

City of Polson, Montana
Annual Financial Report - Unaudited
For the Fiscal Year Ended June 30, 2022



106 1st St E, Polson, MT 59860
(406) 883-8204
www.cityofpolson.com

Prepared by the City of Polson Finance Department



**STATE FINANCIAL SERVICES DIVISION
LOCAL GOVERNMENT SERVICES BUREAU**
Mitchell Building Room 255, PO Box 200547, Helena, Montana 59620-0547
[Local Government Services Bureau Portal](#)

ENTITY # 022401
MONTANA
CITY OF POLSON
106 1st Street East
Polson, MT 59860

ANNUAL FINANCIAL REPORT



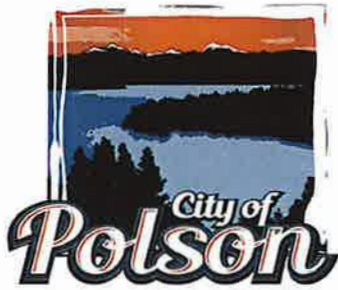
FISCAL YEAR ENDING JUNE 30, 2022

City of Polson
ANNUAL FINANCIAL REPORT
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INTRODUCTORY

SECTION



CITY OF POLSON

Administration & Finance Dept.
106 1st Street E. | Polson, MT 59860
T: 406-883-8204 | F: 406-883-8238
E: finance@cityofpolson.com
W: www.cityofpolson.com

LETTER OF TRANSMITTAL

December 23, 2022

Polson City Commission
Citizens of Polson, Montana

The Annual Financial Report of the City of Polson for the fiscal year ended June 30, 2022 is submitted herewith. State law requires that cities publish within six months of the close of the fiscal year a complete set of financial statements presented in conformity with accounting principles generally accepted in the United States of America and audited in accordance with auditing standards generally accepted in the United States of America by a firm of licensed certified public accountants. The audit will be completed by June 30, 2023. The report has been prepared based on the State's Budgetary, Accounting and Financial Reporting System (BARS) and has used the principles and standards for financial reporting as promulgated by the Governmental Accounting Standards Board.

This report presents comprehensive financial and operating information about the City's activities that is useful to taxpayers, citizens, and other interested parties. The finance department prepares the City's financial statements and is responsible for their integrity and objectivity. These statements are considered to present the City's financial position and results of operations fairly and consistently. To provide a reasonable basis for making these representations, management of the City has established a comprehensive internal control framework that is designed to protect the government's assets from material loss, theft, or misuse; compile sufficient reliable information for the preparation of the City's financial statements in conformity with GAAP; and ensure compliance with laws, regulations, and contracts. Because the cost of internal controls should not outweigh their benefits, the City's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements are free from material misstatement.

FINANCIAL STATEMENT PRESENTATION

This Annual Financial Report includes all of the financial statements and reports as required by the Governmental Accounting Standards Board (GASB) Statement No. 34, previous GASB pronouncements and changes made by other Statements implemented in the current fiscal year. Designed to meet the needs of a broad spectrum of financial statement readers, the Annual Financial Report is divided into three major sections:

- Introductory Section: As the title indicates, this section introduces the reader to the report and includes the table of contents, this transmittal letter, and a list of elected and appointed officials and employees that comprise the organization.
- Financial Section: This includes the following subsections:
 - Accountant's Compilation Report
 - Basic Financial Statements
 - Notes to the Basic Financial Statements
 - Required Supplementary Information
 - Fund Financial Statements
- General Section – Additional information provided to assist the reader

The diverse nature of governmental operations and the necessity of assuring legal compliance preclude recording and summarizing all government financial transactions and balances in a single accounting entry. Therefore, from an accounting and financial management viewpoint, a governmental unit is a combination of several distinctly different fiscal and accounting entities, each having a separate set of accounts and functioning independently of each other. Each accounting entity is accounted for in a separate 'fund'. A fund is defined as a fiscal accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

PROFILE OF THE CITY

The City of Polson (estimated population 5,148) is located in western Montana on the southern tip of Flathead Lake. It is the county seat for Lake County. The City imposes tax levies for jurisdictions under the authority of the City Commission. The City has a Commission-City Manager-Charter form of government consisting of six City Commissioners, a Mayor and City Manager. The City Commissioners are elected for a 4 year term from three different wards on a staggered two year cycle. The Mayor is elected for a 4 year term. The City Manager is hired by the City Commission.

The City provides a wide range of government municipal services including general services, court, police, fire, public works (streets), recreation and community development. In addition the City has a 27-hole municipal golf course, water utility and sewer utility accounted for in enterprise funds.

The City of Polson maintains budgetary controls, the object of which is to ensure compliance with legal provisions embodied in the annual budget adopted by the City Commission each summer/fall. Budgets are legally required and prepared for all of the City's governmental and enterprise funds. The legal level of budgetary control is established at the fund level.

FACTORS AFFECTING FINANCIAL CONDITION

Economic Outlook

The City is experiencing a period of good growth in both the commercial and residential sectors. There is increased commercial activity in the downtown area and residential development and home improvement is occurring in all parts of the City. This should provide increased tax revenues for the City in the next three to five years. Building industry activity has shown to have a ripple effect in job creation and the City's economy.

ACKNOWLEDGEMENTS

This financial report is the financial summation of a great deal of work of all those who serve City government. Without the citizens and businesses that provide the funding and direction for needed services and programs, the government cannot function and the need for financial reporting would not exist. Hopefully, this report includes useful information regarding the use of resources provided to the City.

Best regards,

Kimberly Sassaman

Finance Officer
City of Polson

**CITY OF POLSON
ELECTED OFFICIALS/OFFICERS**

OFFICE	NAME OF CITY/TOWN OFFICIALS/OFFICERS	DATE TERM EXPIRES
Mayor	Eric Huffine	12/31/2025
Councilperson/Commissioner	Jen Ruggless - Ward 1	12/31/2023
Councilperson/Commissioner	Jake Holley - Ward 1	12/31/2025
Councilperson/Commissioner	Tony Isbell - Ward 2	12/31/2023
Councilperson/Commissioner	Laura Dever - Ward 2	12/31/2025
Councilperson/Commissioner	Brodie Moll - Ward 3	12/31/2023
Councilperson/Commissioner	Carolyn Pardini - Ward 3	12/31/2025
Councilperson/Commissioner		
Councilperson/Commissioner		
City manager	Ed Meece	
Attorney	David Miche	
Chief of police	Chief Wade Nash	
Fire Chief	Clint Cottle	
Clerk	Cora Pritt	
Finance Director	Kimberly Sassaman	
Community Development Director	Rob Edington	
Public Works Director	Ashley Walker	
Director of Parks & Recreation	Pat Nowlen	
Director of Golf	Links Management (Roger Wallace)	
City Judge	Judge Michael Lawson	
Utility billing/Collection clerk	Terri Cleveland	

**CONSISTENT WITH STATE LAW, I HEREBY TRANSMIT THE
CITY OF POLSON
ANNUAL FINANCIAL REPORT FOR THE
FISCAL YEAR ENDING JUNE 30, 2022**

Submitted by;

Kimberly Sassaman

Finance Officer

12/23/2022

Date

Preparer's contact information:

Email: finance@cityofpolson.com
Phone: 406-883-8204

FINANCIAL SECTION

**MANAGEMENT'S
DISCUSSION
AND
ANALYSIS**

City of Polson, Lake County, Montana
MD & A Comparisons
June 30, 2022

Table 1 - Net Position

	Governmental Activities			Business-type Activities		
	FY21	FY20	Change	FY21	FY20	Change
			Inc (Dec)			Inc (Dec)
Current and other assets	\$ 6,216,910	\$ 5,884,830	\$ 332,080	\$ 13,570,560	\$ 11,987,391	\$ 1,583,169
Capital assets	4,428,654	4,615,024	(186,370)	34,312,844	33,637,270	675,574
Total assets	\$ 10,645,564	\$ 10,499,854	\$ 145,710	\$ 47,883,404	\$ 45,624,661	\$ 2,258,743
Long-term debt outstanding	\$ 2,459,928	\$ 3,002,679	\$ (542,751)	\$ 16,337,082	\$ 16,194,396	\$ 142,686
Other liabilities	979,247	574,969	404,278	1,681,666	1,566,889	114,777
Total liabilities	\$ 3,439,175	\$ 3,577,648	\$ (138,473)	\$ 18,018,748	\$ 17,761,285	\$ 257,463
Net investment in capital assets	\$ 3,765,013	\$ 3,768,545	\$ (3,532)	\$ 18,603,312	\$ 18,387,276	\$ 216,036
Restricted	3,782,408	3,430,192	352,216	3,807,824	3,545,721	262,103
Unrestricted (deficit)	(341,032)	(276,531)	(64,501)	7,453,520	5,930,379	1,523,141
Total net position	\$ 7,206,389	\$ 6,922,206	\$ 284,183	\$ 29,864,656	\$ 27,863,376	\$ 2,001,280

Table 2 - Changes in Net Position

	Governmental Activities			Business-type Activities		
	FY21	FY20	Change	FY21	FY20	Change
			Inc (Dec)			Inc (Dec)
Revenues						
<i>Program revenues (by major source):</i>						
Charges for services	\$ 500,765	\$ 584,165	\$ (83,400)	\$ 4,728,568	\$ 4,479,259	\$ 249,309
Operating grants and contributions	276,482	674,696	(398,214)	629,243	744	628,499
Capital grants and contributions	68,374	90,346	(21,972)	-	321,790	(321,790)
<i>General revenues (by major source):</i>						
Property taxes for general purposes	2,072,067	1,969,537	102,530	-	-	-
Licenses and permits	4,950	-	4,950	-	-	-
Miscellaneous	62,837	26	62,811	20,866	21,799	(933)
Interest/investment earnings	5,309	7,887	(2,578)	12,617	22,006	(9,389)
Local option taxes	146,587	147,268	(681)	-	-	-
Unrestricted federal/state shared revenues	747,226	732,482	14,744	-	-	-
State Retirement	242,197	175,539	66,658	46,435	528	45,907
Franchise and Impact Fees	-	98,743	(98,743)	-	132,526	(132,526)
Contributions & donations	-	534	(534)	-	-	-
Payments in Lieu of Taxes	67,843	64,193	3,650	-	-	-
Gain (loss) on sale of capital assets	-	8,265	(8,265)	-	30,345	(30,345)
Total revenues	\$ 4,194,637	\$ 4,553,681	\$ (359,044)	\$ 5,437,729	\$ 5,008,997	\$ 428,732
Program expenses						
General government	\$ 1,071,450	\$ 898,355	\$ 173,095	\$ -	\$ -	\$ -
Public safety	2,321,865	2,206,547	115,318	-	-	-
Public works	386,269	379,486	6,783	-	-	-
Culture and recreation	287,657	247,224	40,433	-	-	-
Housing and community development	135,814	253,237	(117,423)	-	-	-
Conservation of natural resources	2,690	5,699	(3,009)	-	-	-
Debt service - interest	19,069	25,173	(6,104)	-	-	-
Water	-	-	-	639,492	873,779	(234,287)
Sewer	-	-	-	1,293,738	1,434,459	(140,721)
Golf	-	-	-	1,243,851	1,276,801	(32,950)
Total expenses	\$ 4,224,814	\$ 4,015,721	\$ 209,093	\$ 3,177,081	\$ 3,585,039	\$ (407,958)
Excess (deficiency) before special items and transfers	\$ (30,177)	\$ 537,960	\$ (568,137)	\$ 2,260,648	\$ 1,423,958	\$ 836,690
Gain (loss) on sale of capital assets	2,785	-	2,785	-	-	-
Transfers - net	311,575	-	311,575	(311,575)	-	(311,575)
Increase (decrease) in net position	\$ 284,183	\$ 537,960	\$ (253,777)	\$ 1,949,073	\$ 1,423,958	\$ 525,115

**BASIC
FINANCIAL
STATEMENTS**

City of Polson, Lake County, Montana
Statement of Net Position
June 30, 2022

	<u>Governmental</u> <u>Activities</u>	<u>Business-type</u> <u>Activities</u>	<u>Total</u>
ASSETS			
Current assets:			
Cash and investments	\$ 5,090,867	\$ 9,122,989	\$ 14,213,856
Taxes and assessments receivable, net	216,425	-	216,425
Accounts receivable - net	10,671	289,677	300,348
Due from other governments	120,749	-	120,749
Inventories	-	206,487	206,487
Total current assets	<u>\$ 5,438,712</u>	<u>\$ 9,619,153</u>	<u>\$ 15,057,865</u>
Noncurrent assets			
Restricted cash and investments	\$ 262,941	\$ 3,807,824	\$ 4,070,765
Capital assets - land	267,322	2,289,560	2,556,882
Capital assets - construction in progress	150,000	2,943,681	3,093,681
Capital assets - depreciable, net	4,011,332	29,079,603	33,090,935
Leased assets, net of amortization	4,982	-	4,982
Total noncurrent assets	<u>\$ 4,696,577</u>	<u>\$ 38,120,668</u>	<u>\$ 42,817,245</u>
Total assets	<u>\$ 10,135,289</u>	<u>\$ 47,739,821</u>	<u>\$ 57,875,110</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows of resources - pensions	\$ 510,275	\$ 143,583	\$ 653,858
Total deferred outflows of resources	<u>\$ 510,275</u>	<u>\$ 143,583</u>	<u>\$ 653,858</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 10,645,564</u>	<u>\$ 47,883,404</u>	<u>\$ 58,528,968</u>
LIABILITIES			
Current liabilities			
Warrants payable	\$ 248,620	\$ -	\$ 248,620
Accounts payable	29,679	27,535	57,214
Accrued payroll	81,452	43,165	124,617
Revenues collected in advance	-	1,294,467	1,294,467
Current portion of lease liabilities	3,600	-	3,600
Current portion of long-term capital liabilities	211,290	519,831	731,121
Current portion of compensated absences payable	217,926	64,289	282,215
Total current liabilities	<u>\$ 792,567</u>	<u>\$ 1,949,287</u>	<u>\$ 2,741,854</u>
Noncurrent liabilities			
Deposits payable	\$ 2,162	\$ 76,221	\$ 78,383
Noncurrent portion of OPEB	42,958	18,656	61,614
Noncurrent portion of long-term capital liabilities	453,733	15,189,701	15,643,434
Noncurrent portion of compensated absences	88,695	25,800	114,495
Net pension liability	1,484,684	537,461	2,022,145
Total noncurrent liabilities	<u>\$ 2,072,232</u>	<u>\$ 15,847,839</u>	<u>\$ 17,920,071</u>
Total liabilities	<u>\$ 2,864,799</u>	<u>\$ 17,797,126</u>	<u>\$ 20,661,925</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows of resources - pensions	\$ 574,376	\$ 221,622	\$ 795,998
Total deferred inflows of resources	<u>\$ 574,376</u>	<u>\$ 221,622</u>	<u>\$ 795,998</u>
NET POSITION			
Net investment in capital assets	\$ 3,765,013	\$ 18,603,312	\$ 22,368,325
Restricted for capital projects	-	2,052,838	2,052,838
Restricted for debt service	412,311	732,379	1,144,690
Restricted for special projects	3,370,097	-	3,370,097
Restricted for other purposes	-	1,022,607	1,022,607
Unrestricted	(341,032)	7,453,520	7,112,488
Total net position	<u>\$ 7,206,389</u>	<u>\$ 29,864,656</u>	<u>\$ 37,071,045</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u>\$ 10,645,564</u>	<u>\$ 47,883,404</u>	<u>\$ 58,528,968</u>

See accompanying Notes to the Financial Statements

City of Polson, Lake County, Montana
Statement of Activities
For the Fiscal Year Ended June 30, 2022

Functions/Programs	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Primary government:							
Governmental activities:							
General government	\$ 1,071,450	\$ 59,525	\$ -	\$ -	\$ (1,011,925)	\$ -	\$ (1,011,925)
Public safety	2,321,865	257,396	50,305	100	(2,014,064)	-	(2,014,064)
Public works	386,269	147,203	219,760	65,383	46,077	-	46,077
Culture and recreation	287,657	36,638	6,417	2,891	(241,711)	-	(241,711)
Housing and community development	135,814	-	-	-	(135,814)	-	(135,814)
Conservation of natural resources	2,690	-	-	-	(2,690)	-	(2,690)
Debt service - interest	19,069	-	-	-	(19,069)	-	(19,069)
Miscellaneous	-	3	-	-	3	-	3
Total governmental activities	\$ 4,224,814	\$ 500,765	\$ 276,482	\$ 68,374	\$ (3,379,193)	\$ -	\$ (3,379,193)
Business-type activities:							
Water	\$ 639,492	\$ 1,264,041	\$ 1,944	\$ -	\$ -	\$ 626,493	\$ 626,493
Sewer	1,293,738	1,951,907	625,000	-	-	1,283,169	1,283,169
Golf	1,243,851	1,512,620	2,299	-	-	271,068	271,068
Total business-type activities	\$ 3,177,081	\$ 4,728,568	\$ 629,243	\$ -	\$ -	\$ 2,180,730	\$ 2,180,730
Total primary government	\$ 7,401,895	\$ 5,229,333	\$ 905,725	\$ 68,374	\$ (3,379,193)	\$ 2,180,730	\$ (1,198,463)
General Revenues:							
Property taxes for general purposes					\$ 2,072,067	\$ -	\$ 2,072,067
Licenses and permits					4,950	-	4,950
Miscellaneous					62,837	20,866	83,703
Interest/investment earnings					5,309	12,617	17,926
Local option taxes					146,587	-	146,587
Unrestricted federal/state shared revenues					747,226	-	747,226
State Retirement					242,197	46,435	288,632
Payments in Lieu of Taxes					67,843	-	67,843
Gain (loss) on sale of capital assets					2,785	-	2,785
Transfers - net					311,575	(311,575)	-
Total general revenues, special items and transfers					\$ 3,663,376	\$ (231,657)	\$ 3,431,719
Change in net position					\$ 284,183	\$ 1,949,073	\$ 2,233,256
Net position - beginning					\$ 6,922,206	\$ 27,863,376	\$ 34,785,582
Restatements					-	52,207	52,207
Net position - beginning - restated					\$ 6,922,206	\$ 27,915,583	\$ 34,837,789
Net position - end					\$ 7,206,389	\$ 29,864,656	\$ 37,071,045

See accompanying Notes to the Financial Statements

City of Polson, Lake County, Montana
Balance Sheet
Governmental Funds
June 30, 2022

	General	Other Governmental Funds	Total Governmental Funds
ASSETS			
Current assets:			
Cash and investments	\$ 1,802,085	\$ 3,288,782	\$ 5,090,867
Taxes and assessments receivable, net	18,156	198,269	216,425
Accounts receivable - net	-	10,671	10,671
Due from other governments	79,011	41,738	120,749
Total current assets	\$ 1,899,252	\$ 3,539,460	\$ 5,438,712
Noncurrent assets:			
Restricted cash and investments	\$ -	\$ 262,941	\$ 262,941
Total noncurrent assets	\$ -	\$ 262,941	\$ 262,941
TOTAL ASSETS	\$ 1,899,252	\$ 3,802,401	\$ 5,701,653
LIABILITIES			
Current liabilities:			
Warrants payable	\$ 248,620	\$ -	\$ 248,620
Accounts payable	12,132	17,547	29,679
Accrued payroll	79,008	2,444	81,452
Total current liabilities	\$ 339,760	\$ 19,991	\$ 359,751
Noncurrent liabilities:			
Deposits payable	\$ 2,160	\$ 2	\$ 2,162
Total noncurrent liabilities	\$ 2,160	\$ 2	\$ 2,162
Total liabilities	\$ 341,920	\$ 19,993	\$ 361,913
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows of resources - taxes and assessments	\$ 18,156	\$ 198,269	\$ 216,425
Total deferred inflows of resources	\$ 18,156	\$ 198,269	\$ 216,425
FUND BALANCES			
Restricted	\$ -	\$ 3,582,074	\$ 3,582,074
Assigned	-	2,065	2,065
Unassigned fund balance	1,539,176	-	1,539,176
Total fund balance	\$ 1,539,176	\$ 3,584,139	\$ 5,123,315
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 1,899,252	\$ 3,802,401	\$ 5,701,653

See accompanying Notes to the Financial Statements

City of Polson, Lake County, Montana
Reconciliation of the Governmental Funds Balance Sheet to the
Statement of Net Position
June 30, 2022

Total fund balances - governmental funds	\$	5,123,315
Capital assets and leased assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		4,433,636
Property taxes receivable will be collected this year, but are not available soon enough to pay for the current period's expenditures, and therefore are deferred in the funds.		216,425
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds.		(1,018,202)
Net pension liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds.		(1,484,684)
The changes between actuarial assumptions, differences in expected vs actual pension experiences, changes in proportionate share allocation, and current year retirement contributions as they relate to the net pension liability are a deferred outflow of resources and are not payable in current period, therefore are not reported in the funds.		510,275
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 of resources and are not available to pay for current expenditures, there for are not reported in the funds.		(574,376)
Total net position - governmental activities	\$	<u><u>7,206,389</u></u>

See accompanying Notes to the Financial Statements

City of Polson, Lake County, Montana
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Fiscal Year Ended June 30, 2022

