

**MONTANA DEPARTMENT OF ADMINISTRATION**  
**Local Government Services Bureau**

301 S Park Avenue, Room 340, PO Box 200547, Helena, Montana 59620-0547

**ENTITY # 020902**

**MONTANA**  
**CITY OF MILES CITY**  
**PO BOX 910**  
**MILES CITY, MT 59301**

**ANNUAL FINANCIAL**  
**REPORT**



**FISCAL YEAR ENDING JUNE 30, 2014**

**FOR DEPARTMENT OF ADMINISTRATION USE ONLY**

<b>Entered into Database</b>		<b>Date:</b>
<b>Reviewed by System's Staff</b>		

**CITY OF MILES CITY  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
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# **INTRODUCTORY SECTION**

**GENERAL INFORMATION**  
(Complete all portions applicable to entry)

1. Class of county/city	Second
2. Date of incorporation	1887
3. County seat	Custer
4. Form of government	Mayor/Council
5. Population (most recent estimate)	8,569
6. Land area	2 sq. miles
7. Miles of roads/streets/alleys	86.381
8. Taxable valuation	See Attached
9. Road taxable valuation (county)	16920
10. Number of water consumers	3907
11. Average daily water consumption	372,235
12. Miles of water main	63
13. Miles of sanitary and storm sewers	Sanitary= 56      Storm= 22
14. Number of building permits issued	210
15. Number of full-time employees	75

**B. PROPERTY TAX MILL LEVIES -**

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

Fund/activity	Mills
General Fund	206.20
Permissive Medical Levy	20.41
Ambulance Fund	1.00
Airport Operating	1.50
<b>TOTAL</b>	<b>229.11</b>

# **FINANCIAL SECTION**

# **BASIC FINANCIAL STATEMENTS**

**CITY OF MILES CITY**  
**STATEMENT OF NET POSITION**  
**FISCAL YEAR ENDING JUNE 30, 2014**

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total		
<b>ASSETS</b>					
Cash and cash equivalents	2,323,637.00	1,687,153.00	4,010,790.00		
Investments			0.00		
Petty Cash			0.00		
Restricted Assets:			0.00		
Cash and cash equivalents		3,293,968.00	3,293,968.00		
Investments (at fair value)			0.00		
Taxes/Assessments Receivable - (net of allowance for uncollectibles)	114,417.00	399,759.00	514,176.00		
Accounts/other receivables - (net of allowance for uncollectibles)			0.00		
Internal Balances			0.00		
Due from other governments	4,956.00	83,640.00	88,596.00		
Prepaid expense		4,500.00	4,500.00		
Inventories			0.00		
Other debits			0.00		
Capital assets not being depreciated			0.00		
Land	526,598.00	61,829.00	588,427.00		
Construction in progress		1,652,795.00	1,652,795.00		
Capital assets being depreciated (net of accumulated depreciation)	20,731,016.00	26,908,723.00	47,639,739.00		
<b>Total Assets</b>	<b>23,700,624.00</b>	<b>34,092,367.00</b>	<b>57,792,991.00</b>	<b>0.00</b>	<b>0.00</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Deferred Outflows of Resources	0.00	0.00	0.00		
Deferred Outflows of Resources	0.00	0.00	0.00		
<b>Total Deferred Outflows of Resources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>LIABILITIES</b>					
Accounts payable and other current liabilities	85,703.00	107,885.00	193,588.00		
Matured bonds and interest payable			0.00		
Due to other governments			0.00		
Revenues collected in advance			0.00		
Contracts/Loans/Notes Payable			0.00		
Noncurrent liabilities:					
Due within one year	59,654.00	263,710.00	323,364.00		
Due in more than one year	500,888.00	6,442,448.00	6,943,336.00		
<b>Total Liabilities</b>	<b>646,245.00</b>	<b>6,814,043.00</b>	<b>7,460,288.00</b>	<b>0.00</b>	<b>0.00</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred Inflows of Resources	0.00	0.00	0.00		
Deferred Inflows of Tax Resources	0.00	0.00	0.00		
<b>Total Deferred Inflows of Resources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>NET POSITION</b>					
Net Investment in Capital Assets	21,248,477.00	22,159,349.00	43,407,826.00		
Restricted for:			0.00		
Debt Service			0.00		
Bond Indenture Requirements		401,642.00	401,642.00		
General Government	8,625.00		8,625.00		
Public Safety	227,054.00		227,054.00		
Public Works	648,168.00		648,168.00		
Public Health	11,745.00		11,745.00		
Social and economic	2,081.00		2,081.00		
Culture/Recreation	59,579.00		59,579.00		
Capital projects	208,643.00		208,643.00		
Other:			0.00		
Non-spendable (other than Perm Fund)			0.00		
Permanent Fund principal			0.00		
Unrestricted	640,007.00	4,717,333.00	5,357,340.00		
<b>Total Net Position</b>	<b>23,054,379.00</b>	<b>27,278,324.00</b>	<b>50,332,703.00</b>	<b>0.00</b>	<b>0.00</b>

Balance check (should equal zero): 0.00 0.00 0.00

**CITY OF MILES CITY**  
**STATEMENT OF ACTIVITIES**  
**FISCAL YEAR ENDING JUNE 30, 2014**

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services, Fines, Forfeitures, etc.		Capital Grants and Contributions	Primary Government		Component Units
		Operating	Contributions		Governmental Activities	Business-type Activities	
<b>Primary government:</b>							
Governmental activities:							
General government	704,301.00	504,483.00	0.00	0.00	(199,818.00)		(199,818.00)
Public safety	3,087,628.00	69,240.00	686,817.00	0.00	(2,331,571.00)		(2,331,571.00)
Public works	1,996,803.00	1,480,443.00	196,461.00	0.00	(339,899.00)		(339,899.00)
Public health	102,237.00	15,656.00	0.00	0.00	(86,581.00)		(86,581.00)
Social and economic services	77,817.00	0.00	68,269.00	0.00	(9,548.00)		(9,548.00)
Culture and recreation	800,906.00	59,396.00	96,970.00	9,955.00	(634,585.00)		(634,585.00)
Housing/Community Development	13,569.00	0.00	0.00	0.00	(13,569.00)		(13,569.00)
Conservation of Natural Resources	0.00	0.00	0.00	0.00	0.00		0.00
Interest on long-term debt	226.00	0.00	0.00	0.00	(226.00)		(226.00)
Miscellaneous	79,011.00	0.00	0.00	0.00	(79,011.00)		(79,011.00)
Unallocated costs	0.00				0.00		0.00
<b>Total governmental activities</b>	<b>6,862,498.00</b>	<b>2,109,218.00</b>	<b>1,048,517.00</b>	<b>9,955.00</b>	<b>(3,694,808.00)</b>		<b>(3,694,808.00)</b>
<b>Business-type activities:</b>							
Hospital							
Water	1,518,538.00	1,961,393.00	23,350.00		466,205.00		466,205.00
Sewer	936,225.00	1,136,724.00			200,499.00		200,499.00
Solid Waste/Landfill					0.00		0.00
Ambulance	508,763.00	501,161.00			(7,602.00)		(7,602.00)
Airport	1,065,341.00	474,311.00	258,068.00		(332,962.00)		(332,962.00)
Gas/Electric					0.00		0.00
<b>Total business-type activities</b>	<b>4,028,867.00</b>	<b>4,073,589.00</b>	<b>281,418.00</b>	<b>0.00</b>	<b>0.00</b>	<b>326,140.00</b>	<b>326,140.00</b>
<b>Total primary government</b>	<b>10,891,365.00</b>	<b>6,182,807.00</b>	<b>1,329,935.00</b>	<b>9,955.00</b>	<b>(3,694,808.00)</b>	<b>326,140.00</b>	<b>(3,368,668.00)</b>
<b>Component Units:</b>							
<b>Total component units</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
General revenues:							
Property taxes					1,807,547.00	17,652.00	1,825,199.00
Local option taxes					0.00		0.00
Licenses and permits					23,687.00		23,687.00
Unrestricted Federal/State shared revenues					1,192,329.00	0.00	1,192,329.00
Unrestricted grants and contributions					0.00		0.00
Unrestricted investment earnings					3,917.00	7,929.00	11,846.00
Miscellaneous					70,257.00	35,973.00	106,230.00
Gain on sale of capital assets					51,431.00	18,258.00	69,689.00
Transfers					164,883.00	(164,683.00)	0.00
Special/Extraordinary items					0.00	0.00	0.00
<b>Total general revenues and transfers</b>					<b>3,313,851.00</b>	<b>(84,871.00)</b>	<b>3,228,980.00</b>
Change in net position					(380,957.00)	241,269.00	(139,688.00)
Total net position - July 1, 2013 as previously reported					23,435,336.00	27,037,055.00	50,472,391.00
Prior period adjustments					0.00	0.00	0.00
Total net position - July 1, 2013 as restated					23,435,336.00	27,037,055.00	50,472,391.00
Total net position - June 30, 2014					23,054,378.00	27,278,324.00	50,332,703.00
						<b>0.00</b>	<b>0.00</b>



**CITY OF MILES CITY  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
FISCAL YEAR ENDING JUNE 30, 2014**

Account Number	Description	Fund #1000		Other Governmental Funds	Total Governmental Funds
		General	Major Funds 2510 Streets 204		
	<b>ASSETS</b>				
101000	Cash and cash equivalents	1,019,002.00	335,803.00	842,689.00	2,197,494.00
103000	Petty cash			0.00	0.00
101100	Investments			0.00	0.00
	Restricted Assets:				
102200	Cash and cash equivalents			0.00	0.00
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)	41,683.00	38,528.00	34,206.00	114,417.00
	Accounts/other receivables - (net of allowance for uncollectibles)			0.00	0.00
120000	Due from other funds			0.00	0.00
132000	Due from other governments	1,670.00		3,286.00	4,956.00
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
	<b>Total Assets</b>	1,062,355.00	374,331.00	880,181.00	2,316,867.00
	<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
190000	Deferred Outflows of Resources			0.00	0.00
19xxxx	Deferred Outflows of Resources			0.00	0.00
	<b>Total Deferred Outflows of Resources</b>	0.00	0.00	0.00	0.00
	<b>LIABILITIES</b>				
201000	Warrants payable			0.00	0.00
202100	Accounts payable	31,296.00	54,407.00	0.00	85,703.00
203100	Judgments payable			0.00	0.00
204000	Contracts/loans/notes payable			0.00	0.00
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
	<b>Total Liabilities</b>	31,296.00	54,407.00	0.00	85,703.00
	<b>DEFERRED INFLOWS OF RESOURCES</b>				
220000	Deferred Inflows of Resources			0.00	0.00
223000	Deferred Inflows of Tax Revenues	41,683.00	38,528.00	34,206.00	114,417.00
	<b>Total Deferred Inflows of Resources</b>	41,683.00	38,528.00	34,206.00	114,417.00
	<b>FUND BALANCES:</b>				
250100	Non-spendable			0.00	0.00
	Inventory				0.00
250200	Restricted				0.00
	General government			4,381.00	4,381.00
	Public Safety			227,054.00	227,054.00
	Public Works		281,396.00	298,282.00	579,678.00
	Public Health			11,745.00	11,745.00
	Social and Economic			2,081.00	2,081.00
	Culture and Recreation			59,579.00	59,579.00
	Capital projects			208,643.00	208,643.00
	Other: (input explanation)				0.00
260100	Committed				0.00
	General government				0.00
	Public Safety				0.00
	Public Works				0.00
	Culture and Recreation			34,210.00	34,210.00
	Other: (input explanation)				0.00
260200	Assigned	989,376.00		0.00	989,376.00
					0.00
					0.00
271000	Unassigned			0.00	0.00
	<b>Total Fund Balances</b>	989,376.00	281,396.00	845,975.00	2,116,747.00
	<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	1,020,672.00	335,803.00	845,975.00	
	Balance check (Should equal zero):	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.				21,257,614.00
	Other long-term assets are not available to pay current-period expenditures and, therefore, are deferred outflows of resources in the funds.				114,417.00
	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			113,102.00	
	Accounts payable			0.00	
	Net amount allocated to business-type/external activities			0.00	113,102.00
	Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.				(547,501.00)
	<b>Net position of governmental activities</b>				23,054,379.00

CITY OF MILES CITY						
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES						
GOVERNMENTAL FUNDS						
FISCAL YEAR ENDING JUNE 30, 2014						
Account Number	Description	Major Funds			Other Governmental Funds	Total
		Fund #1000	2510	Streets 204		
REVENUES						
310000/	Taxes/assessments	1,673,090.00	972,464.00	627,377.00	3,272,931.00	
363000	Licenses and permits	102,069.00		148,637.00	250,706.00	
320000	Intergovernmental revenues	1,670,781.00		553,821.00	2,224,602.00	
340000	Charges for services	177,536.00		60,759.00	238,295.00	
350000	Fines and forfeitures	210,572.00		0.00	210,572.00	
360000	Miscellaneous	62,529.00		33,132.00	95,661.00	
370000	Investment and royalty earnings	1,974.00	775.00	1,168.00	3,917.00	
					0.00	
	<b>Total Revenues</b>	<b>3,898,551.00</b>	<b>973,239.00</b>	<b>1,424,894.00</b>	<b>6,296,684.00</b>	
EXPENDITURES						
	Current:					
410000	General government	696,375.00		0.00	696,375.00	
420000	Public safety	2,891,202.00		196,726.00	3,087,928.00	
430000	Public works	3,175.00	760,771.00	561,203.00	1,325,149.00	
440000	Public health	67,608.00		33,062.00	100,670.00	
450000	Social and economic services	0.00		76,813.00	76,813.00	
460000	Culture and recreation	368,209.00		348,403.00	716,612.00	
470000	Housing and community development	13,569.00		0.00	13,569.00	
480000	Conservation of natural resources	0.00		0.00	0.00	
490000	Debt Service:					
	Principal	18,006.00		0.00	18,006.00	
	Interest	226.00		0.00	226.00	
					0.00	
	Capital outlay	11,849.00	483,190.00	187,283.00	682,322.00	
500000	Internal Services				0.00	
510000	Miscellaneous	63,584.00	9,690.00	5,737.00	79,011.00	
	<b>Total Expenditures</b>	<b>4,133,803.00</b>	<b>1,253,651.00</b>	<b>1,409,227.00</b>	<b>6,796,681.00</b>	
	<b>Excess of revenues (under) expenditures</b>	<b>(235,252.00)</b>	<b>(280,412.00)</b>	<b>15,667.00</b>	<b>(499,997.00)</b>	
OTHER FINANCING SOURCES (USES):						
381010/40	Bonds issued	0.00		0.00	0.00	
381010/40	Insurance proceeds	2,242.00		0.00	2,242.00	
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	512,008.00	88,212.00	484,380.00	1,084,600.00	
521000	Transfers out (Enter as negative)	(376,168.00)	(53,412.00)	(490,337.00)	(919,917.00)	
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	
	<b>Total other financing sources (uses)</b>	<b>138,082.00</b>	<b>34,800.00</b>	<b>(5,957.00)</b>	<b>166,925.00</b>	
	<b>Net change in fund balances</b>	<b>(97,170.00)</b>	<b>(245,612.00)</b>	<b>9,710.00</b>	<b>(333,072.00)</b>	
	<b>Fund balances - July 1, 2013 as previously reported</b>	<b>1,086,546.00</b>	<b>527,008.00</b>	<b>836,265.00</b>	<b>2,449,819.00</b>	
	<b>Prior period adjustments</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
	<b>Fund balances - July 1, 2013 as restated</b>	<b>1,086,546.00</b>	<b>527,008.00</b>	<b>836,265.00</b>	<b>2,449,819.00</b>	
	<b>Fund balances - June 30, 2014</b>	<b>989,376.00</b>	<b>281,396.00</b>	<b>845,975.00</b>	<b>2,116,747.00</b>	

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**CITY OF MILES CITY**  
**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, 2014**

<b>Net change in fund balances - total governmental funds (page 16 )</b>	<u>(333,072.00)</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	<u>682,322.00</u>
Depreciation expense	<u>(681,740.00)</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	<u>51,431.00</u>
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 revenue)	<u>(26,002.00)</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	<u>0.00</u>
Bond sale proceeds	<u>0.00</u>
Loan proceeds	<u>0.00</u>
Repayment of debt principal is and 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	<u>18,006.00</u>
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	<u>16,367.00</u>
Net of amount allocated to business-type/external activities	<u>0.00</u>
Depreciation Expense	<u>0.00</u> <u>16,367.00</u>
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/OPEB	<u>(108,269.00)</u>
<b>Change in Net Position in Governmental Activities</b>	<u><b>(380,957.00)</b></u>

