STATEMENT OF PERMISSION TO COPY

In presenting this paper in partial fulfillment of the requirements for an advanced degree at Montana State University, I agree that the Library shall make it freely available for inspection. I further agree that permission for extensive copying of this paper for scholarly purposes may be granted by my major professor, or, in his absence, by the Director of Libraries. It is understood that any copying or publication of this paper for financial gain shall not be allowed without my written permission.

Signature Thomas James Schlesser

Date 8/18/80

FORMATS FOR MUNICIPAL ACCOUNTING REPORTS

by

THOMAS JAMES SCHLESSER

A professional paper submitted in partial fulfillment
of the requirements for the degree

of

MASTER OF PUBLIC ADMINISTRATION

with concentration in

Program Analysis and Accounting

Approved:

Chairperson, Graduate Committee

Head, Major Department

Graduate Dean

MONTANA STATE UNIVERSITY
Bozeman, Montana

September, 1980

ACKNOWLEDGMENTS

I wish to express appreciation to the faculty members, Dr. Krishna K. Tummala, Dr. Richard L. Haines, and Dr. Patrick J. Cowles of the Political Science Department, who gave me an opportunity to expand my awareness and develop my skills. A special thank you is extended to Dr. Gilbert W. Crain of the Accounting Department whose initial inspiration served as a beginning point for this work. Also deserving of recognition for their cooperation and assistance are the officials of Bozeman and Butte-Silver Bow, and of course the participants in this research.

TABLE OF CONTENTS

	Page
VITA	ii
ACKNOWLEDGMENTS	iii
TABLE OF CONTENTS	iv
LIST OF TABLES	vi
ABSTRACT	vii
Chapter	
I. INTRODUCTION	1
An Overview	1
Municipal Accounting Reports--Current Practice and Trends	2
Municipal Accounting Reports--Shortcomings	16
Rationale for an Informed Public	22
II. THE RESEARCH PROBLEM	28
Statement of the Issue	28
Scope of the Research	30
Hypothesis	31
III. METHODOLOGY AND DATA COLLECTION	32
Research Design	32
Research Participants	38
Independent Variable	43
Dependent Variable	56
Data Collection	60
IV. ANALYSIS OF THE RESULTS	66
Summary of the Data	66
Limitations of the Research Design	91
Conclusions as to Hypothesis	96

Page

Chapter

V. SUMMARY, CONCLUSIONS, AND SUGGESTIONS 97

Summary of Research Problem, Methodology, and Findings 97
Conclusions as to the Applicability and Implications of a Revised Format 98
Suggestions for Further Research 100

BIBLIOGRAPHY 102

Appendices

A. ORIGINAL FORMAT--BUTTE-SILVER BOW 109

B. ORIGINAL FORMAT--BOZEMAN 127

C. REVISED FORMAT--BOZEMAN 183

D. REVISED FORMAT--BUTTE-SILVER BOW 186

LIST OF TABLES

Table		Page
1.	RESEARCH DESIGN-- POST-TEST WITH COMPARISON GROUP	33
2.	RESEARCH PARTICIPANTS BY TYPE AND CITY	41
3.	RESEARCH PARTICIPANTS--REPORTERS BY CITY	42
4.	INTERVIEW QUESTIONS	58
5.	NUMERICAL CODING SYSTEM APPLIED TO TEST QUESTIONS	67
6.	TOTAL SCORES OF ALL PARTICIPANTS-- 12 TEST QUESTIONS	70
7.	PARTICIPANT SCORES PER QUESTION	72
8.	REPORTERS' TOTAL SCORES	78
9.	TOTAL SCORES BY EDUCATION	80
10.	TOTAL SCORES BY BUSINESS EXPERIENCE	82
11.	TOTAL SCORES BY ACCOUNTING EDUCATION OR EXPERIENCE	83

ABSTRACT

This work addresses the effect of format on the understandability of municipal accounting reports to interested persons outside city government. Such reports are important to the understanding of the results of government activities and the indications are that because of their technical and complex form, these reports are not now generally understood. The hypothesis is that revised formats can be developed which will be more understandable than are reports as now presented. A quasi-experimental field study was conducted in two cities so as to test this hypothesis. It is concluded that municipal accounting can be made more understandable to the interested citizens by the use of a simplified report format. Administrators have a duty to use effective means to communicate to the public the results of public operations.

Chapter I

INTRODUCTION

An Overview

Public administrators operate in a complex environment. Overlapping the managerial duties are concerns of the political process, numerous intergovernmental relationships and the moral dimension. Within this setting, the concept of administrative responsibility becomes an ideal, a culturally defined collective expectation which can never be wholly fulfilled given the contradictory and sometimes ambiguous aims of the public will. Nevertheless, public administrators are ultimately managers, charged with accomplishing public policy, and they are expected to be accountable for their use of authority and public resources.

The public resources at the disposal of the public manager can be divided into two categories--human and financial. This paper focuses on the concept of financial accountability or the necessity of answering and being responsible to someone outside the organization for the management of the financial resources. In particular the management responsibility for municipal finances and subsequent reporting to the public in an understandable manner is the subject to be addressed here.

The first chapter provides a background for a research project on this subject. Present practices of municipal financial reporting will be discussed highlighting the several shortcomings, the major problem being the lack of understanding of such reports by the interested public. It follows that if reports are not understood, public managers of municipalities cannot be judged or held accountable by their constituents. It is argued that administrators have an obligation to effectively communicate such information to the public and thus should seek ways to present more understandable reports.

Chapter II outlines the research problem and establishes an hypothesis to be tested. The research design attempts to isolate the effects of a simplified format on the degree of understanding of municipal accounting reports. Butte-Silver Bow and Bozeman, Montana are the locations of the research. Chapter III describes the quasi-experimental design and the method of data collection. Chapter IV analyzes the data collected, points out limitations in the research, and draws a conclusion as to the hypothesis. A final chapter discusses the implications and applicability of the results of this research on presentation of municipal accounting reports.

Municipal Accounting Reports--Current Practice and Trends

Besides legal compliance, accounting information can serve many managerial purposes. Indications of cash flow, solvency,

expenditures to date, interfund transfers, and collections of revenues are just some of the types of essential information accounting reports can provide to the public manager. As critical as managerial information would seem to be, several authors have criticized governmental accounting as not furnishing enough or the proper type of information for management control.[1] It appears that accounting information for management could use improvement.

Lennox L. Moak has described the management aspects of an accounting system as being derived from the primary purpose of government, that is, to deliver services to its citizens.[2] Management must, as part of its duties, seek to provide the optimum in quantity and quality of services within the reality of scarce resources. This drive toward efficiency in government is complicated by the often intangible, subjective, and political character of services, for example economic development, law enforcement, or recreation opportunities. Bruce Joplin urges accountants to develop "multi-dimensional" information that will report costs in terms of function, benefits and economic impact rather than primarily on a fund basis which emphasizes legal compliance.[3] Development of managerial accounting approaches has been encouraged as being part of the "professional management" approach of planning versus custodial elements of administration.[4] Internal management reporting could also make better use of cost accounting techniques developed in the private sector which could

be operated in conjunction with current accounting controls. Such suggestions point out the increased potential of incorporating specifically designed accounting data into the management process of planning, control and decision making.

A broader concept of management is the political aspect, the budget process. Here too accounting data can serve as a basis for discussion leading to the political distribution of resources. Budgets are essentially planning documents showing intentions of policy-makers, while accounting reports, especially year-end statements, show the results or actual amounts committed to specific functions. Aaron Wildavsky's work on the politics of budgeting shows the necessity of having fundamental data on the amount of actual previous expenditures for a specific project or category so as to define a "base" for the incremental decision making that is apt to take place.[6] Estimates of projected revenues from various sources as well as estimated costs for particular activities are also provided from accounting data, as are any surplus amounts, "carry-over", or deficits. With the gradual and limited development of performance or effectiveness oriented budgeting systems, such as Planning-Programming-Budgeting Systems (PPBS), or Zero-Base Budgeting (ZBB), accounting data can begin to be developed to indicate quality in relation to effort so as to better monitor and decide the implementation of specific services.[7] Moak bluntly stated the case for the importance of accounting systems

when he wrote, "Those concerned with budgetary administration need a basic understanding of the principles of accounting as applied to governments."[8]

The research of William W. Holder regarding information needs of users outlines four areas in which accounting data can be put to use.[9] The first is financial viability or the government's ability to continue to function. Ratios which indicate solvency and liquidity, the inflow and outflow of resources, resource transferability, and the possibility of future events are just part of an estimate of financial viability. Financial compliance is included by Holder as a focus of governmental accounting. Management performance, or the stewardship of public resources, including program results and economy of operations are also mentioned by Holder, as is the accounting for the cost of services. Given the breadth of basic information including in accounting data, it seems unlikely that a successful manager, or the interested public, could long ignore the essential message that can be contained in financial reports. Before confronting the question of how well that message is successfully communicated, some of the topics of contemporary research regarding possible improvements over the existing state of municipal accounting practice and the present guidelines of issuing reports will be discussed.

Simply stated, one of the most basic differences between financial accounting for the private sector and financial accounting

for local governments relates to the concept of profit. In a private enterprise money is spent on the creation of goods or services which are sold for profit. Initial expenditures generate revenues which flow back into the business and from this profits are derived. Profits become the ultimate test of the efficiency of the operations, and the income statement is the accounting report which yields this essential data. In local government activities expenditures do not have such a causal relationship to revenues. Instead revenues are generated to finance expenditures, and for the most part revenue generation is a separate, compulsory process. A resulting difference in financial statements is that a statement of revenues and expenditures for local government cannot provide the same type of "acid test" of the efficiency of operations. Instead municipal financial statements have emphasized the aspect of legal compliance in regard to expenditures of public money, rather than the managerial aspects, which perhaps indicates the past lack of managerial emphasis in the public sector.[10]

This difference is embodied in a distinctive characteristic of municipal accounting known as a fund accounting system. In this context "fund" has a specific, technical definition which should not be confused with any of its many other usages.

> A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities

> or attaining certain objectives in accordance with special regulations, restrictions, or limitations.[11]

The diverse nature of municipal activities and the necessity for legal compliance require that the recording and summarizing be accomplished in separate fund entities. A private business is accounted for as a single entity while municipal government is composed of several separate funds or account groups. Recently these funds have been categorized into three types.[12] Governmental funds are those through which most government functions are operated and include such fund types as general fund, special revenue funds, capital projects funds, debt service funds and special assessment funds. Proprietary funds are "commercial type" funds and are used for activities that can be accounted for in a manner similar to the private sector. Included as proprietary funds are enterprise funds such as a water utility or a garbage disposal fund, and internal service funds such as a city maintenance shop or a city print shop, which would serve other government units on a cost reimbursement basis. Fiduciary funds include those assets held in a trustee or agency capacity for other entities. General fixed assets and long-term liabilities are recorded in separate account groups that are not, in a strict sense, funds.

Financial reporting for municipalities using a fund system has often resulted in large, voluminous, detailed, and complicated reports

where each fund was reported separately or in only limited combinations of schedules "making it difficult if not impossible to analyze the operating results and financial position of the governmental unit as a whole."[13] With the issuance of "Governmental Accounting and Financial Reporting Principles" (Statement 1), annual financial reports can now be presented in three distinct levels of decreasing detail from individual fund statements, to combining statements by fund type, and finally general purpose statements, or an overview, in the form of combined statements. The basic financial statements to be included in an annual financial report in various levels of detail, are balance sheets, and operating statements including changes in fund balances. The balance sheet shows financial position or the assets, liabilities and fund balance. An operating statement presents revenues, expenditures, and the difference as a change in fund balance. Statement 1 also indicates that annual financial reports should contain an auditor's report and statistical data showing financial trends, and social and economic data.[14] It remains to be seen whether these changes will be readily adopted in practice by municipalities.

As a guideline, the proper accounting and reporting capabilities have been defined by the National Council on Governmental Accounting as fair presentation, with full disclosure of the financial position and results of operations, and compliance with finance-related legal and contractual provisions.[15] Accounting data should reveal

accurate, reliable and timely information. Municipalities are regulated by numerous and varying legal constraints regarding the use of funds. Certain tax sources are specifically designated as being for the sole use of identified purposes, such as a gasoline tax which is to be used for streets and roads. Often operating budgets and related appropriations are governed by express expenditure limits. In addition grants-in-aid must usually be accounted for and reported separately from general municipal activities. Specific state laws or municipal ordinances may also dictate the extent and management of debt. All of these legal provisions must be addressed by an accounting system which can convey such information to both managers and outside parties.