	General	Other Governmental Funds	Total Governmental Funds
REVENUES			
Taxes and assessments	\$ 1,613,714	\$ 756,911	\$ 2,370,625
Licenses and permits	47,942	185,712	233,654
Intergovernmental	1,003,129	259,066	1,262,195
Charges for services	18,102	195,030	213,132
Fines and forfeitures	31,569	3,645	35,214
Miscellaneous	99,730	19,857	119,587
Investment earnings	1,285	4,024	5,309
Total revenues	\$ 2,815,471	\$ 1,424,245	\$ 4,239,716
EXPENDITURES			
General government	\$ 956,091	\$ 11,598	\$ 967,689
Public safety	1,802,714	369,652	2,172,366
Public works	185,991	69,012	255,003
Culture and recreation	247,994	10,820	258,814
Housing and community development	-	102,361	102,361
Conservation of natural resources	-	2,690	2,690
Debt service - principal	12,229	165,627	177,856
Debt service - interest	3,005	16,064	19,069
Capital outlay	65,042	130,733	195,775
Total expenditures	\$ 3,273,066	\$ 878,557	\$ 4,151,623
Excess (deficiency) of revenues over expenditures	\$ (457,595)	\$ 545,688	\$ 88,093
OTHER FINANCING SOURCES (USES)			
Proceeds from the sale of general capital asset disposition	\$ 2,785	\$ -	\$ 2,785
Transfers in	459,616	10,867	470,483
Transfers out	(5,000)	(153,908)	(158,908)
Total other financing sources (uses)	\$ 457,401	\$ (143,041)	\$ 314,360
Net Change in Fund Balance	\$ (194)	\$ 402,647	\$ 402,453
Fund balances - beginning	\$ 1,539,370	\$ 3,181,492	\$ 4,720,862
Fund balance - ending	\$ 1,539,176	\$ 3,584,139	\$ 5,123,315

See accompanying Notes to the Financial Statements

City of Polson, Lake 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, 2022

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

Net change in fund balances - total governmental funds	\$	402,453
Governmental funds report capital outlays as expenditures while governmental activities report depreciation and amortization expense to allocate those expenditures over the life of the assets:		
- Capital assets purchased		195,775
- Depreciation expense and amortization expense		(377,163)
In the Statement of Activities, the loss or gain on the sale or disposal of capital assets is recognized. The fund financial statements recognize only the proceeds from the sale of these assets:		
- Proceeds from the sale of capital assets		(2,785)
- Gain on the sale of capital assets		2,785
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:		
- Long-term receivables (deferred inflows)		(60,660)
The change in compensated absences is shown as an expense in the Statement of Activities		(111,026)
Repayment of debt principal is an expenditures in the governmental funds, but the repayment reduces long-term debt in the Statement of Net Position:		
- Long-term debt principal payments		177,856
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		68,629
Pension expense related to the net pension liability is shown as an expense on the Statement of Activities and not reported on the Statement of Revenues, Expenditures, and Changes in Fund Balance		(27,262)
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		15,581
Change in net position - Statement of Activities	\$	<u>284,183</u>

See accompanying Notes to the Financial Statements

City of Polson, Lake County, Montana
Statement of Net Position
Proprietary Funds
June 30, 2022

	Business-Type Activities - Enterprise Funds			
	Water	Sewer	Golf	Totals
ASSETS				
Current assets:				
Cash and investments	\$ 3,588,231	\$ 4,671,509	\$ 863,249	\$ 9,122,989
Accounts receivable - net	108,536	181,141	-	289,677
Inventories	78,358	-	128,129	206,487
Total current assets	<u>\$ 3,775,125</u>	<u>\$ 4,852,650</u>	<u>\$ 991,378</u>	<u>\$ 9,619,153</u>
Noncurrent assets:				
Restricted cash and investments	\$ 1,723,758	\$ 1,923,707	\$ 160,359	\$ 3,807,824
Capital assets - land	227,873	19,456	2,042,231	2,289,560
Capital assets - construction in progress	727,651	2,216,030	-	2,943,681
Capital assets - depreciable, net	8,432,820	18,749,574	1,897,209	29,079,603
Total noncurrent assets	<u>\$ 11,112,102</u>	<u>\$ 22,908,767</u>	<u>\$ 4,099,799</u>	<u>\$ 38,120,668</u>
Total assets	<u>\$ 14,887,227</u>	<u>\$ 27,761,417</u>	<u>\$ 5,091,177</u>	<u>\$ 47,739,821</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows of resources - pensions	\$ 42,406	\$ 44,272	\$ 56,905	\$ 143,583
Total deferred outflows of resources	<u>\$ 42,406</u>	<u>\$ 44,272</u>	<u>\$ 56,905</u>	<u>\$ 143,583</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 14,929,633</u>	<u>\$ 27,805,689</u>	<u>\$ 5,148,082</u>	<u>\$ 47,883,404</u>
LIABILITIES				
Current liabilities:				
Accounts payable	\$ 23,854	\$ 54	\$ 3,627	\$ 27,535
Accrued payroll	7,971	6,860	28,334	43,165
Revenues collected in advance	434,467	860,000	-	1,294,467
Current portion of long-term capital liabilities	28,000	425,000	66,831	519,831
Current portion of compensated absences payable	24,153	28,138	11,998	64,289
Total current liabilities	<u>\$ 518,445</u>	<u>\$ 1,320,052</u>	<u>\$ 110,790</u>	<u>\$ 1,949,287</u>
Noncurrent liabilities:				
Deposits payable	\$ 112	\$ 76,109	\$ -	\$ 76,221
Noncurrent portion of OPEB	4,282	4,596	9,778	18,656
Noncurrent portion of long-term capital liabilities	268,000	13,968,000	953,701	15,189,701
Noncurrent portion of compensated absences	8,108	13,284	4,408	25,800
Net pension liability	158,733	165,720	213,008	537,461
Total noncurrent liabilities	<u>\$ 439,235</u>	<u>\$ 14,227,709</u>	<u>\$ 1,180,895</u>	<u>\$ 15,847,839</u>
Total liabilities	<u>\$ 957,680</u>	<u>\$ 15,547,761</u>	<u>\$ 1,291,685</u>	<u>\$ 17,797,126</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows of resources - pensions	\$ 65,454	\$ 68,334	\$ 87,834	\$ 221,622
Total deferred inflows of resources	<u>\$ 65,454</u>	<u>\$ 68,334</u>	<u>\$ 87,834</u>	<u>\$ 221,622</u>
NET POSITION				
Net investment in capital assets	\$ 9,092,344	\$ 6,592,060	\$ 2,918,908	\$ 18,603,312
Restricted for capital projects	863,238	1,164,460	25,140	2,052,838
Restricted for debt service	30,474	685,099	16,806	732,379
Restricted for other purposes	830,046	74,148	118,413	1,022,607
Unrestricted	3,090,397	3,673,827	689,296	7,453,520
Total net position	<u>\$ 13,906,499</u>	<u>\$ 12,189,594</u>	<u>\$ 3,768,563</u>	<u>\$ 29,864,656</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u>\$ 14,929,633</u>	<u>\$ 27,805,689</u>	<u>\$ 5,148,082</u>	<u>\$ 47,883,404</u>

See accompanying Notes to the Financial Statements

City of Polson, Lake County, Montana
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Fiscal Year Ended June 30, 2022

	Business-Type Activities - Enterprise Funds			
	Water	Sewer	Golf	Totals
OPERATING REVENUES				
Charges for services	\$ 1,263,429	\$ 1,951,721	\$ 1,512,620	\$ 4,727,770
Miscellaneous revenues	278	20,587	2,299	23,164
Total operating revenues	<u>\$ 1,263,707</u>	<u>\$ 1,972,308</u>	<u>\$ 1,514,919</u>	<u>\$ 4,750,934</u>
OPERATING EXPENSES				
Personal services	\$ 115,179	\$ 269,248	\$ 479,186	\$ 863,613
Supplies	55,618	117,573	281,660	454,851
Purchased services	128,944	225,746	276,397	631,087
Building materials	-	-	10,962	10,962
Fixed charges	4,869	19,781	7,554	32,204
Loss/bad debt expense	(100)	-	21	(79)
Depreciation	332,371	472,838	161,875	967,084
Total operating expenses	<u>\$ 636,881</u>	<u>\$ 1,105,186</u>	<u>\$ 1,217,655</u>	<u>\$ 2,959,722</u>
Operating income (loss)	<u>\$ 626,826</u>	<u>\$ 867,122</u>	<u>\$ 297,264</u>	<u>\$ 1,791,212</u>
NON-OPERATING REVENUES (EXPENSES)				
Intergovernmental revenue	\$ 15,657	\$ 639,318	\$ 18,403	\$ 673,378
Interest revenue	5,773	6,599	1,045	13,417
Debt service interest expense	(2,611)	(188,552)	(26,196)	(217,359)
Total non-operating revenues (expenses)	<u>\$ 18,819</u>	<u>\$ 457,365</u>	<u>\$ (6,748)</u>	<u>\$ 469,436</u>
Income (loss) before contributions and transfers	\$ 645,645	\$ 1,324,487	\$ 290,516	\$ 2,260,648
Transfers out	(81,497)	(134,540)	(95,538)	(311,575)
Change in net position	<u>\$ 564,148</u>	<u>\$ 1,189,947</u>	<u>\$ 194,978</u>	<u>\$ 1,949,073</u>
Net Position - Beginning of the year	\$ 13,342,351	\$ 10,947,440	\$ 3,573,585	\$ 27,863,376
Restatements	-	52,207	-	52,207
Net Position - Beginning of the year - Restated	<u>\$ 13,342,351</u>	<u>\$ 10,999,647</u>	<u>\$ 3,573,585</u>	<u>\$ 27,915,583</u>
Net Position - End of the year	<u>\$ 13,906,499</u>	<u>\$ 12,189,594</u>	<u>\$ 3,768,563</u>	<u>\$ 29,864,656</u>

See accompanying Notes to the Financial Statements

City of Polson, Lake County, Montana
Combined Statement of Cash Flows
All Proprietary Fund Types
Fiscal Year Ended June 30, 2022

	Business - Type Activities			Totals
	Golf	Water	Sewer	
Cash flows from operating activities:				
Cash received from providing services	\$ 1,512,620	\$ 1,696,059	\$ 2,851,709	\$ 6,060,388
Cash received from miscellaneous sources	2,299	278	20,587	23,164
Cash payments to suppliers	(360,103)	(55,618)	(117,573)	(533,294)
Cash payments for professional services	(283,972)	(133,713)	(245,527)	(663,212)
Cash payments to employees	(496,621)	(254,314)	(263,130)	(1,014,065)
Net cash provided (used) by operating activities	<u>\$ 374,223</u>	<u>\$ 1,252,692</u>	<u>\$ 2,246,066</u>	<u>\$ 3,872,981</u>
Cash flows from capital and related financing activities:				
Acquisition and construction of capital assets	\$ (31,429)	\$ (357,945)	\$ (1,690,921)	\$ (2,080,295)
Disposal of capital assets	-	1,685	1,685	3,370
2017A SRF loan forgiveness	-	-	400,000	400,000
Principal paid on debt	(64,981)	(25,000)	(1,000,481)	(1,090,462)
Interest paid on debt	(34,954)	(5,302)	(334,207)	(374,463)
Proceeds from bonds, loans and advances	-	-	1,550,000	1,550,000
Net cash provided (used) by capital and related financing activities	<u>\$ (131,364)</u>	<u>\$ (386,562)</u>	<u>\$ (1,073,924)</u>	<u>\$ (1,591,850)</u>
Cash flows from non-capital financing activities:				
Cash transferred to other funds	\$ (95,538)	\$ (275,375)	\$ (586,923)	\$ (957,836)
Cash received from other governments	18,403	15,891	352,243	386,537
Net cash provided (used) from non-capital financing activities	<u>\$ (77,135)</u>	<u>\$ (259,484)</u>	<u>\$ (234,680)</u>	<u>\$ (571,299)</u>
Cash flows from investing activities:				
Interest on investments	\$ 1,045	\$ 5,773	\$ 6,599	\$ 13,417
Net cash provided (used) by investing activities	<u>\$ 1,045</u>	<u>\$ 5,773</u>	<u>\$ 6,599</u>	<u>\$ 13,417</u>
Net increase (decrease) in cash and cash equivalents	<u>\$ 166,769</u>	<u>\$ 612,419</u>	<u>\$ 944,061</u>	<u>\$ 1,723,249</u>
Cash and cash equivalents at beginning	<u>856,839</u>	<u>4,699,570</u>	<u>5,651,155</u>	<u>11,207,564</u>
Cash and cash equivalents at end	<u>\$ 1,023,608</u>	<u>\$ 5,311,989</u>	<u>\$ 6,595,216</u>	<u>\$ 12,930,813</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	\$ 297,264	\$ 626,826	\$ 867,122	\$ 1,791,212
Adjustments to reconcile operating income to net cash provided (used) by operating activities:				
Depreciation	161,875	332,371	472,838	967,084
Changes in assets and liabilities:				
Accounts receivable	-	24,894	11,034	35,928
Accounts payable	(56,378)	-	-	(56,378)
Accrued wages	455	423	(624)	254
Inventory	(11,103)	-	-	(11,103)
Deposits payable	-	407,736	888,954	1,296,690
Compensated absences	(6,350)	6,325	9,409	9,384
Other post-employment benefits	2,974	(6,604)	(2,208)	(5,838)
Net pension liability and related deferred inflows and outflows	(14,514)	(139,279)	(459)	(154,252)
Net cash provided (used) by operating activities	<u>\$ 374,223</u>	<u>\$ 1,252,692</u>	<u>\$ 2,246,066</u>	<u>\$ 3,872,981</u>

See accompanying notes to the financial statements

City of Polson, Lake County, Montana
Statement of Net Position
Fiduciary Funds
June 30, 2022

			Custodial Funds
ASSETS			
Cash and short-term investments	\$	3,595	
TOTAL ASSETS	\$	3,595	
 LIABILITIES			
Due to others	\$	35	
Total liabilities	\$	35	
 NET POSITION			
Restricted for:			
Individuals, organizations, and other governments	\$	3,560	
Total net position	\$	3,560	
TOTAL LIABILITIES AND NET POSTION	\$	3,595	

UNAUDITED

See accompanying Notes to the Financial Statements

City of Polson, Lake County, Montana
Statement of Changes in Net Position
Fiduciary Funds
For the Fiscal Year Ended June 30, 2022

		<u>Custodial Funds</u>
ADDITIONS		
Interest and change in fair value of investments	\$	6
Miscellaneous		22,180
Total additions	\$	<u>22,186</u>
DEDUCTIONS		
Other expenditures	\$	<u>37,307</u>
Total deductions	\$	<u>37,307</u>
Change in net position	\$	<u>(15,121)</u>
Net Position - Beginning of the year	\$	<u>18,681</u>
Net Position - End of the year	\$	<u><u>3,560</u></u>

UNAUDITED

See accompanying Notes to the Financial Statements

**CITY OF POLSON
LAKE COUNTY, MONTANA
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2022**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

New Accounting Pronouncements

GASB No. 87 Leases is effective for years beginning after December 15, 2019 (revised to year beginning after June 15, 2021 per GASB Statement No. 95). This Statement removed capital and operating lease classifications and now establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The City has implemented this pronouncement in the current fiscal year.

Financial Reporting Entity

In determining the financial reporting entity, the City 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 unit's of which the City appointed a voting majority of the component unit's board; the City is either able to impose its will on the unit or a financial benefit or burden relationship exists. In addition, the City 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 City.

Primary Government

The City is a political subdivision of the State of Montana governed by an elected Mayor and Council duly elected by the registered voters of the City. The City utilizes the manager form of government. The City 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.

**CITY OF POLSON
LAKE COUNTY, MONTANA
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2022**

Basis of Presentation, Measurement Focus and Basis of Accounting

Government-wide Financial Statements:

Basis of Presentation

The Government-wide Financial Statements (the Statement of Net Position and the Statement of Activities) display information about the reporting government as a whole and its component units. They include all funds of the City 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 City at year end. The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the City's governmental activities. Direct expenses are those that are specifically associated with a program or function. The City 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, 2) operating grants and contributions, and 3) capital grants and contributions. Revenues that are not classified as program revenues, including all property taxes, are presented as general revenues.

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

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 City generally applies restricted resources to expenses incurred before using unrestricted resources when both restricted and unrestricted net position are available.

**CITY OF POLSON
LAKE COUNTY, MONTANA
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2022**

Fund Financial Statements

Basis of Presentation

Fund financial statements of the reporting City are organized into funds, each of which is considered to be a separate accounting entity. 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 City 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 City defined the length of time used for "available" for purposes of revenue recognition in the governmental fund financial statements as collection within 60 days of the end of the current fiscal period, except for property taxes and other state grants that are recognized upon receipt.

**CITY OF POLSON
LAKE COUNTY, MONTANA
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2022**

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 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 City reports the following major governmental funds:

General Fund – This is the City’s primary operating fund and it accounts for all financial resources of the City except those required to be accounted for in other funds.

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 City’s policy to use restricted resources first, then unrestricted resources as they are needed.

**CITY OF POLSON
LAKE COUNTY, MONTANA
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2022**

Major Funds:

The City reports the following major proprietary funds:

Water Fund – An enterprise fund that accounts for the activities of the City’s water distribution operations.

Sewer Fund – An enterprise fund that accounts for the activities of the City’s sewer collection and treatment operations and includes the storm sewer system.

Golf Fund – The Golf Fund accounts for the activities of the City’s 24-hole municipal golf course.

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:

Custodial Funds – To report fiduciary activities that are not required to be reported in any of the other fiduciary categories in which the resources held by the City in a custodial capacity. This fund primarily consist reporting of resources held by the City 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, 2022 are as follows:

	<u>Primary Government</u>
<u>Cash on hand and deposits:</u>	
Cash on hand	
Petty Cash	\$ 1,250
Vault Cash	
Cash in banks:	
Demand deposits	(11,490)
Savings deposits	5,304
Time deposits	240,400
<u>Investments:</u>	
State Short-Term Investment Pool (STIP)	1,500,000
Repurchase agreements	16,552,752
Total	\$ <u>18,288,216</u>

**CITY OF POLSON
LAKE COUNTY, MONTANA
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2022**

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 City's cash and cash equivalents (including restricted assets) are considered to be cash on hand, demand, savings and time deposits, repurchase agreements, 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 funds consider all funds (including restricted assets) held in the City's cash management pool to be cash equivalents.

Fair Value Measurements

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.

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 City is required to follow specific state statutes adding security to the deposits and investments. Below are the legal provisions provided in the state Montana Code Annotated (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

**CITY OF POLSON
LAKE COUNTY, MONTANA
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2022**

(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 authorized in Section 7-6-202, MCA, may be placed in time or savings deposits with a bank, savings and loan association, or credit union in the state or placed in repurchase agreements as authorized in Section 7-6-213, MCA.

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, 2022, (in thousands):

<u>Security Investment Type</u>	<u>Total Fixed Income Investments at Fair Value</u>	<u>Credit Quality Rating</u>	<u>WAM (Days)</u>
Treasuries	\$ 520,928	A-1	17
Asset Backed Commercial Paper	69,929	A-1	2
Agency of Government Related	1,242,500	A-1	40
Corporate:			
Commercial Paper	838,725	A-1	27
Notes	253,992	A-1	8
Certificates of Deposit	<u>752,070</u>	A-1	24
Total Investments	<u>\$ 3,678,144</u>		

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

**CITY OF POLSON
LAKE COUNTY, MONTANA
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2022**

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."

