00	0.00	0.00	0.00
	EXPENDITURES				
510000	**Miscellaneous**				0.00
900-950	**Capital expenditures**				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over (under) expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as nega				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	0.00	0.00	0.00	0.00
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			0.00	

COUNTY/CITY/TOWN OF ____________________
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FISCAL YEAR ENDED JUNE 30, 2018

		4100			
		Fair Cons			
					VARIANCE WITH FINAL BUDGET
		BUDGETED AMOUNTS			
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
					0.00
332000	Federal shared revenues				0.00
334000	State grants				0.00
					0.00
335000	State shared revenues				0.00
	Charges for services				
341010	Miscellaneous collections				0.00
341070	Planning fees				0.00
343000	Public works charges				0.00
360000	**Miscellaneous**				
361000	Rents and leases				0.00
362000	Other miscellaneous revenue				0.00
365000	Contributions/donations				0.00
370000	**Investment and royalty earnings**			(1.10)	(1.10)
	Total revenues	0.00	0.00	(1.10)	(1.10)
	EXPENDITURES				
510000	**Miscellaneous**				0.00
900-950	**Capital expenditures**	5,256.00	5,256.00		5,256.00
	Total expenditures	5,256.00	5,256.00	0.00	5,256.00
	Excess of revenues over (under) expenditures	(5,256.00)	(5,256.00)	(1.10)	5,254.90
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as nega				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(5,256.00)	(5,256.00)	(1.10)	5,254.90
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			(1.10)	

COUNTY/CITY/TOWN OF ____________________

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

NONMAJOR CAPITAL PROJECTS FUNDS

FISCAL YEAR ENDED JUNE 30, 2018

		4101 Fair Paving Fund			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
					0.00
332000	Federal shared revenues				0.00
334000	State grants				0.00
					0.00
335000	State shared revenues				0.00
	Charges for services				
341010	Miscellaneous collections				0.00
341070	Planning fees				0.00
343000	Public works charges				0.00
360000	**Miscellaneous**				
361000	Rents and leases				0.00
362000	Other miscellaneous revenue				0.00
365000	Contributions/donations				0.00
370000	**Investment and royalty earnings**			(1.27)	(1.27)
	Total revenues	0.00	0.00	(1.27)	(1.27)
	EXPENDITURES				
510000	**Miscellaneous**				0.00
900-950	**Capital expenditures**	3,734.00	3,734.00		3,734.00
	Total expenditures	3,734.00	3,734.00	0.00	3,734.00
	Excess of revenues over (under) expenditures	(3,734.00)	(3,734.00)	(1.27)	3,732.73
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as nega				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(3,734.00)	(3,734.00)	(1.27)	3,732.73
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			(1.27)	

COUNTY/CITY/TOWN OF ____________________

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

NONMAJOR CAPITAL PROJECTS FUNDS

FISCAL YEAR ENDED JUNE 30, 2018

ACCOUNT NUMBER	DESCRIPTION	4110 Airport Capital Improvements BUDGETED AMOUNTS ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	2,123,835.00	2,123,835.00	34,639.05	(2,089,195.95)
					0.00
332000	Federal shared revenues				0.00
334000	State grants				0.00
					0.00
335000	State shared revenues				0.00
	Charges for services				
341010	Miscellaneous collections				0.00
341070	Planning fees				0.00
343000	Public works charges				0.00
360000	**Miscellaneous**				
361000	Rents and leases				0.00
362000	Other miscellaneous revenue				0.00
365000	Contributions/donations				0.00
370000	**Investment and royalty earnings**	450.00	450.00	(12.55)	(462.55)
	Total revenues	2,124,285.00	2,124,285.00	34,626.50	(2,089,658.50)
	EXPENDITURES				
510000	**Miscellaneous**				0.00
900-950	**Capital expenditures**	2,108,027.00	2,108,027.00	34,235.90	2,073,791.10
	Total expenditures	2,108,027.00	2,108,027.00	34,235.90	2,073,791.10
	Excess of revenues over (under) expenditures	16,258.00	16,258.00	390.60	(15,867.40)
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as nega				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	16,258.00	16,258.00	390.60	(15,867.40)
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			390.60	

COUNTY/CITY/TOWN OF ___________________
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FISCAL YEAR ENDED JUNE 30, 2018

		4112			
		Airport Const Reserve			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			**BUDGET**
ACCOUNT				**ACTUAL**	**POSITIVE**
NUMBER	**DESCRIPTION**	**ORIGINAL**	**FINAL**	**AMOUNTS**	**(NEGATIVE)**
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
					0.00
332000	Federal shared revenues				0.00
334000	State grants				0.00
					0.00
335000	State shared revenues				0.00
	Charges for services				
341010	Miscellaneous collections				0.00
341070	Planning fees				0.00
343000	Public works charges				0.00
360000	**Miscellaneous**				
361000	Rents and leases				0.00
362000	Other miscellaneous revenue				0.00
365000	Contributions/donations				0.00
370000	**Investment and royalty earnings**	1,100.00	1,100.00	(58.75)	(1,158.75)
	Total revenues	1,100.00	1,100.00	(58.75)	(1,158.75)
	EXPENDITURES				
510000	**Miscellaneous**				0.00
900-950	**Capital expenditures**	107,500.00	107,500.00	39,010.00	68,490.00
	Total expenditures	107,500.00	107,500.00	39,010.00	68,490.00
	Excess of revenues over (under) expenditures	(106,400.00)	(106,400.00)	(39,068.75)	67,331.25
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as nega				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(106,400.00)	(106,400.00)	(39,068.75)	67,331.25
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			(39,068.75)	

COUNTY/CITY/TOWN OF ____________________

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

NONMAJOR CAPITAL PROJECTS FUNDS

FISCAL YEAR ENDED JUNE 30, 2018

		4160 Fair Levy			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
					0.00
332000	Federal shared revenues				0.00
334000	State grants				0.00
					0.00
335000	State shared revenues				0.00
	Charges for services				
341010	Miscellaneous collections				0.00
341070	Planning fees				0.00
343000	Public works charges				0.00
360000	**Miscellaneous**				
361000	Rents and leases				0.00
362000	Other miscellaneous revenue				0.00
365000	Contributions/donations				0.00
370000	**Investment and royalty earnings**	0.00	0.00	(34.87)	(34.87)
	Total revenues	0.00	0.00	(34.87)	(34.87)
	EXPENDITURES				
510000	**Miscellaneous**				0.00
900-950	**Capital expenditures**	130,873.00	130,873.00	35,271.54	95,601.46
	Total expenditures	130,873.00	130,873.00	35,271.54	95,601.46
	Excess of revenues over (under) expenditures	(130,873.00)	(130,873.00)	(35,306.41)	95,566.59
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as nega				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(130,873.00)	(130,873.00)	(35,306.41)	95,566.59
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			(35,306.41)	

COUNTY/CITY/TOWN OF ___________________
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FISCAL YEAR ENDED JUNE 30, 2018

