MONTANA DEPARTMENT OF ADMINISTRATION
State Financial Services Division
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, 2019

FOR DEPARTMENT OF ADMINSTRATION USE ONLY

Entered into Database		Date:
Reviewed by System's Staff		

REVISED DECEMBER 2019/VERSION 19.2.1

ANNUAL FINANCIAL REPORT FILING FEE
FISCAL YEAR ENDING JUNE 30, 201_

ENTITY #: 011401___________________________________
ENTITY NAME: Fergus County_____________________________
ADDRESS:_712 W. Main St._____________________________
CITY, STATE, ZIP: Lewistown, MT 59457___________________________

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****If no filing fee is owed, you must complete Part II to determine if an audit is required. *Please* assure a copy of the completed *Determination of Filing Fee & Audit***

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

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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
##	$1,000,000	$550
##	$1,500,000	$800
##	$2,500,000	$950
##	$5,000,000	$1,300
##	$10,000,000	$1,700
##	$50,000,000	$2,500
##		$3,000

FOR DEPARTMENT OF ADMINISTRATION USE ONLY

GL#	Amount Received:
	$ __________ Date: __________
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REVISED 07-2017 VERSION: JULY-2018

Determination of Filing Fee Form

Note: This form is self calculating, with defaults of -0- and "NO" in box #1 and box #2. Please adjust accordingly 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

GOVERNMENTAL FUNDS - PAGE 16 ***(STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES)***		
Total Revenues		
Other Financing Sources - Proceeds from Sale of Capital Assets	11,501,136.00	
Special and/or Extraordinary Items (Revenues only)		
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	281,344.00	**Box #1**
Non-Operating Revenues: (Do not include Gain on Sale of Capital Assets)		
Taxes/Assessments		
Licenses/Permits		
Intergovernmental Revenues	1,276,399.00	**Filing Fee Owed $2500.00**
Interest Revenues	6,296.00	
Other Non-operating Revenues not included above		
Capital Contributions	106,900.00	
Special and/or Extraordinary Items (Revenues only)		
ENTERPRISE FUNDS - PAGE 20 ***(STATEMENT OF CASH FLOWS)***		
Proceeds from Sale of Capital Assets		
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		
Total Revenues for Calculation of Filing Fee	**$13,172,075.00**	

~~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

Part II - Determination of Audit Requirement w/ No Filing Fee (Enter Manually)		
Add: Proceeds from Debt provided by a Federal agency, a State agency, or another local government:		**Box #2**
Board of Investments - InterCAP loan proceeds		
Rural Development Loan proceeds		
Loan/Bond proceeds from State Revolving Fund (SRF/WRF)	77,818.00	
Other: Specify Federal or State agency or other local govt		**Audit Required? YES**
Note: Do not include proceeds used to refinance existing debt.		
Total Debt Proceeds	$77,818.00	
Total Revenues + Total Debt Proceeds	**$13,249,893.00**	

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
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INTRODUCTORY

SECTION

LETTER OF TRANSMITTAL

LETTER OF TRANSMITTAL - CONT.

FERGUS COUNTY
ELECTED OFFICIALS/OFFICERS

OFFICE	NAME OF COUNTY OFFICIALS/OFFICERS	DATE TERM EXPIRES
Commissioner (Chairperson)	ROSS BUTCHER	12/31/2020
Commissioner	SANDRA YOUNGBAUER	12/31/2022
Commissioner	CARL SEILSTAD	12/31/2024
Assessor		
Attorney	KENT SIPE	12/31/2022
Auditor		
Treasurer	GWEN GEHLEN	12/31/2022
Clerk and recorder	RANA WICHMAN	12/31/2022
Clerk of district court	PHYLLIS SMITH	12/31/2020
Coroner	RICHARD VAUGHN	12/31/2022
Justice of the peace	KELLY MANTOOTH	12/31/2022
Justice of the peace		
Public administrator	GARY KRUEGER	12/31/2022
School superintendent	RHONDA LONG	12/31/2022
Sheriff	RICHARD VAUGHN	12/31/2022

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, 2019

Submitted by;

____
FINANCE DIRECTOR

____
Date

Preparers contact information:
Email: commassistant@co.fergus.mt.us
Phone: **(406) 535-1083**

FINANCIAL

SECTION

MANAGEMENT'S

DISCUSSION

AND

ANALYSIS

FERGUS COUNTY
MANAGEMENT'S DISCUSSION & ANALYSIS

Our discussion and analysis of the County's financial performance provides an overview of the government's financial activities for the fiscal year ended June 30, 2019. Please read it in conjunction with our financial statements.

FINANCIAL HIGHLIGHTS

- Net position at the close of fiscal year 2019 was $19,183,693. Of this amount, $14,567,786 was invested in capital assets, net of related debt.
- Total net position increased by $2,279,145 as a result of this year's operations.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the government as a whole and present a longer-term view of the finances. For governmental activities, fund statements tell how these services were financed in the short term, as well as, what remains for future spending. Fund financial statements also report the government's operations in more detail than the government-wide statements by providing information about the most significant funds. The remaining statements provide financial information about activities for which the government acts solely as a trustee or agent for the benefit of those outside of the government.

OVERVIEW OF THE FINANCIAL STATEMENTS

Government – wide financial statements. One of the most important questions asked about the government's finances is, "is the County as a whole better off or worse off as a result of the year's activities?" The statement of Net Position and the Statement of Activities report information about the government as a whole and about its activities in a way that helps answer this question. These statements include all assets and deferred outflows and liabilities and deferred inflows using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report net position and changes in it. You can think of net position – the difference between assets and deferred outflows and liabilities and deferred inflows-as one way to measure the government's financial health, or financial position. Over time, increases or decreases in net position are one indicator of whether its financial health is improving or deteriorating. You will need to consider other non-financial factors, however, such as changes in the property tax base and the condition of the capital assets, to assess the overall health.

In the Statement of Net Position and the Statement of Activities, our government is divided into two kinds of activities:

Governmental activities – Basic services are reported here, including the police, fire, public works, and parks departments, and general administration. Property taxes and state and federal grants finance most of these activities.

Business-type activities – Fees charged to customers to help it cover all or most of the cost of certain services it provides. The Hospital and Airport funds are reported here.

Fund financial statements – The fund financial statements provide detailed information about the most significant funds-not the government as a whole. Some funds are required to be established by State law and by bond covenants. Also, the governing body establishes many other funds to help it control and manage money for particular purposes or to meet legal responsibilities for certain taxes, grants and other money. We utilize the following funds:

Governmental funds-Basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which means cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Position and the Statement of Activities) and government funds in reconciliations.

Proprietary funds-Fees are charged to customers for the services provided-whether to outside customers or to other units of the government-these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities. In fact, the enterprise funds (a component of proprietary funds) are the same as the business-type activities we report in the government-wide statements, but provide more detail and additional information, such as cash flows, for proprietary funds.

Fiduciary funds-Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds use the same basis of accounting as proprietary funds. We exclude these activities from the other financial statements because we cannot use these assets to finance our operations. We are responsible for ensuring that the assets reported in these funds are used for their intended purposes.

THE GOVERNMENT AS A WHOLE

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. Net position at the close of fiscal year 2019 was $19,183,693. Of this amount, $14,567,786 was invested in capital assets, net of related debt. Restricted net position for the governmental activities is subject to external resources on how they are used. There is not currently any business-type activities restricted net position.

The county's total net position increased by $2,279,146. The increase in net position can be attributed to the net effect of various capital asset transactions, capital grants and conservative spending.

FUND FINANCIAL STATEMENTS

The fund financial statements provide detailed information about the major (most significant) funds. To be reported as a major fund, a fund must meet each of the two following criteria. Governments may choose to report other governmental and enterprise funds as major funds, even though they do not meet the test. The General fund is always reported as a major fund.

Total assets, liabilities and deferred inflows, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding element total for all funds of that category or type (that is, total governmental o total enterprise funds).

The same element that met the 10 percent criterion is at least 5 percent of the corresponding element total for all governmental and enterprise funds combined.

General Fund – The general fund is the County's primary operating fund. It accounts for all financial resources of the general government, except for those accounted for in another fund. At the end of the fiscal year, unassigned fund balance was $2,992,849. Overall fund balance decreased by $50,191 mainly due to an increase in wages.

Road Fund – The road fund accounts for resources accumulated and payments made for the maintenance, repair and construction of county-owned roads. At the end of fiscal year 2019, the fund balance of the road fund was $640,123, a decrease in $271,963 mainly due to a harsh winter causing overtime and extra fuel costs and maintenance on vehicles and the increase in wages and the payoff of an intercap loan.

Public Safety – The public safety fund accounts for law enforcement and prisoner incarceration within Fergus County. This is the fourth year that public safety was reported outside of the general fund in Fergus County. The ending fund balance was $466,886, an increase of $32,157 mainly due to conservative spending.

Airport Fund – Net position increased by $1,3,63,794. The increase is mainly due to a Federal FAA Grant to refurbish a runway.

GENERAL FUND ANALYSIS OF SIGNIFICANT BUDGETARY VARIATIONS

There were no significant general fund budget amendments.

CAPITAL ASSET AND DEBT ADMINISTRATION

Fergus County's net investment in capital assets, as of June 30, 2019, was $14,567,786. Invested in capital assets includes property, buildings, improvements, machinery, equipment and infrastructure (i.e. roads, bridges, etc.). For more information related to capital assets, see the notes to the basic financial statements.

Compensated absences are a liability of the County for unpaid vacation leave, sick leave, and compensatory time. The liability typically increases on an annual basis as a result of increasing wages and a general growth in the number of total compensable hours. Other debt outstanding consists of bonds and notes payable, with various maturities and the net pension liability.

THE GOVERNMENT'S FUTURE

Fergus County has worked through many issues over the past few years, and is seeing many positive and progressive changes. The following factors were considered when preparing the Fergus County Budgets for FY2020:

- Utility and fuel costs are always a concern and continue to be unpredictable.
- Trying to keep a living wage for County employees is something that is looked at each year. Fergus County is typically not competitive with its wages so we end up training employees and then watch them move on to higher paying jobs. The Fergus County Community Council, an advisory group to the Commissioners advised an increase last year and will continue to be asked to advise the Commissioners on this area.
- Continuing on a rotation schedule with replacement of large equipment for the road and bridge departments is essential.
- Continuing on a rotation schedule with replacement of Sheriff's department patrol vehicles is essential.
- Concern over the possible discontinuance of PILT and SRS monies forces us to look into the future years for funding options.
- Technology is expensive and it is essential that the County keep up with the needed information and equipment. This effects all departments.
- An upgrade in election equipment is expected in FY1920. The new equipment consists of a new tabulator and 8 new voting machines. A grant will be sought after to offset some costs.
- Upgrading County shops is always an issue. We continue to look at new locations to upgrade and build out District County Shops.
- Health insurance is always a major concern for Fergus County.
- The workforce in Fergus County is an ongoing concern.

Fergus County, Montana
MD & A Comparisons
June 30, 2019

Table 1 - Net Position

	Governmental Activities			Business-type Activities		
	FY19	FY18	Change Inc (Dec)	FY19	FY18	Change Inc (Dec)
Current and other assets	$ 10,906,264	$ 10,472,232	$ 434,032	$ 229,528	$ 27,439	$ 202,089
Capital assets	12,128,578	12,172,518	(43,940)	4,358,361	3,138,063	1,220,298
Total assets	$ 23,034,842	$ 22,644,750	$ 390,092	$ 4,587,889	$ 3,165,502	$ 1,422,387
Long-term debt outstanding	$ 2,442,267	$ 2,803,186	$ (360,919)	$ 129,452	$ 66,879	$ 62,573
Other liabilities	5,744,356	5,908,697	(164,341)	122,962	126,942	(3,980)
Total liabilities	$ 8,186,623	$ 8,711,883	$ (525,260)	$ 252,414	$ 193,821	$ 58,593
Net investment in capital assets	$ 10,309,423	$ 10,032,492	$ 276,931	$ 4,258,363	$ 3,098,330	$ 1,160,033
Restricted	4,623,275	4,429,951	193,324	-	-	-
Unrestricted (deficit)	(84,479)	(529,576)	445,097	77,112	(126,649)	203,761
Total net position	$ 14,848,219	$ 13,932,867	$ 915,352	$ 4,335,475	$ 2,971,681	$ 1,363,794

Table 2 - Changes in Net Position

	Governmental Activities			Business-type Activities		
	FY19	FY18	Change Inc (Dec)	FY19	FY18	Change Inc (Dec)
Revenues						
Program revenues (by major source):						
Charges for services	$ 1,668,707	$ 1,735,525	$ (66,818)	$ 267,474	$ 277,573	$ (10,099)
Operating grants and contributions	944,027	944,009	18	-	-	-
Capital grants and contributions	165,000	36,279	128,721	1,381,168	-	1,381,168
General revenues (by major source):						
Property taxes for general purposes	5,809,991	5,363,856	446,135	-	-	-
Licenses and permits	600	3,300	(2,700)	-	-	-
Video poker apportionment	925	-	925	-	-	-
Miscellaneous	50,758	97,690	(46,932)	13,870	-	13,870
Interest/investment earnings	200,879	(2,390)	203,269	6,296	-	6,296
Local option taxes	484,947	481,634	3,313	-	-	-
Unrestricted federal/state shared revenues	143,832	66,854	76,978	-	-	-
Montana oil and gas production tax	39	146	(107)	-	-	-
State entitlement	600,979	592,413	8,566	-	-	-
PILT	1,120,104	1,287,181	(167,077)	-	-	-
Entitlement levy	289,858	272,640	17,218	-	-	-
Contributions & donations	-	154,000	(154,000)	-	-	-
State Aid - Pension	68,895	58,080	10,815	2,131	1,796	335
Total revenues	$ 11,549,541	$ 11,091,217	$ 458,324	$ 1,670,939	$ 279,369	$ 1,391,570
Program expenses						
General government	$ 2,825,028	$ 3,189,294	$ (364,266)	$ -	$ -	$ -
Public safety	2,073,764	2,183,871	(110,107)	-	-	-
Public works	3,204,999	2,563,788	641,211	-	-	-
Public health	1,095,218	1,090,818	4,400	-	-	-
Social and economic services	230,741	245,113	(14,372)	-	-	-
Culture and recreation	675,389	707,084	(31,695)	-	-	-
Housing and community development	181,866	10,375	171,491	-	-	-
Debt service - interest	59,976	70,710	(10,734)	-	-	-
Miscellaneous	75,000	-	75,000	-	-	-
Airport	-	-	-	519,353	522,927	(3,574)
Total expenses	$ 10,421,981	$ 10,061,053	$ 360,928	$ 519,353	$ 522,927	$ (3,574)
Excess (deficiency) before special items and transfers	$ 1,127,560	$ 1,030,164	$ 97,396	$ 1,151,586	$ (243,558)	$ 1,395,144
Gain (loss) on sale of capital assets	-	-	-	-	(6)	6
Transfers - net	-	(39,010)	39,010	-	39,010	(39,010)
Increase (decrease) in net position	$ 1,127,560	$ 991,154	$ 136,406	$ 1,151,586	$ (204,554)	$ 1,356,140

BASIC

FINANCIAL

STATEMENTS

Fergus County, Montana
Statement of Net Position
June 30, 2019

	Governmental Activities	Business-type Activities	Total
ASSETS			
Current assets:			
Cash and investments	$ 8,781,500	$ 207,653	$ 8,989,153
Taxes and assessments receivable, net	143,639	-	143,639
Accounts receivable - net	24,012	-	24,012
Due from other governments	118,057	-	118,057
Inventories	398,090	-	398,090
Total current assets	$ 9,465,298	$ 207,653	$ 9,672,951
Noncurrent assets			
Restricted cash and investments	$ 151,532	$ -	$ 151,532
Capital assets - land	250,821	293,237	544,058
Capital assets - construction in progress	12,000	1,369,763	1,381,763
Capital assets - depreciable, net	11,865,757	2,695,361	14,561,118
Total noncurrent assets	$ 12,280,110	$ 4,358,361	$ 16,638,471
Total assets	$ 21,745,408	$ 4,566,014	$ 26,311,422
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows of resources - pensions	$ 1,289,434	$ 21,875	$ 1,311,309
Total deferred outflows of resources	$ 1,289,434	$ 21,875	$ 1,311,309
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	$ 23,034,842	$ 4,587,889	$ 27,622,731
LIABILITIES			
Current liabilities			
Warrants payable	$ 180,303	$ -	$ 180,303
Accrued payables	62,998	1,234	64,232
Accrued payroll	237,973	6,358	244,331
Other payroll liabilities	130,722	-	130,722
Current portion of long-term capital liabilities	97,529	17,740	115,269
Current portion of compensated absences payable	330,263	16,116	346,379
Total current liabilities	$ 1,039,788	$ 41,448	$ 1,081,236
Noncurrent liabilities			
Noncurrent portion of long-term liabilities	$ 179,745	$ 5,007	$ 184,752
Noncurrent portion of long-term capital liabilities	1,721,626	82,258	1,803,884
Noncurrent portion of compensated absences	113,104	8,331	121,435
Net pension liability	3,787,243	95,185	3,882,428
Total noncurrent liabilities	$ 5,801,718	$ 190,781	$ 5,992,499
Total liabilities	$ 6,841,506	$ 232,229	$ 7,073,735
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows of resources - pensions	$ 1,345,117	$ 20,185	$ 1,365,302
Total deferred inflows of resources	$ 1,345,117	$ 20,185	$ 1,365,302
NET POSITION			
Net investment in capital assets	$ 10,309,423	$ 4,258,363	$ 14,567,786
Restricted for debt service	186,096	-	186,096
Restricted for special projects	4,437,179	-	4,437,179
Unrestricted	(84,479)	77,112	(7,367)
Total net position	$ 14,848,219	$ 4,335,475	$ 19,183,694
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	$ 23,034,842	$ 4,587,889	$ 27,622,731

UNAUDITED

See accompanying Notes to the Financial Statements

Fergus County, Montana
Statement of Activities
For the Fiscal Year Ended June 30, 2019

			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	$ 2,825,028	$ 388,359	$ 35,342	$ -	$ (2,401,327)	$ -	$ (2,401,327)
Public safety	2,073,764	163,138	93,648	-	(1,816,978)	-	(1,816,978)
Public works	3,204,999	327,815	240,315	165,000	(2,471,869)	-	(2,471,869)
Public health	1,095,218	357,222	574,722	-	(163,274)	-	(163,274)
Social and economic services	230,741	2,000	-	-	(228,741)	-	(228,741)
Culture and recreation	675,389	428,192	-	-	(247,197)	-	(247,197)
Housing and community development	181,866	1,981	-	-	(179,885)	-	(179,885)
Debt service - interest	59,976	-	-	-	(59,976)	-	(59,976)
Miscellaneous	75,000	-	-	-	(75,000)	-	(75,000)
Total governmental activities	$ 10,421,981	$ 1,668,707	$ 944,027	$ 165,000	$ (7,644,247)	$ -	$ (7,644,247)
Business-type activities:							
Airport	$ 519,353	$ 267,474	$ -	$ 1,381,168	$ -	$ 1,129,289	$ 1,129,289
Airport Construction Reserve	-	-	-	-	-	-	-
Total business-type activities	$ 519,353	$ 267,474	$ -	$ 1,381,168	$ -	$ 1,129,289	$ 1,129,289
Total primary government	$ 10,941,334	$ 1,936,181	$ 944,027	$ 1,546,168	$ (7,644,247)	$ 1,129,289	$ (6,514,958)
		General Revenues:					
		Property taxes for general purposes			$ 5,809,991	$ -	$ 5,809,991
		Licenses and permits			600	-	600
		Video poker apportionment			925	-	925
		Miscellaneous			50,758	13,870	64,628
		Interest/investment earnings			200,879	6,296	207,175
		Local option taxes			484,947	-	484,947
		Unrestricted federal/state shared revenues			143,832	-	143,832
		Montana oil and gas production tax			39	-	39
		State entitlement			600,979	-	600,979
		PILT			1,120,104	-	1,120,104
		Entitlement levy			289,858	-	289,858
		State Aid - Pension			68,895	2,131	71,026
		Total general revenues, special items and transfers			$ 8,771,807	$ 22,297	$ 8,794,104
		Change in net position			$ 1,127,560	$ 1,151,586	$ 2,279,146
		Net position - beginning			$ 13,932,867	$ 2,971,681	$ 16,904,548
		Restatements			(212,208)	212,208	-
		Net position - beginning - restated			$ 13,720,659	$ 3,183,889	$ 16,904,548
		Net position - end			$ 14,848,219	$ 4,335,475	$ 19,183,694