NOTE 3. CAPITAL ASSETS

The City's assets are capitalized at historical cost or estimated historical cost. City 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:

Governmental Activities

Buildings	10 – 50 years
Land Improvements	10 – 40 years
Vehicles and Equipment	5 – 40 years

Enterprise Activities

Buildings	40 – 50 years
Water Distribution and Sewer Collection System	10 – 50 years
Machinery, Vehicles, and Equipment	10 – 25 years
Land Improvements	10 – 40 years

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

Governmental activities:

	Balance July 1, 2021	Additions	Transfer To Lease Asset	Transfer	Balance June 30, 2022
Capital assets not being depreciated:					
Land	\$ 267,322	\$ -	\$ -	-	\$ 267,322
Construction in progress	93,723	113,713	-	(57,436)	150,000
Total capital assets not being depreciated	<u>\$ 361,045</u>	<u>\$ 113,713</u>	<u>\$ -</u>	<u>(57,436)</u>	<u>\$ 417,322</u>
Other capital assets:					
Buildings	\$ 755,636	\$ 37,180	\$ -	21,590	\$ 814,406
Improvements other than buildings	1,183,035	-	-	34,297	1,217,332
Machinery and equipment	4,144,068	25,721	(14,949)	-	4,154,840
Infrastructure	3,242,642	19,161	-	1,549	3,263,352
Total other capital assets at historical cost	<u>\$ 9,325,381</u>	<u>\$ 82,062</u>	<u>\$ -</u>	<u>57,436</u>	<u>\$ 9,449,930</u>
Less: accumulated depreciation	<u>(5,071,402)</u>	<u>(374,671)</u>	<u>7,475</u>	<u>-</u>	<u>(5,438,598)</u>
Total	<u>\$ 4,615,024</u>	<u>\$ (178,896)</u>	<u>\$ -</u>	<u>-</u>	<u>\$ 4,428,654</u>

**CITY OF POLSON
LAKE COUNTY, MONTANA
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Governmental activities depreciation expense was charged to functions as follows:

Governmental Activities:	
General government	\$ 34,102
Public safety	147,007
Public works	131,266
Culture and recreation	28,843
Housing and community development	<u>33,453</u>
Total governmental activities depreciation expense	<u>\$374,671</u>

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

Business-type activities:

	Balance July 1, 2021	Additions	Transfers	Deletions	Balance June 30, 2022
Capital assets not being depreciated:					
Land	\$ 2,289,560	\$ -	\$ -	\$ -	\$ 2,289,560
Construction in progress	<u>1,488,256</u>	<u>1,475,647</u>	<u>(20,222)</u>	<u>-</u>	<u>2,943,681</u>
Total capital assets not being depreciated	<u>\$ 3,777,816</u>	<u>\$ 1,475,647</u>	<u>\$ (20,222)</u>	<u>\$ -</u>	<u>\$ 5,233,241</u>
Other capital assets:					
Buildings	\$ 1,055,703	\$ -	\$ -	\$ -	\$ 1,055,703
Improvements other than buildings	1,159,522	-	-	-	1,159,522
Machinery and equipment	1,488,149	31,429	-	-	1,519,578
Source of supply	2,463,710	-	-	(5,000)	2,458,710
Pumping plant	1,358,247	-	6,626	-	1,364,873
Treatment system	19,537,956	-	13,596	(5,000)	19,546,552
Transmission and distribution	16,828,116	106,660	-	-	16,934,776
General plan	<u>873,576</u>	<u>32,292</u>	<u>-</u>	<u>(16,850)</u>	<u>889,018</u>
Total other capital assets at historical cost	<u>\$ 44,764,979</u>	<u>\$ 170,381</u>	<u>\$ 20,222</u>	<u>\$ (26,850)</u>	<u>\$ 44,928,732</u>
Less: accumulated depreciation	<u>(14,905,525)</u>	<u>(967,084)</u>	<u>-</u>	<u>23,480</u>	<u>(15,849,129)</u>
Total	<u>\$ 33,637,270</u>	<u>\$ 678,944</u>	<u>\$ -</u>	<u>\$ (3,370)</u>	<u>\$ 34,312,844</u>

NOTE 4. LONG TERM DEBT OBLIGATIONS

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

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

**CITY OF POLSON
LAKE COUNTY, MONTANA
NOTES TO THE BASIC FINANCIAL STATEMENTS
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Changes in Long-Term Debt Liabilities - During the year ended June 30, 2022, the following changes occurred in liabilities reported in long-term debt:

Governmental Activities:

	Balance <u>July 1, 2021</u>	<u>Additions</u>	<u>Deletions</u>	Transfer to <u>Lease Liability</u>	Balance <u>June 30, 2022</u>	Due Within <u>One Year</u>
Special assessment bond	\$ 221,360	\$ -	\$ (57,546)	\$ -	\$ 163,814	\$ 60,140
Tax Increment Urban Renewal bonds	333,767	-	(70,370)	-	263,397	72,489
Contracted debt	106,906	-	(8,833)	-	98,073	9,091
Compensated absences	195,595	111,026	-	-	306,621	217,926
Intercap loans	177,450	-	(37,711)	-	139,739	69,570
Capital leases	6,996	-	-	(6,996)	-	-
Total	<u>\$ 1,042,074</u>	<u>\$ 111,026</u>	<u>\$ (174,460)</u>	<u>\$ (6,996)</u>	<u>\$ 971,644</u>	<u>\$ 429,216</u>

In prior years the General Fund was used to liquidate compensated absences and claims and judgments.

Business-type Activities:

	Balance <u>July 1, 2021</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>June 30, 2022</u>	Due Within <u>One Year</u>
Revenue bonds	\$ 14,972,880	\$ 1,550,000	\$ (1,070,791)	\$ 15,452,089	\$ 499,180
Contracted debt	277,114	-	(19,671)	257,443	20,651
Compensated absences	80,705	9,384	-	90,089	64,289
Total	<u>\$ 15,330,699</u>	<u>\$ 1,559,384</u>	<u>\$ (1,090,462)</u>	<u>\$ 15,799,621</u>	<u>\$ 584,120</u>

Special Assessment Debt - Special assessment bonds are payable from the collection of special assessments levied against benefited property owners within defined special improvement districts. The bonds are issued with specific maturity dates, but must be called and repaid earlier, at par plus accrued interest, if the related special assessments are collected. Rural special improvement districts bonds were issued with revolving fund backing. The City is obligated to levy and collect a general property tax on all taxable property in the City to provide additional funding for the debt service payments. The cash balance in the Revolving Fund must equal at least 5% of the principal amount of bonds outstanding. Special assessment bonds outstanding as of June 30, 2022, were as follows:

<u>Purpose</u>	<u>Origination Date</u>	<u>Interest Rate</u>	<u>Bond Term</u>	<u>Maturity Date</u>	<u>Bonds Amount</u>	<u>Annual Payment</u>	<u>Balance June 30, 2022</u>
SID #42 Streetscape Project - (Glacier Bank) Reported in the governmental activities.	9/15/10	3.95%	15 yrs	6/15/25	\$ <u>750,000</u>	\$ <u>66,225</u>	\$ <u>163,814</u>

**CITY OF POLSON
LAKE COUNTY, MONTANA
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2022**

Annual requirement to amortize debt:

<u>For Fiscal Year Ended</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ 60,140	\$ 4,170
2024	62,540	1,794
2025	41,134	1,625
Total	\$ 163,814	\$ 7,589

Tax Increment Urban Renewal Bonds

On August 15, 2013 the City issued \$800,000 of tax increment urban renewal bonds to finance the construction of the City Dock and the walking path under the bridge that connects Sacajawea Park and Riverside Park. Five bonds were issued in an amount of \$160,000 each to five local banks and bear interest at the rate of 2.987%. The bonds require semi-annual payments of \$79,818 on August 15th and February 15th each fiscal year. This debt matures on August 15, 2025. The bonds are special, limited obligations of the City. The bonds are not general obligations of the City and neither the general credit nor the taxing power of the City is pledged to payment of the bonds. Tax revenues from the tax increment financing district (TIFD) are pledged to pay the principal and interest on the bonds. In the event the Constitution or laws of the State are amended to abolish or substantially reduce or eliminate real or personal property taxation and State law then or thereafter provides to the City an alternate or supplemental source or sources of revenue specifically to replace or supplement reduced or eliminated Tax Increment, then the City pledges and covenants to appropriate annually, subject to the limitations of then applicable law, an amount that will, with money on hand or available be sufficient to pay the principal and interest payable in that Fiscal Year.

Tax Increment Urban Renewal bond outstanding reported in the governmental activities as of June 30, 2022 was as follows:

<u>Purpose</u>	<u>Origination Date</u>	<u>Interest Rate</u>	<u>Bond Term</u>	<u>Maturity Date</u>	<u>Bonds Amount</u>	<u>Annual Payment</u>	<u>Balance June 30, 2022</u>
Tax Increment Urban Renewal Bonds, Series 2013 - 5 Banks (1)	8/15/13	2.987%	12 yrs	8/15/25	\$ <u>800,000</u>	\$ <u>79,818</u>	\$ <u>263,397</u>

**CITY OF POLSON
LAKE COUNTY, MONTANA
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2022**

Annual requirement to amortize debt:

<u>For Fiscal Year Ended</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ 72,489	\$ 7,329
2024	74,669	5,149
2025	76,919	2,899
2026	39,320	590
Total	<u>\$ 263,397</u>	<u>\$ 15,967</u>

Revenue Bonds - The City also issues bonds where the City pledges income derived from the acquired or constructed assets to pay debt service. Revenue bonds outstanding at year-end were as follows:

<u>Purpose</u>	<u>Origination Date</u>	<u>Interest Rate</u>	<u>Bond Term</u>	<u>Maturity Date</u>	<u>Bonds Amount</u>	<u>Annual Payment</u>	<u>Balance June 30, 2022</u>
Municipal Golf Course Revenue							
Bond, Series 2017 (Valley Bank) (2)	6/30/17	Varies	18 yrs	10/1/35	\$ 951,300	Varies	\$ 763,089
WRF Polson ARRA-B (2)	10/16/09	0.75%	20 yrs	7/1/29	333,700	Varies	135,000
WRF Series 2015 B (2)	5/20/15	2.50%	20 yrs	7/1/35	463,000	Varies	161,000
SRF Series 2017 B (2)	6/15/17	2.50%	30 yrs	7/1/47	7,737,000	Varies	6,911,000
SRF Series 2018 C (2)	4/11/18	2.50%	30 yrs	1/1/48	7,000,000	Varies	6,171,000
SRF Series 2021B (2)	7/1/21	2.00%	20 yrs	7/1/41	1,337,500	Varies	1,311,000
					<u>\$ 17,822,500</u>		<u>\$ 15,452,089</u>

(1) Reported in the governmental activities.

(2) Reported in business-type activities.

Annual requirement to amortize debt:

<u>For Fiscal Year Ended</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ 499,180	\$ 322,743
2024	510,162	314,467
2025	526,862	303,379
2026	538,478	292,108
2027	551,196	280,508
2028	564,939	268,647
2029	577,841	256,407
2030	584,709	243,945
2031	590,674	231,208
2032	607,686	218,174
2033	622,819	204,718

**CITY OF POLSON
LAKE COUNTY, MONTANA
NOTES TO THE BASIC FINANCIAL STATEMENTS
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2034	637,976	191,869
2035	653,221	176,873
2036	625,346	162,484
2037	602,000	149,698
2038	618,000	137,200
2039	633,000	124,382
2040	649,000	111,254
2041	666,000	97,768
2042	639,000	83,962
2043	612,000	71,420
2044	628,000	59,100
2045	644,000	46,460
2046	663,000	33,500
2047	677,000	20,200
2048	330,000	6,700
Total	<u>\$ 15,452,089</u>	<u>\$ 4,409,174</u>

Loans/Contracted Debt

Loans/contracted debts outstanding as of June 30, 2022, were as follows:

<u>Purpose</u>	<u>Origination Date</u>	<u>Interest Rate</u>	<u>Term</u>	<u>Maturity Date</u>	<u>Principal Amount</u>	<u>Balance June 30, 2022</u>
2009 Pierce Rescue Pumper Truck (Glacier Bank) (1)	12/17/19	3.00%	12 yrs	12/1/31	\$120,000	\$ 98,073
Commercial Loan (Valley Bank) - Golf Cart Fleet (2)	5/2/17	4.75%	15 yrs	4/1/32	<u>348,707</u>	<u>257,443</u>
Total					<u>\$468,707</u>	<u>\$ 355,516</u>

(1) Reported in the governmental activities.

(2) Reported in business-type activities.

**CITY OF POLSON
LAKE COUNTY, MONTANA
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2022**

Annual requirement to amortize debt:

<u>For Fiscal Year Ended</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ 29,742	\$ 14,864
2024	30,980	13,626
2025	32,332	12,274
2040	33,714	10,892
2041	35,156	9,450
2042	36,647	7,959
2043	38,237	6,369
2044	39,881	4,725
2045	41,598	3,008
2046	37,133	1,220
2047	96	3
Total	\$ 355,516	\$ 84,390

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, 2022, were as follows:

<u>Purpose</u>	<u>Origination Date</u>	<u>Interest Rate</u>	<u>Term</u>	<u>Maturity Date</u>	<u>Principal Amount</u>	<u>Balance June 30, 2022</u>
2021 Police Vehicle Loan	3/26/21	variable	3 yrs	2/15/24	\$ <u>177,450</u>	\$ <u>139,739</u>
Reported in the governmental activities.						

Annual requirement to amortize debt:

<u>For Fiscal Year Ended</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ 69,570	\$ 2,306
2024	70,169	1,158
Total	\$ 139,739	\$ 3,464

**CITY OF POLSON
LAKE COUNTY, MONTANA
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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 City’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 City service. Employees are allowed to accumulate and carry over a maximum of two times their annual accumulation of vacation, but the excess cannot be carried forward 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, as required by section 2-18-704, MCA, 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 City. 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 section 2-18-704, MCA. 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, 2022, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries receiving benefit payments	-
Active employees	35
Total employees	35

**CITY OF POLSON
LAKE COUNTY, MONTANA
NOTES TO THE BASIC FINANCIAL STATEMENTS
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Total OPEB Liability

The City's total OPEB liability of \$61,614 at June 30, 2022, was determined by using the alternative measurement method. The measurement date of the determined liability was June 30, 2022.

Actuarial assumptions and other input. The total OPEB liability in the June 30, 2022 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)	3.37%
Average salary increase (City's experience)	3.00%
Participation Rate	10.00%

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

<u>Year</u>	<u>% Increase</u>
2022	4.6%
2023	5.0%
2024	5.1%
2025	5.4%
2026	5.3%
2027	5.3%
2028	5.3%
2029	5.5 %
2030	5.4%
2031	4.7%
2032 and after	4.7%

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, 2020 for Males: Table 2 and Females: Table 3 as published in the National Vital Statistics Reports, Vol. 71, No. 2, August 23, 2022.

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.

**CITY OF POLSON
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NOTES TO THE BASIC FINANCIAL STATEMENTS
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Changes in the Total OPEB Liability

Balance at 6/30/2021	\$ <u>136,081</u>
Changes for the year:	
Service Cost	\$ 5,725
Change in assumptions	<u>(80,192)</u>
Net Changes	\$ <u>(74,467)</u>
Balance at 6/30/2022	\$ <u><u>61,614</u></u>

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 <u>(2.37%)</u>	Discount Rate <u>(3.37%)</u>	1% Increase <u>(4.37%)</u>
Total OPEB Liability	\$ 72,517	\$ 61,614	\$ 52,720

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	\$ 50,653	\$ 61,614	\$ 75,406

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

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

For the year ended June 30, 2022, the City recognized an OPEB expense of \$(74,467). The City 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 City records costs as they come due, there are no deferred outflows of resources for contributions to the OPEB plan trust.

**CITY OF POLSON
LAKE COUNTY, MONTANA
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2022**

NOTE 6. NET PENSION LIABILITY

As of June 30, 2022, the City/Town reported the following balances as its proportionate share of PERS and MPORS pension amounts:

City's Proportionate Share Associated With:

	<u>PERS</u>	<u>MPORS</u>	<u>Pension Totals</u>
Net Pension Liability	\$ 1,424,718	\$ 597,427	\$ 2,022,145
Deferred outflows of resources*	\$ 380,612	\$ 273,246	\$ 653,858
Deferred inflows of resources	\$ 587,481	\$ 208,517	\$ 795,998
Pension expense	\$ 139,153	\$ 247,280	\$ 386,433

*Deferred outflows for PERS and MPORS are reported as of the reporting date which includes employer contributions made subsequent to the measurement date of \$98,602 and \$140,099, respectively. These amounts will be recognized as a reduction of the net pension liability in the year ending June 30, 2022. Total deferred inflows and outflows in the remainder of the note are as of the reporting date of June 30, 2022.

The following are the detailed disclosures for each retirement plan as required by GASB 68.

Public Employee's Retirement System – Defined Benefit Retirement Plan

Summary of Significant Accounting Policies

The City's employees participate in the Public Employees Retirement System (PERS) administered by the Montana Public Employee Retirement Administration (MPERA), 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).

**CITY OF POLSON
LAKE COUNTY, MONTANA
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Plan Descriptions

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 defined contribution retirement plan (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.

Summary of Benefits

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.

**CITY OF POLSON
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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 2.02% effective July 1, 2018).
- 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.

**CITY OF POLSON
LAKE COUNTY, MONTANA
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2022**

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.

Contributions

The state Legislature has the authority to establish and amend contributions rates. Member and employer contribution rates are specified by Montana Statute and are a percentage of the member's compensation. Contributions are deducted from each member's salary and remitted by participating employers

Special Funding: The state of Montana, as the non-employer contributing entity, paid to the Plan, additional contributions that qualify as special funding. Those employers who received special funding are all participating employers

**CITY OF POLSON
LAKE COUNTY, MONTANA
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2022**

Member and employer contribution rates are shown in the table below.

Fiscal Year	Member		Local Government	
	Hired < 07/01/11	Hired > 07/01/11	Employer	State
2022	7.900%	7.900%	8.870%	0.100%
2021	7.900%	7.900%	8.770%	0.100%
2020	7.900%	7.900%	8.670%	0.100%
2019	7.900%	7.900%	8.570%	0.100%
2018	7.900%	7.900%	8.470%	0.100%
2017	7.900%	7.900%	8.370%	0.100%
2016	7.900%	7.900%	8.270%	0.100%
2015	7.900%	7.900%	8.170%	0.100%
2014	7.900%	7.900%	8.070%	0.100%
2012 – 2013	6.900%	7.900%	7.070%	0.100%
2010 – 2011	6.900%		7.070%	0.100%
2008 – 2009	6.900%		6.935%	0.100%
2000 - 2007	6.900%		6.800%	0.100%

1. Member contributions to the system of 7.9% are 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 rate.
2. 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.
 - c. The portion of the employer contributions allocated to the Plan Choice Rate (PCR) are included in the employers reporting. The PCR was paid off effective March 2016 and the contributions previously directed to the PCR are now directed to member accounts.

**CITY OF POLSON
LAKE COUNTY, MONTANA
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2022**

3. Non-Employer Contributions

d. 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 \$33,951,150.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

GASB Statement 68 allows a measurement date of up to 12 months before the employer's fiscal year-end can be utilized to determine the Plan's TPL. The basis for the TPL as of June 30, 2022, was determined by taking the results of the June 30, 2020, actuarial valuation and applying standard roll forward procedures. The roll forward procedure uses a calculation that adds the annual normal cost (also called the service cost), subtracts the actual benefit payments and refunds for the plan year, and then applies the expected investment rate of return for the year. The roll forward procedure will include the effects of any assumption changes and legislative changes. The update procedures are in conformity with Actuarial Standards and Practice issued by the Actuarial Standards Board.

The Total Pension Liability (TPL minus the Fiduciary Net Position equals the Net Pension Liability (NPL). The proportionate shares of the employer's and the state of Montana's NPL for June 30, 2022, and 2021, are displayed below. The City proportionate share equals the ratio of the employer's contributions to the sum of all employer and non-employer contributions during the measurement period. The state's proportionate share for a particular employer equals the ratio of the contributions for the particular employer to the total state contributions paid. The City recorded a liability of \$1,424,718 and the City's proportionate share was 0.078574 percent.

	Net Pension Liability as of 6/30/2022	Net Pension Liability as of 6/30/2021	Percent of Collective NPL as of 6/30/2022	Percent of Collective NPL as of 6/30/2021	Change in Percent of Collective NPL
Employer Proportionate Share	\$ 1,424,718	\$ 1,942,433	0.078574%	0.073627%	0.004947%
State of Montana Proportionate Share associated with Employer	418,548	610,247	0.023083%	0.023131%	-0.000048%
Total	\$ 1,843,266	\$ 2,552,680	0.101657%	0.096758%	0.004899%

**CITY OF POLSON
LAKE COUNTY, MONTANA
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2022**

Changes in actuarial assumptions and methods:

The following changes in assumptions, or other inputs were made that affected the measurement of the TPL.

1. The discount rate was lowered from 7.34% to 7.06%
2. The investment rate of return was lowered from 7.34% to 7.06%

Changes in benefit terms:

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

Changes in proportionate share:

There were no changes between the measurement date of the collective NPL and the employer's reporting date that are expected to have a significant effect on the employer's proportionate share of the collective NPL. However, each employer may have unique circumstances that will impact the employer's proportionate share of the collective net pension. If there were changes that are expected to have an impact on the net pension liability, the employer should disclose the amount of the expected resultant change in the employer's proportionate share of the collective net pension liability, if known.

Pension Expense:

At June 30, 2022, the City recognized a Pension Expense of \$16,063 for its proportionate share of the pension expense. The City also recognized grant revenue of \$123,090 for the support provided by the State of Montana for its proportionate share of the pension expense that is associated with the City.

	<u>Pension Expense as of 6/30/22</u>	<u>Pension Expense as of 6/30/21</u>
Employer Proportionate Share	\$ 16,063	\$ 201,216
State of Montana Proportionate Share associated with the Employer	123,090	99,801
Total	<u>\$ 139,153</u>	<u>\$ 301,017</u>

Recognition of Beginning Deferred Outflow

At June 30, 2022, the City recognized a beginning deferred outflow of resources for the City's fiscal year 2021 contributions of \$121,211.

**CITY OF POLSON
LAKE COUNTY, MONTANA
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2022**

Recognition of Deferred Inflows and Outflows:

At June 30, 2022, the City reported its proportionate share of the Plan's deferred outflows of resources and deferred inflows of resources from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 15,204	\$ 10,313
Actual vs. Expected Investment Earnings	-	577,168
Changes in Assumptions	211,027	-
Changes in Proportion Share and Differences between Employer Contributions and Proportionate Share of Contributions	55,779	-
Employer contributions subsequent to the measurement date - FY22*	98,602	-
Total	\$ 380,612	\$ 587,481

*Amounts reported as deferred outflows of resources related to pensions resulting from the City's contributions subsequent to the measurement date have been recognized as a reduction of the net pension liability in the year ended June 30, 2023.