The standard used by Certified Public Accountants when developing or auditing financial statements is that of generally accepted accounting principles (GAAP). For the most part GAAP has developed over the years with the guidance of professional organizations and various accounting boards. GAAP has no precise definition but

> . . . represents the consensus at any time as to how the financial accounting process should operate and how financial statements should be prepared from the information made available through the financial accounting process.[16]

GAAP depends on notions of "general acceptance" and "substantial authoritative support" which have not been precisely defined, but

which do relate "to the propriety of the practices, as viewed by informed, intelligent, and experienced accountants in the light of the purposes and limitations of the financial accounting process."[17] The American Institute of Certified Public Accountants (AICPA) has in the past established boards with the authority to promulgate GAAP and has dictated to its members in its Rules of Conduct that a member shall use recognized GAAP as a standard for expressing an opinion on financial statements. With the creation of the independent Financial Accounting Standards Board (FASB) in 1973, the AICPA recognized the FASB as the authoritative board in respect to GAAP.[18]

GAAP as applied to government entities is not quite so clear cut. The accounting profession has almost exclusively focused on GAAP for the private sector and at the present time the body that should set standards (GAAP) for government is undecided. The FASB is currently conducting conceptual research as are several organizations of governmental accountants and financial officers. Until recently GAAP for local governments had been set primarily by publications of the National Council on Governmental Accounting (NCGA) and the AICPA. The major publication of the NCGA was "Governmental Accounting, Auditing and Financial Reporting" published in 1968 and known as "GAAFR". The AICPA published an Industry Audit Guide in 1974, "Audits of State and Local Government Units" which for the most part recognized GAAFR as an authoritative publication. These two publications served as GAAP for

government until just recently when the NCGA issued its Statement 1, "Governmental Accounting and Financial Reporting Principles" which is a restatement and modification of GAAFR and has no enforcement powers. The AICPA is now in the process of recognizing Statement 1 as an authoritative publication. In the spring of this year, the FASB issued an Exposure Draft, "Objectives of Financial Reporting by Non-Business Organizations" which included state and local governments. For the past year the major groups involved have been meeting to resolve questions of the need for major changes in standard setting for governmental accounting and thus far this divided structure remains.[19]

The point being made is that although written standards for governmental accounting have been evolving since the 1930s,[20] it was only after 1974 with the publication of the AICPA "Industry Audit Guide" that standards were established that were enforceable by a professional body.[21] Even then inconsistencies existed between "GAAFR" and the "Audit Guide". Furthermore, it was not until this year that both consistency and professional enforcement existed in governmental accounting standards, with the AICPA recognizing Statement 1 as authoritative. Nevertheless, many questions remain as to basic concepts and theory of GAAP for government as well as practical questions of which group or board shall have authority to establish standards.

The above discussion does not consider the problems of state or local legal requirements for municipal accounting systems and

reporting. A description of the numerous and varying legal requirements throughout the United States is beyond the scope of this work. The point here is that such laws may be in conflict with GAAP, and several sets of different reports would conceivably have to be issued so that a municipality would meet both the legal and the accounting profession's requirements for reporting. The NCGA has urged those concerned to work toward bringing accounting laws into conformity with GAAP and takes the position that law on the subject should be limited to basic provisions such as only requiring that financial statements be prepared in conformity with GAAP and audited according to generally accepted auditing standards.[22]

Montana law does not specifically refer to GAAP, but instead places the responsibility for municipal reporting standards on the Department of Community Affairs by requiring that financial statements be made out on the form designated by the department. Recently the department has developed a uniform reporting system known as Montana Budgetary, Accounting, and Reporting System (BARS). This system is in the process of being implemented statewide and in the meantime reporting is left to the discretion of each city. State law requires that expenditures not exceed budgeted amounts, limits transfers among classes of expenditures, and details procedures for authorization of disbursements.[23]

The BARS format is expected to bring some consistency and comparability to municipal reporting. The actual format dictates a form of combined statements for Balance Sheets, Statement of Revenues and Expenditures, and Statement of Cash Receipts and Disbursements. Individual statements are also required by fund group and include a Balance Sheet, Statement of Estimated and Actual Revenues, and a Statement of Expenditures Compared with Appropriations for general fund reporting. BARS also prescribes supplementary schedules such as Combined Schedules of Bonds Payable, Combined Schedules of Investments, and a Statement of Changes in General Fixed Assets.[24]

Besides these questions of authoritative standards and legal requirements of reporting, the accounting profession has been concerned with more fundamental problems of governmental accounting which relate to the adequacy of basic theory in presenting a municipality's financial position. The purpose here is not to resolve or even debate these questions, but merely to point out that governmental accounting is in a formative state. As such it is difficult to explore aspects of communicating accounting data to the general public until theorists and authoritative bodies can describe with some certainty the underlying concepts that form the basis for the practice of accounting in the public sector.[25]

Several of these basic topics of ongoing debate can be identified. One issue relates to the concept of an accounting entity and

thus the development of either fund-based reports or some type of combined or consolidated report for a local government as a whole. The dilemma might best be illustrated when considering the validity or the logic of combining the operations of a water utility system, a capital project for a city building and activities of a police department into one financial statement, in contrast to the presentation of one statement on the financial position of a municipality as a whole.

Another issue is the application of an accrual basis of accounting to local government. An accrual system relates to the timing of the measurement and recording of revenues and expenses. The emphasis is on the substance of the transaction, not just the recognition of the receipt and disbursement of cash. An accrual basis of accounting records revenues when earned and expenses when a liability arises, regardless of when the receipt or payment may take place. In the private sector an accrual basis of accounting has been applied to match expenses with revenues since a causal relationship is assumed. In municipal accounting, a modified accrual basis has been used and often simply a cash basis is used because it may not be practical to account for self-assessed revenues, such as income taxes or sales taxes, on an accrual basis. Such inconsistencies in the basis of accounting tend to seriously distort financial position; hence the continued discussion of how to apply a full accrual accounting system to a municipality.

With increased emphasis on effectiveness measures, unit costs and cost accounting techniques in public activities, the effects on governmental financial statements of not including certain costs have also been widely discussed. Examples of such costs include depreciation on long-lived assets, unfunded vested pension liabilities, and accrued vacation and sick leave benefits. Because governmental accounting places an emphasis on cash disbursements, these type of expenses have not normally been recorded in municipal accounting. As costs of providing services, the exclusion of these items can be a significant factor in the final presentation of a municipality's fiscal position. The ultimate resolution of these issues could drastically change the nature of governmental accounting and consequently the measurement of the costs of government as might be represented in a set of financial statements.

The current practice and trends in the presentation of municipal accounting reports can now be summarized. Governmental accounting differs from commercial accounting in that it has evolved into a complex fund system so as to demonstrate legal compliance and segregation of various government activities. The data generated in an accounting system is essential to the management of government, but as has been shown, consistent standards of accepted practice are just now emerging. In addition, the entire practice of municipal accounting is clouded by serious conceptual problems which also confuse attempts at reform.

Within this setting the next section of this chapter looks at specific shortcomings of governmental accounting that relate to the basic issue of this work--the public's ability to understand municipal accounting reports.

Municipal Accounting Reports--Shortcomings

Two major shortcomings of municipal accounting reports are discussed in this section. The first is the contrast between professional guidelines and actual reporting practice; and the second concerns the overlapping questions of, "For whom are the reports meant?", and "Are they understandable to those users?".

A study conducted in 1976 by Coopers and Lybrand and a University of Michigan study group, involving forty-six major U.S. cities, concluded that there existed "a significant degree of non-compliance with and substantial diversity in adhering to, generally accepted accounting principles. . . "[26] At that time GAAFR was the major standard of governmental reporting. The researchers felt that voluntary compliance had proven unworkable and suggested that municipal reporting be altered from emphasis on legal compliance toward informing external users such as taxpayers and investors. A second study by Coopers and Lybrand in 1978 further stressed the need to communicate meaningful information to external users and again pointed out the inadequacies of the reporting standards then in effect.[27]

A 1979 study by Ernst and Whinney of 100 American cities also concluded that there was a low level of compliance with accounting standards in financial reporting by cities.[28] This study urged research into new forms of financial reporting, but emphasized that first compliance with current accounting standards must be achieved so as to create an environment conducive to development of more useful and valid reports. Recommendations for reporting improvements included "overview" or comprehensive statements as are now required in Statement 1. The significance of not adhering to accounting standards is that there is no assurance that accounting reports are accurate, comparable, or consistent over time. Without these qualities the credibility and thus the usefulness of the reports is severely diminished. A lack of utility in municipal accounting reports does little to promote the effective administration of a municipality.

In regard to the cities that are the subject of this research, Butte-Silver Bow and Bozeman, some brief comments can be made as to adherence with accounting standards. The City of Bozeman has for the last three years received adverse opinions from outside auditors in regard to their financial reporting. Essentially an adverse opinion indicates that the financial statements do not fairly present the financial position. The reasons are numerous, detailed and basically reflective of a poor accounting/management system which allows many errors, inaccuracies, inconsistencies, and arbitrary adjustments to

enter into the accounting records. Since this research focuses on the presentation or format of the municipal accounting report, the inaccuracies are of no consequence to this work. Although exceptions were noted, for the most part Bozeman makes use of a fund system and presents a separate set of financial statements for each fund. Fund integrity and the basic accounting equation have not always been maintained, but in general the format of the financial statements is considered acceptable.[29]

The consolidated government of Butte-Silver Bow makes no attempt to report according to generally accepted accounting standards. The government does not maintain a fund system of accounting but instead organizes its accounting records according to a complicated method of allocating amounts between various geographical service areas which resulted from the political compromise necessary to form a consolidated government. The basis of accounting used is essentially a cash basis, which is not in conformity with GAAP. In addition much of the antiquated county format of reporting, including outdated terminology, has been retained by the consolidated government. An organizational problem which is reflected in the accounting report stems from the election of the Clerk and Recorder who maintains a department separate from that of the elected Chief Executive and an appointed Budget and Finance Director. The Clerk and Recorder prepares the annual financial report independently of the Budget and

Finance Director, who does not prepare annual reports. An audit report for Butte-Silver Bow is not available and therefore the accuracy of the data cannot be judged. But from the format and method of compilation the annual report is considered misleading in terms of presentation of financial position in accordance with generally accepted accounting principles.[30] Butte-Silver Bow and Bozeman both expect to conform to the Montana Budgetary, Accounting and Reporting System (BARS) within the next several years.

Discussion of non-conformity with GAAP in cities across the United States and in two Montana cities points out the problems that arise when attempting to read and understand non-comparable, inconsistent and inaccurate financial data. Such misleading information is of little value to the public in judging the state of local government affairs and the stewardship of local administrators. But regardless of the reliability of the information contained within the reports, if the reports are not understood they cannot be useful even if accurate and fairly presented according to GAAP.

The potential users of municipal accounting reports and their information needs are discussed next. Users can be divided into two categories, internal and external. Of the external users many categories can be derived including investors, creditors, oversight bodies, and constituents. It is, however, difficult to design financial reports to meet the precise needs of each of these categories. In

reporting for business organizations the aspect of income is important, but in non-business organizations other objectives become important. Taxpayers, for instance, want to know about the service being received, changes in the tax rates, and in general, how well management has served them. An American Accounting Association Committee has stated that an objective of financial reporting is to provide information on which decisions can be made as to the retention of incumbents. In general, external users of municipal accounting reports need information regarding financial viability, financial compliance, management performance, and the cost of services provided.[31]

In regard to the general population or constituents, the next question is, "How understandable are accounting reports?" The recent research of William Holder regarding conceptual issues dealt briefly with this problem.[32] By way of example, Holder quotes a portion of a letter from a city auditor indicating that present reporting does not provide needed information and in many cases the reports tend to obscure and confuse rather than inform. Previous studies have come to the same conclusions. The 1976 Coopers and Lybrand study states, ". . . the reports issued are usually so voluminous and so lacking in summary type information as to discourage comprehension by taxpayers . . ."[33] The complexity of governmental reporting as a barrier to understanding has been recently cited by Roger Mansfield.[34] This same concern was voiced earlier by Delmer P. Hylton, showing the consistency

of this problem over the years:

> The typical report of a municipality is a lengthy, detailed, footnoted conglomeration of prose and figures. Page after page of tables, financial statements . . . Few accountants can draw basic conclusions from these statements without intense study, and to the typical nonaccountant-taxpayer, this type of report is so much gibberish."[35]

Gilbert Crain has conducted research in Montana to determine the usage and comprehension of municipal accounting reports.[36] The specific purpose of his 1978 study was to investigate the extent fund based municipal accounting reports have provided useful information to potential readers. Using Helena and Bozeman, in Montana as study locations, Crain isolated three types of potential readers--commission members, news reporters and interested citizens. Interviews were held with thirty potential readers of financial reports and Crain concluded: "The overall finding of this study was that municipal accounting reports, as prepared in Bozeman and Helena, were not used or understood by many people outside city hall."[37]

In an effort to overcome or at least reduce this problem of the non-understandability of accounting reports several authors have suggested that a shortened or "popular" report be published. Patton's research into the utility of reports found that one of the most frequent suggestions was to simplify and summarize the accounting reports for the benefit of non-technical users or to "humanize" the reports.[38] Moak mentions popular versions of accounting reports as a method of

encouraging the readership of the results of financial operations.[39] Examples and further discussion of "popular" reporting is presented in Chapter III.

