

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

ENTITY # 024301

MONTANA
TOWN OF BAINVILLE
211 CLARK AVENUE EAST
BAINVILLE, MT 59212

**ANNUAL FINANCIAL
REPORT**



FISCAL YEAR ENDING JUNE 30, 2018

FOR DEPARTMENT OF ADMINISTRATION USE ONLY

Entered into Database		Date:
Reviewed by System's Staff		

REVISED OCT 2018/VERSION 18.5

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

024301
TOWN OF BAINVILLE
211 CLARK AVENUE EAST
BAINVILLE, MT 59212

If the local government entity name or mailing address on the Department's mailing list is inaccurate or has changed recently please note the correction below.

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

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

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

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

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

LOCAL GOVERNMENT ANNUAL FILING FEE SCHEDULE

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

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

FOR DEPARTMENT OF ADMINISTRATION USE ONLY

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

Determination of Filing Fee Form

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

FEE REQUIREMENT: As provided by 2-7-514, MCA, each local government required to have an audit under 2-7-503, MCA, shall pay an annual filing fee to the department; the fee schedule shall be based upon the local government's annual revenue amounts. Administrative Rule 2.4.402 defines "revenue" as all receipts of a local government entity from any source excluding the proceeds from bond issuances and other long-term debt.

AUDIT REQUIREMENT: As provided by 2-7-503, MCA, each local government receiving revenue or financial assistance in excess of \$750,000, regardless of the source of revenue or financial assistance, shall have an audit. "Financial Assistance" is defined as including assistance provided by a federal, state, or local government entity in the form of loans and loan guarantees.

Part II - Determination of Audit Requirement. Loan proceeds received in the fiscal year that were used to refinance (payoff) existing debt will not be considered as "Financial Assistance" when determining the current audit requirement.

GOVERNMENTAL FUNDS - PAGE 16 (STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES)

Total Revenues	154,386.02
Other Financing Sources - Proceeds from Sale of Capital Assets	0.00
Special and/or Extraordinary Items (Revenues only)	0.00

ENTERPRISE FUNDS - PAGE 19 (STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION)

Note: Do not include revenues of Internal Service Funds

Total Operating Revenues	321,555.11	Box #1 Filing Fee Owed \$550.00
Non-Operating Revenues: (Do not include Gain on Sale of Capital Assets)		
Taxes/Assessments	0.00	
Licenses/Permits	0.00	
Intergovernmental Revenues	282,711.70	
Interest Revenues	0.00	
Other Non-operating Revenues not included above		
Capital Contributions	0.00	
Special and/or Extraordinary Items (Revenues only)	0.00	

ENTERPRISE FUNDS - PAGE 20 (STATEMENT OF CASH FLOWS)

Proceeds from Sale of Capital Assets	0.00
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TRUST FUNDS - PAGE 22 (STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS)

NOTE: Do not include additions to Investment Trust Funds

Total Additions to Pension & Private Purpose Trust Funds Only	0.00
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Total Revenues for Calculation of Filing Fee \$758,652.83

If total revenues are equal to or less than \$750,000, no filing fee is required to be paid. However, your entity may be subject to audit requirements.

Review Part II below to determine if there is an audit requirement. Manually subtract proceeds of debt received to refinance an existing debt to exclude from audit determination.

If total revenues plus adjusted debt proceeds exceeds \$750,000, your entity will be subject to audit requirements.

Part II - Determination of Audit Requirement w/ No Filing Fee (Subtract Debt used to Refinance Manually)

Add: Proceeds from Debt provided by a Federal agency, a State agency or another local government:		Box #2
Governmental Funds (from Statement of Revenues, Expenditures, and Changes in Fund Balances (Page 16) Proceeds from General Long-Term Debt)	0.00	Audit Required? YES
Proprietary Funds (from Statement of Cash Flows, Major & Non-Major Enterprise Funds (Page 20) Proceeds from Debt)	0.00	
Manually subtract debt proceeds received from non-governmental financial institutions (banks, savings & loans) included above (Enter as a negative)		
Subtotal - Proceeds received from Debt	0.00	
Manually subtract amount of proceeds received from governments used to refinance existing debt. (Enter as a negative)		
Total Adjusted Debt Proceeds	\$0.00	
Total Revenues + Total Adjusted Debt Proceeds	\$758,652.83	

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

**TOWN OF BAINVILLE
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
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INTRODUCTORY

SECTION

**TOWN OF BAINVILLE
ELECTED OFFICIALS/OFFICERS**

OFFICE	NAME OF COUNTY OFFICIALS/OFFICERS	DATE TERM EXPIRES
Commissioner (Chairperson)		
Commissioner		
Commissioner		
Assessor		
Attorney		
Auditor		
Treasurer		
Clerk and recorder		
Clerk of district court		
Coroner		
Justice of the peace		
Justice of the peace		
Public administrator		
School superintendent		
Sheriff		

OFFICE	NAME OF CITY/TOWN OFFICIALS/OFFICERS	DATE TERM EXPIRES
Mayor	Dennis Portra	
Councilperson/Commissioner	Scott Ross	
Councilperson/Commissioner	Mandy Hickel	
Councilperson/Commissioner	Ron Butikofer	
Councilperson/Commissioner		
Councilperson/Commissioner		
Councilperson/Commissioner		
Councilperson/Commissioner		
Councilperson/Commissioner		
City manager		
Attorney	Greg Hennessy	Appointed
Chief of police	Roosevelt County Sheriff - Jason Frederick	Contracted
Fire Chief	Lyle Lambert	Appointed
Clerk/Treasurer	Nikki Rogers	Hired
Finance Director		
Judge	Penny Hendrickson	Contracted
Treasurer		
Utility billing/collection clerk	Benjie Butikofer	Hired
Public Works Director	Lyle Lambert	Hired
Assistant Public Works	Dan Lambert	Hired

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

Respectfully submitted;

Nikki Rogers

City/Town Clerk-Treasurer

12/28/2018

Date

FINANCIAL

SECTION

**MANAGEMENT'S
DISCUSSION
AND
ANALYSIS**

BASIC

FINANCIAL

STATEMENTS

TOWN OF BAINVILLE
STATEMENT OF NET POSITION
FISCAL YEAR ENDING JUNE 30, 2018

	Primary Government			Component Units	
	Governmental	Business-type	Total		
	Activities	Activities			
ASSETS					
Cash and cash equivalents	314,493.17	378,764.15	693,257.32		
Investments	0.00	0.00	0.00		
Petty Cash	0.00	0.00	0.00		
Restricted Assets:					
Cash and cash equivalents	5,504.41	42,848.31	48,352.72		
Investments (at fair value)	0.00	0.00	0.00		
Taxes/Assessments Receivable - (net of allowance for uncollectibles)	10,592.45	0.00	10,592.45		
Accounts/other receivables - (net of allowance for uncollectibles)	0.00	88,573.54	88,573.54		
Internal Balances	0.00	0.00	0.00		
Due from other governments	0.00	0.00	0.00		
Prepaid expense	0.00	0.00	0.00		
Inventories	0.00	0.00	0.00		
Other debits	0.00	0.00	0.00		
Capital assets not being depreciated					
Land	6,366.40	50,360.53	56,726.93		
Construction in progress	0.00	2,069,481.22	2,069,481.22		
Capital assets being depreciated (net of accumulated depreciation)	114,214.30	1,776,260.90	1,890,475.20		
Total Assets	451,170.73	4,406,288.65	4,857,459.38	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES					
Deferred Outflows of Resources	0.00	0.00	0.00		
Deferred Outflows of Resources	0.00	0.00	0.00		
Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00	0.00
LIABILITIES					
Accounts payable and other current liabilities	0.00	1,634.92	1,634.92		
Matured bonds and interest payable	0.00	0.00	0.00		
Due to other governments	0.00	0.00	0.00		
Revenues collected in advance	0.00	0.00	0.00		
Contracts/Loans/Notes Payable	0.00	0.00	0.00		
Noncurrent liabilities:					
Due within one year	0.00	0.00	0.00		
Due in more than one year	9,900.00	727,642.82	737,542.82		
Pension Liability	0.00	0.00	0.00		
Total Liabilities	9,900.00	729,277.74	739,177.74	0.00	0.00
DEFERRED INFLOWS OF RESOURCES					
Deferred Inflows of Resources	0.00	0.00	0.00		
Deferred Inflows of Tax Resources	0.00	0.00	0.00		
Total Deferred Inflows of Resources	0.00	0.00	0.00	0.00	0.00
NET POSITION					
Net Investment in Capital Assets	120,580.70	3,171,836.83	3,292,417.53		
Restricted for:	0.00		0.00		
Debt Service		42,848.31	42,848.31		
Bond Indenture Requirements		0.00	0.00		
General Government			0.00		
Public Safety			0.00		
Public Works			0.00		
Public Health			0.00		
Culture/Recreation			0.00		
Economic Development			0.00		
Other:			0.00		
Non-spendable (other than Perm Fund)	0.00		0.00		
Permanent Fund principal			0.00		
Unrestricted	320,690.03	462,325.77	783,015.80		
Total Net Position	441,270.73	3,677,010.91	4,118,281.64	0.00	0.00
<i>Balance check w/GW Statement (should equal zero):</i>	0.00	0.00	0.00		
		-13-			
	0.00	0.00	0.00		

TOWN OF BAINVILLE
STATEMENT OF ACTIVITIES
FISCAL YEAR ENDING JUNE 30, 2018

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			Component Units	
		Charges for Services, Fines, Forfeitures, etc.	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total		
Primary government:									
Governmental activities:									
General government	101,027.20	388.00	0.00	0.00	(100,639.20)		(100,639.20)		
Public safety	16,134.96	0.00	0.00	0.00	(16,134.96)		(16,134.96)		
Public works	77,535.20	0.00	0.00	0.00	(77,535.20)		(77,535.20)		
Public health	0.00	0.00	0.00	0.00	0.00		0.00		
Social and economic services	0.00	0.00	0.00	0.00	0.00		0.00		
Culture and recreation	10,098.03	0.00	0.00	0.00	(10,098.03)		(10,098.03)		
Housing/Community Development	0.00	0.00	0.00	0.00	0.00		0.00		
Conservation of Natural Resources	0.00	0.00	0.00	0.00	0.00		0.00		
Interest on long-term debt	0.00	0.00	0.00	0.00	0.00		0.00		
Miscellaneous	909.29	0.00	0.00	0.00	(909.29)		(909.29)		
Unallocated costs	0.00				0.00		0.00		
Total governmental activities	205,704.68	388.00	0.00	0.00	(205,316.68)		(205,316.68)		
Business-type activities:									
Hospital						0.00	0.00		
Water	102,321.58	163,854.40				61,532.82	61,532.82		
Sewer	112,297.71	104,046.36				(8,251.35)	(8,251.35)		
Solid Waste/Landfill	53,119.33	53,654.35				535.02	535.02		
Ambulance						0.00	0.00		
Airport						0.00	0.00		
Gas/Electric						0.00	0.00		
Total business-type activities	267,738.62	321,555.11	0.00	0.00	0.00	53,816.49	53,816.49		
Total primary government	473,443.30	321,943.11	0.00	0.00	(205,316.68)	53,816.49	(151,500.19)		
Component Units:									
Total component units	0.00	0.00	0.00	0.00				0.00	0.00
General revenues:									
Property taxes					62,634.15	0.00	62,634.15		
Local option taxes					0.00		0.00		
Licenses and permits					360.00		360.00		
Unrestricted Federal/State shared revenues					70,804.87	282,711.70	353,516.57		
Unrestricted grants and contributions					0.00		0.00		
Unrestricted investment earnings					10,178.10	0.00	10,178.10		
Miscellaneous					10,043.38		10,043.38		
Gain on sale of capital assets					0.00	0.00	0.00		
Transfers					0.00	0.00	0.00		
Special/Extraordinary items					0.00	0.00	0.00		
Total general revenues and transfers					154,020.50	282,711.70	436,732.20	0.00	0.00
Change in net position					(51,296.18)	336,528.19	285,232.01	0.00	0.00
Total net position - July 1, 2017 as previously reported					492,566.91	3,340,482.72	3,833,049.63		
Prior period adjustments					0.00	0.00	0.00		
Total net position - July 1, 2017 as restated					492,566.91	3,340,482.72	3,833,049.63		
Total net position - June 30, 2018					441,270.73	3,677,010.91	4,118,281.64	0.00	0.00