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

For the Measurement Year ended June 30:	Recognition of Deferred Outflows and Deferred Inflows in Future years as an increase or (decrease) to Pension Expense
2022	\$ 25,205
2023	\$ (7,029)
2024	\$ (139,401)
2025	\$ (184,246)
Thereafter	\$ -

**CITY OF POLSON
LAKE COUNTY, MONTANA
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2022**

Actuarial Assumptions

The total pension liability used to calculate the NPL was determined by taking the results of the June 30, 2020 actuarial valuation, and was determined using the following actuarial assumptions.

- Investment Return (net of admin expense) 7.06%
- Admin Expense as % of Payroll 0.28%
- General Wage Growth* 3.50%
- *includes Inflation at 2.40%
- Merit Increases 0% to 4.8%
- 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, 2013
- 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.

Target Allocations

The long-term rate of return as of June 30, 2021, was calculated using the average long-term capital market assumptions published by the Survey of Capital Market Assumptions, 2021 Edition by Horizon Actuarial Services, LLC, yielding a median real rate of return of 4.66%. The assumed inflation is based on the intermediate inflation of 2.4% in the 2021 OASDI Trustees Report by the Chief Actuary for Social Security to produce 75-year cost projections. Combining these two results yields a nominal return of 7.06%. Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation as of June 30, 2021, are summarized in the following table.

**CITY OF POLSON
LAKE COUNTY, MONTANA
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2022**

<u>Asset Class</u>	<u>Target Asset Allocation</u>	<u>Long-Term Expected Real Rate of Return Arithmetic Basis</u>
Cash	3.00%	(0.33%)
Domestic Equity	30.00%	5.90%
International Equity	17.00%	7.14%
Private Investments	15.00%	9.13%
Real Assets	5.00%	4.03%
Real Estate	9.00%	5.41%
Core Fixed Income	15.00%	1.14%
Non-Core Fixed Income	<u>6.00%</u>	3.02%
Total	<u>100%</u>	

Discount Rate

The discount rate used to measure the TPL was 7.06%. The projection of cash flows used to determine the discount rate assumed that contributions from participating plan members, employers, and non-employer contributing entities would be made based on the Board's funding policy, which established the contractually required rates under the Montana Code Annotated. The state contributed 0.10% of the salaries paid by local governments and 0.37% paid by 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 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 TPL. A municipal bond rate was not incorporated in the discount rate.

1.0% Decrease	Current	1.0% Increase
<u>(6.06%)</u>	<u>Discount Rate</u>	<u>(8.06%)</u>
\$ <u>2,261,518</u>	\$ 1,424,718	\$ <u>722,838</u>

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 7.06%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1.00% lower (6.06%) or 1.00% higher (8.06%) than the current rate.

**CITY OF POLSON
LAKE COUNTY, MONTANA
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2022**

PERS Disclosure for the defined contribution plan

The City of Polson contributed to the state of Montana Public employee Retirement System Defined Contribution Retirement Plan (PERS-DCRP) for employees that have elected the DCRP. The PERS-DCRP is administered by the PERB and is reported as a multiple-employer plan established July 1, 2002, and governed by Title 19, chapters 2 & 3, MCA.

All new PERS 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 benefit and defined contribution retirement plans.

Member and employer contributions 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.

Benefits are dependent upon eligibility and individual account balances. Participants are vested immediately in their own contributions and attributable income. Participants are vested after 5 years of membership service for the employer's contributions to individual accounts and the attributable income. Non-vested contributions are forfeited upon termination of employment per 19-3-2117(5), MCA. Such forfeitures are used to cover the administrative expenses of the PERS-DCRP.

At the plan level for the measurement period ended June 30, 2020, the PERS-DCRP employer did not recognize any net pension liability or pension expense for the defined contribution plan. Plan level non-vested forfeitures for the 329 employers that have participants in the PERS-DCRP totaled \$775,195.

Pension plan fiduciary net position: The stand-alone financial statements (76d) 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 both are available on the MPERA website at <http://mpera.mt.gov/index.shtml>.

**CITY OF POLSON
LAKE COUNTY, MONTANA
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2022**

Municipal Police Officers' Retirement System

Summary of Significant Accounting Policies

The Montana Public Employee Retirement Administration (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).

Plan Descriptions

The Municipal Police Officers' Retirement System (MPORS), administered by the Montana Public Employee Retirement Administration (MPERA), is a multiple-employer, cost-sharing defined benefit plan established in 1974 and governed by Title 19, chapters 2 & 9, MCA. This plan provides retirement benefits to all municipal police officers employed by first- and second-class cities and other cities that adopt the plan. Benefits are established by state law and can only be amended by the Legislature. The MPORS provides retirement, disability, and death benefits to plan members and their beneficiaries.

Deferred Retirement Option Plan (DROP): Beginning July 2002, eligible members of MPORS can participate in the DROP by filing a one-time irrevocable election with the Board. The DROP is governed by Title 19, Chapter 9, Part 12, MCA. A member must have completed at least twenty years of membership service to be eligible. They may elect to participate in the DROP for a minimum of one month and a maximum of 60 months and may only participate in the DROP once. A participant remains a member of the MPORS, but will not receive membership service or service credit in the system for the duration of the member's DROP period. During participation in the DROP, all mandatory contributions continue to the retirement system. A monthly benefit is calculated based on salary and years of service to date as of the beginning of the DROP period. The monthly benefit is paid into the member's DROP account until the end of the DROP period. At the end of the DROP period, the participant may receive the balance of the DROP account in a lump-sum payment or in a direct rollover to another eligible plan, as allowed by the IRS. If the participant continues employment after the DROP period ends, they will again accrue membership service and service credit. The DROP account cannot be distributed until employment is formally terminated.

**CITY OF POLSON
LAKE COUNTY, MONTANA
NOTES TO THE BASIC FINANCIAL STATEMENTS
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Summary of Benefits

MPORS provides retirement, disability, and death benefits to plan members and their beneficiaries. Benefits are based on eligibility, years of service, and compensation. Member rights are vested after five years of service.

Service Retirement

- 20 years of membership service, regardless of age.
- Age 50 with 5 years of membership service (Early Retirement).
- 2.5% of FAC x years of service credit.

Second Retirement

Re-calculated using specific criteria for members who return to covered MPORS employment prior to July 1, 2017:

- Less than 20 years of membership service, upon re-employment, repay benefits and subsequent retirement is based on total MPORS service.
- More than 20 years of membership service, upon re-employment, receives initial benefit and a new retirement benefit based on additional service credit and FAC after re-employment.

Applies to members re-employed in a MPORS position after July 1, 2017:

- 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:
 - Is not awarded service credit for the period of reemployment;
 - Is refunded the accumulated contributions associated with the period of reemployment;
 - Starting the first month following termination of service, receives the same retirement benefit previously paid to the member; and
 - 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.
- 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:
 - Is awarded service credit for the period of reemployment;
 - Starting the first month following termination of service, receives:
 - The same retirement benefit previously paid to the member, and
 - A second retirement benefit for the period of reemployment calculated based on the laws in effect as of the member's rehire date; and
 - Does not accrue post-retirement benefit adjustments during the term of reemployment but receives a GABA:
 - On the initial retirement benefit in January immediately following second retirement, and
 - On the second retirement benefit starting in January after receiving that benefit for at least 12 months.

**CITY OF POLSON
LAKE COUNTY, MONTANA
NOTES TO THE BASIC FINANCIAL STATEMENTS
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- A member who returns to covered service is not eligible for a disability benefit.

Vesting

5 years of membership service

Member's Final Average Compensation (FAC)

- Hired prior to July 1, 1977 - average monthly compensation of final year of service;
- Hired on or after July 1, 1977 - final average compensation (FAC) for last consecutive 36 months.

Compensation Cap

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

Guaranteed Annual Benefit Adjustment (GABA)

- Hired on or after July 1, 1997, or those electing GABA, and has been retired for at least 12 months, a GABA will be made each year in January equal to 3%.

Minimum benefit adjustment (non-GABA)

- The minimum benefit adjustment provided may not be less than 50% of the compensation paid to a newly confirmed police officer of the employer that last employed the member as a police officer in the current fiscal year.

Contributions

The State Legislature has the authority to establish and amend contribution rates to the plan. Member and employer contribution rates are specified by Montana Statute and are a percentage of the member's compensation. Contributions are deducted from each member's salary and remitted by participating employers.

Fiscal Year	Member				Employer	State
	Hired <7/1/75	Hired >6/30/75	Hired >6/30/79	Hired >6/30/97 GABA		
2000-2022	5.800%	7.000%	8.500%	9.000%	14.410%	29.370%
1998-1999	7.800%	9.000%	10.500%	11.000%	14.410%	29.370%
1997	7.800%	9.000%	10.500%		14.360%	29.370%

**CITY OF POLSON
LAKE COUNTY, MONTANA
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2022**

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

GASB Statement 68 allows a measurement date of up to 12 months before the employer's fiscal year-end can be utilized to determine the Plan's TPL. The basis for the TPL as of June 30, 2022, was determined by taking the results of the June 30, 2020, actuarial valuation and applying standard roll forward procedures. The roll forward procedure uses a calculation that adds the annual normal cost (also called the service cost), subtracts the actual benefit payments and refunds for the plan year, and then applies the expected investment rate of return for the year. The roll forward procedure will include the effects of any assumption changes and legislative changes. The update procedures are in conformity with Actuarial Standards and Practice issued by the Actuarial Standards Board.

The Total Pension Liability (TPL minus the Fiduciary Net Position equals the Net Pension Liability (NPL). The proportionate shares of the City's and the state of Montana NPLs for June 30, 2021, and 2022, are displayed below. The City proportionate share equals the ratio of the employer's contributions to the sum of all employer and non-employer contributions during the measurement period. The state's proportionate share for a particular employer equals the ratio of the contributions for the particular employer to the total state contributions paid. The City recorded a liability of \$597,427 and the City's proportionate share was 0.3286 percent.

	Net Pension Liability as of 6/30/2022	Net Pension Liability as of 6/30/2021	Percent of Collective NPL as of 6/30/2022	Percent of Collective NPL as of 6/30/2021	Change in Percent of Collective NPL
Employer Proportionate Share	\$ 597,427	\$ 881,869	0.3286%	0.3606%	-0.0320%
State of Montana Proportionate Share associated with Employer	1,214,306	1,778,635	0.6680%	0.7272%	-0.0592%
Total	<u>\$ 1,811,733</u>	<u>\$ 2,660,504</u>	<u>0.9966%</u>	<u>1.0878%</u>	<u>-0.0912%</u>

Changes in actuarial assumptions and methods:

The following changes in assumptions or other inputs were made that affected the measurement of the TPL.

1. The discount rate was lowered from 7.34% to 7.06%
2. The investment rate of return was lowered from 7.34% to 7.06%

Changes in benefit terms:

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

**CITY OF POLSON
LAKE COUNTY, MONTANA
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2022**

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. However, each employer may have unique circumstances that will impact the employer's proportionate share of the collective net pension. If there were changes that are expected to have an impact on the net pension liability, the employer should disclose the amount of the expected resultant change in the employer's proportionate share of the collective net pension liability, if known.

Pension Expense:

At June 30, 2022, the City recognized a Pension Expense of \$81,738 for its proportionate share of the pension expense. The City also recognized grant revenue of \$165,542 for the support provided by the State of Montana for its proportionate share of the pension expense that is associated with the employer.

	Pension Expense as of 6/30/22	Pension Expense as of 6/30/21
Employer Proportionate Share	\$ 81,738	\$ 160,455
State of Montana Proportionate Share associated with the Employer	165,542	328,475
Total	\$ 247,280	\$ 488,930

Recognition of Beginning Deferred Outflow

At June 30, 2022, the City recognized a beginning deferred outflow of resources for the City's fiscal year 2021 contributions of \$85,708.

**CITY OF POLSON
LAKE COUNTY, MONTANA
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2022**

Recognition of Deferred Inflows and Outflows:

At June 30, 2022, the City reported its proportionate share of the Plan's deferred outflows of resources and deferred inflows of resources from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$ 19,001	\$ 6,524
Actual vs. Expected Investment Earnings	-	179,987
Changes in Assumptions	114,146	-
Changes in Proportion Share and Differences between Employer Contributions and Proportionate Share of Contributions	-	22,006
Employer contributions subsequent to the measurement date - FY22*	140,099	-
Total	<u>\$ 273,246</u>	<u>\$ 208,517</u>

*Amounts reported as deferred outflows of resources related to pensions resulting from the City's contributions subsequent to the measurement date have been recognized as a reduction of the net pension liability in the year ended June 30, 2023.

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

For the Measurement Year ended June 30:	Recognition of Deferred Outflows and Deferred Inflows in Future years as an increase or (decrease) to Pension Expense
2022	\$ 17,632
2023	\$ 3,158
2024	\$ (37,894)
2025	\$ (58,265)
Thereafter	-

Actuarial Assumptions

**CITY OF POLSON
LAKE COUNTY, MONTANA
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2022**

The TPL used to calculate the NPL was determined by taking the results of the June 30, 2020 actuarial valuation, and was determined using the following actuarial assumptions.

- Investment Return (net of admin expense) 7.06%
- Admin Expense as % of Payroll 0.18%
- General Wage Growth* 3.50%
- *includes Inflation at 2.40%
- Merit Increases 0% to 6.60%
- Postretirement Benefit Increases
- Guaranteed Annual Benefit Adjustment (GABA)
Hired on or after July 1, 1997, or those electing GABA - after the member has completed 12 full months of retirement, the member's benefit increases by a maximum of 3% each January, inclusive of all other adjustments to the member's benefit.
- Minimum benefit adjustment (non-GABA)
If hired before July 1, 1997 and member did not elect GABA - the monthly retirement, disability or survivor's benefit may not be less than ½ the compensation of a newly confirmed officer in the city that the member was last employed.
- Mortality assumptions among contributing members, terminated vested members, service retired members and beneficiaries were 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 were based on RP 2000 Combined Mortality Tables.

Target Allocations

The long-term rate of return as of June 30, 2021, was calculated using the average long-term capital market assumptions published by the Survey of Capital Market Assumptions, 2021 Edition by Horizon Actuarial Services, LLC, yielding a median real rate of return of 4.66%. The assumed inflation is based on the intermediate inflation of 2.4% in the 2021 OASDI Trustees Report by the Chief Actuary for Social Security to produce 75-year cost projections. Combining these two results yields a nominal return of 7.06%. Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation as of June 30, 2021, are summarized in the following table.

**CITY OF POLSON
LAKE COUNTY, MONTANA
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2022**

<u>Asset Class</u>	<u>Target Asset Allocation</u>	<u>Long-Term Expected Real Rate of Return Arithmetic Basis</u>
Cash	3.00%	(0.33%)
Domestic Equity	30.00%	5.90%
International Equity	17.00%	7.14%
Private Investments	15.00%	9.13%
Real Assets	5.00%	4.03%
Real Estate	9.00%	5.41%
Core Fixed Income	15.00%	1.14%
Non-Core Fixed Income	<u>6.00%</u>	3.02%
Total	<u>100%</u>	

Discount Rate

The discount rate used to measure the TPL was 7.06%. The projection of cash flows used to determine the discount rate assumed that contributions from participating plan members, employers, and non-employer contributing entities would be made based on the Board's funding policy, which established the contractually required rates under the Montana Code Annotated. The state contributed 29.37% of the salaries paid by employers. 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 2134. 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.

1.0% Decrease (6.06%)	Current Discount Rate	1.0% Increase (8.06%)
\$ <u>977,464</u>	\$ <u>597,427</u>	\$ <u>295,327</u>

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 7.06%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1.00% lower (6.06%) or 1.00% higher (8.06%) than the current rate.

Pension plan fiduciary net position: The stand-alone financial statements (76d) 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 both are available on the MPERA website at <http://mpera.mt.gov/index.shtml>.

**REQUIRED
SUPPLEMENTARY
INFORMATION**

City of Polson, Lake County, Montana
 Budgetary Comparison Schedule
 For the Fiscal Year Ended June 30, 2022

	General			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS (BUDGETARY BASIS) See Note A	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		
RESOURCES (INFLOWS):				
Taxes and assessments	\$ 1,468,537	\$ 1,612,637	\$ 1,613,714	\$ 1,077
Licenses and permits	63,075	63,075	47,942	(15,133)
Intergovernmental	787,348	787,348	1,003,129	215,781
Charges for services	220,473	220,473	18,102	(202,371)
Fines and forfeitures	50,000	50,000	31,569	(18,431)
Miscellaneous	110,500	110,500	99,730	(10,770)
Investment earnings	1,500	1,500	1,285	(215)
Amounts available for appropriation	<u>\$ 2,701,433</u>	<u>\$ 2,845,533</u>	<u>\$ 2,815,471</u>	<u>\$ (30,062)</u>
CHARGES TO APPROPRIATIONS (OUTFLOWS):				
General government	\$ 904,732	\$ 904,732	\$ 956,091	\$ (51,359)
Public safety	1,790,608	1,790,608	1,802,714	(12,106)
Public works	256,610	256,610	185,991	70,619
Culture and recreation	246,810	246,810	247,994	(1,184)
Debt service - principal	-	-	12,229	(12,229)
Debt service - interest	-	-	3,005	(3,005)
Capital outlay	467,500	467,500	65,042	402,458
Total charges to appropriations	<u>\$ 3,666,260</u>	<u>\$ 3,666,260</u>	<u>\$ 3,273,066</u>	<u>\$ 393,194</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from the sale of general capital asset disposition	\$ -	\$ -	\$ 2,785	\$ 2,785
Transfers in	192,876	192,876	459,616	266,740
Transfers out	(15,000)	(15,000)	(5,000)	10,000
Total other financing sources (uses)	<u>\$ 177,876</u>	<u>\$ 177,876</u>	<u>\$ 457,401</u>	<u>\$ 279,525</u>
Net change in fund balance			<u>\$ (194)</u>	
Fund balance - beginning of the year			<u>\$ 1,539,370</u>	
Fund balance - end of the year			<u>\$ 1,539,176</u>	

**City of Polson, Lake County, Montana
 Budgetary Comparison Schedule
 Budget-to-GAAP Reconciliation**

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

	<u>General</u>
Sources/Inflows of resources	
Actual amounts (budgetary basis) "available for appropriation" from the budgetary comparison schedule	\$ <u>2,815,471</u>
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds.	\$ <u>2,815,471</u>
Actual amounts (Budgetary basis) "total charges to appropriations" from the budgetary comparison schedule	\$ 3,273,066
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	\$ <u>3,273,066</u>

UNAUDITED

City of Polson, Lake County, Montana
Schedules of Required Supplementary Information
SCHEDULE OF CHANGES IN THE
TOTAL OPEB LIABILITY AND RELATED RATIOS
For Fiscal Year Ended June 30, 2022

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB liability					
Service Cost	\$ 5,725	\$ 8,655	\$ 8,655	\$ 7,989	\$ 7,991
Change in assumptions and inputs	(80,192)	-	24,758	-	-
Net change in total OPEB liability	(74,467)	8,655	33,413	7,989	7,991
Total OPEB Liability - beginning	136,081	127,426	94,013	86,024	-
Restatement	-	-	-	-	78,033
Total OPEB Liability - ending	<u>\$ 61,614</u>	<u>\$ 136,081</u>	<u>\$ 127,426</u>	<u>\$ 94,013</u>	<u>\$ 86,024</u>
Covered-employee payroll	<u>\$ 1,786,202</u>	<u>\$ 1,921,727</u>	<u>\$ 1,921,727</u>	<u>\$ 1,936,771</u>	<u>\$ 1,936,771</u>
Total OPEB liability as a percentage of covered -employee payroll	3.4%	7.1%	6.6%	4.9%	4.4%

**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 provided as it becomes available.*

City of Polson, Lake County, Montana
 GASB 68 RSI
 June 30, 2022

Schedule of Proportionate Share of the Net Pension Liability Table

	<u>PERS 2022</u>	<u>PERS 2021</u>	<u>PERS 2020</u>	<u>PERS 2019</u>	<u>PERS 2018</u>	<u>PERS 2017</u>	<u>PERS 2016</u>	<u>PERS 2015</u>
Employer's proportion of the net pension liability	0.078574%	0.073627%	0.076476%	0.076544%	0.109335%	0.099482%	0.101342%	0.121236%
Employer's proportionate share of the net pension liability associated with the Employer	\$ 1,424,718	\$ 1,942,433	\$ 1,598,581	\$ 1,597,579	\$ 2,129,820	\$ 1,694,525	\$ 1,416,630	\$ 1,510,614
State of Montana's proportionate share of the net pension liability associated with the Employer	\$ 418,548	\$ 610,247	\$ 518,914	\$ 533,360	\$ 26,329	\$ 20,705	\$ 17,401	\$ 18,447
Total	\$ 1,843,266	\$ 2,552,680	\$ 2,117,495	\$ 2,130,939	\$ 2,156,148	\$ 1,715,230	\$ 1,434,031	\$ 1,529,060
Employer's covered payroll	\$ 1,382,106	\$ 1,235,341	\$ 1,261,837	\$ 1,258,806	\$ 1,356,566	\$ 1,191,622	\$ 1,182,681	\$ 1,380,329
Employer's proportionate share of the net pension liability as a percentage of its covered payroll	103.08%	157.24%	126.69%	126.91%	157.00%	142.20%	119.78%	111.22%
Plan fiduciary net position as a percentage of the total pension liability	79.91%	68.90%	73.85%	73.47%	73.75%	74.71%	78.40%	79.87%