UNAUDITED

See accompanying Notes to the Financial Statements

Fergus County, Montana
Balance Sheet
Governmental Funds
June 30, 2019

	General	Road	Public Safety	Other Governmental Funds	Total Governmental Funds
ASSETS					
Current assets:					
Cash and investments	$ 3,291,945	$ 555,216	$ 532,832	$ 4,401,507	$ 8,781,500
Taxes and assessments receivable, net	27,709	17,746	28,791	69,393	143,639
Accounts receivable - net	6,307	-	-	17,705	24,012
Due from other funds	32,445	-	-	-	32,445
Due from other governments	18,031	-	-	100,026	118,057
Inventories	36,927	132,324	-	228,839	398,090
Total current assets	$ 3,413,364	$ 705,286	$ 561,623	$ 4,817,470	$ 9,497,743
Noncurrent assets:					
Restricted cash and investments	$ -	$ -	$ -	$ 151,532	$ 151,532
Advances to other funds	-	-	-	54,591	54,591
Total noncurrent assets	$ -	$ -	$ -	$ 206,123	$ 206,123
TOTAL ASSETS	$ 3,413,364	$ 705,286	$ 561,623	$ 5,023,593	$ 9,703,866
LIABILITIES					
Current liabilities:					
Warrants payable	$ 180,303	$ -	$ -	$ -	$ 180,303
Accrued payables	5,693	10,413	5,000	41,892	62,998
Accrued payroll	76,088	37,004	60,946	63,935	237,973
Due to other funds	-	-	-	32,445	32,445
Other payroll liabilities	130,722	-	-	-	130,722
Total current liabilities	$ 392,806	$ 47,417	$ 65,946	$ 138,272	$ 644,441
Noncurrent liabilities:					
Advances payable	$ -	$ -	$ -	$ 54,591	$ 54,591
Total noncurrent liabilities	$ -	$ -	$ -	$ 54,591	$ 54,591
Total liabilities	$ 392,806	$ 47,417	$ 65,946	$ 192,863	$ 699,032
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows of resources	$ 27,709	$ 17,746	$ 28,791	$ 69,393	$ 143,639
Total deferred inflows of resources	$ 27,709	$ 17,746	$ 28,791	$ 69,393	$ 143,639
FUND BALANCES					
Nonspendable	$ 36,927	$ 132,324	$ -	$ 228,839	$ 398,090
Restricted	-	507,799	466,886	3,121,946	4,096,631
Committed	-	-	-	1,476,323	1,476,323
Unassigned fund balance	2,955,922	-	-	(65,771)	2,890,151
Total fund balance	$ 2,992,849	$ 640,123	$ 466,886	$ 4,761,337	$ 8,861,195
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	$ 3,413,364	$ 705,286	$ 561,623	$ 5,023,593	$ 9,703,866

UNAUDITED

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, 2019

Total fund balances - governmental funds	$	8,861,195
Capital assets used in governmental activities are not financial resources and, therefore, are not reported ir the funds.		12,128,578
Property taxes receivable will be collected this year, but are not available soon enough to pay for the curre period's expenditures, and therefore are deferred in the funds.		143,639
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilit in the funds.		(2,442,267)
Net pension liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds.		(3,787,243)
The changes between actuarial assumptions, differences in expected vs actual pension experiences, chang in proportionate share allocation, and current year retirement contributions as they relate to the net pensior liability are a deferred outflow of resources and are not payable in current period, therefore are not reporte the funds.		1,289,434
The changes between actuarial assumptions, differences in projected vs actual investment earnings, and changes in proportionate share allocation as they relate to the net pension liability are a deferred inflows o resources and are not available to pay for current expenditures, there for are not reported in the funds.		(1,345,117)
Total net position - governmental activities	$	14,848,219

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, 2019

	General	Road	Public Safety	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes and assessments	$ 1,433,841	$ 904,472	$ 1,495,989	$ 2,772,961	$ 6,607,263
Licenses and permits	600	-	-	23,250	23,850
Intergovernmental	317,314	287,342	614	2,403,587	3,008,857
Charges for services	357,388	71,747	137,057	738,817	1,305,009
Fines and forfeitures	85,213	-	-	11,861	97,074
Miscellaneous	12,272	-	-	245,930	258,202
Investment earnings	164,837	49	61	35,934	200,881
Total revenues	$ 2,371,465	$ 1,263,610	$ 1,633,721	$ 6,232,340	$ 11,501,136
EXPENDITURES					
General government	$ 2,066,995	$ -	$ -	$ 792,047	$ 2,859,042
Public safety	112,241	-	1,848,369	127,657	2,088,267
Public works	-	1,663,935	-	1,129,984	2,793,919
Public health	271,533	-	-	820,129	1,091,662
Social and economic services	8,250	-	-	214,833	223,083
Culture and recreation	-	-	-	546,535	546,535
Housing and community development	58,638	-	-	123,228	181,866
Debt service - principal	-	220,292	5,770	94,809	320,871
Debt service - interest	-	3,156	98	56,722	59,976
Miscellaneous	75,000	-	-	-	75,000
Capital outlay	22,589	8,251	82,677	564,383	677,900
Total expenditures	$ 2,615,246	$ 1,895,634	$ 1,936,914	$ 4,470,327	$ 10,918,121
Excess (deficiency) of revenues over expenditures	$ (243,781)	$ (632,024)	$ (303,193)	$ 1,762,013	$ 583,015
OTHER FINANCING SOURCES (USES)					
Transfers in	$ 448,130	$ 360,061	$ 335,350	$ 478,746	$ 1,622,287
Transfers out	(254,540)	-	-	(1,367,747)	(1,622,287)
Total other financing sources (uses)	$ 193,590	$ 360,061	$ 335,350	$ (889,001)	$ -
Net Change in Fund Balance	$ (50,191)	$ (271,963)	$ 32,157	$ 873,012	$ 583,015
Fund balances - beginning	$ 3,043,040	$ 912,086	$ 434,729	$ 4,100,533	$ 8,490,388
Restatements	-	-	-	(212,208)	(212,208)
Fund balances - beginning, restated	$ 3,043,040	$ 912,086	$ 434,729	$ 3,888,325	$ 8,278,180
Fund balance - ending	$ 2,992,849	$ 640,123	$ 466,886	$ 4,761,337	$ 8,861,195

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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, 2019

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

Net change in fund balances - total governmental funds	$	583,015
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		677,900
- Depreciation expense		(721,840)
Revenues in the Statement of Activities that do not provide current financial resources are not reported revenues in the funds:		
- Long-term receivables (deferred revenue)		(20,490)
The change in compensated absences is shown as an expense in the Statement of Activities		58,286
Repayment of debt principal is an expenditures in the governmental funds, but the repayment reduces lc term debt in the Statement of Net Position:		
- Long-term debt principal payments		320,871
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		(133,190)
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		68,895
Current year contributions to retirement benefits are shown as deferred outflows of resources on the Statement of Net Position and shown as expenditures on the Statement of Revenues, Expenditures, and Changes in Fund Balance when paid.		312,351
Change in net position - Statement of Activities	$	1,127,560

See accompanying Notes to the Financial Statements

Fergus County, Montana
Statement of Net Position
Proprietary Funds
June 30, 2019

		Business-Type Activities - Enterprise Funds
		Airport
ASSETS		
Current assets:		
Cash and investments	$	207,653
Total current assets	$	207,653
Noncurrent assets:		
Capital assets - land	$	293,237
Capital assets - construction in progress		1,369,763
Capital assets - depreciable, net		2,695,361
Total noncurrent assets	$	4,358,361
Total assets	$	4,566,014
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows of resources - pensions	$	21,875
Total deferred outflows of resources	$	21,875
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	$	4,587,889
LIABILITIES		
Current liabilities:		
Accrued payables	$	1,234
Accrued payroll		6,358
Current portion of long-term capital liabilities		17,740
Current portion of compensated absences payable		16,116
Total current liabilities	$	41,448
Noncurrent liabilities:		
Noncurrent portion of long-term liabilities	$	5,007
Noncurrent portion of long-term capital liabilities		82,258
Noncurrent portion of compensated absences		8,331
Net pension liability		95,185
Total noncurrent liabilities	$	190,781
Total liabilities	$	232,229
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows of resources - pensions	$	20,185
Total deferred inflows of resources	$	20,185
NET POSITION		
Net investment in capital assets	$	4,258,363
Unrestricted		77,112
Total net position	$	4,335,475
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	$	4,587,889

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, 2019

		Business-Type Activities - Enterprise Funds
		Airport
OPERATING REVENUES		
Charges for services	$	267,474
Miscellaneous revenues		13,870
Total operating revenues	$	281,344
OPERATING EXPENSES		
Personal services	$	160,654
Supplies		15,781
Purchased services		77,995
Fixed charges		7,095
Depreciation		256,365
Total operating expenses	$	517,890
Operating income (loss)	$	(236,546)
NON-OPERATING REVENUES (EXPENSES)		
Intergovernmental revenue	$	1,276,399
Interest revenue		6,296
Capital contributions		106,900
Debt service interest expense		(1,463)
Total non-operating revenues (expenses)	$	1,388,132
Change in net position	$	1,151,586
Net Position - Beginning of the year	$	2,971,681
Restatements		212,208
Net Position - Beginning of the year - Restated	$	3,183,889
Net Position - End of the year	$	4,335,475

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See accompanying Notes to the Financial Statements

Fergus County, Montana
Combined Statement of Cash Flows
All Proprietary Fund Types
Fiscal Year Ended June 30, 2019

		Business - Type Activities Airport
Cash flows from operating activities:		
Cash received from providing services	$	267,474
Cash received from miscellaneous sources		13,870
Cash payments to suppliers		(20,597)
Cash payments for professional services		(85,090)
Cash payments to employees		(153,549)
Net cash provided (used) by operating activities	$	22,108
Cash flows from capital and related financing activities:		
Acquisition and construction of capital assets	$	(1,369,763)
Grants received from federal government		1,276,399
Principal paid on debt		(17,553)
Interest paid on debt		(1,463)
Proceeds from bonds, loans and advances		77,818
Net cash provided (used) by capital and related financing activities	$	(34,562)
Cash flows from investing activities:		
Interest on investments	$	6,296
Net cash provided (used) by investing activities	$	6,296
Net increase (decrease) in cash and cash equivalents	$	(6,158)
Cash and cash equivalents at beginning		1,603
Restatements - Includes beginning restricted cash		212,208
Cash and cash equivalents at end	$	207,653
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	$	(236,546)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:		
Depreciation		256,365
Changes in assets and liabilities:		
Change in accounts payable		(4,816)
Change in accrued payroll		6,358
Change in deferred outflows		3,961
Change in deferred inflows		18,689
Change in compensated absences		1,800
Change in other post employment benefits		508
Change in net pension liability		(24,211)
Net cash provided (used) by operating activities	$	22,108

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See accompanying notes to the financial statements

Fergus County, Montana
Statement of Net Position
Fiduciary Funds
June 30, 2019

	Investment Trust Funds	Agency Funds
ASSETS		
Cash and short-term investments	$ 15,446,340	$ 279,483
Taxes receivable	-	540,145
Total assets	$ 15,446,340	$ 819,628
LIABILITIES		
Due to others	-	819,628
Total liabilities	$ -	$ 819,628
NET POSITION		
Assets held in trust	$ 15,446,340	

See accompanying Notes to the Financial Statements

UNAUDITED

Fergus County, Montana
Statement of Changes in Net Position
Fiduciary Funds
For the Fiscal Year Ended June 30, 2019

		Investment Trust Funds
ADDITIONS		
Contributions:		
Contributions to Investment Trust Fund	$	12,367,071
Total contributions	$	12,367,071
Investment earnings:		
Interest and change in fair value of investments	$	355,671
Net investment earnings	$	355,671
Total additions	$	12,722,742
DEDUCTIONS		
Distributions from investment trust fund	$	11,967,548
Total deductions	$	11,967,548
Change in net position	$	755,194
Net Position - Beginning of the year	$	14,691,146
Net Position - End of the year	$	15,446,340

See accompanying Notes to the Financial Statements

Fergus County, Montana
Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2019

	General							
	BUDGETED AMOUNTS				ACTUAL AMOUNTS (BUDGETARY BASIS) See Note A		VARIANCE WITH FINAL BUDGET	
	ORIGINAL		FINAL					
RESOURCES (INFLOWS):								
Taxes and assessments	$	1,441,162	$	1,441,162	$	1,433,841	$	(7,321)
Licenses and permits		-		-		600		600
Intergovernmental		333,466		333,466		303,564		(29,902)
Charges for services		412,307		412,307		357,388		(54,919)
Fines and forfeitures		81,000		81,000		85,213		4,213
Miscellaneous		5,380		5,380		12,272		6,892
Investment earnings		-		-		141,726		141,726
Amounts available for appropriation	$	2,273,315	$	2,273,315	$	2,334,604	$	61,289
CHARGES TO APPROPRIATIONS (OUTFLOWS):								
General government	$	2,165,213	$	2,165,213	$	2,051,682	$	113,531
Public safety		124,069		124,069		112,241		11,828
Public health		378,398		378,398		271,533		106,865
Social and economic services		15,000		15,000		8,250		6,750
Culture and recreation		30,000		30,000		-		30,000
Total charges to appropriations	$	2,712,680	$	2,712,680	$	2,443,706	$	268,974
OTHER FINANCING SOURCES (USES)								
Transfers in	$	478,959	$	478,959	$	448,130	$	(30,829)
Transfers out		(233,390)		(233,390)		(246,590)		(13,200)
Total other financing sources (uses)	$	245,569	$	245,569	$	201,540	$	(44,029)
Net change in fund balance					$	92,438		
Fund balance - beginning of the year					$	1,031,743		
Fund balance - end of the year					$	1,124,181		

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Fergus County, Montana
Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2019

	Road			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS (BUDGETARY BASIS) See Note A	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		
RESOURCES (INFLOWS):				
Taxes and assessments	$ 915,590	$ 915,590	$ 904,472	$ (11,118)
Intergovernmental	305,883	305,883	287,342	(18,541)
Charges for services	10,000	10,000	71,747	61,747
Miscellaneous	30,000	30,000	-	(30,000)
Investment earnings	-	-	49	49
Amounts available for appropriation	$ 1,261,473	$ 1,261,473	$ 1,263,610	$ 2,137
CHARGES TO APPROPRIATIONS (OUTFLOWS):				
Public works	$ 1,509,498	$ 1,663,935	$ 1,663,935	$ -
Debt service - principal	220,292	220,292	220,292	-
Debt service - interest	3,156	3,156	3,156	-
Capital outlay	8,251	8,251	8,251	-
Total charges to appropriations	$ 1,741,197	$ 1,895,634	$ 1,895,634	$ -
OTHER FINANCING SOURCES (USES)				
Transfers in	402,301	402,301	360,061	(42,240)
Total other financing sources (uses)	$ 402,301	$ 402,301	$ 360,061	$ (42,240)
Net change in fund balance			$ (271,963)	
Fund balance - beginning of the year			$ 912,086	
Fund balance - end of the year			$ 640,123	

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Fergus County, Montana
Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2019

	Public Safety							
	BUDGETED AMOUNTS				ACTUAL AMOUNTS (BUDGETARY BASIS) See Note A		VARIANCE WITH FINAL BUDGET	
	ORIGINAL		FINAL					
RESOURCES (INFLOWS):								
Taxes and assessments	$	1,508,902	$	1,508,902	$	1,495,989	$	(12,913)
Intergovernmental		342		342		614		272
Charges for services		141,000		141,000		137,057		(3,943)
Miscellaneous		1,000		1,000		-		(1,000)
Investment earnings		-		-		61		61
Amounts available for appropriation	$	1,651,244	$	1,651,244	$	1,633,721	$	(17,523)
CHARGES TO APPROPRIATIONS (OUTFLOWS):								
Public safety		1,904,260		1,904,260		1,848,369		55,891
Debt service - principal		5,770		5,770		5,770		-
Debt service - interest		98		98		98		-
Capital outlay		82,677		82,677		82,677		-
Total charges to appropriations	$	1,992,805	$	1,992,805	$	1,936,914	$	55,891
OTHER FINANCING SOURCES (USES)								
Transfers in	$	397,226	$	397,226	$	335,350	$	(61,876)
Total other financing sources (uses)	$	397,226	$	397,226	$	335,350	$	(61,876)
Net change in fund balance					$	32,157		
Fund balance - beginning of the year					$	434,729		
Fund balance - end of the year					$	466,886		

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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	$ 2,334,604	$ 1,263,610	$ 1,633,721
Combined funds (GASBS 54) revenues	36,861	-	-
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances-governmental funds.	$ 2,371,465	$ 1,263,610	$ 1,633,721
Uses/Outflows of resources			
Actual amounts (Budgetary basis) "total charges to appropriations" from the budgetary comparison schedule	$ 2,443,706	$ 1,895,634	$ 1,936,914
Combined funds (GASBS 54) expenditures	171,540	-	-
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	$ 2,615,246	$ 1,895,634	$ 1,936,914

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.

New Accounting Pronouncements

GASB No. 88 *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements,* is effective for years beginning after July 15, 2018. The objective of this Statement is to improve the information disclosed below related to the debt of the County, that includes direct borrowings and direct placements. For the purposes of disclosures in the following notes to the financial statements, debt is now defined as a liability that arises from contractual obligation to pay cash in one or more payments to settle amount that is fixed at the date of the contractual obligations. This excludes leases, except for contracts reported as financed purchased of an asset, or accounts payable. In addition, the Statement requires that the County disclose summarized information about unused lines of credit, assets pledged as collateral, and terms specified in debt agreements that are significant. The County has implemented this pronouncement current fiscal year and is related in the debt footnotes below if applicable.

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 Commissioners duly elected by the registered voters of the County. 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

<u>Government-wide Financial Statements:</u>

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 County 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 Net Position presents the financial condition of the governmental and business-type activities for the County at year end. 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.

Measurement Focus and Basis of Accounting

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 current financial resources measurement focus and 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 is collection within 60 days of the end of the current fiscal period with the exception of property taxes and other state grants that is 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 governments airport services.

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 consist of assets held by the County as an agent for individuals, private organizations, other local governmental entities.

NOTE 2. CASH, CASH EQUIVALENTS, AND INVESTMENTS

Cash Composition

Composition of cash, deposits and investments at fair value on June 30, 2019, are as follows:

		Primary Government
Cash on hand and deposits:		
Cash on hand		
Petty Cash	$	2,254
Cash in banks:		
Demand deposits		311,676
Savings deposits		33,817
Time deposits		118,535
Investments:		
State Short-Term Investment Pool (STIP)		100,000
U.S. Govenment Securities		14,983,765
Repurchase agreements		9,316,461
Total	$	24,866,508

Cash equivalents

Cash equivalents are short-term, highly liquid deposits and investments that both readily convertible to known amounts of cash, and have maturities at purchase date of three months or less. The County's cash and cash equivalents (including restricted assets) are considered to be cash on hand, demand, savings and time deposits, STIP, and all other short-term investments with original maturity dates of three months or less from the date of acquisition.

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

Fair Value Measurements

Investments, including pooled and non-pooled investments, are reported at fair value, with the following limited exceptions: 1) investments in non-negotiable certificates of deposit are reported at cost and 2) money market investments, including U.S Treasury and Agency obligations, which mature within one year of acquisition, are reported at amortized cost. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between markets participates at the measurement date. Fair value is determined annually at fiscal year-end and requires use of valuation techniques described below.