		4400			
		Capital Improvements			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
					0.00
332000	Federal shared revenues				0.00
334000	State grants	117,375.00	117,375.00	117,375.00	0.00
					0.00
335000	State shared revenues				0.00
	Charges for services				
341010	Miscellaneous collections				0.00
341070	Planning fees				0.00
343000	Public works charges				0.00
360000	**Miscellaneous**				
361000	Rents and leases				0.00
362000	Other miscellaneous revenue				0.00
365000	Contributions/donations				0.00
370000	**Investment and royalty earnings**	0.00	0.00	(35.45)	(35.45)
	Total revenues	117,375.00	117,375.00	117,339.55	(35.45)
	EXPENDITURES				
510000	**Miscellaneous**				0.00
900-950	**Capital expenditures**	222,600.00	222,600.00	109,539.74	113,060.26
	Total expenditures	222,600.00	222,600.00	109,539.74	113,060.26
	Excess of revenues over (under) expenditures	(105,225.00)	(105,225.00)	7,799.81	113,024.81
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as nega				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(105,225.00)	(105,225.00)	7,799.81	113,024.81
	Fund balances - July 1, 2017 as previously reported				
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			7,799.81	

COUNTY/CITY/TOWN OF ____________________

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

NONMAJOR CAPITAL PROJECTS FUNDS

FISCAL YEAR ENDED JUNE 30, 2018

ACCOUNT NUMBER	DESCRIPTION	TOTALS BUDGETED AMOUNTS ORIGINAL	FINAL	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	2,123,835.00	2,123,835.00	34,639.05	(2,089,195.95)
		0.00	0.00	0.00	0.00
332000	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	245,871.00	583,465.00	285,751.38	(297,713.62)
		0.00	0.00	0.00	0.00
335000	State shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341010	Miscellaneous collections	0.00	0.00	0.00	0.00
341070	Planning fees	0.00	0.00	0.00	0.00
343000	Public works charges	0.00	0.00	0.00	0.00
360000	**Miscellaneous**				
361000	Rents and leases	0.00	0.00	8,429.40	8,429.40
362000	Other miscellaneous revenue	0.00	0.00	0.00	0.00
365000	Contributions/donations	0.00	0.00	0.00	0.00
370000	**Investment and royalty earnings**	1,550.00	1,550.00	(386.34)	(1,936.34)
	Total revenues	2,371,256.00	2,708,850.00	328,433.49	(2,380,416.51)
	EXPENDITURES				
510000	**Miscellaneous**	0.00	0.00	0.00	0.00
900-950	**Capital expenditures**	3,396,205.00	3,396,205.00	559,898.57	2,836,306.43
	Total expenditures	3,396,205.00	3,396,205.00	559,898.57	2,836,306.43
	Excess of revenues over (under) expenditures	(1,024,949.00)	(687,355.00)	(231,465.08)	455,889.92
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued	0.00	0.00	0.00	0.00
381000	Discount on bonds issued	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as nega	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(1,024,949.00)	(687,355.00)	(231,465.08)	455,889.92
	Fund balances - July 1, 2017 as previously reported			0.00	
	Prior period adjustments			0.00	
	Fund balances - July 1, 2017 as restated			0.00	
	Fund balances - June 30, 2018			(231,465.08)	

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

	REVENUE CODE	RECEIVING FUND	AMOUNT
FEDERAL GRANTS/ENTITLEMENTS - (LIST)			
DES Grant	331112	General	45,866.99
MCH Nurses	331143	Various	32,454.70
Crivme Victims Assitance	331025	Victims Fund	50,811.43
Land Acquisition Grant	331115	DES Grants	14,892.00
Airport #020 Runway Grant	331129	Airport	34,639.05
Total Federal Grants/Entitlements			178,664.17
FEDERAL SHARED REVENUES - (LIST)			
Forest Reserve	333010	Various	74,959.75
BJ Farm Land Tenant Act	333030	Road	9,459.99
PILT	333040	Various	1,287,181.00
FEDERAL REFUGE	333041	Various	1,377.46
Total Federal Shared Revenues			1,288,558.46
STATE GRANTS/ENTITLEMENTS - (LIST)			
Crime Control	334010	General	45,615.29
Weed Program	334025	Weed	10,571.97
State Aid Trans	334040	Road/Gas	131,674.55
State Reimbursement	334095	District Court	3,222.22
Crisis Intervention	334010	Crisis	8,422.86
Emergency Response	334112	EMP/R	129,647.20
MTUPP	334113	EMP/R/Family Plan	88,200.00
PHSI Grant	334110	EMP/R/Family Plan	91,850.01
CCCP	334112	EMP/R	42,594.99
TSEP	334120	Bridge CIP	39,880.38
Total State Grants/Entitlements			591,679.47
STATE SHARED REVENUES - (LIST)			
Drivers License Reimbursement	335025	Various	650.00
Oil Gas Production	335065	Various	214.26
Gamble Mach Permit	335120	General	2,050.00
State Entitlement	335230	Various	592,413.08
Alcohol Rehab	335005	Alcohol Rehab	28,249.00
BARSAA	335041	BARSAA	48,420.20
Junk Vehicle DEQ	335070	Junk Vehicle	80,109.40
Federal Mineral	335032	State Alloca	2,486.02
HS Retire	335220	HS Retire/Retire Elem	376,274.51
Trans Entitlement Block	335310	Transportation	59,683.57
Total State Shared Revenues			1,190,550.04
LOCAL GRANTS - (LIST)			
Taylor Grazing	337012	General	5,006.66
Stafford Ferry	337000	Bridge	1,981.50
Central Montana Foundation	337010	Fair	307.87
			5,006.66
TOTAL			3,254,458.80

Fergus County

Treasurer Cash Summary Report

Date Range: 07/01/2017 - 06/30/2018 Fiscal Year: 2017-2018

☐ Exclude Funds with zero balance ☐ Exclude zero balance inactive funds ☐ Exclude Inactive accounts