UNAUDITED

Schedule of Contributions

	<u>PERS 2022</u>	<u>PERS 2021</u>	<u>PERS 2020</u>	<u>PERS 2019</u>	<u>PERS 2018</u>	<u>PERS 2017</u>	<u>PERS 2016</u>	<u>PERS 2015</u>
Contractually required contributions	\$ 98,602	\$ 121,211	\$ 108,232	\$ 108,527	\$ 106,621	\$ 113,545	\$ 101,461	\$ 99,155
Contributions in relation to the contractually required contributions	\$ 98,602	\$ 121,211	\$ 108,232	\$ 108,527	\$ 106,621	\$ 113,545	\$ 101,461	\$ 99,155
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City's covered payroll	\$ 1,099,242	\$ 1,382,109	\$ 1,235,341	\$ 1,261,837	\$ 1,258,806	\$ 1,356,566	\$ 1,191,622	\$ 1,182,681
Contributions as a percentage of covered payroll	8.97%	8.77%	8.76%	8.60%	8.47%	8.37%	8.51%	8.38%

City of Polson, Lake County, Montana
GASB 68 RSI
June 30, 2022

Schedule of Proportionate Share of the Net Pension Liability Table

	<u>MPORS 2022</u>	<u>MPORS 2021</u>	<u>MPORS 2020</u>	<u>MPORS 2019</u>	<u>MPORS 2018</u>	<u>MPORS 2017</u>	<u>MPORS 2016</u>	<u>MPORS 2015</u>
Employer's proportion of the net pension liability	0.3286%	0.3606%	0.3308%	0.3356%	0.3654%	0.3558%	0.2779%	0.1355%
Employer's proportionate share of the net pension liability associated with the Employer	\$ 597,427	\$ 881,869	\$ 658,487	\$ 574,814	\$ 650,054	\$ 640,399	\$ 459,714	\$ 212,969
State of Montana's proportionate share of the net pension liability associated with the Employer	\$ 1,214,306	\$ 1,778,635	\$ 1,340,920	\$ 1,175,034	\$ 1,342,918	\$ 1,271,220	\$ 931,424	\$ 430,223
Total	<u>\$ 1,811,733</u>	<u>\$ 2,660,504</u>	<u>\$ 1,999,407</u>	<u>\$ 1,749,848</u>	<u>\$ 1,992,972</u>	<u>\$ 1,911,619</u>	<u>\$ 1,391,138</u>	<u>\$ 643,192</u>
Employer's covered payroll	\$ 594,780	\$ 617,636	\$ 545,240	\$ 529,791	\$ 546,393	\$ 502,202	\$ 384,627	\$ 181,848
Employer's proportionate share of the net pension liability as a percentage of its covered payroll	100.45%	142.78%	120.77%	108.50%	118.97%	127.52%	119.52%	117.11%
Plan fiduciary net position as a percentage of the total pension liability	75.76%	64.84%	68.84%	70.95%	68.34%	65.62%	66.90%	67.01%

Schedule of Contributions

	<u>MPORS 2022</u>	<u>MPORS 2021</u>	<u>MPORS 2020</u>	<u>MPORS 2019</u>	<u>MPORS 2018</u>	<u>MPORS 2017</u>	<u>MPORS 2016</u>	<u>MPORS 2015</u>
Contractually required contributions	\$ 140,099	\$ 85,708	\$ 89,987	\$ 78,881	\$ 79,239	\$ 78,735	\$ 73,566	\$ 55,756
Contributions in relation to the contractually required contributions	\$ 140,099	\$ 85,708	\$ 89,987	\$ 78,881	\$ 79,239	\$ 78,735	\$ 73,566	\$ 55,756
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City's covered payroll	\$ 972,235	\$ 594,781	\$ 617,636	\$ 545,240	\$ 529,791	\$ 546,393	\$ 502,202	\$ 384,627
Contributions as a percentage of covered payroll	14.41%	14.41%	14.57%	14.47%	14.96%	14.41%	14.65%	14.50%

**OTHER
SUPPLEMENTARY
INFORMATION**

47. COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

	2001 Fire Impact Fees	2002 Parks Impact Fees	2020 Police Municipal S	2170 Airport
ASSETS				
Cash and cash equivalents	0.00	0.00	171,102.13	5.22
Investments	0.00	0.00	0.00	0.00
Cash and cash equivalents - restricted	59,780.61	99,053.57	0.00	0.00
Taxes receivable:				
Real estate	0.00	0.00	1,521.24	0.00
Personal	0.00	0.00	1,102.17	0.00
Special assessments	0.00	0.00	0.00	0.00
Other receivables	0.00	0.00	0.00	0.00
Due from other governments	0.00	0.00	11,315.33	0.00
TOTAL ASSETS	59,780.61	99,053.57	185,040.87	5.22
Deferred Outflows of Resources				
LIABILITIES				
Accounts payable	0.00	0.00	0.00	0.00
Other accrued payables	0.00	0.00	2,444.00	0.00
Deposits payable	0.00	0.00	0.00	0.00
TOTAL LIABILITIES	0.00	0.00	2,444.00	0.00
Deferred Inflows of Resources				
Deferred Inflows of Tax Revenues	0.00	0.00	2,623.41	0.00
Total Deferred Inflows of Resources	0.00	0.00	2,623.41	0.00
FUND BALANCES				
Restricted	59,780.61	99,053.57	179,973.46	5.22
Committed	0.00	0.00	0.00	0.00
Assigned	0.00	0.00	0.00	0.00
Total Fund Balances	59,780.61	99,053.57	179,973.46	5.22
Total Liabilities, Deferred inflows of resources and Fund Balances	59,780.61	99,053.57	185,040.87	5.22

47. COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

	2210 Parks/Salish Point	2211 Skate Park Fund	2212 Cultural Trust Gra	2215 Hanging Basket Mai
ASSETS				
Cash and cash equivalents	15,079.29	1,570.23	106.80	1,506.79
Investments	0.00	0.00	0.00	0.00
Cash and cash equivalents - restricted	0.00	0.00	0.00	0.00
Taxes receivable:				
Real estate	0.00	0.00	0.00	0.00
Personal	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Other receivables	0.00	0.00	0.00	0.00
Due from other governments	0.00	0.00	0.00	0.00
TOTAL ASSETS	15,079.29	1,570.23	106.80	1,506.79
Deferred Outflows of Resources				
LIABILITIES				
Accounts payable	0.00	0.00	0.00	0.00
Other accrued payables	0.00	0.00	0.00	0.00
Deposits payable	0.00	0.00	0.00	0.00
TOTAL LIABILITIES	0.00	0.00	0.00	0.00
Deferred Inflows of Resources				
Deferred Inflows of Tax Revenues	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources	0.00	0.00	0.00	0.00
FUND BALANCES				
Restricted	15,079.29	1,570.23	106.80	1,506.79
Committed	0.00	0.00	0.00	0.00
Assigned	0.00	0.00	0.00	0.00
Total Fund Balances	15,079.29	1,570.23	106.80	1,506.79
Total Liabilities, Deferred inflows of resources and Fund Balances	15,079.29	1,570.23	106.80	1,506.79

47. COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

	2216 Parkland Subdivisi	2218 Carol Sampson Sher	2219 Parks Donations	2222 Park Donations - R
ASSETS				
Cash and cash equivalents	36,708.48	852.11	451.80	146.17
Investments	0.00	0.00	0.00	0.00
Cash and cash equivalents - restricted	0.00	0.00	0.00	0.00
Taxes receivable:				
Real estate	0.00	0.00	0.00	0.00
Personal	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Other receivables	0.00	0.00	0.00	0.00
Due from other governments	0.00	0.00	0.00	0.00
TOTAL ASSETS	36,708.48	852.11	451.80	146.17
Deferred Outflows of Resources				
LIABILITIES				
Accounts payable	0.00	0.00	0.00	0.00
Other accrued payables	0.00	0.00	0.00	0.00
Deposits payable	0.00	0.00	0.00	0.00
TOTAL LIABILITIES	0.00	0.00	0.00	0.00
Deferred Inflows of Resources				
Deferred Inflows of Tax Revenues	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources	0.00	0.00	0.00	0.00
FUND BALANCES				
Restricted	36,708.48	852.11	451.80	146.17
Committed	0.00	0.00	0.00	0.00
Assigned	0.00	0.00	0.00	0.00
Total Fund Balances	36,708.48	852.11	451.80	146.17
Total Liabilities, Deferred inflows of resources and Fund Balances	36,708.48	852.11	451.80	146.17

47. COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

	2223 Parks - Pickle Bal	2225 Employee Christmas	2310 Tax Increment Dist	2350 Local Government S
ASSETS				
Cash and cash equivalents	2,996.15	2,065.55	464,298.26	0.00
Investments	0.00	0.00	500,000.00	0.00
Cash and cash equivalents - restricted	0.00	0.00	66,605.61	0.00
Taxes receivable:				
Real estate	0.00	0.00	868.31	4.36
Personal	0.00	0.00	3,023.67	0.00
Special assessments	0.00	0.00	0.00	0.00
Other receivables	0.00	0.00	0.00	0.00
Due from other governments	0.00	0.00	20,622.08	0.00
TOTAL ASSETS	2,996.15	2,065.55	1,055,417.93	4.36
Deferred Outflows of Resources				
LIABILITIES				
Accounts payable	0.00	0.00	0.00	0.00
Other accrued payables	0.00	0.00	0.00	0.00
Deposits payable	0.00	0.00	0.00	0.00
TOTAL LIABILITIES	0.00	0.00	0.00	0.00
Deferred Inflows of Resources				
Deferred Inflows of Tax Revenues	0.00	0.00	3,891.98	4.36
Total Deferred Inflows of Resources	0.00	0.00	3,891.98	4.36
FUND BALANCES				
Restricted	2,996.15	1,742.56	1,051,525.95	0.00
Committed	0.00	0.00	0.00	0.00
Assigned	0.00	322.99	0.00	0.00
Total Fund Balances	2,996.15	2,065.55	1,051,525.95	0.00
Total Liabilities, Deferred inflows of resources and Fund Balances	2,996.15	2,065.55	1,055,417.93	4.36

47. COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

	2372 Permissive Medical	2380 Stormwater System	2386 Excavation Permits	2390 Drug Forfeiture Fu
ASSETS				
Cash and cash equivalents	65,280.92	936,502.41	41,520.74	32,820.20
Investments	0.00	0.00	0.00	0.00
Cash and cash equivalents - restricted	0.00	0.00	0.00	0.00
Taxes receivable:				
Real estate	1,121.43	0.00	0.00	0.00
Personal	950.52	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Other receivables	0.00	10,671.32	0.00	0.00
Due from other governments	9,800.69	0.00	0.00	0.00
TOTAL ASSETS	77,153.56	947,173.73	41,520.74	32,820.20
Deferred Outflows of Resources				
LIABILITIES				
Accounts payable	0.00	0.00	0.00	0.00
Other accrued payables	0.00	0.00	0.00	0.00
Deposits payable	0.00	2.00	0.00	0.00
TOTAL LIABILITIES	0.00	2.00	0.00	0.00
Deferred Inflows of Resources				
Deferred Inflows of Tax Revenues	2,071.95	0.00	0.00	0.00
Total Deferred Inflows of Resources	2,071.95	0.00	0.00	0.00
FUND BALANCES				
Restricted	75,081.61	947,171.73	0.00	32,820.20
Committed	0.00	0.00	41,520.74	0.00
Assigned	0.00	0.00	0.00	0.00
Total Fund Balances	75,081.61	947,171.73	41,520.74	32,820.20
Total Liabilities, Deferred inflows of resources and Fund Balances	77,153.56	947,173.73	41,520.74	32,820.20

47. COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

	2391 DUI Court Fee Fund	2394 Building Code Enfo Tree Fund	2395 Tree Fund	2398 Credit Card Fees
ASSETS				
Cash and cash equivalents	4,364.44	175,983.14	2,320.55	228.50
Investments	0.00	0.00	0.00	0.00
Cash and cash equivalents - restricted	0.00	0.00	0.00	0.00
Taxes receivable:				
Real estate	0.00	0.00	0.00	0.00
Personal	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Other receivables	0.00	0.00	0.00	0.00
Due from other governments	0.00	0.00	0.00	0.00
TOTAL ASSETS	4,364.44	175,983.14	2,320.55	228.50
Deferred Outflows of Resources				
LIABILITIES				
Accounts payable	0.00	527.13	0.00	0.00
Other accrued payables	0.00	0.00	0.00	0.00
Deposits payable	0.00	0.00	0.00	0.00
TOTAL LIABILITIES	0.00	527.13	0.00	0.00
Deferred Inflows of Resources				
Deferred Inflows of Tax Revenues	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources	0.00	0.00	0.00	0.00
FUND BALANCES				
Restricted	4,364.44	170,759.01	2,320.55	0.00
Committed	0.00	4,697.00	0.00	0.00
Assigned	0.00	0.00	0.00	228.50
Total Fund Balances	4,364.44	175,456.01	2,320.55	228.50
Total Liabilities, Deferred inflows of resources and Fund Balances	4,364.44	175,983.14	2,320.55	228.50

47. COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

	2401 Light Maintenance	2402 Light Maintenance	2500 Weed Cleanup Maint	2510 Sidewalk Loan Fund
ASSETS				
Cash and cash equivalents	7,312.50	2,411.41	21,788.26	63,806.11
Investments	0.00	0.00	0.00	0.00
Cash and cash equivalents - restricted	0.00	0.00	0.00	0.00
Taxes receivable:				
Real estate	0.00	0.00	0.00	0.00
Personal	0.00	0.00	0.00	0.00
Special assessments	1,898.91	350.91	0.00	0.00
Other receivables	0.00	0.00	0.00	0.00
Due from other governments	0.00	0.00	0.00	0.00
TOTAL ASSETS	9,211.41	2,762.32	21,788.26	63,806.11
Deferred Outflows of Resources				
LIABILITIES				
Accounts payable	0.00	0.00	0.00	0.00
Other accrued payables	0.00	0.00	0.00	0.00
Deposits payable	0.00	0.00	0.00	0.00
TOTAL LIABILITIES	0.00	0.00	0.00	0.00
Deferred Inflows of Resources				
Deferred Inflows of Tax Revenues	1,898.91	350.91	0.00	0.00
Total Deferred Inflows of Resources	1,898.91	350.91	0.00	0.00
FUND BALANCES				
Restricted	0.00	0.00	0.00	63,806.11
Committed	7,312.50	2,411.41	21,788.26	0.00
Assigned	0.00	0.00	0.00	0.00
Total Fund Balances	7,312.50	2,411.41	21,788.26	63,806.11
Total Liabilities, Deferred inflows of resources and Fund Balances	9,211.41	2,762.32	21,788.26	63,806.11

47. COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

	2702 Fire Training Cent	2703 Fire Memb. Donatio	2705 Downtown Christmas	2720 Police Donations
ASSETS				
Cash and cash equivalents	845.11	62.34	900.12	16,993.24
Investments	0.00	0.00	0.00	0.00
Cash and cash equivalents - restricted	0.00	0.00	0.00	0.00
Taxes receivable:				
Real estate	0.00	0.00	0.00	0.00
Personal	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Other receivables	0.00	0.00	0.00	0.00
Due from other governments	0.00	0.00	0.00	0.00
TOTAL ASSETS	845.11	62.34	900.12	16,993.24
Deferred Outflows of Resources				
LIABILITIES				
Accounts payable	0.00	0.00	0.00	0.00
Other accrued payables	0.00	0.00	0.00	0.00
Deposits payable	0.00	0.00	0.00	0.00
TOTAL LIABILITIES	0.00	0.00	0.00	0.00
Deferred Inflows of Resources				
Deferred Inflows of Tax Revenues	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources	0.00	0.00	0.00	0.00
FUND BALANCES				
Restricted	845.11	62.34	900.12	16,993.24
Committed	0.00	0.00	0.00	0.00
Assigned	0.00	0.00	0.00	0.00
Total Fund Balances	845.11	62.34	900.12	16,993.24
Total Liabilities, Deferred inflows of resources and Fund Balances	845.11	62.34	900.12	16,993.24

47. COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

	2810 Police Training Fu	2820 Gas Apportionment	2821 Gas Tax- Special S	2875 Police Federal Gra
ASSETS				
Cash and cash equivalents	13,028.23	180,620.79	337,524.50	0.00
Investments	0.00	0.00	0.00	0.00
Cash and cash equivalents - restricted	0.00	0.00	0.00	0.00
Taxes receivable:				
Real estate	0.00	0.00	0.00	0.00
Personal	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Other receivables	0.00	0.00	0.00	0.00
Due from other governments	0.00	0.00	0.00	0.00
TOTAL ASSETS	13,028.23	180,620.79	337,524.50	0.00
Deferred Outflows of Resources				
LIABILITIES				
Accounts payable	0.00	17,020.00	0.00	0.00
Other accrued payables	0.00	0.00	0.00	0.00
Deposits payable	0.00	0.00	0.00	0.00
TOTAL LIABILITIES	0.00	17,020.00	0.00	0.00
Deferred Inflows of Resources				
Deferred Inflows of Tax Revenues	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources	0.00	0.00	0.00	0.00
FUND BALANCES				
Restricted	13,028.23	163,600.79	337,524.50	0.00
Committed	0.00	0.00	0.00	0.00
Assigned	0.00	0.00	0.00	0.00
Total Fund Balances	13,028.23	163,600.79	337,524.50	0.00
Total Liabilities, Deferred inflows of resources and Fund Balances	13,028.23	180,620.79	337,524.50	0.00

47. COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

	2943	Total Nonmajor
	RCDI/Growth Policy	Spec. Rev. Funds
<hr/>		
ASSETS		
Cash and cash equivalents	196.54	2,601,399.03
Investments	0.00	500,000.00
Cash and cash equivalents - restricted	0.00	225,439.79
Taxes receivable:		
Real estate	0.00	3,515.34
Personal	0.00	5,076.36
Special assessments	0.00	2,249.82
Other receivables	0.00	10,671.32
Due from other governments	0.00	41,738.10
<hr/>		
TOTAL ASSETS	196.54	3,390,089.76
<hr/>		
Deferred Outflows of Resources		
<hr/>		
LIABILITIES		
Accounts payable	0.00	17,547.13
Other accrued payables	0.00	2,444.00
Deposits payable	0.00	2.00
<hr/>		
TOTAL LIABILITIES	0.00	19,993.13
<hr/>		
Deferred Inflows of Resources		
Deferred Inflows of Tax Revenues	0.00	10,841.52
<hr/>		
Total Deferred Inflows of Resources	0.00	10,841.52
<hr/>		
FUND BALANCES		
Restricted	196.54	3,280,973.71
Committed	0.00	77,729.91
Assigned	0.00	551.49
<hr/>		
Total Fund Balances	196.54	3,359,255.11
Total Liabilities, Deferred	196.54	3,390,089.76
inflows of resources and Fund Balances		
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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

2001 Fire Impact Fees

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Building permits	0.00	0.00	0.00	0.00
Other licenses and permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Local grants	0.00	0.00	0.00	0.00
Local shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	25,000.00	25,000.00	36,541.00	11,541.00
Public works	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Other fines and forfeitures	0.00	0.00	0.00	0.00
Miscellaneous				
Investment and royalty earnings	500.00	500.00	42.37	(457.63)
Total revenues	25,500.00	25,500.00	36,583.37	11,083.37

EXPENDITURES

Current:				
General Government				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Social and Economic Services				
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

2001 Fire Impact Fees

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Total expenditures	0.00	0.00	0.00	0.00
Excess of revenues over (under) expenditures	25,500.00	25,500.00	36,583.37	11,083.37
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	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	25,500.00	25,500.00	36,583.37	11,083.37
Fund balance - July 1, 2021 - -As previously reported	23,197.24	23,197.24	23,197.24	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2021 - As restated	23,197.24	23,197.24	23,197.24	0.00
Fund balance - June 30, 2022	48,697.24	48,697.24	59,780.61	11,083.37

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

2002 Parks Impact Fees

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Building permits	0.00	0.00	0.00	0.00
Other licenses and permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Local grants	0.00	0.00	0.00	0.00
Local shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	15,000.00	15,000.00	28,929.20	13,929.20
Public works	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Other fines and forfeitures	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	250.00	250.00	80.75	(169.25)
Total revenues	15,250.00	15,250.00	29,009.95	13,759.95

EXPENDITURES

Current:				
General Government				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Social and Economic Services				
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