Rationale for an Informed Public

Democratic principles insist on the public's right to know the activities and end results of government actions. As the ultimate authority, it is to the public that administrators must be accountable. The concept of an informed citizenry is based on the advantages of intelligent and effective participation in the governing process and implies an obligation on the part of administrators to inform the public. The International City Managers' Association recognizes these concepts as calling for an active role for managers in the initiation of information, explanations and the provision of data for the public to evaluate performance.[40] The association also distinguishes between administrative reporting and public reporting, urging that public reporting be constructed with the public needs in mind so that the effort will be productive. This emphasis on candid and effective communication in contrast to cursory fulfillment of obligations has been noted by others.[41]

Barriers to the adequacy of local government financial information systems are present. Administrators have a duty to overcome them but there are difficulties. One is the complexity of municipal

accounting systems. Second is the general lack of expertise in financial matters on the part of city managers which can result in a failure to recognize the importance of establishing a credible and reliable financial system.[42] A third barrier is a deliberate, dishonest effort to deceive the public for the manager's own interests.[43]

These obligations of reporting are more than ethical considerations; they are law. In Bozeman, the city manager is directed by local ordinance to keep the commission fully informed as to the financial condition and needs of the city.[44] In Butte-Silver Bow the charter of the consolidated government requires that the chief executive "report to the council of commissioners and the public on the affairs and financial condition of the local government."[45]

Chapter I has briefly described municipal accounting practices, pointing out the complexities of the system, the importance of the data, and the evolving conceptual issues facing both public administrators and accountants. The emphasis has been on communicating financial information to the public. It has been shown that in general the public has little understanding of municipal accounting reports as they are now issued. Given the obligations of public administrators to provide such information, it follows that a more effective means should be sought to enhance the communication process. This research is an effort toward that end.

Footnotes--Chapter I

1. Robert L. Leonard, "Accounting Needs of Local Government," The Journal of Accountancy, 108, (November, 1959), pp. 55-57.
And
Ralph E. Thayer, "The Local Government Annual Report as a Policy Planning Opportunity," Public Administration Review, 38 (July/August, 1978), p. 373.

2. Moak and Hillhouse, op. cit., pp. 330-331.

3. Bruce Joplin, "Local Government Accounting: It's Your Responsibility, Too," Journal of Accountancy, 124, (August, 1967), pp. 40-42.

4. George C. Mead, "A Managerial Approach to Government Accounting," The Journal of Accountancy, 129, (March 1970), pp. 50-52. See also: Jan M. Lodal, "Improving Local Government Financial Information Systems," The Government Accountants Journal, XXVI, (Fall, 1977), pp. 18-29.

5. Kenneth S. Caldwell, "The Accounting Aspects of Budgetary Reform: Can We Have Meaningful Reform Without Significant Changes in Traditional Accounting Practices?", Governmental Finance, (August, 1978), pp. 13-15.

6. Aaron Wildavsky, The Politics of the Budgetary Process (Boston: Little, Brown, and Co., 1974).

7. Thayer, op. cit., p. 374.

8. Lennox L. Moak and Kathryn W. Killian, A Manual of Techniques for the Preparation, Consideration, Adoption and Administration of Operating Budgets (Chicago: Municipal Finance Officers Association of the United States and Canada, 1963), p. 314.

9. William W. Holder, A Study of Selected Concepts for Government Financial Accounting and Reporting (Chicago: National Council on Governmental Accounting, 1980), pp. 20-22.

10. Lennox L. Moak and Albert M. Hillhouse, Concepts and Practice in Local Government Finance (Chicago: Municipal Finance Officers Association of the United States and Canada, 1975), p. 331.
See also: Robert M. Cockrill et al., Financial Disclosure Practices of the American Cities, A Public Report (New York and Ann Arbor, Michigan: Coopers and Lybrand and the University of Michigan Graduate School of Business Administration, 1976), pp. 7-12.

11. National Council on Governmental Accounting, Governmental Accounting and Financial Reporting Principles (Chicago: Municipal Finance Officers Association of the United States and Canada, 1979), pp. 5-6.

12. Ibid., pp. 5-7.

13. Thomas A. Ratcliffe, "Financial Reporting Framework for Accounting in the Public Sector," The Government Accountants Journal, XXVIII (Summer, 1979), p. 48.
See also: Roger Mansfield, "The Financial Reporting Practices of Government: A Time for Reflection," Public Administration Review, 39 (March/April, 1979), p. 159.

14. National Council on Governmental Accounting, op. cit., pp. 19-24.

15. Ibid., p. 4.

16. Holder, op. cit., p. 1.

17. Ibid., p. 2.

18. Ibid., pp. 2-3.

19. Financial Accounting Standards Board, Objectives of Financial Reporting by Nonbusiness Organizations, FASB Exposure Draft (Cleveland: Ernst and Whinney, 1980), pp. 1-6.

20. Cockrill, op. cit., p. 7.

21. Financial Accounting Standards Board, op. cit., p. 7.

22. National Council on Governmental Accounting, op. cit., p. 5.
See also: Malvern J. Gross, "Nonprofit Accounting: The Continuing Revolution," The Journal of Accountancy, (June 1977), p. 70.

23. Gilbert Warren Crain, "An Investigation of the Usage and Comprehension of Municipal Accounting Reports in Two Montana Cities," (unpublished Ph.D. dissertation, University of Illinois, 1978), pp. 148-150.

24. Montana Department of Community Affairs, Montana City/ County Annual Financial Report (Helena: Local Government Services Division, 1979).

25. The topics that are next discussed in the text have been discussed many times in the literature of both public administration and accounting. Some of the more comprehensive discussions are:

Sidney Davidson et al., Financial Reporting by State and Local Government Units (Chicago: The University of Chicago, 1977).

Cockrill, op. cit.

James A. Hogal and Anthony J. Mottola, Financial Disclosure Practices of the American Cities II, Closing the Communications Gap (New York: Coopers and Lybrand, 1978).

Ernst and Whinney, How Cities Can Improve Their Financial Reporting (Cleveland, 1979).

Holder, op. cit.

Mansfield, op. cit.

Harold I. Steinberg, "A New Look At Governmental Accounting," The Journal of Accountancy, 141, (March, 1979), pp. 46-55.

Radcliffe, op. cit.

Russell Taussig, "Governmental Accounting: Fund Flow or Service Cost?," The Accounting Review, XXXVIII, (July, 1963), pp. 562-567.

26. Cockrill, op. cit., p. 26.

27. Hogan and Mottola, op. cit.

28. Ernst and Whinney, op. cit., pp. 1-2.

29. Holmes and Turner; and Veltkamp, Dore and Co., "Audit Report--City of Bozeman" contained in Annual Financial Report for Fiscal Year Ended June 30, 1979 (prepared by Department of Finance, City of Bozeman, February, 1980), pp. 2-41.

30. County Clerk's Annual Report of Finances, Butte-Silver Bow Montana, see Appendix A.

31. Robert N. Anthony, "What Nonbusiness Organization Accounting Information Do Users Need?" Governmental Finance (May 1978), pp. 14-20.
See also: Hogan and Mottola, op. cit., pp. 18-21.
Holder, op. cit., pp. 20-23.

32. Holder, op. cit., p. 5.

33. Cockrill, op. cit., p. 5.

34. Mansfield, op. cit., p. 158.

35. Delmer P. Hylton, "Needed: More Informative and Understandable Financial Statements From Governmental Units," The Accounting Review, XXXII (January, 1957), p. 51.

36. Crain, op. cit.

37. Ibid., p. 117.

38. James M. Patton, "Standardization and Utility of Municipal Accounting and Reporting Practices: A Survey," Governmental Finance (May 1976), pp. 18-20.

39. Moak and Killian, op. cit., pp. 334-336.

40. Ned L. Wall, Municipal Reporting to the Public (Chicago: The International City Mangers' Association, 1963), p. 1.

41. Moak and Hillhouse, op. cit., p. 434.
See also: Albert C. Henry and Edwin W. Webber, A Handbook for the Preparation of an Annual Municipal Progress Report (Kingston Rhode Island: Bureau of Government Research, University of Rhode Island, 1963), p. 3.

42. Mansfield, op. cit., p. 161.
See also: Lodal, op. cit., p. 19.

43. Jerold L. Zimmerman, "The Municipal Accounting Maze: An Analysis of Political Incentives," Journal of Accountancy XIV (1978), pp. 125-128.
See also: Lodal, op. cit., pp. 18-20.

44. City of Bozeman, Municipal Code, section 2.08.1.

45. Butte-Silver Bow, Charter, section 4.02.

Chapter II

THE RESEARCH PROBLEM

Statement of the Issue

This chapter will serve to focus the background material presented thus far into a concise statement of the research issue. The purpose and importance of municipal accounting reports have already been identified. Such reports can not only indicate the financial position at year end and the financial results of operations for the year, but they also provide indications of the nature of the stewardship provided by the administrators of the public's resources. Information of this type is a basis for decision making in the political processes of budget determination and administrative assignemnts. The contribution of accounting reports is important to the understanding of the accomplishments of government activities and in these times of increased awareness of the limits of all resources and the heightened interest in governmental accountability and productivity, accounting reports are receiving closer scrutiny.

Part of this increased attention to governmental accounting comes from the various efforts to formulate, standardize, and enforce generally accepted accounting principles for municipal governments. A similarity can be drawn between this effort and the actions taken by

government and the accounting profession since the economic collapse in 1929 to establish an extensive body of generally accepted accounting principles for the private sector. That effort has thus far resulted in the establishment of the Securities and Exchange Commission and the Financial Accounting Standards Board. The much publicized financial problems of the cities of New York and Cleveland as well as many lesser known incidents of municipal financial problems are encouraging government and private authorities to now examine the present state of the art of municipal accounting.

Some shortcomings in governmental accounting have been discussed, one of which is the formative and changing condition of generally accepted accounting principles for government. A second problem is that without an enforcement mechanism even the present standards are not generally followed either around the United States or in the cities that are the subject of this research. A larger question for public administrators relates to the usefulness of present reports. Intermingled are the problems of the general public's interest in and understanding of the accounting data. Efforts to isolate problems of usefulness and extent of public interest have been hindered by the public's lack of understanding of the complicated and technical reports now presented.

Clearly in this democratic society public administrators have an obligation to report to the public in a more than perfunctory

manner. An effort should be made to actually communicate desired information to the general public, or at least to interested citizens, on a level they can understand. It is for these reasons that this research was undertaken. It is hoped that investigation into the format and content of "popular" accounting reports will eventually enhance the communication between administrators and citizens, and perhaps, even contribute to the sophistication and interest of an informed public.

Scope of the Research

This work refines the larger question of increasing the understandability to the public of municipal accounting reports. Although the summarization and simplification of complicated data to enhance understanding by non-technical readers is a direct procedure, little controlled research has been done in regard to simplifying municipal accounting data. More specifically, much remains to be known about the most effective content and format of such reports. Public administrators and accountants have speculated as to the public needs; but only in a controlled investigation can the effect of format on understanding be credibly demonstrated. In this research, a field study in the form of a quasi-experimental research design has been conducted in two dissimilar Montana cities, testing whether a revised format can be developed for certain accounting reports which will be more

understandable to specific interested users among the public. The goal was to seek a method of achieving an increase in the level of understanding from its present level. Because the focus of this work is limited, the effect of format on understandability of accounting reports, certain related issues are not addressed. Those not included are questions of accounting theory concerning the presentation of "true" financial position by use of full accrual accounting, consolidated reporting, or any of the various methods of price level adjustments.

Hypothesis

Given the limits of the scope of this research, the hypothesis to be tested can be stated thus:

A revised format for municipal accounting reports can be developed which will be more understandable to interested persons outside city government than are municipal accounting reports as now presented.

Two tests are necessary to be able to sustain or reject this hypothesis. The first is a test of the present level of understanding. The second is a test of the level of understanding with a revised format. Any increment between the results of the two tests will be used in analyzing the validity of the hypothesis.

Chapter III

METHODOLOGY AND DATA COLLECTION

Research Design

This study was conducted using a quasi-experimental field research design applied to two Montana cities. The specific experimental design used is an adaptation of what is known as the post-test comparison group design.[1] Members of a control group in each city were tested in interviews as to their degree of understanding of the particular city's accounting reports. Members of comparison groups with some degree of similarity to members in the control groups were subsequently tested to determine their degree of understanding of revised versions of the same accounting reports. Any increment between the levels of understanding in the two groups should serve as a test of the hypothesis. The fact that the experiment was conducted separately in each of the two dissimilar cities allows for increased reliability of the findings. A symbolic representation of the experimental design is shown in Table 1.

The cities chosen for the field study were Butte-Silver Bow and Bozeman, Montana. Both are reasonably close and familiar to the researcher who lived in each area for several years while employed as a community organizer. Both cities are among Southwestern Montana's

largest urban areas. Yet a degree of diversity is added because the cities are dissimilar in terms of form of government, population trends, and socio-economic characteristics.

Table 1

Research Design
Post-test with Comparison Group

Butte-Silver Bow			Bozeman		
X_1	O_1	(10 participants)	X_1	O_1	(10 participants)
X_2	O_2	(10 participants)	X_2	O_2	(10 participants)

X = Treatment (Exposure to municipal accounting report)

X_1 = original report - control group

X_2 = revised report - comparison group

O = Observation (Interview to test degree of understanding)

O_1 = original report - control group

O_2 = revised report - comparison group

Independent variable (X) = Report format, either original or revised

Dependent variable (O) = Extent of understanding with either original or revised format

$(O_2 - O_1)$ = Increment of understanding between revised report and original report

Hypothesis is that O_2 is greater than O_1 in both Butte-Silver Bow and Bozeman.