**CITY OF MILES CITY  
STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
FISCAL YEAR ENDING JUNE 30, 2014**

Account Number	Description	Business-type Activities				Governmental Activities	
		Major Enterprise Funds			Nonmajor Enterprise Funds	Totals	Internal Service
		5210 Water	5310 Sewer	5610 Airport			
	<b>ASSETS</b>						
	<b>Current Assets</b>						
101000	Cash and cash equivalents	1,431,942.00	671,040.00	(62,474.00)	(353,355.00)	1,687,153.00	126,143.00
103000	Petty cash				0.00	0.00	0.00
101100	Investments (at fair value)				0.00	0.00	0.00
110000	Tax/assessment receivable (net of allowance for uncollectibles)	201,814.00	110,107.00	307.00	87,531.00	399,759.00	0.00
120000	Accounts/other receivables - (net of allowance for uncollectibles)				0.00	0.00	0.00
131000	Due from other funds				0.00	0.00	0.00
132000	Due from other governments			83,640.00	0.00	83,640.00	0.00
141000	Prepaid expense			4,500.00	0.00	4,500.00	0.00
150000	Inventories				0.00	0.00	0.00
	<b>Total Current Assets</b>	<b>1,633,756.00</b>	<b>781,147.00</b>	<b>25,973.00</b>	<b>(265,824.00)</b>	<b>2,175,052.00</b>	<b>126,143.00</b>
	<b>Noncurrent Assets</b>						
	<b>Restricted Assets:</b>						
102200	Cash and cash equivalents	2,290,430.00	1,003,538.00		0.00	3,293,968.00	0.00
102300	Investments				0.00	0.00	0.00
133000	Advances to other funds				0.00	0.00	0.00
170000	Other debits				0.00	0.00	0.00
180000	<b>Capital assets:</b>						
	Land	41,844.00	2.00	19,983.00	0.00	61,829.00	0.00
	Construction in progress		1,625,790.00	27,005.00	0.00	1,652,795.00	0.00
	Buildings	22,997.00			0.00	22,997.00	0.00
	Improvements other than buildings			9,221,296.00	0.00	9,221,296.00	0.00
	Machinery and equipment	378,486.00	600,909.00	836,464.00	372,187.00	2,188,046.00	0.00
	Infrastructure (utility systems)	20,115,756.00	6,957,580.00		0.00	27,073,336.00	0.00
	Less: accumulated depreciation	(5,742,584.00)	(2,784,850.00)	(2,858,212.00)	(211,306.00)	(11,596,952.00)	0.00
	Capital assets - net of accumulated depreciation	14,816,499.00	6,399,431.00	7,246,536.00	0.00	28,462,466.00	0.00
	<b>Total Noncurrent Assets</b>	<b>17,106,929.00</b>	<b>7,402,969.00</b>	<b>7,246,536.00</b>	<b>160,881.00</b>	<b>31,917,315.00</b>	<b>0.00</b>
	<b>Total Assets</b>	<b>18,740,685.00</b>	<b>8,184,116.00</b>	<b>7,272,509.00</b>	<b>(104,943.00)</b>	<b>34,092,367.00</b>	<b>126,143.00</b>
	<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
190000	Deferred Outflows of Resources				0.00	0.00	0.00
	<b>Total Deferred Outflows of Resources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>LIABILITIES</b>						
	<b>Current Liabilities</b>						
202100	Accounts payable	69,385.00			0.00	69,385.00	0.00
203100	Judgments payable				0.00	0.00	0.00
204000	Contracts/loans/notes payable	156,000.00	60,000.00	4,921.00	25,814.00	246,735.00	0.00
205200	Matured interest payable				0.00	0.00	0.00
206100	Other accrued payables				0.00	0.00	0.00
209100	Compensated absences	8,005.00	5,897.00	369.00	2,704.00	16,975.00	1,304.00
211000	Due to other funds				0.00	0.00	0.00
212000	Due to other governments				0.00	0.00	0.00
214000	Deposits payable	38,500.00			0.00	38,500.00	0.00
216000	Revenues collected in advance				0.00	0.00	0.00
	<b>Total Current Liabilities</b>	<b>271,890.00</b>	<b>65,897.00</b>	<b>5,290.00</b>	<b>28,518.00</b>	<b>371,595.00</b>	<b>1,304.00</b>
	<b>Noncurrent Liabilities</b>						
231000	Bonds payable	4,827,000.00	1,336,000.00	14,763.00	39,500.00	6,217,263.00	0.00
233000	Advance from other funds				0.00	0.00	0.00
234000	Judgments payable				0.00	0.00	0.00
235000	Contracts/loans/notes payable				0.00	0.00	0.00
236000	Closure/postclosure care costs				0.00	0.00	0.00
238000	OPEB Liability	28,280.00	20,235.00	7,870.00	16,024.00	72,409.00	0.00
239000	Compensated absences	72,047.00	53,072.00	3,324.00	24,333.00	152,776.00	11,737.00
	<b>Total Noncurrent Liabilities</b>	<b>4,927,327.00</b>	<b>1,409,307.00</b>	<b>25,957.00</b>	<b>79,857.00</b>	<b>6,442,448.00</b>	<b>11,737.00</b>
	<b>Total Liabilities</b>	<b>5,199,217.00</b>	<b>1,475,204.00</b>	<b>31,247.00</b>	<b>108,375.00</b>	<b>6,814,043.00</b>	<b>13,041.00</b>
	<b>DEFERRED INFLOWS OF RESOURCES</b>						
220000	Deferred Inflows of Resources				0.00	0.00	0.00
22xxxx	Deferred Inflows of Resources				0.00	0.00	0.00
	<b>Total Deferred Inflows of Resources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>NET POSITION</b>						
	Net Investmentment in Capital Assets	9,833,499.00	5,003,431.00	7,226,852.00	95,567.00	22,159,349.00	0.00
	Restricted for:						
	Bond indenture	299,907.00	101,735.00		0.00	401,642.00	0.00
					0.00	0.00	0.00
					0.00	0.00	0.00
	Unrestricted	3,408,062.00	1,603,746.00	14,410.00	(308,885.00)	4,717,333.00	113,102.00
	<b>Total Net Position</b>	<b>13,541,468.00</b>	<b>6,708,912.00</b>	<b>7,241,262.00</b>	<b>(213,318.00)</b>	<b>27,278,324.00</b>	<b>113,102.00</b>
	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 <b>Net position of business-type activities</b>						<b>27,278,324.00</b>

**CITY OF MILES CITY**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION**  
**PROPRIETARY FUNDS**  
**FISCAL YEAR ENDING JUNE 30, 2014**

Account Number	Description	Business-type Activities				Governmental Activities	
		Major Enterprise Funds			Nonmajor Enterprise Funds	Totals	Internal Service
		5210 Water	5310 Sewer	5610 Airport			
	<b>OPERATING REVENUES</b>						
340000	Charges for services	1,961,393.00	1,136,724.00	474,311.00	501,161.00	4,073,589.00	160,820.00
360000	Miscellaneous revenues				0.00	0.00	0.00
363000	Special assessments				0.00	0.00	0.00
					0.00	0.00	
	<b>Total Operating Revenues</b>	<b>1,961,393.00</b>	<b>1,136,724.00</b>	<b>474,311.00</b>	<b>501,161.00</b>	<b>4,073,589.00</b>	<b>160,820.00</b>
	<b>OPERATING EXPENSES</b>						
100	Personal services	611,415.00	431,509.00	164,414.00	388,742.00	1,596,080.00	117,960.00
200	Supplies	173,018.00	63,623.00	328,328.00	40,163.00	605,132.00	12,520.00
300	Purchased services		79.00		106.00	185.00	0.00
400	Building materials	160,912.00	167,426.00	305,104.00	53,531.00	686,973.00	12,546.00
500	Fixed charges	30,171.00	61,693.00	27,581.00	10,549.00	129,994.00	1,427.00
810	Loss/Bad debt expense			0.00	0.00	0.00	0.00
830	Depreciation	381,024.00	180,205.00	239,022.00	14,829.00	815,080.00	0.00
					0.00	0.00	
	<b>Total Operating Expenses</b>	<b>1,356,540.00</b>	<b>904,535.00</b>	<b>1,064,449.00</b>	<b>507,920.00</b>	<b>3,833,444.00</b>	<b>144,453.00</b>
	Operating Income (Loss)	<b>604,853.00</b>	<b>232,189.00</b>	<b>(590,138.00)</b>	<b>(6,759.00)</b>	<b>240,145.00</b>	<b>16,367.00</b>
	<b>NONOPERATING REVENUES (EXPENSES)</b>						
310000	Taxes/assessment revenue			10,565.00	7,087.00	17,652.00	0.00
320000	Licenses/permits revenue				0.00	0.00	0.00
330000	Intergovernmental revenue	23,350.00		258,068.00	0.00	281,418.00	0.00
371000	Interest revenue	6,251.00	1,522.00	156.00	0.00	7,929.00	0.00
382030	Gain/Loss on Sale of Capital Assets (Loss is negative)	16,112.00	2,146.00		0.00	18,258.00	0.00
490000	Debt service interest expense (Enter as negative)	(161,998.00)	(31,690.00)	(892.00)	(843.00)	(195,423.00)	0.00
384000	Miscellaneous	257.00	2,581.00	23,961.00	9,174.00	35,973.00	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
	<b>Total Non-Operating Revenues (Expenses)</b>	<b>(116,028.00)</b>	<b>(25,441.00)</b>	<b>291,858.00</b>	<b>15,418.00</b>	<b>165,807.00</b>	<b>0.00</b>
	Income (Loss) before contributions and transfers	<b>488,825.00</b>	<b>206,748.00</b>	<b>(298,280.00)</b>	<b>8,659.00</b>	<b>405,952.00</b>	<b>16,367.00</b>
	Capital contributions				0.00	0.00	0.00
	Transfers in (out)	(63,630.00)	(50,969.00)	(15,368.00)	(34,716.00)	(164,683.00)	0.00
	Change in net position	<b>425,195.00</b>	<b>155,779.00</b>	<b>(313,648.00)</b>	<b>(26,057.00)</b>	<b>241,269.00</b>	<b>16,367.00</b>
	Total net position - July 1, 2013 as previously reported				<b>(187,261.00)</b>	<b>(187,261.00)</b>	<b>0.00</b>
	Prior period adjustments	<b>13,116,273.00</b>	<b>6,553,133.00</b>	<b>7,554,910.00</b>	<b>0.00</b>	<b>27,224,316.00</b>	<b>0.00</b>
	Total net position - July 1, 2013 as restated	<b>13,116,273.00</b>	<b>6,553,133.00</b>	<b>7,554,910.00</b>	<b>(187,261.00)</b>	<b>27,037,055.00</b>	<b>0.00</b>
	Total net position - June 30, 2014	<b>13,541,468.00</b>	<b>6,708,912.00</b>	<b>7,241,262.00</b>	<b>(213,318.00)</b>	<b>27,278,324.00</b>	<b>16,367.00</b>
		0.00					
	Reconciliation to government-wide statement of activities:						
	Adjustment to reflect the consolidation of internal service fund						
	activities related to enterprise funds						
	<b>Change in net position of business-type activities</b>						<b>241,269.00</b>

**CITY OF MILES CITY  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
FISCAL YEAR ENDING JUNE 30, 2014**

Description	Business-type Activities				Governmental Activities	
	Major Enterprise Funds			Nonmajor Enterprise Funds	Totals	Internal Service
	5210 Water	5310 Sewer	5610 Airport			
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
Cash received from customers	1,979,255.00	1,140,783.00	474,311.00	480,653.00	4,075,002.00	160,820.00
Cash paid to suppliers	(364,201.00)	(292,921.00)	(661,013.00)	(104,349.00)	(1,422,484.00)	(26,493.00)
Cash paid to employees	(598,850.00)	(421,589.00)	(163,150.00)	(404,604.00)	(1,588,193.00)	(116,821.00)
Cash received from interfund services provided				0.00	0.00	0.00
Cash paid for interfund services used				0.00	0.00	0.00
Net cash provided (used) by operating activities	1,016,204.00	426,273.00	(349,852.00)	(28,300.00)	1,064,325.00	17,506.00
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>						
Transfers from (to) other funds	(63,630.00)	(50,969.00)	(15,368.00)	(34,716.00)	(164,683.00)	0.00
Increase (decrease) in deposits payable	10,850.00			(25.00)	10,825.00	0.00
Miscellaneous	257.00	2,581.00	23,961.00	9,174.00	35,973.00	
Subsidies from taxes and other governments	23,350.00	0.00	185,026.00	7,096.00	215,472.00	0.00
Net cash provided (used) by capital and related financing activities	(29,173.00)	(48,388.00)	193,619.00	(18,471.00)	97,587.00	0.00
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>						
Proceeds from debt		1,197,033.00		0.00	1,197,033.00	0.00
Capital contributions	0.00	0.00	427.00	0.00	427.00	0.00
Purchases/acquisition/construction of capital assets	(485,245.00)	(789,925.00)		0.00	(1,275,170.00)	0.00
Principal on debt (Enter as a negative)	(167,268.00)	(58,000.00)	(4,921.00)	(25,318.00)	(255,507.00)	0.00
Interest paid on debt (Negative)	(161,998.00)	(31,690.00)	(892.00)	(843.00)	(195,423.00)	0.00
Capital lease down payment				0.00	0.00	0.00
Proceeds from sales of capital assets				0.00	0.00	0.00
Net cash provided (used) by capital and related financing activities	(814,511.00)	317,418.00	(5,386.00)	(26,161.00)	(528,640.00)	0.00
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
Proceeds from sales of investments				0.00	0.00	0.00
Purchase of investments (Enter as negative)				0.00	0.00	0.00
Interest earnings	6,251.00	1,522.00	156.00	0.00	7,929.00	0.00
Net cash provided (used) by investing activities	6,251.00	1,522.00	156.00	0.00	7,929.00	0.00
Net increase (decrease) in cash and cash equivalents	178,771.00	696,825.00	(161,463.00)	(72,932.00)	641,201.00	17,506.00
Cash and cash equivalents - July 1, 2013	3,543,601.00	977,753.00	98,989.00	(280,423.00)	4,339,920.00	108,637.00
Cash and cash equivalents - June 30, 2014	3,722,372.00	1,674,578.00	(62,474.00)	(353,355.00)	4,981,121.00	126,143.00
<b>Reconciliation of operating income to net cash provided (used) by operating activities:</b>						
Operating income	604,853.00	232,189.00	(590,138.00)	(6,759.00)	240,145.00	16,367.00
Adjustments to reconcile operating income to net cash provided (used) by operating activities						
Depreciation expense	381,024.00	180,205.00	239,022.00	14,829.00	815,080.00	0.00
OPEB	6,566.00	4,301.00	3,697.00	1,107.00	15,671.00	
(Increase) Decrease in accounts receivable	17,862.00	4,059.00	0.00	(20,508.00)	1,413.00	0.00
(Increase) Decrease in intergovernmental receivables				0.00	0.00	0.00
(Increase) Decrease in due from other funds				0.00	0.00	0.00
Increase in allowance for uncollectible accounts				0.00	0.00	0.00
(Increase) decrease in inventories				0.00	0.00	0.00
(Increase) decrease in prepaid items				0.00	0.00	0.00
Increase (decrease) in customer deposits				0.00	0.00	0.00
Increase (decrease) in accounts payable	(100.00)	(100.00)		0.00	(200.00)	0.00
Increase (decrease) in compensated absences pay.	5,999.00	5,619.00	(2,433.00)	(16,969.00)	(7,784.00)	0.00
Increase (decrease) in intergovernmental payables				0.00	0.00	0.00
Increase (decrease) in due to other funds				0.00	0.00	0.00
Total adjustments	411,351.00	194,084.00	240,286.00	(21,541.00)	824,180.00	0.00
Net cash provided (used) by operating activities	1,016,204.00	426,273.00	(349,852.00)	(28,300.00)	1,064,325.00	16,367.00
<b>Noncash investing, capital, and financing activities:</b>						
Borrowing under capital lease				0.00	0.00	0.00
Contributions of capital assets from government				0.00	0.00	0.00
Purchase of equipment on account				0.00	0.00	0.00
Increase in fair value of investments				0.00	0.00	0.00
Capital asset trade-ins				0.00	0.00	0.00

**CITY OF MILES CITY**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**FISCAL YEAR ENDING JUNE 30, 2014**

		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				
	Receivables:				
110000	Tax/assessment receivable (net of allowance for uncollectibles)				
120000	Accounts/other receivables - (net of allowance for uncollectibles)				13,290.00
128000	Interest receivable				
101100	Investments (at fair value)				
	Total Assets	0.00	0.00	0.00	13,290.00
190000	Deferred Outflows of Resources				
	LIABILITIES				
201100	Warrants payable				
202100	Accounts payable				
203100	Judgments payable				
204100	Contracts payable				
211000	Due to other funds				13,290.00
212000	Due to other governments				
216000	Revenues Collected in Advance				
	Total Liabilities	0.00	0.00	0.00	13,290.00
220000	Deferred Inflows of Resources				
	NET POSITION				
	Held in trust for pension benefits and other purposes	0.00	0.00	0.00	0.00



**CITY OF MILES CITY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDING JUNE 30, 2014**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Reporting Entity**

The County of \_\_\_\_\_ is a political subdivision of the State of Montana governed by a three member Board of Commissioners duly elected by the registered voters of the County. The County utilizes the \_\_\_\_\_ 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.

The City/Town of \_\_\_\_\_ 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 \_\_\_\_\_ 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.



**CITY OF MILES CITY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDING JUNE 30, 2014**

**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 a deferred revenue since they are not available to pay liabilities of the current period.

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.

Street Maintenance District No. 204 Fund - This fund is used to account for revenues and expenditures related to street maintenance.

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.

Ambulance Enterprise Fund - This fund is used to account for the operating and nonoperating revenues and expenses of the public emergency medical services. The fund is maintained on the full accrual basis of accounting.

Airport Enterprise Fund - This fund is used to account for the operating and nonoperating revenues and expenses of the public aviation services. The fund is maintained on the full accrual basis of accounting.

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Additionally, the government reports the following fund types:

Internal Service Funds—These funds account for services provided by the government to its various departments or agencies or to other governments, on a cost recovery basis.

Private Purpose Trust Funds—These funds are used to account for resources legally held in trust for use by another government, individual, or organization as identified by the donor. The use of these funds may be restricted to only the interest earned on the investment of the principal or the entire amount may be used in accordance with the terms of the donor.

Pension Trust Funds—These funds are used to account for the activities of a local retirement plan which accumulates resources for pension benefit payments to qualified employees.

Permanent Funds—These funds are used to account for certain funds held in a trust capacity wherein the principle balance of the trust cannot be expended, only the interest earned on the investment of such funds.

**CITY OF MILES CITY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDING JUNE 30, 2014**

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

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

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The government has elected not to follow subsequent private-sector guidance.

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, liabilities, and net position or equity**

**1. Deposits and investments**

The cash and cash equivalents are considered to be cash on hand, demand and time deposits and short-term investments with original maturity dates of three months or less from the date of acquisition.

State statutes authorize the Local Government to invest in direct obligations of the U.S. Government, such as U.S. Treasury bills and notes and U.S. Government securities as defined by law, repurchase agreements and the State Short-Term Investment Pool (STIP)

Investments are reported at fair value. The State Short-Term Investment Pool operates in accordance with State laws and regulations and is administered by the State Department of Administration.

**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.

**CITY OF MILES CITY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDING JUNE 30, 2014**

**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 are defined by the County/City/Town as assets with an initial cost of more than \$10000.00 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 fair market 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, improvements and systems	20-105
Building improvements	
Public domain infrastructure	75-85
System infrastructure	
Machinery and equipment	7-40
Equipment other than vehicles	
Office equipment	
Computer equipment	

**6. 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.

**7. 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.

**CITY OF MILES CITY  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FISCAL YEAR ENDING JUNE 30, 2014**

**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)

**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)

**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)

**CITY OF MILES CITY  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FISCAL YEAR ENDING JUNE 30, 2014**

**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)

none

**C. Deficit fund equity**

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

none

**CITY OF MILES CITY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDING JUNE 30, 2014**

**4. DETAILED NOTES ON ALL FUNDS**

**A. Deposits and Investments**

As of June 30, 20\_\_, the government had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Weighted Average Maturity (Years)</u>
U.S. Treasuries	\$	
Repurchase Agreements	\$	
State Short-Term Investment Pool (STIP)	\$	
	\$	
Total fair value	\$	
Portfolio weighted average maturity		

*Interest rate risk.* In accordance with its investment policy, the local government manages its exposure to declines in fair values by limiting the weighted average maturity of its investment portfolio to less than \_\_\_\_\_ (fill in period, i.e., one year, 10 months).