2002 Parks Impact Fees

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Total expenditures	0.00	0.00	0.00	0.00
Excess of revenues over (under) expenditures	15,250.00	15,250.00	29,009.95	13,759.95
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	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	15,250.00	15,250.00	29,009.95	13,759.95
Fund balance - July 1, 2021 - -As previously reported	70,043.62	70,043.62	70,043.62	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2021 - As restated	70,043.62	70,043.62	70,043.62	0.00
Fund balance - June 30, 2022	85,293.62	85,293.62	99,053.57	13,759.95

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

2020 Police Municipal Services Levy

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	203,654.00	203,654.00	209,986.61	6,332.61
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Building permits	0.00	0.00	0.00	0.00
Other licenses and permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	18,125.49	18,125.49
Local grants	0.00	0.00	0.00	0.00
Local shared revenues	2,000.00	2,000.00	1,893.48	(106.52)
Charges for services				
General government	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Other fines and forfeitures	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	3,913.00	3,913.00
Investment and royalty earnings	500.00	500.00	209.29	(290.71)
Total revenues	206,154.00	206,154.00	234,127.87	27,973.87

EXPENDITURES

Current:

General Government				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	102,715.00	102,715.00	130,435.79	(27,720.79)
Supplies/services/materials, etc	112,005.00	72,400.00	72,150.61	249.39
Public Works				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Social and Economic Services				
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

2020 Police Municipal Services Levy

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Capital expenditures	60,000.00	60,000.00	0.00	60,000.00
Debt Service				
Principal	0.00	37,711.00	37,710.60	0.40
Interest	0.00	1,894.00	1,792.15	101.85
Total expenditures	274,720.00	274,720.00	242,089.15	32,630.85
Excess of revenues over (under) expenditures	(68,566.00)	(68,566.00)	(7,961.28)	60,604.72
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	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	(68,566.00)	(68,566.00)	(7,961.28)	60,604.72
Fund balance - July 1, 2021 - -As previously reported	187,934.74	187,934.74	187,934.74	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2021 - As restated	187,934.74	187,934.74	187,934.74	0.00
Fund balance - June 30, 2022	119,368.74	119,368.74	179,973.46	60,604.72

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

2170 Airport

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Building permits	0.00	0.00	0.00	0.00
Other licenses and permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Local grants	0.00	0.00	0.00	0.00
Local shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Other fines and forfeitures	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	0.00	0.00	0.00	0.00

EXPENDITURES

Current:				
General Government				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Social and Economic Services				
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

2170 Airport

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	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)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	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	0.00	0.00	0.00	0.00
Fund balance - July 1, 2021 - -As previously reported	5.22	5.22	5.22	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2021 - As restated	5.22	5.22	5.22	0.00
Fund balance - June 30, 2022	5.22	5.22	5.22	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

2210 Parks/Salish Point

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Building permits	0.00	0.00	0.00	0.00
Other licenses and permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Local grants	0.00	0.00	0.00	0.00
Local shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Other fines and forfeitures	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	16.22	16.22
Total revenues	0.00	0.00	16.22	16.22
EXPENDITURES				
Current:				
General Government				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Social and Economic Services				
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	1,800.00	(1,800.00)
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

2210 Parks/Salish Point

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Capital expenditures	10,000.00	10,000.00	0.00	10,000.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Total expenditures	10,000.00	10,000.00	1,800.00	8,200.00
Excess of revenues over (under) expenditures	(10,000.00)	(10,000.00)	(1,783.78)	8,216.22
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	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	(10,000.00)	(10,000.00)	(1,783.78)	8,216.22
Fund balance - July 1, 2021 - -As previously reported	16,863.07	16,863.07	16,863.07	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2021 - As restated	16,863.07	16,863.07	16,863.07	0.00
Fund balance - June 30, 2022	6,863.07	6,863.07	15,079.29	8,216.22

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

2211 Skate Park Fund

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Building permits	0.00	0.00	0.00	0.00
Other licenses and permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Local grants	0.00	0.00	0.00	0.00
Local shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Other fines and forfeitures	0.00	0.00	0.00	0.00
Miscellaneous	1,000.00	1,000.00	2,325.14	1,325.14
Investment and royalty earnings	0.00	0.00	20.43	20.43
Total revenues	1,000.00	1,000.00	2,345.57	1,345.57

EXPENDITURES

Current:				
General Government				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Social and Economic Services				
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	500.00	500.00	1,200.45	(700.45)
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

2211 Skate Park Fund

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Capital expenditures	113,713.00	113,713.00	113,712.50	0.50
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Total expenditures	114,213.00	114,213.00	114,912.95	(699.95)
Excess of revenues over (under) expenditures	(113,213.00)	(113,213.00)	(112,567.38)	645.62
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	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	(113,213.00)	(113,213.00)	(112,567.38)	645.62
Fund balance - July 1, 2021 - -As previously reported	114,137.61	114,137.61	114,137.61	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2021 - As restated	114,137.61	114,137.61	114,137.61	0.00
Fund balance - June 30, 2022	924.61	924.61	1,570.23	645.62

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

2212 Cultural Trust Grant

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Building permits	0.00	0.00	0.00	0.00
Other licenses and permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Local grants	0.00	0.00	0.00	0.00
Local shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Other fines and forfeitures	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.12	0.12
Total revenues	0.00	0.00	0.12	0.12
EXPENDITURES				
Current:				
General Government				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Social and Economic Services				
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

2212 Cultural Trust Grant

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Total expenditures	0.00	0.00	0.00	0.00
Excess of revenues over (under) expenditures	0.00	0.00	0.12	0.12
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	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	0.00	0.00	0.12	0.12
Fund balance - July 1, 2021 - -As previously reported	106.68	106.68	106.68	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2021 - As restated	106.68	106.68	106.68	0.00
Fund balance - June 30, 2022	106.68	106.68	106.80	0.12

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

2215 Hanging Basket Maintenance

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Building permits	0.00	0.00	0.00	0.00
Other licenses and permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Local grants	0.00	0.00	0.00	0.00
Local shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Other fines and forfeitures	0.00	0.00	0.00	0.00
Miscellaneous	5,500.00	5,500.00	3,452.46	(2,047.54)
Investment and royalty earnings	10.00	10.00	1.07	(8.93)
Total revenues	5,510.00	5,510.00	3,453.53	(2,056.47)

EXPENDITURES

Current:				
General Government				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Social and Economic Services				
Culture and Recreation				
Personal services	5,500.00	5,500.00	3,452.16	2,047.84
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

2215 Hanging Basket Maintenance

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Total expenditures	5,500.00	5,500.00	3,452.16	2,047.84
Excess of revenues over (under) expenditures	10.00	10.00	1.37	(8.63)
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	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	10.00	10.00	1.37	(8.63)
Fund balance - July 1, 2021 - -As previously reported	1,505.42	1,505.42	1,505.42	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2021 - As restated	1,505.42	1,505.42	1,505.42	0.00
Fund balance - June 30, 2022	1,515.42	1,515.42	1,506.79	(8.63)

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

2216 Parkland Subdivision Fee (formerly 7060)

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Building permits	0.00	0.00	0.00	0.00
Other licenses and permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Local grants	4,000.00	4,000.00	0.00	4,000.00)
Local shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Other fines and forfeitures	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	41.03	41.03
Total revenues	4,000.00	4,000.00	41.03	(3,958.97)

EXPENDITURES

Current:				
General Government				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Social and Economic Services				
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	3,500.00	3,500.00	3,603.98	103.98)
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

2216 Parkland Subdivision Fee (formerly 7060)

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Capital expenditures	8,000.00	8,000.00	0.00	8,000.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Total expenditures	11,500.00	11,500.00	3,603.98	7,896.02
Excess of revenues over (under) expenditures	(7,500.00)	(7,500.00)	(3,562.95)	3,937.05
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	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	(7,500.00)	(7,500.00)	(3,562.95)	3,937.05
Fund balance - July 1, 2021 -				
-As previously reported	40,271.43	40,271.43	40,271.43	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2021 - As restated	40,271.43	40,271.43	40,271.43	0.00
Fund balance - June 30, 2022	32,771.43	32,771.43	36,708.48	3,937.05

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

2218 Carol Sampson Sherick Trail Memorial Fund

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Building permits	0.00	0.00	0.00	0.00
Other licenses and permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Local grants	0.00	0.00	0.00	0.00
Local shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Other fines and forfeitures	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.85	0.85
Total revenues	0.00	0.00	0.85	0.85
EXPENDITURES				
Current:				
General Government				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Social and Economic Services				
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	850.00	850.00	0.00	850.00
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

2218 Carol Sampson Sherick Trail Memorial Fund

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Total expenditures	850.00	850.00	0.00	850.00
Excess of revenues over (under) expenditures	(850.00)	(850.00)	0.85	850.85
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	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	(850.00)	(850.00)	0.85	850.85
Fund balance - July 1, 2021 - -As previously reported	851.26	851.26	851.26	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2021 - As restated	851.26	851.26	851.26	0.00
Fund balance - June 30, 2022	1.26	1.26	852.11	850.85

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

2219 Parks Donations

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Building permits	0.00	0.00	0.00	0.00
Other licenses and permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Local grants	0.00	0.00	0.00	0.00
Local shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Other fines and forfeitures	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.48	0.48
Total revenues	0.00	0.00	0.48	0.48

EXPENDITURES

Current:				
General Government				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Social and Economic Services				
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	450.00	450.00	0.00	450.00
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

2219 Parks Donations

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Total expenditures	450.00	450.00	0.00	450.00
Excess of revenues over (under) expenditures	(450.00)	(450.00)	0.48	450.48
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	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	(450.00)	(450.00)	0.48	450.48
Fund balance - July 1, 2021 - -As previously reported	451.32	451.32	451.32	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2021 - As restated	451.32	451.32	451.32	0.00
Fund balance - June 30, 2022	1.32	1.32	451.80	450.48

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

2222 Park Donations - Restricted

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Building permits	0.00	0.00	0.00	0.00
Other licenses and permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Local grants	0.00	0.00	0.00	0.00
Local shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Other fines and forfeitures	0.00	0.00	0.00	0.00
Miscellaneous				
Investment and royalty earnings	0.00	0.00	0.25	0.25
Total revenues	0.00	0.00	0.25	0.25

EXPENDITURES

Current:				
General Government				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Social and Economic Services				
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	370.00	370.00	229.15	140.85
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

2222 Park Donations - Restricted

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Total expenditures	370.00	370.00	229.15	140.85
Excess of revenues over (under) expenditures	(370.00)	(370.00)	(228.90)	141.10
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	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	(370.00)	(370.00)	(228.90)	141.10
Fund balance - July 1, 2021 - -As previously reported	375.07	375.07	375.07	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2021 - As restated	375.07	375.07	375.07	0.00
Fund balance - June 30, 2022	5.07	5.07	146.17	141.10

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

2223 Parks - Pickle Ball Courts Donations

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Building permits	0.00	0.00	0.00	0.00
Other licenses and permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Local grants	0.00	0.00	0.00	0.00
Local shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	2,963.96	2,963.96
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Other fines and forfeitures	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	566.00	566.00
Investment and royalty earnings	0.00	0.00	0.51	0.51
Total revenues	0.00	0.00	3,530.47	3,530.47
EXPENDITURES				
Current:				
General Government				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Social and Economic Services				
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	535.45	(535.45)
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

2223 Parks - Pickle Ball Courts Donations

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Total expenditures	0.00	0.00	535.45	(535.45)
Excess of revenues over (under) expenditures	0.00	0.00	2,995.02	2,995.02
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	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	0.00	0.00	2,995.02	2,995.02
Fund balance - July 1, 2021 -				
-As previously reported	1.13	1.13	1.13	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2021 - As restated	1.13	1.13	1.13	0.00
Fund balance - June 30, 2022	1.13	1.13	2,996.15	2,995.02

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

2225 Employee Christmas Fund

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Building permits	0.00	0.00	0.00	0.00
Other licenses and permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Local grants	0.00	0.00	0.00	0.00
Local shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	250.00	250.00	125.80	(124.20)
Public works	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Other fines and forfeitures	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	5.00	5.00	2.28	(2.72)
Total revenues	255.00	255.00	128.08	(126.92)

EXPENDITURES

Current:				
General Government				
Supplies/services/materials, etc	2,150.00	2,150.00	213.40	1,936.60
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Social and Economic Services				
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

2225 Employee Christmas Fund

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Total expenditures	2,150.00	2,150.00	213.40	1,936.60
Excess of revenues over (under) expenditures	(1,895.00)	(1,895.00)	(85.32)	1,809.68
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	(1,895.00)	(1,895.00)	(85.32)	1,809.68
Fund balance - July 1, 2021 - -As previously reported	2,150.87	2,150.87	2,150.87	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2021 - As restated	2,150.87	2,150.87	2,150.87	0.00
Fund balance - June 30, 2022	255.87	255.87	2,065.55	1,809.68

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

2310 Tax Increment District

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	301,020.00	301,020.00	273,894.85	(27,125.15)
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Building permits	0.00	0.00	0.00	0.00
Other licenses and permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
State grants	0.00	0.00	0.00	0.00
State shared revenues	13,081.00	13,081.00	15,211.46	2,130.46
Local grants	0.00	0.00	0.00	0.00
Local shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Other fines and forfeitures	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	6,000.00	6,000.00	1,635.54	(4,364.46)
Total revenues	320,101.00	320,101.00	290,741.85	(29,359.15)

EXPENDITURES

Current:				
General Government				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Social and Economic Services				
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Supplies/services/materials, etc	322,814.00	322,814.00	102,361.55	220,452.45
Conservation of Natural Resources				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

2310 Tax Increment District

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Capital expenditures	10,000.00	10,000.00	0.00	10,000.00
Debt Service				
Principal	70,371.00	70,371.00	70,370.30	0.70
Interest	9,448.00	9,448.00	5,730.06	3,717.94
Total expenditures	412,633.00	412,633.00	178,461.91	234,171.09
Excess of revenues over (under) expenditures	(92,532.00)	(92,532.00)	112,279.94	204,811.94
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	(14,655.00)	(14,655.00)
Total other financing sources (uses)	0.00	0.00	(14,655.00)	(14,655.00)
Net change in fund balance	(92,532.00)	(92,532.00)	97,624.94	190,156.94
Fund balance - July 1, 2021 - -As previously reported	953,901.01	953,901.01	953,901.01	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2021 - As restated	953,901.01	953,901.01	953,901.01	0.00
Fund balance - June 30, 2022	861,369.01	861,369.01	1,051,525.95	190,156.94

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

2350 Local Government Study Commission

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	5.00	5.00	0.00	(5.00)
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Building permits	0.00	0.00	0.00	0.00
Other licenses and permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Local grants	0.00	0.00	0.00	0.00
Local shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Other fines and forfeitures	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	5.00	5.00	0.00	(5.00)

EXPENDITURES

Current:				
General Government				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Social and Economic Services				
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

2350 Local Government Study Commission

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Total expenditures	0.00	0.00	0.00	0.00
Excess of revenues over (under) expenditures	5.00	5.00	0.00	(5.00)
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	(5.00)	(5.00)	0.00	5.00
Total other financing sources (uses)	(5.00)	(5.00)	0.00	5.00
Net change in fund balance	0.00	0.00	0.00	0.00
Fund balance - July 1, 2021 - -As previously reported	0.00	0.00	0.00	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2021 - As restated	0.00	0.00	0.00	0.00
Fund balance - June 30, 2022	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

2372 Permissive Medical Mills

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	182,156.00	182,156.00	181,713.51	(442.49)
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Building permits	0.00	0.00	0.00	0.00
Other licenses and permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Local grants	0.00	0.00	0.00	0.00
Local shared revenues	0.00	0.00	1,721.34	1,721.34
Charges for services				
General government	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Other fines and forfeitures	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	182,156.00	182,156.00	183,434.85	1,278.85

EXPENDITURES

Current:				
General Government				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Social and Economic Services				
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

2372 Permissive Medical Mills

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Total expenditures	0.00	0.00	0.00	0.00
Excess of revenues over (under) expenditures	182,156.00	182,156.00	183,434.85	1,278.85
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	(192,846.00)	(192,846.00)	(119,044.18)	73,801.82
Total other financing sources (uses)	(192,846.00)	(192,846.00)	(119,044.18)	73,801.82
Net change in fund balance	(10,690.00)	(10,690.00)	64,390.67	75,080.67
Fund balance - July 1, 2021 - -As previously reported	10,690.94	10,690.94	10,690.94	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2021 - As restated	10,690.94	10,690.94	10,690.94	0.00
Fund balance - June 30, 2022	0.94	0.94	75,081.61	75,080.67

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

2380 Stormwater System Fund

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Building permits	0.00	0.00	0.00	0.00
Other licenses and permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Local grants	0.00	0.00	0.00	0.00
Local shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public works	115,000.00	115,000.00	115,114.09	114.09
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Other fines and forfeitures	0.00	0.00	0.00	0.00
Miscellaneous				
	0.00	0.00	0.00	0.00
Investment and royalty earnings				
	3,000.00	3,000.00	905.86	(2,094.14)
Total revenues	118,000.00	118,000.00	116,019.95	(1,980.05)

EXPENDITURES

Current:				
General Government				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Supplies/services/materials, etc	77,012.00	77,012.00	0.00	77,012.00
Public Health				
Social and Economic Services				
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

2380 Stormwater System Fund

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Total expenditures	77,012.00	77,012.00	0.00	77,012.00
Excess of revenues over (under) expenditures	40,988.00	40,988.00	116,019.95	75,031.95
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	(6,000.00)	(6,000.00)	(7,003.72)	(1,003.72)
Total other financing sources (uses)	(6,000.00)	(6,000.00)	(7,003.72)	(1,003.72)
Net change in fund balance	34,988.00	34,988.00	109,016.23	74,028.23
Fund balance - July 1, 2021 -				
-As previously reported	838,155.50	838,155.50	838,155.50	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2021 - As restated	838,155.50	838,155.50	838,155.50	0.00
Fund balance - June 30, 2022	873,143.50	873,143.50	947,171.73	74,028.23

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

2386 Excavation Permits Revenue

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Building permits	0.00	0.00	0.00	0.00
Other licenses and permits	5,000.00	5,000.00	5,410.50	410.50
Intergovernmental revenue (See supplemental section for detail)				
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Local grants	0.00	0.00	0.00	0.00
Local shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Other fines and forfeitures	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	120.00	120.00	40.16	79.84
Total revenues	5,120.00	5,120.00	5,450.66	330.66

EXPENDITURES

Current:				
General Government				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Supplies/services/materials, etc	20,000.00	20,000.00	0.00	20,000.00
Public Health				
Social and Economic Services				
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

2386 Excavation Permits Revenue

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Total expenditures	20,000.00	20,000.00	0.00	20,000.00
Excess of revenues over (under) expenditures	(14,880.00)	(14,880.00)	5,450.66	20,330.66
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	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	(14,880.00)	(14,880.00)	5,450.66	20,330.66
Fund balance - July 1, 2021 -				
-As previously reported	36,070.08	36,070.08	36,070.08	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2021 - As restated	36,070.08	36,070.08	36,070.08	0.00
Fund balance - June 30, 2022	21,190.08	21,190.08	41,520.74	20,330.66

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

2390 Drug Forfeiture Fund

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Building permits	0.00	0.00	0.00	0.00
Other licenses and permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Local grants	0.00	0.00	0.00	0.00
Local shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	8,000.00	8,000.00	1,580.20	(6,419.80)
Other fines and forfeitures	0.00	0.00	0.00	0.00
Miscellaneous	6,000.00	6,000.00	3,750.00	(2,250.00)
Investment and royalty earnings	180.00	180.00	33.42	(146.58)
Total revenues	14,180.00	14,180.00	5,363.62	(8,816.38)

EXPENDITURES

Current:				
General Government				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	23,000.00	23,000.00	4,161.81	18,838.19
Public Works				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Social and Economic Services				
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

2390 Drug Forfeiture Fund

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Capital expenditures	20,000.00	20,000.00	0.00	20,000.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Total expenditures	43,000.00	43,000.00	4,161.81	38,838.19
Excess of revenues over (under) expenditures	(28,820.00)	(28,820.00)	1,201.81	30,021.81
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	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	(28,820.00)	(28,820.00)	1,201.81	30,021.81
Fund balance - July 1, 2021 - -As previously reported	31,618.39	31,618.39	31,618.39	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2021 - As restated	31,618.39	31,618.39	31,618.39	0.00
Fund balance - June 30, 2022	2,798.39	2,798.39	32,820.20	30,021.81

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

2391 DUI Court Fee Fund

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Building permits	0.00	0.00	0.00	0.00
Other licenses and permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Local grants	0.00	0.00	0.00	0.00
Local shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Other fines and forfeitures	1,500.00	1,500.00	2,065.00	565.00
Miscellaneous				
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings				
Investment and royalty earnings	10.00	10.00	3.45	(6.55)
Total revenues	1,510.00	1,510.00	2,068.45	558.45

EXPENDITURES

Current:				
General Government				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	500.00	500.00	0.00	500.00
Public Works				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Social and Economic Services				
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