Gold was discovered in the Butte area in 1864 and since that time mining has dominated the economy of the area. With the discovery of silver in 1875 and subsequent discoveries of high grade copper, zinc, manganese and lead Butte became known as the "richest hill on earth". The population grew rapidly with the increased mining operations, peaking in the 1920s at 60,000. The incoming citizens were primarily of Irish, British, Italian, and Eastern European extraction. Strong ethnic traditions have continued to this day. Other strong traditions of organized labor and Democratic party politics remain evident.

Since the 1920s, when Butte was the most populous city in the state, the population has gradually declined because of changes in mining techniques and the extraction of a lower grade ore. Silver Bow County, of which Butte is the county seat, is the most densely populated county in the state. At present the county population is 41,500 with 95% of the citizens living in or immediately adjacent to Butte. Other larger industries in Silver Bow County are Montana Power Company corporate headquarters, chemical processing, Port of Butte warehousing facilities, energy research, governmental offices, retail/wholesale establishments, and tourism. The area is served by one newspaper, one television station, two AM and two FM radio stations. Butte is also the location of the Montana College of Mineral Science

and Technology, a four-year technical college with an enrollment of approximately 1,000 students.

In contrast to Bozeman, since the 1930's the Butte area has actively sought federal money. Public housing, education, employment and training, anti-poverty projects, Model Cities funds, and more recently Department of Energy funds for development of magnetohydrodynamics (MHD) are just some of the various types of funding now being received in addition to general revenue sharing and anti-recession monies.

After two years of research by a citizen study commission, a combined city-county form of local government was adopted in 1977. The consolidated government of the City of Butte and Silver Bow County is known as the Butte-Silver Bow local government. The new charter provided for the election of a 12-member Council of Commissioners with legislative powers only. A full time Chief Executive with executive and administrative duties is also elected. The various city and county departments were combined and provisions were made for the election of many "department heads" such as Sheriff, County Attorney, Superintendent of Schools, Clerk and Recorder, Assessor, Auditor and Treasurer, Public Administrator, Coroner, Clerk of the District Court and various judges.[2] The advantages of consolidation were expected to be simplification, economy, and efficiency. To a large extent the elimination of duplicating police, fire, public works, and general administration

components have achieved these goals. But because of the large number of elected "department heads", in the tradition of a county government, problems of communication, coordination, lines of authority, and accountability are apparent and openly discussed among the local government employees and the participants in this study. Some of the implications in regard to the preparation of the accounting reports have been discussed earlier.

Bozeman, the county seat of Gallatin County, is a different type of city. Founded in 1864 under Montana Territory Law, Bozeman began as a commercial center during Montana's gold rush days, providing the numerous outlying mining camps in the area with food stuffs and other supplies. The city slowly developed as a stable agriculture, livestock, and commercial trade center after the frontier mining days had passed. Since the 1950's Bozeman's population has steadily increased, growing more than 30 percent in the last decade, three times the national average. The annual growth rate is estimated by the Bozeman Planning Department to be about 3-1/2% per year for the city and 4-1/2% per year for the metropolitan area. The present population of the city is about 21,000. In-migration is the dominant growth factor. Immigrants are attracted to this university town, its Rocky Mountain beauty, and suburban-rural life style.

The Bozeman area economy is centered around Montana State University, agribusiness, lumber, retail business, and recreation.

The university is the state's largest, with about 10,000 students. Not surprising is that Bozeman's education level is 12.4 years of school, the highest in the state. One daily newspaper, one weekly newspaper, and four radio stations serve the area. There is no local television station. In addition, the university publishes a newspaper and sponsors an FM radio station.

As mentioned, the Bozeman area local governments have not actively sought federal funds. In the past, some county officials have opposed various human service federal funding programs on ideological grounds and in a belief that federal "interference" in local affairs could be minimized. Although this attitude is more prevalent in Bozeman than Butte, curiously, federal agricultural subsidies and federal support for the numerous university projects are not generally opposed. More recently, the current City Manager of Bozeman has actively supported efforts for continuation of federal revenue sharing money to cities and the city now sponsors a small housing rehabilitation program. In the past the city had avoided federal money except for small amounts of recreation money and Environmental Protection Agency grants for a sewer treatment plant.

The City of Bozeman is governed by a Commission-Manager system. Legislative and policy making authority is assigned to the elected five-member City Commission. Administrative authority and responsibility are delegated to a City Manager, who is hired by and serves at

the pleasure of the City Commission. The Commission is vested with all appropriate municipal powers within state law, including the establishment of tax rates and the approval of the annual budget.

Research Participants

The research universe or population, for the purposes of this design is defined as interested persons outside the local government who had been active in civic affairs within the last year. To be included a participant had to have publicly discussed or actively followed any local issue and attended any public meetings or discussions concerning some local issue or special interest. These persons included local reporters, members of the business community, and participants in various citizens groups. These types of individuals were relatively easily identified, reasonably available, and presumably interested in the operation of local government.

A more important reason for including these interested citizens concerns their representativeness and role as members of a larger subgroup of interested members of the general public. Although not technically established in this work as opinion leaders, these persons can reasonably be presented as potential or even probable opinion leaders. As such, they are part of an information dissemination process or network both as receivers and conveyors of information on a vertical and horizontal basis.[3] This research is an attempt to tap

into this process to measure the degree of understanding this group of interested citizens have of municipal accounting reports.

The existence and nature of such an information dissemination process has been described by several sources. Braybrooke and Lindblom have referred to this type of information analysis and evaluation as being "socially fragmented, that is, that they take place at a very large number of points in society."[4] Herbert A. Simon has called the general dissemination and popularization of information through a multitude of channels the "public diffusion model".[5] In addition, Lazarsfeld and associates described a "two step flow of communication" where ideas flow from the media, to opinion leaders and from them to the less active sections of the population."[6] This same model has been specifically applied to a prior study of the formation of public impressions of local financial issues through distribution of a "popularized summary" to community leaders.[7]

Identification of the specific persons to be included in this research began with a community observation process so as to become familiar with local issues and personalities. In this case much of the observation had been accomplished before the conception of this project as the researcher had actively participated in community affairs in both locations for over five years. Most dominant community issues were well-known and many recognized and unrecognized community leaders had been known on a first name basis over a long period of

time. Being known and having established a degree of credibility greatly increased the accessibility to the target population and reduced the time normally necessary for an observation process. Included was a review of both Butte and Bozeman newspapers for the preceding year. From news articles, social notes, and letters to the editor, issues, active persons, and groups were identified. Attendance at various community meetings and at Bozeman City Commission meetings, provided a mechanism for adding to a list of potential participants. Another means used was to solicit suggestions from persons known to be active members of the community as to others previously unknown who might also be suitable for this research.

Eventually a list of potential participants was established. From this list persons were contacted as to their willingness to participate in this study. Most were willing and many were even eager, apparently in anticipation of learning something about the state of the local finances since this had been an issue in both cities, especially in Bozeman. This list included the 20 participants from each city and was composed of the types listed in Table 2.

Once identified as participants, the persons were randomly assigned to either a control group or a comparison group. In order to increase the similarity of the groups, every effort was made to match participants of the control group with those of the comparison group in terms of type of interest. For instance, the first willing

Table 2

Research Participants by Type and City

Type	Bozeman	Butte	Total
News reporters	6	5	11
Chamber of Commerce	1	1	2
Library groups	2	2	4
Merchants groups	3	1	4
Neighborhood Associations	3	1	4
Native American groups	0	3	3
Public Housing	0	2	2
Women Voters group	3	0	3
Senior Citizens group	2	3	5
Local Study Commission	0	1	1
Low Income/Mental Health groups	0	1	1
Total	20	20	40

participant in each city, of the four participants (two from Butte, two from Bozeman), involved in citizen library boards, was randomly assigned to either a control group or a comparison group. The second willing participant with an interest in libraries was assigned to the other group. This pattern was followed throughout, although not

perfectly because of either an odd number of participant types, or overlapping interests of the participants. In a case where several community interests existed (for example, Women Voters group and Neighborhood Associations) a dominant interest was sought out. Most participants were involved in several activities and some were employed in fields related to their interests. Six of the participants were specifically referred to this researcher because they were known as persons particularly interested in local financial affairs. They were only included if they had a dominant interest in some other issue.

Because reporters hold a unique position in the communication network, their understanding of the accounting reports was of particular interest and thus eleven of the forty participants were news reporters who cover or had covered local government financial affairs. Reporters were separated as a subgroup and were randomly assigned within control and comparison groups as equally as possible. The actual assignment of reporters was as follows:

Table 3

Research Participants
Reporters by City

	Control Group	Comparison Group
Butte	3	2
Bozeman	3	3

The particular types of community issues served as guidance as to which groups from which to solicit participants. For instance, in both communities downtown business, libraries, neighborhood issues, and senior citizen activities were ongoing issues of local concern. Thus active members of each corresponding group were included in the study. No attempt was made to screen or assign participants based on sex, age, education, or annual income. Community activity and willingness to participate were the primary factors for inclusion. The researcher was previously acquainted with ten of the participants, but was not socially involved with any of them.

Independent Variable

In the described research design, the report format, either the original or a revised version, serves as the independent variable. The most recent financial reports available for both cities covered the fiscal year ending June 30, 1979. As previously described, Butte-Silver Bow did not maintain a general fund in the normal accounting sense, but did attempt to separate trust and agency activities from other government activities. A small, unpaginated sixteen page document entitled, "County Clerk's Annual Report of Finances", was published which served as the original municipal accounting report. This was used with the control group for the Butte-Silver Bow portion of this study (see Appendix A). Unfortunately, the report did not clearly

separate trust and agency operations from all other activities and contained errors in the layout of the material. In one section portions of several different tables and schedules were mistakenly intermingled so that the beginning of one schedule was printed in the middle of another schedule and was continued several pages later without explanation. Although confusing, the report was used since the purpose was to determine the degree of understanding that a control group had of original municipal accounting reports as they were issued by the particular local government. None of the participants noticed that those particular pages contained two separate intermingled schedules so any effects were minimal or non-existent.

In Bozeman a portion of the original accounting report, entitled Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 1979 was used for testing the control group (see Appendix B). The entire document consisted of 247 pages, made up primarily of schedules and tables. Because Bozeman uses a fund type accounting system, it was possible to limit the independent variable to the Statement of Revenues, Expenditures, Encumbrances and Transfers, and the Balance Sheet of the general fund. The general fund encompasses the central activities of the city and these two statements are the basis of information as to financial position and the results of operations for the year. Nevertheless, these two statements contained fifty-four pages of material.

The independent variable to be used for testing the comparison groups in each city was a revised version of the original reports that were used with the control groups. Criteria for revised formats were developed from available literature and examples of the efforts of other municipal jurisdictions. In addition, during interviews with participants in the control groups, suggestions were sought as to what changes would be necessary to cause the original reports to be more understandable. The criteria for the revised reports were developed in two main areas: content and format.

Beginning with the work of Dr. Gilbert Crain, criteria for a potentially more understandable report were gathered. The length of a report was thought to be related to the extent of interest in municipal reports. A causal relationship is difficult to establish but Crain concludes, "It seems unlikely that an individual would go to the trouble of obtaining and interpreting the rather long and complicated accounting reports of municipal operations." Related to the aspect of report length is simplicity. Crain states that some refinement of the reports is clearly needed, at least so the appearance of the report would be less overwhelming. In particular he found that commission members wanted less, not more information. He also suggested further research on alternate formats because "report format differences can have an effect on report usage and comprehension."[8]

The University of Rhode Island, Bureau of Government Research, has published information on preparing annual municipal reports. Although directed at an overall report of city activities, not just financial information, some of the suggestions are applicable to this work. The emphasis is that a report should be directed toward the general citizen in terms of presentation and language, and not only toward other officials or agencies. The report should not overwhelm the reader with pages of financial material. The use of charts and graphs is strongly recommended because visual relationships are more easily grasped and remembered than numerical data.[9]

A similar set of suggestions has been made by the International City Managers' Association.[10] The material included should be condensed, showing major funds and essentials of an "income-outgo" statement. The association warns against lengthy reports and pages of tabular financial data. Instead, presentations should use simple graphs and narrative material should be written on an 8th to 9th grade reading level. Again, simplicity is stressed.

Specific suggestions as to what financial data to include in popular type reports comes from the Institute of Public Service at the University of Connecticut.[11] Summary statements only should be presented and should show assets, liabilities, surplus, receipts, and expenditures. Graphs and charts are thought to be an essential aid in presentation. Complicated financial data, if presented at all,

should be contained in an appendix or supplementary report. Comparisons with previous years' data and with budget amounts is useful in demonstrating any trends. Conciseness in reporting was thought to aid in citizen understanding.

A University of Chicago study group has made suggestions regarding terminology to be used in accounting reports.[12] Informed citizens in the general public are not experts in financial matters, but have developed some understanding of basic terms if presented in a general form and using terms similar to those used in business. Care must be taken to avoid obscuring the basic differences between government concepts and those of a profit-oriented entity, but careful choice of captions can overcome any difficulties. Statements should show an overall position and the results of operations while using familiar forms and terms.