*Credit risk.* State law authorizes the local government to invest in the State Short-Term Investment Pool (STIP); repurchase agreements; registered warrants of the County or of municipalities or school districts located in the County; U.S. government treasury bills, notes, bonds and other treasury obligations such as state and local government series; general obligations of certain agencies of the United States such as Federal Home Loan Bank; and U.S. government security money market funds if the fund meets certain conditions. Credit risk is minimized by compliance with State law.

*Concentration of credit risk.* The local government's investment policy does not allow for an investment in any one issuer that is in excess of \_\_\_\_\_ percent of the government's total 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.

**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

**CITY OF MILES CITY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2014**

**4. DETAILED NOTES ON ALL FUNDS - cont.**

**C. Capital assets**

Capital asset activity for the fiscal year ended June 30, 20\_\_ was as follows:

	Balance BOY	Additions	Deletions
<b>Governmental activities:</b>			
Capital assets, not being depreciated			
Land	\$ 526,598	\$ -	\$ -
Construction-in-progress	1,315,616	341,889	1,657,505
Total capital assets, not being depreciated	1,842,214	341,889	1,657,505
Capital assets, being depreciated			
Buildings/improvements	2,362,086	475,785	-
Improvements other than buildings	-	-	-
Machinery and equipment	3,244,444	283,197	87,800
Infrastructure	34,074,990	1,324,920	-
Total capital assets, being depreciated	39,681,520	2,083,902	87,800
Less accumulated depreciation for:			
Buildings/improvements	821,645	68,005	-
Improvements other than buildings	-	-	-
Machinery and equipment	1,891,564	179,897	53,267
Infrastructure	17,604,924	433,838	-
Total accumulated depreciation	20,318,133	681,740	53,267
Total capital assets, being depreciated, net	19,363,387	1,402,162	34,533
Governmental activities capital assets, net	\$ 21,205,601	\$ 1,744,051	\$ 1,692,038
<b>Business-type activities:</b>			
Capital assets, not being depreciated			
Land	\$ 61,829	\$ -	\$ -
Construction-in-progress	2,638,392	544,501	1,530,098
Total capital assets, not being depreciated	2,700,221	544,501	1,530,098
Capital assets, being depreciated			
Buildings and systems	25,910,511	1,863,359	-
Improvements other than buildings	8,543,759	-	-
Machinery and equipment	2,172,877	175,320	160,151
Infrastructure	-	-	-
Total capital assets, being depreciated	36,627,147	2,038,679	160,151
Less accumulated depreciation for:			
Buildings and systems	7,797,541	505,621	-
Improvements other than buildings	2,014,575	192,518	-
Machinery and equipment	1,059,729	116,941	89,973
Infrastructure	-	-	-
Total accumulated depreciation	10,871,845	815,080	89,973
Total capital assets, being depreciated, net	25,755,302	1,223,599	70,178
Business-type activities capital assets, net	\$ 28,455,523	\$ 1,768,100	\$ 1,600,276

**CITY OF MILES CITY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDING JUNE 30, 2014**

**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	5,600.00
Public safety	91,330.00
Public works	513,461.00
Public health	389.00
Social and economic services	0.00
Culture and recreation	70,960.00
Housing and community development	0.00
Conservation of natural resources	0.00
Uncategorized	0.00
Total depreciation expense - governmental activities	681,740.00
Business-type activities:	
Water utilities	381,024.00
Sewer utilities	180,205.00
Ambulance services	14,829.00
Airport	239,022.00
Total depreciation expense - business-type activities	815,080.00

**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	Amount
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, 2014 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 June 30, 2014</u>	<u>Annual serial payment</u>
<b>Total G.O. Bonds</b>						0	0



**CITY OF MILES CITY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDING JUNE 30, 2014**

**4. DETAILED NOTES ON ALL FUNDS - cont.**

**E. Long-term debt - cont.**

**2. Revenue Bonds**

Bonds payable at June 30, 2014 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 6/30/2014</u>	<u>Annual serial payment</u>
<b>Total Revenue Bonds</b>						0	0

**3. Special Assessment Bonds**

Bonds payable at June 30, 2014 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 6/30/2014</u>	<u>Annual serial payment</u>
<b>Total Sp. Assess. Bonds</b>						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 January 0, 1900</u>	<u>Date of Last Payment</u>
Airport	49210	2009	3.63%	19,684	
Ambulance	127851	2012	1.00%	65,314	
Police cars	53500	2011	1.00%	9,137	
<b>Total</b>				0	

**F. 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>

**CITY OF MILES CITY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDING JUNE 30, 2014**

**OTHER POST EMPLOYMENT BENEFITS (OPEB) NOTE DISCLOSURE**

*(Note: The following note disclosure should be modified, as appropriate, to correctly describe the local government's OPEB. This illustration represents a disclosure for a city or town that participates in the MMIA group health insurance plan. The "Plan Description" portion of this illustration will need to be modified for local governments that are self-insured purchase a commercial group insurance plan, belong to MACO Health Care Trust, etc.)*

**Post Employment Benefits Other Than Pensions (OPEB)**

The Local Government allows its retired employees to continue to participate in its group health insurance plan at a premium rate that does not cover all of the related healthcare costs. This results in an OPEB referred to as an "implicit rate subsidy." OPEB is considered to be a long-term liability and is recorded on the modified accrual basis for governmental funds, and on the accrual basis for proprietary funds and the Government-wide Statements of Net Position and Activities.

Plan Description: The Local Government is a member of the Montana Municipal Interlocal Authority (MMIA), a local government risk retention pool which administers the Local Government's group health insurance plan, an agent multiple-employer defined benefit plan. As required by State law (MCA 2-18-704), the Local Government provides its employees who retire, along with their eligible spouses and dependents, the option to continue to participate in the Local Government's group health insurance plan until the retiree becomes eligible for Medicare coverage. To continue this health insurance coverage, the retirees are required to pay the full amount of their premium. State law does not require that the Local Government provide the same premium rates to retirees as it pays for its active employees, nor does it require that the City pay any portion of the retiree premiums. Premium rates and healthcare benefits may be administratively altered at the end of any contract year.

MMIA issues an annual financial report that can be obtained at:

Montana Municipal Interlocal Authority  
PO Box 6669  
Helena, MT 59604-6669

*Funding Policy:* The plan is unfunded by the Local Government, and retirees receiving benefits contribute 100% of their premium on a "pay-as-you-go" basis.

The Local Government pays \$\_\_\_\_\_ or \_\_\_\_\_% of the premium for its active employees, and contributes nothing to the premium for its retirees. For the current fiscal year, premiums for the Local Government's retirees varied between \$\_\_\_\_\_ and \$\_\_\_\_\_ per month, and premiums for the City's active employees varied between \$\_\_\_\_\_ and \$\_\_\_\_\_ per month, depending on the coverage selected.

**OR**

For the current fiscal year, premiums for the Local Government's retirees and active employees were at the same rate, and varied between \$\_\_\_\_\_ and \$\_\_\_\_\_ per month, depending on the coverage selected.

\_\_\_\_\_ Active employees and \_\_\_\_\_ Retired members received benefits through the City's healthcare plan.

# CITY OF MILES CITY

## NOTES TO THE BASIC FINANCIAL STATEMENTS

### FISCAL YEAR ENDING JUNE 30, 2014

#### OPEB Continued:

**Annual Required Contributions:**

The annual required contribution (ARC), was calculated by using an actuarially determined amount, represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed 30 years.

- or -

The annual required contribution (ARC) was determined by using the alternative measurement method permitted by GASB Statement 45 for employers with fewer than one hundred total plan members. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed 30 years.

Annual OPEB Cost	
Annual Required Contributions (ARC) as of June 30, 20__	
Net OPEB Obligation at beginning of year	
Interest on Net OPEB Obligation	
Amortization Factor	
ARC Adjustments	
Annual OPEB Cost	

Net OPEB Obligation The annual OPEB cost, the percentage of annual OPEB cost contributed to the plan and the net OPEB obligation for the current fiscal year and two preceding fiscal years were as follows:

	FY__	FY__	FY__
Annual OPEB Cost (Expense)			
Contributions Made			
% of Annual OPEB Cost Contributed			
Net OPEB Obligation			

Funded Status (Note: This example assumes no funding of the liability. Adjust as necessary.)

Actuarial Valuation Date	
Actuarial Value of Assets	0
Actuarial Accrued Liability (AAL)	
Unfunded Actuarial Accrued Liability (UAAL)	
Funded Ratio	
Annual Covered Payroll	
Ratio of UAAL to Annual Covered Payroll	

**Actuarial Methods and Assumptions:** Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. As such, actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Actuarial calculations reflect a long-term perspective. Consistent with that perspective, actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities (AAL) and the actuarial value of assets.

Calculations are based on the types of benefits provided under the terms of substantive plan (the plan terms as understood by the City/Town and plan members) at the time of the Fiscal Year \_\_\_\_ actuarial valuation and on the pattern of sharing of costs between the City/Town and plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual fund limitations on the pattern of cost sharing between the employer and plan members in the future.

**CITY OF MILES CITY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDING JUNE 30, 2014**

**OPEB Continued:**

Actuarial methods and significant assumptions used: *(disclose items with \* only if applicable)*

Actuarial cost method:	_____
Method(s) used to determine the actuarial value of assets	_____
(N/A if OPEB not funded):	_____
Inflation rate:	_____
Investment return:	_____
Participation rate:	_____
* Post-retirement benefit increases:	_____
* Projected salary increases:	_____
Healthcare cost trend rate (include different rates for successive	_____
year, if applicable)	_____
Amortization method (level dollar or level percentage or	_____
projected payroll):	_____
Amortization period and basis (e.g. 30 years; open OR closed):	_____

The required Schedule of Funding Progress immediately following the notes to the financial statement is designed to present multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

***Note: If the Alternative Measurement Method has been used, that fact should be disclosed, along with the source or basis of all significant assumptions or methods selected.***

The following assumptions were made:

Retirement age for active employees: Based on historical average retirement age for the covered group plan members were assumed to retire at age \_\_\_\_\_.

Marital status of members at the calculation date was assumed to continue throughout retirement.

Mortality: Life expectancies were based on:

Turnover:

Healthcare cost trend rate:

Inflation rate:

Payroll growth rate:

Discount rate:

4. DETAILED NOTES ON ALL FUNDS - cont.

The following is a list of pending litigation against the entity and the amount of damages claimed by the plaintiff. Indicate in the potential of loss column if all or a portion of the damages will be covered by insurance if the entity suffers a loss.

~~\*The potential for loss~~

- During the current fiscal year, adjustments relating to prior year's transactions were made to the fund balance and net position accounts. The following is a schedule of these adjustments:

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**CITY OF MILES CITY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDING JUNE 30, 2014**

**Fund Balance Disclosure:**

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

Non-spendable includes fund balances that cannot be spent either because it is not in spendable form or because of legal or contractual constraints.

Restricted includes fund balances that are constrained for specific purposes which are externally imposed by providers such as creditors, or amounts constrained due to law, constitutional provisions or enabling legislation.

Committed includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision-making authority and does not lapse at year-end.

Assigned includes fund balance amounts that are intended to be used for a specific purpose that are neither considered restricted or committed.

Fund balances may be assigned by the following designated individuals, positions or bodies:

- a. City Council, Mayor and/or City Clerk
- b.
- c.

Unassigned fund balance includes positive fund balance within the General Fund which has not been classified within the above mentioned classifications. Negative fund balances in other governmental funds will be reported as unassigned.

**Spending policy:**

The Local Government receives inflows from revenue and other financial sources from numerous sources for use in the General fund. The Fund will expend those resources on multiple purposes of the local government. The intention of this spending policy is to identify the expenditure order of resource categories for the General Fund. Resources will be categorized according to Generally Accepted Accounting Principles (GAAP) for state and local governments. When both restricted and unrestricted resources are available in the General Fund, the following spending policy will apply or the default will apply if a policy has not been adopted:

- 1st: Restricted
- 2nd: Committed
- 3rd: Assigned
- 4th: Unassigned

The Local Government receives inflows from revenue and other financial sources from numerous sources for use in the Special Revenue, Debt Service and Capital Projects funds. These funds will expend those resources on the specific purpose of the fund.

The intention of this spending policy is to identify the expenditure order of resource categories for these Funds. Resources will be categorized according to Generally Accepted Accounting Principles (GAAP) for state and local governments. When both restricted and unrestricted resources are available in these funds, the following spending policy will apply or the default will apply if a policy has not been adopted:

- 1st: Restricted
- 2nd: Committed
- 3rd: Assigned

# CITY OF MILES CITY

## NOTES TO THE BASIC FINANCIAL STATEMENTS

### FISCAL YEAR ENDING JUNE 30, 2014

**Minimum Fund Balance Policy:**

The Local Government has/or does not have a minimum fund balance policy in place. *(Describe the fund balance policy is applicable).*

NONE

**Major Special Revenue Funds:**

The purpose of each major special revenue fund and revenue source is listed below:

Major Special Revenue Fund:	Revenue Source:
Street 204	Assessments

**The Non-spendable Fund Balance is comprised of the following:**

Amounts reported as inventory or prepaid items include the following:

NONE

Amounts legally or contractually required to remain intact include the following:

Amounts not in cash form such as the long-term portion of loans receivable include the following:

**Committed Fund Balance:**

The Government committed fund balance by taking the following action:

Major Purpose:	Amount:	Action Taken:
See FS		

**Restricted Fund Balance:**

Fund balance is restricted by:

Major Purpose:	Amount:	Source of Restriction
See FS		

**CITY OF MILES CITY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDING JUNE 30, 2014**

**Fund Balance Classifications** - GASB 54 requires presentation of governmental fund balances by specific major purpose. In the basic financial statements the fund balance classifications are presented in the aggregate. The table below displays the fund balances by major purpose.

		Major Funds:						Other		Total	
		Fund #	Fund #	Fund #	Fund #	Fund #	Fund #	Governmental	Governmental	Governmental	Funds
General	Fund Name	Fund Name	Fund Name	Fund Name	Fund Name	Fund Name	Fund Name	Funds	Funds	Funds	
<b>FUND BALANCES:</b>											
<b>Nonspendable</b>											
	Inventory										0.00
	Permanent Fund principal										0.00
	Other:										0.00
<b>Restricted for:</b>											
	General Government										0.00
	Public Safety										0.00
	Public Works										0.00
	Public Health										0.00
	Social & Economic										0.00
	Culture Recreation										0.00
	Other:										0.00
<b>Committed to:</b>											
	General Government										0.00
	Public Safety										0.00
	Public Works										0.00
	Public Health										0.00
	Social & Economic										0.00
	Culture Recreation										0.00
	Other:										0.00
<b>Assigned for:</b>											
	General Government										0.00
	Public Safety										0.00
	Public Works										0.00
	Public Health										0.00
	Social & Economic										0.00
	Culture Recreation										0.00
	Other:										0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Unassigned:</b>											0.00
<b>Total Fund Balance:</b>											0.00

See #15



**CITY OF MILES CITY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDING JUNE 30, 2014**

**5. BOC SUPPLEMENT SCHEDULE**

- 1. Intergovernmental expenditures** - Of the expenditures reported, detail below those expenditures made to other governments on a cost-sharing basis.

Purpose	Amount - Omit Cents	
	Paid to local governments	Paid to state
Airports	M01	
Libraries	M52	
Health	M32	
Local schools	M12	
Welfare	M79	L79
Other	M89	L89

- 2. Salaries and Wages** - Report here the total salaries and wages paid to all employees of your government before deductions for social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government.

Amount - Omit cents

**3. Debt outstanding**

**A. Long-term debt outstanding, issued and retired**

Purpose	Bonds Outstanding 7/1/2013	Amount -- Omit cents			
		Bonds during the fiscal year		Outstanding as of 1/0/1900	
		Issued	Retired	General Obligation	Revenue bonds
Water utility	19A 5,150,268.00	29A 0.00	39A 167,268.00	41A 0.00	44A 4,983,000.00
Sewer utility	19X 1,071,240.00	29X 382,760.00	39X 58,000.00	41X 0.00	44X 1,396,000.00
Gas utility	19C	29C	39C	41C	44C
Electric utility	19B	29B	39B	41B	44B
All other	19X	29X	39X	41X	44X

**B. Short-term debt**

Type	Beginning of fiscal year	End of fiscal year
Registered warrants	61V	64V
Contracts payable		
Notes payable		
<b>Totals</b>		

- 4. Cash balances by fund type** - Cash may consist of cash on hand, checking, savings, repurchase agreements, certificates of deposit, securities, or any other cash related item.