TOWN OF BAINVILLE						
BALANCE SHEET						
GOVERNMENTAL FUNDS						
FISCAL YEAR ENDING JUNE 30, 2018						
Account Number	Description	Major Funds			Other Governmental Funds	Total Governmental Funds
		Fund #1000 General	Fund # 2386 Oil Well Fund	Fund # 2820 Gas Tax		
ASSETS						
101000	Cash and cash equivalents	220,681.00	56,813.05	(19,541.09)	56,540.21	314,493.17
103000	Petty cash				0.00	0.00
101100	Investments				0.00	0.00
Restricted Assets:						
102200	Cash and cash equivalents			5,504.41	0.00	5,504.41
102300	Investments				0.00	0.00
106000	Valuation of investments to fair value				0.00	0.00
110000	Tax/assessment receivable (net of allowance for uncollectibles)	10,592.45			0.00	10,592.45
120000	Accounts/other receivables - (net of allowance for uncollectibles)				0.00	0.00
131000	Due from other funds				0.00	0.00
132000	Due from other governments				0.00	0.00
133000	Advances to other funds				0.00	0.00
140000	Prepaid expense				0.00	0.00
150000	Inventories				0.00	0.00
170000	Other debits				0.00	0.00
Total Assets		231,273.45	56,813.05	(14,036.68)	56,540.21	330,590.03
DEFERRED OUTFLOWS OF RESOURCES						
190000	Deferred Outflows of Resources				0.00	0.00
19xxxx	Deferred Outflows of Resources				0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00
LIABILITIES						
201000	Warrants payable				0.00	0.00
202100	Accounts payable				0.00	0.00
203100	Judgments payable				0.00	0.00
204000	Contracts/loans/notes payable				0.00	0.00
-15 205200	Matured interest payable				0.00	0.00
206100	Other accrued payables				0.00	0.00
211000	Due to other funds				0.00	0.00
212000	Due to other governments				0.00	0.00
214000	Deposits payable				0.00	0.00
216000	Revenues collected in advance				0.00	0.00
233000	Advances from other funds				0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES						
220000	Deferred Inflows of Resources				0.00	0.00
223000	Deferred Inflows of Tax Revenues	10,592.45			0.00	10,592.45
Total Deferred Inflows of Resources		10,592.45	0.00	0.00	0.00	10,592.45
FUND BALANCES:						
250100	Non-spendable				0.00	0.00
	Inventory					0.00
250200	Restricted				0.00	0.00
	General government					0.00
	Public Safety					0.00
	Public Works					0.00
	Culture and Recreation					0.00
	Other: (input explanation)					0.00
260100	Committed				0.00	0.00
	General government					0.00
	Public Safety					0.00
	Public Works					0.00
	Culture and Recreation					0.00
	Other: (input explanation)					0.00
260200	Assigned				0.00	0.00
						0.00
						0.00
271000	Unassigned	220,681.00	56,813.05	(14,036.68)	56,540.21	319,997.58
Total Fund Balances		220,681.00	56,813.05	(14,036.68)	56,540.21	319,997.58
Total Liabilities, Deferred Inflows of Resources and Fund Balances		231,273.45	56,813.05	(14,036.68)	56,540.21	
<i>Balance check (Should equal zero):</i>		0.00	0.00	0.00	0.00	
Amounts reported for governmental activities in the statement of net position are different because:						
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.						120,580.70
Other long-term assets are not available to pay current-period expenditures and, therefore, are deferred outflows of resources in the funds.						10,592.45
Internal service funds are used by management to charge the costs of providing services within the government. The assets and liabilities of the internal service funds are included in governmental activities in the government-wide statement of net position.						
Current assets						0.00
Accounts payable						0.00
Net amount allocated to business-type/external activities						0.00
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.						(9,900.00)
Net position of governmental activities						441,270.73

TOWN OF BAINVILLE						
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES						
GOVERNMENTAL FUNDS						
FISCAL YEAR ENDING JUNE 30, 2018						
Account Number	Description	Fund #1000 General	Major Funds		Other Governmental Funds	Total Governmental Funds
			Fund # 2386 Oil Well Fund	Fund # 2820 Gas Tax		
REVENUES						
310000/ 363000	Taxes/assessments	62,611.67			0.00	62,611.67
320000	Licenses and permits	360.00			0.00	360.00
330000	Intergovernmental revenues	57,810.60		12,482.27	512.00	70,804.87
340000	Charges for services	28.00			0.00	28.00
350000	Fines and forfeitures	360.00			0.00	360.00
360000	Miscellaneous	2,893.38		7,150.00	0.00	10,043.38
370000	Investment and royalty earnings	2,574.83	7,603.27		0.00	10,178.10
						0.00
	Total Revenues	126,638.48	7,603.27	19,632.27	512.00	154,386.02
EXPENDITURES						
Current:						
410000	General government	94,577.36			0.00	94,577.36
420000	Public safety	14,880.96			0.00	14,880.96
430000	Public works	15,867.83		42,976.37	0.00	58,844.20
440000	Public health	0.00			0.00	0.00
450000	Social and economic services	0.00			0.00	0.00
460000	Culture and recreation	10,098.03			0.00	10,098.03
470000	Housing and community development	0.00			0.00	0.00
480000	Conservation of natural resources	0.00			0.00	0.00
490000	Debt Service:					
-16	Principal	0.00			0.00	0.00
	Interest	0.00			0.00	0.00
						0.00
	Capital outlay	8,500.00			0.00	8,500.00
500000	Internal Services					0.00
510000	Miscellaneous	0.00	909.29		0.00	909.29
	Total Expenditures	143,924.18	909.29	42,976.37	0.00	187,809.84
	Excess of revenues (under) expenditures	(17,285.70)	6,693.98	(23,344.10)	512.00	(33,423.82)
OTHER FINANCING SOURCES (USES):						
381010/40	Bonds issued	0.00			0.00	0.00
381010/40	Discount on bonds issued	0.00			0.00	0.00
381050	Inception of capital lease	0.00			0.00	0.00
381070	Notes/loans/intercap issued	0.00			0.00	0.00
382010	Sale of capital assets	0.00			0.00	0.00
383000	Transfers In	0.00			0.00	0.00
521000	Transfers out (Enter as negative)	0.00			0.00	0.00
384000	Special items - revenue	0.00			0.00	0.00
385000	Extraordinary items - revenue	0.00			0.00	0.00
524000	Special items - expenditure (Negative)	0.00			0.00	0.00
525000	Extraordinary items - expenditure (Negative)	0.00			0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00	0.00
	Net change in fund balances	(17,285.70)	6,693.98	(23,344.10)	512.00	(33,423.82)
	Fund balances - July 1, 2017 as previously reported	237,966.70	50,119.07	9,307.42	56,028.21	353,421.40
	Prior period adjustments	0.00			0.00	0.00
	Fund balances - July 1, 2017 as restated	237,966.70	50,119.07	9,307.42	56,028.21	353,421.40
	Fund balances - June 30, 2018	220,681.00	56,813.05	(14,036.68)	56,540.21	319,997.58

**TOWN OF BAINVILLE
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FISCAL YEAR ENDING JUNE 30, 2018**

Net change in fund balances - total governmental funds (page 16)	<u>(33,423.82)</u>
Amounts reported for governmental activities in the statement of activities (page) are different because:	
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets:	
Capital assets purchased	8,500.00
Depreciation expense	<u>(24,944.00)</u>
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:	
Gain (loss) on the disposal of capital assets	
Proceeds from the sale of capital assets	<u>0.00</u>
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:	
Donated capital assets	
Long-term receivables (deferred inflow)	22.48
GASB68 recognition of On-behalf payments to Pension Plans	<u>0.00</u>
Long-term debt proceeds provide current financial resources to the governmental funds, but issuing debt increases long-term liabilities in the statement of net position:	
Capital lease proceeds	0.00
Bond sale proceeds	<u>0.00</u>
Loan proceeds	<u>0.00</u>
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term debt in the Statement of Net Position:	
Capital lease obligation principal payments	
Long-term loan/contract principal payments	
Long-term bond principal payments	
Internal service funds are used by management to charge the costs of certain activities, such as insurance and data processing, to individual funds. The net revenue of the internal service funds is reported with the governmental activities of the government-wide statement of activities net of the amounts allocated to business-type activities and depreciation expense	
Change in net position	0.00
Net of amount allocated to business-type/external activities	<u>0.00</u>
Depreciation Expense	<u>0.00</u> 0.00
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds	
Accrued compensated absences	(1,450.84)
Pension expense - GASB 68	<u>0.00</u>
Other:	
Change in Net Position in Governmental Activities	<u>(51,296.18)</u>

Balance check: 0.00

TOWN OF BAINVILLE
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
FISCAL YEAR ENDING JUNE 30, 2018