The use of popular versions of financial reports has been suggested as a means of encouraging wider readership in a world of great competition for the time and attention of the general public.[13] Perhaps the most comprehensive discussion of popular formats come from Hal Peyer and Gerald Lonergan regarding their experiences in presenting financial data for the County of San Diego, California.[14] They begin by citing the numerous reporting standards that exist when reporting technical information for the record or to knowledgeable experts, but state that these reporting standards are not particularly

suited for public reporting. In brief, they refer to such criteria for public reporting as attractiveness, understandability, summarization of data, and utility of the information. Emphasis is placed on graphic design, layout, color printing, and the use of charts and graphs as techniques of enhancing attractiveness and understandability of the report. If the report is aimed at the general public, non-technical language should be used throughout, and certain terms that might be unfamiliar should be explained. Peyer and Lonergan feel that finance officers can promote better public relations and aid the credibility of local governments by informing the public with understandable reports.

A few examples have been gathered of how some jurisdictions have approached the problem of presentation of financial information in a popular format so as to enhance communication with the general public. The town of Lincoln, Rhode Island, publishes an "Annual Progress Report" covering various municipal activities including financial.[15] The report is illustrated with several graphs and includes photographs of key personnel. Each department is described in several short paragraphs written in basic language. A unique feature is that the entire report is in the form of a twelve-month calendar, with dates of important civic meetings or activities printed on the calendar. The financial information is presented on only one page and includes a concise listing of actual expenditures and

revenues as well as comparative budget amounts for two consecutive years. Pie charts are also presented, one covering revenues and the other showing an analysis of the recommended budget.

King County, Washington, publishes a summarized financial report.[16] The entire report is forty pages in length and includes a message from the Chief Executive, an organization chart, general information about the county, consolidated and combined financial statements and detailed notes to the financial statements. Although the overall tone is technical and is probably beyond the ability of the average citizen to understand, one full page is devoted to the "Source and Use of Your County Dollars on a Consolidated Basis," presented in two easy-to-read pie charts drawn on a representation of a silver dollar. This type presentation is a quick, non-technical overview of the income and expenditures during the year.

A similar type of presentation has been used in Kansas City, Missouri.[17] An attractive twenty-page booklet contained numerous color photographs, short narrative paragraphs describing various activities and a color chart of a dollar bill depicting revenues by source and expenditures by objective. Both rounded dollar amounts and percentages of the totals are included. The entire financial section is limited to one page. The County of San Diego, California, has made extensive use of bar graphs in its financial report by including eleven such graphs to further explain its report.[18]

Two large metropolitan areas have attempted to communicate financial data to their constituents by way of combined or condensed statements. Portland, Oregon, published combined statements in 1978 so as to summarize their year end financial position for taxpayers and investors.[19] The entire report was thirteen pages, including notes. The statements themselves were presented on only four pages. The City of Dallas, Texas, presented four pages of condensed consolidated statements, including notes and the auditors' opinion, as part of a sixteen-page booklet describing highlights for the year.[20] Although not in strict conformity with generally accepted accounting principles, the condensed statements do provide information in a summarized manner not otherwise available.

During interviews with the participants of this study, suggestions were gathered as to what aspects of a report format contribute to their understanding of the information. Participants were asked what changes would make the reports easier to understand. Discussion was encouraged and follow-up questions were asked as to which parts were harder or easier to understand. Suggestions were encouraged as to what other information might be included in the reports. Of the nineteen participants who completed the interviews in the two control groups, everyone, without exception, commented on the desire for some type of clear declaration as to the state of the particular city's finances. Typical statements were along the line of suggesting an

explanation of whether the government was in the "black" or "red", or showing the "bottom line" so that the citizen could look at the report and tell "where the money came from and where it went." One participant summed up the general feeling by saying, "There should be one thing in here that tells you without having to thumb through--something real short--to see how the city is doing."

The next most common category of comments were related to problems of terminology. Fifteen of the nineteen persons mentioned problems of not being able to understand certain terms or column headings. Unknown abbreviations were especially annoying and terms such as "warrant", "fixed liability", "nominal report", "reconcilement", "refunds incoming", and "encumbrances" were specifically mentioned as needing explanation.

Regarding the length of the reports, the surveyed individuals responded in thirteen of nineteen interviews that the reports should be shorter and summarized. The Bozeman report was considerably longer than the Butte-Silver Bow report and expectedly eight of nine participants in Bozeman and five of ten participants in Butte made reference to the problem of "too much detail".

The Bozeman report contained comparisons with budgeted amounts and four of the nine people in the Bozeman control group mentioned this as a useful item to be included. In Butte-Silver Bow budgeted

amounts were not shown and six of ten persons mentioned that they would like to see this comparison.

Some lesser responses regarded the desire to see percentage of categories' amounts in relation to total amounts (2 of 19), expenses related to services (5 of 19), and comparison with previous year's amounts (2 of 19). Overall, participants seemed overwhelmed with the detail, length and terminology of both reports and asked for a straight-forward, understandable explanation of the state of the financial affairs.

From the above, criteria for the specific revisions of Bozeman's and Butte-Silver Bow's original reports, as used with the control groups, were formulated. In regard to content, only the most basic and essential information should be presented. This would include total amounts for assets, liabilities and fund balances and more importantly, total revenues and total expenditures. Categories within these amounts would have to be limited to only a few basic groups. Budgeted amounts, if available, would be included, and it was decided that amounts from the previous year would also be included so as to provide a basis for comparison. Although often included in city reports, no other information besides basic accounting data would be included. Such items as organization charts, highlights for the year and service activities were beyond the scope of this work, which was

to determine how accounting data may be presented so as to be more understandable.

In regard to the format of a revised version, it was obvious from the information gathered that the revised format should be short, simple and graphically represented so as to give a visual image and include the necessary information without reverting to lists of numbers. The terminology would have to be straight-forward lay language and adequately explained. Narrative explanations were to be avoided so as to prevent the possibility of being judgmental regarding what might be considered improvements or declines in financial well-being. More importantly the test was to determine how well the participants could grasp basic information on their own from the revised version of the accounting data.

An aspect of format mentioned in the literature was attractiveness of the presentation, which refers to considerations of layout, design, print size and style, color, and photography. The importance of these items when communicating with the public cannot be overemphasized, but in this type of research they could not be adequately addressed due to the limits of cost and this researcher's expertise.

The revised format developed from these criteria are included in Appendices C and D. A bar graph style with an adjacent scale was adopted so as to be able to show the negative amounts that existed in

both Bozeman and Butte-Silver Bow financial statements. This would not have been possible with a pie chart. Because the researcher was independent of both jurisdictions, no misunderstandings as to what the revised versions represented should be allowed to occur. For this reason Bozeman's revised version was labeled simply "City Financial Report" and Butte-Silver Bow's was labeled "City/County Financial Report". In the case of Bozeman the accounting terms of "Balance Sheet" and "Statement of Revenues, Expenditures, Encumbrances and Transfers" were thought to be too technical and were changed to simply "Financial Position" and "Revenues and Expenses". In Butte-Silver Bow's case the outmoded and incorrect terminology of "Summary of Resources and Liabilities", "Receipts" and "Miscellaneous Expenses" were also replaced with "Financial Position" and "Revenues and Expenses".

In order to clearly communicate the terms used, only basic concepts that were likely to be known by an informed public were used and then only with an accompanying explanation. For instance "assets" were described as "items owned"; "liabilities" as "debt"; "fund balance" as "difference between assets and liabilities"; "revenue" as "money acquired"; and "expense" as "money spent". These explanations are technically and theoretically crude, but for purposes of a popular format, were adequate. No attempt was made to explain the fund basis of normal municipal accounting because of the complexity of the

concept. However, in Bozeman's case the report was labeled "General Fund". In the case of Butte-Silver Bow, where fund accounting was not in practice, the revised report was labeled "All Activities (except Trust and Agency operations)". An additional complexity related to Butte-Silver Bow's use of a cash basis system, which is technically incorrect and theoretically misleading as to financial position. The difference could have been ignored, but for the sake of any who might appreciate the difference the revised version was simply identified as "cash basis" with no further explanation.

In the arrangement of the data from the original report to the revised version, several adjustments had to be made. Major categories were totaled or several smaller categories were combined. Bozeman's statements did report budgeted amounts and showed current year's amounts in comparison with the previous year's amounts. These were also totaled into major categories and presented on the bar graph. On Bozeman's revised statement of revenues and expenses, the seven categories of expense were explained as to content on the right side of the statement. These were existing categories that the city used for its own purposes of organization. The totals of actual revenues and actual expenses were shown at the bottom of the page with the difference labeled as either "Revenue over Expenses" or "Expenses over Revenue". On Bozeman's revised Statement of Financial Position, categories were created by the researcher and the totals of assets were

shown at the bottom of the page in comparison to the totals of liabilities and fund balance.

Butte-Silver Bow's original document was not grouped into any natural categories and thus the researcher created sub-totals of similar items for inclusion on the revised format. The Butte-Silver Bow accounting system has procedures of considering intergovernment transfers as revenues and expenses. Care was taken to avoid undue distortion of the accounting information during revision, but when intergovernmental transfers were netted, the totals on the revised version did not exactly match totals as originally presented. This factor is not significant in the test of the participants' understanding of the basic information. As in the revised version for Bozeman, the total amounts of revenue, expenses, and the difference were shown together at the bottom of the page. Because budgeted amounts and statements of the previous year were not available for Butte-Silver Bow, they were not shown on the revised version. The revised versions for both governments were presented on a total of four pages, or one page for each statement.

Dependent Variable

With the independent variable now established as the report format, either original or revised, it would be appropriate to discuss the dependent variable of this research design. The dependent

variable is the degree of understanding that a participant has of the accounting report. Understanding is an elusive concept to measure with precision and thus a working definition had to be developed for use in this study. For this purpose understanding was defined as the ability of the participants to draw basic information from the accounting reports. This ability was measured by the accuracy of the response to twelve specific questions asked of every participant. A questionnaire was developed for use in this study and consisted of three sets of questions. The first set gathered background information on the participant. The second set of questions were the specific test questions that would be scored to determine the level of understanding of each participant. The third set of questions was to serve as a basis for further discussion on accounting reports and would help in gathering ideas and criteria for the type of information these interested citizens desired. Questions were also asked as to their preference of a format for presentation of basic accounting data. The entire questionnaire is presented in Table 4.

The second set of questions, those which tested the degree of understanding, related to the basic information necessary to draw an impression as to how a government is doing financially as indicated by accounting data. Besides the time period covered by the report and the portion of the government's activities being reported on, questions were asked as to the total of assets, liabilities, fund balance,

Table 4

Interview Questions

Background of Participants	
1.	What is your current occupation?
2.	What is the highest level of education you have completed?
3.	Have you had any previous training or experience in finance or accounting?
4.	Have you had any previous experience in government?

Specific Questions regarding the Accounting Reports	
1.	What time period is being covered in these reports?
2.	What fund or funds are being reported?
3.	What is the amount of the total assets?
4.	What are some of the larger assets?
5.	What is the amount of the total liabilities?
6.	What are some of the larger liabilities?
7.	What is the amount of the fund balance?
8.	What was the total amount of revenues for the year?
9.	What were the major sources of revenue for the year?
10.	What was the total amount of expenditures for the year?
11.	What were the major expenditures for the year?
12.	How do the total revenues compare with the total expenditures for the year?

Table 4

Interview Questions (Cont.)

General Discussion Questions
1. Have you ever seen or used these accounting reports? If so, how?
2. Have you ever seen or used the budget report? If so, how?
3. Do you normally read or follow news accounts regarding city finances? If so, why?
4. What is the relationship of these reports to the annual budget?
5. What is your general impression of the state of the city's finances?
6. What is your impression based on?
7. Are these accounting reports important to the understanding of the city's activities? Why?
8. Are you interested in the information that is contained in these reports? Why?
9. What other information would you like to have included in these reports?
10. What changes could be made to make these reports easier to understand?
11. What parts of the reports are easiest to understand? Why?
12. What parts of the reports are hardest to understand? Why?
13. Should these reports be widely publicized? Why?

revenues and expenses. Participants were also asked the major categories within each of these groups. The final question asked if the participants could determine the relationship between revenues and expenses for the period reported. By asking these same questions of both the control groups and the comparison groups, the effect of the accounting format, the independent variable, on the level of understanding, the dependent variable, could be measured.

Data Collection

Once the research design had been developed, the task of actually collecting data was begun. The interview technique was chosen for several reasons. In this case it is more effective than a survey questionnaire which is limited in the depth of questioning possible as well as the range or extent of participant response. Because of the complexity of the subject matter, the presence of the researcher was necessary both to present the situation and to more accurately judge the response of the participant. The interview is also better suited to probing and discovery by following through on matters that may come up during the interview. In this case the interviews were semi-standardized in that a specific set of questions were asked, along with general discussion questions which would allow for follow up. This was particularly useful when exploring criteria for

the revised format. All the questions were open-ended which allowed the participant much more leeway in responding.