Fund	Title	Beginning Balance	Receipts	Transfers In	Disbursements	Transfers Out	Cash Balance
1000	GEN	1,087,727.87	1,915,066.19	668,254.25	0.00	(2,593,663.24)	1,077,385.07
2110	ROAD	578,265.47	1,113,929.02	962,046.32	(210,251.69)	(1,791,970.89)	652,018.23
2120	POOR	3.68	0.00	0.00	0.00	0.00	3.68
2130	BRIDGE	88,604.44	491,411.75	94,366.33	0.00	(592,974.29)	81,408.23
2140	WEED	151,350.18	182,107.30	69,561.30	0.00	(374,485.90)	28,532.88
2150	PRED ANIMAL - SHEEP	937.52	2,180.18	0.00	0.00	(2,217.00)	900.70
2155	PREDATORY ANIMAL - CATTLE	29,008.71	40,745.27	0.00	0.00	(45,129.00)	24,624.98
2160	FAIR	91,203.95	573,122.76	57,688.10	(2,790.03)	(553,974.40)	165,250.38
2161	SAVE THE BARNS	0.00	0.00	0.00	0.00	0.00	0.00
2165	BRIGHT COUNTRY LIGHTS	1,042.25	0.00	4,352.59	0.00	(866.30)	4,528.54
2180	DT/CRT	186,106.90	248,102.78	51,565.92	0.00	(237,237.93)	248,537.67
2210	PARKS REC	6,302.56	0.00	63.78	0.00	(340.00)	6,026.34
2220	LIBRARY	4,250.56	59,514.94	2,262.91	0.00	(27,103.69)	38,924.72
2250	PLAN	45,395.52	88,864.24	33,171.41	0.00	(112,167.52)	55,263.65
2260	COMP INS	697.79	216,191.06	8,260.96	0.00	(220,547.00)	4,602.81
2270	HEALTH	59,278.91	2,956.79	12,841.33	0.00	(40,551.00)	34,526.03
2271	MNTL HLTH	32,772.46	3,225.85	28,785.67	0.00	(14,254.00)	50,529.98
2272	CMHD	131,917.06	122,806.50	3,862.70	0.00	(123,083.23)	135,503.03
2274	EMP/R	559,166.13	278,499.77	9,987.56	0.00	(300,314.67)	547,338.79
2280	AGING SERVICES	1,482.08	30,935.50	845.17	0.00	(28,125.00)	5,137.75
2290	EXT SERV	46,250.91	187,943.16	38,986.41	0.00	(201,186.27)	71,994.21
2300	PUBLIC SAFETY	632,638.51	1,398,451.09	412,204.35	0.00	(1,949,253.47)	494,040.48

Fergus County

Treasurer Cash Summary Report

Date Range: 07/01/2017 - 06/30/2018 Fiscal Year: 2017-2018

☐ Exclude Funds with zero balance ☐ Exclude zero balance inactive funds ☐ Exclude Inactive accounts

Fund	Title	Beginning Balance	Receipts	Transfers In	Disbursements	Transfers Out	Cash Balance
2350	LOCAL GOVT STUDY COMM	1,526.81	0.00	74.00	0.00	0.00	1,600.81
2370	EMPR CONT PERS/PERD	34,036.47	304,794.13	0.00	0.00	(218,965.63)	119,864.97
2375	GROUP HEALTH INSURANCE	324,453.81	954,413.71	0.00	0.00	(917,167.00)	361,700.52
2381	DRUG FORFEITURES	7,634.90	50,724.00	0.00	0.00	(20,843.65)	37,515.25
2384	FERGUS COUNTY FIRE COUNCIL	26,765.78	12,579.20	23,904.15	0.00	(45,286.40)	17,962.73
2386	ECON DEV	82,045.88	1,980.75	813.50	0.00	(10,281.75)	74,558.38
2392	ECON DEV REV LOANS	108,411.99	0.00	1,153.42	0.00	0.00	109,565.41
2393	RECORD PRES	9,516.41	10,109.00	0.00	0.00	(2,804.64)	16,820.77
2394	ALCOHOL REHAB	31,613.66	28,249.00	0.00	0.00	(49,837.00)	10,025.66
2395	COMPUTER	18,938.39	0.00	100,138.96	0.00	(105,156.20)	13,921.15
2396	LEASED PROP.	110,477.52	11,619.00	0.00	0.00	(1,704.00)	120,392.52
2397	HARD ROCK MINE	0.00	0.00	0.00	0.00	0.00	0.00
2398	CDBG-HRDC	0.00	0.00	0.00	0.00	0.00	0.00
2420	GAS TAX	21,066.94	130,126.89	23,403.36	0.00	(154,266.62)	20,330.57
2800	CRISIS INTERVENTION	10,000.00	8,422.86	0.00	0.00	(7,954.06)	10,468.80
2821	BARSAA	0.00	48,420.20	0.00	0.00	(39,996.88)	8,423.32
2830	JUNK VEHICLE	52,471.85	80,109.40	1,453.45	0.00	(96,731.48)	37,303.22
2840	WEED GRANT	25,584.41	10,571.97	0.00	0.00	0.00	36,156.38
2850	911	0.79	0.00	0.00	0.00	0.00	0.79
2859	COUNTY LAND INFORMATION	2,612.50	2,304.75	0.00	0.00	(3,599.19)	1,318.06
2889	MT HISTORICAL SOCIETY GRANT	0.00	0.00	0.00	0.00	0.00	0.00

Treasurer Cash Summary Report

Date Range: 07/01/2017 - 06/30/2018 | Fiscal Year: 2017-2018

☐ Exclude Funds with zero balance ☐ Exclude zero balance inactive funds ☐ Exclude Inactive accounts

Fund	Title	Beginning Balance	Receipts	Transfers In	Disbursements	Transfers Out	Cash Balance
2894	STATE ALLOCATED FEDERAL MINERAL ROYALTY	55,293.44	40,060.29	572.59	0.00	(42,574.27)	53,352.05
2895	HARD ROCK TRUST	55,784.42	0.00	593.50	0.00	0.00	56,377.92
2896	METAL MINE	74,438.97	0.00	791.57	0.00	(92.00)	75,138.54
2900	PILT	1,565,261.67	1,287,181.00	8,302.97	0.00	(1,098,777.18)	1,761,968.46
2915	CRIME CONTROL	50,782.80	13,317.00	0.00	0.00	(6,792.82)	57,306.98
2917	VICTIMS	(5,855.53)	49,819.05	19,311.82	0.00	(63,275.34)	0.00
2958	DES GRANTS	(18,962.43)	14,892.00	4,070.43	0.00	0.00	0.00
2972	F PLAN	224,589.65	255,081.52	21,518.53	0.00	(243,249.42)	257,940.28
2973	MCH NURSES	12,897.08	26,445.27	7,330.28	0.00	(39,859.18)	6,813.45
2978	IMMUNIZATION PROGRAM	19,532.95	6,875.00	191.14	0.00	(6,944.75)	19,654.34
2991	CTEP	0.00	0.00	0.00	0.00	0.00	0.00
3010	FAIR CONST VOTED LEVY	0.00	0.00	0.00	0.00	0.00	0.00
3140	CRT HS LOAN	0.00	0.00	0.00	0.00	0.00	0.00
3200	FAIR WATER & SEWER	65,229.47	202,196.02	103,266.00	(151,531.50)	(103,266.00)	115,893.99
4000	CONST RSRV	568,412.90	8,429.40	136,045.32	0.00	(271,701.35)	441,186.27
4020	BRIDGE CAPITAL IMPROVEMENTS	170,518.09	39,880.38	1,705.67	0.00	(60,509.49)	151,594.65
4030	JUNK VEHICLE CAPITAL IMPROVEMENTS	29,936.33	0.00	37,384.50	0.00	0.00	67,320.83
4055	ROUNDHOUSE	0.00	0.00	0.00	0.00	0.00	0.00
4075	FAIR WATER & SEWER CAP IMP	256.96	0.00	0.00	0.00	0.00	256.96
4100	FAIR CONS	5,255.99	0.00	55.90	0.00	0.00	5,311.89