							Governmental
							Activities
Business-type Activities							
Major Enterprise Funds							
Account Number	Description	Fund #5210 Water	Fund #5310 Sewer	Fund #5311 Sewer Impact	Fund #5410 Solid Waste	Totals	Internal Service
ASSETS							
Current Assets							
101000	Cash and cash equivalents	75,475.17	139,179.48	140,248.50	23,861.00	378,764.15	0.00
103000	Petty cash					0.00	0.00
101100	Investments (at fair value)					0.00	0.00
110000	Tax/assessment receivable (net of allowance for uncollectibles)					0.00	0.00
120000	Accounts/other receivables - (net of allowance for uncollectibles)	49,598.44	30,356.26		8,618.84	88,573.54	0.00
131000	Due from other funds					0.00	0.00
132000	Due from other governments					0.00	0.00
141000	Prepaid expense					0.00	0.00
150000	Inventories					0.00	0.00
Total Current Assets		125,073.61	169,535.74	140,248.50	32,479.84	467,337.69	0.00
Noncurrent Assets							
Restricted Assets:							
102200	Cash and cash equivalents	26,000.00	16,848.31			42,848.31	0.00
102300	Investments					0.00	0.00
133000	Advances to other funds					0.00	0.00
170000	Other debits					0.00	0.00
Capital assets:							
	Land	10,165.00	40,195.53			50,360.53	0.00
	Construction in progress	2,069,481.22				2,069,481.22	0.00
	Buildings	1,789.67	1,789.67			3,579.34	0.00
	Improvements other than buildings	56,323.06	56,323.05			112,646.11	0.00
	Machinery and equipment	39,568.72	92,439.24		951.50	132,959.46	0.00
	Infrastructure (utility systems)	773,358.36	1,553,272.02			2,326,630.38	0.00
	Less: accumulated depreciation	(351,107.81)	(447,495.08)		(951.50)	(799,554.39)	0.00
	Capital assets - net of accumulated depreciation	2,599,578.22	1,296,524.43	0.00	0.00	3,896,102.65	0.00
Total Noncurrent Assets		2,625,578.22	1,313,372.74	0.00	0.00	3,938,950.96	0.00
Total Assets		2,750,651.83	1,482,908.48	140,248.50	32,479.84	4,406,288.65	0.00
DEFERRED OUTFLOWS OF RESOURCES							
199000	Deferred Outflows of Resources					0.00	0.00
199xxx	Deferred Outflow of Resources					0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00
LIABILITIES							
Current Liabilities							
202100	Accounts payable		1,404.00			1,404.00	0.00
203100	Judgments payable					0.00	0.00
204000	Contracts/loans/notes payable					0.00	0.00
205200	Matured interest bonds payable					0.00	0.00
206100	Other accrued payables					0.00	0.00
209100	Compensated absences					0.00	0.00
211000	Due to other funds					0.00	0.00
212000	Due to other governments					0.00	0.00
214000	Deposits payable	230.92				230.92	0.00
216000	Revenues collected in advance					0.00	0.00
Total Current Liabilities		230.92	1,404.00	0.00	0.00	1,634.92	0.00
Noncurrent Liabilities							
231000	Bonds payable	492,077.74	232,188.08			724,265.82	0.00
233000	Advance from other funds					0.00	0.00
234000	Judgments payable					0.00	0.00
235000	Contracts/loans/notes payable					0.00	0.00
236000	Closure/postclosure care costs					0.00	0.00
237000	Pension Liability					0.00	0.00
238000	OPEB Liability					0.00	0.00
239000	Compensated absences	2,305.00	1,072.00			3,377.00	0.00
Total Noncurrent Liabilities		494,382.74	233,260.08	0.00	0.00	727,642.82	0.00
Total Liabilities		494,613.66	234,664.08	0.00	0.00	729,277.74	0.00
DEFERRED INFLOWS OF RESOURCES							
220000	Deferred Inflows of Resources					0.00	0.00
22xxxx	Deferred Inflows of Resources					0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00
NET POSITION							
Net Investment in Capital Assets		2,107,500.48	1,064,336.35	0.00	0.00	3,171,836.83	0.00
Restricted for:							
Debt Service		26,000.00	16,848.31			42,848.31	0.00
						0.00	0.00
						0.00	0.00
Unrestricted		122,537.69	167,059.74	140,248.50	32,479.84	462,325.77	0.00
Total Net Position		2,256,038.17	1,248,244.40	140,248.50	32,479.84	3,677,010.91	0.00
Balance check (Should equal zero):		0.00	0.00	0.00	0.00		
Reconciliation to government-wide statement of net position:							
Adjustment to reflect the consolidations of internal service funds activities related to enterprise funds							
Net position of business-type activities							3,677,010.91

TOWN OF BAINVILLE
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FISCAL YEAR ENDING JUNE 30, 2018

		Business-type Activities						Governmental Activities
		Major Enterprise Funds				Nonmajor Enterprise Funds		
Account Number	Description	Fund #5210 Water	Fund #5310 Sewer	Fund #5311 Sewer Impact	Fund #5410 Solid Waste	Totals		Internal Service
OPERATING REVENUES								
340000	Charges for services	163,854.40	96,664.86	7,381.50	53,654.35	0.00	321,555.11	0.00
360000	Miscellaneous revenues					0.00	0.00	0.00
363000	Special assessments					0.00	0.00	0.00
						0.00	0.00	
	Total Operating Revenues	163,854.40	96,664.86	7,381.50	53,654.35	0.00	321,555.11	0.00
OPERATING EXPENSES								
100	Personal services	40,437.62	14,857.20			0.00	55,294.82	0.00
200	Supplies	5,333.28	4,033.97			0.00	9,367.25	0.00
300	Purchased services	37,514.68	32,158.19		53,119.33	0.00	122,792.20	0.00
400	Building materials					0.00	0.00	0.00
500	Fixed charges					0.00	0.00	0.00
810	Loss/Bad debt expense					0.00	0.00	0.00
830	Depreciation	19,036.00	50,777.00			0.00	69,813.00	0.00
						0.00	0.00	
	Total Operating Expenses	102,321.58	101,826.36	0.00	53,119.33	0.00	257,267.27	0.00
	Operating Income (Loss)	61,532.82	(5,161.50)	7,381.50	535.02	0.00	64,287.84	0.00
NONOPERATING REVENUES (EXPENSES)								
310000	Taxes/assessment revenue					0.00	0.00	0.00
320000	Licenses/permits revenue					0.00	0.00	0.00
330000	Intergovernmental revenue	227,766.70	54,945.00			0.00	282,711.70	0.00
371000	Interest revenue					0.00	0.00	0.00
382030	Gain/Loss on Sale of Capital Assets (Loss is negative)					0.00	0.00	0.00
490000	Debt service interest expense (Enter as negative)		(10,471.35)			0.00	(10,471.35)	0.00
384000	Special items - revenue					0.00	0.00	0.00
385000	Extraordinary items - revenue					0.00	0.00	0.00
524000	Special items - expense (enter as negative)					0.00	0.00	0.00
525000	Extraordinary items - expense (enter as negative)					0.00	0.00	0.00
	Total Non-Operating Revenues (Expenses)	227,766.70	44,473.65	0.00	0.00	0.00	272,240.35	0.00
	Income (Loss) before contributions and transfers	289,299.52	39,312.15	7,381.50	535.02	0.00	336,528.19	0.00
	Capital contributions					0.00	0.00	0.00
	Transfers in (out)					0.00	0.00	0.00
	Change in net position	289,299.52	39,312.15	7,381.50	535.02	0.00	336,528.19	0.00
	Total net position - July 1, 2017 as previously reported	1,966,738.65	1,208,932.25	132,867.00	31,944.82	0.00	3,340,482.72	0.00
	Prior period adjustments					0.00	0.00	0.00
	Total net position - July 1, 2017 as restated	1,966,738.65	1,208,932.25	132,867.00	31,944.82	0.00	3,340,482.72	0.00
	Total net position - June 30, 2018	2,256,038.17	1,248,244.40	140,248.50	32,479.84	0.00	3,677,010.91	0.00
Reconciliation to government-wide statement of activities:								
Adjustment to reflect the consolidation of internal service fund								
activities related to enterprise funds								
							336,528.19	
Change in net position of business-type activities								

**TOWN OF BAINVILLE
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS**

FISCAL YEAR ENDING JUNE 30, 2018

	Business-type Activities					Governmental Activities
	Major Enterprise Funds					
	Fund #5210	Fund #5310	Fund #5311	Fund #5410		Internal Service
Description	Water	Sewer	Sewer Impact	Solid Waste	Totals	
CASH FLOWS FROM OPERATING ACTIVITIES						
Cash received from customers	146,840.89	85,681.77	7,381.50	54,405.89	294,310.05	0.00
Cash paid to suppliers	(42,847.96)	(34,788.16)	0.00	(53,119.33)	(130,755.45)	0.00
Cash paid to employees	(41,107.46)	(14,905.66)	0.00	0.00	(56,013.12)	0.00
Cash received from interfund services provided					0.00	0.00
Cash paid for interfund services used					0.00	0.00
Net cash provided (used) by operating activities	62,885.47	35,987.95	7,381.50	1,286.56	107,541.48	0.00
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Transfers from (to) other funds	0.00	0.00	0.00	0.00	0.00	0.00
Advances from (to) other funds					0.00	0.00
Subsidies from taxes and other governments	227,766.70	54,945.00	0.00	0.00	282,711.70	0.00
Net cash provided (used) by capital and related financing activities	227,766.70	54,945.00	0.00	0.00	282,711.70	0.00
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Proceeds from debt	0.00				0.00	0.00
Capital contributions	0.00	0.00	0.00	0.00	0.00	0.00
Purchases/acquisition/construction of capital assets	(233,066.00)	(47,851.00)			(280,917.00)	0.00
Principal on debt (Enter as a negative)	(29,000.00)	(6,376.65)			(35,376.65)	0.00
Interest paid on debt (Negative)	(12,791.26)	(10,471.35)	0.00	0.00	(23,262.61)	0.00
Capital lease down payment					0.00	0.00
Proceeds from sales of capital assets					0.00	0.00
Net cash provided (used) by capital and related financing activities	(274,857.26)	(64,699.00)	0.00	0.00	(339,556.26)	0.00
CASH FLOWS FROM INVESTING ACTIVITIES						
Proceeds from sales of investments					0.00	0.00
Purchase of investments (Enter as negative)					0.00	0.00
Interest earnings	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by investing activities	0.00	0.00	0.00	0.00	0.00	0.00
Net increase (decrease) in cash and cash equivalents	15,794.91	26,233.95	7,381.50	1,286.56	50,696.92	0.00
Cash and cash equivalents - July 1, 2017	85,680.26	129,793.84	132,867.00	22,574.44	370,915.54	0.00
Cash and cash equivalents - June 30, 2018	101,475.17	156,027.79	140,248.50	23,861.00	421,612.46	0.00
Reconciliation of operating income to net cash provided (used) by operating activities:						
Operating income	61,532.82	(5,161.50)	7,381.50	535.02	64,287.84	0.00
Adjustments to reconcile operating income to net cash provided (used) by operating activities						
Depreciation expense	19,036.00	50,777.00	0.00	0.00	69,813.00	0.00
(Increase) Decrease in accounts receivable	(17,013.51)	(10,983.09)		751.54	(27,245.06)	0.00
(Increase) Decrease in intergovernmental receivables					0.00	0.00
(Increase) Decrease in due to/from other funds					0.00	0.00
Increase in allowance for uncollectible accounts					0.00	0.00
(Increase) decrease in inventories					0.00	0.00
(Increase) decrease in prepaid items					0.00	0.00
Increase (decrease) in customer deposits					0.00	0.00
Increase (decrease) in accounts payable		1,404.00			1,404.00	0.00
Increase (decrease) in compensated absences pay.	(669.84)	(48.46)			(718.30)	0.00
Increase (decrease) in intergovernmental payables					0.00	0.00
Increase (decrease) in GASB68 pension expense					0.00	0.00
Total adjustments	1,352.65	41,149.45	0.00	751.54	43,253.64	0.00
Net cash provided (used) by operating activities	62,885.47	35,987.95	7,381.50	1,286.56	107,541.48	0.00
Noncash investing, capital, and financing activities:						
Borrowing under capital lease					0.00	0.00
Contributions of capital assets from government					0.00	0.00
Purchase of equipment on account					0.00	0.00
Increase in fair value of investments					0.00	0.00
Capital asset trade-ins					0.00	0.00