A disadvantage of the interview method was the smaller number of participants that could be practically included due to the expense and amount of time necessary to arrange for, conduct and analyze each interview. The research design designated that forty participants be interviewed and of the forty persons who initially agreed to participate, all but two completed the interview. One person in Butte got cold feet at the last moment, refusing to participate, apparently apprehensive at the thought of being questioned about financial details of the local government. The participant suggested that instead the researcher take such questions to a CPA who was familiar with local government. Another participant, an out-of-town reporter who covered Bozeman, was never able to set an appointment that could be kept. In all, thirty-eight interviews were conducted, nineteen in each location, for a 95% participation rate.

Before conducting any interviews the questionnaire was pre-tested. The pre-test was conducted in Livingston, Montana, a town of about 10,000 residents in an adjacent county. Three tests were conducted using the original report of Bozeman in two of the tests and the original report of Butte-Silver Bow once. The individuals participating in the pre-test were similar to the actual participants in their degree of civic participation and were previously unknown to the

researcher. Pre-testing allowed the researcher to gain field experience with this material and resulted in the rewording of several questions and the elimination of others, so as to shorten the interview time necessary to collect information without unduly imposing on the participants' patience and good nature.

The first set of actual interviews was conducted during a two-week period in which the control groups were questioned after being shown the original reports of their local government. After three weeks during which the revised versions of the accounting reports were developed, the second set of interviews was conducted with the participants in the comparison groups of each location. Interviews were conducted in either the homes or the offices of the participants, or, in a few cases, in a coffee shop. None of the participants objected to the use of a tape recording, and thus every interview was recorded. The time for each interview was usually between thirty and sixty minutes, with a few lasting longer depending on the extent of the participant's interest. Participants were given the report at the beginning of the interview and asked to take what time they needed to look it over and gain a general impression. This usually took ten minutes or so. During the interview the participant was encouraged to use the report to find answers to questions or point out things to the researcher. Each interview was scored, as explained in the next chapter, on the same day it was recorded so that the researcher's

impressions would be fresh when listening to the tapes and analyzing the responses.

An important aspect of interviewing centers on creating the kind of atmosphere that will minimize any tendency of the participant to distort the responses to questions. In an effort to create such an atmosphere, the researcher attempted to structure the interview in a non-threatening manner. To begin with, it was explained to participants that they were being asked to participate because they were known as active, informed citizens who were interested in civic affairs. As such their help was needed in this effort to improve communication of financial data. It so happened that financial issues had been publicized in both locations, especially in Bozeman. Participation in this study was a chance for them to keep up-to-date on local issues. At the time of the interview, after greeting the participant and engaging in casual conversation so as to establish some rapport, it was explained that the questions being asked were not a test of their knowledge or intelligence, but rather of what data contained in these reports was presented in an understandable, logical manner. The test was of the format, not of them. Further, it was explained that they were not expected to know all the answers to the questions, and whether they did or not was of no consequence. The emphasis of the interview was one of seeking their candid opinions and suggestions. The researcher attempted to maintain this tone by setting a permissive atmosphere of non-judgmental reactions to participant responses.

Footnotes - Chapter III

1. Henry W. Riecken and Robert F. Boruch, Social Experimentation, A Method for Planning and Evaluating Social Intervention (New York: Academic Press, Inc., 1974), p. 108.

2. Butte-Silver Bow, Charter.

3. Franics E. Merrill, Society and Culture (Englewood Cliffs, New Jersey: Prentice-Hall, Inc., 1961), pp. 542-543.

4. David Braybrook and Charles E. Lindblom, A Strategy of Decision, Policy Evaluation as a Social Process (New York: The Free Press, 1963), p. 104.

5. Sara Kiesler, Interpersonal Processes In Groups and Organizations (Arlington Heights, Illinois: AHM Publishing Corporation, 1978), p. 7.

6. David Krech, et al., Individual In Society (New York: McGraw-Hill Book Co., Inc., 1962), p. 234.

7. Moak and Hillhouse, op. cit., pp. 265-266, 244-245.
See also:
Anthony, op. cit., p. 18.

8. Crain, op. cit., pp. 35-36, 133-136.

9. Henry and Webber, op. cit.

10. Wall, op. cit.

11. Institute of Public Service, Tips on Town Reports (Storrs, Connecticut: University of Connecticut, 1960).

12. Davidson et al., op. cit., p. 11.

13. Moak and Killian, op. cit., p. 335.

14. Hal Peyer and Gerald Lonergan, "Popular Financial Reporting in the Public Sector (?)," Governmental Finance (May, 1976).

15. Lincoln, Rhode Island. Second Annual Progress Report, 1978-1979.

16. King County, Washington. Financial Report Summary. Office of the Comptroller. Seattle, Washington, 1979.

17. Kansas City, Missouri. Kansas City, A Progress Report. 1978.

18. San Diego County, California. Financial Report for the Year Ended June 30, 1979.

19. Portland, Oregon. Combined Statements, Annual Financial Report. 1978.

20. Dallas, Texas. Performance Report. 1978.

Chapter IV

ANALYSIS OF THE RESULTS

Summary of Data

The next step of this research was to compile and organize the data that was gathered as described in Chapter III. The raw data consisted of tape recordings of the thirty-eight completed interviews and code sheets of participant responses to the questions. As explained, the questions were divided into three types. The first set concerned background information on the participant; the second set consisted of the twelve specific questions that would be used as a test of understandability; and the third set was composed of general discussion questions.

After the pre-tests were conducted a numerical coding system for the specific test questions was developed. Based on the accuracy of the response, each question was assigned a score of from 1 to 5. A total score was assigned to each participant based on the sum of the scores to the twelve questions. The highest possible score was 60 (12 x 5) and the lowest score possible was 12 (12 x 1). Scores were assigned to responses based on the following criteria:

Table 5

Numerical Coding System Applied to Test Questions

5 - readily identifies correct information
4 - identifies correct information with hesitation
3 - identifies correct information with difficulty
2 - does not identify correct information but refers to proper section
1 - does not identify information correctly, refers to wrong section of report, or gives up

Examples of the scoring method would be in order. For instance when a participant was asked, "What was the total amount of revenues for the year?"; if the response was straight-forward and correct, a score of 5 was assigned. When the participant was unsure and/or hesitated while considering or searching for the answer in the accounting report, a score of 4 was assigned. Participant answers that were correct but which were only arrived at after much struggling or even guesswork were assigned a score of three. At times a participant would incorrectly answer a question and then later, while searching through a report for other information, would identify the correct answer and modify the original response. In such instances a score of 3 was assigned. Participant answers which were incorrect but which were made with reference to the proper section of the report

were given a score of 2. An example would be the response of a total for a major revenue source when asked for the total of all revenues. Scores of 1 were assigned to those who demonstrated the least understanding. An example would be those participants who searched in the balance sheet or the section on expenditures when asked for total revenues. A participant response of giving up or stating that they did not know were included in this last group.

This type of a system to generate a raw score per question and per participant is subject to the judgment exercised by the researcher. It was easy to determine if the response was correct or incorrect since the twelve questions asked for specific information or amounts that were printed in each accounting report. It was not always quite so easy to judge whether a particular response should be assigned, for instance, a 4 or a 5. Having clearly stated scoring criteria helped, as did practice scoring on the pre-tests. Most responses could be assigned a score with some degree of confidence, but others, even after several listenings, were eventually judged to be a certain score. Because of this lack of ultimate precision, the difference between a total score of say 36 and 39 is subject to question; but because of the range possible for a total socre (12 to 60), the difference between a total score of, for instance, 32 and 54 would accurately indicate a difference in degree and direction of understanding.

Some of these problems were compensated for by coding the answers on the same day as the taped interview, as well as having the capability of replaying a borderline response, several times if necessary. All coding was done by the same researcher for consistency. In addition, those first few interviews that were conducted were re-coded several weeks later, after about two-thirds of the interviews were completed, so as to check for any gradual change that might occur in the procedure. The repetition of the interview and coding procedure for thirty-eight participants in two different cities would tend also to obscure a few marginal instances of scoring.

The primary concern of this work was whether the participants' levels of understanding would be increased using a revised version of the original accounting report. The results, using the total average score of each group, are shown in Table 6.

It would seem from Table 6 that the level of understanding was higher in both locations when the participants were shown the revised formats. The average scores in Butte-Silver Bow and Bozeman using the original reports were 29.8 and 36.2 respectively. With the revised format the average scores were 52 and 53.3, significantly higher. Also noted is that in every instance, except one, the lowest score with the revised format was higher than the highest score with the original format. In addition, the range of scores was smaller with

Table 6

Total Scores of All Participants
12 Test Questions

Scores possible: high 60, low 12

Butte-Silver Bow	Average Score
Control group (original format)	
10 participants	
Actual total scores	
44,44,33,33,31,29,28,24,20,12	29.8
Comparison group (revised format)	
9 participants	
Actual total scores	
60,57,56,56,55,55,53,47,29	52

Bozeman	Average Score
Control group (original format)	
9 participants	
Actual total scores	
48,47,44,36,35,32,30,29,25	36.2
Comparison group (revised format)	
10 participants	
Actual total scores	
59,57,56,54,54,53,53,49,49,49	53.3

the revised format, than with the original format, thus showing more consistency of understanding with the revised format.

Because of the relatively small number of participants, the actual scores are presented along with the average scores per group. These scores are simply raw numbers and have no absolute value. The scores are, however, relative to one another and do reflect changes, trends, or increments in understanding levels. No attempt has been made to develop statistical relationships among variables. Several factors limit this type of analysis, the first of which is the small size of the total sample (n=38) and the even smaller sample size of the various subgroupings, for instance reporters (n=10). Another limiting factor is that although the participants in the control and comparison groups were randomly assigned, overall the participants were not randomly selected. In this type of exploratory research the use of statistical analysis would imply a precision which does not exist.

In order to get a more complete picture of where the changes occurred, the analysis is broken down per question in Table 7.

The increase in scores with the revised format appears to have taken place in virtually all the subjects of questioning in both locations. There are two exceptions. In Butte-Silver Bow, the score for correctly identifying the time period covered by the reports was slightly higher with the original report than with the revised report,

Table 7

Participant Scores Per Question

Butte-Silver Bow (Scores Possible: High 5, low 1)

Question	Original Format Actual Scores	Revised Format Actual Scores	Original Average	Revised Average
Time Period	5,5,5,5,5,5,5,4,4,1	5,5,5,5,5,5,5,1,1	4.4	4.1
Fund	3,3,2,2,2,2,2,2,1,1	5,2,2,2,2,2,1,1,1	2.0	2.0
Total Assets	5,5,5,5,5,5,3,3,1,1	5,5,5,5,5,5,3,3,1	3.8	4.1
Larger Assets	5,5,5,5,5,4,4,3,1,1	5,5,5,5,5,5,5,4,1	3.8	4.4
Total Liabilities	5,4,2,2,2,2,2,1,1,1	5,5,5,5,5,5,5,4,1	2.2	4.4
Larger Liabilities	5,5,5,5,3,3,2,1,1,1	5,5,5,5,5,5,5,5,1	3.1	4.6
Fund Balance	4,3,2,2,2,2,1,1,1,1	5,5,5,5,4,4,3,3,1	1.9	3.9
Total Revenues	4,2,1,1,1,1,1,1,1,1	5,5,5,5,5,5,5,5,4	1.4	4.9
Larger Revenues	5,5,3,3,2,1,1,1,1,1	5,5,5,5,5,5,5,5,5	2.3	5.0
Total Expenditures	3,2,1,1,1,1,1,1,1,1	5,5,5,5,5,5,5,5,5	1.3	5.0

Table 7 (Continued)

Question	Original Format Actual Scores	Revised Format Actual Scores	Original Average	Revised Average
Larger Expenditures	5,5,4,3,2,2,1,1,1,1	5,5,5,5,5,5,5,5,1	2.5	4.6
Revenues Compared To Expenditures	2,1,1,1,1,1,1,1,1,1	5,5,5,5,5,5,5,5,5	1.1	5.0
Bozeman				
Time Period	5,5,5,5,5,5,5,4,2	5,5,5,5,5,5,5,5,5,5	4.6	5.0
Fund	5,5,5,3,2,2,2,2,1	5,5,5,5,5,5,1,1,1,1	3.0	3.4
Total Assets	5,5,5,5,5,4,3,2,1	5,5,4,4,4,3,3,3,2,2	3.9	3.5
Larger Assets	5,5,5,5,5,5,1,1,1	5,5,5,5,5,5,5,4,4,3	3.7	4.6
Total Liabilities	5,5,4,3,2,2,2,1,1	5,5,5,5,4,4,4,3,2,2	2.8	3.9
Larger Liabilities	5,5,4,2,2,1,1,1,1	5,5,5,5,4,4,4,3,2,2	2.4	3.9
Fund Balance	4,3,3,3,3,1,1,1,1	5,5,5,5,5,5,5,4,2,2	2.2	4.3
Total Revenues	5,3,3,3,3,3,3,2,1	5,5,5,5,5,5,5,5,5,4	3.1	4.9
Larger Revenues	5,5,5,5,5,5,3,1,1	5,5,5,5,5,5,5,5,5,5	3.9	5.0

Table 7 (Continued)

Question	Original Format Actual Scores	Revised Format Actual Scores	Original Average	Revised Average
Total Expenditures	5,4,3,2,2,1,1,1,1	5,5,5,5,5,5,5,5,5,4	2.2	4.9
Larger Expenditures	5,4,4,2,2,1,1,1,1	5,5,5,5,5,5,5,5,5,5	2.3	5.0
Revenue Compared To Expenditures	4,4,4,3,2,1,1,1,1	5,5,5,5,5,5,5,5,5,5	2.3	5.0

although both scores are high (4.4 and 4.1). This difference might be explained by the fact that time period was prominently printed on the cover of the original report (see Appendix A) and was typed on the revised format as part of the general heading (see Appendix D). Nevertheless, out of 19 total respondents, three were still unable to correctly identify the time period of either report, while fourteen of nineteen persons had no trouble with the correct response. In Bozeman the increase was only slight (4.1 and 5.0) as both versions included the time period in the headings of the reports.