Fergus County

Treasurer Cash Summary Report

Date Range: 07/01/2017 - 06/30/2018 Fiscal Year: 2017-2018

☐ Exclude Funds with zero balance ☐ Exclude zero balance inactive funds ☐ Exclude Inactive accounts

Fund	Title	Beginning Balance	Receipts	Transfers In	Disbursements	Transfers Out	Cash Balance
4101	FAIR PAVING FUND	3,733.89	0.00	39.73	0.00	0.00	3,773.62
4102	FAIR GRANTS	0.00	0.00	0.00	0.00	0.00	0.00
4103	FAIR TRADE CENTER ROOF CONST RES	0.00	0.00	0.00	0.00	0.00	0.00
4110	AIRPORT CAPITAL IMPROVEMENTS	48,124.47	34,639.05	453.52	0.00	(34,235.97)	48,981.07
4112	AIRPORT CONST RESERVE	202,761.58	0.00	2,157.25	0.00	(39,010.00)	165,908.83
4120	FERGUS COUNTY RECREATION DISTRICT	0.00	0.00	0.00	0.00	0.00	0.00
4160	FAIR LEVY	130,873.81	0.00	1,265.13	0.00	(27,500.04)	104,638.90
4400	CAPITAL IMPROVEMENTS	105,224.90	895.85	202,525.35	0.00	(194,281.39)	114,364.71
5110	HOSPITAL	0.00	0.00	0.00	0.00	0.00	0.00
5610	ARPT	18,080.77	277,573.19	40,273.53	0.00	(334,097.22)	1,830.27
6050	SELF INSUR	1.03	10.00	0.02	0.00	0.00	11.05
7040	METAL MINE TAX RESERVE	0.00	0.00	0.00	0.00	0.00	0.00
7050	HARD ROCK MINE TRUST	0.00	0.00	0.00	0.00	0.00	0.00
7060	ESTATES	0.00	0.00	3.38	(3.38)	0.00	0.00
7090	TREASURER'S TRUST	21,120.67	138,113.35	846.24	(64,020.16)	0.00	96,060.10
7130	PROTESTED TAX	70,728.43	(54,455.25)	620.82	(336.72)	0.00	16,557.28
7140	PUBLIC ADMINISTRATOR	5,673.49	67.38	0.00	0.00	(67.38)	5,673.49
7150	REDEMPTIONS	0.00	92,657.61	0.00	(91,811.37)	(846.24)	0.00
7160	CLERK DIST COURT	60,868.95	1,194,885.36	530.59	(246,141.23)	(509.00)	1,009,634.67
7190	MIGRATE STOCK	77.57	0.00	0.00	0.00	0.00	77.57
7195	SOIL CONSERVATION	31,682.12	31,911.70	212.00	(31,600.00)	0.00	32,205.82

Fergus County

Treasurer Cash Summary Report

Date Range: **07/01/2017 - 06/30/2018** Fiscal Year: **2017-2018**

☐ Exclude Funds with zero balance ☐ Exclude zero balance inactive funds ☐ Exclude Inactive accounts

Fund	Title	Beginning Balance	Receipts	Transfers In	Disbursements	Transfers Out	Cash Balance
7196	PEBSCO DEFERRED COMP.	0.00	0.00	0.00	0.00	0.00	0.00
7197	SMDC	129,542.85	37,007.86	1,237.40	(39,647.00)	0.00	128,141.11
7205	GRASS RANGE FIRE	84,921.75	41,645.70	654.49	(57,801.18)	0.00	69,420.76
7210	COFFEE CREEK FIRE	63,189.59	8,503.94	694.97	(3,809.88)	0.00	68,578.62
7215	CHEADLE FIRE DISTRICT	40,230.43	16,447.06	317.71	(26,024.17)	0.00	30,971.03
7220	ROY FIRE	83,436.66	20,702.49	772.71	(28,097.42)	0.00	76,814.44
7225	BEAVER COTTONWOOD FIRE	45,196.32	10,907.41	457.14	(10,965.79)	(338.00)	45,257.08
7230	LEWISTOWN RURAL FIRE	414,219.20	241,680.85	3,959.06	(273,436.20)	0.00	386,422.91
7235	MOORE FIRE DISTRICT	122,009.54	198,889.80	1,447.06	(155,290.62)	0.00	167,055.78
7240	DENTON FIRE	77,068.79	22,620.90	877.15	(8,085.16)	0.00	92,481.68
7246	WINIFRED RURAL FIRE	0.00	25,407.05	126.39	0.00	0.00	25,533.44
7250	DENTON TV DIST.	2,003.28	1,403.29	27.54	(488.38)	0.00	2,945.73
7260	GRASS RANGE TV DIST.	7.11	0.00	0.09	0.00	0.00	7.20
7280	ROY TV DIST.	0.00	0.00	0.00	0.00	0.00	0.00
7290	WINIFRED TV DIST.	0.00	0.00	0.00	0.00	0.00	0.00
7300	JUDITH BASIN IRRIGATION	297.13	0.00	0.00	0.00	0.00	297.13
7310	CTL MT. MEMORIAL GARDENS	0.00	0.00	64.36	(64.36)	0.00	0.00
7370	DENTON PARK DIST.	70,519.21	54,361.20	471.72	(60,739.33)	0.00	64,612.80
7375	FERGUS CO RECREATION DISTRICT	157,403.05	150,022.75	1,907.95	(100,872.56)	0.00	208,461.19
7401	MV SRA REG FEE	142,949.65	1,824,118.77	0.00	(1,632,201.29)	(167,509.33)	167,357.80
7402	RECORD LIENS/CERT	135.47	2,172.01	167,509.33	(167,509.33)	(2,030.76)	276.72

Fergus County

Treasurer Cash Summary Report

Date Range: 07/01/2017 - 06/30/2018 Fiscal Year: 2017-2018

☐ Exclude Funds with zero balance ☐ Exclude zero balance inactive funds ☐ Exclude Inactive accounts