TOWN OF BAINVILLE
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FISCAL YEAR ENDING JUNE 30, 2018

		Trust Funds			Agency Funds
		Pension	Investment	Private Purpose	
Account		Trust Funds	Trust Funds	Trust Funds	Agency Composite
Number	Description	(7000-7005)	(7006-7009)	(7010-7099)	(7100-7999)
	ASSETS				
101000	Cash and cash equivalents				9,596.38
	Receivables:				
110000	Tax/assessment receivable (net of allowance for uncollectibles)				
120000	Accounts/other receivables - (net of allowance for uncollectibles)				
128000	Interest receivable				
101100	Investments (at fair value)				
	Total Assets	0.00	0.00	0.00	9,596.38
190000	Deferred Outflows of Resources				
	LIABILITIES				
201100	Warrants payable				9,999.77
202100	Accounts payable				
203100	Judgments payable				
204100	Contracts payable				
211000	Due to other funds				
212000	Due to other governments				(403.39)
216000	Revenues Collected in Advance				
	Total Liabilities	0.00	0.00	0.00	9,596.38
220000	Deferred Inflows of Resources				
	NET POSITION				
	Held in trust for pension benefits and other purposes	0.00	0.00	0.00	
	<i>Balance check:</i>	0.00	0.00	0.00	
		-21-			

TOWN OF BAINVILLE
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2018

[Note to the preparer - Note disclosures contained herein are illustrative only, and are provided for your convenience. Local governments should modify these note disclosures as applicable to their entity.]

1. Summary of Significant Accounting Policies

The financial statements have been prepared in accordance with accounting principles generally accepted as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for governmental accounting and financial reporting principles. Pronouncements adopted in the fiscal year ending June 30, 2017 are described below.

The government adopted the provisions of the following GASB Statements:

GASB Statement No. 73, Accounting and Financial Reporting for Pensions and Related Assets that are not within the scope of GASB 68.

GASB Statement No. 77, Tax Abatement Disclosures. This statement encompasses tax abatement agreements entered into by governments. The disclosures required by this Statement include agreements that are entered into by the reporting government and agreements that are entered into by other governments and that reduce the reporting government's tax revenues.

GASB Statement No. 78, Pensions provided through Certain Multiple-Employer Defined Benefit Pension Plans and amends GASB68 for cost-sharing multiple-employer defined benefit pension plans that is not a state or local governmental pension plan and provides defined benefit pensions both to employees of local governments and non-governmental employers.

GASB Statement No. 80, Blending Requirements of Certain Component Units.

GASB Statement No. 82, Pension Issues, an amendment of GASB Statements No. 67, 68 and 73.

The significant accounting policies are described below.

A. Reporting Entity

The Town of Bainville is a political subdivision of the State of Montana governed by a Mayor and Council (Commission) duly elected by the registered voters of the City/Town. The City/Town utilizes the Mayor/Council form of government. The accompanying financial statements present the primary government and its component units, entities for which the government is considered to be financially accountable. Blended component units are part of the government's operations. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the government, but is financially accountable to or fiscally dependent upon the primary government or their omission from the financial statements would be misleading or incomplete.

Blended Component Unit: _____

Discretely Presented Component Unit: _____

B. Government-wide and fund financial statements

The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary governments is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include: 1) charges to customers who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide statements. Major individual governmental funds and major individual enterprise funds are reported in separate columns in the fund financial statements.

TOWN OF BAINVILLE
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2018

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - cont.**

C. Measurement focus, basis of accounting, and financial statement presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related 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.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, 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 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. All other revenue items are considered to be measurable and available only when cash is received by the government. Taxes and assessments receivable remaining uncollected at year end are offset by deferred tax/assessment revenue, a deferred inflow of resources, since they are not available to pay liabilities of the current period.

Both financial statements presented on the accrual basis of accounting and the modified accrual basis of accounting recognize grants and similar items, pending purely routine requirements such as filing reimbursement and/or progress reports, where all eligibility requirements imposed by the provider have been met, other than time requirements, as revenue in the current period.

Grants and similar items received prior to meeting time requirements but after all eligibility requirements are met, are recognized as deferred inflows of resources until use is required or first permitted.

The government reports the following major governmental funds:

General Fund - This is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Oil Well - This fund is used for general and oil well ownership expenditures of the Town. It accounts for all financial resources of the town's percentage ownership of an oil well except those accounted for in another fund.

Gas Tax - This fund is used for street maintenance within the Town. It accounts for all financial resources of the street maintenance except those accounted for in another fund.

The government reports the following major proprietary funds:

Water Enterprise Fund - This fund is used to account for the operating and nonoperating revenues and expenses of the public water utility system. The fund is maintained on the full accrual basis of accounting.

Sewer Enterprise Fund - This fund is used to account for the operating and nonoperating revenues and expenses of the public sewer utility system. The fund is maintained on the full accrual basis of accounting.

Sewer Impact Fund - This fund is used to account for the operating and nonoperating revenues and expenses of the Sewer Impact Fees of the sewer utility system. The fund is maintained on the full accrual basis of accounting.

Solid Waste Fund - Accounts for the Town's garbage service operations and to collect and administer garbage collection impact service fees.

Additionally, the government reports the following fund types:

Fiduciary Funds

Agency Funds - Used to account for assets held by the City as an agent for individuals, private □ organizations, other governments, and/or other funds.

TOWN OF BAINVILLE
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - cont.

C. Measurement focus, basis of accounting, and financial statement presentation - cont.

The Governmental Accounting Standards Board (GASB) issued Statement No. 62. The Statement codifies the requirements of all pre-November 30, 1989 FASB and AICPA pronouncements that apply to state and local governments.

Both the government-wide and proprietary fund financial statements follow the guidance of the Governmental Accounting Standards Board. Governments can continue to apply, as other accounting literature, post-November 30, 1989 FASB pronouncements that do not conflict with or contradict GASB pronouncements, including Statement No. 62. The government has adopted the provisions of GASB Statement No. 62.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the governments' enterprise functions and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions.

Amounts reported as program revenues include: 1) charges to customers for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds and the government's internal service funds are charges to customers for services provided. Operating expenses for enterprise funds and internal service funds include the cost of providing such services and the depreciation of capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

D. Assets, deferred outflows of resources, liabilities, deferred outflows of resources, and fund balance/net position

1. Deposits and investments

Allowable deposit and investment of public funds is governed by Title 7, Chapter 6, Part 2 of the Montana Code Annotated (MCA). Deposits and investments may include demand, time, and savings deposits, direct obligations of the United States Government, securities issued by agencies of the United States, investments in the Montana Short-Term Investment Program (STIP), repurchase agreements, and registered warrants.

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

Investments, with limited exceptions, are reported at fair value. Investments in nonparticipating certificates of deposit are reported at cost. Money market investments, including U.S. Treasury and Agency obligations, that 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 market participants at the measurement date. Fair value is determined annually, and requires the use of valuation techniques, a specific method or combination of methods using one or more of three approaches: market, cost or income approach.

2. Receivables and payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at fiscal year end are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). Advances between funds are not available for appropriation and are not expendable available financial resources.

Accounts receivables are shown net of allowance for uncollectibles. Property tax receivables are offset by a deferred inflow account since they are not available to pay liabilities of the current period. All property tax levies are set at the time of the adoption of the annual budget. The real estate taxes are payable in two installments, the first due by November 30 and the second by May 31. Personal property taxes are assessed in April or May and are payable within 30 days of the issuance of the notice.

3. Inventories and prepaid items

All inventories are valued at cost. Inventories are recorded as expenditures when purchased (when consumed).

Certain payments reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements.

4. Restricted assets

Certain assets of the enterprise funds are restricted for specific use as required by the bond indenture agreement covenants established with the issuance and sale of the revenue bonds representing a liability to the enterprise funds. These restricted assets represent cash and cash equivalents restricted for use to repay current debt, establish a reserve for future debt and the establish a replacement and depreciation reserve for the purpose of replacing the system in the future.

**TOWN OF BAINVILLE
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2018**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - cont.

D. Assets, liabilities, and net position or equity - cont.

5. Capital assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, curbs, etc), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets, other than infrastructure assets, are defined by the Local Government as assets with an initial cost of more than \$5,000 and an estimated useful life in excess of 5 years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Property, plant, and equipment of the primary government, as well as the component units, is depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	50
Building improvements	50
Public domain infrastructure	50
System infrastructure	50
Vehicles	5-15
Equipment other than vehicles	5-15
Office equipment	5
Computer equipment	5

6. Deferred outflows of resources

Deferred outflow of resources is a financial statement element. A deferred outflow of resources is a consumption of net assets by the government that is applicable to a future reporting period. The government-wide statement of net position, proprietary fund statement of net position, and governmental fund balance sheet report a separate section for deferred outflows of resources. Deferred outflows of resources may be disclosed on the face of the financial statements, in the notes to the financial statements, or a combination of both.

Deferred outflows of resources not disclosed on the face of the financial statements are as follows:

Description:	Amount;

7. Compensated absences

As required by State law, the Local Government allows for employees to accumulate earned but unused vacation and sick leave benefits. Unused vacation leave benefits are 100 percent payable upon termination and 1/4 of unused sick leave benefits are payable upon termination. Such amounts are reported as liabilities in the appropriate governmental or business-type activity in the government wide statements. Expenditures for unpaid vacation and sick leave benefits are recorded when paid in the governmental funds on the modified accrual basis of accounting and expenses for vacation and sick leave benefits are recorded when accrued in the proprietary funds on the full accrual basis of accounting.

8. Long-term obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bond issue using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuance are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

9. Deferred inflows of Resources

A deferred inflow of resources is an acquisition of net assets by the government that is applicable to a future reporting period. The government-wide statement of net position, proprietary fund statement of net position, and governmental fund balance sheet report a separate section for deferred inflows of resources. Deferred inflows of resources may be disclosed on the face of the financial statements, in the notes to the financial statements, or a combination of both. Deferred inflows of resources not disclosed on the face of the financial statements are as follows:

Description:	Amount;

**TOWN OF BAINVILLE
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2018**

10. Fund balance/Net Position

Governmental Accounting Standards Board (GASB) Statement No. 54 requires presentation of governmental fund balances by specific purpose. In the governmental fund financial statements, the fund balance classifications are presented either discretely or in the aggregate for the following fund balance classifications: non-spendable, restricted, committed, assigned and unassigned.