The other exception in the overall trend of increased scores with the revised format occurred in Bozeman in regard to the question of identifying the total amount of assets. Again the difference is slight (3.9 and 3.5) and may be due to the use of average scores or other imprecision of the scoring method. Another explanation would be that total assets are clearly labeled in capital letters on the first page of the original report, while on the revised version the total assets are simply labeled "assets" under the heading of "June 30, 1979 Totals". For the same question in Butte-Silver Bow there was only a slight increase in the average score with the revised version, as might be expected since both versions clearly labeled the amount of total assets on the bottom of the first page of the reports.

The question regarding which fund was being reported on deserves some explanation. In order to understand a particular

municipal accounting report it is necessary to know which fund or funds are the subject of the report (ie. general fund, water utility fund, or a combination of capital projects funds) and for this reason the question was asked. A problem occurs because the word "fund" is subject to many common usages other than the technical usage of municipal accounting. Another problem arises because of the general lack of awareness among many people of the fund based system of municipal accounting where a fund is a self-balancing set of accounts and a total municipal accounting report can be made up of the reports for many separate funds.

To further confuse the issue, although Bozeman uses a fund based system, Butte-Silver Bow does not, but instead groups all activities together, except for trust and agency. The Bozeman reports, original and revised, are labeled "General Fund" and the participant who read the heading of either report might be expected to correctly identify the fund without knowing anything about fund accounting. The Butte-Silver Bow reports were not labeled with the term "fund". The original report was not identified as to which portion of the government was being reported. The revised version was labeled "all activities except trust and agency". Consideration was given to removing this question when these difficulties became apparent during pretesting. It was decided to include the question as a way of exploring what understanding the participants would have of fund accounting.

For the most part participants were confused by the "fund" question. A typical response when asked what funds were being reported was, "I guess the city's funds, I'm not sure." Other participants gave categories as a response such as, "assets and property taxes." In Butte the scores were uniformly low for both versions (2.0), with only one person giving the heading of the report as the correct answer. In Bozeman the scores were only slightly better on average with the revised version, but in every case the score was either a 5 or a 1, showing that participants either read the heading "General Fund" or they did not.

To sum up Table 7, the responses to all the other questions were scored higher with the revised version than with the original reports, and for the most part the increase was large, especially for questions regarding revenues and expenditures. This would indicate that the degree of increase in understanding of the reports was general across the entire contents of the reports and not just in one particular area. The hypothesis would indicate that the change was due to the format difference or that the revised version was more understandable. But before that can be validated it would be wise to consider what other factors might have contributed to this change.

In the first portion of the questionnaire, background information was collected on each participant. By separating the participants by particular characteristics, clues might be found as to what other variables might have influenced the overall scores just reported.

News reporters of local events and government activities occupy a key role in the digestion and distribution of civic information. As such their understanding of accounting reports is of interest in this study. Table 8 isolates the total scores of reporters as a subgroup.

Table 8

Reporters' Total Scores

	Reporters Actual Scores	Reporters Average Score	All participants Average Score
Butte-Silver Bow			
Control group (original format)	33,33,31	32.3	29.8
Comparison group (revised format)	56,55	55.5	52.0
Bozeman			
Control group (original format)	44,30	37.0	36.2
Comparison group (revised format)	57,54,49	53.3	53.3

As a group reporters had only slightly higher scores than did all participants. But like the scores of all participants there continues to be a large increase of almost the same magnitude in scores

between the control groups and the comparison groups. The scores indicate that as a group reporters did not respond very differently than did the participants as a whole, even though they might have been expected to exhibit significantly higher scores in the control groups since they were presumably more familiar with the reports.

Overall level of education of the participants might also be expected to be an influential factor in the scores. Table 9 shows the scores of the participants as broken down by education level.

What is immediately noticed is the relatively high level of education in both locations among this select group of interested citizens. It would have been unproductive to divide the scores at the high school level as only one participant did not finish high school and only four participants did not have some college education. The participants also included nine with masters degrees, two with doctorate degrees, and one with a law degree.

Although the subgroups are not equal in number, this rough analysis does indicate that the level of education does not seem to influence the overall scores. Again the same trend of higher scores in the comparison groups is upheld when the participants are separated into subgroups of different education levels.

Another plausible influencing factor would be business experience. Those who manage private sector enterprises would be expected to be somewhat familiar with accounting terminology and the structure

Table 9

Total Scores by Education

	Actual Scores	Average Score
Butte-Silver Bow		
Control group		
College graduate	44,44,33,33,31,29,28,24,20	31.7
Non-college graduate	12	12.0
Comparison group		
College graduate	57,56,56,55	56.0
Non-college graduate	60,55,53,47,29	48.8
Bozeman		
Control group		
College graduate	48,44,36,35,30,29,25	35.3
Non-college graduate	47,32	39.5
Comparison group		
College graduate	59,57,56,54,54,49,49	54.0
Non-college graduate	53,53,49	51.7

of basic financial statements. Included in the participants with business experience were three business owners, three active members of business organizations, and five business managers. Two of this group were ex-bankers. When the participants' scores were separated for business experience the results were as shown in Table 10.

In all but the comparison group in Bozeman, those with business experience scored slightly higher than the participants without business experience. Overall the difference between the groups is small and does not vary from the totals of all participants. The factor of business experience does not seem to be an influence in the major difference in scores between the control and comparison groups.

Another background characteristic of participants that would be expected to influence their level of understanding when reviewing accounting reports would be any previous accounting training or experience. Of the participants in this study, one had an accounting degree, one had attended a banking school, two were self-taught bookkeepers, and eight had completed courses in college level accounting. Only one participant had ever worked as an accountant. None were certified accountants. The scores for this subgroup of participants are shown in Table 11.

The scores of those with an accounting background were several points higher in each group, except in the Bozeman comparison group. This may indicate that training is of some influence, but the small

Table 10

Total Scores by Business Experience

	Actual Scores	Average Score
Butte-Silver Bow		
Control Group		
Business experience	44,29,28	33.7
No business experience	44,33,33,31,24,20,12	28.1
Comparison Group		
Business experience	60	60.0
No business experience	57,56,56,55,55,53,47,29	51.0
Bozeman		
Control Group		
Business experience	47,36,32	38.4
No business experience	48,44,35,30,29,25	35.2
Comparison Group		
Business experience	54,53,53,49	52.3
No business experience	59,57,56,54,49,49	54.0

Table 11

Total Scores by Accounting Education or Experience

	Actual Scores	Average Score
Butte-Silver Bow		
Control Group		
Accounting	44,29	36.5
No accounting	44,33,33,31,28,24,20,12	28.1
Comparison Group		
Accounting	60,57,56,55,47	55.2
No accounting	56,55,53,29	48.3
Bozeman		
Control Group		
Accounting	47,36,32	38.4
No accounting	48,44,35,30,29,25	35.2
Comparison Group		
Accounting	54,49	51.5
No accounting	59,57,56,54,53,53,49,49	53.8

number of participants in the subgroups makes any trend tentative at best. Once again the most dynamic increase in scores was among those who were shown the revised formats, whether or not they had an accounting background.

Overall, controlling for type of question asked, news reporters, education, business background, or accounting experience had little effect on the overall results. Those participants exposed to the revised formats scored higher than those exposed to the original formats, regardless of these other factors.

In keeping with the exploratory nature of this research, several general discussion questions were asked of each participant. The purpose was to probe the usage of, and interest in, the accounting reports by this selected group of active citizens. The first question inquired whether the participant had ever seen or used municipal accounting reports. Only eight of the thirty-eight ever had, and five of these were reporters who had come across the report as part of their job. Reporters used the information as part of a general story of city activities or as one reporter stated, "to see where the money went." The three non-reporters who had ever seen a municipal accounting report had each used the report in regard to a particular issue of interest and wanted to determine the amounts spent for, in these cases, firemen's salaries, library services, and sewer installations.

The budget document was more widely used among participants. Sixteen of the participants had looked at the budget report and of these, seven were reporters who used the information for news stories. Again, the non-reporters, nine participants, had used the budget information exclusively in regard to specific issues of interest such as senior citizen services, alcohol programs, and library services. None of the non-reporters had looked at either the accounting report or the budget document with the purpose of getting an overall view of the state of the local government's finances.

These findings do not necessarily indicate a lack of interest in financial information. When asked if they normally read or followed news articles regarding the municipality's finances, thirty-three of thirty-eight participants said that they did. Of the five who did not regularly follow the news stories, three reported they read such stories "during a crisis." The reasons for such interest varied, but eleven persons stated they were interested in the management of the government. Seven others made reference to a more general curiosity, usually phrased as "to see what's going on" or "to keep up-to-date." These responses indicate that although the participants as a whole do not use the financial documents, either budget reports or accounting reports, they do normally read the related news articles. It seems that the interested citizens are dependent on the press for much of their information about financial activities.

To further explore the general interest in financial information participants were asked if they were interested in the information contained in the accounting reports. The responses were twenty-three "yes" and fifteen "no". Reasons given were varied but in eight cases a general response was "to see how the city is doing." Several others mentioned some aspect of monitoring the management's handling of affairs. Three persons mentioned specific issues and four of the reporters mentioned job duties as being the primary reason for any interest in the reports. None of the participants were especially enthusiastic and this researcher's impressions were that any interest was somehow related to a sense of duty and was lukewarm at best. Seven persons specifically mentioned a difficulty in reading the reports, the overwhelming volume of information, or a dislike of reading numbers.

By way of contrast, when participants were asked if they considered the accounting reports important to understanding the city's activities, only one of thirty-eight replied in the negative; two persons were unsure. The most common reasons given were "to see how the money was spent," with twelve persons answering in this manner. Three persons mentioned control or management aspects such as "to be able to make corrections as they (management) go along." Six persons offered comments about the difficulty of reading such reports

indicating that although the reports were important they were not meant to be read by the untrained.

This problem of the understandability of the reports was explored in two general questions in addition to the twelve specific questions already discussed. Participants were asked to describe the relationship between accounting reports and the budget document. The question was one that almost always caused a thoughtful pause for consideration, but half of the participants (19 of 38) were able to make some statement to the effect that budgets were projected amounts and accounting reports were the actual amounts. Twelve persons indicated they did not know and seven persons answered incorrectly. Some of the incorrect answers were, "budgets are detailed amounts and accounting reports are rounded amounts," "they're the same," or "budgets are for programs and accounting reports are for the entire city."

As another way to investigate the participants' understanding, each was asked what impressions they could draw of the overall fiscal state of local government. Of those participants who were shown the original Butte-Silver Bow report, every one stated they could not draw any conclusions. Several thought they could if "they studied the report," others simply stated that there were too many details or that they didn't understand the report.

The Butte-Silver Bow comparison group, which was shown the revised report, all had some impression. Five thought the government

was in bad condition, three thought in good condition, and one thought in a neutral state. Those who thought it was in poor shape invariably referred to the fact that expenditures exceeded revenues, while those who thought it was in good condition referred to the balance, where the fund balance was 12 million dollars. The one neutral response referred to both statements.

In Bozeman, those in the control group were divided in their opinions. Five thought the city was in good shape financially, usually basing their impressions on trends from the previous year or that expenses were less than budgeted. Three persons had no impressions because of a lack of understanding or the amount of conflicting data. One person thought the city was in bad shape because the budgeted amounts were not spent.

Those participants in the Bozeman comparison group who were shown the revised report, had a more consistent opinion. Eight persons thought the city was in good shape based on the fact that revenues exceeded expenditures and the fund balance showed $300,000. Two others were neutral in their impressions, stating that the city was neither doing well nor poorly.

These responses indicate that using the revised versions of these reports every participant (19) was able to draw some impression of the government's finances using the data in the report. The participants using the original formats were less frequently able to

form an opinion (6 of 19 persons). The change was most predominant in Butte where not one participant in the control group could draw an impression. It was interesting to note that for the most part participants looked at the relationship of revenues to expenses or at the fund balance to base their opinion. This indicates that the participants can and do use basic information, if they find it in the report, to draw conclusions.