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted account principles. The hierarchy, as follows, is based on the valuation inputs used to measure fair value. Valuation techniques used maximize the use of observable inputs and minimize the use of unobservable inputs that include the following:

(a) Level 1 Inputs – Quotes prices in active markets for identical assets; these investments are valued using prices quoted in active markets.

(b) Level 2 Inputs – Significant other observable inputs other than quoted prices included within Level 1; these investments are valued using matrix pricing.

(c) Level 3 Inputs – Significant unobservable inputs, these investments are valued using consensus pricing.

The U.S Government Securities are valued using quoted market prices (Level 1 inputs).

Repurchase Agreements

An agreement in which a governmental entity (buyer-lender) transfers cash to a broker dealer or financial institution (seller-borrower); the broker-dealer or financial institution transfers securities to the entity and promises to repay the cash plus interest in exchange for the same securities.

Credit Risk

As a means of limiting exposure to credit risk, the County is required to follow specific state statutes adding security to the deposits and investments. Below are the legal provisions provided in the state MCA:

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.

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, 2019, (in thousands):

Security Investment Type	Total Fixed Income Investments at Fair Value	Credit Quality Rating	WAM (Days)
Treasuries	$ 129,877	A-1+	20
Agency or Government Related	873,181	A-1+	69
Corporate:			
Commercial Paper	200,145	A-1+	16
Notes	448,909	A-1+	61
Certificates of Deposit	325,235	A-1+	45
Total Investments	$ 1,977,347		

Audited financial statements for the State of Montana's Board of Investments are available at 2401 Colonial Drive 3rd Floor in Helena, Montana.

Interest Rate Risk

The government does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates, but as stated above is limited to investment maturities of 5 years per MCA 7-6-202. The following is a list of individual investments as of June 30, 2019 alone with their related interest rates and maturity dates.

Investment	Interest Rate	Maturity	Amount
Federal Home Loan Mtg Corp	1.500%	7/26/2019	499,730
Federal Home Loan Bank Bond	1.900%	1/10/2020	999,200
Federal Home Loan Mtg Corp	1.375%	5/28/2020	497,215
Federal Natl Mtg Assn Note	1.750%	6/29/2020	999,180
Federal Home Loan Mtg Corp	1.500%	8/25/2020	1,998,060
Federal Home Loan Mtg Corp	1.750%	9/29/2020	498,585
Federal Home Loan Bank Bond	1.500%	10/27/2020	499,400
Federal Home Loan Bank Bond	2.100%	12/29/2020	1,000,390
Federal Home Loan Mtg Corp	2.550%	4/29/2021	500,180
Federal Home Loan Mtg Corp	1.500%	5/7/2021	993,520
Federal Home Loan Bank Bond	1.850%	7/6/2021	499,685
Federal Natl Mtg Assn Note	1.500%	7/26/2021	497,395
Federal Home Loan Mtg Corp	2.610%	9/27/2021	500,675
Federal Home Loan Mtg Corp	2.000%	10/28/2021	1,000,180
Federal Home Loan Mtg Corp	2.250%	12/28/2021	1,000,200
Federal Home Loan Mtg Corp	2.250%	12/29/2021	500,400
Federal Farm Credit Bank Bond	2.280%	6/27/2022	499,830
Federal Home Loan Mtg Corp	2.000%	8/17/2022	500,240
Federal Home Loan Bank Bond	2.500%	9/27/2022	500,490
Federal Home Loan Mtg Corp	2.700%	10/25/2022	500,895
Federal Home Loan Mtg Corp	2.350%	6/26/2023	498,315
Total			$ 14,983,765

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 funds, one is invested in STIP, non-negotiable certificates of deposit, repurchase agreements, and U.S. government securities.

The County has not provided nor obtained any legally binding guarantees during the fiscal year ended June 30, 2019 to support the value of the shares in the pool. As stated previously, the fair value of the investments is determined annually following the fair value measurement hierarchy. The condensed statement below is measured at fair value at fiscal year ended June 30, 2019.

As noted above state statutes limit the type of investments but provide no other regulatory oversight, and the pool is not registered with the Securities and Exchange Commission.

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 pools
The following represents a condensed statement of net position and changes in net position for the Treasurer's Pool as of June 30, 2019.

Statement of Net Position

Net assets held in trust for all pool participants:		
Equity of internal pool participants	$	9,072,421
Equity of external pool participants		15,446,341
Total equity	$	24,518,762

Condensed Statement of Changes in Net Position		External		Internal
Investment earnings	$	355,671	$	208,904
Contributions to trust		12,367,071		7,172,591
Distributions paid		(11,967,548)		(7,184,456)
Net change in net position	$	755,194	$	197,039
Net position at beginning of year		14,691,146		8,875,382
Net position at end of year	$	15,446,340	$	9,072,421

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	100 years
Machinery and Equipment	5 – 25 years

In June 1999, the Governmental Accounting Standards Board (GASB) issued Statement No. 34 which requires the inclusion of infrastructure capital assets in local governments' basic financial statements. In accordance with Statement No. 34, the County has included the value of all infrastructure into the 2019 Basic Financial Statements.

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

Governmental activities:

	Balance July 1, 2018	Additions	Disposals	Restatements	Balance June 30, 2019
Capital assets not being depreciated:					
Land	$ 250,821	$ -	$ -	$ -	$ 250,821
Construction in progress	172,770	19,141	-	(179,911)	12,000
Total capital assets not being depreciated	$ 423,591	$ 19,141	$ -	$ (179,911)	$ 262,821
Other capital assets:					
Buildings	$ 7,855,684	$ 117,350	$ -	$ 128,980	$ 8,102,014
Machinery and equipment	7,772,673	541,409	13,593	(102,354)	8,225,321
Infrastructure	4,151,649	-	-	50,931	4,202,580
Total other capital assets at historical cost	$ 19,780,006	$ 658,759	$ 13,593	$ 77,557	$ 20,529,915
Less: accumulated depreciation	$ (8,031,079)	$ (721,840)	$ -	$ 88,761	$ (8,664,158)
Total	$ 12,172,518	$ (43,940)	$ 13,593	$ (13,593)	$ 12,128,578

Governmental activities depreciation expense was charged to functions as follows:

Governmental Activities:	
General government	$ 44,634
Public safety	126,058
Public works	411,080
Public health	3,556
Social and economic services	7,658
Culture and recreation	128,854
Total governmental activities depreciation expense	$ 721,840

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

Business-type activities:

	Balance July 1, 2018	Additions	Balance June 30, 2019
Capital assets not being depreciated:			
Land	$ 293,237	$ -	$ 293,237
Construction in progress	-	1,369,763	1,369,763
Total capital assets not being depreciated	$ 293,237	$ 1,369,763	$ 1,663,000
Other capital assets:			
Buildings	$ 706,085	$ -	$ 706,085
Improvements other than buildings	8,193,816	-	8,193,816
Machinery and equipment	541,480	106,900	648,380
Total other capital assets at historical cost	$ 9,441,381	$ 106,900	$ 9,548,281
Less: accumulated depreciation	$ (6,596,555)	$ (256,365)	$ (6,852,920)
Total	$ 3,138,063	$ 1,220,298	$ 4,358,361

NOTE 4. LONG TERM DEBT OBLIGATIONS

In the governmental-wide, proprietary, and 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, 2019, the following changes occurred in liabilities reported in long-term debt:

Governmental Activities:

	Balance July 1, 2018	Additions	Deletions	Balance June 30, 2019	Due Within One Year
Revenue bonds	$ 1,913,964	$ -	$ (94,809)	$ 1,819,155	$ 97,529
Contracted debt	5,770	-	(5,770)	-	-
Compensated absences	501,653	-	(58,286)	443,367	330,263
Intercap loans	220,292	-	(220,292)	-	-
Net pension liability*	4,622,739	-	(835,496)	3,787,243	-
Other post-employment benfits**	161,507	18,238	-	179,745	-
Total	$ 7,425,925	$ 18,238	$ (1,214,653)	$ 6,229,510	$ 427,792

*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, 2018	Additions	Deletions	Balance June 30, 2019	Due Within One Year
Contracted debt	-	77,818	(7,782)	70,036	7,782
Compensated absences	22,647	1,800	-	24,447	16,116
Intercap loans	39,733	-	(9,771)	29,962	9,958
Net pension liability*	119,396	-	(24,211)	95,185	-
Other post-employment benfits**	4,499	508	-	5,007	-
Total	$ 186,275	$ 80,126	$ (41,764)	$ 224,637	$ 33,856

*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.

Purpose	Origination Date	Interest Rate	Bond Term	Maturity Date	Amount Issued	Annual Payment	Balance June 30, 2019
Water & sewer improvements-fairgrounds	11/1/14	3.00%	20 yrs	11/1/35	$2,293,318	$151,532	$ 1,819,155

Annual requirement to amortize debt:

For Fiscal Year Ended	Principal	Interest
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
2032	143,833	7,699
2033	148,180	3,352
Total	$ 1,819,155	$ 453,825

Contracted Debt

Contracted debts outstanding as of June 30, 2019 were as follows:

Purpose	Origination Date	Interest Rate	Term	Maturity Date	Amount Issued	Annual Payment	Balance June 30, 2019
irport - MT Aeronautics	3/28/18	2.50%	10 yrs	3/1/28	$77,818	Varies	$ 70,036

(2) Reported in business-type activities.

Annual requirement to amortize debt:

For Fiscal Year Ended	Principal	Interest
2020	$ 7,782	$ 1,576
2021	7,782	1,401
2022	7,782	1,226
2023	7,782	1,051
2024	7,782	875
2025	7,782	700
2026	7,782	525
2027	7,782	350
2028	7,782	175
Total	$ 70,036	$ 7,879

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, 2019 were as follows:

Purpose	Origination Date	Interest Rate	Term	Maturity Date	Amount Issued	Payment Amount	Balance June 30, 2019
Airport-2013 Intercap	3/1/12	Varies	10 yrs	3/1/22	$ 89,902	Varies	$ 29,962

(2) Reported in business-type activities.

Annual requirement to amortize debt:

For Fiscal Year Ended	Principal	Interest
2020	$ 9,958	$ 866
2021	10,149	551
2022	9,855	230
Total	$ 29,962	$ 1,646

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, 2019, 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 $184,752 at June 30, 2019, and was determined by using the alternative measurement method as of June 30, 2018 and rolled forward.

Actuarial assumptions and other input. The total OPEB liability in the June 30, 2019 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 (Consumer Price Index)	2.00%
Health care cost rate trend (Federal Office of the Actuary)	
Year	**% Increase**
2018	5.7%
2019	5.2%
2020	6.1%
2021	5.9%
2022	5.8%
2023	5.9%
2024	5.9%
2025	5.7%
2026	6.5%
2027	6.5%
2028 and thereafter	6.5%

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, 2011 for Males: Table 2 and Females: Table 3 as published in the National Vital Statistics Reports, Vol. 64, 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	$ 166,006
Changes for the year:	
Service Cost	$ 18,746
Balance at 6/30/2019	$ 184,752

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.*

In fiscal year ending June 30, 2019, the above sensitivity analysis does not reflect the change to the total OPEB liability. The total OPEB liability in the analysis is based on the June 30, 2018 calculated liability per valuation completed on July 1, 2017.

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

For the year ended June 30, 2019, 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

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.

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

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

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.

Second Retirement:

Applies to retirement system members re-employed in a SRS position on or after July 1, 2017:

1) If the member works more than 480 hours in a calendar year and accumulates less than 5 years of service credit before terminating again, the member:

a.. Is not awarded service credit for the period of reemployment;

b. Is refunded the accumulated contributions associated with the period of reemployment;

c. Starting the first month following termination of service, receives the same retirement benefit previously paid to the member; and

d. Does not accrue post-retirement benefit adjustments during the term of reemployment but receives a Guaranteed Annual Benefit Adjustment (GABA) in January immediately following second retirement.

2) If the member works more than 480 hours in a calendar year and accumulates at least 5 years of service credit before terminating again, the member:

a. Is awarded service credit for the period of reemployment;

b. Starting the first month following termination of service, receives:

i. The same retirement benefit previously paid to the member, and

ii. A second retirement benefit for the period of reemployment calculated based on the laws in effect as of the member's rehire date; and

c. Does not accrue post-retirement benefit adjustments during the term of reemployment but receives a GABA:

i. On the initial retirement benefit in January immediately following second retirement, and

ii. On the second retirement benefit starting in January after receiving that benefit for at least 12 months.

3) A member who returns to covered service is not eligible for a disability benefit.

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.
      iii. The State contributed a statutory appropriation from its General Fund of $33,454,182.

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
2018-2019	10.245%	13.115%
2010-2017	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 following table displays the amounts and the percentages of Net Pension Liability for the fiscal years ended June 30, 2018 and June 30, 2019 (reporting dates).

	PERS NPL as of 6/30/2018	PERS NPL as of 6/30/2019	Percent of Collective NPL as of 6/30/2019	SRS NPL as of 6/30/2018	SRS NPL as of 6/30/2019	Percent of Collective NPL as of 6/30/2019	Total Collective NPL as of 6/30/2019	Percent Totals as of 6/30/2019
Employer Proportionate Share	$ 3,979,857	$ 3,172,830	0.1520%	$ 702,559	$ 709,598	0.9440%	$ 3,882,428	1.09600%
State of Montana Proportionate Share associated with Employer	55,195	1,064,240	0.2046%	-	-	-	$ 1,064,240	0.20460%
Total	$ 4,035,052	$ 4,237,070	0.3566%	$ 702,559	$ 709,598	0.9440%	$ 4,946,668	1.30060%

At June 30, 2019, the employer recorded a liability of $3,882,428 for its proportionate share of the net pension liability of 1.09600 percent. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2018 for TRS. Therefore, no update procedures were used to roll forward the total pension liability to the measurement date. The net pension liability of PERS and SRS was measured as of June 30, 2017 and applying roll forward procedures. 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.

Changes in actuarial assumptions and methods:

PERS and SRS,

There were no changes in assumptions or other inputs that affected the measurement of the total pension liability.

TRS

The following changes to the actuarial assumptions were made since measurement date:

- Assumed rate of inflations was reduced from 3.25% to 2.50%
- Payroll growth assumption was reduced from 4.00% to 3.25%
- Investment return assumption was reduced from 7.75% to 7.50%
- Wage growth assumption was reduced from 4.00% to 3.25%
- Mortality among contributing members, service retired members, and beneficiaries was updated to the following:
    - RP-2000 Healthy Combined Mortality Table projected to 2022 adjusted for partial credibility setback for two years for males and females.

- Mortality among disabled members was updated to the following:
  - RP-2000 Disabled Mortality Table, set back three years for males and set forward two years for females, with mortality improvements projected by Scale BB to 2022.
- Retirement rates were updated
- Termination rates were updated
- Rates of salary increases were updated

Changes in benefit terms:

PERS and SRS

There were no changes in benefit terms since the previous measurement date.

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 6/30/19

	PERS	SRS	Total
Employer Proportionate Share	$ 158,660	$ (14,094)	$ 144,566
State of Montana Proportionate Share associated with the Employer	71,026	-	71,026
Total	$ 229,686	$ (14,094)	$ 215,592

At June 30, 2019, the employer recognized a Pension Expense of $144,566 for its proportionate share of the pension expense. The employer also recognized grant revenue of $71,026 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, 2019, the employer recognized a beginning deferred outflow of resources for the employers fiscal year 2018 contributions of $295,760.

Deferred Inflows and Outflows

At June 30, 2019, 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 of Resources	SRS Deferred Inflows of Resources	Total Deferred Outflows of Resources	Total Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 241,272	$ -	$ 39,137	$ 1,581	$ 280,409	$ 1,581
Actual vs. Expected Investment Earnings	-	49,274	-	19,864	-	69,138
Changes in Assumptions	269,802	-	403,519	671,011	673,321	671,011
Changes in Proportion Share and Differences between Employer Contributions and Proportionate Share of Contributions	-	623,572	38,685	-	38,685	623,572
Employer contributions sunsequent to the measurement date - FY19	218,105	-	100,789	-	318,894	-
Total	$ 729,179	$ 672,846	$ 582,130	$ 692,456	$ 1,311,309	$ 1,365,302

*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, 2019.

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,		Amount of Deferred Outflows and Deferred Inflows recognized in future years as an increase or (decrease) to Pension Expense
2020	$	66,822
2021	$	25,935
2022	$	(234,283)
2023	$	(20,246)
2024	$	-
Thereafter	$	-

SRS: Year ended June 30,		Amount of Deferred Outflows and Deferred Inflows recognized in future years as an increase or (decrease) to Pension Expense
2020	$	(52,132)
2021	$	(69,016)
2022	$	(96,273)
2023	$	6,307
2024	$	-
Thereafter	$	-

Actuarial Assumptions

PERS

The TPL used to calculate the NPL was determined by taking the results of the June 30, 2017, actuarial valuation and applying standard roll forward procedures to update the TPL to June 30, 2018. 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 Increase Below:

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, 2017, actuarial valuation and applying standard roll forward procedures to update the TPL to June 30, 2018. 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, 2019, is based on the results of an actuarial valuation date of July 1, 2018. 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* 3.25% - 7.76% for Non-University Members and 4.25% for University Members
- Investment Return 7.50%
- Price Inflation 2.50%
- 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
  - RP-2000 Healthy Combined Mortality Table projected to 2022 adjusted for partial credibility setback for two years for both males and females
- Mortality among disabled members
  - RP 2000 Disabled Mortality Table for, set back three years for males and set forward two years for females, with mortality improvements projected by Scale BB to 2022.

*Total Wage Increases include 3.25% general wage increase.

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 7.50%. 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 2126. 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	Long-Term Expected Real Rate of Return Arithmetic Basis
Cash Equivalents	2.60%	4.00%
Domestic Equity	36.00%	4.55%
Foreign Equity	18.00%	6.35%
Fixed Income	23.40%	1.00%
Private Equity	12.00%	7.75%
Real Estate	8.00%	4.00%
Total	100.00%	

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. The above table outlines the best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation as of June 30, 2018.

TRS

Asset Class	Target Asset Allocation	Real Rate of Return Arithmetic Basis	Long-Term Expected Portfolio Real Rate of Return*
Domestic Equity	36.00%	6.68%	2.34%
International Equity	18.00%	6.98%	1.26%
Private Equity	10.00%	10.15%	1.02%
Natural Resources	3.00%	4.09%	0.12%
Core Real Estate	7.00%	5.38%	0.38%
TIPS	3.00%	1.78%	0.05%
Intermediate Duration Bonds	19.00%	2.15%	0.41%
High Yield Bonds	3.00%	4.36%	0.13%
Cash	2.00%	0.81%	0.02%
Total	100.00%		5.73%
	Inflation		2.50%
	Expected arithmetic nominal return		8.23%

* The assumed rate is comprised of a 2.50% inflation rate and a real long-term expected rate of return of 5.00%.

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 2013 through 2017, is outlined in a report dated May 3, 2018. 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). Estimates of variability and correlations for each asset class, were developed by the System's investment consultant. These ranges were combined to develop the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and then adding expected inflation. The long-term rate of return assumption is intended to be a long-term assumption (30 to 50 years) and is not expected to change absent a significant change in the asset allocation, a change in the inflation assumption, or a fundamental change in the market that alters expected returns in future years. The average long-term capital market assumptions published in the Survey of Capital Market Assumptions 2017 Edition by Horizon Actuarial Service, LLC, yield a median real return of 5.07%. Our recommended assumption of 5.00% for the real return reflects granting each source some degree of credibility. Combined with the 2.50% inflation assumption, the resulting nominal return is 7.50%. 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, 2018, is summarized in the above table.

Sensitivity Analysis

	1.0% Decrease	Current Discount Rate	1.0% Increase
PERS	$ 4,588,647	$ 3,172,830	$ 2,010,218
SRS	$ 1,291,374	$ 709,598	$ 233,173

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 7.50%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1.00% lower (6.50%) or 1.00% higher (8.50%) than the current rate.