GASB Statement No. 63 resulted in presentation changes in the government-wide and proprietary fund financial statements. Among other changes, equity is classified as 'net position'. Components of net position are net investment in capital assets, restricted, and unrestricted. See notes J and K for further information.

11. Net Position significantly impacted by Deferred Outflows or Deferred Inflows of Resources.

GASB 63 requires disclosure of any deferrals that have a significant impact on Net Position.

(Disclose here any deferrals that have a significant effect on Net Position)

2. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position

The governmental fund balance sheet includes a reconciliation between fund balance - total governmental funds and net position - governmental activities as reported in the government-wide statement of net position.

(Disclose here any element of that reconciliation which may require further analysis for the reader to understand)

See financial statements.

B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances - total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities.

(Disclose here any element of that reconciliation which may require further analysis for the reader to understand)

See financial statements.

C. Explanation of certain differences between the proprietary fund statement of net position and the government-wide statement of net position.

The proprietary fund statement of net position includes a reconciliation between *net position - total enterprise funds* and *net position of business-type activities* as reported in the government-wide statement of net position.

(Disclose here any element of that reconciliation which may require further analysis for the reader to understand)

See financial statements.

**TOWN OF BAINVILLE
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2018**

3. COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

The Local Government adopts an annual budget for all of its funds in accordance with Title 7, Chapter 6, Part 40 of the Montana Code Annotated. Statute requires the adoption of a preliminary budget, public hearings on the preliminary budget and the final adoption of the budget by the later of the first Thursday after the first Tuesday in September or within 30 calendar days of the receipt of the certified taxable valuations from the Department of Revenue. The Local Government must also submit a copy of the final budget to the Department of Administration by the later of October 1 or 60 days after the receipt of taxable values from the Department of Revenue.

State statute limits the making of expenditures or incurring of obligations to the amount of the final budget as adopted or as amended. Budget transfers and amendments are authorized by law, and in some instances, may require further public hearings. Any budget amendments providing for additional appropriations must identify the fund reserves, unanticipated revenue, or previously unbudgeted revenue that will fund the appropriations.

Appropriations are created by fund, function, and activity and may further be detailed by department. Expenditure limitations imposed by law extend to the department level which is identified as the legal level of budgetary control.

Encumbrance accounting is (is not) employed for the governmental funds. Encumbrances (e.g. purchase orders, contracts) outstanding at year end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be reappropriated and honored during the subsequent fiscal year.

B. Excess of expenditures over appropriations

(Disclose here any instances of budget overdrafts at the fund level)

C. Deficit fund equity

(Disclose here any instance of deficit fund equity balances and the reasons for such deficit)

**TOWN OF BAINVILLE
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2018**

4. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

At year end, the [County's/City's/Town's] cash, cash equivalents and investments are reported in the basic financial statements as follows:

Governmental Activities	\$	-
Business-Type Activities	\$	-
Fiduciary Funds	\$	-
Total - Primary Government	<u>\$</u>	<u>-</u>
Discretely Presented Component Unit(s)	\$	-
Total cash, cash equivalents and investments	<u>\$</u>	<u>-</u>

The composition of cash and investments held by the [County/City/Town] at June 30 is as follows:

	6/30/2018
Cash on hand (petty cash)	<u>\$ 300</u>

Deposits

Demand deposits	
Savings accounts	
Certificates of Deposit (non-	
(other)	
(other)	
Total deposits	<u>\$ -</u>

Investments

<i>Investments by fair value level</i>	<u>Fair Value</u>	<u>Fair Value Measurements Using</u>		
		<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
STIP				
U.S. Treasury Bills				
Mutual Funds				
Repurchase Agreements				
(other by type)				
(other by type)				
(other by type)				
Total investments by fair	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<i>Investments measured at the net</i>	<u>NAV</u>
(investment by type)	<u> </u>

Total cash, deposits and investments	<u>\$ 300</u>
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TOWN OF BAINVILLE
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2018

4. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

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

As of June 30, 2018, the government had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Weighted Average Maturity (Years)</u>
Government and Agency Securities	\$ 387,629.90	Edward D Jones
Repurchase Agreements	\$	
State Short-Term Investment Pool (STIP)	\$	
Bond Mutual Fund	\$ 20,940.95	
Total fair value	<u>\$ 408,570.85</u>	
Portfolio weighted average maturity		

Interest rate risk. The local government does not have an investment policy.

Credit risk. State law authorizes the local government to invest in the State Short-Term Investment Pool (STIP); repurchase agreements;

Concentration of credit risk. The local government does not have an investment policy.

**TOWN OF BAINVILLE
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2018**

4. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

Custodial credit risk. In the case of deposits, this is the risk that in the event of a bank failure, the government's deposits may not be returned to it. For an investment, this is the risk that, in the event of the failure of the counterparty, the local government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State law governs the amount and types of security required to cover that portion of the deposits which is not guaranteed or insured according to law. Per state law, when negotiable securities are furnished, such securities may be placed in trust and the trustee's receipt may be accepted in lieu of actual securities when such receipt is in favor of the treasurer or town clerk and his successors. Sections 7-6-202 and 7-6-206, MCA severely limit the types of investments and time deposits which are permitted by the local government. Compliance with these statutes minimizes the local government's custodial credit risk.

Concentration of Credit Risk - Investments In the case of deposits, this is the risk that in the event of a bank failure, the government's

Interest Rate Risk - Investments

B. Interfund receivables and payables

The due from/advance from other funds and due to/advance to other funds consist(s) of the following:

Account Number 131XXX/133XXX		Account 211XXX/233XXX	
Due from		Due to	
Due from		Due to	
Due from		Due to	
Due from		Due to	
Due from		Due to	
Total Due From Other Funds	0	Total Due From Other Funds	0

TOWN OF BAINVILLE
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2018

4. DETAILED NOTES ON ALL FUNDS - cont.

C. Capital assets

Capital asset activity for the fiscal year ended June 30, 2018 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets not being depreciated				
Land	6,366.40	0.00	0.00	6,366.40
Construction in progress	0.00	0.00	0.00	0.00
Total capital assets not being depreciated	6,366.40	0.00	0.00	6,366.40
Capital assets being depreciated				
Buildings	154,330.12	0.00	0.00	154,330.12
Intangibles/works of art	0.00	0.00	0.00	0.00
Improvements other than buildings	8,978.14	0.00	0.00	8,978.14
Machinery and equipment	195,215.17	8,500.00	0.00	203,715.17
Infrastructure	0.00	0.00	0.00	0.00
Total capital assets being depreciated	358,523.43	8,500.00	0.00	367,023.43
Less accumulated depreciation for:				
Buildings	(65,318.68)	0.00	(7,377.00)	(72,695.68)
Intangibles/works of art	0.00	0.00	0.00	0.00
Improvements other than buildings	(8,978.14)	0.00	0.00	(8,978.14)
Machinery and equipment	(153,568.31)	0.00	(17,567.00)	(171,135.31)
Infrastructure	0.00	0.00	0.00	0.00
Total accumulated depreciation	(227,865.13)	0.00	(24,944.00)	(252,809.13)
Total capital assets being depreciated	130,658.30	8,500.00	(24,944.00)	114,214.30
Governmental activities capital assets net	137,024.70	8,500.00	(24,944.00)	120,580.70
Business-type activities:				
Capital assets not being depreciated				0.00
Land				0.00
Construction in progress				0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00
Capital assets being depreciated				
Buildings and system				0.00
Intangibles/works of art				0.00
Improvements other than buildings				0.00
Machinery and equipment				0.00
Source of supply				0.00
Pumping plant				0.00
Treatment plant				0.00
Transmission and distribution				0.00
General plant				0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00
Less accumulated depreciation for:				
Buildings and system				0.00
Intangibles/works of art				0.00
Improvements other than buildings				0.00
Machinery and equipment				0.00
Source of supply				0.00
Pumping plant				0.00
Treatment plant				0.00
Transmission and distribution				0.00
General plant				0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00
Business-type activities capital assets net	0.00	0.00	0.00	0.00

Balance check with page 18: (3,896,102.65)

**TOWN OF BAINVILLE
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2018**

4. DETAILED NOTES ON ALL FUNDS - cont.

C. Capital assets - cont.

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:

General government	4,999.00
Public safety	1,254.00
Public works	18,691.00
Public health	0.00
Social and economic services	0.00
Culture and recreation	0.00
Housing and community development	0.00
Conservation of natural resources	0.00
Uncategorized	0.00
Total depreciation expense - governmental activities	24,944.00

Business-type activities:

Water	
Sewer	
Sewer Impact	
Solid Waste	
Total depreciation expense - business-type activities	0.00

D. Operating leases

The Local Government leases facilities and equipment under noncancelable operating lease arrangements. Total costs of the leases for the fiscal year ended June 30, 20__ were \$_____ for the year. The future minimum lease payments for these leases are as follows:

Year ending June 30	<u>Amount</u>
20__	
20__	
20__	
20__	
20__	
20__-20__	
Total	0.00

E. Long-term debt

The Local Government has assumed the following long-term debt:

1. General Obligation Bonds Bonds payable at June 30, 2018 are comprised of the following issues:

Purpose	Issue Date	Interest Rate	Term of years	Final maturity	Bonds issued	Outstanding June 30, 2018	Annual serial payment
Total G.O. Bonds					0	0	0

**TOWN OF BAINVILLE
NOTES TO THE BASIC FINANCIAL STATEMENTS
FISCAL YEAR ENDING JUNE 30, 2018**

4. DETAILED NOTES ON ALL FUNDS - cont.

E. Long-term debt - cont.

2. Revenue Bonds

Bonds payable at June 30, 2017 are comprised of the following issues:

<u>Purpose</u>	<u>Issue Date</u>	<u>Interest Rate</u>	<u>Term of years</u>	<u>Final maturity</u>	<u>Bonds issued</u>	<u>Outstanding 6/30/2018</u>	<u>Annual serial payment</u>
Water	12/1/14	2.50%	23	1/1/2038	\$ 260,000.00	\$ 230,000.00	\$ 15,050.00
Water	12/1/14	2.50%	20	7/1/2034	\$ 156,000.00	\$ 135,000.00	\$ 9,542.67
Water	7/1/15	2.50%	20	1/1/2036	\$ 368,000.00	\$ 233,137.00	\$ 17,198.60
Sewer	10/1/99	4.38%	40	10/1/2039	\$ 317,600.00	\$ 231,459.88	\$ 16,848.00
Total Revenue Bonds					\$ 1,101,600.00	\$ 829,596.88	\$ 58,639.27

3. Special Assessment Bonds

Bonds payable at June 30, 2017 are comprised of the following issues:

<u>Purpose</u>	<u>Issue Date</u>	<u>Interest Rate</u>	<u>Term of years</u>	<u>Final maturity</u>	<u>Bonds issued</u>	<u>Outstanding 6/30/2018</u>	<u>Annual serial payment</u>
Total Sp. Assess. Bonds					0	0	0

4. Contracts, notes, or loans

<u>Purpose</u>	<u>Original Amount</u>	<u>Date of Issue</u>	<u>Interest Rate</u>	<u>Outstanding 6/30/2018</u>	<u>Date of Final Payment</u>
Total				0	