Fund	Title	Beginning Balance	Receipts	Transfers In	Disbursements	Transfers Out	Cash Balance
7403	TITLES ORIG/LIEN	0.00	0.00	0.00	0.00	0.00	0.00
7404	MV DUPTAB/TITLE/REG/PLATE	0.00	0.00	0.00	0.00	0.00	0.00
7405	PERSONAL PLATES	0.00	0.00	0.00	0.00	0.00	0.00
7406	PIONEER/VINT/HAM	0.00	0.00	0.00	0.00	0.00	0.00
7407	STATE ASSIGN VIN	0.00	0.00	0.00	0.00	0.00	0.00
7408	60 DAY STICKER	0.00	0.00	0.00	0.00	0.00	0.00
7409	SNOW REG	0.00	0.00	0.00	0.00	0.00	0.00
7410	HP RETIRE	0.00	0.00	0.00	0.00	0.00	0.00
7411	NEW # PLATE	0.00	0.00	0.00	0.00	0.00	0.00
7412	VET PURPLE HEART	0.00	0.00	0.00	0.00	0.00	0.00
7413	VET PURPLE HEART PLATE	0.00	0.00	0.00	0.00	0.00	0.00
7414	SALVAGE MV VIN	0.00	0.00	0.00	0.00	0.00	0.00
7415	MOBILE HOME DETITLING	0.00	0.00	0.00	0.00	0.00	0.00
7416	SINGLE MOVE/SM EQUIP	0.00	0.00	0.00	0.00	0.00	0.00
7417	FILT/LGTK-SEMITLR	0.00	0.00	0.00	0.00	0.00	0.00
7418	RECORDING LIENS(STATE)	0.00	0.00	0.00	0.00	0.00	0.00
7419	FILT/MH,TLTV,CAMPER	0.00	0.00	0.00	0.00	0.00	0.00
7420	NEW VEHICLE WARRANTY	0.00	0.00	0.00	0.00	0.00	0.00
7421	JV TITLE TRANS	0.00	0.00	0.00	0.00	0.00	0.00
7422	JV REG	0.00	0.00	0.00	0.00	0.00	0.00
7423	H SRA-GVW FEE	0.00	0.00	0.00	0.00	0.00	0.00
7424	H SRA SALES TAX	0.00	0.00	0.00	0.00	0.00	0.00

Treasurer Cash Summary Report

Date Range: 07/01/2017 - 06/30/2018   Fiscal Year: 2017-2018

☐ Exclude Funds with zero balance   ☐ Exclude zero balance inactive funds   ☐ Exclude Inactive accounts

Fund	Title	Beginning Balance	Receipts	Transfers In	Disbursements	Transfers Out	Cash Balance
7425	WEED CONT	0.00	0.00	0.00	0.00	0.00	0.00
7426	FWP MB REG SRA	0.00	0.00	0.00	0.00	0.00	0.00
7427	FWP SNOW REG SRA	0.00	0.00	0.00	0.00	0.00	0.00
7428	FWP MOTOR BOAT	0.00	0.00	0.00	0.00	0.00	0.00
7429	STATE VETERANS FEE	0.00	0.00	0.00	0.00	0.00	0.00
7430	DIST COURT REIMBURSE FEE	0.00	0.00	0.00	0.00	0.00	0.00
7431	PARKS REC VEH FEE	0.00	0.00	0.00	0.00	0.00	0.00
7433	COMPUTER FEE	0.00	0.00	0.00	0.00	0.00	0.00
7434	COLLEGIATE PLATE	0.00	0.00	0.00	0.00	0.00	0.00
7435	MC REG FEE	0.00	0.00	0.00	0.00	0.00	0.00
7436	OHV DECAL FEE	0.00	0.00	0.00	0.00	0.00	0.00
7437	OHV WEED CONTROL	0.00	0.00	0.00	0.00	0.00	0.00
7438	MEDICAL FOREIGN VEH DECAL	0.00	0.00	0.00	0.00	0.00	0.00
7439	DISABLED VET REGISTRATION	0.00	0.00	0.00	0.00	0.00	0.00
7444	1 ORGAN DONATION	0.00	0.00	0.00	0.00	0.00	0.00
7445	TRAUMATIC BRAIN INJURY	0.00	0.00	0.00	0.00	0.00	0.00
7446	CHROME FOR KIDS	0.00	0.00	0.00	0.00	0.00	0.00
7449	COURT RELATED COLLECTIONS	0.00	0.00	0.00	0.00	0.00	0.00
7451	JP FINES/FORFEIT	4,988.50	47,428.71	0.00	(52,417.21)	0.00	0.00
7452	DRIVER LIC REINSTATE	0.00	0.00	0.00	0.00	0.00	0.00
7453	FISH AND GAME RESTITUTION	550.00	16,796.00	0.00	(17,346.00)	0.00	0.00

Fergus County

Treasurer Cash Summary Report

Date Range: 07/01/2017 - 06/30/2018 Fiscal Year: 2017-2018

☐ Exclude Funds with zero balance ☐ Exclude zero balance inactive funds ☐ Exclude Inactive accounts

Fund	Title	Beginning Balance	Receipts	Transfers In	Disbursements	Transfers Out	Cash Balance
7458	COURT TECH SUR	1,250.00	13,237.50	0.00	(14,387.50)	0.00	100.00
7459	FINES-DRUGS	0.00	0.00	0.00	0.00	0.00	0.00
7461	CLERK COURT FEE	1,357.41	20,226.50	0.00	(20,981.91)	0.00	602.00
7462	MARRIAGE LIC	0.00	600.00	0.00	(600.00)	0.00	0.00
7463	MARRIAGE LIC BATTER SPOUSE	1,450.00	14,905.00	0.00	(15,875.00)	0.00	480.00
7464	DOMEST ABUSE FINE	680.00	7,820.00	0.00	(7,990.00)	0.00	510.00
7465	DISPLACE HOMEMAKER	0.00	0.00	0.00	0.00	0.00	0.00
7466	CHILD ABUSE/NEGLECT	1,300.80	9,519.48	500.00	(7,454.28)	(500.00)	3,366.00
7467	LAW ENFORCEMENT ACADEMY SURCHARGE	695.00	8,197.57	0.00	(8,892.57)	0.00	0.00
7468	DISSOLUTION OF MARRIAGE	130.00	1,001.00	0.00	(1,066.00)	0.00	65.00
7469	MT JUDGE SAL CC FEE	0.00	0.00	0.00	0.00	0.00	0.00
7470	PROBATION/PAROL SUPER	0.00	0.00	0.00	0.00	0.00	0.00
7471	CIVIL ASSIST/IND VICTIMS DOM. VIOLENCE	0.00	0.00	0.00	0.00	0.00	0.00
7510	HORSES/MULES	0.00	0.00	0.00	0.00	0.00	0.00
7511	CATTLE	0.00	0.00	0.00	0.00	0.00	0.00
7512	SHEEP/GOATS	0.00	0.00	0.00	0.00	0.00	0.00
7513	SWINE	0.00	0.00	0.00	0.00	0.00	0.00
7514	POULTRY	0.00	0.00	0.00	0.00	0.00	0.00
7515	BEES-HIVES	0.00	0.00	0.00	0.00	0.00	0.00
7516	LLAMA	0.00	0.00	0.00	0.00	0.00	0.00
7517	BISON	0.00	0.00	0.00	0.00	0.00	0.00

Fergus County

Treasurer Cash Summary Report

Date Range: **07/01/2017 - 06/30/2018** Fiscal Year: **2017-2018**

☐ Exclude Funds with zero balance ☐ Exclude zero balance inactive funds ☐ Exclude Inactive accounts