PERS and SRS

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%, 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.

REQUIRED

SUPPLEMENTARY

INFORMATION

Fergus County, Montana Fiscal Year Ending June 30, 2019
GASB 68 RSI

Schedule of Proportionate Share of the Net Pension Liability Table

	PERS 2019	PERS 2018	PERS 2017	PERS 2016	PERS 2015
Employer's proportion of the net pension liability	0.1520%	0.2043%	0.1999%	0.2026%	0.2147%
Employer's proportionate share of the net pension liability associated with the Employer	$ 3,172,830	$ 3,979,857	$ 34,048,800	$ 2,832,592	$ 2,675,738
State of Montana's proportionate share of the net pension liability associated with the Employer	$ 1,064,240	$ 55,195	$ 41,604	$ 34,793	$ 32,675
Total	$ 4,237,070	$ 4,035,052	$ 34,090,404	$ 2,867,385	$ 2,708,413
Employer's covered payroll	$ 2,501,152	$ 2,535,381	$ 2,394,375	$ 2,364,803	$ 2,446,845
Employer's proportionate share of the net pension liability as a percentage of its covered payroll	126.85%	156.97%	142.20%	119.78%	111.22%
Plan fiduciary net position as a percentage of the total pension liability	73.47%	73.75%	74.71%	78.40%	79.87%

Schedule of Contributions

	PERS 2019	PERS 2018	PERS 2017	PERS 2016	PERS 2015
Contractually required contributions	$ 218,105	$ 211,752	$ 212,175	$ 206,035	$ 204,167
Contributions in relation to the contractually required contributions	$ 218,105	$ 211,752	$ 212,175	$ 206,035	$ 204,167
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -
District's covered payroll	$ 2,515,629	$ 2,501,152	$ 2,535,381	$ 2,394,375	$ 2,364,803
Contributions as a percentage of covered payroll	8.67%	8.47%	8.37%	8.60%	8.63%

Fergus County, Montana Fiscal Year Ending June 30, 2019
GASB 68 RSI

Schedule of Proportionate Share of the Net Pension Liability Table

	SRS 2019	SRS 2018	SRS 2017	SRS 2016	SRS 2015
Employer's proportion of the net pension liability	0.9940%	0.9232%	0.8751%	0.8836%	0.9129%
Employer's proportionate share of the net pension liability associated with the Employer	$ 709,598	$ 702,559	$ 1,537,368	$ 851,752	$ 379,906
Total	$ 709,598	$ 702,559	$ 1,537,368	$ 851,752	$ 379,906
Employer's covered payroll	$ 732,401	$ 690,769	$ 617,767	$ 601,230	$ 590,372
Employer's proportionate share of the net pension liability as a percentage of its covered payroll	96.89%	101.71%	248.86%	141.67%	64.35%
Plan fiduciary net position as a percentage of the total pension liability	82.68%	81.30%	63.00%	74.40%	87.24%

Schedule of Contributions

	SRS 2019	SRS 2018	SRS 2017	SRS 2016	SRS 2015
Contractually required contributions	$ 100,789	$ 97,853	$ 69,871	$ 64,029	$ 60,988
Contributions in relation to the contractually required contributions	$ 100,789	$ 97,853	$ 69,871	$ 64,029	$ 60,988
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -
District's covered payroll	$ 768,502	$ 732,401	$ 691,768	$ 617,767	$ 601,230
Contributions as a percentage of covered payroll	13.115%	13.36%	10.12%	10.36%	10.14%

Fergus County, Montana
Schedules of Required Supplementary Information
Schedule of Changes in the
Total OPEB Liability and Related Ratios
For The Year Ended June 30, 2019

		2019		2018
Total OPEB liability				
Service Cost	$	18,746	$	18,746
Net change in total OPEB liability		18,746		18,746
Total OPEB Liability - beginning		166,006		-
Restatement		-		147,260
Total OPEB Liability - ending	$	184,752	$	166,006
Covered-employee payroll	$	3,459,946	$	3,459,946
Total OPEB liability as a percentage of covered -employee payroll		5%		5%

**The above schedule is presented by combining the required schedules from GASB 75 paragraphs 170a and 170b. The GASB requires that 10 years of information related to the OPEB liability be presented, additional data will be reported as it becomes available.*

OTHER

SUPPLEMENTARY

INFORMATION

COUNTY/CITY/TOWN OF ____________________

COMBINING BALANCE SHEET

NONMAJOR SPECIAL REVENUE FUNDS

JUNE 30, 2019

ACCOUNT NUMBER	DESCRIPTION	2130 BRIDGE	2140 WEED	2150 PED ANIMAL-SHEEP	2155 PRED ANIMAL-CATTLE
	ASSETS				
101000	Cash and cash equivalents	146,850.89	167,420.27	1,106.36	28,924.58
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	1,442.91	118.26		
113000	Real estate	5,720.82	477.91		
114000	Net proceeds				
115000	Personal	3,041.92	231.39	408.00	9,220.50
116000	Protested	896.80	75.96		
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	87,435.31	66,175.70		
170000	Other debits				
	Total Assets	245,388.65	234,499.49	1,514.36	38,145.08
	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	11,915.78	10,227.36		
203100	Judgments payable				
204000	Contracts/loans/notes payable				
205200	Matured interest payable				
206100	Other accrued payables		21,790.00		
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	11,915.78	32,017.36	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues	11,102.45	903.52	408.00	9,220.50
	Total Deferred Inflows of Resources	11,102.45	903.52	408.00	9,220.50
	FUND BALANCES:				
250100	Non-spendable	87,435.00	66,176.00		
250200	Restricted	134,554.00	135,402.00	1,106.00	28,925.00
260100	Committed				
260200	Assigned				
271000	Unassigned *(negative balance ony)*	381.42	0.61	0.36	(0.42)
	Total Fund Balances	222,370.42	201,578.61	1,106.36	28,924.58
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	245,388.65	234,499.49	1,514.36	38,145.08

COUNTY/CITY/TOWN OF ____________________

COMBINING BALANCE SHEET

NONMAJOR SPECIAL REVENUE FUNDS

JUNE 30, 2019

ACCOUNT NUMBER	DESCRIPTION	2160 FAIR	2165 BRIGHT COUNTRY LIGHTS	2180 DISTRICT COURT	2210 PARKS REC
	ASSETS				
101000	Cash and cash equivalents	258,643.79	7,242.55	184,803.80	6,114.49
103000	Petty cash	1,200.00			
101100	Investments				
102000	Cash and cash equivalents - restricted				
102300	Investments - restricted				
106000	Valuation of investments to fair value				
	Taxes receivable:				
111000	Mobiles	359.64		375.42	
113000	Real estate	1,426.17		1,412.80	
114000	Net proceeds				
115000	Personal	764.85		728.55	
116000	Protested	220.01		301.33	
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	262,614.46	7,242.55	187,621.90	6,114.49
	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	5,361.90		6,850.62	
203100	Judgments payable				
204000	Contracts/loans/notes payable				
205200	Matured interest payable				
206100	Other accrued payables			9,286.50	
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	5,361.90	0.00	16,137.12	0.00
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues	2,770.67		2,818.10	
	Total Deferred Inflows of Resources	2,770.67	0.00	2,818.10	0.00
	FUND BALANCES:				
250100	Non-spendable				
250200	Restricted	254,482.00	7,243.00	168,667.00	6,114.00
260100	Committed				
260200	Assigned				
271000	Unassigned *(negative balance ony)*	(0.11)	(0.45)	(0.32)	0.49
	Total Fund Balances	254,481.89	7,242.55	168,666.68	6,114.49
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	262,614.46	7,242.55	187,621.90	6,114.49

COUNTY/CITY/TOWN OF ____________________

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2019

ACCOUNT NUMBER	DESCRIPTION	2220 LIBRARY	2250 PLANNING	2260 COMP INS	2270 HEALTH
	ASSETS				
101000	Cash and cash equivalents	0.00	50,589.74	2,860.74	21,049.05
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	83.94	198.37	681.79	1.75
113000	Real estate	325.94	774.10	2,695.24	13.34
114000	Net proceeds				
115000	Personal	164.52	401.17	1,419.32	0.95
116000	Protested	63.75	128.72	431.14	
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	638.15	52,092.10	8,088.23	21,065.09
	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		4,514.36		
203100	Judgments payable				
204000	Contracts/loans/notes payable				
205200	Matured interest payable				
206100	Other accrued payables	1,736.15			
211000	Due to other funds	21,707.84			
212000	Due to other governments				
214000	Deposits payable				
216000	Revenues collected in advance				
233000	Advances from other funds				
	Total Liabilities	23,443.99	4,514.36	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues	638.15	1,502.36	5,227.49	16.04
	Total Deferred Inflows of Resources	638.15	1,502.36	5,227.49	16.04
	FUND BALANCES:				
250100	Non-spendable				
250200	Restricted		46,075.38	2,861.00	21,049.05
260100	Committed				
260200	Assigned				
271000	Unassigned *(negative balance ony)*	(23,443.99)	0.00	(0.26)	0.00
	Total Fund Balances	(23,443.99)	46,075.38	2,860.74	21,049.05
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	638.15	52,092.10	8,088.23	21,065.09

COUNTY/CITY/TOWN OF ____________________

COMBINING BALANCE SHEET

NONMAJOR SPECIAL REVENUE FUNDS

JUNE 30, 2019

ACCOUNT NUMBER	DESCRIPTION	2271 MENTAL HEALTH	2272 CMHD - ENVIRONMENTAL	2274 CMHD-PUBLIC	2280 AGING
	ASSETS				
101000	Cash and cash equivalents	25,816.84	143,961.10	545,605.05	3,233.00
103000	Petty cash		100.00		
101100	Investments				
102000	Cash and cash equivalents - restricted				
102300	Investments - restricted				
106000	Valuation of investments to fair value				
	Taxes receivable:				
111000	Mobiles	1.97			76.62
113000	Real estate	11.36			305.61
114000	Net proceeds				
115000	Personal	0.47			156.42
116000	Protested	0.08			49.86
118000	Special assessments				
120000	Accounts/other receivables (net of allowance for uncollectibles)			1,689.75	
131000	Due from other funds				
132000	Due from other governments			58,740.00	
133000	Advances to other funds				
140000	Prepaid expense				
150000	Inventories				
170000	Other debits				
	Total Assets	25,830.72	144,061.10	606,034.80	3,821.51
	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		3,497.66	6,079.30	
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	3,497.66	6,079.30	0.00
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues	13.88			588.51
	Total Deferred Inflows of Resources	13.88	0.00	0.00	588.51
	FUND BALANCES:				
250100	Non-spendable				
250200	Restricted	25,817.00	140,563.00	599,956.00	3,233.00
260100	Committed				
260200	Assigned				
271000	Unassigned *(negative balance ony)*	(0.16)	0.44	(0.50)	0.00
	Total Fund Balances	25,816.84	140,563.44	599,955.50	3,233.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	25,830.72	144,061.10	606,034.80	3,821.51

COUNTY/CITY/TOWN OF ____________________

COMBINING BALANCE SHEET

NONMAJOR SPECIAL REVENUE FUNDS

JUNE 30, 2019

ACCOUNT NUMBER	DESCRIPTION	2290 EXTENSION	2350 GOVT STUDY	2370 PERS	2375 GROUP HEALTH
	ASSETS				
101000	Cash and cash equivalents	69,949.49	1,521.31	51,324.37	375,313.46
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	421.59		710.82	2,705.63
113000	Real estate	1,666.74		2,796.20	10,501.99
114000	Net proceeds				
115000	Personal	865.17		1,464.61	5,541.41
116000	Protested	279.36		475.03	1,793.13
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	73,182.35	1,521.31	56,771.03	395,855.62
	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	4,269.70			
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	4,269.70	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues	3,232.86		5,446.66	20,542.16
	Total Deferred Inflows of Resources	3,232.86	0.00	5,446.66	20,542.16
	FUND BALANCES:				
250100	Non-spendable				
250200	Restricted	65,679.79	1,521.31	51,324.37	375,313.46
260100	Committed				
260200	Assigned				
271000	Unassigned *(negative balance ony)*	0.00	0.00	(0.00)	0.00
	Total Fund Balances	65,679.79	1,521.31	51,324.37	375,313.46
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	73,182.35	1,521.31	56,771.03	395,855.62

COUNTY/CITY/TOWN OF ____________________

COMBINING BALANCE SHEET

NONMAJOR SPECIAL REVENUE FUNDS

JUNE 30, 2019

ACCOUNT NUMBER	DESCRIPTION	2381 DRUG FORFEITURE	2384 FIRE COUNCIL	2386 ECON DEV	2392 ECON DEV REV LOAN
	ASSETS				
101000	Cash and cash equivalents	38,395.85	18,534.72	0.53	72,191.47
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			54,590.68	
140000	Prepaid expense				
150000	Inventories				
170000	Other debits				
	Total Assets	38,395.85	18,534.72	54,591.21	72,191.47
	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	38,395.85	18,534.72	54,591.21	72,191.47
260100	Committed				
260200	Assigned				
271000	Unassigned *(negative balance ony)*	0.00	0.00	0.00	0.00
	Total Fund Balances	38,395.85	18,534.72	54,591.21	72,191.47
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	38,395.85	18,534.72	54,591.21	72,191.47

COUNTY/CITY/TOWN OF ____________________
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2019

ACCOUNT NUMBER	DESCRIPTION	2393 RECORD PRES	2394 ALCOHOL REHAB	2395 COMPUTER	2396 LEASED PROPERTY
	ASSETS				
101000	Cash and cash equivalents	22,159.23	15,183.66	15,378.18	131,382.52
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		7,196.00		
133000	Advances to other funds				
140000	Prepaid expense				
150000	Inventories				
170000	Other debits				
	Total Assets	22,159.23	22,379.66	15,378.18	131,382.52
	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			364.24	
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	364.24	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	22,159.23	22,379.66	15,013.94	131,382.52
260100	Committed				
260200	Assigned				
271000	Unassigned *(negative balance ony)*	0.00	0.00	0.00	0.00
	Total Fund Balances	22,159.23	22,379.66	15,013.94	131,382.52
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	22,159.23	22,379.66	15,378.18	131,382.52

COUNTY/CITY/TOWN OF ______________________
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2019

ACCOUNT NUMBER	DESCRIPTION	2420 GAS TAX	2800 CRISIS INTERVENTION	2821 BARSAA	2830 JUNK VEHICLE
	ASSETS				
101000	Cash and cash equivalents	18,462.30	35,598.89	85.22	23,528.19
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	75,228.07			
170000	Other debits				
	Total Assets	93,690.37	35,598.89	85.22	23,528.19
	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				1,669.42
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	1,669.42
	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	75,228.07			
250200	Restricted	18,462.00	35,598.89	85.22	21,858.77
260100	Committed				
260200	Assigned				
271000	Unassigned *(negative balance ony)*	0.30	0.00	0.00	(0.00)
	Total Fund Balances	93,690.37	35,598.89	85.22	21,858.77
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	93,690.37	35,598.89	85.22	23,528.19

COUNTY/CITY/TOWN OF ____________________
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2019

ACCOUNT NUMBER	DESCRIPTION	2840 WEED GRANT	2859 COUNTY LAND	2915 CRIME CONTROL	2917 VICTIMS
	ASSETS				
101000	Cash and cash equivalents	45,442.10	624.06	64,496.07	(1,151.83)
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				11,814.51
133000	Advances to other funds				
140000	Prepaid expense				
150000	Inventories				
170000	Other debits				
	Total Assets	45,442.10	624.06	64,496.07	10,662.68
	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				2,465.94
203100	Judgments payable				
204000	Contracts/loans/notes payable				
205200	Matured interest payable				
206100	Other accrued payables				
211000	Due to other funds				9,585.63
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	12,051.57
	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	45,442.10	624.06	64,496.07	
260100	Committed				
260200	Assigned				
271000	Unassigned *(negative balance ony)*	0.00	0.00	0.00	(1,388.89)
	Total Fund Balances	45,442.10	624.06	64,496.07	(1,388.89)
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	45,442.10	624.06	64,496.07	10,662.68

COUNTY/CITY/TOWN OF ____________________

COMBINING BALANCE SHEET

NONMAJOR SPECIAL REVENUE FUNDS

JUNE 30, 2019

ACCOUNT NUMBER	DESCRIPTION	2958 DES GRANTS	2972 FAMILY PLANNING	2973 MCH NURSES	2974 FAMILY PLANNING - FUNDRAISING
	ASSETS				
101000	Cash and cash equivalents	(0.43)	155,779.70	1,607.01	115,950.00
103000	Petty cash		100.00	100.00	
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)		2,362.00		
131000	Due from other funds				
132000	Due from other governments		22,275.00		
133000	Advances to other funds				
140000	Prepaid expense				
150000	Inventories				
170000	Other debits				
	Total Assets	(0.43)	180,516.70	1,707.01	115,950.00
	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		5,318.44	1,330.32	
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	5,318.44	1,330.32	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		175,198.26	376.69	115,950.00
260100	Committed				
260200	Assigned				
271000	Unassigned *(negative balance ony)*	(0.43)	0.00	0.00	0.00
	Total Fund Balances	(0.43)	175,198.26	376.69	115,950.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	(0.43)	180,516.70	1,707.01	115,950.00

COUNTY/CITY/TOWN OF ____________________
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2019

ACCOUNT NUMBER	DESCRIPTION	2978 IMMUNIZATION PROGRAM	2999 PREPAID TAXES	NONMAJOR SPECIAL REVENUE FUNDS
	ASSETS			
101000	Cash and cash equivalents	18,474.76	8,808.67	2,893,261.75
103000	Petty cash			1,500.00
101100	Investments			0.00
102000	Cash and cash equivalents - restricted			0.00
102300	Investments - restricted			0.00
106000	Valuation of investments to fair value			0.00
	Taxes receivable:			
111000	Mobiles			7,178.71
113000	Real estate			28,128.22
114000	Net proceeds			0.00
115000	Personal			24,409.25
116000	Protested			4,715.17
118000	Special assessments			0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)			4,051.75
131000	Due from other funds			0.00
132000	Due from other governments			100,025.51
133000	Advances to other funds			54,590.68
140000	Prepaid expense			0.00
150000	Inventories			228,839.08
170000	Other debits			0.00
	Total Assets	18,474.76	8,808.67	3,346,700.12
	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
	LIABILITIES			
201000	Warrants payable			0.00
202100	Accounts payable	338.62	8,808.67	73,012.33
203100	Judgments payable			0.00
204000	Contracts/loans/notes payable			0.00
205200	Matured interest payable			0.00
206100	Other accrued payables			32,812.65
211000	Due to other funds			31,293.47
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	338.62	8,808.67	137,118.45
	DEFERRED INFLOWS OF RESOURCES			
220000	Deferred Inflows of Resources			0.00
223000	Deferred Inflows of Tax Revenues			64,431.35
	Total Deferred Inflows of Resources	0.00	0.00	64,431.35
	FUND BALANCES:			
250100	Non-spendable			228,839.07
250200	Restricted	18,136.14		2,940,763.16
260100	Committed			0.00
260200	Assigned			0.00
271000	Unassigned *(negative balance ony)*	0.00	0.00	(24,451.91)
	Total Fund Balances	18,136.14	0.00	3,145,150.32
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	18,474.76	8,808.67	3,346,700.12

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, 2019

		2130			
		BRIDGE			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	481,923.00	481,923.00	478,545.72	(3,377.28)
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	14,820.00	14,820.00	95.97	(14,724.03)
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	33,717.00	33,717.00	26,528.19	(7,188.81)
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	10,000.00	10,000.00	0.00	(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**			22.56	22.56
	Total revenues	540,460.00	540,460.00	505,192.44	(35,267.56)