Property leased to others

The following represents property owned by the Local Government which is leased to other governments, organizations, or individuals for specific purposes:

<u>Whom leased to</u>	<u>Description of leased property</u>	<u>Duration of lease</u>	<u>Minimum annual payment</u>

**REQUIRED
SUPPLEMENTARY
INFORMATION**

TOWN OF BAINVILLE					
GENERAL FUND					
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE					
BUDGET AND ACTUAL					
FISCAL YEAR ENDING JUNE 30, 2018					
		BUDGETED AMOUNTS		VARIANCE WITH	
				FINAL BUDGET	
Account Number	Description	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	49,000.00	49,000.00	59,008.68	10,008.68
314140	Local option taxes	4,000.00	4,000.00	3,602.99	(397.01)
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits	200.00	200.00	360.00	160.00
323030	Animal licenses	50.00	50.00		(50.00)
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues	64,000.00	64,000.00	57,810.60	(6,189.40)
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government			28.00	28.00
342000	Public safety				0.00
343000	Public works	300.00	300.00		(300.00)
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court	1,500.00	1,500.00	360.00	(1,140.00)
360000	Miscellaneous	700.00	700.00	2,893.38	2,193.38
370000	Investment and royalty earnings	4,500.00	4,500.00	2,574.83	(1,925.17)
	Total revenues	124,250.00	124,250.00	126,638.48	2,388.48
	EXPENDITURES				
	Current:				
410000	General Government:				
410100	Legislative services				
100	Personal services	500.00	500.00	5.84	494.16
200-800	Supplies/services/materials, etc	7,500.00	7,500.00	3,178.76	4,321.24
900	Capital outlay				0.00
410200	Executive services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
410300	Judicial services				
100	Personal services	2,400.00	2,400.00	1,650.00	750.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00

TOWN OF BAINVILLE					
GENERAL FUND					
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE					
BUDGET AND ACTUAL					
FISCAL YEAR ENDING JUNE 30, 2018					
		BUDGETED AMOUNTS		VARIANCE WITH	
Account Number	Description	ORIGINAL	FINAL	ACTUAL AMOUNTS	FINAL BUDGET POSITIVE (NEGATIVE)
410400	Administrative services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
410500	Financial services				
100	Personal services	50,000.00	50,000.00	50,265.58	(265.58)
200-800	Supplies/services/materials, etc	52,700.00	52,700.00	30,563.85	22,136.15
900	Capital outlay				0.00
410600	Elections				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	200.00	200.00		200.00
900	Capital outlay				0.00
410900	Records administration				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
411000	Planning & Research services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
411100	Legal services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	40,000.00	40,000.00	6,700.00	33,300.00
900	Capital outlay				0.00
411200	Facilities administration				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	76,000.00	76,000.00	2,213.33	73,786.67
900	Capital outlay			8,500.00	(8,500.00)
411600	Public school administration				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
411800	Other General Government services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
420000	Public Safety:				
420100	Law enforcement services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	10,000.00	10,000.00	9,166.63	833.37
900	Capital outlay				0.00
420200	Detention and correction				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
420300	Probation and parole				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00

TOWN OF BAINVILLE					
GENERAL FUND					
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE					
BUDGET AND ACTUAL					
FISCAL YEAR ENDING JUNE 30, 2018					
					VARIANCE WITH
		BUDGETED AMOUNTS			FINAL BUDGET
Account Number	Description	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
420400	Fire protection				
100	Personal services	700.00	700.00	541.91	158.09
200-800	Supplies/services/materials, etc	11,400.00	11,400.00	5,172.42	6,227.58
900	Capital outlay	10,000.00	10,000.00		10,000.00
420500	Protective inspections				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
420600	Civil defense				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
420700	Emergency services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
430000	Public Works:				
430100	Public works administration				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	20,000.00	20,000.00	13,247.57	6,752.43
900	Capital outlay				0.00
430200	Road and street services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
430300	Airport				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
430400	Transit systems				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
430500	Water utilities				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
430600	Sewer utilities				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
430800	Solid waste services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
430900	Cemetery services				
100	Personal services	2,500.00	2,500.00	2,271.18	228.82
200-800	Supplies/services/materials, etc	2,250.00	2,250.00	181.76	2,068.24
900	Capital outlay				0.00
431100	Weed control				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	2,000.00	2,000.00	167.32	1,832.68
900	Capital outlay				0.00

**TOWN OF BAINVILLE
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FISCAL YEAR ENDING JUNE 30, 2018**

Account Number	Description	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH
		ORIGINAL	FINAL		FINAL BUDGET
					POSITIVE (NEGATIVE)
431300	Central shop services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
440000	Public Health:				
440100	Public health services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
440200	Hospitals				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
440300	Nursing homes				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
440400	Mental health center				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
440600	Animal control services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
440700	Insect and pest controls				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	10,000.00	10,000.00	0.00	10,000.00
900	Capital outlay				0.00
450000	Social and Economic Services:				
450100	Welfare				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
450200	Veteran's services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
450300	Aging services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
450400	Extension services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00

TOWN OF BAINVILLE
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FISCAL YEAR ENDING JUNE 30, 2018

Account Number	Description	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH
		ORIGINAL	FINAL		FINAL BUDGET
					POSITIVE (NEGATIVE)
460000	Culture and Recreation:				
460100	Library services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
460200	Fairs				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
460300	Other community events				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
460400	Parks				
100	Personal services	5,000.00	5,000.00	9,031.20	(4,031.20)
200-800	Supplies/services/materials, etc	13,500.00	13,500.00	1,066.83	12,433.17
900	Capital outlay	20,000.00	20,000.00		20,000.00
460440	Participant recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	1,000.00	1,000.00	0.00	1,000.00
900	Capital outlay				0.00
460450	Spectator recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
470000	Housing and Community Development:				
470100	Community public facility projects				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	10,000.00	10,000.00	0.00	10,000.00
900	Capital outlay				0.00
470200	Housing rehabilitation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
470300	Economic development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
470400	TSEP/Home/Infrastructure rehabilitation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00

TOWN OF BAINVILLE					
GENERAL FUND					
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE					
BUDGET AND ACTUAL					
FISCAL YEAR ENDING JUNE 30, 2018					
		BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
Account Number	Description	ORIGINAL	FINAL		POSITIVE (NEGATIVE)
480000	Conservation of Natural Resources:				
480100	Soil conservation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
480200	Water quality control				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
480300	Air quality control				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
490000	Debt Service:				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	347,650.00	347,650.00	143,924.18	203,725.82
	Excess of revenues over (under)expenditures	(223,400.00)	(223,400.00)	(17,285.70)	206,114.30
	OTHER FINANCING SOURCES (USES)				
381010/40	Proceeds from sale of bonds				0.00
381010/40	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)	(20,000.00)	(20,000.00)		20,000.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure (enter as negative)				0.00
	Total other financing sources (uses)	(20,000.00)	(20,000.00)	0.00	20,000.00
	Net change in fund balance	(243,400.00)	(243,400.00)	(17,285.70)	226,114.30
	Fund balances - July 1, 2017 as previously reported			237,966.70	
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			237,966.70	
	Fund balances - June 30, 2018			220,681.00	

TOWN OF BAINVILLE					
GENERAL FUND					
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE					
BUDGET AND ACTUAL					
FISCAL YEAR ENDING JUNE 30, 2018					
		BUDGETED AMOUNTS			VARIANCE WITH
Account				ACTUAL	FINAL BUDGET
Number	Description	ORIGINAL	FINAL	AMOUNTS	POSITIVE (NEGATIVE)

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

		Fund # 2386			
		Oil Well Fund			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenue				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings	10,000.00	10,000.00	7,603.27	(2,396.73)
	Total revenues	10,000.00	10,000.00	7,603.27	(2,396.73)
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COUNTY/CITY/TOWN OF _____
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
MAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2018

		Fund # 2820			
		Gas Tax			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues	12,500.00	12,500.00	12,482.27	(17.73)
337000	Local grants				0.00
338000	Local shared revenue				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous	500.00	500.00	7,150.00	6,650.00
370000	Investment and royalty earnings				0.00
	Total revenues	13,000.00	13,000.00	19,632.27	6,632.27
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COUNTY/CITY/TOWN OF _____
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
MAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2018

		Fund # 2386			
		Oil Well Fund			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures				0.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous	30,000.00	30,000.00	909.29	29,090.71
	Total expenditures	30,000.00	30,000.00	909.29	29,090.71
	Excess of revenues over (under) expenditures	(20,000.00)	(20,000.00)	6,693.98	26,693.98
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(20,000.00)	(20,000.00)	6,693.98	26,693.98
	Fund balances - July 1, 2017 as previously reported			50,119.07	
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			50,119.07	
	Fund balances - June 30, 2018			56,813.05	
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COUNTY/CITY/TOWN OF _____
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
MAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2018

		Fund # 2820			
		Gas Tax			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
420000	Public Safety				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
430000	Public Works				
100	Personal services	30,000.00	30,000.00	29,150.18	849.82
200-800	Supplies/services/materials, etc	19,200.00	19,200.00	13,826.19	5,373.81
440000	Public Health				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
450000	Social and Economic Services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
460000	Culture and Recreation				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
470000	Housing and Community Development				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital expenditures	25,000.00	25,000.00		25,000.00
490000	Debt Service				
610	Principal				0.00
620	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	74,200.00	74,200.00	42,976.37	31,223.63
	Excess of revenues over (under) expenditures	(61,200.00)	(61,200.00)	(23,344.10)	37,855.90
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance	(61,200.00)	(61,200.00)	(23,344.10)	37,855.90
	Fund balances - July 1, 2017 as previously reported			9,307.42	
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			9,307.42	
	Fund balances - June 30, 2018			(14,036.68)	

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

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

**OTHER
SUPPLEMENTARY
INFORMATION**

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

ACCOUNT NUMBER	DESCRIPTION	FUND#2230 Ambulance	FUND#2810 Police Reserve Training	NONMAJOR SPECIAL REVENUE FUNDS
	ASSETS			
101000	Cash and cash equivalents	10,929.01	13,530.81	24,459.82
103000	Petty cash			0.00
101100	Investments			0.00
102000	Cash and cash equivalents - restricted			0.00
102300	Investments - restricted			0.00
106000	Valuation of investments to fair value			0.00
	Taxes receivable:			
111000	Mobiles			0.00
113000	Real estate			0.00
114000	Net proceeds			0.00
115000	Personal			0.00
116000	Protested			0.00
118000	Special assessments			0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)			0.00
131000	Due from other funds			0.00
132000	Due from other governments			0.00
133000	Advances to other funds			0.00
140000	Prepaid expense			0.00
150000	Inventories			0.00
170000	Other debits			0.00
	Total Assets	10,929.01	13,530.81	24,459.82
	DEFERRED OUTFLOWS OF RESOURCES			
190000	Deferred Outflows of Resources			0.00
19xxxx	Deferred Outflows of Resources			0.00
	Total Deferred Outflows of Resources	0.00	0.00	0.00
	LIABILITIES			
201000	Warrants payable			0.00
202100	Accounts payable			0.00
203100	Judgments payable			0.00
204000	Contracts/loans/notes payable			0.00
205200	Matured interest payable			0.00
206100	Other accrued payables			0.00
211000	Due to other funds			0.00
212000	Due to other governments			0.00
214000	Deposits payable			0.00
216000	Revenues collected in advance			0.00
233000	Advances from other funds			0.00
	Total Liabilities	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES			
220000	Deferred Inflows of Resources			0.00
223000	Deferred Inflows of Tax Revenues			0.00
	Total Deferred Inflows of Resources	0.00	0.00	0.00
	FUND BALANCES:			
250100	Non-spendable			0.00
250200	Restricted			0.00
260100	Committed			0.00
260200	Assigned			0.00
271000	Unassigned (negative balance only)	10,929.01	13,530.81	24,459.82
	Total Fund Balances	10,929.01	13,530.81	24,459.82
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	10,929.01	13,530.81	24,459.82
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COUNTY/CITY/TOWN OF _____
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
NONMAJOR SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2018