Type of funds	Amount -- Omit cents
General fund (1000) Governmental	W61 2197494
Special revenue funds (2000)	W61 0
Debt Service funds (3000)	W01 0
Capital projects funds (4000)	W31 0
Enterprise funds (5000)	W61 4981121
Internal services funds (6000)	126143
Trust and agency funds (7000)	0
Permanent funds (8000)	0
<b>Total cash all funds</b>	<b>7304758</b>

**REQUIRED  
SUPPLEMENTARY  
INFORMATION**

35. STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE- BUDGET AND ACTUAL - GENERAL FUND  
For the year ending June 30, 2014

## 1000 GENERAL

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
<b>REVENUES</b>				
Taxes				
Property Taxes	1,535,000.00	1,535,000.00	1,462,901.14	( 72,098.86)
Local option taxes	180,000.00	180,000.00	210,189.23	30,189.23
Licenses and permits				
Alcoholic beverage licenses	13,000.00	13,000.00	13,700.00	700.00
General business licenses	200.00	200.00	135.00	( 65.00)
Animal licenses	750.00	750.00	542.50	( 207.50)
Other licenses and permits	2,300.00	2,300.00	2,658.00	358.00
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	5,600.00	382,433.00	410,045.41	27,612.41
State grants	252,749.00	252,749.00	68,407.14	( 184,341.86)
State shared revenues	1,162,118.00	1,162,118.00	1,192,329.34	30,211.34
Charges for services				
General government	75,425.00	75,425.00	77,666.50	2,241.50
Public safety	80,810.00	80,810.00	77,214.75	( 3,595.25)
Public health	5,000.00	5,000.00	6,350.50	1,350.50
Culture and recreation	8,500.00	8,500.00	16,302.31	7,802.31
Fines and forfeitures				
City court	152,500.00	152,500.00	210,572.04	58,072.04
Miscellaneous	150,800.00	150,800.00	147,561.39	( 3,238.61)
Investment and royalty earnings	2,000.00	2,000.00	1,974.39	( 25.61)
<b>Total revenues</b>	<b>3,626,752.00</b>	<b>4,003,585.00</b>	<b>3,898,549.64</b>	<b>( 105,035.36)</b>
<b>EXPENDITURES</b>				
Current:				
General Government:				
Legislative services				
Personal services	26,566.00	26,566.00	26,828.61	( 262.61)
Supplies/services/materials, etc	2,000.00	2,000.00	177.87	1,822.13
Executive services				
Personal services	20,024.00	21,657.00	23,609.22	( 1,952.22)
Supplies/services/materials, etc	3,975.00	3,975.00	2,731.76	1,243.24
Judicial services				
Personal services	123,090.00	123,090.00	115,180.86	7,909.14
Supplies/services/materials, etc	16,450.00	16,450.00	21,548.38	( 5,098.38)
Administrative services				
Financial services				
Personal services	193,970.00	193,970.00	183,281.34	10,688.66
Supplies/services/materials, etc	67,914.00	67,914.00	49,205.81	18,708.19
Elections				

35. STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE- BUDGET AND ACTUAL - GENERAL FUND  
For the year ending June 30, 2014

## 1000 GENERAL

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Supplies/services/materials, etc	9,500.00	9,500.00	4,382.01	5,117.99
Purchasing services				
Personnel services				
Records administration				
Legal services				
Personal services	91,179.00	91,179.00	103,830.28	( 12,651.28)
Supplies/services/materials, etc	15,240.00	15,240.00	24,392.21	( 9,152.21)
Planning and research services				
Personal services	50,040.00	50,040.00	62,181.88	( 12,141.88)
Supplies/services/materials, etc	28,625.00	28,625.00	32,798.26	( 4,173.26)
Facilities administration				
Supplies/services/materials, etc	47,503.00	47,503.00	46,223.93	1,279.07
Capital outlay	0.00	0.00	9,950.00	( 9,950.00)
Estate Administration				
Public school administration				
Other general government services				
Public Safety:				
Law enforcement services				
Personal services	1,480,162.00	1,723,663.00	1,706,918.41	16,744.59
Supplies/services/materials, etc	162,695.00	162,695.00	176,485.56	( 13,790.56)
Detention and correction				
Probation and parole				
Fire protection				
Personal services	548,387.00	854,788.00	791,017.94	63,770.06
Supplies/services/materials, etc	74,916.00	74,916.00	68,817.55	6,098.45
Protective inspections				
Civil defense				
Emergency services				
Other public safety services				
Public Works:				
Public works administration				
Road and street services				
Airport				
Transit systems				
Water utilities				
Sewer utilities				
Natural gas/electric				
Solid waste services				
Cemetery services				
Public scales				
Weed control				
Flood control				
Personal services	22,271.00	22,271.00	22,234.96	36.04
Supplies/services/materials, etc	206,500.00	206,500.00	128,901.63	77,598.37

35. STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE- BUDGET AND ACTUAL - GENERAL FUND  
For the year ending June 30, 2014

## 1000 GENERAL

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Central shop services				
Other public works services				
Public Health:				
Public health services				
Hospitals				
Nursing homes				
Mental health center				
Animal control services				
Personal services	55,647.00	55,647.00	60,089.73	( 4,442.73)
Supplies/services/materials, etc	9,158.00	9,158.00	7,520.78	1,637.22
Insect and pest controls				
Other public health services				
Social and Economic Services:				
Welfare				
Veteran's services				
Aging services				
Extension services				
Other social and economic services				
Culture and Recreation:				
Library services				
Fairs				
Other community events				
Parks				
Personal services	211,012.00	211,012.00	213,740.19	( 2,728.19)
Supplies/services/materials, etc	135,957.00	135,957.00	91,961.25	43,995.75
Capital outlay	89,177.00	89,177.00	1,899.22	87,277.78
Participant recreation				
Personal services	52,158.00	52,158.00	55,600.63	( 3,442.63)
Supplies/services/materials, etc	10,243.00	10,243.00	6,904.69	3,338.31
Spectator recreation				
Other culture and recreation services				
Housing and Community Development:				
Community public facility projects				
Housing rehabilitation				
Economic development				
Supplies/services/materials, etc	13,438.00	13,438.00	13,569.00	( 131.00)
TSEP/Home/Infrastructure rehabilitation				
HOME - tenant based rental assistance				
Other housing and community development				
Conservation of Natural Resources:				
Soil conservation				
Water quality control				
Air quality control				
Other natural resources conservation				

35. STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE- BUDGET AND ACTUAL - GENERAL FUND  
For the year ending June 30, 2014

## 1000 GENERAL

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Debt Service:				
Principal	18,006.00	18,006.00	18,005.61	0.39
Interest	227.00	227.00	226.26	0.74
Miscellaneous	63,584.00	63,584.00	63,584.37	( 0.37)
<b>Total expenditures</b>	<b>3,849,614.00</b>	<b>4,401,149.00</b>	<b>4,133,800.20</b>	<b>267,348.80</b>
Excess of revenues over (under) expenditures	( 222,862.00)	( 397,564.00)	( 235,250.56)	162,313.44
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	0.00	0.00	2,241.56	2,241.56
Transfers in	512,939.00	512,939.00	512,008.48	( 930.52)
Transfers out	( 367,487.00)	( 367,487.00)	( 376,168.51)	( 8,681.51)
<b>Total other financing sources (uses)</b>	<b>145,452.00</b>	<b>145,452.00</b>	<b>138,081.53</b>	<b>( 7,370.47)</b>
Net change in fund balance	( 77,410.00)	( 252,112.00)	( 97,169.03)	154,942.97
Fund balance - July 1, 2013 -				
-As previously reported	1,078,670.88	1,078,670.88	1,078,670.88	0.00
Prior period adjustments	7,875.00	7,875.00	7,875.00	0.00
Fund balance - July 1, 2013 - As restated	1,086,545.88	1,086,545.88	1,086,545.88	0.00
Fund balance - June 30, 2014	1,009,135.88	834,433.88	989,376.85	154,942.97

41. STATEMENT OF REVENUE, EXPENDITURE, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - MAJOR SPECIAL REVENUE FUNDS  
For the year ending June 30, 2014

2510 STR MAINT DIST #204

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
<hr/>				
REVENUES				
Taxes				
Special assessments	964,243.00	964,243.00	972,462.93	8,219.93
Licenses and permits				
Intergovernmental revenue (See supplemental section for detail)				
Charges for services				
Fines and forfeitures				
Investment and royalty earnings	400.00	400.00	774.57	374.57
<hr/>				
<b>Total revenues</b>	<b>964,643.00</b>	<b>964,643.00</b>	<b>973,237.50</b>	<b>8,594.50</b>
<hr/>				
EXPENDITURES				
Current:				
General Government				
Public Safety				
Public Works				
Personal services	307,729.00	307,729.00	283,597.59	24,131.41
Supplies/services/materials, etc	1,093,321.00	1,093,321.00	477,170.97	616,150.03
Public Health				
Social and Economic Services				
Culture and Recreation				
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	483,189.17	( 483,189.17)
Debt Service				
Miscellaneous	9,690.00	9,690.00	9,689.94	0.06
<hr/>				
<b>Total expenditures</b>	<b>1,410,740.00</b>	<b>1,410,740.00</b>	<b>1,253,647.67</b>	<b>157,092.33</b>
<hr/>				
Excess of revenues over (under) expenditures	( 446,097.00)	( 446,097.00)	( 280,410.17)	165,686.83
<hr/>				
OTHER FINANCING SOURCES (USES)				
Transfers in	90,633.00	90,633.00	88,211.60	( 2,421.40)
Transfers out	( 53,412.00)	( 53,412.00)	( 53,412.00)	0.00
<hr/>				
<b>Total other financing sources (uses)</b>	<b>37,221.00</b>	<b>37,221.00</b>	<b>34,799.60</b>	<b>( 2,421.40)</b>
<hr/>				
Net change in fund balance	( 408,876.00)	( 408,876.00)	( 245,610.57)	163,265.43
Fund balance - July 1, 2013 -				
-As previously reported	527,007.15	527,007.15	527,007.15	0.00
<hr/>				

07/30/14

CITY OF MILES CITY

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41. STATEMENT OF REVENUE, EXPENDITURE, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - MAJOR SPECIAL REVENUE FUNDS  
For the year ending June 30, 2014

2510 STR MAINT DIST #204

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Fund balance - July 1, 2013 - As restated	527,007.15	527,007.15	527,007.15	0.00
Fund balance - June 30, 2014	118,131.15	118,131.15	281,396.58	163,265.43



**OTHER  
SUPPLEMENTARY  
INFORMATION**

COUNTY/CITY/TOWN OF MILES CITY  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2014

ACCOUNT NUMBER	DESCRIPTION	2220 LIBRARY	2260 DISASTER	2270 HEALTH	2372 PERMISSIVE	2394 BUILDING CODES
	<b>ASSETS</b>					
101000	Cash and cash equivalents	34,210.35		11,744.89	4,380.90	118,351.74
103000	Petty cash					
101100	Investments					
102000	Cash and cash equivalents - restricted					
102300	Investments - restricted					
106000	Valuation of investments to fair value					
	Taxes receivable:					
111000	Mobiles					
113000	Real estate		3.89		3,810.18	
114000	Net proceeds					
115000	Personal				433.09	
116000	Protested					
118000	Special assessments					
120000	Accounts/other receivables (net of allowance for uncollectibles)					
131000	Due from other funds					
132000	Due from other governments					
133000	Advances to other funds					
140000	Prepaid expense					
150000	Inventories					
170000	Other debits					
	<b>Total Assets</b>	34,210.35	3.89	11,744.89	8,624.17	118,351.74
	<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
190000	Deferred Outflows of Resources					
19xxxx	Deferred Outflows of Resources					
	<b>Total Deferred Outflows of Resources</b>	0.00	0.00	0.00	0.00	0.00
	<b>LIABILITIES</b>					
201000	Warrants payable					
202100	Accounts payable					
203100	Judgments payable					
204000	Contracts/loans/notes payable					
205200	Matured interest payable					
206100	Other accrued payables					
211000	Due to other funds					
212000	Due to other governments					
214000	Deposits payable					
216000	Revenues collected in advance					
233000	Advances from other funds					
	<b>Total Liabilities</b>	0.00	0.00	0.00	0.00	0.00
	<b>DEFERRED INFLOWS OF RESOURCES</b>					
220000	Deferred Inflows of Resources					
223000	Deferred Inflows of Tax Revenues		3.89		4,240.64	
	<b>Total Deferred Inflows of Resources</b>	0.00	3.89	0.00	4,240.64	0.00
	<b>FUND BALANCES:</b>					
250100	Non-spendable					
250200	Restricted					
	General Government				4,383.53	
	Public Safety					118,351.74
	Public Works					
	Public Health			11,744.89		
	Social and Economic					
	Culture and Recreation					
	Capital Projects					
260100	Committed					
	Library services	34,210.35				
260200	Assigned					
271000	Unassigned (negative balance only)					
	<b>Total Fund Balances</b>	34,210.35	0.00	11,744.89	4,383.53	118,351.74
	<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	34,210.35	3.89	11,744.89	8,624.17	118,351.74
		-47-				-47-

COUNTY/CITY/TOWN OF MILES CITY  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2014

ACCOUNT NUMBER	DESCRIPTION	2400 LIGHTS 165	2420 LIGHTS167	2430 LIGHTS 171	2440 LIGHTS 172	2450 LIGHTS 195
	<b>ASSETS</b>					
101000	Cash and cash equivalents	45,406.56	9,856.72	1,153.29	3,910.28	1,814.88
103000	Petty cash					
101100	Investments					
102000	Cash and cash equivalents - restricted					
102300	Investments - restricted					
106000	Valuation of investments to fair value					
	Taxes receivable:					
111000	Mobiles					
113000	Real estate					
114000	Net proceeds					
115000	Personal					
116000	Protested					
118000	Special assessments	7,728.93	1,556.11	50.32	364.96	767.11
	Accounts/other receivables (net of allowance for uncollectibles)					
120000						
131000	Due from other funds					
132000	Due from other governments					
133000	Advances to other funds					
140000	Prepaid expense					
150000	Inventories					
170000	Other debits					
	<b>Total Assets</b>	<b>53,135.49</b>	<b>11,412.83</b>	<b>1,203.61</b>	<b>4,275.24</b>	<b>2,581.99</b>
	<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
190000	Deferred Outflows of Resources					
19xxxx	Deferred Outflows of Resources					
	<b>Total Deferred Outflows of Resources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>LIABILITIES</b>					
201000	Warrants payable					
202100	Accounts payable					
203100	Judgments payable					
204000	Contracts/loans/notes payable					
205200	Matured interest payable					
206100	Other accrued payables					
211000	Due to other funds					
212000	Due to other governments					
214000	Deposits payable					
216000	Revenues collected in advance					
233000	Advances from other funds					
	<b>Total Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>DEFERRED INFLOWS OF RESOURCES</b>					
220000	Deferred Inflows of Resources					
223000	Deferred Inflows of Tax Revenues	7,730.29	1,556.11	50.32	364.96	767.11
	<b>Total Deferred Inflows of Resources</b>	<b>7,730.29</b>	<b>1,556.11</b>	<b>50.32</b>	<b>364.96</b>	<b>767.11</b>
	<b>FUND BALANCES:</b>					
250100	Non-spendable					
250200	Restricted					
	General Government					
	Public Safety					
	Public Works	45,405.20	9,856.72	1,153.29	3,910.28	1,814.88
	Public Health					
	Social and Economic					
	Culture and Recreation					
	Capital Projects					
260100	Committed					
	Library services					
260200	Assigned					
271000	Unassigned (negative balance only)					
	<b>Total Fund Balances</b>	<b>45,405.20</b>	<b>9,856.72</b>	<b>1,153.29</b>	<b>3,910.28</b>	<b>1,814.88</b>
	<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>53,135.49</b>	<b>11,412.83</b>	<b>1,203.61</b>	<b>4,275.24</b>	<b>2,581.99</b>

COUNTY/CITY/TOWN OF MILES CITY  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2014

ACCOUNT NUMBER	DESCRIPTION	2470 LIGHTS 202	2480 LIGHTS 173	2520 STREETS 205	2540 STREETS 207	2701 FIRE GRANTS
	<b>ASSETS</b>					
101000	Cash and cash equivalents	2,704.79	1,240.02	229,777.81	2,416.95	100.15
103000	Petty cash					
101100	Investments					
102000	Cash and cash equivalents - restricted					
102300	Investments - restricted					
106000	Valuation of investments to fair value					
	Taxes receivable:					
111000	Mobiles					
113000	Real estate					
114000	Net proceeds					
115000	Personal					
116000	Protested					
118000	Special assessments	170.68	50.25	19,002.64	266.95	
120000	Accounts/other receivables (net of allowance for uncollectibles)					
131000	Due from other funds					
132000	Due from other governments					
133000	Advances to other funds					
140000	Prepaid expense					
150000	Inventories					
170000	Other debits					
	<b>Total Assets</b>	<b>2,875.47</b>	<b>1,290.27</b>	<b>248,780.45</b>	<b>2,683.90</b>	<b>100.15</b>
	<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
190000	Deferred Outflows of Resources					
19xxxx	Deferred Outflows of Resources					
	<b>Total Deferred Outflows of Resources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>LIABILITIES</b>					
201000	Warrants payable					
202100	Accounts payable					
203100	Judgments payable					
204000	Contracts/loans/notes payable					
205200	Matured interest payable					
206100	Other accrued payables					
211000	Due to other funds					
212000	Due to other governments					
214000	Deposits payable					
216000	Revenues collected in advance					
233000	Advances from other funds					
	<b>Total Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>DEFERRED INFLOWS OF RESOURCES</b>					
220000	Deferred Inflows of Resources					
223000	Deferred Inflows of Tax Revenues	170.68	50.25	19,002.48	266.95	
	<b>Total Deferred Inflows of Resources</b>	<b>170.68</b>	<b>50.25</b>	<b>19,002.48</b>	<b>266.95</b>	<b>0.00</b>
	<b>FUND BALANCES:</b>					
250100	Non-spendable					
250200	Restricted					
	General Government					
	Public Safety					
	Public Works	2,704.79	1,240.02	229,777.97	2,416.95	100.15
	Public Health					
	Social and Economic					
	Culture and Recreation					
	Capital Projects					
260100	Committed					
	Library services					
260200	Assigned					
271000	Unassigned (negative balance only)					
	<b>Total Fund Balances</b>	<b>2,704.79</b>	<b>1,240.02</b>	<b>229,777.97</b>	<b>2,416.95</b>	<b>100.15</b>
	<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>2,875.47</b>	<b>1,290.27</b>	<b>248,780.45</b>	<b>2,683.90</b>	<b>100.15</b>

COUNTY/CITY/TOWN OF MILES CITY  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2014

ACCOUNT NUMBER	DESCRIPTION	2850 911	2880 LIBRARY GRANTS	2935 HISTORICAL PRESERVATION	2985 RSVP	NONMAJOR SPECIAL REVENUE FUNDS
	<b>ASSETS</b>					
101000	Cash and cash equivalents	108,602.15	58,554.74	(2,261.63)	2,080.56	634,045.15
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					3,814.07
114000	Net proceeds					0.00
115000	Personal					433.09
116000	Protested					0.00
118000	Special assessments					29,957.95
	Accounts/other receivables (net of allowance for uncollectibles)					0.00
120000						0.00
131000	Due from other funds					0.00
132000	Due from other governments				3,286.38	3,286.38
133000	Advances to other funds					0.00
140000	Prepaid expense					0.00
150000	Inventories					0.00
170000	Other debits					0.00
	<b>Total Assets</b>	108,602.15	58,554.74	(2,261.63)	5,366.94	671,536.64
	<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
190000	Deferred Outflows of Resources					0.00
19xxxx	Deferred Outflows of Resources					0.00
	<b>Total Deferred Outflows of Resources</b>	0.00	0.00	0.00	0.00	0.00
	<b>LIABILITIES</b>					
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
	<b>Total Liabilities</b>	0.00	0.00	0.00	0.00	0.00
	<b>DEFERRED INFLOWS OF RESOURCES</b>					
220000	Deferred Inflows of Resources					0.00
223000	Deferred Inflows of Tax Revenues					34,203.68
	<b>Total Deferred Inflows of Resources</b>	0.00	0.00	0.00	0.00	34,203.68
	<b>FUND BALANCES:</b>					
250100	Non-spendable					0.00
250200	Restricted					0.00
	General Government					4,383.53
	Public Safety	108,602.15				226,953.89
	Public Works					298,380.25
	Public Health					11,744.89
	Social and Economic				2,080.56	2,080.56
	Culture and Recreation		58,554.74	1,024.75		59,579.49
	Capital Projects					0.00
260100	Committed					0.00
	Library services					34,210.35
260200	Assigned					0.00
271000	Unassigned (negative balance only)					0.00
	<b>Total Fund Balances</b>	108,602.15	58,554.74	1,024.75	2,080.56	637,332.96
	<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	108,602.15	58,554.74	1,024.75	2,080.56	671,536.64