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, 2019

		2140			
		WEED			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	229,090.00	229,090.00	227,365.00	(1,725.00)
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	0.00	8.58	8.58
334000	State grants				0.00
335000/336	State shared revenues	13,487.00	13,487.00	10,875.08	(2,611.92)
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	198,019.00	254,680.23	56,661.23
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**			1.69	1.69
	Total revenues	422,577.00	440,596.00	492,930.58	52,334.58

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, 2019

		2150			
		PED ANIMAL-SHEEP			
					VARIANCE WITH FINAL BUDGET
		BUDGETED AMOUNTS			
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	2,200.00	2,200.00	2,407.66	207.66
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	2,200.00	2,200.00	2,407.66	207.66

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, 2019

		2155			
		PRED ANIMAL-CATTLE			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	48,052.00	48,052.00	52,351.60	4,299.60
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	48,052.00	48,052.00	52,351.60	4,299.60

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, 2019

		2160			
		FAIR			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	123,207.00	123,207.00	121,888.14	(1,318.86)
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	2,041.00	2,041.00	2,063.17	22.17
334000	State grants				0.00
335000/336	State shared revenues	10,115.00	10,115.00	9,061.88	(1,053.12)
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	500.00	500.00	0.00	(500.00)
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation	307,248.00	307,248.00	320,397.00	13,149.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	**Miscellaneous**	100,300.00	100,300.00	105,935.32	5,635.32
370000	**Investment and royalty earnings**			5.76	5.76
	Total revenues	543,411.00	543,411.00	559,351.27	15,940.27

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, 2019

		2165			
		BRIGHT COUNTRY LIGHTS			
					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**	4,300.00	4,300.00	3,741.85	(558.15)
370000	**Investment and royalty earnings**				0.00
	Total revenues	4,300.00	4,300.00	3,741.85	(558.15)
		-65-			

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, 2019

		2180			
		DISTRICT COURT			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	106,007.00	106,007.00	107,827.04	1,820.04
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	51.96	51.96
334000	State grants	10,000.00	10,000.00	6,868.33	(3,131.67)
335000/336	State shared revenues	33,717.00	33,717.00	28,089.12	(5,627.88)
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government	8,000.00	8,000.00	8,619.15	619.15
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**	14,000.00	14,000.00	28,074.79	14,074.79
370000	**Investment and royalty earnings**			4.96	4.96
	Total revenues	171,724.00	171,724.00	179,535.35	7,811.35

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, 2019

		2210			
		PARKS REC			
					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**			154.15	154.15
	Total revenues	0.00	0.00	154.15	154.15

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, 2019

		2220			
		LIBRARY			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	22,550.00	22,550.00	23,301.55	751.55
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	10.95	10.95
334000	State grants				0.00
335000/336	State shared revenues	5,058.00	5,058.00	3,633.12	(1,424.88)
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**			1.05	1.05
	Total revenues	27,608.00	27,608.00	26,946.67	(661.33)

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, 2019

		2250			
		PLANNING			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	62,686.00	62,686.00	62,559.54	(126.46)
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	15.22	15.22
334000	State grants				0.00
335000/336	State shared revenues	10,115.00	10,115.00	9,766.32	(348.68)
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government	5,000.00	5,000.00	6,906.76	1,906.76
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**			2.93	2.93
	Total revenues	77,801.00	77,801.00	79,250.77	1,449.77

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, 2019

		2260			
		COMP INS			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	226,517.00	226,517.00	224,542.64	(1,974.36)
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	51.85	51.85
334000	State grants				0.00
335000/336	State shared revenues	15,173.00	15,173.00	13,264.84	(1,908.16)
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**			10.60	10.60
	Total revenues	241,690.00	241,690.00	237,869.93	(3,820.07)

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, 2019

		2270			
		HEALTH			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	7,925.00	7,925.00	7,855.34	(69.66)
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	3,372.00	3,372.00	2,998.68	(373.32)
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**	8,110.00	8,110.00	8,110.00	0.00
370000	**Investment and royalty earnings**				0.00
	Total revenues	19,407.00	19,407.00	18,964.02	(442.98)

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, 2019

		2271			
		MENTAL HEALTH			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.50	0.50
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	3,372.00	3,372.00	3,270.36	(101.64)
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	3,372.00	3,372.00	3,270.86	(101.14)

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, 2019

		2272			
		CMHD - ENVIRONMENTAL			
					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	20,000.00	20,000.00	23,250.00	3,250.00
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	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	27,916.30	6,516.30
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	140.00	140.00
370000	**Investment and royalty earnings**				0.00
	Total revenues	117,497.00	117,497.00	127,403.30	9,906.30

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, 2019

		2274			
		CMHD-PUBLIC			
					VARIANCE WITH FINAL BUDGET
		BUDGETED AMOUNTS			POSITIVE
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL 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	17,875.00	17,875.00	20,520.00	2,645.00
334000	State grants	222,467.00	222,467.00	268,198.99	45,731.99
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	36,759.00	36,759.00	36,500.94	(258.06)
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	277,101.00	277,101.00	325,219.93	48,118.93

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, 2019

		2280 AGING			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	24,591.00	24,591.00	24,531.46	(59.54)
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	6.45	6.45
334000	State grants				0.00
335000/336	State shared revenues	3,372.00	3,372.00	3,556.20	184.20
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**			1.14	1.14
	Total revenues	27,963.00	27,963.00	28,095.25	132.25

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, 2019

		2290			
		EXTENSION			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	132,775.00	132,775.00	133,145.99	370.99
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	36.04	36.04
334000	State grants				0.00
335000/336	State shared revenues	205.00	205.00	16,888.96	16,683.96
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government	2,000.00	2,000.00	2,000.00	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**			6.22	6.22
	Total revenues	134,980.00	134,980.00	152,077.21	17,097.21

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, 2019

		2350 GOVT STUDY			
		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				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, 2019

		2370			
		PERS			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	224,995.00	224,995.00	225,219.37	224.37
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	63.70	63.70
334000	State grants				0.00
335000/336	State shared revenues	23,601.00	23,601.00	21,358.56	(2,242.44)
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**			10.53	10.53
	Total revenues	248,596.00	248,596.00	246,652.16	(1,943.84)

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, 2019

		2375			
		GROUP HEALTH			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	867,753.00	867,753.00	864,538.74	(3,214.26)
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	235.56	235.56
334000	State grants				0.00
335000/336	State shared revenues			13,432.00	13,432.00
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**			40.64	40.64
	Total revenues	867,753.00	867,753.00	878,246.94	10,493.94

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, 2019

		2381			
		DRUG FORFEITURE			
					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	37,365.00	37,365.00	2,455.00	(34,910.00)
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	2,455.00	(34,910.00)

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, 2019

		2384 FIRE COUNCIL			
		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	23,953.00	23,953.00	23,953.00	0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants	0.00	0.00	1,600.00	1,600.00
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**	7,000.00	7,000.00	12,821.40	5,821.40
370000	**Investment and royalty earnings**				0.00
	Total revenues	30,953.00	30,953.00	38,374.40	7,421.40

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, 2019

		2386			
		ECON DEV			
					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	0.00	1,980.75	1,980.75
370000	**Investment and royalty earnings**			1,051.42	1,051.42
	Total revenues	0.00	0.00	3,032.17	3,032.17

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, 2019

		2392			
		ECON DEV REV LOAN			
					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**			2,336.06	2,336.06
	Total revenues	0.00	0.00	2,336.06	2,336.06

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, 2019

		2393			
		RECORD PRES			
					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	10,000.00	10,000.00	9,744.00	(256.00)
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	10,000.00	10,000.00	9,744.00	(256.00)

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, 2019

		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	21,588.00	21,588.00	33,942.00	12,354.00
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	21,588.00	21,588.00	33,942.00	12,354.00

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, 2019

		2395			
		COMPUTER			
					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	122,665.00	122,665.00	122,665.00	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	122,665.00	122,665.00	122,665.00	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, 2019

		2396			
		LEASED PROPERTY			
					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**	120,392.00	120,392.00	10,990.00	(109,402.00)
370000	**Investment and royalty earnings**				0.00
	Total revenues	120,392.00	120,392.00	10,990.00	(109,402.00)

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, 2019

		2420			
		GAS TAX			
					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	3,884.00	3,884.00	3,884.00	0.00
334000	State grants	130,786.00	130,786.00	129,248.63	(1,537.37)
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**			509.29	509.29
	Total revenues	134,670.00	134,670.00	133,641.92	(1,028.08)

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, 2019

		2800			
		CRISIS INTERVENTION			
					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	58,600.00	58,600.00	43,598.50	(15,001.50)
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	58,600.00	58,600.00	43,598.50	(15,001.50)

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, 2019

		2821			
		BARSAA			
					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	130,472.00	130,472.00	102,433.90	(28,038.10)
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	102,433.90	(28,038.10)

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, 2019

		2830			
		JUNK VEHICLE			
					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	80,726.00	80,726.00	80,726.80	0.80
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	80,726.00	80,726.00	80,726.80	0.80

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, 2019

		2840 WEED GRANT			
		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	1,786.00	1,786.00	9,285.72	7,499.72
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	1,786.00	1,786.00	9,285.72	7,499.72

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, 2019

		2859			
		COUNTY LAND			
					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	482.00	482.00	482.00	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	2,200.00	2,200.00	2,314.00	114.00
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	2,682.00	2,682.00	2,796.00	114.00

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, 2019

		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	10,230.00	230.00
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	10,230.00	230.00

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, 2019

		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	103,214.00	103,214.00	35,343.28	(67,870.72)
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	0.00	9,406.54	9,406.54
351030	City court				0.00
360000	**Miscellaneous**				0.00
370000	**Investment and royalty earnings**				0.00
	Total revenues	103,214.00	103,214.00	44,749.82	(58,464.18)

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, 2019

		2958 DES GRANTS			
		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	4,070.00	4,070.00	4,070.00	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	4,070.00	4,070.00	4,070.00	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, 2019

		2972			
		FAMILY PLANNING			
					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	43,766.00	43,766.00	39,848.07	(3,917.93)
332000/333	Federal shared revenues				0.00
334000	State grants	114,975.00	114,975.00	114,255.01	(719.99)
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	40,800.00	40,800.00	33,761.96	(7,038.04)
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**	129,000.00	129,000.00	42,499.04	(86,500.96)
370000	**Investment and royalty earnings**				0.00
	Total revenues	328,541.00	328,541.00	230,364.08	(98,176.92)

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, 2019

		2973 MCH NURSES			
		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	10,198.40	10,198.40	10,054.30	(144.10)
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	23,000.00	23,000.00	23,886.71	886.71
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	33,198.40	33,198.40	33,941.01	742.61

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, 2019

		2974			
		FAMILY PLANNING -FUNDRAISING			
					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, 2019

		2978			
		IMMUNIZATION PROGRAM			
					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	7,275.00	7,275.00	7,175.50	(99.50)
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	7,275.00	7,275.00	7,175.50	(99.50)

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, 2019

		2999			
		PREPAID TAXES			
					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, 2019

		TOTALS			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	2,560,271.00	2,560,271.00	2,556,080.29	(4,190.71)
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	20,000.00	20,000.00	23,250.00	3,250.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	168,523.40	168,523.40	96,491.15	(72,032.25)
332000/333	Federal shared revenues	185,720.00	185,720.00	174,143.45	(11,576.55)
334000	State grants	538,614.00	538,614.00	571,455.18	32,841.18
335000/336	State shared revenues	388,090.00	388,090.00	379,826.01	(8,263.99)
337000	Local grants	0.00	0.00	1,600.00	1,600.00
338000	Local shared revenues	76,097.00	76,097.00	76,097.00	0.00
	Charges for services				
341000	General government	27,200.00	27,200.00	29,583.91	2,383.91
342000	Public safety	10,000.00	10,000.00	10,230.00	230.00
343000	Public works	190,500.00	208,519.00	254,680.23	46,161.23
344000	Public health	121,959.00	121,959.00	122,065.91	106.91
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	307,248.00	307,248.00	320,397.00	13,149.00
	Fines and forfeitures				
351010	Justice court	37,365.00	37,365.00	2,455.00	(34,910.00)
351020	District court	0.00	0.00	9,406.54	9,406.54
351030	City court	0.00	0.00	0.00	0.00
360000	**Miscellaneous**	383,102.00	383,102.00	214,293.15	(168,808.85)
370000	**Investment and royalty earnings**	0.00	0.00	4,159.00	4,159.00
	Total revenues	5,014,689.40	5,032,708.40	4,846,213.82	(186,494.58)

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, 2019

		2130			
		BRIDGE			
					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	371,318.00	371,318.00	369,278.60	2,039.40
200-800	Supplies/services/materials, etc	210,500.00	210,500.00	142,942.43	67,557.57
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	581,818.00	581,818.00	512,221.03	69,596.97
	Excess of revenues over expenditures	(41,358.00)	(41,358.00)	(7,028.59)	34,329.41
	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	71,728.00	71,728.00	102,722.24	30,994.24
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)	71,728.00	71,728.00	102,722.24	30,994.24
	Net change in fund balance	30,370.00	30,370.00	95,693.65	65,323.65
	#REF!				
	Prior period adjustments				
	#REF!			0.00	
	#REF!			95,693.65	

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, 2019

		2140			
		WEED			
					VARIANCE WITH FINAL BUDGET
		BUDGETED AMOUNTS			POSITIVE
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL 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	131,603.00	131,603.00	128,473.05	3,129.95
200-800	Supplies/services/materials, etc	221,000.00	221,000.00	207,148.18	13,851.82
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	352,603.00	352,603.00	335,621.23	16,981.77
	Excess of revenues over expenditures	69,974.00	87,993.00	157,309.35	69,316.35
	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	17,853.00	17,853.00	17,677.34	(175.66)
520000	Transfers out (enteras a negative)	0.00	(18,019.00)	(35,000.00)	(16,981.00)
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)	17,853.00	(166.00)	(17,322.66)	(17,156.66)
	Net change in fund balance	87,827.00	87,827.00	139,986.69	52,159.69
	#REF!				
	Prior period adjustments				
	#REF!			0.00	
	#REF!			139,986.69	

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, 2019

		2150			
		PED ANIMAL-SHEEP			
					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	2,374.00	2,374.00	2,202.00	172.00
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	2,374.00	2,374.00	2,202.00	172.00
	Excess of revenues over expenditures	(174.00)	(174.00)	205.66	379.66
	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	(174.00)	(174.00)	205.66	379.66
	#REF!				
	Prior period adjustments				
	#REF!			0.00	
	#REF!			205.66	

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, 2019

		2155			
		PRED 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	56,819.00	56,819.00	48,052.00	8,767.00
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	56,819.00	56,819.00	48,052.00	8,767.00
	Excess of revenues over expenditures	(8,767.00)	(8,767.00)	4,299.60	13,066.60
	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	(8,767.00)	(8,767.00)	4,299.60	13,066.60
	#REF!				
	Prior period adjustments				
	#REF!			0.00	
	#REF!			4,299.60	

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, 2019

		2160			
		FAIR			
					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	119,037.00	119,037.00	117,326.93	1,710.07
200-800	Supplies/services/materials, etc	442,022.00	442,022.00	365,001.99	77,020.01
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	561,059.00	561,059.00	482,328.92	78,730.08
	Excess of revenues over expenditures	(17,648.00)	(17,648.00)	77,022.35	94,670.35
	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	32,547.00	32,547.00	32,238.16	(308.84)
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)	32,547.00	32,547.00	32,238.16	(308.84)
	Net change in fund balance	14,899.00	14,899.00	109,260.51	94,361.51
	#REF!				
	Prior period adjustments				
	#REF!			0.00	
	#REF!			109,260.51	

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, 2019

		2165			
		BRIGHT COUNTRY LIGHTS			
					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	4,300.00	4,300.00	1,027.84	3,272.16
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	4,300.00	4,300.00	1,027.84	3,272.16
	Excess of revenues over expenditures	0.00	0.00	2,714.01	2,714.01
	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	2,714.01	2,714.01
	#REF!				
	Prior period adjustments				
	#REF!			0.00	
	#REF!			2,714.01	

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, 2019

		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	181,104.00	181,104.00	160,151.42	20,952.58
200-800	Supplies/services/materials, etc	92,200.00	92,200.00	53,531.00	38,669.00
420000	**Public Safety**				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	80,000.00	80,000.00	66,770.77	13,229.23
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	353,304.00	353,304.00	280,453.19	72,850.81
	Excess of revenues over expenditures	(181,580.00)	(181,580.00)	(100,917.84)	80,662.16
	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	49,634.00	49,634.00	39,385.35	(10,248.65)
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)	49,634.00	49,634.00	39,385.35	(10,248.65)
	Net change in fund balance	(131,946.00)	(131,946.00)	(61,532.49)	70,413.51
	#REF!				
	Prior period adjustments				
	#REF!			0.00	
	#REF!			(61,532.49)	

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, 2019

		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	6,000.00	6,000.00	0.00	6,000.00
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	6,000.00	6,000.00	0.00	6,000.00
	Excess of revenues over expenditures	(6,000.00)	(6,000.00)	154.15	6,154.15
	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	(6,000.00)	(6,000.00)	154.15	6,154.15
	#REF!				
	Prior period adjustments				
	#REF!			0.00	
	#REF!			154.15	

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, 2019

		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	63,177.00	63,176.86	0.14
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	63,177.00	63,176.86	0.14
	Excess of revenues over expenditures	(30,211.00)	(35,569.00)	(36,230.19)	(661.19)
	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	(30,211.00)	(35,569.00)	(36,230.19)	(661.19)
	#REF!				
	Prior period adjustments				
	#REF!			0.00	
	#REF!			(36,230.19)	

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, 2019

		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	110,530.00	110,530.00	106,151.63	4,378.37
200-800	Supplies/services/materials, etc	15,034.00	15,034.00	9,498.66	5,535.34
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	125,564.00	125,564.00	115,650.29	9,913.71
	Excess of revenues over expenditures	(47,763.00)	(47,763.00)	(36,399.52)	11,363.48
	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	32,541.00	32,541.00	30,943.25	(1,597.75)
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)	32,541.00	32,541.00	30,943.25	(1,597.75)
	Net change in fund balance	(15,222.00)	(15,222.00)	(5,456.27)	9,765.73
	#REF!				
	Prior period adjustments				
	#REF!			0.00	
	#REF!			(5,456.27)	

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, 2019

		2260			
		COMP INS			
					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	239,612.00	239,612.00	239,612.00	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	239,612.00	239,612.00	239,612.00	0.00
	Excess of revenues over expenditures	2,078.00	2,078.00	(1,742.07)	(3,820.07)
	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	2,078.00	2,078.00	(1,742.07)	(3,820.07)
	#REF!				
	Prior period adjustments				
	#REF!			0.00	
	#REF!			(1,742.07)	

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, 2019

		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	40,551.00	40,551.00	40,551.00	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	40,551.00	40,551.00	40,551.00	0.00
	Excess of revenues over expenditures	(21,144.00)	(21,144.00)	(21,586.98)	(442.98)
	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	(21,144.00)	(21,144.00)	(21,586.98)	(442.98)
	#REF!				
	Prior period adjustments				
	#REF!			0.00	
	#REF!			(21,586.98)	

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, 2019

		2271			
		MENTAL 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	46,146.00	46,146.00	27,984.00	18,162.00
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	46,146.00	46,146.00	27,984.00	18,162.00
	Excess of revenues over expenditures	(42,774.00)	(42,774.00)	(24,713.14)	18,060.86
	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	(42,774.00)	(42,774.00)	(24,713.14)	18,060.86
	#REF!				
	Prior period adjustments				
	#REF!			0.00	
	#REF!			(24,713.14)	

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, 2019

		2272			
		CMHD - ENVIRONMENTAL			
					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	116,169.00	116,169.00	87,329.01	28,839.99
200-800	Supplies/services/materials, etc	20,147.00	20,147.00	30,786.88	(10,639.88)
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	136,316.00	136,316.00	118,115.89	18,200.11
	Excess of revenues over expenditures	(18,819.00)	(18,819.00)	9,287.41	28,106.41
	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	(18,819.00)	(18,819.00)	9,287.41	28,106.41
	#REF!				
	Prior period adjustments				
	#REF!			0.00	
	#REF!			9,287.41	
		-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, 2019