		FUND#2230			
		Ambulance			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous	500.00	500.00	0.00	(500.00)
370000	Investment and royalty earnings				0.00
	Total revenues	500.00	500.00	0.00	(500.00)

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

		FUND#2810			
		Police Reserve Training			
		BUDGETED AMOUNTS			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues	500.00	500.00	512.00	12.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	500.00	500.00	512.00	12.00
		-65-			

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

		TOTALS			
		BUDGETED AMOUNTS		ACTUAL	VARIANCE
ACCOUNT	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	WITH FINAL
NUMBER					BUDGET
					POSITIVE
					(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00
322020	General business licenses	0.00	0.00	0.00	0.00
323010	Building permits	0.00	0.00	0.00	0.00
323030	Animal licenses	0.00	0.00	0.00	0.00
323050	Other permits	0.00	0.00	0.00	0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	500.00	500.00	512.00	12.00
337000	Local grants	0.00	0.00	0.00	0.00
338000	Local shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
341000	General government	0.00	0.00	0.00	0.00
342000	Public safety	0.00	0.00	0.00	0.00
343000	Public works	0.00	0.00	0.00	0.00
344000	Public health	0.00	0.00	0.00	0.00
345000	Social/economic services	0.00	0.00	0.00	0.00
346000	Culture and recreation	0.00	0.00	0.00	0.00
	Fines and forfeitures				
351010	Justice court	0.00	0.00	0.00	0.00
351020	District court	0.00	0.00	0.00	0.00
351030	City court	0.00	0.00	0.00	0.00
360000	Miscellaneous	500.00	500.00	0.00	(500.00)
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
	Total revenues	1,000.00	1,000.00	512.00	(488.00)
		-65A-			

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

		FUND#2230					
		Ambulance					
					VARIANCE		
					WITH FINAL		
		BUDGETED AMOUNTS			BUDGET	BUDGETED	
ACCOUNT					ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	ORIGINAL	
	EXPENDITURES						
	Current:						
410000	General Government:						
100	Personal services				0.00		
200-800	Supplies/services/materials, etc				0.00		
420000	Public Safety						
100	Personal services				0.00		
200-800	Supplies/services/materials, etc	5,000.00	5,000.00	0.00	5,000.00	6,000.00	
430000	Public Works						
100	Personal services				0.00		
200-800	Supplies/services/materials, etc				0.00		
440000	Public Health						
100	Personal services				0.00		
200-800	Supplies/services/materials, etc				0.00		
450000	Social and Economic Services						
100	Personal services				0.00		
200-800	Supplies/services/materials, etc				0.00		
460000	Culture and Recreation						
100	Personal services				0.00		
200-800	Supplies/services/materials, etc				0.00		
470000	Housing and Community Development						
100	Personal services				0.00		
200-800	Supplies/services/materials, etc				0.00		
480000	Conservation of Natural Resources						
100	Personal services				0.00		
200-800	Supplies/services/materials, etc				0.00		
900	Capital expenditures				0.00		
490000	Debt Service						
610	Principal				0.00		
620	Interest				0.00		
510000	Miscellaneous				0.00		
	Total expenditures	5,000.00	5,000.00	0.00	5,000.00	6,000.00	
	Excess of revenues over expenditures	(4,500.00)	(4,500.00)	0.00	4,500.00	(5,500.00)	
	OTHER FINANCING SOURCES (USES)						
381000	Bonds issued				0.00		
381000	Discount on bonds issued				0.00		
381050	Inception of capital lease				0.00		
381070	Notes/loans/intercap issued				0.00		
382010	Sale of assets				0.00		
383000	Transfers In				0.00		
520000	Transfers out (enter as a negative)				0.00		
384000	Special items - revenue				0.00		
385000	Extraordinary items - revenue				0.00		
524000	Special items - expenditure (enter as negative)				0.00		
525000	Extraordinary items - expenditure(enter as negative)				0.00		
	Total other financing sources (uses)	0.00	0.00	0.00	0.00	0.00	
	Net change in fund balance	(4,500.00)	(4,500.00)	0.00	4,500.00	(5,500.00)	
	Fund balances - July 1, 2017 as previously reported			10,929.01			
	Prior period adjustments						
	Fund balances - July 1, 2017 as restated			10,929.01			
	Fund balances - June 30, 2018			10,929.01			
		-66-				-66-	

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

		FUND#2810			TC	
		Police Reserve Training				
					VARIANCE WITH FINAL	
		AMOUNTS		BUDGET POSITIVE (NEGATIVE)	BUDGETED AMOUNTS	
ACCOUNT NUMBER	DESCRIPTION	FINAL	ACTUAL AMOUNTS	(NEGATIVE)	ORIGINAL	FINAL
	EXPENDITURES					
	Current:					
410000	General Government:					
100	Personal services			0.00	0.00	0.00
200-800	Supplies/services/materials, etc			0.00	0.00	0.00
420000	Public Safety					
100	Personal services			0.00	0.00	0.00
200-800	Supplies/services/materials, etc	6,000.00		6,000.00	11,000.00	11,000.00
430000	Public Works					
100	Personal services			0.00	0.00	0.00
200-800	Supplies/services/materials, etc			0.00	0.00	0.00
440000	Public Health					
100	Personal services			0.00	0.00	0.00
200-800	Supplies/services/materials, etc			0.00	0.00	0.00
450000	Social and Economic Services					
100	Personal services			0.00	0.00	0.00
200-800	Supplies/services/materials, etc			0.00	0.00	0.00
460000	Culture and Recreation					
100	Personal services			0.00	0.00	0.00
200-800	Supplies/services/materials, etc			0.00	0.00	0.00
470000	Housing and Community Development					
100	Personal services			0.00	0.00	0.00
200-800	Supplies/services/materials, etc			0.00	0.00	0.00
480000	Conservation of Natural Resources					
100	Personal services			0.00	0.00	0.00
200-800	Supplies/services/materials, etc			0.00	0.00	0.00
900	Capital expenditures			0.00	0.00	0.00
490000	Debt Service					
610	Principal			0.00	0.00	0.00
620	Interest			0.00	0.00	0.00
510000	Miscellaneous			0.00	0.00	0.00
	Total expenditures	6,000.00	0.00	6,000.00	11,000.00	11,000.00
	Excess of revenues over expenditures	(5,500.00)	512.00	6,012.00	(10,000.00)	(10,000.00)
	OTHER FINANCING SOURCES (USES)					
381000	Bonds issued			0.00	0.00	0.00
381000	Discount on bonds issued			0.00	0.00	0.00
381050	Inception of capital lease			0.00	0.00	0.00
381070	Notes/loans/intercap issued			0.00	0.00	0.00
382010	Sale of assets			0.00	0.00	0.00
383000	Transfers In			0.00	0.00	0.00
520000	Transfers out (enter as a negative)			0.00	0.00	0.00
384000	Special items - revenue			0.00	0.00	0.00
385000	Extraordinary items - revenue			0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)			0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)			0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00	0.00
	Net change in fund balance	(5,500.00)	512.00	6,012.00	(10,000.00)	(10,000.00)
	Fund balances - July 1, 2017 as previously reported		13,018.81			
	Prior period adjustments					
	Fund balances - July 1, 2017 as restated		13,018.81			
	Fund balances - June 30, 2018		13,530.81			

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

		TOTALS	
			VARIANCE WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	EXPENDITURES		
	Current:		
410000	General Government:		
100	Personal services	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00
420000	Public Safety		
100	Personal services	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	11,000.00
430000	Public Works		
100	Personal services	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00
440000	Public Health		
100	Personal services	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00
450000	Social and Economic Services		
100	Personal services	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00
460000	Culture and Recreation		
100	Personal services	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00
470000	Housing and Community Development		
100	Personal services	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00
480000	Conservation of Natural Resources		
100	Personal services	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00
900	Capital expenditures	0.00	0.00
490000	Debt Service		
610	Principal	0.00	0.00
620	Interest	0.00	0.00
510000	Miscellaneous	0.00	0.00
	Total expenditures	0.00	11,000.00
	Excess of revenues over expenditures	512.00	10,512.00
	OTHER FINANCING SOURCES (USES)		
381000	Bonds issued	0.00	0.00
381000	Discount on bonds issued	0.00	0.00
381050	Inception of capital lease	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00
382010	Sale of assets	0.00	0.00
383000	Transfers In	0.00	0.00
520000	Transfers out (enter as a negative)	0.00	0.00
384000	Special items - revenue	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00
	Total other financing sources (uses)	0.00	0.00
	Net change in fund balance	512.00	10,512.00
	Fund balances - July 1, 2017 as previously reported	23,947.82	
	Prior period adjustments	0.00	
	Fund balances - July 1, 2017 as restated	23,947.82	
	Fund balances - June 30, 2018	24,459.82	
		66A-	

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

ACCOUNT NUMBER	DESCRIPTION	FUND#4000 Capital Improvements	NONMAJOR CAPITAL PROJECTS FUNDS
	ASSETS		
101000	Cash and cash equivalents	32,080.39	32,080.39
103000	Petty cash		0.00
101100	Investments		0.00
102000	Cash and cash equivalents - restricted		0.00
102300	Investments - restricted		0.00
106000	Valuation of investments to fair value		0.00
	Taxes receivable:		
111000	Mobiles		0.00
113000	Real estate		0.00
114000	Net proceeds		0.00
115000	Personal		0.00
116000	Protested		0.00
118000	Special assessments		0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)		0.00
131000	Due from other funds		0.00
132000	Due from other governments		0.00
133000	Advances to other funds		0.00
140000	Prepaid expense		0.00
150000	Inventories		0.00
170000	Other debits		0.00
	TOTAL ASSETS	32,080.39	32,080.39
	DEFERRED OUTFLOWS OF RESOURCES		
190000	Deferred Outflows of Resources		0.00
19xxxx	Deferred Outflows of Resources		0.00
	Total Deferred Outflows of Resources	0.00	0.00
	LIABILITIES		
201000	Warrants payable		0.00
202100	Accounts payable		0.00
203100	Judgments payable		0.00
204000	Contracts/loans/notes payable		0.00
205200	Matured interest payable		0.00
206100	Other accrued payables		0.00
211000	Due to other funds		0.00
212000	Due to other funds/governments		0.00
214000	Deposits payable		0.00
216000	Revenues collected in advance		0.00
233000	Advances from other funds		0.00
	TOTAL LIABILITIES	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES		
220000	Deferred Inflows of Resources		0.00
223000	Deferred Inflows of Tax Revenues		0.00
	Total Deferred Inflows of Resources	0.00	0.00
	FUND BALANCE		
250100	Non-spendable		0.00
250200	Restricted		0.00
260100	Committed		0.00
260200	Assigned		0.00
271000	Unassigned <i>(Negative balance only)</i>	32,080.39	32,080.39
	Total Fund Balances	32,080.39	32,080.39
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	32,080.39	32,080.39