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS  
For the year ending June 30, 2014

## 2220 LIBRARY

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
<b>REVENUES</b>				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Building permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	38,267.00	38,267.00	38,645.20	378.20
Public health	0.00	0.00	0.00	0.00
Culture and recreation	4,400.00	4,400.00	4,448.15	48.15
Fines and forfeitures				
Miscellaneous	0.00	0.00	7,162.09	7,162.09
Investment and royalty earnings	0.00	0.00	0.00	0.00
<b>Total revenues</b>	<b>42,667.00</b>	<b>42,667.00</b>	<b>50,255.44</b>	<b>7,588.44</b>
<b>EXPENDITURES</b>				
Current:				
General Government				
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	261,734.00	261,734.00	261,061.40	672.60
Supplies/services/materials, etc	58,355.00	58,355.00	41,355.41	16,999.59
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	18,000.00	18,000.00	0.00	18,000.00
Debt Service				
Miscellaneous	7,622.00	7,622.00	3,621.96	4,000.04

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS  
For the year ending June 30, 2014

## 2220 LIBRARY

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
<b>Total expenditures</b>	<b>345,711.00</b>	<b>345,711.00</b>	<b>306,038.77</b>	<b>39,672.23</b>
Excess of revenues over (under) expenditures	( 303,044.00)	( 303,044.00)	( 255,783.33)	11,260.67
OTHER FINANCING SOURCES (USES)				
Transfers in	283,487.00	283,487.00	283,487.00	0.00
Transfers out	( 36,576.00)	( 36,576.00)	( 18,576.60)	17,999.40
<b>Total other financing sources (uses)</b>	<b>246,911.00</b>	<b>246,911.00</b>	<b>264,910.40</b>	<b>17,999.40</b>
Net change in fund balance	( 56,133.00)	( 56,133.00)	9,127.07	29,260.07
Fund balance - July 1, 2013 -				
-As previously reported	25,083.28	25,083.28	25,083.28	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2013 - As restated	25,083.28	25,083.28	25,083.28	0.00
Fund balance - June 30, 2014	( 31,049.72)	( 31,049.72)	34,210.35	29,260.07

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS  
For the year ending June 30, 2014

## 2260 EMERGENCY DISASTER

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	139.03	139.03
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Building permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
<b>Total revenues</b>	<b>0.00</b>	<b>0.00</b>	<b>139.03</b>	<b>139.03</b>
EXPENDITURES				
Current:				
General Government				
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Miscellaneous	0.00	0.00	0.00	0.00



49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS  
For the year ending June 30, 2014

## 2260 EMERGENCY DISASTER

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
<b>Total expenditures</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Excess of revenues over (under) expenditures	0.00	0.00	139.03	139.03
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	( 1,483.01)	( 1,483.01)
<b>Total other financing sources (uses)</b>	<b>0.00</b>	<b>0.00</b>	<b>( 1,483.01)</b>	<b>( 1,483.01)</b>
Net change in fund balance	0.00	0.00	( 1,343.98)	( 1,343.98)
Fund balance - July 1, 2013 -				
-As previously reported	1,343.98	1,343.98	1,343.98	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2013 - As restated	1,343.98	1,343.98	1,343.98	0.00
Fund balance - June 30, 2014	1,343.98	1,343.98	0.00	( 1,343.98)

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS  
For the year ending June 30, 2014

## 2270 Health

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
<b>REVENUES</b>				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Building permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public health	15,000.00	15,000.00	660.00	( 14,340.00)
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
<b>Total revenues</b>	<b>15,000.00</b>	<b>15,000.00</b>	<b>660.00</b>	<b>( 14,340.00)</b>

**EXPENDITURES**

<b>Current:</b>				
General Government				
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Supplies/services/materials, etc	35,200.00	35,200.00	33,062.41	2,137.59
Social and Economic Services				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Miscellaneous	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS  
For the year ending June 30, 2014

2270 Health

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
<b>Total expenditures</b>	<b>35,200.00</b>	<b>35,200.00</b>	<b>33,062.41</b>	<b>2,137.59</b>
Excess of revenues over (under) expenditures	( 20,200.00)	( 20,200.00)	( 32,402.41)	( 12,202.41)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	30,000.00	30,000.00	30,000.00	0.00
Transfers out	0.00	0.00	0.00	0.00
<b>Total other financing sources (uses)</b>	<b>30,000.00</b>	<b>30,000.00</b>	<b>30,000.00</b>	<b>0.00</b>
Net change in fund balance	9,800.00	9,800.00	( 2,402.41)	( 12,202.41)
Fund balance - July 1, 2013 -				
-As previously reported	14,147.30	14,147.30	14,147.30	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2013 - As restated	14,147.30	14,147.30	14,147.30	0.00
Fund balance - June 30, 2014	23,947.30	23,947.30	11,744.89	( 12,202.41)

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS  
For the year ending June 30, 2014

## 2372 Permissive Medical Levy

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
<b>REVENUES</b>				
Taxes				
Property Taxes	93,754.00	93,754.00	143,383.27	49,629.27
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Building permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
<b>Total revenues</b>	<b>93,754.00</b>	<b>93,754.00</b>	<b>143,383.27</b>	<b>49,629.27</b>
<b>EXPENDITURES</b>				
Current:				
General Government				
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Miscellaneous	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS  
For the year ending June 30, 2014

2372 Permissive Medical Levy

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
<b>Total expenditures</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Excess of revenues over (under) expenditures	93,754.00	93,754.00	143,383.27	49,629.27
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	7,875.00	7,875.00
Transfers out	( 145,053.00)	( 145,053.00)	( 145,053.00)	0.00
<b>Total other financing sources (uses)</b>	<b>( 145,053.00)</b>	<b>( 145,053.00)</b>	<b>( 137,178.00)</b>	<b>7,875.00</b>
Net change in fund balance	( 51,299.00)	( 51,299.00)	6,205.27	57,504.27
Fund balance - July 1, 2013 - -As previously reported	6,053.26	6,053.26	6,053.26	0.00
Prior period adjustments	( 7,875.00)	( 7,875.00)	( 7,875.00)	0.00
Fund balance - July 1, 2013 - As restated	( 1,821.74)	( 1,821.74)	( 1,821.74)	0.00
Fund balance - June 30, 2014	( 53,120.74)	( 53,120.74)	4,383.53	57,504.27

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS  
For the year ending June 30, 2014

## 2394 BUILDING CODE ENFORCEMENT

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
<b>REVENUES</b>				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Building permits	75,000.00	97,000.00	141,986.34	44,986.34
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
<b>Total revenues</b>	<b>75,000.00</b>	<b>97,000.00</b>	<b>141,986.34</b>	<b>44,986.34</b>
<b>EXPENDITURES</b>				
Current:				
General Government				
Public Safety				
Personal services	10,766.00	10,766.00	10,804.58	38.58
Supplies/services/materials, etc	94,000.00	116,000.00	101,699.69	14,300.31
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Miscellaneous	1,172.00	1,172.00	1,171.62	0.38

## 49. COMBINING STMT OF REV, EXPEND, &amp; CHANGES IN FUND BALANCES - BUDGET &amp; ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2014

## 2394 BUILDING CODE ENFORCEMENT

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
<b>Total expenditures</b>	<b>105,938.00</b>	<b>127,938.00</b>	<b>113,675.89</b>	<b>14,262.11</b>
Excess of revenues over (under) expenditures	( 30,938.00)	( 30,938.00)	28,310.45	59,248.45
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	( 5,641.00)	( 5,641.00)	( 5,641.32)	( 0.32)
<b>Total other financing sources (uses)</b>	<b>( 5,641.00)</b>	<b>( 5,641.00)</b>	<b>( 5,641.32)</b>	<b>( 0.32)</b>
Net change in fund balance	( 36,579.00)	( 36,579.00)	22,669.13	59,248.13
Fund balance - July 1, 2013 -				
-As previously reported	95,682.61	95,682.61	95,682.61	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2013 - As restated	95,682.61	95,682.61	95,682.61	0.00
Fund balance - June 30, 2014	59,103.61	59,103.61	118,351.74	59,248.13

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS  
For the year ending June 30, 2014

2400 LTG M D#165-(Gen City)

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
<b>REVENUES</b>				
<b>Taxes</b>				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	150,056.00	160,556.00	153,850.90	( 6,705.10)
<b>Licenses and permits</b>				
Building permits	0.00	0.00	0.00	0.00
<b>Intergovernmental revenue (See supplemental section for detail)</b>				
Federal grants	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
<b>Charges for services</b>				
General government	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
<b>Fines and forfeitures</b>				
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	100.00	100.00	78.33	( 21.67)
<b>Total revenues</b>	<b>150,156.00</b>	<b>160,656.00</b>	<b>153,929.23</b>	<b>( 6,726.77)</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
<b>General Government</b>				
<b>Public Safety</b>				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
<b>Public Works</b>				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	157,000.00	167,500.00	168,109.13	( 609.13)
<b>Public Health</b>				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
<b>Social and Economic Services</b>				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
<b>Culture and Recreation</b>				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
<b>Housing and Community Development</b>				
<b>Conservation of Natural Resources</b>				
<b>Capital expenditures</b>				
Capital expenditures	0.00	0.00	0.00	0.00
<b>Debt Service</b>				
<b>Miscellaneous</b>				
Miscellaneous	0.00	0.00	0.00	0.00



49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS  
For the year ending June 30, 2014

2400 LTG M D#165-(Gen City)

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
<b>Total expenditures</b>	<b>157,000.00</b>	<b>167,500.00</b>	<b>168,109.13</b>	<b>( 609.13)</b>
Excess of revenues over (under) expenditures	( 6,844.00)	( 6,844.00)	( 14,179.90)	( 7,335.90)
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	( 1,000.00)	( 1,000.00)	( 1,000.00)	0.00
<b>Total other financing sources (uses)</b>	<b>( 1,000.00)</b>	<b>( 1,000.00)</b>	<b>( 1,000.00)</b>	<b>0.00</b>
Net change in fund balance	( 7,844.00)	( 7,844.00)	( 15,179.90)	( 7,335.90)
Fund balance - July 1, 2013 - -As previously reported	60,585.10	60,585.10	60,585.10	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2013 - As restated	60,585.10	60,585.10	60,585.10	0.00
Fund balance - June 30, 2014	52,741.10	52,741.10	45,405.20	( 7,335.90)

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS  
For the year ending June 30, 2014

2420 LTG M D#167-(MilesAddn Etc)

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
<b>REVENUES</b>				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	27,335.00	29,000.00	27,794.59	( 1,205.41)
Licenses and permits				
Building permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	15.86	15.86
<b>Total revenues</b>	<b>27,335.00</b>	<b>29,000.00</b>	<b>27,810.45</b>	<b>( 1,189.55)</b>
<b>EXPENDITURES</b>				
Current:				
General Government				
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	28,900.00	30,565.00	29,485.26	1,079.74
Public Health				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Miscellaneous	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS  
For the year ending June 30, 2014

2420 LTG M D#167-(MilesAddn Etc)

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
<b>Total expenditures</b>	<b>28,900.00</b>	<b>30,565.00</b>	<b>29,485.26</b>	<b>1,079.74</b>
Excess of revenues over (under) expenditures	( 1,565.00)	( 1,565.00)	( 1,674.81)	( 109.81)
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	( 1,000.00)	( 1,000.00)	( 1,000.00)	0.00
<b>Total other financing sources (uses)</b>	<b>( 1,000.00)</b>	<b>( 1,000.00)</b>	<b>( 1,000.00)</b>	<b>0.00</b>
Net change in fund balance	( 2,565.00)	( 2,565.00)	( 2,674.81)	( 109.81)
Fund balance - July 1, 2013 - -As previously reported	12,531.53	12,531.53	12,531.53	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2013 - As restated	12,531.53	12,531.53	12,531.53	0.00
Fund balance - June 30, 2014	9,966.53	9,966.53	9,856.72	( 109.81)

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS  
For the year ending June 30, 2014

2430 LTG M D#171-(Balsam Est)

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	2,604.00	2,604.00	2,602.91	( 1.09)
Licenses and permits				
Building permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	1.40	1.40
<b>Total revenues</b>	<b>2,604.00</b>	<b>2,604.00</b>	<b>2,604.31</b>	<b>0.31</b>

## EXPENDITURES

Current:				
General Government				
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	2,200.00	2,200.00	2,102.31	97.69
Public Health				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Miscellaneous	0.00	0.00	0.00	0.00

## 49. COMBINING STMT OF REV, EXPEND, &amp; CHANGES IN FUND BALANCES - BUDGET &amp; ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2014

2430 LTG M D#171-(Balsam Est)

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
<b>Total expenditures</b>	<b>2,200.00</b>	<b>2,200.00</b>	<b>2,102.31</b>	<b>97.69</b>
Excess of revenues over (under) expenditures	404.00	404.00	502.00	98.00
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	( 1,000.00)	( 1,000.00)	( 1,000.00)	0.00
<b>Total other financing sources (uses)</b>	<b>( 1,000.00)</b>	<b>( 1,000.00)</b>	<b>( 1,000.00)</b>	<b>0.00</b>
Net change in fund balance	( 596.00)	( 596.00)	( 498.00)	98.00
Fund balance - July 1, 2013 -				
-As previously reported	1,651.29	1,651.29	1,651.29	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2013 - As restated	1,651.29	1,651.29	1,651.29	0.00
Fund balance - June 30, 2014	1,055.29	1,055.29	1,153.29	98.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS  
For the year ending June 30, 2014

2440 LTG M D#172-(Main Str)

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
<b>REVENUES</b>				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	8,493.00	8,493.00	9,101.64	608.64
Licenses and permits				
Building permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	50.00	50.00	15.73	(34.27)
<b>Total revenues</b>	<b>8,543.00</b>	<b>8,543.00</b>	<b>9,117.37</b>	<b>574.37</b>
<b>EXPENDITURES</b>				
Current:				
General Government				
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	20,400.00	20,400.00	19,354.17	1,045.83
Public Health				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Miscellaneous	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS  
For the year ending June 30, 2014

2440 LTG M D#172-(Main Str)

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
<b>Total expenditures</b>	<b>20,400.00</b>	<b>20,400.00</b>	<b>19,354.17</b>	<b>1,045.83</b>
Excess of revenues over (under) expenditures	( 11,857.00)	( 11,857.00)	( 10,236.80)	1,620.20
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	( 1,000.00)	( 1,000.00)	( 1,000.00)	0.00
<b>Total other financing sources (uses)</b>	<b>( 1,000.00)</b>	<b>( 1,000.00)</b>	<b>( 1,000.00)</b>	<b>0.00</b>
Net change in fund balance	( 12,857.00)	( 12,857.00)	( 11,236.80)	1,620.20
Fund balance - July 1, 2013 - -As previously reported	15,147.08	15,147.08	15,147.08	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2013 - As restated	15,147.08	15,147.08	15,147.08	0.00
Fund balance - June 30, 2014	2,290.08	2,290.08	3,910.28	1,620.20

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS  
For the year ending June 30, 2014

2450 LTG M D#195-(SG-Trico)

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
<b>REVENUES</b>				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	6,114.00	6,114.00	5,768.67	( 345.33)
Licenses and permits				
Building permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	2.01	2.01
<b>Total revenues</b>	<b>6,114.00</b>	<b>6,114.00</b>	<b>5,770.68</b>	<b>( 343.32)</b>

**EXPENDITURES**

## Current:

## General Government

## Public Safety

Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

## Public Works

Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	5,000.00	5,000.00	4,822.08	177.92

## Public Health

Supplies/services/materials, etc	0.00	0.00	0.00	0.00
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## Social and Economic Services

Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

## Culture and Recreation

Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

## Housing and Community Development

## Conservation of Natural Resources

## Capital expenditures

	0.00	0.00	0.00	0.00
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## Debt Service

## Miscellaneous

	0.00	0.00	0.00	0.00
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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS  
For the year ending June 30, 2014

2450 LTG M D#195-(SG-Trico)

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
<b>Total expenditures</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>4,822.08</b>	<b>177.92</b>
Excess of revenues over (under) expenditures	1,114.00	1,114.00	948.60	( 165.40)
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	( 1,000.00)	( 1,000.00)	( 1,000.00)	0.00
<b>Total other financing sources (uses)</b>	<b>( 1,000.00)</b>	<b>( 1,000.00)</b>	<b>( 1,000.00)</b>	<b>0.00</b>
Net change in fund balance	114.00	114.00	( 51.40)	( 165.40)
Fund balance - July 1, 2013 -				
-As previously reported	1,866.28	1,866.28	1,866.28	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2013 - As restated	1,866.28	1,866.28	1,866.28	0.00
Fund balance - June 30, 2014	1,980.28	1,980.28	1,814.88	( 165.40)

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## CITY OF MILES CITY

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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS  
For the year ending June 30, 2014

2470 LTG M D#202-(SG-MDU&amp;NV)

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
<b>REVENUES</b>				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	7,625.00	7,625.00	7,773.80	148.80
Licenses and permits				
Building permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	3.19	3.19
<b>Total revenues</b>	<b>7,625.00</b>	<b>7,625.00</b>	<b>7,776.99</b>	<b>151.99</b>

**EXPENDITURES**

## Current:

General Government				
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	6,850.00	6,850.00	6,898.97	48.97
Public Health				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Miscellaneous	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS  
For the year ending June 30, 2014