		2274			
		CMHD-PUBLIC			
					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	229,108.39	229,108.39	205,049.82	24,058.57
200-800	Supplies/services/materials, etc	101,207.80	101,207.80	79,504.98	21,702.82
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	330,316.19	330,316.19	284,554.80	45,761.39
	Excess of revenues over expenditures	(53,215.19)	(53,215.19)	40,665.13	93,880.32
	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)				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	(53,215.19)	(53,215.19)	40,665.13	93,880.32
	#REF!				
	Prior period adjustments				
	#REF!			0.00	
	#REF!			40,665.13	

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, 2019

		2280			
		AGING			
					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	30,000.00	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	30,000.00	30,000.00	30,000.00	0.00
	Excess of revenues over expenditures	(2,037.00)	(2,037.00)	(1,904.75)	132.25
	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	(2,037.00)	(2,037.00)	(1,904.75)	132.25
	#REF!				
	Prior period adjustments				
	#REF!			0.00	
	#REF!			(1,904.75)	

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, 2019

		2290			
		EXTENSION			
					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	109,376.00	109,376.00	104,700.90	4,675.10
200-800	Supplies/services/materials, etc	81,043.00	81,043.00	80,128.33	914.67
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	190,419.00	190,419.00	184,829.23	5,589.77
	Excess of revenues over expenditures	(55,439.00)	(55,439.00)	(32,752.02)	22,686.98
	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	32,440.00	32,440.00	31,709.60	(730.40)
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)	32,440.00	32,440.00	31,709.60	(730.40)
	Net change in fund balance	(22,999.00)	(22,999.00)	(1,042.42)	21,956.58
	#REF!				
	Prior period adjustments				
	#REF!			0.00	
	#REF!			(1,042.42)	

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, 2019

		2350			
		GOVT STUDY			
					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	1,600.00	1,600.00	79.50	1,520.50
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	79.50	1,520.50
	Excess of revenues over expenditures	(1,600.00)	(1,600.00)	(79.50)	1,520.50
	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	(1,600.00)	(1,600.00)	(79.50)	1,520.50
	#REF!				
	Prior period adjustments				
	#REF!			0.00	
	#REF!			(79.50)	

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, 2019

		2370			
		PERS			
					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	248,596.00	248,596.00	246,652.16	(1,943.84)
	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)	(323,460.00)	(323,460.00)	(315,192.73)	8,267.27
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)	(323,460.00)	(323,460.00)	(315,192.73)	8,267.27
	Net change in fund balance	(74,864.00)	(74,864.00)	(68,540.57)	6,323.43
	#REF!				
	Prior period adjustments				
	#REF!			0.00	
	#REF!			(68,540.57)	

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, 2019

		2375			
		GROUP HEALTH			
					VARIANCE WITH FINAL BUDGET
		BUDGETED AMOUNTS			POSITIVE
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL 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	867,753.00	867,753.00	878,246.94	10,493.94
	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)	(982,300.00)	(982,300.00)	(864,634.00)	117,666.00
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)	(982,300.00)	(982,300.00)	(864,634.00)	117,666.00
	Net change in fund balance	(114,547.00)	(114,547.00)	13,612.94	128,159.94
	#REF!				
	Prior period adjustments				
	#REF!			0.00	
	#REF!			13,612.94	

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, 2019

		2381			
		DRUG FORFEITURE			
					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	1,574.40	43,425.60
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	1,574.40	43,425.60
	Excess of revenues over expenditures	(7,635.00)	(7,635.00)	880.60	8,515.60
	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	(7,635.00)	(7,635.00)	880.60	8,515.60
	#REF!				
	Prior period adjustments				
	#REF!			0.00	
	#REF!			880.60	

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, 2019

		2384			
		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	5,915.00	5,915.00	3,738.74	2,176.26
200-800	Supplies/services/materials, etc	43,000.00	43,000.00	34,063.67	8,936.33
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	48,915.00	48,915.00	37,802.41	11,112.59
	Excess of revenues over expenditures	(17,962.00)	(17,962.00)	571.99	18,533.99
	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	(17,962.00)	(17,962.00)	571.99	18,533.99
	#REF!				
	Prior period adjustments				
	#REF!			0.00	
	#REF!			571.99	

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, 2019

		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	74,558.00	84,705.00	84,704.02	0.98
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	74,558.00	84,705.00	84,704.02	0.98
	Excess of revenues over expenditures	(74,558.00)	(84,705.00)	(81,671.85)	3,033.15
	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			7,950.00	7,950.00
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	7,950.00	7,950.00
	Net change in fund balance	(74,558.00)	(84,705.00)	(73,721.85)	10,983.15
	#REF!				
	Prior period adjustments				
	#REF!			0.00	
	#REF!			(73,721.85)	

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, 2019

		2392			
		ECON DEV REV LOAN			
					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	109,565.00	109,565.00	38,525.00	71,040.00
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	109,565.00	109,565.00	38,525.00	71,040.00
	Excess of revenues over expenditures	(109,565.00)	(109,565.00)	(36,188.94)	73,376.06
	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	(109,565.00)	(109,565.00)	(36,188.94)	73,376.06
	#REF!				
	Prior period adjustments				
	#REF!			0.00	
	#REF!			(36,188.94)	

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, 2019

		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	8,000.00	8,000.00	4,405.54	3,594.46
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	8,000.00	8,000.00	4,405.54	3,594.46
	Excess of revenues over expenditures	2,000.00	2,000.00	5,338.46	3,338.46
	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	5,338.46	3,338.46
	#REF!				
	Prior period adjustments				
	#REF!			0.00	
	#REF!			5,338.46	
		-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, 2019

		2394			
		ALCOHOL REHAB			
					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	21,588.00	21,588.00	21,588.00	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	21,588.00	21,588.00	21,588.00	0.00
	Excess of revenues over expenditures	0.00	0.00	12,354.00	12,354.00
	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	12,354.00	12,354.00
	#REF!				
	Prior period adjustments				
	#REF!			0.00	
	#REF!			12,354.00	

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, 2019

		2395			
		COMPUTER			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	**General Government:**				
100	Personal services	7,432.00	7,432.00	8,627.13	(1,195.13)
200-800	Supplies/services/materials, etc	129,000.00	129,000.00	112,615.08	16,384.92
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	136,432.00	136,432.00	121,242.21	15,189.79
	Excess of revenues over expenditures	(13,767.00)	(13,767.00)	1,422.79	15,189.79
	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	(13,767.00)	(13,767.00)	1,422.79	15,189.79
	#REF!				
	Prior period adjustments				
	#REF!			0.00	
	#REF!			1,422.79	

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, 2019

		2396			
		LEASED PROPERTY			
					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	120,392.00	120,392.00	0.00	120,392.00
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	120,392.00	120,392.00	0.00	120,392.00
	Excess of revenues over expenditures	0.00	0.00	10,990.00	10,990.00
	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	10,990.00	10,990.00
	#REF!				
	Prior period adjustments				
	#REF!			0.00	
	#REF!			10,990.00	

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, 2019

		2420			
		GAS TAX			
					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	155,000.00	155,000.00	109,694.82	45,305.18
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	109,694.82	45,305.18
	Excess of revenues over expenditures	(20,330.00)	(20,330.00)	23,947.10	44,277.10
	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	(20,330.00)	(20,330.00)	23,947.10	44,277.10
	#REF!				
	Prior period adjustments				
	#REF!			0.00	
	#REF!			23,947.10	

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, 2019

ACCOUNT NUMBER	DESCRIPTION	2800 CRISIS INTERVENTION 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	58,600.00	58,600.00	18,468.41	40,131.59
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	58,600.00	58,600.00	18,468.41	40,131.59
	Excess of revenues over expenditures	0.00	0.00	25,130.09	25,130.09
	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	25,130.09	25,130.09
	#REF!				
	Prior period adjustments				
	#REF!			0.00	
	#REF!			25,130.09	

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, 2019

		2821			
		BARSAA			
					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	130,472.00	130,472.00	110,772.00	19,700.00
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	130,472.00	130,472.00	110,772.00	19,700.00
	Excess of revenues over expenditures	0.00	0.00	(8,338.10)	(8,338.10)
	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	0.00	0.00	(8,338.10)	(8,338.10)
	#REF!				
	Prior period adjustments				
	#REF!			0.00	
	#REF!			(8,338.10)	

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, 2019

		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	45,500.00	45,500.00	42,645.37	2,854.63
200-800	Supplies/services/materials, etc	35,226.80	35,226.80	15,232.72	19,994.08
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	80,726.80	80,726.80	57,878.09	22,848.71
	Excess of revenues over expenditures	(0.80)	(0.80)	22,848.71	22,849.51
	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	(13,865.00)	(36,713.16)	
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	(13,865.00)	(36,713.16)	0.00
	Net change in fund balance	(0.80)	(13,865.80)	(13,864.45)	22,849.51
	#REF!				
	Prior period adjustments				
	#REF!			0.00	
	#REF!			(13,864.45)	

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, 2019

		2840			
		WEED GRANT			
					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	4,670.00	4,670.00	0.00	4,670.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	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	(2,884.00)	(2,884.00)	9,285.72	12,169.72
	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	(2,884.00)	(2,884.00)	9,285.72	12,169.72
	#REF!				
	Prior period adjustments				
	#REF!			0.00	
	#REF!			9,285.72	

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, 2019

		2859			
		COUNTY LAND			
					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	4,000.00	4,000.00	3,490.00	510.00
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	4,000.00	4,000.00	3,490.00	510.00
	Excess of revenues over expenditures	(1,318.00)	(1,318.00)	(694.00)	624.00
	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	(1,318.00)	(1,318.00)	(694.00)	624.00
	#REF!				
	Prior period adjustments				
	#REF!			0.00	
	#REF!			(694.00)	

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, 2019

		2915			
		CRIME CONTROL			
					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	20,000.00	20,000.00	3,040.91	16,959.09
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	3,040.91	16,959.09
	Excess of revenues over expenditures	(10,000.00)	(10,000.00)	7,189.09	17,189.09
	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)	7,189.09	17,189.09
	#REF!				
	Prior period adjustments				
	#REF!			0.00	
	#REF!			7,189.09	

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, 2019

		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	60,756.00	60,756.00	62,126.85	(1,370.85)
200-800	Supplies/services/materials, etc	11,552.00	11,552.00	1,661.89	9,890.11
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	72,308.00	72,308.00	63,788.74	8,519.26
	Excess of revenues over expenditures	30,906.00	30,906.00	(19,038.92)	(49,944.92)
	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	13,200.00	13,200.00	13,200.00	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)	13,200.00	13,200.00	13,200.00	0.00
	Net change in fund balance	44,106.00	44,106.00	(5,838.92)	(49,944.92)
	#REF!				
	Prior period adjustments				
	#REF!			0.00	
	#REF!			(5,838.92)	

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, 2019

		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	4,070.00	4,070.00	4,070.00	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	4,070.00	4,070.00	4,070.00	0.00
	#REF!				
	Prior period adjustments				
	#REF!			0.00	
	#REF!			4,070.00	

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, 2019

		2972			
		FAMILY PLANNING			
					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	219,426.00	219,426.00	134,111.97	85,314.03
200-800	Supplies/services/materials, etc	139,229.00	139,229.00	95,605.63	43,623.37
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	358,655.00	358,655.00	229,717.60	128,937.40
	Excess of revenues over expenditures	(30,114.00)	(30,114.00)	646.48	30,760.48
	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	15,000.00	15,000.00	15,000.00	0.00
520000	Transfers out (enteras a negative)	0.00	0.00	(115,950.00)	(115,950.00)
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)	15,000.00	15,000.00	(100,950.00)	(115,950.00)
	Net change in fund balance	(15,114.00)	(15,114.00)	(100,303.52)	(85,189.52)
	#REF!				
	Prior period adjustments				
	#REF!			0.00	
	#REF!			(100,303.52)	

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, 2019

		2973			
		MCH NURSES			
					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	39,020.00	39,798.00	39,799.45	(1.45)
200-800	Supplies/services/materials, etc	4,400.00	4,400.00	4,400.00	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	43,420.00	44,198.00	44,199.45	(1.45)
	Excess of revenues over expenditures	(10,221.60)	(10,999.60)	(10,258.44)	741.16
	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	7,446.60	7,446.60	0.00	(7,446.60)
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)	7,446.60	7,446.60	0.00	(7,446.60)
	Net change in fund balance	(2,775.00)	(3,553.00)	(10,258.44)	(6,705.44)
	#REF!				
	Prior period adjustments				
	#REF!			0.00	
	#REF!			(10,258.44)	

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, 2019

		2974			
		FAMILY PLANNING -FUNDRAISING			
					VARIANCE WITH FINAL BUDGET
		BUDGETED AMOUNTS			POSITIVE
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL 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	0.00	115,950.00	115,950.00
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	115,950.00	115,950.00
	Net change in fund balance	0.00	0.00	115,950.00	115,950.00
	#REF!				
	Prior period adjustments				
	#REF!			0.00	
	#REF!			115,950.00	

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, 2019

		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	7,433.00	7,674.00	7,673.70	0.30
200-800	Supplies/services/materials, etc	760.00	760.00	760.00	(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	8,193.00	8,434.00	8,433.70	0.30
	Excess of revenues over expenditures	(918.00)	(1,159.00)	(1,258.20)	(99.20)
	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	(918.00)	(1,159.00)	(1,258.20)	(99.20)
	#REF!				
	Prior period adjustments				
	#REF!			0.00	
	#REF!			(1,258.20)	

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, 2019

		2999			
		PREPAID TAXES			
					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
	#REF!				
	Prior period adjustments				
	#REF!			0.00	
	#REF!			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, 2019

ACCOUNT NUMBER	DESCRIPTION	TOTALS BUDGETED AMOUNTS ORIGINAL	 BUDGETED AMOUNTS FINAL	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	EXPENDITURES				
	Current:				
410000	**General Government:**				
100	Personal services	359,822.00	359,822.00	337,057.03	22,764.97
200-800	Supplies/services/materials, etc	621,390.00	621,390.00	424,893.67	196,496.33
420000	**Public Safety**				
100	Personal services	5,915.00	5,915.00	3,738.74	2,176.26
200-800	Supplies/services/materials, etc	246,600.00	246,600.00	123,918.16	122,681.84
430000	**Public Works**				
100	Personal services	553,091.00	553,091.00	540,397.02	12,693.98
200-800	Supplies/services/materials, etc	752,198.80	752,198.80	585,790.15	166,408.65
440000	**Public Health**				
100	Personal services	611,156.39	612,175.39	473,963.95	138,211.44
200-800	Supplies/services/materials, etc	433,221.80	433,221.80	351,434.49	81,787.31
450000	**Social and Economic Services**				
100	Personal services	109,376.00	109,376.00	104,700.90	4,675.10
200-800	Supplies/services/materials, etc	111,043.00	111,043.00	110,128.33	914.67
460000	**Culture and Recreation**				
100	Personal services	119,037.00	119,037.00	117,326.93	1,710.07
200-800	Supplies/services/materials, etc	510,141.00	515,499.00	429,206.69	86,292.31
470000	**Housing and Community Development**				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	184,123.00	194,270.00	123,229.02	71,040.98
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	4,617,114.99	4,633,638.99	3,725,785.08	907,853.91
	Excess of revenues over expenditures	397,574.41	399,069.41	1,120,428.74	721,359.33
	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	272,389.60	272,389.60	406,775.94	134,386.34
520000	Transfers out (enteras a negative)	(1,305,760.00)	(1,337,644.00)	(1,367,489.89)	(6,997.73)
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)	(1,033,370.40)	(1,065,254.40)	(960,713.95)	127,388.61
	Net change in fund balance	(635,795.99)	(666,184.99)	159,714.79	848,747.94
	#REF!			0.00	
	Prior period adjustments			0.00	
	#REF!			0.00	
	#REF!			159,714.79	

COUNTY/CITY/TOWN OF ____________________

COMBINING BALANCE SHEET

NONMAJOR DEBT SERVICE FUNDS

JUNE 30, 2019

ACCOUNT NUMBER	DESCRIPTION	3010 FAIR CONST	3140 CRT HS LOAN	3200 FAIR WATER & SEWER
	ASSETS			
101000	Cash and cash equivalents			29,652.40
103000	Petty cash			
101100	Investments			
102000	Cash and cash equivalents - restricted			151,532.00
102300	Investments - restricted			
106000	Valuation of investments to fair value			
	Taxes receivable:			
111000	Mobiles			647.77
113000	Real estate	10.04	3.18	2,469.60
114000	Net proceeds			
115000	Personal			1,359.28
116000	Protested			422.63
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	186,083.68
	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			4,899.28
	Total Deferred Inflows of Resources	0.00	0.00	4,899.28
	FUND BALANCE			
250100	Non-spendable			
250200	Restricted			
260100	Committed			
260200	Assigned			
271000	Unassigned *(Negative balance only)*	10.04	3.18	181,184.40
	Total Fund Balances	10.04	3.18	181,184.40
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	10.04	3.18	186,083.68

COUNTY/CITY/TOWN OF ____________________

COMBINING BALANCE SHEET

NONMAJOR DEBT SERVICE FUNDS

JUNE 30, 2019

ACCOUNT NUMBER	DESCRIPTION	3201 COMPENSATED ABSENSES	NONMAJOR DEBT SERVICE FUNDS
	ASSETS		
101000	Cash and cash equivalents	24,559.65	54,212.05
103000	Petty cash		0.00
101100	Investments		0.00
102000	Cash and cash equivalents - restricted		151,532.00
102300	Investments - restricted		0.00
106000	Valuation of investments to fair value		0.00
	Taxes receivable:		
111000	Mobiles		647.77
113000	Real estate		2,482.82
114000	Net proceeds		0.00
115000	Personal		1,359.28
116000	Protested		422.63
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	24,559.65	210,656.55
	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
	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	0.00
	DEFERRED INFLOWS OF RESOURCES		
220000	Deferred Inflows of Resources		0.00
223000	Deferred Inflows of Tax Revenues		4,899.28
	Total Deferred Inflows of Resources	0.00	4,899.28
	FUND BALANCE		
250100	Non-spendable		0.00
250200	Restricted		0.00
260100	Committed	24,560.00	24,560.00
260200	Assigned		0.00
271000	Unassigned *(Negative balance only)*	(0.35)	181,197.27
	Total Fund Balances	24,559.65	205,757.27
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	24,559.65	210,656.55

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, 2019

		3010			
		FAIR CONST			
					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 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
	#REF!				
	Prior period adjustments				
	#REF!			0.00	
	#REF!			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, 2019

		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
	#REF!				
	Prior period adjustments				
	#REF!			0.00	
	#REF!			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, 2019

		3200			
		FAIR WATER & SEWER			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	216,576.00	216,576.00	214,900.53	(1,675.47)
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	51.24	51.24
334000	State grants				
335000/336	State shared revenues				0.00
	Charges for services				
340000	Miscellaneous	0.00	0.00	1,860.00	1,860.00
	Fines and forfeitures				
					0.00
360000	**Miscellaneous**				0.00
370000	**Investment and royalty earnings**	0.00	0.00	10.14	10.14
	Total revenues	216,576.00	216,576.00	216,821.91	245.91
	EXPENDITURES				
490000	**Debt Service**				
610	Principal	270,773.00	270,773.00	94,809.15	175,963.85
620	Interest	0.00	0.00	56,722.35	(56,722.35)
510000	**Miscellaneous**				0.00
	Total expenditures	270,773.00	270,773.00	151,531.50	119,241.50
	Excess of revenues over (under) expenditures	(54,197.00)	(54,197.00)	65,290.41	119,487.41
	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	(54,197.00)	(54,197.00)	65,290.41	119,487.41
	#REF!				
	Prior period adjustments				
	#REF!			0.00	
	#REF!			65,290.41	