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

		FUND#4000			
		Capital Improvements			
					VARIANCE
					WITH FINAL
		BUDGETED AMOUNTS			BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314140	Local option taxes				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
					0.00
332000	Federal shared revenues				0.00
334000	State grants				0.00
					0.00
335000	State shared revenues				0.00
	Charges for services				
341010	Miscellaneous collections				0.00
341070	Planning fees				0.00
343000	Public works charges				0.00
360000	Miscellaneous				
361000	Rents and leases				0.00
362000	Other miscellaneous revenue				0.00
365000	Contributions/donations				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	0.00	0.00	0.00	0.00
	EXPENDITURES				
510000	Miscellaneous				0.00
900-950	Capital expenditures				0.00
	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over (under) expenditures	0.00	0.00	0.00	0.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In	20,000.00	20,000.00		(20,000.00)
520000	Transfers out (enter as negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	20,000.00	20,000.00	0.00	(20,000.00)
	Net change in fund balance	20,000.00	20,000.00	0.00	(20,000.00)
	Fund balances - July 1, 2017 as previously reported			32,080.39	
	Prior period adjustments				
	Fund balances - July 1, 2017 as restated			32,080.39	
	Fund balances - June 30, 2018			32,080.39	

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

		TOTALS			
				VARIANCE WITH FINAL BUDGET	
		BUDGETED AMOUNTS			
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
REVENUES					
Taxes:					
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314140	Local option taxes	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)					
331000	Federal grants	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
332000	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
335000	State shared revenues	0.00	0.00	0.00	0.00
Charges for services					
341010	Miscellaneous collections	0.00	0.00	0.00	0.00
341070	Planning fees	0.00	0.00	0.00	0.00
343000	Public works charges	0.00	0.00	0.00	0.00
Miscellaneous					
361000	Rents and leases	0.00	0.00	0.00	0.00
362000	Other miscellaneous revenue	0.00	0.00	0.00	0.00
365000	Contributions/donations	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	0.00	0.00
Total revenues		0.00	0.00	0.00	0.00
EXPENDITURES					
510000	Miscellaneous	0.00	0.00	0.00	0.00
900-950	Capital expenditures	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)					
381000	Bonds issued	0.00	0.00	0.00	0.00
381000	Discount on bonds issued	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	20,000.00	20,000.00	0.00	(20,000.00)
520000	Transfers out (enter as negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
Total other financing sources (uses)		20,000.00	20,000.00	0.00	(20,000.00)
Net change in fund balance		20,000.00	20,000.00	0.00	(20,000.00)
Fund balances - July 1, 2017 as previously reported				32,080.39	
Prior period adjustments				0.00	
Fund balances - July 1, 2017 as restated				32,080.39	
Fund balances - June 30, 2018				32,080.39	

**TOWN OF BAINVILLE
SCHEDULE OF FEDERAL/STATE GRANTS,
ENTITLEMENTS, AND SHARED REVENUES
FISCAL YEAR ENDING JUNE 30, 2018**

	REVENUE CODE	RECEIVING FUND	AMOUNT
<u>FEDERAL GRANTS/ENTITLEMENTS - (LIST)</u>			
Total Federal Grants/Entitlements			0.00
<u>FEDERAL SHARED REVENUES - (LIST)</u>			
Total Federal Shared Revenues			0.00
<u>STATE GRANTS/ENTITLEMENTS - (LIST)</u>			
State Revolving Fund Loan A Forgiveness	334121	5210-WATER	119,623.00
Treasure State Endowment Program	334120	5210-WATER	99,334.00
Community Development Block Grant	331010	5210-WATER	8,809.70
RRGL Wastewater Grant	334000	5310-SEWER	54,945.00
State Auditor	335050	2810-POLICE	512.00
Total State Grants/Entitlements			283,223.70
<u>STATE SHARED REVENUES - (LIST)</u>			
GASOLINE TAX APPORTIONMENT (P)	335040	2820-GAS TAX	12,482.27
GAMBLING MACHINE PERMITS (G)	335120	1000-GENERAL	8,275.00
STATE ENTITLEMENT SHARE (G)	335230	1000-GENERAL	49,535.60
Total State Shared Revenues			70,292.87
<u>LOCAL GRANTS - (LIST)</u>			
TOTAL			353,516.57

ALL FUNDS
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS - ALL FUNDS
FISCAL YEAR ENDING JUNE 30, 2018

Account number	Description	Cash balance 7/1/2017	Receipts	Transfers in	Disbursements	Transfers Out	Cash balance 6/30/2018
1000	GENERAL	237,966.70	128,464.16		10,371.16	135,378.70	220,681.00
2000	SPECIAL REVENUE FUNDS						
2230	Ambulance	10,929.01					10,929.01
2386	Oil Well Fund	50,119.07	7,603.27			909.29	56,813.05
2810	Police reserve	13,018.81	512.00				13,530.81
2820	Gas tax	9,307.42	28,163.41			51,507.51	(14,036.68)
	TOTAL SPECIAL REVENUE	83,374.31	36,278.68	0.00	0.00	52,416.80	67,236.19

ALL FUNDS
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS - ALL FUNDS
FISCAL YEAR ENDING JUNE 30, 2018

Account number	Description	Cash balance 7/1/2017	Receipts	Transfers in	Disbursements	Transfers Out	Cash balance 6/30/2018
3000	DEBT SERVICE FUNDS (list)						
3400	S.I.D. revolving						0.00
							0.00
							0.00
	TOTAL DEBT SERVICE FUNDS	0.00	0.00	0.00	0.00	0.00	0.00
4000	CAPITAL PROJECTS FUNDS (list)						
	Operating	32,080.39					32,080.39
							0.00
							0.00
	TOTAL CAPITAL PROJECTS FUNDS	32,080.39	0.00	0.00	0.00	0.00	32,080.39
5000	ENTERPRISE FUNDS (list)						
5210	Water	85,680.26	377,799.60	19.47	90.66	361,933.50	101,475.17
5310	Sewer	129,793.84	138,708.78	1,949.13		114,423.96	156,027.79
5311	Sewer Impact Fees	132,867.00	7,381.50				140,248.50
5410	Solid Waste	22,574.44	53,291.47	1,114.50	0.08	53,119.33	23,861.00
	TOTAL ENTERPRISE FUNDS	370,915.54	577,181.35	3,083.10	90.74	529,476.79	421,612.46
6000	INTERNAL SERVICE FUNDS (list)						
							0.00
							0.00
	TOTAL INTERNAL SERVICE FUNDS	0.00	0.00	0.00	0.00	0.00	0.00
7000	TRUST FUNDS (list)						
7001	Police reserve						0.00
7002	Fire disability pension						0.00
							0.00
7010	Cemetery perpetual care						0.00
							0.00
							0.00
7100	AGENCY FUNDS (list)						
7200	SPECIAL DISTRICTS (list)						
							0.00
							0.00
							0.00
							0.00

ALL FUNDS
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS - ALL FUNDS
FISCAL YEAR ENDING JUNE 30, 2018

Account number	Description	Cash balance 7/1/2017	Receipts	Transfers in	Disbursements	Transfers Out	Cash balance 6/30/2018
							0.00
7900	AGENCY - OTHER						
7910	Payroll fund	8,745.75		147,387.63	146,667.00		9,466.38
7930	Claims fund	72,032.42		566,801.56	638,703.98		130.00
	TOTAL TRUST AND AGENCY FUNDS	80,778.17	0.00	714,189.19	785,370.98	0.00	9,596.38
8000	PERMANENT FUNDS						
							0.00
							0.00
							0.00
	TOTAL PERMANENT FUNDS	0.00	0.00	0.00	0.00	0.00	0.00
	TOTALS (to be accounted for)	805,115.11	741,924.19	717,272.29	795,832.88	717,272.29	751,206.42

**ALL FUNDS
CASH RECONCILIATION
FISCAL YEAR ENDING JUNE 30, 2018**

Account Description (not full acct #)	First Community Bank and Edward Jones				Cash in all depositories
	Sweep Account	Checking	Edward Jones		
BALANCE PER STATEMENTS	344,881.81	71.51	408,570.85		753,524.17
ADD					
Deposits in transit	35.00				35.00
Service charges					0.00
Other	(3,606.13)				(3,606.13)
					0.00
					0.00
					0.00
Total to add	(3,571.13)	0.00	0.00	0.00	(3,571.13)
SUBTRACT					
Outstanding checks					0.00
Other	150.00				150.00
		(1,403.38)			(1,403.38)
					0.00
					0.00
					0.00
Total to subtract	150.00	(1,403.38)	0.00	0.00	(1,253.38)
TOTAL CASH IN DEPOSITS	341,160.68	1,474.89	408,570.85	0.00	751,206.42
ADD					
Investments					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
Total to add	0.00	0.00	0.00	0.00	0.00
TOTAL IN DEPOSITORIES	341,160.68	1,474.89	408,570.85	0.00	751,206.42
ADD					
Cash and cash items on hand					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
Total to add	0.00	0.00	0.00	0.00	0.00
**TOTAL ACCOUNTED FOR	341,160.68	1,474.89	408,570.85	0.00	751,206.42

***Total cash must agree with total cash reported within report**

Cash reconciles _____ Cash does not reconcile _____

**GENERAL
INFORMATION
SECTION**

GENERAL INFORMATION
(Complete all portions applicable to entity)

1. Class of county/city	Town of Bainville
2. Date of incorporation	1917
3. County seat	Wolf Point, Roosevelt County
4. Form of government	Mayor & Council
5. Population (most recent estimate)	350
6. Land area	1 square mile
7. Miles of roads/streets/alleys	7 miles
8. Taxable valuation	341,055
9. Road taxable valuation (county)	
10. Number of water consumers	147
11. Average daily water consumption	
12. Miles of water main	
13. Miles of sanitary and storm sewers	
14. Number of building permits issued	
15. Number of full-time employees	1

B. PROPERTY TAX MILL LEVIES -
County/City/Town funds only (For fiscal year being reported)

Fund/activity	Mills
General Fund	180.25
TOTAL	180.25