2470 LTG M D#202-(SG-MDU&amp;NV)

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
<b>Total expenditures</b>	<b>6,850.00</b>	<b>6,850.00</b>	<b>6,898.97</b>	<b>( 48.97)</b>
Excess of revenues over (under) expenditures	775.00	775.00	878.02	103.02
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	( 1,000.00)	( 1,000.00)	( 1,000.00)	0.00
<b>Total other financing sources (uses)</b>	<b>( 1,000.00)</b>	<b>( 1,000.00)</b>	<b>( 1,000.00)</b>	<b>0.00</b>
Net change in fund balance	( 225.00)	( 225.00)	( 121.98)	103.02
Fund balance - July 1, 2013 - -As previously reported	2,826.77	2,826.77	2,826.77	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2013 - As restated	2,826.77	2,826.77	2,826.77	0.00
Fund balance - June 30, 2014	2,601.77	2,601.77	2,704.79	103.02

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS  
For the year ending June 30, 2014

2480 LTG M M#173-(Milestown Estates)

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
<b>REVENUES</b>				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	794.00	794.00	903.40	109.40
Licenses and permits				
Building permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	2.03	2.03
<b>Total revenues</b>	<b>794.00</b>	<b>794.00</b>	<b>905.43</b>	<b>111.43</b>
<b>EXPENDITURES</b>				
Current:				
General Government				
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	1,160.00	1,160.00	746.19	413.81
Public Health				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	0.00	0.00	0.00	0.00
Debt Service				
Miscellaneous	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS  
For the year ending June 30, 2014

2480 LTG M M#173-(Milestown Estates)

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
<b>Total expenditures</b>	<b>1,160.00</b>	<b>1,160.00</b>	<b>746.19</b>	<b>413.81</b>
Excess of revenues over (under) expenditures	( 366.00)	( 366.00)	159.24	525.24
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	( 250.00)	( 250.00)	0.00	250.00
<b>Total other financing sources (uses)</b>	<b>( 250.00)</b>	<b>( 250.00)</b>	<b>0.00</b>	<b>250.00</b>
Net change in fund balance	( 616.00)	( 616.00)	159.24	775.24
Fund balance - July 1, 2013 - -As previously reported	1,080.78	1,080.78	1,080.78	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2013 - As restated	1,080.78	1,080.78	1,080.78	0.00
Fund balance - June 30, 2014	464.78	464.78	1,240.02	775.24

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS  
For the year ending June 30, 2014

## 2520 STR MAINT DIST #205

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
<b>REVENUES</b>				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	259,450.00	259,450.00	271,536.19	12,086.19
Licenses and permits				
Building permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	400.00	400.00	445.41	45.41
<b>Total revenues</b>	<b>259,850.00</b>	<b>259,850.00</b>	<b>271,981.60</b>	<b>12,131.60</b>

## EXPENDITURES

## Current:

## General Government

## Public Safety

Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

## Public Works

Personal services	102,037.00	102,037.00	85,213.84	16,823.16
Supplies/services/materials, etc	304,528.00	304,528.00	240,135.31	64,392.69

## Public Health

Supplies/services/materials, etc	0.00	0.00	0.00	0.00
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## Social and Economic Services

Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

## Culture and Recreation

Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

## Housing and Community Development

## Conservation of Natural Resources

Capital expenditures	0.00	0.00	0.00	0.00
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## Debt Service

Miscellaneous	897.00	897.00	896.70	0.30
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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS  
For the year ending June 30, 2014

2520 STR MAINT DIST #205

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
<b>Total expenditures</b>	<b>407,462.00</b>	<b>407,462.00</b>	<b>326,245.85</b>	<b>81,216.15</b>
Excess of revenues over (under) expenditures	( 147,612.00)	( 147,612.00)	( 54,264.25)	93,347.75
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	90,633.00	90,633.00	88,211.61	( 2,421.39)
Transfers out	( 31,394.00)	( 31,394.00)	( 19,394.12)	11,999.88
<b>Total other financing sources (uses)</b>	<b>59,239.00</b>	<b>59,239.00</b>	<b>68,817.49</b>	<b>9,578.49</b>
Net change in fund balance	( 88,373.00)	( 88,373.00)	14,553.24	102,926.24
Fund balance - July 1, 2013 - -As previously reported	215,224.73	215,224.73	215,224.73	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2013 - As restated	215,224.73	215,224.73	215,224.73	0.00
Fund balance - June 30, 2014	126,851.73	126,851.73	229,777.97	102,926.24

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS  
For the year ending June 30, 2014

## 2540 STR MAINT DIST#207-(MILESTOWN ESTATES)

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
<b>REVENUES</b>				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	4,216.00	4,216.00	4,522.05	306.05
Licenses and permits				
Building permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	4.44	4.44
<b>Total revenues</b>	<b>4,216.00</b>	<b>4,216.00</b>	<b>4,526.49</b>	<b>310.49</b>

**EXPENDITURES****Current:**

## General Government

## Public Safety

Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

## Public Works

Personal services	4,832.00	4,832.00	4,335.98	496.02
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

## Public Health

Supplies/services/materials, etc	0.00	0.00	0.00	0.00
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## Social and Economic Services

Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

## Culture and Recreation

Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

## Housing and Community Development

## Conservation of Natural Resources

Capital expenditures	0.00	0.00	0.00	0.00
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## Debt Service

Miscellaneous	46.00	46.00	46.27	( 0.27)
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## CITY OF MILES CITY

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## 49. COMBINING STMT OF REV, EXPEND, &amp; CHANGES IN FUND BALANCES - BUDGET &amp; ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2014

2540 STR MAINT DIST#207-(MILESTOWN ESTATES)

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
<b>Total expenditures</b>	<b>4,878.00</b>	<b>4,878.00</b>	<b>4,382.25</b>	<b>495.75</b>
Excess of revenues over (under) expenditures	( 662.00)	( 662.00)	144.24	806.24
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
<b>Total other financing sources (uses)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Net change in fund balance	( 662.00)	( 662.00)	144.24	806.24
Fund balance - July 1, 2013 -				
-As previously reported	2,272.71	2,272.71	2,272.71	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2013 - As restated	2,272.71	2,272.71	2,272.71	0.00
Fund balance - June 30, 2014	1,610.71	1,610.71	2,416.95	806.24

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS  
For the year ending June 30, 2014

## 2701 Fire Grants

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
<b>REVENUES</b>				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Building permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
<b>Total revenues</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**EXPENDITURES**

## Current:

## General Government

## Public Safety

Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

## Public Works

Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

## Public Health

Supplies/services/materials, etc	0.00	0.00	0.00	0.00
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## Social and Economic Services

Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

## Culture and Recreation

Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

## Housing and Community Development

## Conservation of Natural Resources

Capital expenditures	0.00	0.00	0.00	0.00
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## Debt Service

Miscellaneous	0.00	0.00	0.00	0.00
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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS  
For the year ending June 30, 2014

## 2701 Fire Grants

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
<b>Total expenditures</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Excess of revenues over (under) expenditures	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
<b>Total other financing sources (uses)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Net change in fund balance	0.00	0.00	0.00	0.00
Fund balance - July 1, 2013 -				
-As previously reported	100.15	100.15	100.15	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2013 - As restated	100.15	100.15	100.15	0.00
Fund balance - June 30, 2014	100.15	100.15	100.15	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS  
For the year ending June 30, 2014

## 2820 GAS TAX

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
<b>REVENUES</b>				
<b>Taxes</b>				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
<b>Licenses and permits</b>				
Building permits	0.00	0.00	0.00	0.00
<b>Intergovernmental revenue (See supplemental section for detail)</b>				
Federal grants	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	182,188.00	182,188.00	182,187.89	( 0.11)
<b>Charges for services</b>				
General government	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
<b>Fines and forfeitures</b>				
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
<b>Total revenues</b>	<b>182,188.00</b>	<b>182,188.00</b>	<b>182,187.89</b>	<b>( 0.11)</b>

**EXPENDITURES****Current:**

<b>General Government</b>				
<b>Public Safety</b>				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
<b>Public Works</b>				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
<b>Public Health</b>				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
<b>Social and Economic Services</b>				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
<b>Culture and Recreation</b>				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
<b>Housing and Community Development</b>				
<b>Conservation of Natural Resources</b>				
Capital expenditures	0.00	0.00	0.00	0.00
<b>Debt Service</b>				
Miscellaneous	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS  
For the year ending June 30, 2014

## 2820 GAS TAX

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
<b>Total expenditures</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Excess of revenues over (under) expenditures	182,188.00	182,188.00	182,187.89	( 0.11)
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	( 187,030.00)	( 187,030.00)	( 182,187.89)	4,842.11
<b>Total other financing sources (uses)</b>	<b>( 187,030.00)</b>	<b>( 187,030.00)</b>	<b>( 182,187.89)</b>	<b>4,842.11</b>
Net change in fund balance	( 4,842.00)	( 4,842.00)	0.00	4,842.00
Fund balance - July 1, 2013 - -As previously reported	0.00	0.00	0.00	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2013 - As restated	0.00	0.00	0.00	0.00
Fund balance - June 30, 2014	( 4,842.00)	( 4,842.00)	0.00	4,842.00

## 49. COMBINING STMT OF REV, EXPEND, &amp; CHANGES IN FUND BALANCES - BUDGET &amp; ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS

For the year ending June 30, 2014

## 2850 911 EMERGENCY

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
<b>REVENUES</b>				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Building permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	0.00	0.00	0.00	0.00
State shared revenues	208,705.00	208,705.00	231,532.42	22,827.42
Charges for services				
General government	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	200.00	200.00	147.37	( 52.63)
<b>Total revenues</b>	<b>208,905.00</b>	<b>208,905.00</b>	<b>231,679.79</b>	<b>22,774.79</b>
<b>EXPENDITURES</b>				
Current:				
General Government				
Public Safety				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	178,124.00	178,124.00	84,221.11	93,902.89
Public Works				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Public Health				
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Social and Economic Services				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Culture and Recreation				
Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	58,030.00	58,030.00	0.00	58,030.00
Debt Service				
Miscellaneous	0.00	0.00	0.00	0.00

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS  
For the year ending June 30, 2014

## 2850 911 EMERGENCY

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
<b>Total expenditures</b>	<b>236,154.00</b>	<b>236,154.00</b>	<b>84,221.11</b>	<b>151,932.89</b>
Excess of revenues over (under) expenditures	( 27,249.00)	( 27,249.00)	147,458.68	174,707.68
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	( 112,000.00)	( 112,000.00)	( 112,000.00)	0.00
<b>Total other financing sources (uses)</b>	<b>( 112,000.00)</b>	<b>( 112,000.00)</b>	<b>( 112,000.00)</b>	<b>0.00</b>
Net change in fund balance	( 139,249.00)	( 139,249.00)	35,458.68	174,707.68
Fund balance - July 1, 2013 -				
-As previously reported	73,143.47	73,143.47	73,143.47	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2013 - As restated	73,143.47	73,143.47	73,143.47	0.00
Fund balance - June 30, 2014	( 66,105.53)	( 66,105.53)	108,602.15	174,707.68

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS  
For the year ending June 30, 2014

## 2860 LIBRARY GRANTS

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
<b>REVENUES</b>				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Building permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	0.00	0.00	0.00
State grants	14,058.00	14,058.00	61,058.11	47,000.11
State shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Miscellaneous	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	0.00	0.00
<b>Total revenues</b>	<b>14,058.00</b>	<b>14,058.00</b>	<b>61,058.11</b>	<b>47,000.11</b>

**EXPENDITURES**

## Current:

## General Government

## Public Safety

Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

## Public Works

Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

## Public Health

Supplies/services/materials, etc	0.00	0.00	0.00	0.00
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## Social and Economic Services

Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

## Culture and Recreation

Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	19,538.00	19,538.00	7,627.37	11,910.63

## Housing and Community Development

## Conservation of Natural Resources

Capital expenditures	0.00	0.00	0.00	0.00
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## Debt Service

Miscellaneous	0.00	0.00	0.00	0.00
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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS  
For the year ending June 30, 2014

## 2880 LIBRARY GRANTS

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
<b>Total expenditures</b>	<b>19,538.00</b>	<b>19,538.00</b>	<b>7,627.37</b>	<b>11,910.63</b>
Excess of revenues over (under) expenditures	( 5,480.00)	( 5,480.00)	53,430.74	58,910.74
OTHER FINANCING SOURCES (USES)				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
<b>Total other financing sources (uses)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Net change in fund balance	( 5,480.00)	( 5,480.00)	53,430.74	58,910.74
Fund balance - July 1, 2013 - -As previously reported	5,124.00	5,124.00	5,124.00	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2013 - As restated	5,124.00	5,124.00	5,124.00	0.00
Fund balance - June 30, 2014	( 356.00)	( 356.00)	58,554.74	58,910.74

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS  
For the year ending June 30, 2014

## 2935 Historic Preservation

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
<b>REVENUES</b>				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Building permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	0.00	4,534.00	2,750.00	( 1,784.00)
State grants	5,225.00	11,225.00	12,547.63	1,322.63
State shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	1,200.00	1,200.00	795.00	( 405.00)
Fines and forfeitures				
Miscellaneous	12,281.00	18,031.00	12,759.99	( 5,271.01)
Investment and royalty earnings	0.00	0.00	0.00	0.00
<b>Total revenues</b>	<b>18,706.00</b>	<b>34,990.00</b>	<b>28,852.62</b>	<b>( 6,137.38)</b>

**EXPENDITURES**

## Current:

## General Government

## Public Safety

Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

## Public Works

Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

## Public Health

Supplies/services/materials, etc	0.00	0.00	0.00	0.00
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## Social and Economic Services

Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

## Culture and Recreation

Personal services	18,577.00	19,196.00	17,704.42	1,491.58
Supplies/services/materials, etc	7,340.00	23,590.00	20,653.69	2,936.31

## Housing and Community Development

## Conservation of Natural Resources

Capital expenditures	0.00	0.00	0.00	0.00
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## Debt Service

Miscellaneous	0.00	0.00	0.00	0.00
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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS  
For the year ending June 30, 2014

## 2935 Historic Preservation

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
<b>Total expenditures</b>	<b>25,917.00</b>	<b>42,786.00</b>	<b>38,358.11</b>	<b>4,427.89</b>
Excess of revenues over (under) expenditures	( 7,211.00)	( 7,796.00)	( 9,505.49)	( 1,709.49)
OTHER FINANCING SOURCES (USES)				
Transfers in	8,000.00	8,000.00	8,585.00	585.00
Transfers out	0.00	0.00	0.00	0.00
<b>Total other financing sources (uses)</b>	<b>8,000.00</b>	<b>8,000.00</b>	<b>8,585.00</b>	<b>585.00</b>
Net change in fund balance	789.00	204.00	( 920.49)	( 1,124.49)
Fund balance - July 1, 2013 -				
-As previously reported	1,945.24	1,945.24	1,945.24	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2013 - As restated	1,945.24	1,945.24	1,945.24	0.00
Fund balance - June 30, 2014	2,734.24	2,149.24	1,024.75	( 1,124.49)

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS  
For the year ending June 30, 2014

## 2985 RETIRED SENIOR VOLUNTEER PROG (RSVP)

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
<b>REVENUES</b>				
Taxes				
Property Taxes	0.00	0.00	0.00	0.00
Special assessments	0.00	0.00	0.00	0.00
Licenses and permits				
Building permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	58,228.00	58,228.00	63,743.98	5,515.98
State grants	0.00	0.00	0.00	0.00
State shared revenues	0.00	0.00	0.00	0.00
Charges for services				
General government	0.00	0.00	0.00	0.00
Public health	0.00	0.00	0.00	0.00
Culture and recreation	0.00	0.00	0.00	0.00
Fines and forfeitures				
Miscellaneous	12,746.00	12,746.00	12,146.66	(599.34)
Investment and royalty earnings	0.00	0.00	22.79	22.79
<b>Total revenues</b>	<b>70,974.00</b>	<b>70,974.00</b>	<b>75,913.43</b>	<b>4,939.43</b>

**EXPENDITURES**

## Current:

## General Government

## Public Safety

Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

## Public Works

Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

## Public Health

Supplies/services/materials, etc	0.00	0.00	0.00	0.00
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## Social and Economic Services

Personal services	58,230.00	58,230.00	57,159.05	1,070.95
Supplies/services/materials, etc	18,237.00	18,237.00	19,650.33	(1,413.33)

## Culture and Recreation

Personal services	0.00	0.00	0.00	0.00
Supplies/services/materials, etc	0.00	0.00	0.00	0.00

## Housing and Community Development

## Conservation of Natural Resources

Capital expenditures	0.00	0.00	0.00	0.00
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## Debt Service

Miscellaneous	0.00	0.00	0.00	0.00
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49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR SPECIAL REVENUE FUNDS  
For the year ending June 30, 2014

## 2985 RETIRED SENIOR VOLUNTEER PROG (RSVP)

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
<b>Total expenditures</b>	<b>76,467.00</b>	<b>76,467.00</b>	<b>76,809.38</b>	<b>( 342.38)</b>
Excess of revenues over (under) expenditures	( 5,493.00)	( 5,493.00)	( 895.95)	4,597.05
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00
<b>Total other financing sources (uses)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Net change in fund balance	( 5,493.00)	( 5,493.00)	( 895.95)	4,597.05
Fund balance - July 1, 2013 - -As previously reported	2,976.51	2,976.51	2,976.51	0.00
Prior period adjustments	0.00	0.00	0.00	0.00
Fund balance - July 1, 2013 - As restated	2,976.51	2,976.51	2,976.51	0.00
Fund balance - June 30, 2014	( 2,516.49)	( 2,516.49)	2,080.56	4,597.05

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - TOTAL NONMAJOR SPECIAL REVENUE FUNDS  
For the year ending June 30, 2014