Fund	Title	Beginning Balance	Receipts	Transfers In	Disbursements	Transfers Out	Cash Balance
7518	DOM UNGULATES	0.00	0.00	0.00	0.00	0.00	0.00
7519	OSTRICHES RHEAS EMUS	0.00	0.00	0.00	0.00	0.00	0.00
7521	UNIV LEVY ALL	5,612.21	219,737.67	0.00	(222,318.05)	0.00	3,031.83
7522	UNIV LEVY PRIOR	75.90	257.31	0.00	(308.93)	0.00	24.28
7523	TIF UNIV MILL	22.81	336.20	0.00	(426.13)	0.00	(67.12)
7527	STATE EQUAL AID LEVY	37,415.26	1,464,909.77	0.00	(1,482,113.39)	0.00	20,211.64
7528	STATE EQUAL NONLEVY(40 MILS)	504.27	1,709.98	0.00	(2,053.76)	0.00	160.49
7529	ELEM EQUAL (33) MILLS	30,867.69	1,208,551.12	0.00	(1,222,744.23)	0.00	16,674.58
7530	ELEM EQUAL (33 MILS)NON-LEVY TAX	696.61	8,703.59	1,613.81	(10,072.50)	0.00	941.51
7531	HS EQUAL (22 MILS) ADVALOREM	20,578.26	805,700.92	0.00	(815,162.79)	0.00	11,116.39
7532	HS EQUAL (22 MILS)NON-LEVY TAX	464.22	5,801.87	1,075.88	(6,714.29)	0.00	627.68
7551	MONTANA LAND INFORMATION	606.50	6,909.25	0.00	(7,338.75)	0.00	177.00
7552	DEATH CERTIFICATES	33.00	2,721.00	0.00	(33.00)	(2,721.00)	0.00
7563	INHERITANCE	0.00	0.00	0.00	0.00	0.00	0.00
7564	FIRE PROTECT FPRA	0.00	1,281.67	0.00	(1,191.21)	0.00	90.46
7771	SD #1 HS GEN	2,923,922.07	4,441,701.94	851,444.42	0.00	(5,501,190.73)	2,715,877.70
7772	SD #1 PAYROLL	3,513,371.95	8,214,574.32	15,162,291.63	(14,294,095.65)	(9,055,064.36)	3,541,077.89
7774	SD #6 EL GEN	5,811.79	42,104.12	12,478.34	(53,982.78)	(3,289.50)	3,121.97
7775	SD# 1 CO-OP	836,960.43	1,722,775.35	1,655,448.04	(1,513,408.37)	(1,633,167.46)	1,068,607.99
7776	SD #15 EL GEN	38,223.86	147,189.46	14,100.48	(150,288.87)	(1,864.30)	47,360.63
7778	SD #27 PAYROLL	619,434.87	660,912.33	1,459,727.02	(1,250,082.97)	(843,985.34)	646,005.91

Fergus County

Treasurer Cash Summary Report

Date Range: 07/01/2017 - 06/30/2018 Fiscal Year: 2017-2018

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Fund	Title	Beginning Balance	Receipts	Transfers In	Disbursements	Transfers Out	Cash Balance
7779	SD #27 HS HS GEN	598,735.13	641,363.71	429,359.92	0.00	(912,788.56)	756,670.20
7780	SD #40 EL GEN	24,138.72	133,078.33	23,351.66	(139,563.17)	(13,380.27)	27,625.27
7781	SD #44 PAYROLL	598,376.74	928,181.02	2,144,825.58	(1,845,604.72)	(1,161,604.47)	664,174.15
7782	SD #44 HS	446,964.19	808,854.29	170,435.07	0.00	(943,339.69)	482,913.86
7785	SD #74 PAYROLL	589,028.08	887,053.79	1,222,387.11	(1,099,607.03)	(1,123,117.05)	475,744.90
7786	SD #84 EL PAYROLL	584,167.62	631,476.89	1,577,534.54	(1,327,348.69)	(759,283.30)	706,547.06
7787	SD #84 HS HS GEN	325,147.82	722,975.08	85,445.76	0.00	(773,500.36)	360,068.30
7788	SD #104 EL GEN	28,653.11	108,178.87	18,603.07	(117,658.90)	(8,341.14)	29,435.01
7790	SD #115 PAYROLL	1,217,859.13	1,496,916.95	1,807,937.29	(1,657,020.68)	(1,634,819.50)	1,230,873.19
7791	SD #222 EL GEN	21,874.12	100,573.24	8,001.55	(107,896.70)	0.00	22,552.21
7820	RETIREMENT HS	0.00	854,742.88	0.00	0.00	(854,742.88)	0.00
7830	TRANSPORTATION	47,032.81	198,011.64	666.57	0.00	(191,974.29)	53,736.73
7840	RETIRE ELEM	0.00	1,103,987.15	0.00	0.00	(1,103,987.15)	0.00
7845	FERGUS CTY CO-OP	12,325.10	3,648.47	140.64	(3,153.81)	0.00	12,960.40
7850	CITY OF LEWISTOWN	196,379.45	1,740,213.93	0.00	(1,743,208.50)	0.00	193,384.88
7851	CITY OF LEWISTOWN TIF DISTRICT	(67,493.14)	48,529.77	0.00	0.00	0.00	(18,963.37)
7855	LEWISTOWN IMPROVEMENTS	86,802.29	1,228,756.55	0.00	(1,262,887.19)	0.00	52,671.65
7856	LEWISTOWN CITY TEDD	0.00	(742.50)	0.00	0.00	0.00	(742.50)
7860	TOWN OF MOORE	3,274.77	61,455.46	0.00	(62,349.96)	0.00	2,380.27
7870	TOWN OF DENTON	7,898.34	76,433.73	0.00	(77,488.39)	0.00	6,843.68
7875	DENTON MAINTENANCE	386.22	9,570.98	0.00	(9,662.28)	0.00	294.92
7880	TOWN OF GRASS RANGE	1,414.88	16,303.95	0.00	(17,352.04)	0.00	366.79

Treasurer Cash Summary Report

Date Range: 07/01/2017 - 06/30/2018 Fiscal Year: 2017-2018

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Fund	Title	Beginning Balance	Receipts	Transfers In	Disbursements	Transfers Out	Cash Balance
7890	TOWN OF WINIFRED	1,640.06	27,247.41	0.00	(27,694.24)	0.00	1,193.23
7910	PAYROLL	20,039.30	30,257.88	6,412,659.62	(5,703,417.12)	(556,262.24)	203,277.44
7920	REFUND CLEARING ACCT	0.00	0.00	0.00	0.00	0.00	0.00
7930	CLAIMS	257,467.24	0.00	4,821,950.36	(4,716,045.78)	(1,801.68)	361,570.14
7950	ENTITLEMENT	0.00	272,639.42	0.00	0.00	(272,639.42)	0.00
7980	INVEST INT REVOLV	0.00	230,747.99	0.00	0.00	(230,747.99)	0.00
9000	FIXED ASSETS	0.00	0.00	0.00	0.00	0.00	0.00
9500	GEN LONGTERM DEBT	0.00	0.00	0.00	0.00	0.00	0.00
		22,656,131.43	46,382,911.77	41,262,619.11	(44,460,824.09)	(41,205,619.11)	24,635,219.11