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, 2019

		3201			
		COMPENSATED ABSENSES			
					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	60,000.00	60,000.00	60,000.00	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	60,000.00	60,000.00	60,000.00	0.00
	EXPENDITURES				
490000	**Debt Service**				
610	Principal				0.00
620	Interest				0.00
510000	**Miscellaneous**	60,000.00	60,000.00	35,440.35	24,559.65
	Total expenditures	60,000.00	60,000.00	35,440.35	24,559.65
	Excess of revenues over (under) expenditures	0.00	0.00	24,559.65	24,559.65
	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	24,559.65	24,559.65
	#REF!				
	Prior period adjustments				
	#REF!			0.00	
	#REF!			24,559.65	

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, 2019

		TOTALS			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	216,576.00	216,576.00	214,900.53	(1,675.47)
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	60,000.00	60,000.00	60,051.24	51.24
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	1,860.00	1,860.00
	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	10.14	10.14
	Total revenues	276,576.00	276,576.00	276,821.91	245.91
	EXPENDITURES				
490000	**Debt Service**				
610	Principal	270,773.00	270,773.00	94,809.15	175,963.85
620	Interest	0.00	0.00	56,722.35	(56,722.35)
510000	**Miscellaneous**	60,000.00	60,000.00	35,440.35	24,559.65
	Total expenditures	330,773.00	330,773.00	186,971.85	143,801.15
	Excess of revenues over (under) expenditures	(54,197.00)	(54,197.00)	89,850.06	144,047.06
	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	(54,197.00)	(54,197.00)	89,850.06	144,047.06
	#REF!			0.00	
	Prior period adjustments			0.00	
	#REF!			0.00	
	#REF!			89,850.06	

COUNTY/CITY/TOWN OF ____________________

COMBINING BALANCE SHEET

NONMAJOR CAPITAL PROJECTS FUNDS

JUNE 30, 2019

ACCOUNT NUMBER	DESCRIPTION	4000 CONST RESERVE	4020 BRIDGE CAPITAL IMP	4030 JUNK VEHICLE CAP IMP	4055 ROUNDHOUSE
	ASSETS				
101000	Cash and cash equivalents	543,442.70	316,881.85	105,250.65	
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)				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	543,442.70	316,881.85	105,250.65	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				
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	0.00	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				
260100	Committed	543,112.00	316,693.00	105,251.00	0.00
260200	Assigned				
271000	Unassigned *(Negative balance only)*				(40,938.00)
	Total Fund Balances	543,112.00	316,693.00	105,251.00	(40,938.00)
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	543,112.00	316,693.00	105,251.00	13,652.68

COUNTY/CITY/TOWN OF ____________________
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2019

ACCOUNT NUMBER	DESCRIPTION	4075 FAIR WATER & SEWER	4100 FAIR CONST	4101 FAIR PAVING	4160 FAIR LEVY
	ASSETS				
101000	Cash and cash equivalents		5,389.60	3,828.82	91,094.64
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				5.28
113000	Real estate				38.94
114000	Net proceeds				
115000	Personal				4.81
116000	Protested				0.08
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				
170000	Other debits				
	TOTAL ASSETS	0.00	5,389.60	3,828.82	91,143.75
	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				
260100	Committed		5,390.00	3,829.00	91,095.00
260200	Assigned				
271000	Unassigned *(Negative balance only)*				
	Total Fund Balances	0.00	5,390.00	3,829.00	91,095.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	0.00	5,390.00	3,829.00	91,095.00

COUNTY/CITY/TOWN OF ____________________
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2019

ACCOUNT NUMBER	DESCRIPTION	4400-4407 CAPITAL IMPROVEMENTS	NONMAJOR CAPITAL PROJECTS FUNDS
	ASSETS		
101000	Cash and cash equivalents	386,646.68	1,452,534.94
103000	Petty cash		0.00
101100	Investments		0.00
102000	Cash and cash equivalents - restricted		0.00
102300	Investments - restricted		0.00
106000	Valuation of investments to fair value		0.00
	Taxes receivable:		
111000	Mobiles		5.28
113000	Real estate		38.94
114000	Net proceeds		0.00
115000	Personal		4.81
116000	Protested		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	386,646.68	1,466,236.33
	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
	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 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	54,590.68
	DEFERRED INFLOWS OF RESOURCES		
220000	Deferred Inflows of Resources		0.00
223000	Deferred Inflows of Tax Revenues		0.00
	Total Deferred Inflows of Resources	0.00	0.00
	FUND BALANCE		
250100	Non-spendable		0.00
250200	Restricted		0.00
260100	Committed	386,393.00	1,451,763.00
260200	Assigned		0.00
271000	Unassigned *(Negative balance only)*		(40,938.00)
	Total Fund Balances	386,393.00	1,410,825.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	386,393.00	1,465,415.68

COUNTY/CITY/TOWN OF ____________________
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

		4000			
		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	128,496.00	128,496.00	128,496.00	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	0.00	8,153.16	8,153.16
362000	Other miscellaneous revenue				0.00
365000	Contributions/donations				0.00
370000	**Investment and royalty earnings**	0.00	0.00	13,667.61	13,667.61
	Total revenues	128,496.00	128,496.00	150,316.77	21,820.77
	EXPENDITURES				
510000	**Miscellaneous**				0.00
900-950	**Capital expenditures**	500,000.00	500,000.00	1,062.40	498,937.60
	Total expenditures	500,000.00	500,000.00	1,062.40	498,937.60
	Excess of revenues over (under) expenditures	(371,504.00)	(371,504.00)	149,254.37	520,758.37
	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	(371,504.00)	(371,504.00)	149,254.37	520,758.37
	#REF!				
	Prior period adjustments				
	#REF!			0.00	
	#REF!			149,254.37	

COUNTY/CITY/TOWN OF ____________________
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

		4020			
		BRIDGE CAPITAL 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	150,000.00	150,000.00	150,000.00	0.00
334000	State grants	0.00	0.00	15,000.00	15,000.00
					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	5,644.48	5,644.48
	Total revenues	150,000.00	150,000.00	170,644.48	20,644.48
	EXPENDITURES				
510000	**Miscellaneous**				0.00
900-950	**Capital expenditures**	215,000.00	215,000.00	3,794.28	211,205.72
	Total expenditures	215,000.00	215,000.00	3,794.28	211,205.72
	Excess of revenues over (under) expenditures	(65,000.00)	(65,000.00)	166,850.20	231,850.20
	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	(65,000.00)	(65,000.00)	166,850.20	231,850.20
	#REF!				
	Prior period adjustments				
	#REF!			0.00	
	#REF!			166,850.20	

COUNTY/CITY/TOWN OF ____________________
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

		4030			
		JUNK VEHICLE CAP IMP			
					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**	0.00	0.00	1,770.66	1,770.66
	Total revenues	0.00	0.00	1,770.66	1,770.66
	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	1,770.66	1,770.66
	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	0.00	36,713.16	36,713.16
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	36,713.16	36,713.16
	Net change in fund balance	0.00	0.00	38,483.82	38,483.82
	#REF!				
	Prior period adjustments				
	#REF!			0.00	
	#REF!			38,483.82	

COUNTY/CITY/TOWN OF ____________________
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

		4055			
		ROUNDHOUSE			
					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**				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
	#REF!				
	Prior period adjustments				
	#REF!			0.00	
	#REF!			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, 2019

		4075			
		FAIR WATER & SEWER			
					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**				0.00
	Total revenues	0.00	0.00	0.00	0.00
	EXPENDITURES				
510000	**Miscellaneous**				0.00
900-950	**Capital expenditures**			256.96	(256.96)
	Total expenditures	0.00	0.00	256.96	(256.96)
	Excess of revenues over (under) expenditures	0.00	0.00	(256.96)	(256.96)
	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	(256.96)	(256.96)
	#REF!				
	Prior period adjustments				
	#REF!			0.00	
	#REF!			(256.96)	

COUNTY/CITY/TOWN OF ____________________
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

		4100			
		FAIR CONST			
					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**	0.00	0.00	134.71	134.71
	Total revenues	0.00	0.00	134.71	134.71
	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	134.71	134.71
	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	134.71	134.71
	#REF!				
	Prior period adjustments				
	#REF!			0.00	
	#REF!			134.71	
			-73-		

COUNTY/CITY/TOWN OF ____________________
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

		4101 FAIR PAVING			
		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	96.20	96.20
	Total revenues	0.00	0.00	96.20	96.20
	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	96.20	96.20
	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	96.20	96.20
	#REF!				
	Prior period adjustments				
	#REF!			0.00	
	#REF!			96.20	

COUNTY/CITY/TOWN OF ____________________
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FISCAL YEAR ENDED JUNE 30, 2019

		4160			
		FAIR LEVY			
					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**	0.00	0.00	2,668.34	2,668.34
	Total revenues	0.00	0.00	2,668.34	2,668.34
	EXPENDITURES				
510000	**Miscellaneous**				0.00
900-950	**Capital expenditures**	104,638.00	104,638.00	7,141.10	97,496.90
	Total expenditures	104,638.00	104,638.00	7,141.10	97,496.90
	Excess of revenues over (under) expenditures	(104,638.00)	(104,638.00)	(4,472.76)	100,165.24
	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	(104,638.00)	(104,638.00)	(4,472.76)	100,165.24
	#REF!				
	Prior period adjustments				
	#REF!			0.00	
	#REF!			(4,472.76)	

COUNTY/CITY/TOWN OF ____________________

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

NONMAJOR CAPITAL PROJECTS FUNDS

FISCAL YEAR ENDED JUNE 30, 2019

		4400-4407			
		CAPITAL IMPROVEMENTS			
					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	750,436.00	750,436.00	750,436.00	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	0.00	25,463.51	25,463.51
365000	Contributions/donations				0.00
370000	**Investment and royalty earnings**	0.00	0.00	7,782.86	7,782.86
	Total revenues	750,436.00	750,436.00	783,682.37	33,246.37
	EXPENDITURES				
510000	**Miscellaneous**				0.00
900-950	**Capital expenditures**	833,061.00	833,061.00	545,570.36	287,490.64
	Total expenditures	833,061.00	833,061.00	545,570.36	287,490.64
	Excess of revenues over (under) expenditures	(82,625.00)	(82,625.00)	238,112.01	320,737.01
	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			35,256.96	35,256.96
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	35,256.96	35,256.96
	Net change in fund balance	(82,625.00)	(82,625.00)	273,368.97	355,993.97
	#REF!				
	Prior period adjustments				
	#REF!			0.00	
	#REF!			273,368.97	

COUNTY/CITY/TOWN OF ____________________

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

NONMAJOR CAPITAL PROJECTS FUNDS

FISCAL YEAR ENDED JUNE 30, 2019

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	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
332000	Federal shared revenues	278,496.00	278,496.00	278,496.00	0.00
334000	State grants	750,436.00	750,436.00	765,436.00	15,000.00
		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	8,153.16	8,153.16
362000	Other miscellaneous revenue	0.00	0.00	25,463.51	25,463.51
365000	Contributions/donations	0.00	0.00	0.00	0.00
370000	**Investment and royalty earnings**	0.00	0.00	31,764.86	31,764.86
	Total revenues	1,028,932.00	1,028,932.00	1,109,313.53	80,381.53
	EXPENDITURES				
510000	**Miscellaneous**	0.00	0.00	0.00	0.00
900-950	**Capital expenditures**	1,652,699.00	1,652,699.00	557,825.10	1,094,873.90
	Total expenditures	1,652,699.00	1,652,699.00	557,825.10	1,094,873.90
	Excess of revenues over (under) expenditures	(623,767.00)	(623,767.00)	551,488.43	1,175,255.43
	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	71,970.12	71,970.12
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	71,970.12	71,970.12
	Net change in fund balance	(623,767.00)	(623,767.00)	623,458.55	1,247,225.55
	#REF!			0.00	
	Prior period adjustments			0.00	
	#REF!			0.00	
	#REF!			623,458.55	

FERGUS COUNTY
SCHEDULE OF FEDERAL/STATE GRANTS,
ENTITLEMENTS, AND SHARED REVENUES
FISCAL YEAR ENDING JUNE 30, 2019

	REVENUE CODE	RECEIVING FUND	AMOUNT
FEDERAL GRANTS/ENTITLEMENTS - (LIST)			
DES GRANTS	331112	GENERAL	42,212.22
PUBLIC HEALTH	331143	EMER PREP/CMHD	20,520.00
CRIME VICTIMS ASSISTANCE	331025	VICTIMS FUND	35,343.28
TITLE X	331147	FAMILY PLANNING	24,861.10
MCH	331144,46,41	VARIOUS	17,094.27
FAMILY PLANNING STATE	331140	FAMILY PLANNING	7,947.00
faa Airport rant #22	331130	airport	1,235,490.23
Total Federal Grants/Entitlements			1,383,468.10
FEDERAL SHARED REVENUES - (LIST)			
Federal Refuge	333041	Various	1,853.51
Forest Reserve	333010	Various	71,765.82
BJM Farm Land Tenant Act	333030	Road	8,562.86
pilt	333040	various	1,274,174.00
Total Federal Shared Revenues			1,356,356.19
STATE GRANTS/ENTITLEMENTS - (LIST)			
Crime Control	334010	Various	75,933.17
Weed Program	334025	Weed	9,285.72
State Aid Trans	334040	Various	130,785.84
State Reimbursement	334095	District Court	6,868.33
Montana Aero Loan & Grant	334030	Airport	38,777.50
Crisis Intervention	334010		
Emergency Response	334112	EMP/R/	217,973.99
MTUPP	334113	EMP/R/Family Plann	80,100.00
PHSI Grant	334110	EMP/R/Family Plann	84,380.01
TSEP	334120	Bridge CIP	15,000.00
Total State Grants/Entitlements			659,104.56
STATE SHARED REVENUES - (LIST)			
Oil Gas Production	335065	Various	56.47
Gamble Mach Permit	335120	General	925.00
State Entitlement	335230	Various	600,978.60
Alcohol Rehab	335005	Alcohol Rehab	33,942.00
BARSAA	335041	BARSAA	102,433.90
Junk Vehicle DEQ	335070	Junk Vehicle	80,726.80
Federal Mineral	335032	State Alloca	765.27
HS Retire	335220	HS Retire/Retire Elem	170,191.78
Total State Shared Revenues			990,019.82
LOCAL GRANTS - (LIST)			
Taylor Grazing	337012	General	3,857.02
Central Monana Foundation	337010	Rural Fire	1,600.00
			5,457.02
TOTAL			4,394,405.69

Fergus County

Treasurer Cash Summary Report

Date Range: 07/01/2018 - 06/30/2019 Fiscal Year: 2018-2019

☐ 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	1,077,385.07	2,265,718.33	729,697.53	0.00	(2,954,347.74)	1,118,453.19
2110	ROAD	652,018.23	1,166,545.80	671,532.66	(223,447.98)	(1,711,432.71)	555,216.00
2120	POOR	3.68	0.00	0.00	0.00	(3.68)	0.00
2130	BRIDGE	81,408.23	505,489.21	125,641.19	0.00	(566,069.53)	146,469.10
2140	WEED	28,532.88	301,567.27	220,521.30	0.00	(383,201.18)	167,420.27
2150	PRED ANIMAL - SHEEP	900.70	2,407.66	0.00	0.00	(2,202.00)	1,106.36
2155	PREDATORY ANIMAL - CATTLE	24,624.98	52,351.60	0.00	0.00	(48,052.00)	28,924.58
2160	FAIRGROUNDS	165,250.38	595,514.90	46,844.88	(3,162.87)	(544,603.50)	259,843.79
2161	SAVE THE BARNS	0.00	0.00	0.00	0.00	0.00	0.00
2162	CENTRAL MONTANA FAIR	0.00	0.00	0.00	0.00	0.00	0.00
2165	BRIGHT COUNTRY LIGHTS	4,528.54	0.00	3,741.85	0.00	(1,027.84)	7,242.55
2180	DT/CRT	248,537.67	179,499.37	48,380.89	0.00	(291,614.13)	184,803.80
2210	PARKS REC	6,026.34	0.00	100.67	0.00	(12.52)	6,114.49
2220	LIBRARY	38,924.72	26,888.70	47,904.33	0.00	(113,717.75)	0.00
2250	PLAN	55,263.65	78,960.90	36,921.34	0.00	(120,556.15)	50,589.74
2260	COMP INS	4,602.81	237,725.00	144.93	0.00	(239,612.00)	2,860.74
2270	HEALTH	34,526.03	19,218.88	7,855.14	0.00	(40,551.00)	21,049.05
2271	MNTL HLTH	50,529.98	3,270.86	21,588.00	0.00	(49,572.00)	25,816.84
2272	CMHD	135,503.03	127,403.30	6,549.02	0.00	(125,394.25)	144,061.10
2274	EMP/R	547,338.79	285,543.76	33,015.30	0.00	(320,292.80)	545,605.05
2280	AGING SERVICES	5,137.75	27,805.38	289.87	0.00	(30,000.00)	3,233.00
2290	EXT SERV	71,994.21	152,127.35	36,695.50	0.00	(190,867.57)	69,949.49

Fergus County

Treasurer Cash Summary Report

Date Range: 07/01/2018 - 06/30/2019 Fiscal Year: 2018-2019

☐ 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
2300	PUBLIC SAFETY	494,040.48	1,650,615.73	441,277.09	0.00	(2,053,101.58)	532,831.72
2350	LOCAL GOVT STUDY COMM	1,600.81	0.00	0.00	0.00	(79.50)	1,521.31
2351	FCPA WORKFORCE FUNDS	0.00	0.00	0.00	0.00	0.00	0.00
2370	EMPR CONT PERS/PERD	119,864.97	246,565.18	86.95	0.00	(315,192.73)	51,324.37
2375	GROUP HEALTH INSURANCE	361,700.52	878,246.94	0.00	0.00	(864,634.00)	375,313.46
2381	DRUG FORFEITURES	37,515.25	2,625.00	0.00	0.00	(1,744.40)	38,395.85
2384	FERGUS COUNTY FIRE COUNCIL	17,962.73	14,421.40	23,953.00	0.00	(37,802.41)	18,534.72
2386	ECON DEV	74,558.38	1,980.75	8,165.42	0.00	(84,704.02)	0.53
2392	ECON DEV REV LOANS	109,565.41	0.00	1,298.91	0.00	(38,672.85)	72,191.47
2393	RECORD PRES	16,820.77	9,744.00	0.00	0.00	(4,405.54)	22,159.23
2394	ALCOHOL REHAB	10,025.66	26,746.00	0.00	0.00	(21,588.00)	15,183.66
2395	COMPUTER	13,921.15	2,330.00	123,179.81	0.00	(124,052.78)	15,378.18
2396	LEASED PROP.	120,392.52	10,990.00	0.00	0.00	0.00	131,382.52
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	20,330.57	129,248.63	4,171.17	0.00	(135,288.07)	18,462.30
2800	CRISIS INTERVENTION	10,468.80	43,598.50	0.00	0.00	(18,468.41)	35,598.89
2821	BARSAA	8,423.32	102,433.90	19,700.00	0.00	(130,472.00)	85.22
2830	JUNK VEHICLE	37,303.22	80,726.80	2,481.79	0.00	(96,983.62)	23,528.19
2840	WEED GRANT	36,156.38	9,285.72	0.00	0.00	0.00	45,442.10
2850	911	0.79	0.00	0.00	0.00	(0.79)	0.00
2859	COUNTY LAND INFORMATION	1,318.06	2,314.00	482.00	0.00	(3,490.00)	624.06