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
<b>REVENUES</b>				
Taxes				
Property Taxes	93,754.00	93,754.00	143,522.30	49,768.30
Special assessments	466,687.00	478,852.00	483,854.15	5,002.15
Licenses and permits				
Building permits	75,000.00	97,000.00	141,986.34	44,986.34
Intergovernmental revenue (See supplemental section for detail)				
Federal grants	58,228.00	62,762.00	66,493.98	3,731.98
State grants	19,283.00	25,283.00	73,605.74	48,322.74
State shared revenues	390,893.00	390,893.00	413,720.31	22,827.31
Charges for services				
General government	38,267.00	38,267.00	38,645.20	378.20
Public health	15,000.00	15,000.00	660.00	( 14,340.00)
Culture and recreation	5,600.00	5,600.00	5,243.15	( 356.85)
Fines and forfeitures				
Miscellaneous	25,027.00	30,777.00	32,068.74	1,291.74
Investment and royalty earnings	750.00	750.00	738.56	( 11.44)
<b>Total revenues</b>	<b>1,188,489.00</b>	<b>1,238,938.00</b>	<b>1,400,538.47</b>	<b>161,600.47</b>
<b>EXPENDITURES</b>				
Current:				
General Government				
Public Safety				
Personal services	10,766.00	10,766.00	10,804.58	( 38.58)
Supplies/services/materials, etc	272,124.00	294,124.00	185,920.80	108,203.20
Public Works				
Personal services	106,869.00	106,869.00	89,549.82	17,319.18
Supplies/services/materials, etc	526,038.00	538,203.00	471,653.42	66,549.58
Public Health				
Supplies/services/materials, etc	35,200.00	35,200.00	33,062.41	2,137.59
Social and Economic Services				
Personal services	58,230.00	58,230.00	57,159.05	1,070.95
Supplies/services/materials, etc	18,237.00	18,237.00	19,650.33	( 1,413.33)
Culture and Recreation				
Personal services	280,311.00	280,930.00	278,765.82	2,164.18
Supplies/services/materials, etc	85,233.00	101,483.00	69,636.47	31,846.53
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	76,030.00	76,030.00	0.00	76,030.00
Debt Service				
Miscellaneous	9,737.00	9,737.00	5,736.55	4,000.45

49. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - TOTAL NONMAJOR SPECIAL REVENUE FUNDS  
For the year ending June 30, 2014

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
<b>Total expenditures</b>	<b>1,478,775.00</b>	<b>1,529,809.00</b>	<b>1,221,939.25</b>	<b>307,869.75</b>
Excess of revenues over (under) expenditures	( 290,286.00)	( 290,871.00)	178,599.22	433,470.22
OTHER FINANCING SOURCES (USES)				
Transfers in	412,120.00	412,120.00	418,158.61	6,038.61
Transfers out	( 523,944.00)	( 523,944.00)	( 490,335.94)	33,608.06
<b>Total other financing sources (uses)</b>	<b>( 111,824.00)</b>	<b>( 111,824.00)</b>	<b>( 72,177.33)</b>	<b>39,646.67</b>
Net change in fund balance	( 402,110.00)	( 402,695.00)	106,421.89	473,116.89
Fund balance - July 1, 2013 - -As previously reported	538,786.07	538,786.07	538,786.07	0.00
Prior period adjustments	( 7,875.00)	( 7,875.00)	( 7,875.00)	0.00
Fund balance - July 1, 2013 - As restated	530,911.07	530,911.07	530,911.07	0.00
Fund balance - June 30, 2014	128,801.07	128,216.07	637,332.96	473,116.89

CITY OF MILES CITY  
55. COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECT FUNDS  
For the year ending June 30, 2014

	4000	4060	Total Nonmajor
	General Fund Capit	CAPITAL IMPROV-PUB	Cap. Proj. Funds
<hr/>			
ASSETS			
Cash and cash equivalents	136,960.53	71,681.53	208,642.06
Taxes receivable:			
<b>TOTAL ASSETS</b>	<b>136,960.53</b>	<b>71,681.53</b>	<b>208,642.06</b>
<hr/>			
LIABILITIES			
FUND BALANCES			
Unassigned (negative balance only)	136,960.53	71,681.53	208,642.06
Total Fund Balances	136,960.53	71,681.53	208,642.06
Total Liabilities and Fund Balances	136,960.53	71,681.53	208,642.06
<hr/>			



57. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR CAPITAL PROJECTS FUNDS  
For the year ending June 30, 2014

## 4000 General Fund Capitol Improvement Fund

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
<b>REVENUES</b>				
Taxes				
Licenses and permits				
Other licenses and permits	0.00	0.00	0.00	0.00
Intergovernmental revenue (See supplemental section for detail)				
Charges for services				
Public works charges	0.00	0.00	0.00	0.00
Fines and forfeitures				
Miscellaneous				
Other miscellaneous revenue	0.00	0.00	0.00	0.00
Investment and royalty earnings	0.00	0.00	327.76	327.76
<b>Total revenues</b>	<b>0.00</b>	<b>0.00</b>	<b>327.76</b>	<b>327.76</b>
<b>EXPENDITURES</b>				
Current:				
General Government				
Public Safety				
Public Works				
Public Health				
Social and Economic Services				
Culture and Recreation				
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	46,000.00	124,002.00	102,221.63	21,780.37
Debt Service				
<b>Total expenditures</b>	<b>46,000.00</b>	<b>124,002.00</b>	<b>102,221.63</b>	<b>21,780.37</b>
Excess of revenues over (under) expenditures	( 46,000.00)	( 124,002.00)	( 101,893.87)	22,108.13
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	46,000.00	46,000.00	46,000.00	0.00
<b>Total other financing sources (uses)</b>	<b>46,000.00</b>	<b>46,000.00</b>	<b>46,000.00</b>	<b>0.00</b>
Net change in fund balance	0.00	( 78,002.00)	( 55,893.87)	22,108.13
Fund balance - July 1, 2013 - -As previously reported	192,854.40	192,854.40	192,854.40	0.00
Fund balance - July 1, 2013 - As restated	192,854.40	192,854.40	192,854.40	0.00

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57. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR CAPITAL PROJECTS FUNDS  
For the year ending June 30, 2014

4000 General Fund Capitol Improvement Fund

Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
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Fund balance - June 30, 2014

192,854.40	114,852.40	136,960.53	22,108.13
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57. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR CAPITAL PROJECTS FUNDS  
For the year ending June 30, 2014

## 4060 CAPITAL IMPROV-PUBLIC WORKS

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
REVENUES				
Taxes				
Licenses and permits				
Other licenses and permits	2,500.00	2,500.00	6,651.09	4,151.09
Intergovernmental revenue (See supplemental section for detail)				
Charges for services				
Public works charges	8,990.00	8,990.00	16,211.06	7,221.06
Fines and forfeitures				
Miscellaneous				
Other miscellaneous revenue	0.00	0.00	1,060.14	1,060.14
Investment and royalty earnings	0.00	0.00	99.81	99.81
<b>Total revenues</b>	<b>11,490.00</b>	<b>11,490.00</b>	<b>24,022.10</b>	<b>12,532.10</b>
EXPENDITURES				
Current:				
General Government				
Public Safety				
Public Works				
Public Health				
Social and Economic Services				
Culture and Recreation				
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	119,400.00	119,400.00	85,061.25	34,338.75
Debt Service				
<b>Total expenditures</b>	<b>119,400.00</b>	<b>119,400.00</b>	<b>85,061.25</b>	<b>34,338.75</b>
Excess of revenues over (under) expenditures	( 107,910.00)	( 107,910.00)	( 61,039.15)	46,870.85
OTHER FINANCING SOURCES (USES)				
Transfers in	20,000.00	20,000.00	20,000.00	0.00
<b>Total other financing sources (uses)</b>	<b>20,000.00</b>	<b>20,000.00</b>	<b>20,000.00</b>	<b>0.00</b>
Net change in fund balance	( 87,910.00)	( 87,910.00)	( 41,039.15)	46,870.85
Fund balance - July 1, 2013 - -As previously reported	112,720.68	112,720.68	112,720.68	0.00
Fund balance - July 1, 2013 - As restated	112,720.68	112,720.68	112,720.68	0.00

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57. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - NONMAJOR CAPITAL PROJECTS FUNDS  
For the year ending June 30, 2014

4060 CAPITAL IMPROV-PUBLIC WORKS

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Fund balance - June 30, 2014	24,810.68	24,810.68	71,681.53	46,870.85

57. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - TOTAL NONMAJOR CAPITAL PROJECTS FUNDS  
For the year ending June 30, 2014

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
<b>REVENUES</b>				
Taxes				
Licenses and permits				
Other licenses and permits	2,500.00	2,500.00	6,651.09	4,151.09
Intergovernmental revenue (See supplemental section for detail)				
Charges for services				
Public works charges	8,990.00	8,990.00	16,211.06	7,221.06
Fines and forfeitures				
Miscellaneous				
Other miscellaneous revenue	0.00	0.00	1,060.14	1,060.14
Investment and royalty earnings	0.00	0.00	427.57	427.57
<b>Total revenues</b>	<b>11,490.00</b>	<b>11,490.00</b>	<b>24,349.86</b>	<b>12,859.86</b>
<b>EXPENDITURES</b>				
Current:				
General Government				
Public Safety				
Public Works				
Public Health				
Social and Economic Services				
Culture and Recreation				
Housing and Community Development				
Conservation of Natural Resources				
Capital expenditures	165,400.00	243,402.00	187,282.88	56,119.12
Debt Service				
<b>Total expenditures</b>	<b>165,400.00</b>	<b>243,402.00</b>	<b>187,282.88</b>	<b>56,119.12</b>
Excess of revenues over (under) expenditures	( 153,910.00)	( 231,912.00)	( 162,933.02)	68,978.98
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	66,000.00	66,000.00	66,000.00	0.00
<b>Total other financing sources (uses)</b>	<b>66,000.00</b>	<b>66,000.00</b>	<b>66,000.00</b>	<b>0.00</b>
Net change in fund balance	( 87,910.00)	( 165,912.00)	( 96,933.02)	68,978.98
Fund balance - July 1, 2013 - -As previously reported	305,575.08	305,575.08	305,575.08	0.00
Fund balance - July 1, 2013 - As restated	305,575.08	305,575.08	305,575.08	0.00

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57. COMBINING STMT OF REV, EXPEND, & CHANGES IN FUND BALANCES - BUDGET & ACTUAL - TOTAL NONMAJOR CAPITAL PROJECTS FUNDS  
For the year ending June 30, 2014

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Neg)
Fund balance - June 30, 2014	217,665.08	139,663.08	208,642.06	68,978.98

63. COMBINING STATEMENT OF NET POSITION - NONMAJOR ENTERPRISE FUNDS  
For the year ending June 30, 2014

	5510 AMBULANCE FUND	Total Nonmajor Enterprise
<b>ASSETS</b>		
Current Assets		
Cash and cash equivalents	( 353,354.86)	( 353,354.86)
Tax/assessment receivable (net of allowance for uncollectibles)	222.19	222.19
Accounts receivable - net of allowances	87,308.94	87,308.94
<b>Total Current Assets</b>	<b>( 265,823.73)</b>	<b>( 265,823.73)</b>
Noncurrent Assets		
Restricted Assets:		
Capital assets:		
Machinery and equipment	372,186.93	372,186.93
Less accumulated depreciation	( 211,306.00)	( 211,306.00)
Capital assets - net of accumulated depreciation	160,880.93	160,880.93
<b>Total Noncurrent Assets</b>	<b>160,880.93</b>	<b>160,880.93</b>
<b>TOTAL ASSETS</b>	<b>( 104,942.80)</b>	<b>( 104,942.80)</b>
<b>LIABILITIES</b>		
Current Liabilities		
Deferred revenue	( 0.01)	( 0.01)
<b>Total Current Liabilities</b>	<b>( 0.01)</b>	<b>( 0.01)</b>
Noncurrent Liabilities		
Contracts/loans/notes payable	65,314.26	65,314.26
Compensated absences	27,037.00	27,037.00
Other noncurrent liabilities	16,024.00	16,024.00
<b>Total Noncurrent Liabilities</b>	<b>108,375.26</b>	<b>108,375.26</b>
<b>Total Liabilities</b>	<b>108,375.25</b>	<b>108,375.25</b>
<b>NET POSITION</b>		
Restricted for:		
Unrestricted	( 213,318.05)	( 213,318.05)

63. COMBINING STATEMENT OF NET POSITION - NONMAJOR ENTERPRISE FUNDS  
For the year ending June 30, 2014

	5510	Total Nonmajor
	AMBULANCE FUND	Enterprise
<b>Total Net Position</b>	<b>( 213,318.05)</b>	<b>( 213,318.05)</b>



## 64. COMBINING STATEMENT OF REVENUES, EXPENSES &amp; CHANGES IN FUND NET POSITION - NONMAJOR ENTERPRISE FUNDS

For the year ending June 30, 2014

	5510 AMBULANCE FUND	Total Nonmajor Enterprise
OPERATING REVENUES		
Charges for services	839,014.34	839,014.34
Miscellaneous	7,825.46	7,825.46
<b>Total Operating Revenues</b>	<b>846,839.80</b>	<b>846,839.80</b>
OPERATING EXPENSES		
Personal services	388,742.13	388,742.13
Supplies	40,163.35	40,163.35
Purchased services	53,531.27	53,531.27
Building materials	106.00	106.00
Fixed charges	10,549.44	10,549.44
Loss/bad debt expense	337,852.72	337,852.72
Depreciation	14,829.00	14,829.00
<b>Total Operating Expenses</b>	<b>845,773.91</b>	<b>845,773.91</b>
Operating Income (Loss)	1,065.89	1,065.89
NONOPERATING REVENUES (EXPENSES)		
Taxes/assessment revenue	7,087.43	7,087.43
Contributions and donations	1,347.60	1,347.60
Debt service interest expense	( 842.79)	( 842.79)
<b>Total Nonoperating Rev(Exp)</b>	<b>7,592.24</b>	<b>7,592.24</b>
Income (Loss) before contributions/transfers	8,658.13	8,658.13
Transfers out	( 34,716.04)	( 34,716.04)
Change in net position	( 26,057.91)	( 26,057.91)
Total net position - July 1, 2013	( 187,260.14)	( 187,260.14)
Total net position - July 1, 2013 as restated	( 187,260.14)	( 187,260.14)
Total net position - June 30, 2014	( 213,318.05)	( 213,318.05)

**CITY OF MILES CITY**  
**COMBINING STATEMENT OF CASH FLOWS**  
**NONMAJOR ENTERPRISE FUNDS**  
**FISCAL YEAR ENDING JUNE 30, 2014**

Description	5510 AMBULANCE	FUND # NAME	FUND # NAME	TOTALS
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash received from customers	480,653.00			480,653.00
Cash paid to suppliers	(104,349.00)			(104,349.00)
Cash paid to employees	(404,604.00)			(404,604.00)
Cash received from interfund services provided				0.00
Cash paid for interfund services used				0.00
Net cash provided (used) by operating activities	(28,300.00)	0.00	0.00	(28,300.00)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Transfers from (to) other funds	(34,716.00)			(34,716.00)
Miscellaneous	9,174.00			9,174.00
Decrease in deposits payable	(25.00)			(25.00)
Subsidies from taxes and other governments	7,096.00			7,096.00
Net cash provided (used) by capital and related financing activities	(18,471.00)	0.00	0.00	(18,471.00)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Proceeds from debt				0.00
Capital contributions				0.00
Purchases/acquisition/construction of capital assets				0.00
Principal on debt	(25,318.00)			(25,318.00)
Interest paid on debt	(843.00)			(843.00)
Capital lease down payment				0.00
Proceeds from sales of capital assets				0.00
Net cash provided (used) by capital and related financing activities	(26,161.00)	0.00	0.00	(26,161.00)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Proceeds from sales of investments				0.00
Purchase of investments				0.00
Interest earnings				0.00
Net cash provided (used) by investing activities	0.00	0.00	0.00	0.00
Net increase (decrease) in cash and cash equivalents	(72,932.00)	0.00	0.00	(72,932.00)
Cash and cash equivalents - July 1, 2013	(280,423.00)			(280,423.00)
Cash and cash equivalents - June 30, 2014	(353,355.00)	0.00	0.00	(353,355.00)
<b>Reconciliation of operating income to net cash provided (used) by operating activities:</b>				
Operating income	(6,759.00)			(6,759.00)
Adjustments to reconcile operating income to net cash provided (used) by operating activities				
Depreciation expense/OPEB	15,936.00			15,936.00
(Increase) decrease in accounts receivable	(20,508.00)			(20,508.00)
(Increase) decrease in intergovernmental receivables				0.00
(Increase) decrease in due from other funds				0.00
Increase in allowance for uncollectible accounts				0.00
(Increase) decrease in inventories				0.00
(Increase) decrease in prepaid items				0.00
Increase (decrease) in customer deposits				0.00
Increase (decrease) in accounts payable				0.00
Increase (decrease) in compensated absences pay.	(16,969.00)			(16,969.00)
Increase (decrease) in intergovernmental payables				0.00
Increase (decrease) in due to other funds				0.00
Total adjustments	(21,541.00)	0.00	0.00	(21,541.00)
Net cash provided (used) by operating activities	(28,300.00)	0.00	0.00	(28,300.00)
<b>Noncash investing, capital, and financing activities:</b>				
Borrowing under capital lease				0.00
Contributions of capital assets from government				0.00
Purchase of equipment on account				0.00
Increase in fair value of investments				0.00
Capital asset trade-ins				0.00

**COUNTY/CITY/TOWN OF**  
**SCHEDULE OF FEDERAL/STATE GRANTS,**  
**ENTITLEMENTS, AND SHARED REVENUES**  
**FISCAL YEAR ENDING JUNE 30, 20\_\_\_\_\_**

	REVENUE CODE	RECEIVING FUND	AMOUNT
<b><u>FEDERAL GRANTS/ENTITLEMENTS - (LIST)</u></b>			
DEQ Reimbursement-Petro Spill	331076	5210	(23,350.19)
FEMA Reimbursement	331113	2260	(84,883.48)
Federal Aeronautics Admin Grant	331129	5610	(258,068.00)
RSVP Federal Grant	331165	2985	(63,743.98)
Historic Preservation CDBG Grant	331171	2935	(2,750.00)
ICAC-Police	331021	1000	(4,505.41)
<b>Total Federal Grants/Entitlements</b>			(437,301.06)
<b><u>FEDERAL SHARED REVENUES - (LIST)</u></b>			
<b>Total Federal Shared Revenues</b>			0.00
<b><u>STATE GRANTS/ENTITLEMENTS - (LIST)</u></b>			
CTEP-Safe Route to School	334001	1000	(13,211.67)
CTEP- Riverside Rest Area	334003	1000	(9,954.81)
MDT-STEP- Police OT Reimbursement	334004	1000	(1,384.33)
MDT-SRO Wages	334006	1000	(3,120.12)
K-9 OT- Department of Justice	334007	1000	(400.00)
EMDTF	334010	1000	(40,036.21)
State Historic Preservation	334000	2935	(6,547.63)
DNRC Grants	334121	2935	(6,000.00)
State Aid for Library	334100	2880	(5,398.69)
Safebrush Coal Service	334104	2880	6,161.30
HB#193-Interlibrary Loan Reimb	334101	2880	(49,498.12)
DNRC Grants	334121	1000	300.00
Library Foundation	334101	2880	(49,498.12)
<b>Total State Grants/Entitlements</b>			(178,588.40)
<b><u>STATE SHARED REVENUES - (LIST)</u></b>			
HB 124 Entitlement	335230	1000	(1,162,093.00)
Gasoline Tax Apportionment	335040	2820	(182,187.89)
Oil & Gas Production Tax	335065	1000	(210.95)
Basic 911 Funds	335080	2850	(62,849.11)
Enhanced 911 Funds	335081	2850	(62,849.11)
911-Wireless Funds	335082	2850	(105,834.20)
Live Card Game Table Permit	335110	1000	(1,150.00)
Video Gaming Machine Permits	335120	1000	(28,875.00)
<b>Total State Shared Revenues</b>			(1,606,049.26)
<b>TOTAL</b>			(2,221,938.72)