2391 DUI Court Fee Fund

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Total expenditures	500.00	500.00	0.00	500.00
Excess of revenues over (under) expenditures	1,010.00	1,010.00	2,068.45	1,058.45
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	1,010.00	1,010.00	2,068.45	1,058.45
Fund balance - July 1, 2021 - -As previously reported	2,295.99	2,295.99	2,295.99	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2021 - As restated	2,295.99	2,295.99	2,295.99	0.00
Fund balance - June 30, 2022	3,305.99	3,305.99	4,364.44	1,058.45

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

2394 Building Code Enforcement

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Building permits	146,500.00	146,500.00	147,008.92	508.92
Other licenses and permits	21,500.00	21,500.00	33,292.63	11,792.63
Intergovernmental revenue (See supplemental section for detail)				
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	2,356.52	2,356.52
Local grants	0.00	0.00	0.00	0.00
Local shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Other fines and forfeitures	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	600.00	600.00	161.72	(438.28)
Total revenues	168,600.00	168,600.00	182,819.79	14,219.79
EXPENDITURES				
Current:				
General Government				
Supplies/services/materials; etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	157,491.00	157,491.00	121,392.71	36,098.29
Supplies/services/materials, etc	19,190.00	19,190.00	23,298.65	(4,108.65)
Public Works				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Social and Economic Services				
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

2394 Building Code Enforcement

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Total expenditures	176,681.00	176,681.00	144,691.36	31,989.64
Excess of revenues over (under) expenditures	(8,081.00)	(8,081.00)	38,128.43	46,209.43
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	(13,205.00)	(13,205.00)
Total other financing sources (uses)	0.00	0.00	(13,205.00)	(13,205.00)
Net change in fund balance	(8,081.00)	(8,081.00)	24,923.43	33,004.43
Fund balance - July 1, 2021 - -As previously reported	145,835.58	145,835.58	145,835.58	0.00
Prior period adjustments	4,697.00	4,697.00	4,697.00	0.00
Fund balance - July 1, 2021 - As restated	150,532.58	150,532.58	150,532.58	0.00
Fund balance - June 30, 2022	142,451.58	142,451.58	175,456.01	33,004.43

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

2395 Tree Fund

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Building permits	0.00	0.00	0.00	0.00
Other licenses and permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
State grants	10,000.00	10,000.00	0.00	(10,000.00)
State shared revenues	0.00	0.00	0.00	0.00
Local grants	0.00	0.00	0.00	0.00
Local shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Other fines and forfeitures	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	15.00	15.00	2.92	(12.08)
Total revenues	10,015.00	10,015.00	2.92	(10,012.08)
EXPENDITURES				
Current:				
General Government				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Social and Economic Services				
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Supplies/services/materials, etc	0.00	0.00	2,690.00	(2,690.00)

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

2395 Tree Fund

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Capital expenditures	20,000.00	20,000.00	0.00	20,000.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Total expenditures	20,000.00	20,000.00	2,690.00	17,310.00
Excess of revenues over (under) expenditures	(9,985.00)	(9,985.00)	(2,687.08)	7,297.92
OTHER FINANCING SOURCES (USES)				
Transfers in	15,000.00	15,000.00	5,000.00	(10,000.00)
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	15,000.00	15,000.00	5,000.00	(10,000.00)
Net change in fund balance	5,015.00	5,015.00	2,312.92	(2,702.08)
Fund balance - July 1, 2021 - -As previously reported	7.63	7.63	7.63	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2021 - As restated	7.63	7.63	7.63	0.00
Fund balance - June 30, 2022	5,022.63	5,022.63	2,320.55	(2,702.08)

49. COMBINING STMT' OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

2398 Credit Card Fees

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Building permits	0.00	0.00	0.00	0.00
Other licenses and permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Local grants	0.00	0.00	0.00	0.00
Local shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	9,000.00	9,000.00	11,355.75	2,355.75
Public works	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Other fines and forfeitures	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.34	0.34
Total revenues	9,000.00	9,000.00	11,356.09	2,356.09

EXPENDITURES

Current:				
General Government				
Supplies/services/materials, etc	9,000.00	9,000.00	11,386.43	(2,386.43)
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Social and Economic Services				
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

2398 Credit Card Fees

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Total expenditures	9,000.00	9,000.00	11,386.43	(2,386.43)
Excess of revenues over (under) expenditures	0.00	0.00	(30.34)	(30.34)
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	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	0.00	0.00	(30.34)	(30.34)
Fund balance - July 1, 2021 -				
-As previously reported	258.84	258.84	258.84	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2021 - As restated	258.84	258.84	258.84	0.00
Fund balance - June 30, 2022	258.84	258.84	228.50	(30.34)

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

2401 Light Maintenance District #19

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	20,070.00	20,070.00	20,690.08	620.08
Licenses and permits				
Building permits	0.00	0.00	0.00	0.00
Other licenses and permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Local grants	0.00	0.00	0.00	0.00
Local shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Other fines and forfeitures	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	3.75	3.75
Total revenues	20,070.00	20,070.00	20,693.83	623.83

EXPENDITURES

Current:				
General Government				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Supplies/services/materials, etc	19,050.00	19,050.00	17,908.32	1,141.68
Public Health				
Social and Economic Services				
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

2401 Light Maintenance District #19

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Total expenditures	19,050.00	19,050.00	17,908.32	1,141.68
Excess of revenues over (under) expenditures	1,020.00	1,020.00	2,785.51	1,765.51
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	0.00	0.00	0.00	0.00
Net change in fund balance	1,020.00	1,020.00	2,785.51	1,765.51
Fund balance - July 1, 2021 - -As previously reported	4,526.99	4,526.99	4,526.99	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2021 - As restated	4,526.99	4,526.99	4,526.99	0.00
Fund balance - June 30, 2022	5,546.99	5,546.99	7,312.50	1,765.51

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

2402 Light Maintenance District #20

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	8,320.00	8,320.00	5,628.54	(2,691.46)
Licenses and permits				
Building permits	0.00	0.00	0.00	0.00
Other licenses and permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Local grants	0.00	0.00	0.00	0.00
Local shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Other fines and forfeitures	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	3.59	3.59
Total revenues	8,320.00	8,320.00	5,632.13	(2,687.87)
EXPENDITURES				
Current:				
General Government				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Supplies/services/materials, etc	8,320.00	8,320.00	8,060.36	259.64
Public Health				
Social and Economic Services				
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

2402 Light Maintenance District #20

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Total expenditures	8,320.00	8,320.00	8,060.36	259.64
Excess of revenues over (under) expenditures	0.00	0.00	(2,428.23)	(2,428.23)
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	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	0.00	0.00	(2,428.23)	(2,428.23)
Fund balance - July 1, 2021 -				
-As previously reported	4,839.64	4,839.64	4,839.64	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2021 - As restated	4,839.64	4,839.64	4,839.64	0.00
Fund balance - June 30, 2022	4,839.64	4,839.64	2,411.41	(2,428.23)

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

2500 Weed Cleanup Maintenance Fund

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Building permits	0.00	0.00	0.00	0.00
Other licenses and permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Local grants	0.00	0.00	0.00	0.00
Local shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Other fines and forfeitures	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	150.00	150.00	23.36	(126.64)
Total revenues	150.00	150.00	23.36	(126.64)

EXPENDITURES

Current:				
General Government				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Supplies/services/materials, etc	3,000.00	3,000.00	648.00	2,352.00
Public Health				
Social and Economic Services				
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

2500 Weed Cleanup Maintenance Fund

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Total expenditures	3,000.00	3,000.00	648.00	2,352.00
Excess of revenues over (under) expenditures	(2,850.00)	(2,850.00)	(624.64)	2,225.36
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	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	(2,850.00)	(2,850.00)	(624.64)	2,225.36
Fund balance - July 1, 2021 - -As previously reported	22,412.90	22,412.90	22,412.90	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2021 - As restated	22,412.90	22,412.90	22,412.90	0.00
Fund balance - June 30, 2022	19,562.90	19,562.90	21,788.26	2,225.36

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

2510 Sidewalk Loan Fund

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Building permits	0.00	0.00	0.00	0.00
Other licenses and permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Local grants	0.00	0.00	0.00	0.00
Local shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Other fines and forfeitures	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	66.50	66.50
Total revenues	0.00	0.00	66.50	66.50
EXPENDITURES				
Current:				
General Government				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Social and Economic Services				
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

2510 Sidewalk Loan Fund

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Total expenditures	0.00	0.00	0.00	0.00
Excess of revenues over (under) expenditures	0.00	0.00	66.50	66.50
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	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	0.00	0.00	66.50	66.50
Fund balance - July 1, 2021 - -As previously reported	63,739.61	63,739.61	63,739.61	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2021 - As restated	63,739.61	63,739.61	63,739.61	0.00
Fund balance - June 30, 2022	63,739.61	63,739.61	63,806.11	66.50

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

2702 Fire Training Center Donations

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Building permits	0.00	0.00	0.00	0.00
Other licenses and permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Local grants	0.00	0.00	0.00	0.00
Local shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Other fines and forfeitures	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.84	0.84
Total revenues	0.00	0.00	0.84	0.84
EXPENDITURES				
Current:				
General Government				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	844.00	844.00	0.00	844.00
Public Works				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Social and Economic Services				
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

2702 Fire Training Center Donations

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Total expenditures	844.00	844.00	0.00	844.00
Excess of revenues over (under) expenditures	(844.00)	(844.00)	0.84	844.84
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	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	(844.00)	(844.00)	0.84	844.84
Fund balance - July 1, 2021 - -As previously reported	844.27	844.27	844.27	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2021 - As restated	844.27	844.27	844.27	0.00
Fund balance - June 30, 2022	0.27	0.27	845.11	844.84

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

2703 Fire Memb. Donation Fund

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Building permits	0.00	0.00	0.00	0.00
Other licenses and permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Local grants	0.00	0.00	0.00	0.00
Local shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Other fines and forfeitures	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	2,000.00	2,000.00
Investment and royalty earnings	0.00	0.00	0.63	0.63
Total revenues	0.00	0.00	2,000.63	2,000.63

EXPENDITURES

Current:				
General Government				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	50.00	50.00	2,000.00	1,950.00
Public Works				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Social and Economic Services				
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

2703 Fire Memb. Donation Fund

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Total expenditures	50.00	50.00	2,000.00	(1,950.00)
Excess of revenues over (under) expenditures	(50.00)	(50.00)	0.63	50.63
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	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	(50.00)	(50.00)	0.63	50.63
Fund balance - July 1, 2021 - -As previously reported	61.71	61.71	61.71	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2021 - As restated	61.71	61.71	61.71	0.00
Fund balance - June 30, 2022	11.71	11.71	62.34	50.63

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

2705 Downtown Christmas Light Fund

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Building permits	0.00	0.00	0.00	0.00
Other licenses and permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Local grants	0.00	0.00	0.00	0.00
Local shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Other fines and forfeitures	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.89	0.89
Total revenues	0.00	0.00	0.89	0.89

EXPENDITURES

Current:				
General Government				
Supplies/services/materials, etc	500.00	500.00	0.00	500.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Social and Economic Services				
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

2705 Downtown Christmas Light Fund

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Total expenditures	500.00	500.00	0.00	500.00
Excess of revenues over (under) expenditures	(500.00)	(500.00)	0.89	500.89
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	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	(500.00)	(500.00)	0.89	500.89
Fund balance - July 1, 2021 -				
-As previously reported	899.23	899.23	899.23	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2021 - As restated	899.23	899.23	899.23	0.00
Fund balance - June 30, 2022	399.23	399.23	900.12	500.89

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

2720 Police Donations

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Building permits	0.00	0.00	0.00	0.00
Other licenses and permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Local grants	0.00	0.00	0.00	0.00
Local shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Other fines and forfeitures	0.00	0.00	0.00	0.00
Miscellaneous	2,750.00	2,750.00	3,850.00	1,100.00
Investment and royalty earnings	25.00	25.00	17.99	7.01
Total revenues	2,775.00	2,775.00	3,867.99	1,092.99

EXPENDITURES

Current:				
General Government				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	5,550.00	5,550.00	4,985.43	564.57
Public Works				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Social and Economic Services				
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

2720 Police Donations

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Total expenditures	5,550.00	5,550.00	4,985.43	564.57
Excess of revenues over (under) expenditures	(2,775.00)	(2,775.00)	(1,117.44)	1,657.56
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	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	(2,775.00)	(2,775.00)	(1,117.44)	1,657.56
Fund balance - July 1, 2021 - -As previously reported	18,110.68	18,110.68	18,110.68	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2021 - As restated	18,110.68	18,110.68	18,110.68	0.00
Fund balance - June 30, 2022	15,335.68	15,335.68	16,993.24	1,657.56

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

2810 Police Training Fund

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Building permits	0.00	0.00	0.00	0.00
Other licenses and permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
State grants	0.00	0.00	0.00	0.00
State shared revenues	15,500.00	15,500.00	0.00	(15,500.00)
Local grants	0.00	0.00	0.00	0.00
Local shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Other fines and forfeitures	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	60.00	60.00	23.48	(36.52)
Total revenues	15,560.00	15,560.00	23.48	(15,536.52)

EXPENDITURES

Current:				
General Government				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	19,000.00	19,000.00	15,925.67	3,074.33
Public Works				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Social and Economic Services				
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

2810 Police Training Fund

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Total expenditures	19,000.00	19,000.00	15,925.67	3,074.33
Excess of revenues over (under) expenditures	(3,440.00)	(3,440.00)	(15,902.19)	(12,462.19)
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	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	(3,440.00)	(3,440.00)	(15,902.19)	(12,462.19)
Fund balance - July 1, 2021 - -As previously reported	28,930.42	28,930.42	28,930.42	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2021 - As restated	28,930.42	28,930.42	28,930.42	0.00
Fund balance - June 30, 2022	25,490.42	25,490.42	13,028.23	(12,462.19)

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

2820 Gas Apportionment Tax Fund

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Building permits	0.00	0.00	0.00	0.00
Other licenses and permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
State grants	0.00	0.00	0.00	0.00
State shared revenues	102,435.00	102,435.00	102,434.42	(0.58)
Local grants	0.00	0.00	0.00	0.00
Local shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Other fines and forfeitures	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	160.00	160.00	154.49	(5.51)
Total revenues	102,595.00	102,595.00	102,588.91	(6.09)

EXPENDITURES

Current:				
General Government				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Supplies/services/materials, etc	77,000.00	77,000.00	42,395.81	34,604.19
Public Health				
Social and Economic Services				
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

2820 Gas Apportionment Tax Fund

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Capital expenditures	14,000.00	14,000.00	17,020.00	(3,020.00)
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Total expenditures	91,000.00	91,000.00	59,415.81	31,584.19
Excess of revenues over (under) expenditures	11,595.00	11,595.00	43,173.10	31,578.10
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	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	11,595.00	11,595.00	43,173.10	31,578.10
Fund balance - July 1, 2021 -				
-As previously reported	120,427.69	120,427.69	120,427.69	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2021 - As restated	120,427.69	120,427.69	120,427.69	0.00
Fund balance - June 30, 2022	132,022.69	132,022.69	163,600.79	31,578.10

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

2821 Gas Tax- Special Street Allocation Program

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Building permits	0.00	0.00	0.00	0.00
Other licenses and permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
State grants	0.00	0.00	0.00	0.00
State shared revenues	117,326.00	117,326.00	117,325.28	(0.72)
Local grants	0.00	0.00	0.00	0.00
Local shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Other fines and forfeitures	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	120.00	120.00	289.14	169.14
Total revenues	117,446.00	117,446.00	117,614.42	168.42

EXPENDITURES

Current:				
General Government				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Social and Economic Services				
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

2821 Gas Tax- Special Street Allocation Program

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Capital expenditures	336,824.00	336,824.00	0.00	336,824.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Total expenditures	336,824.00	336,824.00	0.00	336,824.00
Excess of revenues over (under) expenditures	(219,378.00)	(219,378.00)	117,614.42	336,992.42
OTHER FINANCING SOURCES (USES)				
Transfers in	6,000.00	6,000.00	5,866.72	(133.28)
Transfers out	0.00	0.00	0.00	0.00
Total other financing sources (uses)	6,000.00	6,000.00	5,866.72	(133.28)
Net change in fund balance	(213,378.00)	(213,378.00)	123,481.14	336,859.14
Fund balance - July 1, 2021 - -As previously reported	214,043.36	214,043.36	214,043.36	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2021 - As restated	214,043.36	214,043.36	214,043.36	0.00
Fund balance - June 30, 2022	665.36	665.36	337,524.50	336,859.14

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

2875 Police Federal Grants

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Building permits	0.00	0.00	0.00	0.00
Other licenses and permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
State grants	1,500.00	1,500.00	0.00	(1,500.00)
State shared revenues	0.00	0.00	0.00	0.00
Local grants	0.00	0.00	0.00	0.00
Local shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Other fines and forfeitures	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues	1,500.00	1,500.00	0.00	(1,500.00)

EXPENDITURES

Current:				
General Government				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	1,500.00	1,500.00	0.00	1,500.00
Public Works				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Social and Economic Services				
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

2875 Police Federal Grants

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Total expenditures	1,500.00	1,500.00	0.00	1,500.00
Excess of revenues over (under) expenditures	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	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	0.00	0.00	0.00	0.00
Fund balance - July 1, 2021 - -As previously reported	0.00	0.00	0.00	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2021 - As restated	0.00	0.00	0.00	0.00
Fund balance - June 30, 2022	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

2943 RCDI/Growth Policy

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Building permits	0.00	0.00	0.00	0.00
Other licenses and permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Local grants	0.00	0.00	0.00	0.00
Local shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public works	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Justice court	0.00	0.00	0.00	0.00
Other fines and forfeitures	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.24	0.24
Total revenues	0.00	0.00	0.24	0.24
EXPENDITURES				
Current:				
General Government				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Social and Economic Services				
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Conservation of Natural Resources				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

2943 RCDI/Growth Policy

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Total expenditures	0.00	0.00	0.00	0.00
Excess of revenues over (under) expenditures	0.00	0.00	0.24	0.24
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	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	0.00	0.00	0.24	0.24
Fund balance - July 1, 2021 - -As previously reported	196.30	196.30	196.30	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2021 - As restated	196.30	196.30	196.30	0.00
Fund balance - June 30, 2022	196.30	196.30	196.54	0.24

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - TOTAL NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	686,835.00	686,835.00	665,594.97	(21,240.03)
Special assessments	28,390.00	28,390.00	26,318.62	(2,071.38)
Licenses and permits				
Building permits	146,500.00	146,500.00	147,008.92	508.92
Other licenses and permits	26,500.00	26,500.00	38,703.13	12,203.13
Intergovernmental revenue (See supplemental section for detail)				
State grants	11,500.00	11,500.00	0.00	(11,500.00)
State shared revenues	248,342.00	248,342.00	255,453.17	7,111.17
Local grants	4,000.00	4,000.00	0.00	(4,000.00)
Local shared revenues	2,000.00	2,000.00	3,614.82	1,614.82
Charges for services				
General government	49,250.00	49,250.00	76,951.75	27,701.75
Public works	115,000.00	115,000.00	115,114.09	114.09
Culture and recreation	0.00	0.00	2,963.96	2,963.96
Fines and forfeitures				
Justice court	8,000.00	8,000.00	1,580.20	(6,419.80)
Other fines and forfeitures	1,500.00	1,500.00	2,065.00	565.00
Miscellaneous	15,250.00	15,250.00	19,856.60	4,606.60
Investment and royalty earnings	11,705.00	11,705.00	3,783.96	(7,921.04)
Total revenues	1,354,772.00	1,354,772.00	1,359,009.19	4,237.19
EXPENDITURES				
Current:				
General Government				
Supplies/services/materials, etc	11,650.00	11,650.00	11,599.83	50.17
Public Safety				
Personal services	260,206.00	260,206.00	251,828.50	8,377.50
Supplies/services/materials, etc	181,639.00	142,034.00	122,522.17	19,511.83
Public Works				
Supplies/services/materials, etc	204,382.00	204,382.00	69,012.49	135,369.51
Public Health				
Social and Economic Services				
Culture and Recreation				
Personal services	5,500.00	5,500.00	3,452.16	2,047.84
Supplies/services/materials, etc	5,670.00	5,670.00	7,369.03	(1,699.03)
Housing and Community Development				
Supplies/services/materials, etc	322,814.00	322,814.00	102,361.55	220,452.45
Conservation of Natural Resources				
Supplies/services/materials, etc	0.00	0.00	2,690.00	(2,690.00)

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - TOTAL NONMAJOR SPECIAL REVENUE FUNDS
For the year ending June 30, 2022