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2889	MT HISTORICAL SOCIETY GRANT	0.00	0.00	0.00	0.00	0.00	0.00
2894	STATE ALLOCATED FEDERAL MINERAL ROYALTY	53,352.05	765.27	832.84	0.00	(5,102.02)	49,848.14
2895	HARD ROCK TRUST	56,377.92	0.00	349.52	0.00	(45,334.51)	11,392.93
2896	METAL MINE	75,138.54	0.00	1,253.78	0.00	(1,732.46)	74,659.86
2900	PILT	1,761,968.46	1,276,774.00	11,963.59	0.00	(1,317,432.11)	1,733,273.94
2915	CRIME CONTROL	57,306.98	10,230.00	0.00	0.00	(3,040.91)	64,496.07
2917	VICTIMS	0.00	30,165.68	38,571.00	0.00	(69,888.51)	(1,151.83)
2958	DES GRANTS	0.00	0.00	4,070.00	0.00	(4,070.43)	(0.43)
2972	F PLAN	257,940.28	237,650.32	58,531.51	0.00	(398,242.41)	155,879.70
2973	MCH NURSES	6,813.45	39,220.69	3,841.65	0.00	(48,168.78)	1,707.01
2974	FAM PLAN FUNDRAISING	0.00	0.00	115,950.00	0.00	0.00	115,950.00
2975	FC NURSES OFFICE TABACCO GRANT	0.00	0.00	0.00	0.00	0.00	0.00
2978	IMMUNIZATION PROGRAM	19,654.34	7,669.25	1,414.09	0.00	(10,262.92)	18,474.76
2991	CTEP	0.00	0.00	0.00	0.00	0.00	0.00
2999	PRE-PAID TAXES	0.00	0.00	8,808.67	0.00	0.00	8,808.67
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	115,893.99	216,821.91	48,266.00	(151,531.50)	(48,266.00)	181,184.40
3201	COMPENSATED ABSCENSES	0.00	0.00	60,000.00	0.00	(35,440.35)	24,559.65
4000	CONST RSRV	441,186.27	59,037.66	136,639.27	0.00	(93,420.50)	543,442.70

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Fund	Title	Beginning Balance	Receipts	Transfers In	Disbursements	Transfers Out	Cash Balance
4020	BRIDGE CAPITAL IMPROVEMENTS	151,594.65	15,000.00	154,730.46	0.00	(4,443.26)	316,881.85
4030	JUNK VEHICLE CAPITAL IMPROVEMENTS	67,320.83	0.00	38,069.71	0.00	(139.89)	105,250.65
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	(256.96)	0.00
4100	FAIR CONS	5,311.89	0.00	88.75	0.00	(11.04)	5,389.60
4101	FAIR PAVING FUND	3,773.62	0.00	63.04	0.00	(7.84)	3,828.82
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	48,981.07	1,362,320.49	97,735.29	0.00	(1,509,036.85)	0.00
4112	AIRPORT CONST RESERVE	165,908.83	0.00	138,259.85	0.00	(304,168.68)	0.00
4120	FERGUS COUNTY RECREATION DISTRICT	0.00	0.00	0.00	0.00	0.00	0.00
4160	FAIR LEVY	104,638.90	0.00	9,333.16	0.00	(22,877.42)	91,094.64
4400	CAPITAL IMPROVEMENTS	114,364.71	0.00	193,812.47	0.00	(80,807.12)	227,370.06
4401	CAPITAL IMPROVEMENTS GENERAL	0.00	0.00	28,071.37	0.00	(27,892.02)	179.35
4402	CAPITAL IMPROVEMENTS - ROAD	0.00	0.00	432,884.19	0.00	(412,148.86)	20,735.33
4403	CAPITAL PROJECTS-BRIDGE	0.00	0.00	28,893.24	0.00	(59.05)	28,834.19
4404	CAPITAL PROJECTS-WEED	0.00	0.00	35,000.00	0.00	0.00	35,000.00
4405	CAPITAL PROJECTS-FAIR	0.00	5,700.00	18,633.47	0.00	(12,026.94)	12,306.53
4406	CAPITAL PROJECTS-PUBLIC SAFETY	0.00	0.00	62,760.82	0.00	(15,119.62)	47,641.20

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4407	CAPITAL IMPROVEMENTS DISTRICT COURT	0.00	14,580.02	0.00	0.00	0.00	14,580.02
5110	HOSPITAL	0.00	0.00	0.00	0.00	0.00	0.00
5610	ARPT	1,830.27	281,343.91	83,445.00	0.00	(281,458.94)	85,160.24
5611	AIRPORT CAPITAL IMPROVEMENTS	0.00	0.00	128,690.56	0.00	(77,817.50)	50,873.06
5612	AIRPORT CONSTRUCTION RESERVE	0.00	0.00	71,710.89	0.00	0.00	71,710.89
6050	SELF INSUR	11.05	0.00	0.17	0.00	(0.02)	11.20
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	0.00	0.00	0.00	0.00
7090	TREASURER'S TRUST	96,060.10	85,384.29	208.63	(172,844.35)	(8,808.67)	0.00
7130	PROTESTED TAX	16,557.28	14,942.76	1,303.69	(485.92)	(321.50)	31,996.31
7140	PUBLIC ADMINISTRATOR	5,673.49	0.00	0.00	(490.00)	(5,183.49)	0.00
7150	REDEMPTIONS	0.00	117,864.58	0.00	(117,814.58)	0.00	50.00
7160	CLERK DIST COURT	1,009,634.67	248,368.60	0.00	(1,246,663.06)	0.00	11,340.21
7190	MIGRATE STOCK	77.57	0.00	0.00	0.00	0.00	77.57
7195	SOIL CONSERVATION	32,205.82	34,077.84	318.94	(32,100.00)	(44.07)	34,458.53
7196	PEBSCO DEFERRED COMP.	0.00	0.00	0.00	0.00	0.00	0.00
7197	SMDC	128,141.11	38,824.68	150,875.44	(267,500.00)	(63.52)	50,277.71
7205	GRASS RANGE FIRE	69,420.76	46,114.14	1,228.10	(45,227.70)	(315.20)	71,220.10
7210	COFFEE CREEK FIRE	68,578.62	10,159.49	1,213.63	(4,665.93)	(157.25)	75,128.56
7215	CHEADLE FIRE DISTRICT	30,971.03	22,812.48	633.94	(13,850.83)	(91.91)	40,474.71

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7220	ROY FIRE	76,814.44	24,447.32	1,379.94	(12,850.80)	(178.56)	89,612.34
7225	BEAVER COTTONWOOD FIRE	45,257.08	10,295.74	756.86	(7,521.70)	(96.80)	48,691.18
7230	LEWISTOWN RURAL FIRE	386,422.91	229,377.29	5,784.00	(219,033.16)	(765.45)	401,785.59
7235	MOORE FIRE DISTRICT	167,055.78	211,677.82	3,870.98	(48,125.33)	(527.17)	333,952.08
7240	DENTON FIRE	92,481.68	25,492.67	1,674.66	(9,743.78)	(217.01)	109,688.22
7246	WINIFRED RURAL FIRE	25,533.44	27,074.34	611.55	(17,956.43)	(87.97)	35,174.93
7250	DENTON TV DIST.	2,945.73	1,511.70	192.05	(750.00)	(8.66)	3,890.82
7260	GRASS RANGE TV DIST.	7.20	0.00	0.13	0.00	(7.33)	0.00
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	0.00	0.00	0.00	0.00
7370	DENTON PARK DIST.	64,612.80	61,214.23	1,220.36	(28,691.43)	(3,262.87)	95,093.09
7375	FERGUS CO RECREATION DISTRICT	208,461.19	152,336.21	3,307.77	(100,872.56)	(83,677.92)	179,554.69
7401	MV SRA REG FEE	167,357.80	1,791,952.97	0.00	(1,819,561.00)	0.00	139,749.77
7402	RECORD LIENS/CERT	276.72	2,959.36	20.09	0.00	(2,839.34)	416.83
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

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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
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

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Fund	Title	Beginning Balance	Receipts	Transfers In	Disbursements	Transfers Out	Cash Balance
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	0.00	41,684.91	0.00	(41,684.91)	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	0.00	23,823.00	0.00	(23,823.00)	0.00	0.00
7458	COURT TECH SUR	100.00	12,386.10	0.00	(12,456.10)	0.00	30.00
7459	FINES-DRUGS	0.00	0.00	0.00	0.00	0.00	0.00
7461	CLERK COURT FEE	602.00	20,046.41	0.00	(20,078.41)	0.00	570.00
7462	MARRIAGE LIC	0.00	525.00	0.00	(525.00)	0.00	0.00

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7463	MARRIAGE LIC BATTER SPOUSE	480.00	13,465.40	0.00	(13,855.40)	0.00	90.00
7464	DOMEST ABUSE FINE	510.00	5,950.00	0.00	(6,290.00)	0.00	170.00
7465	DISPLACE HOMEMAKER	0.00	0.00	0.00	0.00	0.00	0.00
7466	CHILD ABUSE/NEGLECT	3,366.00	20,549.58	0.00	(23,865.58)	0.00	50.00
7467	LAW ENFORCEMENT ACADEMY SURCHARGE	0.00	7,857.00	0.00	(7,857.00)	0.00	0.00
7468	DISSOLUTION OF MARRIAGE	65.00	936.00	0.00	(910.00)	0.00	91.00
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
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	3,031.83	252,911.13	0.00	(252,448.76)	0.00	3,494.20
7522	UNIV LEVY PRIOR	24.28	361.53	0.00	(336.91)	0.00	48.90

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7523	TIF UNIV MILL	(67.12)	502.67	0.00	(338.06)	0.00	97.49
7527	STATE EQUAL AID LEVY	20,211.64	1,686,066.96	0.00	(1,682,983.53)	0.00	23,295.07
7528	STATE EQUAL NONLEVY(40 MILS)	160.49	2,410.76	0.00	(2,244.48)	0.00	326.77
7529	ELEM EQUAL (33) MILLS	16,674.58	1,391,005.18	0.00	(1,388,461.32)	0.00	19,218.44
7530	ELEM EQUAL (33 MILS)NON-LEVY TAX	941.51	9,354.28	2,794.80	(11,597.09)	(33.88)	1,459.62
7531	HS EQUAL (22 MILS) ADVALOREM	11,116.39	927,336.66	0.00	(925,640.86)	0.00	12,812.19
7532	HS EQUAL (22 MILS)NON-LEVY TAX	627.68	6,235.03	1,796.56	(7,663.74)	(22.59)	972.94
7541	HIGH SCHOOL EQUALIZATION	0.00	0.00	0.00	0.00	0.00	0.00
7542	ELEMENTARY EQUALIZATION	0.00	0.00	0.00	0.00	0.00	0.00
7551	MONTANA LAND INFORMATION	177.00	6,961.00	0.00	(6,960.50)	0.00	177.50
7552	DEATH CERTIFICATES	0.00	0.00	0.00	0.00	0.00	0.00
7563	INHERITANCE	0.00	0.00	0.00	0.00	0.00	0.00
7564	FIRE PROTECT FPRA	90.46	1,279.42	0.00	(1,348.00)	0.00	21.88
7771	SD #1 HS GEN	2,715,877.70	4,496,988.97	611,203.86	884.77	(4,761,516.64)	3,053,438.66
7772	SD #1 PAYROLL	3,541,077.89	8,309,170.32	936,392.00	(13,738,743.85)	4,635,504.62	3,683,400.98
7774	SD #6 EL GEN	3,121.97	37,164.65	5,667.70	(44,060.90)	(273.96)	1,619.46
7775	SD# 1 CO-OP	1,068,607.99	1,782,503.03	157,103.18	(1,676,147.28)	(99,427.81)	1,232,639.11
7776	SD #15 EL GEN	47,360.63	165,041.89	16,271.84	(176,658.18)	(3,850.50)	48,165.68
7778	SD #27 PAYROLL	646,005.91	705,889.50	84,085.36	(1,345,616.22)	510,866.51	601,231.06
7779	SD #27 HS HS GEN	756,670.20	629,714.51	203,003.73	105.30	(686,781.82)	902,711.92

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Fund	Title	Beginning Balance	Receipts	Transfers In	Disbursements	Transfers Out	Cash Balance
7780	SD #40 EL GEN	27,625.27	140,962.79	23,734.23	(155,760.44)	(14,733.59)	21,828.26
7781	SD #44 PAYROLL	664,174.15	856,782.67	333,615.67	(1,740,318.68)	592,594.67	706,848.48
7782	SD #44 HS	482,913.86	736,389.11	158,011.34	81.04	(926,407.10)	450,988.25
7785	SD #74 PAYROLL	475,744.90	1,058,856.57	161,307.76	(1,057,535.47)	(61,446.06)	576,927.70
7786	SD #84 EL PAYROLL	706,547.06	661,077.52	156,459.71	(1,512,245.04)	729,837.73	741,676.98
7787	SD #84 HS HS GEN	360,068.30	671,810.65	75,311.75	90.03	(794,802.25)	312,478.48
7788	SD #104 EL GEN	29,435.01	131,475.73	14,310.37	(142,522.31)	(2,277.80)	30,421.00
7790	SD #115 PAYROLL	1,230,873.19	1,674,819.76	235,434.76	(1,735,120.47)	(37,313.79)	1,368,693.45
7791	SD #222 EL GEN	22,552.21	118,156.76	9,891.17	(122,410.91)	(3,634.21)	24,555.02
7820	RETIREMENT HS	0.00	814,187.89	0.00	(1,580.31)	(812,607.58)	0.00
7830	TRANSPORTATION	53,736.73	169,975.84	1,217.85	0.00	(186,222.01)	38,708.41
7840	RETIRE ELEM	0.00	1,071,088.41	0.00	(2,332.50)	(1,068,755.91)	0.00
7845	FERGUS CTY CO-OP	12,960.40	2,324.41	217.49	(2,896.35)	(27.64)	12,578.31
7850	CITY OF LEWISTOWN	193,384.88	1,785,941.34	0.00	(1,921,482.03)	0.00	57,844.19
7851	CITY OF LEWISTOWN TIF DISTRICT	(18,963.37)	69,945.13	0.00	(35,113.58)	0.00	15,868.18
7855	LEWISTOWN IMPROVEMENTS	52,671.65	1,270,464.03	0.00	(1,290,908.66)	0.00	32,227.02
7856	LEWISTOWN CITY TEDD	(742.50)	1,431.61	0.00	(2,522.31)	0.00	(1,833.20)
7860	TOWN OF MOORE	2,380.27	77,927.53	0.00	(78,813.34)	0.00	1,494.46
7870	TOWN OF DENTON	6,843.68	82,860.99	0.00	(86,785.43)	0.00	2,919.24
7875	DENTON MAINTENANCE	294.92	9,860.26	0.00	(9,762.44)	0.00	392.74
7876	DENTON SPC IMP DISTRICT	0.00	0.00	0.00	0.00	0.00	0.00
7880	TOWN OF GRASS RANGE	366.79	16,195.20	0.00	(15,851.49)	0.00	710.50

Fergus County

Treasurer Cash Summary Report

Date Range: 07/01/2018 - 06/30/2019 Fiscal Year: 2018-2019

☐ 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
7890	TOWN OF WINIFRED	1,193.23	25,125.76	0.00	(25,540.66)	0.00	778.33
7910	PAYROLL	203,277.44	19,802.77	863,865.29	(5,937,569.99)	4,983,825.86	133,201.37
7920	REFUND CLEARING ACCT	0.00	0.00	0.00	0.00	0.00	0.00
7930	CLAIMS	361,570.14	0.00	131,025.01	(6,526,282.07)	6,211,511.28	177,824.36
7950	ENTITLEMENT	0.00	289,857.41	0.00	0.00	(289,857.41)	0.00
7980	INVEST INT REVOLV	0.00	347,225.05	51,539.22	0.00	(398,764.27)	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
		24,635,219.11	48,606,744.61	9,083,756.31	(48,359,679.33)	(9,083,755.81)	24,882,284.89

End of Report

Fergus County, Montana
Fiscal Year Ending June 30, 2019

Cash Lead Sheet

	Range of Interest Rates	Maturity Date	Balance Per Bank Statement 6/30/2019	Deposits in Transit	Outstanding Checks	Deposits not on County Books	Book Balance 6/30/2019
Cash on Hand:							$ -
Petty cash			$ 2,254				$ 2,254
Total			$ 2,254				$ 2,254
Demand Deposits:							
Wells Fargo #4580015077			$ 12,281				$ 12,281
Glacier Bank #0046			$ 169,031	$ 129,259	$ (8,895)		$ 289,395
Glacier Bank #0473			$ 10,000				$ 10,000
Total			$ 191,312	$ 129,259	$ (8,895)	$ -	$ 311,676
Savings, NOW, Money Market Deposits:							
Bank of the Rockies #141001081	0.020%	NA	$ 35,926	$ 9,306		$ (11,415)	$ 33,817
Total			$ 35,926	$ 9,306	$ -	$ (11,415)	$ 33,817
Time Deposits:							
Fergus Federal Credit Union	1.660%	1/22/2022	$ 118,535				$ 118,535
Total			$ 118,535	$ -	$ -	$ -	$ 118,535
Total Cash and Deposits			$ 345,773	$ 138,565	$ (8,895)	$ (11,415)	$ 466,282
	Range of Interest Rates	**Range of Maturity Dates**	(Does not include petty cash)				(Includes petty cash)
INVESTMENTS:							
STIP			$ 100,000				$ 100,000
Glacier Bank #2796-Repurchase	varies	NA	$ 9,316,461				$ 9,316,461
DA Davidson							
Federal Home Loan Mtg Corp	1.500%	7/26/2019	$ 499,730				$ 499,730
Federal Home Loan Bank Bond	1.900%	1/10/2020	$ 999,200				$ 999,200
Federal Home Loan Mtg Corp	1.375%	5/28/2020	$ 497,215				$ 497,215
Federal Natl Mtg Assn Note	1.750%	6/29/2020	$ 999,180				$ 999,180
Federal Home Loan Mtg Corp	1.500%	8/25/2020	$ 1,998,060				$ 1,998,060
Federal Home Loan Mtg Corp	1.750%	9/29/2020	$ 498,585				$ 498,585
Federal Home Loan Bank Bond	1.500%	10/27/2020	$ 499,400				$ 499,400
Federal Home Loan Bank Bond	2.100%	12/29/2020	$ 1,000,390				$ 1,000,390
Federal Home Loan Mtg Corp	2.550%	4/29/2021	$ 500,180				$ 500,180
Federal Home Loan Mtg Corp	1.500%	5/7/2021	$ 993,520				$ 993,520
Federal Home Loan Bank Bond	1.850%	7/6/2021	$ 499,685				$ 499,685
Federal Natl Mtg Assn Note	1.500%	7/26/2021	$ 497,395				$ 497,395
Federal Home Loan Mtg Corp	2.610%	9/27/2021	$ 500,675				$ 500,675
Federal Home Loan Mtg Corp	2.000%	10/28/2021	$ 1,000,180				$ 1,000,180
Federal Home Loan Mtg Corp	2.250%	12/28/2021	$ 1,000,200				$ 1,000,200
Federal Home Loan Mtg Corp	2.250%	12/29/2021	$ 500,400				$ 500,400
Federal Farm Credit Bank Bond	2.280%	6/27/2022	$ 499,830				$ 499,830
Federal Home Loan Mtg Corp	2.000%	8/17/2022	$ 500,240				$ 500,240
Federal Home Loan Bank Bond	2.500%	9/27/2022	$ 500,490				$ 500,490
Federal Home Loan Mtg Corp	2.700%	10/25/2022	$ 500,895				$ 500,895
Federal Home Loan Mtg Corp	2.350%	6/26/2023	$ 498,315				$ 498,315
							$ -
Total Investments			$ 24,400,226	$ -	$ -	$ -	$ 24,400,226
Total Cash & Investments			$ 24,745,999	$ 138,565	$ (8,895)	$ (11,415)	$ 24,866,508

UNAUDITED

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	36277314
9. Road taxable valuation (county)	28794708
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	32.14
ROAD	28.70
BRIDGE	13.28
WEED	1.00
FAIR	3.39
DISTRICT COURT	2.92
LIBRARY	0.62
PLANNING	1.72
COMP INS.	6.24
HEALTH DISTRICT	0.00
MENTAL HEALTH	0.00
AGING SERVICES	0.67
EXTENSION	3.66
PUBLIC SAFETY	36.07
PERS	6.20
ENTITLEMENT LEVY	8.05
GROUP HEALTH	23.92
FAIR WATER & SEWER	5.97
TOTAL	174.55