STOCKMAN BANK										Bank Statement					
Jun-14		GENERAL CREDIT CARD	WATER	WATER CREDIT CARD	EXP	ACH	EXP	WTR/ACH	EXP	TRANSFER	EXP	PAYROLL	CLAIMS	TRANSFER	RUNNING
INTEREST	GENERAL											Payroll			BALANCE
ACT 27/15												OUT	7910	7930	OUT
BAL FWD															\$7,251,887.33
2		\$150.00		\$1,266.05	AMB	\$436.12						\$1,353.17	\$7,879.15		\$7,244,507.18
3		\$4,934.00	\$19,762.96	\$599.48	IMA	\$54,000.00						\$5,203.57	\$239.00		\$7,290,583.37
4				\$647.65	AMB	\$535.50		\$775.75	INT	\$1,227.29		\$1,627.80	\$86.00		\$7,290,828.48
5					WTR/INT	\$13,211.67									\$7,304,040.15
6		\$391.00	\$17,026.55	\$316.46	AMB	\$389.51		\$314.29				\$6,160.90	\$1,410.52		\$7,308,077.92
7					AMB	\$4,774.27						\$7,036.94			\$7,323,871.86
8												\$14,114.01			\$7,309,457.85
9				\$258.12	OTTR/	\$15,182.32		\$417.05				\$1,200.47	\$31,094.39		\$7,298,020.48
10				\$231.81	AMB	\$278.46						\$57,022.91	\$14,477.70		\$7,238,089.87
11															\$7,243,070.11
12				\$27,874.92				\$40.67				\$2,193.96	\$511.91		\$7,268,580.12
13		\$10.00		\$304.03	WTR/	\$282,729.57									\$7,268,580.12
14					AMB	\$961.00						\$297.86	\$1,965.87		\$7,549,359.99
15					OTTR	\$786.25									\$7,550,320.99
16					AMB	\$682.48		\$405.34				\$123.44			\$7,551,107.24
17					WTR/INT	\$5,54									\$7,633,733.43
18					WTR/INT	\$5,629.81									\$7,639,363.24
19					WTR/INT	\$5,629.81									\$7,639,363.24
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121					WTR/INT	\$5,629.81									

**JUNE-2014 TREASURER REPORT FOR THE CITY OF MILES CITY****STOCKMAN BANK**

Gen Operating (9449)

\$8,255,997.71

Airport Savings (3356)

\$1,912.01

\$0.00

Sub Total \$8,257,909.72

**PETTY CASH**

Petty Cash	- Water	\$330.00
" "	- Historical	\$0.00
" "	- Police	\$100.00
" "	- Library	\$75.00
" "	- Airport	\$100.00
" "	- Pool	\$100.00
" "	- R.S.V.P.	\$200.00
" "	JUDGE	\$100.00

Sub Total \$1,005.00

**BANK TOTAL**

\$8,258,914.72

Water Dep Error	\$1.00
Water Dep Error	\$0.01
STOCKMAN INTEREST FLOATING	\$1,042.24
OUTSTANDING PAYROLL	(\$155,738.09)
OUTSTANDING CLAIMS	(\$904,730.72)
OUTSTANDING ELECTRONIC PAYROLL	Bank (\$68,980.51)
Outstanding Credit Card Water Payment	(\$656.39)
Outstanding DEPOSIT	\$48,731.50
Outstanding DEPOSIT	\$6,285.95
OUTSTANDING DEPOSIT CITY TAXES	\$119,891.25

ADJUSTED TREAS REPORT \$7,304,758.96

ADJUSTED CASH REPORT \$7,304,758.96

DIFFERENCE \$0.00

07/30/14  
09:06:36

CITY OF MILES CITY  
Schedule of Cash Receipts & Disbursements  
For the Year 2013-2014

Page: 1 of 3  
Report ID: L160Z

Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
1000 GENERAL						
101000 Cash - Operating	1,018,495.97	3,605,815.39	538,478.44	58,032.49	4,093,319.55	1,011,437.76
101004 RSVP Non-Federal Cash Operating-	-130.00	130.00	0.00	0.00	0.00	0.00
101130 Riverside Park Tennis Courts Don	1,098.80	0.00	0.00	0.00	33.77	1,065.03
101140 Animal Control/donated by Nefsy	1,543.56	0.00	0.00	0.00	429.99	1,113.57
101160 Riverside Park Restrooms -Donati	166.00	0.00	0.00	0.00	0.00	166.00
102260 Cash- Surplus EBMS Flex Plan	4,919.84	0.00	0.00	0.00	0.00	4,919.84
103100 Petty Cash-	100.00	0.00	0.00	0.00	0.00	100.00
103200 Petty Cash-Police Dept.	100.00	0.00	0.00	0.00	0.00	100.00
103300 Petty Cash-City Court	100.00	0.00	0.00	0.00	0.00	100.00
Total Fund	1,026,394.17	3,605,945.39	538,478.44	58,032.49	4,093,783.31	1,019,002.20
Total 1000 GENERAL	1,026,394.17	3,605,945.39	538,478.44	58,032.49	4,093,783.31	1,019,002.20
2220 LIBRARY						
101000 Cash - Operating	16,085.55	43,205.09	283,487.00	441.89	324,173.48	18,162.27
101032 Cash- Library Board of Trustees	8,922.73	7,050.35	0.00	0.00	0.00	15,973.08
103000 Petty Cash	75.00	0.00	0.00	0.00	0.00	75.00
Total Fund	25,083.28	50,255.44	283,487.00	441.89	324,173.48	34,210.35
2260 EMERGENCY DISASTER						
101000 Cash - Operating	-83,539.50	85,022.51	0.00	0.00	1,483.01	0.00
2270 Health						
101000 Cash - Operating	14,147.30	660.00	30,000.00	0.00	33,062.41	11,744.89
2372 Permissive Medical Levy						
101000 Cash - Operating	6,050.63	143,383.27	0.00	0.00	145,053.00	4,380.90
2394 BUILDING CODE ENFORCEMENT						
101000 Cash - Operating	95,682.61	142,083.34	0.00	0.00	119,414.21	118,351.74
2400 LTG M D#165-(Gen City)						
101000 Cash - Operating	60,585.10	153,852.26	78.33	0.00	169,109.13	45,406.56
2420 LTG M D#167-(MilesAddn Etc)						
101000 Cash - Operating	12,531.53	27,794.59	15.86	0.00	30,485.26	9,856.72
2430 LTG M D#171-(Balsam Est)						
101000 Cash - Operating	1,651.29	2,602.91	1.40	0.00	3,102.31	1,153.29
2440 LTG M D#172-(Main Str)						
101000 Cash - Operating	15,147.08	9,101.64	15.73	0.00	20,354.17	3,910.28
2450 LTG M D#195-(SG-Trico)						
101000 Cash - Operating	1,866.28	5,768.67	2.01	0.00	5,822.08	1,814.88
2470 LTG M D#202-(SG-MDU&NV)						
101000 Cash - Operating	2,826.77	7,773.80	3.19	0.00	7,898.97	2,704.79
2480 LTG M M#173-(Milestown Estates)						
101000 Cash - Operating	1,080.78	903.40	2.03	0.00	746.19	1,240.02
2510 STR MAINT DIST #204						
101000 Cash - Operating	577,677.36	972,997.87	103,595.66	0.00	1,318,467.75	335,803.14
2520 STR MAINT DIST #205						
101000 Cash - Operating	215,224.73	271,705.68	92,349.70	0.00	349,502.30	229,777.81
2540 STR MAINT DIST#207-(MILESTOWN ESTATES)						
101000 Cash - Operating	2,272.71	4,522.05	4.44	0.00	4,382.25	2,416.95
2701 Fire Grants						
101000 Cash - Operating	100.15	0.00	0.00	0.00	0.00	100.15
2820 GAS TAX						
101000 Cash - Operating	0.00	182,187.89	0.00	0.00	182,187.89	0.00

07/30/14  
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CITY OF MILES CITY  
Schedule of Cash Receipts & Disbursements  
For the Year 2013-2014

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Report ID: L160Z

Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
2850 911 EMERGENCY						
101000 Cash - Operating	22,173.95	282,501.94	2,001.08	0.00	198,074.82	108,602.15
2880 LIBRARY GRANTS						
101000 Cash - Operating	0.00	0.00	673.52	0.00	673.52	0.00
101003 Cash - per capita	727.71	5,398.69	0.00	0.00	599.00	5,527.40
101020 Cash - Op/ILL	911.58	49,498.12	0.00	0.00	2,439.00	47,970.70
101030 Cash - Sagebrush Fed/Base Grant	2,281.00	6,161.30	0.00	0.00	3,887.74	4,554.56
101033 Library - Humanities Grant	1,203.71	0.00	0.00	0.00	701.63	502.08
Total Fund	5,124.00	61,058.11	673.52		8,300.89	58,554.74
2935 Historic Preservation						
101000 Cash - Operating	1,945.24	19,816.24	8,935.00	0.00	32,019.11	-1,322.63
101036 Cash HP- CDBG-ED Grant	0.00	0.00	786.25	0.00	1,963.75	-1,177.50
101038 Cash HP- Sandra Anderson Charita	0.00	5,750.00	0.00	0.00	5,511.50	238.50
Total Fund	1,945.24	25,566.24	9,721.25		39,494.36	-2,261.63
2985 RETIRED SENIOR VOLUNTEER PROG (RSVP)						
101000 Cash - Operating	-5,181.53	59,004.99	10,296.32	0.00	64,119.78	0.00
101004 RSVP Non-Federal Cash Operating-	7,958.04	16,990.65	0.00	0.00	23,068.13	1,880.56
103100 Petty Cash-	200.00	0.00	0.00	0.00	0.00	200.00
Total Fund	2,976.51	75,995.64	10,296.32		87,187.91	2,080.56
Total 2000	980,607.80	2,505,737.25	532,247.52	441.89	3,048,302.39	969,848.29
3300 Judgement & Losses-Power Settlement						
101000 Cash - Operating	-221.05	-0.46	221.51	0.00	0.00	0.00
Total 3000	-221.05	-0.46	221.51	0.00	0.00	0.00
4000 General Fund Capitol Improvement Fund						
101000 Cash - Operating	192,854.40	0.00	46,327.76	0.00	102,221.63	136,960.53
4060 CAPITAL IMPROV-PUBLIC WORKS						
101000 Cash - Operating	112,720.68	23,922.29	20,099.81	0.00	85,061.25	71,681.53
Total 4000 General Fund Capitol	305,575.08	23,922.29	66,427.57	0.00	187,282.88	208,642.06
5210 WATER UTILITY						
101000 Cash - Operating	1,254,965.67	1,972,383.24	72,726.63	45.46	1,892,385.34	1,407,644.74
101010 Deposit Cash	27,650.00	22,100.00	0.00	0.00	11,250.00	38,500.00
102113 Cash - NE Water Line Proj	31,232.18	0.00	0.00	0.00	31,232.18	0.00
102240 Cash - Replacement & Depreciatio	1,489,589.35	0.00	0.00	0.00	0.00	1,489,589.35
102250 Cash - System Development Fees	235,058.25	22,995.00	0.00	0.00	0.00	258,053.25
102270 Cash - Curb Stop Replacement Fee	171,222.89	40,339.09	2,625.25	0.00	9,805.90	204,381.33
102312 RevBnd/CurYearDebt-DNRC/CarbonTa	8,491.63	0.00	152,694.96	0.00	143,100.36	18,086.23
102313 RevBnd/CurYearDebt-DNRC/NE WtrLi	0.00	0.00	153,999.96	0.00	148,117.83	5,882.13
102315 RevBnd/CurYearDebt-ARRA/NE Water	0.01	0.00	18,047.52	0.00	18,047.50	0.03
102322 RevBnd/Reserve-DNRC/CarbonTank	153,009.00	0.00	0.00	0.00	0.00	153,009.00
102323 RevBnd/Reserve-DNRC/NE WtrLine	153,808.00	0.00	0.00	0.00	25,155.00	128,653.00
102325 RevBnd/Reserve-ARRA B-NE Waterli	18,245.00	0.00	0.00	0.00	0.00	18,245.00
103000 Petty Cash	330.00	0.00	0.00	0.00	0.00	330.00
Total Fund	3,543,601.98	2,057,817.33	400,094.32	45.46	2,279,094.11	3,722,374.06
5310 SEWER UTILITY						
101000 Cash - Operating	1,113,586.76	1,101,549.28	63,955.34	1,460.33	1,706,705.96	570,925.09
102240 Cash - Replacement & Depreciatio	195,098.39	0.00	0.00	0.00	0.00	195,098.39
102250 Cash - System Development Fees	119,210.91	11,800.00	0.00	0.00	0.00	131,010.91

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CITY OF MILES CITY  
Schedule of Cash Receipts & Disbursements  
For the Year 2013-2014

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Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
102280 WWtr Treatment Plant-Phase I Con	-501,601.02	1,197,033.00	0.00	0.00	119,737.52	575,694.46
102316 RevBnd/CurYearDebt-Phase 1 Hayne	37,808.88	11,495.10	101,184.96	0.00	50,375.00	100,113.94
102390 REV BOND/RESERVE-Sewer Phase 1	13,650.00	0.00	107,856.00	0.00	19,771.00	101,735.00
<b>Total Fund</b>	<b>977,753.92</b>	<b>2,321,877.38</b>	<b>272,996.30</b>	<b>1,460.33</b>	<b>1,896,589.48</b>	<b>1,674,577.79</b>
5510 AMBULANCE FUND						
101000 Cash - Operating	-280,423.44	500,210.68	21,772.30	457.08	594,457.32	-353,354.86
5610 AIRPORT OPERATING						
101000 Cash - Operating	92,115.46	424,075.11	258,656.26	0.00	846,006.43	-71,159.60
101100 Cash-FAA Grant/St Loan-2008	6,673.74	0.00	0.00	0.00	0.00	6,673.74
102230 Cash - Surplus/Credit Card Acct	100.00	299,032.79	7.12	38,720.45	258,507.45	1,912.01
103000 Petty Cash	100.00	0.00	0.00	0.00	0.00	100.00
<b>Total Fund</b>	<b>98,989.20</b>	<b>723,107.90</b>	<b>258,663.38</b>	<b>38,720.45</b>	<b>1,104,513.88</b>	<b>-62,473.85</b>
Total 5000	4,339,921.66	5,603,013.29	953,526.30	40,683.32	5,874,654.79	4,981,123.14
6040 PUBLIC WORKS						
101000 Cash - Operating	108,637.45	0.00	160,818.65	1,915.64	141,397.23	126,143.23
Total 6000	108,637.45	0.00	160,818.65	1,915.64	141,397.23	126,143.23
7370 TBID						
101000 Cash - Operating	0.00	88,568.99	0.00	0.00	88,568.99	0.00
7452 Drivers' License Reinstatement Fees						
101000 Cash - Operating	0.00	25.00	0.00	0.00	25.00	0.00
7467 Law Enforcement Academy Surcharge						
101000 Cash - Operating	0.00	8,841.75	0.00	0.00	8,841.75	0.00
7471 CIVIL LEGAL ASSIST/VICTIM DOM VIOLENCE PROG						
101000 Cash - Operating	0.00	16,824.40	0.00	0.00	16,824.40	0.00
7910 PAYROLL FUND						
101000 Cash - Operating	151,031.92	0.01	5,392,348.58	5,387,642.38	0.00	155,738.13
7930 CLAIMS FUND						
101000 Cash - Operating	1,739,173.72	0.00	5,958,082.65	6,792,525.65	0.00	904,730.72
7980 CUSTER CO WATER & SEWER DISTRICT						
101000 Cash - Operating	0.00	130,626.20	3,359.57	0.00	133,985.77	0.00
7981 Interest Clearing						
101000 Cash - Operating	1.17	11,843.11	0.00	0.00	11,844.28	0.00
Total 7000	1,890,206.81	256,729.46	11,353,790.80	12,180,168.03	260,090.19	1,060,468.85
<b>Totals</b>	<b>8,651,121.92</b>	<b>11,995,347.22</b>	<b>13,605,510.79</b>	<b>12,281,241.37</b>	<b>13,605,510.79</b>	<b>8,365,227.77</b>



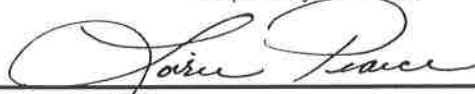
# **GENERAL INFORMATION SECTION**

**COUNTY/CITY/TOWN OF  
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	C.A. Grenz	12/31/2015
Councilperson/Commissioner	Kenneth Gardner	12/31/2017
Councilperson/Commissioner	Susanne Galbraith	12/31/2015
Councilperson/Commissioner	Sheena Martin	12/31/2017
Councilperson/Commissioner	Jerry Partridge	12/31/2015
Councilperson/Commissioner	John Hollowell	12/31/2017
Councilperson/Commissioner	Mark Ahner	12/31/2015
Councilperson/Commissioner	Dwayne Andrews	12/31/2017
Councilperson/Commissioner	Roxanna Brush	12/31/2015
Attorney	Daniel Z. Rice	
Chief of police	Douglas Colombik	
Clerk	Lorrie Pearce	
Police Judge	Al Homme	12/31/2017
Treasurer	John Moorehead	12/31/2015
Utility billing/collection clerk	Patti Bishop	

IN ACCORDANCE WITH STATE LAW, I HEREBY TRANSMIT THE  
COUNTY/CITY/TOWN OF  
ANNUAL FINANCIAL REPORT FOR THE  
FISCAL YEAR ENDING JUNE 30, 20\_\_\_\_

Respectfully submitted;



County Clerk and Recorder or City/Town Clerk-Treasurer

8/20/14  
Date