End of Report

FIRST NATIONAL BANK OF LEWISTOWN			6/30/2018
5084130046			
MEMO	OS CK DATE	OS CK AMT	BANK AMT
BANK BAL			$ 563,811.44
16873	9/7/2017	$ 161.52	
16990	12/4/2017	$ 2,451.08	
17027	1/10/2018	$ 456.44	
17028	1/10/2018	$ 380.15	
17070	2/15/2018	$ 24.72	
17113	5/3/2018	$ 8.24	
17125	5/21/2018	$ 14.69	
17126	5/21/2018	$ 351.71	
17130	5/23/2018	$ 117.44	
17137	5/31/2018	$ 35.04	
17141	6/4/2018	$ 2,324.20	
17157	6/21/2018	$ 4,876.60	
17167	6/29/2018	$ 205.99	
OST DEPOSIT BANKSTATEMENT			$ (3,000.00) 7/3/18
OST DEPOSIT BANKSTATEMENT			$ (90.00) 7/3/18
OST DEPOSIT			
OST WITHDRAWAL			
ost deposit cb			
TOTAL OS CKS			$ 11,407.82
RECONCILED BANK AMOUNT			$ 549,313.62

TREASURERS CASH CARD			7/16/2018	GG
DATE	PAGE	DEPOSIT	DRAWN	BALANCE
5/30/2018				$ 1,336,711.62
6/1/2018	7338	$ 100,490.82	$ -	
6/4/2018	7339	$ 90,827.65	$ 3,476.38	
6/5/2018	7340	$ 911,851.34	$ 1,411,870.29	
6/6/2018	7341	$ 77,169.41	$ 1,000,704.76	
6/7/2018	7342	$ 973,916.98	$ -	
6/8/2018	7343	$ 32,672.23	$ 1,000,028.24	
6/11/2018	7344	$ 90,135.87	$ 15.00	
6/12/2018	7345	$ 219,417.21	$ 27.59	
6/13/2018	7346	$ 71,693.21	$ 507.57	
6/14/2018	7347	$ 28,219.95	$ -	
6/15/2018	7348	$ 64,039.38	$ 3,039.37	
6/18/2018	7349	$ 263,444.88	$ -	
6/19/2018	7350	$ 43,683.24	$ 1,711.82	
6/20/2018	7351	$ 130,604.50	$ -	
6/21/2018	7352	$ 56,076.21	$ 2,436,613.61	
6/22/2018	7353	$ 65,026.75	$ 180,725.29	
6/25/2018	7354	$ 72,525.99	$ -	
6/26/2018	7355	$ 1,480,607.29	$ 2,014.47	
6/27/2018	7356	$ 337,111.17	$ -	
6/28/2018	7357	$ 100,361.43	$ 29.11	
6/29/2018	7358	$ 43,695.98	$ 205.99	
	7359			
	7360			
		$ 5,253,571.49	$ 6,040,969.49	$ 549,313.62
DIFFERENCE OF				$ (0.00)

1ST BANK (Checking Clearing acct)				6/31/2018	TREASURERS CASH CARD			7/18/2018	GG
MEMO	OS CK DATE	OS CK AMT	BANK AMT		DATE	PAGE	DEPOSIT	DRAWN	BALANCE
BANK BALANCE			$ 10,000.08		5/31/2018				$ 10,000.09
					6/1/2018	7338	$ 125,305.04	$ 125,305.13	
					6/4/2018	7339	$ 219,451.61	$ 219,451.61	
					6/5/2018	7340	$ 50,483.34	$ 50,483.34	
					6/6/2018	7341	$ 40,639.65	$ 40,639.65	
					6/7/2018	7342	$ 42,508.80	$ 42,508.80	
					6/8/2018	7343	$ 206,131.97	$ 206,131.97	
					6/11/2018	7344	$ 67,837.73	$ 67,837.73	
					6/12/2018	7345	$ 144,735.93	$ 144,735.93	
					6/13/2018	7346	$ 118,082.85	$ 118,082.85	
					6/14/2018	7347	$ 163,063.83	$ 163,063.83	
					6/15/2018	7348	$ 558,798.38	$ 558,798.38	
					6/18/2018	7349	$ 132,814.86	$ 132,814.86	
					6/19/2018	7350	$ 105,980.71	$ 105,980.71	
					6/20/2018	7351	$ 126,480.79	$ 126,480.79	
					6/21/2018	7352	$ 194,227.58	$ 194,227.58	
					6/22/2018	7353	$ 142,828.05	$ 142,828.05	
					6/25/2018	7354	$ 31,154.78	$ 31,154.78	
					6/26/2018	7355	$ 56,935.73	$ 56,935.73	
					6/27/2018	7356	$ 67,688.01	$ 67,688.01	
					6/28/2018	7357	$ 124,172.47	$ 124,172.47	
					6/29/2018	7358	$ 867,754.81	$ 867,754.73	
						7359			
						7360			
TOTAL OS CKS			$ -						
RECONCILED BANK AMT			$ 10,000.08						
OS DEPOSIT									
OS DEPOSIT									
NSF CHARGE									
ADJUSTED BANK AMOUNT			*$ 10,000.08*						
							$ 3,587,076.92	$ 3,587,076.93	*$ 10,000.08*
				DIFFERENCE OF					$ 0.00

REPO-1ST BANK				Jun-18	TREASURERS CASH CARD			7/16/2018	GG
MEMO	OS CK DATE	OS CK AMT	BANK AMT		DATE	PAGE	DEPOSIT	DRAWN	BALANCE
BANK BALANCE			$ 9,832,669.14		5/31/2018				$ 8,468,574.39
					6/1/2018	7338	614.2	$125,305.04	
					6/4/2018	7339	$ 144.91	$ 219,451.61	
					6/5/2018	7340	$ 1,400,174.50	$ 50,483.34	
					6/6/2018	7341	$ 1,000,778.64	$ 116,405.40	
					6/7/2018	7342	$ 194.60	$ 42,508.80	
					6/8/2018	7343	$ 1,000,636.01	$ 206,131.97	
					6/11/2018	7344	$ 210.53	$ 67,837.73	
					6/12/2018	7345	$ 207.36	$ 144,735.93	
					6/13/2018	7346	$ 204.78	$ 118,082.85	
					6/14/2018	7347	$ 201.21	$ 163,063.83	
					6/15/2018	7348	$ 566.91	$ 558,798.38	
					6/18/2018	7349	$ 186.06	$ 132,814.86	
					6/19/2018	7350	$ 110,186.17	$ 105,980.71	
					6/20/2018	7351	$ 183.39	$ 126,480.79	
					6/21/2018	7352	$ 179.14	$ 194,227.58	
TOTAL OS CKS			$ -		6/22/2018	7353	$ 528.04	$ 142,828.05	
					6/25/2018	7354	$ 3,300.41	$ 31,154.78	
RECONCILED BANK AMT			$ 9,832,669.14		6/26/2018	7355	$ 143.48	$ 1,456,935.73	
					6/27/2018	7356	$ 142.00	$ 67,688.01	
ost deposit					6/28/2018	7357	$ 2,882,236.37	$ 124,172.47	
ost deposit					6/29/2018	7358	$ 25,918.63	$ 867,754.73	
COROLOGIC AND WELL FARGO						7359			
REFUND						7360			
ADJUSTED BANK AMOUNT			$ 9,832,669.14						
							$ 6,426,937.34	$ 5,062,842.59	$ 9,832,669.14
				DIFFERENCE OF					$ -