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Capital expenditures	592,537.00	592,537.00	130,732.50	461,804.50
Debt Service				
Principal	70,371.00	108,082.00	108,080.90	1.10
Interest	9,448.00	11,342.00	7,522.21	3,819.79
Total expenditures	1,664,217.00	1,664,217.00	817,171.34	847,045.66
Excess of revenues over (under) expenditures	(309,445.00)	(309,445.00)	541,837.85	851,282.85
OTHER FINANCING SOURCES (USES)				
Transfers in	21,000.00	21,000.00	10,866.72	(10,133.28)
Transfers out	(198,851.00)	(198,851.00)	(153,907.90)	44,943.10
Total other financing sources (uses)	(177,851.00)	(177,851.00)	(143,041.18)	34,809.82
Net change in fund balance	(487,296.00)	(487,296.00)	398,796.67	886,092.67
Fund balance - July 1, 2021 - -As previously reported	2,955,761.44	2,955,761.44	2,955,761.44	0.00
Prior period adjustments	4,697.00	4,697.00	4,697.00	0.00
Fund balance - July 1, 2021 - As restated	2,960,458.44	2,960,458.44	2,960,458.44	0.00
Fund balance - June 30, 2022	2,473,162.44	2,473,162.44	3,359,255.11	886,092.67

51. COMBINING BALANCE SHEET - NONMAJOR DEBT SERVICE FUNDS
For the year ending June 30, 2022

	3500	3542	Total Nonmajor
	SPECIAL ASSESSMENT	SID #42 Streetscap	Debt Service Funds
ASSETS			
Cash and cash equivalents	159,681.43	27,700.27	187,381.70
Cash and cash equivalents - restricted	0.00	37,500.00	37,500.00
Taxes receivable:			
Special assessments	0.00	182,699.24	182,699.24
Other tax receivables	0.00	4,728.73	4,728.73
TOTAL ASSETS	159,681.43	252,628.24	412,309.67
Deferred Outflows of Resources			
LIABILITIES			
Deferred Inflows of Resources			
Deferred Inflows of Tax Revenues	0.00	187,427.97	187,427.97
Total Deferred Inflows of Resources	0.00	187,427.97	187,427.97
FUND BALANCES			
Restricted	58,548.07	65,200.27	123,748.34
Assigned	101,133.36	0.00	101,133.36
Total Fund Balances	159,681.43	65,200.27	224,881.70
Total Liabilities, Deferred inflows of resources and Fund Balances	159,681.43	252,628.24	412,309.67

53. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR DEBT SERVICE FUNDS
For the year ending June 30, 2022

3500 SPECIAL ASSESSMENT DEBT-Revolving Fund

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Charges for services				
Fines and forfeitures				
Investment and royalty earnings	0.00	0.00	166.41	166.41
Total revenues	0.00	0.00	166.41	166.41
EXPENDITURES				
Current:				
General Government				
Public Safety				
Public Works				
Public Health				
Social and Economic Services				
Culture and Recreation				
Housing and Community Development				
Conservation of Natural Resources				
Debt Service				
Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Total expenditures	0.00	0.00	0.00	0.00
Excess of revenues over (under) expenditures	0.00	0.00	166.41	166.41
OTHER FINANCING SOURCES (USES)				
Net change in fund balance	0.00	0.00	166.41	166.41
Fund balance - July 1, 2021 - -As previously reported	159,515.02	159,515.02	159,515.02	0.00
Fund balance - July 1, 2021 - As restated	159,515.02	159,515.02	159,515.02	0.00
Fund balance - June 30, 2022	159,515.02	159,515.02	159,681.43	166.41

53. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR DEBT SERVICE FUNDS
For the year ending June 30, 2022

3542 SID #42 Streetscape Main St. Imp. Project

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Special assessments	65,604.00	65,604.00	64,996.39	(607.61)
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Charges for services				
Fines and forfeitures				
Investment and royalty earnings	0.00	0.00	74.09	74.09
Total revenues	65,604.00	65,604.00	65,070.48	(533.52)
EXPENDITURES				
Current:				
General Government				
Public Safety				
Public Works				
Public Health				
Social and Economic Services				
Culture and Recreation				
Housing and Community Development				
Conservation of Natural Resources				
Debt Service				
Principal	63,257.00	63,257.00	57,546.54	5,710.46
Interest	7,969.00	7,969.00	8,541.46	(572.46)
Total expenditures	71,226.00	71,226.00	66,088.00	5,138.00
Excess of revenues over (under) expenditures	(5,622.00)	(5,622.00)	(1,017.52)	4,604.48
OTHER FINANCING SOURCES (USES)				
Net change in fund balance	(5,622.00)	(5,622.00)	(1,017.52)	4,604.48
Fund balance - July 1, 2021 - -As previously reported	66,217.79	66,217.79	66,217.79	0.00
Fund balance - July 1, 2021 - As restated	66,217.79	66,217.79	66,217.79	0.00
Fund balance - June 30, 2022	60,595.79	60,595.79	65,200.27	4,604.48

53. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - TOTAL NONMAJOR DEBT SERVICE FUNDS
For the year ending June 30, 2022

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Special assessments	65,604.00	65,604.00	64,996.39	(607.61)
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Charges for services				
Fines and forfeitures				
Investment and royalty earnings	0.00	0.00	240.50	240.50
Total revenues	65,604.00	65,604.00	65,236.89	(367.11)
EXPENDITURES				
Current:				
General Government				
Public Safety				
Public Works				
Public Health				
Social and Economic Services				
Culture and Recreation				
Housing and Community Development				
Conservation of Natural Resources				
Debt Service				
Principal	63,257.00	63,257.00	57,546.54	5,710.46
Interest	7,969.00	7,969.00	8,541.46	(572.46)
Total expenditures	71,226.00	71,226.00	66,088.00	5,138.00
Excess of revenues over (under) expenditures	(5,622.00)	(5,622.00)	(851.11)	4,770.89
OTHER FINANCING SOURCES (USES)				
Net change in fund balance	(5,622.00)	(5,622.00)	(851.11)	4,770.89
Fund balance - July 1, 2021 - -As previously reported	225,732.81	225,732.81	225,732.81	0.00
Fund balance - July 1, 2021 - As restated	225,732.81	225,732.81	225,732.81	0.00
Fund balance - June 30, 2022	220,110.81	220,110.81	224,881.70	4,770.89

Funds 1000-5999, Accounts 330000-339999

Account Object Fund	Opening Balance	Change	Closing Balance
330000 Intergovernmental Revenues			
330000 Intergovernmental Revenues			
5310 Sewer Fund	0.00	212,500.00	212,500.00
Account Total:	0.00	212,500.00	212,500.00
331090 EPA - SRF Loan Program			
5310 Sewer Fund	0.00	400,000.00	400,000.00
Account Total:	0.00	400,000.00	400,000.00
331994 ARPA Grant			
5210 Water Fund	0.00	1,943.73	1,943.73
Account Total:	0.00	1,943.73	1,943.73
334121 DNRC Grant			
1000 General All-Purpose Fund	0.00	750.00	750.00
5310 Sewer Fund	0.00	12,500.00	12,500.00
Account Total:	0.00	13,250.00	13,250.00
335040 Gasoline Tax Apportionment			
2820 Gas Apportionment Tax Fund	0.00	102,434.42	102,434.42
Account Total:	0.00	102,434.42	102,434.42
335041 Gas Tax - Special Allocation Program Revenue			
2821 Gas Tax- Special Street Allocation Program	0.00	117,325.28	117,325.28
Account Total:	0.00	117,325.28	117,325.28
335230 HB124 Entitlement Share Payments			
1000 General All-Purpose Fund	0.00	732,015.44	732,015.44
2310 Tax Increment District	0.00	15,211.46	15,211.46
Account Total:	0.00	747,226.90	747,226.90
336020 Non-cash pension revenue			
1000 General All-Purpose Fund	0.00	206,134.11	206,134.11
2020 Police Municipal Services Levy	0.00	18,125.49	18,125.49
2394 Building Code Enforcement	0.00	2,356.52	2,356.52
5010 Golf Fund	0.00	18,403.01	18,403.01
5210 Water Fund	0.00	13,713.96	13,713.96
5310 Sewer Fund	0.00	14,317.55	14,317.55

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CITY OF POLSON
Account Query
For the Accounting Periods: 7/21 - 13/22

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Funds 1000-5999, Accounts 330000-339999

Account Object Fund	Opening Balance	Change	Closing Balance
Account Total:	0.00	273,050.64	273,050.64
339002 Payment in Lieu of Taxes			
1000 General All-Purpose Fund	0.00	64,229.25	64,229.25
2020 Police Municipal Services Levy	0.00	1,893.48	1,893.48
2372 Permissive Medical Mills	0.00	1,721.34	1,721.34
Account Total:	0.00	67,844.07	67,844.07
Account Group Total:	0.00	1,935,575.04	1,935,575.04
Grand Total:	0.00	1,935,575.04	1,935,575.04

CITY OF POLSON
Schedule of Cash Receipts & Disbursements
For the Year 2021-2022

Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
1000 General All-Purpose Fund						
101000 Cash - Operating	1,542,334.32	3,139,416.98	131,294.57	128,013.91	3,113,509.39	1,571,522.57
103000 Petty Cash	200.00	0.00	0.00	0.00	0.00	200.00
103010 Cash Drawer	100.00	0.00	0.00	0.00	0.00	100.00
Total Fund	1,542,634.32	3,139,416.98	131,294.57	128,013.91	3,113,509.39	1,571,822.57
Total 1000 General All-Purpose Fund	1,542,634.32	3,139,416.98	131,294.57	128,013.91	3,113,509.39	1,571,822.57
2001 Fire Impact Fees						
102250 Cash - Impact	23,197.24	36,683.37	0.00	100.00	0.00	59,780.61
2002 Parks Impact Fees						
102250 Cash - Impact	70,043.62	29,009.95	0.00	0.00	0.00	99,053.57
2020 Police Municipal Services Levy						
101000 Cash - Operating	334,017.21	223,029.75	100.00	49,463.31	336,581.52	171,102.13
2170 Airport						
101000 Cash - Operating	5.22	0.00	0.00	0.00	0.00	5.22
2210 Parks/Salish Point						
101000 Cash - Operating	16,863.07	16.22	150.00	150.00	1,800.00	15,079.29
2211 Skate Park Fund						
101000 Cash - Operating	146,827.91	2,345.57	7,275.61	0.00	154,878.86	1,570.23
2212 Cultural Trust Grant						
101000 Cash - Operating	106.68	0.12	0.00	0.00	0.00	106.80
2215 Hanging Basket Maintenance						
101000 Cash - Operating	0.00	5,475.04	0.00	3,968.25	0.00	1,506.79
2216 Parkland Subdivision Fee (formerly 7060)						
101000 Cash - Operating	40,271.43	41.03	0.00	0.00	3,603.98	36,708.48
2218 Carol Sampson Sherick Trail Memorial Fund						
101000 Cash - Operating	851.26	0.85	0.00	0.00	0.00	852.11
2219 Parks Donations						
101000 Cash - Operating	451.32	0.48	0.00	0.00	0.00	451.80
2222 Park Donations - Restricted						
101000 Cash - Operating	375.07	0.25	0.00	0.00	229.15	146.17
2223 Parks - Pickle Ball Courts Donations						
101000 Cash - Operating	1.13	3,530.47	0.00	0.00	535.45	2,996.15
2225 Employee Christmas Fund						
101000 Cash - Operating	2,150.87	128.08	0.00	0.00	213.40	2,065.55
2310 Tax Increment District						
101000 Cash - Operating	374,166.74	289,729.61	0.00	62,545.49	137,052.60	464,298.26
101100 Investment - STIP	500,000.00	0.00	0.00	0.00	0.00	500,000.00
102216 Cash - Rev Bond Sinking &	26,606.10	47,890.49	0.00	0.00	47,890.98	26,605.61
102220 Cash - Revenue Bond	40,000.00	0.00	0.00	0.00	0.00	40,000.00
Total Fund	940,772.84	337,620.10		62,545.49	184,943.58	1,030,903.87
2372 Permissive Medical Mills						
101000 Cash - Operating	0.00	184,325.10	0.00	0.00	119,044.18	65,280.92
2380 Stormwater System Fund						
101000 Cash - Operating	826,663.76	104,913.35	11,945.14	1,153.12	5,866.72	936,502.41
2386 Excavation Permits Revenue						
101000 Cash - Operating	36,070.08	5,450.66	0.00	0.00	0.00	41,520.74
2390 Drug Forfeiture Fund						
101000 Cash - Operating	31,451.72	5,530.29	0.00	0.00	4,161.81	32,820.20
2391 DUI Court Fee Fund						

CITY OF POLSON
Schedule of Cash Receipts & Disbursements
For the Year 2021-2022

Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
101000 Cash - Operating	2,295.99	2,068.45	0.00	0.00	0.00	4,364.44
2394 Building Code Enforcement						
101000 Cash - Operating	150,128.51	181,794.87	50.00	13,812.52	142,177.72	175,983.14
2395 Tree Fund						
101000 Cash - Operating	4,527.63	2.93	7,500.00	0.01	9,710.00	2,320.55
2398 Credit Card Fees						
101000 Cash - Operating	258.84	11,697.89	0.00	11,724.18	4.05	228.50
2401 Light Maintenance District #19						
101000 Cash - Operating	2,157.23	23,063.79	0.00	0.20	17,908.32	7,312.50
2402 Light Maintenance District #20						
101000 Cash - Operating	4,633.79	5,837.98	0.00	0.00	8,060.36	2,411.41
2500 Weed Cleanup Maintenance Fund						
101000 Cash - Operating	22,412.90	23.36	0.00	0.00	648.00	21,788.26
2510 Sidewalk Loan Fund						
101000 Cash - Operating	63,739.61	66.50	0.00	0.00	0.00	63,806.11
2702 Fire Training Center Donations						
101000 Cash - Operating	844.27	0.84	0.00	0.00	0.00	845.11
2703 Fire Memb. Donation Fund						
101000 Cash - Operating	61.71	2,000.63	0.00	0.00	2,000.00	62.34
2705 Downtown Christmas Light Fund						
101000 Cash - Operating	899.23	0.89	0.00	0.00	0.00	900.12
2720 Police Donations						
101000 Cash - Operating	19,677.41	3,867.99	0.00	0.00	6,552.16	16,993.24
2810 Police Training Fund						
101000 Cash - Operating	29,107.14	918.23	898.67	8,073.57	9,822.24	13,028.23
2820 Gas Apportionment Tax Fund						
101000 Cash - Operating	120,617.75	102,588.91	0.00	769.67	41,816.20	180,620.79
2821 Gas Tax- Special Street Allocation Program						
101000 Cash - Operating	214,043.36	117,614.42	5,866.72	0.00	0.00	337,524.50
2943 RCIDI/Growth Policy						
101000 Cash - Operating	196.30	0.24	0.00	0.00	0.00	196.54
Total 2000 Special Revenue Funds	3,105,722.10	1,389,648.60	33,786.14	151,760.32	1,050,557.70	3,326,838.82
3500 SPECIAL ASSESSMENT DEBT-Revolver Fund						
101000 Cash - Operating	159,515.02	166.41	0.00	0.00	0.00	159,681.43
3542 SID #42 Streetscape Main St. Imp. Project						
101010 Cash - Sinking and	24,707.31	69,217.62	0.00	0.00	66,224.66	27,700.27
102220 Cash - Revenue Bond	37,500.00	0.00	0.00	0.00	0.00	37,500.00
Total Fund	62,207.31	69,217.62			66,224.66	65,200.27
Total 3000 G.O. Debt Service	221,722.33	69,384.03	0.00	0.00	66,224.66	224,881.70
5010 Golf Fund						
101000 Cash - Operating	696,687.39	1,514,947.16	8,080.65	103,757.37	1,253,546.81	862,411.02
102216 Cash - Rev Bond Sinking &	59,363.53	0.00	0.00	42,559.00	0.00	16,804.53
102230 Cash - Surplus Reserve	74,897.77	43,604.19	0.00	0.00	0.00	118,501.96
102240 Cash -	25,140.40	0.00	0.00	0.00	0.00	25,140.40
103010 Cash Drawer	750.00	0.00	0.00	0.00	0.00	750.00
Total Fund	856,839.09	1,558,551.35	8,080.65	146,316.37	1,253,546.81	1,023,607.91
5201 Water Impact Fees						
102250 Cash - Impact	599,986.50	141,794.24	0.00	0.00	0.00	741,780.74

CITY OF POLSON
Schedule of Cash Receipts & Disbursements
For the Year 2021-2022

Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
5210 Water Fund						
101000 Cash - Operating	2,621,594.83	1,490,915.39	5,352.89	122,171.78	917,231.84	3,078,459.49
101100 Investment - STIP	500,000.00	0.00	0.00	0.00	0.00	500,000.00
102216 Cash - Rev Bond Sinking &	12,659.38	771.00	0.00	0.00	0.00	13,430.38
102220 Cash - Revenue Bond	17,167.00	0.00	0.00	123.00	0.00	17,044.00
102230 Cash - Surplus Reserve	84,723.90	3,933.62	0.00	0.00	0.00	88,657.52
102240 Cash -	863,238.55	0.00	0.00	0.00	0.00	863,238.55
103010 Cash Drawer	200.00	0.00	0.00	0.00	0.00	200.00
Total Fund	4,099,583.66	1,495,620.01	5,352.89	122,294.78	917,231.84	4,561,029.94
5301 Sewer Impact Fees						
101000 Cash - Operating	0.00	0.00	200,000.00	0.00	200,000.00	0.00
102250 Cash - Impact	222,254.48	51,898.86	0.00	0.00	200,000.00	74,153.34
Total Fund	222,254.48	51,898.86	200,000.00		400,000.00	74,153.34
5310 Sewer Fund						
101000 Cash - Operating	3,342,611.57	4,029,286.35	195,612.81	1,014,230.01	2,391,431.04	4,161,849.68
101100 Investment - STIP	500,000.00	0.00	0.00	0.00	0.00	500,000.00
102216 Cash - Rev Bond Sinking &	285,439.49	13,901.00	0.00	0.00	0.00	299,340.49
102220 Cash - Revenue Bond	351,156.00	34,603.00	0.00	0.00	0.00	385,759.00
102240 Cash -	949,692.91	15,240.66	200,000.00	0.00	0.00	1,164,933.57
Total Fund	5,428,899.97	4,093,031.01	395,612.81	1,014,230.01	2,391,431.04	6,511,882.74
Total 5000 ENTERPRISE FUNDS	11,207,563.70	7,340,895.47	609,046.35	1,282,841.16	4,962,209.69	12,912,454.67
7075 City Court Trust Account						
102260 Cash - Court Trust Account	3,624.34	5,750.11	0.00	5,814.00	0.00	3,560.45
7120 Fire Disability & Pension (Third Class City)						
101000 Cash - Operating	15,056.88	16,437.23	0.00	0.00	31,492.70	1.41
7910 Payroll Fund						
101000 Cash - Operating	4,995.20	27,832.67	3,330,066.90	3,355,778.11	0.00	7,116.66
7930 Claims						
101000 Cash - Operating	409,977.06	0.00	5,119,800.18	5,288,273.18	0.00	241,504.06
7940 Treasurer Suspense Fund						
101000 Cash - Operating	0.00	1,689.35	0.00	1,654.35	0.00	35.00
Total 7000 TRUST FUNDS	433,653.48	51,709.36	8,449,867.08	8,651,519.64	31,492.70	252,217.58
Totals	16,511,295.93	11,991,054.44	9,223,994.14	10,214,135.03	9,223,994.14	18,288,215.34

City of Polson, Lake County, Montana
Cash Reconciliation
June 30, 2022

	Range of Interest Rates	Maturity Date	Balance Per Bank Statement 6/30/2021	Deposits in Transit	Outstanding Checks	Outstanding Payroll	Adjustments	Book Balance 6/30/2021
Cash on Hand:								
Petty cash			\$ 1,250					\$ -
Total			\$ 1,250				\$ -	\$ 1,250
Demand Deposits:								
Glacier Bank City Court #2410			\$ 5,318	\$ 3,632	\$ (6,389)			\$ 2,561
Glacier Bank - Operating			\$ -	\$ 33,434		\$ (48,819)	\$ 1,334	\$ (14,051)
Total			\$ 5,318	\$ 37,066	\$ (6,389)	\$ (48,819)	\$ 1,334	\$ (11,490)
Savings, NOW, Money Market Deposits:								
Edward Jones MM	0.010%		\$ 4,845					\$ 4,845
Unity Bank Savings	0.050%		\$ 459					\$ 459
Total			\$ 5,304	\$ -	\$ -	\$ -	\$ -	\$ 5,304
Time Deposits:								
Eagle Bank CD	0.200%	6/10/2023	\$ 240,480				\$ (80)	\$ 240,400
Total			\$ 240,480	\$ -	\$ -	\$ -	\$ (80)	\$ 240,400
Total Cash and Deposits			\$ 251,102	\$ 37,066	\$ (6,389)	\$ (48,819)	\$ 1,254	\$ 235,464
			(Does not include petty cash)				(Includes petty cash)	
INVESTMENTS:								
Glacier Bank - Repurchase #2113	0.100%		\$ 16,552,752					\$ 16,552,752
STIP			\$ 1,500,000					\$ 1,500,000
Total Investments			\$ 18,052,752	\$ -	\$ -	\$ -	\$ -	\$ 18,052,752
Total Cash & Investments			\$ 18,303,854	\$ 37,066	\$ (6,389)	\$ (48,819)	\$ 1,254	\$ 18,288,216

**GENERAL
INFORMATION
SECTION**