BANK OF [illegible] ROCKIES		141001081		Jun-18	TREASURERS CASH CARD			7/18/2018	gg
MEMO	OS CK DATE	OS CK AMT	BANK AMT		DATE	PAGE	DEPOSIT		BALANCE
BANK BALANCE			$ 23,883.10		5/31/2018				$ 65,108.20
					6/1/2018	7338	$ 3,438.17	$ 7.72	
					6/4/2018	7339	$ 3,410.37	$ 96.27	
					6/5/2018	7340	$ 2,248.67	$ -	
					6/6/2018	7341	$ 14,903.51	$ -	
					6/7/2018	7342	$ 894.33	$ 7.69	
					6/8/2018	7343	$ 2,724.18	$ -	
					6/11/2018	7344	$ 755.39	$ 0.62	
TOTAL OS CHS			$ -		6/12/2018	7345	$ 1,779.36	$ -	
					6/13/2018	7346	$ 990.78	$ -	
					6/14/2018	7347	$ 886.66	$ -	
RECONCILED BANK AMT			$ 23,883.10		6/15/2018	7348	$ 2,077.98	$ -	
					6/18/2018	7349	$ 855.04	$ -	
					6/19/2018	7350	$ 588.81	$ 95,000.00	
					6/20/2018	7351	$ 826.46	$ -	
A101 79764 DONE 1-23-18 DONE BACKWARDS					6/21/2018	7352	$ 1,227.79	$ -	
PR 1-9 CHECK WRITTEN FOR MORE			-506.92		6/22/2018	7353	$ 3,252.11	$ -	
PR 1-23 WITHDRAW MORE THAI			$ 512.64		6/25/2018	7354	$ 9,860.34		
payroll deduction$1.91 taken to much			$1.91		6/26/2018	7355	$ 2,032.74	$ 65.82	
payroll pymt short from nov			($1.93)		6/27/2018	7356	$ 1,289,128.12	$ -	
payroll check written for $.01 to much			-0.01		6/28/2018	7357	$ 2,141.91	$ 1,330,000.00	
PR DEDUCTIONS $.03 TAKEN TO MUCH			$ 0.03		6/29/2018	7358	$ 51,926.16	$ -	
OST DEPOSIT BANKSTATEMENT			$ (11,755.21)	8/1/18		7359			
OST FAIR CREDIT CARD C ASHBOOK			$ 2,526.64			7360			
DIST CRT CC CASHBOOK			$ 55.75	7/2 thru 7/6					
OST DIST COURT CC BANKSTATEMENT			$ (10.00)						
OST OFFICE CC CASHBOOK			$ 1,845.06	7/2/18					
OST OFFICE CC CASHBOOK			$ 432.15	7/2/18					
PAYROLL CHECK WRITTEN FOR MORE 5-15-18									
PAYROLL CHECK WRITTEN FOR MORE 5-29-18									
PAYROLL CHECK WRITTEN FOR SHORT 6-26-18			$ 19,067.45						
PAYROLL STILL OFF IN MAY FOR			$ (171.70)						
ost central pymt fee for									
							$ 1,395,948.88	$ 1,425,178.12	$ 35,878.96
ADJUSTED BANK AMOUNT			$ 35,878.96						
				DIFFERENCE OF					-$ 0.00

WELLS FARGO BANK MONTANA N.A. 4580015077			Jun-18	TREASURERS CASH CARD			7/16/2018	GG
MEMO	OS CK DATE	OS CK AMT	BANK AMT	DATE	PAGE	DEPOSIT	DRAWN	BALANCE
BANK BALANCE			$ 51,927.00	5/31/2018				$ 48,678.77
				6/1/2018	7338	$ -	$ -	
				6/4/2018	7339	$ 8,500.00	$ -	
				6/5/2018	7340	$ -	$ 292.80	
				6/6/2018	7341	$ -	$ -	
				6/7/2018	7342	$ -	$ 147.49	
				6/8/2018	7343	$ -	$ -	
				6/11/2018	7344	$ -	$ 115.17	
				6/12/2018	7345	$ -	$ 122.00	
				6/13/2018	7346	$ -	$ -	
				6/14/2018	7347	$ -	$ -	
				6/15/2018	7348	$ -	$ -	
				6/18/2018	7349	$ -	$ -	
				6/19/2018	7350	$ 6,078.01	$ 15,003.38	
				6/20/2018	7351	$ -	$ -	
				6/21/2018	7352	$ 4,000.00	$ -	
				6/22/2018	7353	$ -	$ -	
				6/25/2018	7354	$ 295.20	$ -	
				6/26/2018	7355	$ 33.36	$ -	
TOTAL OS CKS		$ -		6/27/2018	7356	$ -	$ -	
OS DEPOSIT	NORIDIAN			6/28/2018	7357	$ -	$ -	
OS DEPOSIT BANKSTATEMENT				6/29/2018	7358	$ 22.50	$ -	
OS DEPOSIT MEDICAID CMLRRC				5/31/2018	7359		$ -	
OS DEPOSIT				5/27/2018	7360			
DEPOSIT WRONG BANK								
OS DEPOSIT								
DISBURSMENT 1-11-17						$ 18,929.07	$ 15,680.84	$ 51,927.00
OS WITHDRAWAL								
WF CLIENT FEE								
wf client fee								
E/C PAYROLL CLRING ACCT								
OUTSTANDING SWEEP						DIFFERENCE OF		$ -
OS DEPOSIT								
OS DEPOSIT								
OS DEPOSIT								
TOTAL RECONCILED AMT			$ 51,927.00					

GENERAL INFORMATION SECTION

GENERAL INFORMATION

(Complete all portions applicable to entity)

1. Class of county/city	First
2. Date of incorporation	
3. County seat	Lewistown
4. Form of government	Elected Officials (Commission Executive)
5. Population (most recent estimate)	11586
6. Land area	
7. Miles of roads/streets/alleys	
8. Taxable valuation	34,261,174
9. Road taxable valuation (county)	26,745,777
10. Number of water consumers	
11. Average daily water consumption	
12. Miles of water main	
13. Miles of sanitary and storm sewers	
14. Number of building permits issued	
15. Number of full-time employees	

B. PROPERTY TAX MILL LEVIES -

County/City/Town funds only (For fiscal year being reported)

Fund/activity	Mills
General	26.35
Road	27.12
Bridge	13.75
Weed	1.00
Fair	3.00
District Court	5.78
Library	1.65
Planning	2.12
Comp Ins	6.00
Health District	
Mental Health	
Aging Services	0.81
Extension	5.00
Public Safety	28.98
PERS	8.38
Entitlement Levy	8.05
Group Health	27.75
Fair Water & Sewer	5.97
TOTAL	171.71