In order to develop the revised reports, participants in the control groups were questioned as to criteria that might be followed to create more understandable reports. These responses were described earlier and can be summarized as wanting a straight-forward statement of the financial position, non-technical terminology, short, summarized reports and possibly comparisons with budgeted amounts or with previous years. The participants in the comparison groups were also questioned as to what they thought would be improvements in the format of the accounting reports. A summarized report, using graphs was thought to be necessary by twelve of the nineteen persons. Terminology was also mentioned as being a barrier to understanding, and several persons (6 of 19) thought comparisons with budgeted amounts or with previous years would be useful. Participants were unanimous in their feelings that such year-end accounting information should be publicized in the media in a summarized manner because "it is the public's money."

These comments were similar to those expressed by the control groups, but in contrast, sixteen of the nineteen participants in the comparison groups wanted some details of the summarized categories. It was felt that by only seeing broad categories of expenses or assets that those interested could not look up the exact amounts that related to their particular interest. Most (11 of 19) suggestions were that two reports should be issued, a detailed report and a summarized version as an overview.

In conclusion, from all the data gathered, it is evident that the comparison groups in both cities had higher overall scores than the control groups and that this trend continued even when the results were organized so as to control for differences between questions, reporters and non-reporters, education, business experience, and accounting training. The exploratory questions indicate that few of the participants had ever seen or used the actual accounting reports or budget documents. Parricipants do, however, follow news reports of financial activities and have a general but unenthusiastic interest in such information, although overall the information is considered to be important in understanding city activities. Half of the participants did exhibit some understanding of the relationship between accounting data and budget data. Participants who were shown the revised reports were more able to draw an impression of the overall state of the particular government and used basic data in the report as a basis for

such conclusions. Overall participants of this study preferred shorter, straight-forward, non-technical reports that summarized the data in a simple format, perhaps graphically. Detailed reports were thought to be a useful adjunct to such summarized reports. Public distribution in the media of the highlights was thought essential.

Limitations of the Research Design

Field research of this type is subject to certain limitations. These shortcomings will now be discussed along with certain procedures that were taken to reduce the effects of random influences. The first type of limitation can arise from the methodology or research design. In this case a true experimental design was not possible because of the inability to randomly select participants from a defined population. Instead, willing participants were "found" through an observation and referral process described in the section on the research design. Because there was no random selection of participants, there is no assurance that the participants of this study are representative of a larger population of interested citizens. In fact, the possibility of a selection bias is possible since only willing participants were included. Without a representative sample it is difficult to extend the findings here to other similar situations.

The use of a quasi-experimental design provides some degree of compensation for this weakness. Although the participants were not

randomly selected, they were randomly assigned to control and comparison groups. In addition, an effort was made to match the participants according to interest, such as reporters, or library board members. Obviously such matching cannot be precise since education, accounting training, age, intelligence, or any of a number of such factors could not in practicality be considered. As shown, some of these factors were controlled for by the reorganization of the data. Overall the use of control groups greatly strengthens the reliability of the results as does the use of two separate groups in two dissimilar cities with different types of governments and accounting systems. Ultimately absolute reliability can only be established by numerous replications of this type of research; but this design does control for many factors that might influence reliability.

Other possible weaknesses of the design relate to the interview method of data collection. Often there is no assurance that participants are truthful in their answers to interview questions and it is possible that participants are influenced by the knowledge of being involved in an experimental situation. Such "Hawthorne effects" might cause the respondents to answer in an expected or socially desirable manner. This possibility exists in part in this research in the general discussion questions that were asked. There may have been a tendency for participants to indicate that they had seen and used financial reports, or that such reports are important and should be

publicized. However, because so many participants answered negatively to prior use of the reports, this effect does not seem to have entered into those questions. Most participants stated that they did follow news stories of local finances, as might be a socially desirable habit, but their candidness regarding the degree of interest they had in looking at accounting reports as well as the plausibility of these community leaders regularly reading news reports would tend to discount unreliable responses. The specific test questions that were coded are not subject to this influence because the answers were objective amounts that had to be identified in order to be counted as correct.

The possibility of interactive effects of participants responding to the experimental situation in a set manner in a series of tests is eliminated here because each participant was only interviewed once. Since each question was open-ended there is no possibility of forcing a participant to choose between several alternative answers that might not have been otherwise chosen. As described in the chapter on methodology and data collection, attempts were made to create a non-threatening interview atmosphere so as to allow participants a full range of responses without regard to being judged by the interviewer.

Limitations in the measurement of the variables can also cause the results to be incorrect or misleading. Measurement refers to both the operational definitions and the coding of the results. For the

purposes of this study a working definition of understandability was developed which judged understanding as the ability to draw basic information from the accounting reports. Whether this can be regarded as true understanding or simply the ability to read the report is open to question. Subsequent users of these findings would want to be aware of the limits of this operational definition of "understanding" for in fact it does not validly measure understanding in the sense of an in-depth perception of municipal accounting principles. Yet, given the parameters of the working definition, the test does validly measure whether respondents could draw basic information from the report, because the answers could be objectively determined. For example, when asked what total assets were, the answer was either correct or not. In other words, there is a high degree of face validity. The issue of criterion validity, or what "understanding" means, is resolved by reference to the operational definition. Content validity refers to what "basic information" means and in this case it seems that there would be little dispute that total assets, liabilities, fund balance, revenue and expenses are perhaps the most basic bits of information in financial statements.

Another problem in measurement relates to the small sample size (n=38) of this research. A larger number of participants would tend to reduce possible errors in measurement, but limits of resources, and the use of the interview method of data collection prohibited the

involvement of a larger number of participants. The exploratory nature of this study would not seem to suffer greatly from this limitation.

Perhaps the most serious limitation of this work is the imprecision of the coding method and the subsequent presentation of average scores. The coding method was described in an earlier chapter where these problems were discussed. The method is affected by a degree of subjectivity on the part of the researcher, and the scores assigned to the responses are only raw scores having no intrinsic meaning. Summation of the scores might in some cases compound any errors and the rounding of average scores to one decimal place might indicate a degree of precision that does not exist. Such averages could just as well have been rounded to a whole number.

Efforts to compensate for these potential problems included the development of a scale from 1 to 5 for use in scoring, which gives a wider range than simply coding answers correct or incorrect. When summed, the scale gives a wide range of from 12 to 60. In addition, not all questions were scored, but only those in reference to degree of "understanding" which had objective answers. Other answers were simply reported as to frequency. When averages are presented in most cases the actual scores are also presented so the reader may inject his own judgment. Overall any degree of imprecision in coding would seem to be overcome by the large degree of difference in the same

direction and relative amount between the scores of the control group and the comparison groups in both cities.

Conclusion as to Hypothesis

The hypothesis, as stated in the chapter on the research problem, is that a revised format for municipal accounting reports can be developed which will be more understandable to interested persons outside city government than are municipal accounting reports as now presented. From the results of the controlled tests in Butte-Silver Bow and Bozeman the hypothesis would appear to have been sustained. The only variable tested that accounted for the relatively large difference in scores between the control and comparison groups was the different report formats. No attempt is being made to represent that revised formats provide any absolute, or even moderate level of understanding; but it is apparent from these tests that an increment of increased understanding was achieved with revised formats.

Chapter V

SUMMARY, CONCLUSIONS, AND SUGGESTIONS

Summary of Research Problem, Methodology and Findings

Throughout this work it has been argued that because accounting data is a basis for so many management and policy decisions it is important that the public be aware of such information. Municipal accounting reports have not, however, been easily understood by the public; partly because of the inherently complex nature of governmental accounting, and partly because as a whole, municipalities issue inconsistent, incomparable, and inadequate reports. Yet, public administrators have an obligation to inform the public of the results of government operations, and, given the present state of government accounting, it follows that they should seek methods of public reporting that are understandable to interested citizens.

Toward this end, this research investigated the effect of simplified report formats on the understandability of accounting reports. A qusi-experimental research design, using thirty-eight participants, was applied in two Montana cities. The cities differed in socio-economic characteristics, forms of government and accounting systems. Participants, selected as active citizens, were tested as to their ability to draw basic accounting information from either the

original accounting report or a revised version of the same report.

The findings indicate that a simplified, revised accounting format, such as developed for this research, is more effective in communicating basic financial information to interested members of the community. In addition, participants were able to use this information to draw some conclusions as to the financial condition of the particular city. Overall participants preferred shortened non-technical reports that summarized the data in a simple graphic format. Detailed reports were thought to be useful supplements for those who wished to pursue specific issues of interest.

Conclusions as to the Applicability and Implications of a Revised Format

Municipal administrators have been caught between the increased costs of providing demanded civic services and the increasing reluctance of the public to pay for such services. Many aspects of public administration are now more technical and complex than ever before, requiring management by professionals with specialties in a wide array of subjects such as personnel, law, engineering, accounting, finance, planning, and environmental sciences. With the advantages of specialization come the disadvantages of losing the vital understanding and support of a distrusting, somewhat alienated populace. Administrators

have a public duty to communicate with the citizenry directly or through governing councils and interest groups. Administrators must convey enough accurate information to be held accountable for their management of public resources. The findings of this research indicate that the stewardship of financial resources need not be an esoteric process of little tangible use, but instead can be a source of basic information upon which managers and the public can debate policy decisions.

Before that can happen several steps need to be taken. First managers must be willing to involve the public in public decision making by exhibiting a concerted effort to candidly and effectively communicate with the public. A manager not willing to do so should be scrutinized as to his fitness to hold office. Secondly the accounting and financial management of municipalities must be improved so as to provide accurate, reliable and timely information. The poor state of accounting systems in the two cities of this research, as well as in general around the country does not provide a basis for intelligent, informed decision making. Adherence to the guidelines offered in the latest standards of governmental accounting is a necessity for a responsible management. Financial statements prepared in conformity to professional standards can serve as a base from which simplified reports can be easily prepared for wider distribution.

Once sound accounting practices are implemented, shortened popular summaries can be developed which would show an accurate overview of the results of government operations. The time and expense necessary to put together a several page document should be minimal in comparison to producing large and/or incomprehensible documents that are more symbols of lack of responsiveness than they are a forthright presentation of useful information. "Popular versions" of financial reports could lend credibility to a city's activities and could eventually evolve into performance oriented reports showing the cost of specific services in relation to some measure of effectiveness. This type of information would go a long way toward demonstrating in practical understandable terms what the public got for its money. For the present many citizens would be satisfied if they could just know in basic terms whether their city government is financially sound.

Suggestions for Further Research

Much more needs to be known about what specific information the public desires and the usefulness of certain information in the political process. The next step toward this end would be for a municipality to publish and distribute a non-technical annual report designed to inform the public. Accurate, yet simplified financial information could be presented, as has been demonstrated here. Other basic information could be included, providing an overall view of the

city's accomplishments and plans. Attractive colored layouts should be incorporated. Researchers could then probe the understandability and next the usefulness of the information to the general public. The impact of enhanced communications on the quality of public decision making is a promising field of research with the potential for contributing to more effective, honest, and responsive local government.

BIBLIOGRAPHY

Books and Reports

American Institute of Certified Public Accountants. Audits of State and Local Government Units. An Industry Audit Guide prepared by the committee on Governmental Accounting and Auditing: AICPA, 1974.

American Institute of Certified Public Accountants. Experimental Booklet; An Experiment in Governmental Accounting and Reporting prepared by the AICPA State and Local Government Accounting Committee: AICPA, Sept., 1979.

Braybrook, David and Lindblom, Charles E. A Strategy of Decision, Policy Evaluation as a Social Process. New York: The Free Press, 1963.

Briloff, Abraham J. The Effectiveness of Accounting Communication. New York: Frederick A. Praeger, Publishers, 1967.

Butte-Silver Bow. Charter of Butte-Silver Bow, State of Montana. (Published as a supplement to The Montana Standard; 10-1-76).

Cockrill, Robert M. et al. Financial Disclosure Practices of the American Cities, A Public Report. New York and Ann Arbor, Michigan: Coopers and Lybrand and the University of Michigan Graduate School of Business Administration, 1976.

Crain, Gilbert Warren. "An Investigation of the Usage and Comprehension of Municipal Accounting Reports in Two Montana Cities" Unpublished Ph.D. dissertation, University of Illinois, 1978.

Dallas, Texas. Performance Report 1978.

Davidson, Sidney; Green, David O.; Hellerstein, Walter; Madansky, Albert; and Weil, Roman L. Financial Reporting by State and Local Government Units. Chicago: The University of Chicago, 1977.

Doby, John T. An Introduction to Social Research. New York: Meredith Publishing Co., 1967.

Ernst and Whinney. How Cities Can Improve Their Financial Reporting. Cleveland, 1979.

Financial Accounting Standards Board. Objectives of Financial Reporting by Nonbusiness Organizations, FASB Exposure Draft. Cleveland: Ernst and Whinney, 1980.

Hatry, Harry P.; Winnie, Richard E.; and Fisk, Donald M. Practical Program Evaluation for State and Local Government Officials. Washington D. C.: The Urban Institute, 1973.

Henke, Emerson O. Accounting for Non-profit Organizations, Second Edition. Belmont, California: Wadsworth Publishing Co., Inc., 1977.

Henry, Albert C. and Webber, Edwin W. A Handbook for the Preparation of an Annual Municipal Progress Report. Kingston, Rhode Island: Bureau of Government Research, University of Rhode Island, 1963.

Hogan, James A. and Mottola, Anthony J. Financial Disclosure Practices of the American Cities II, Closing the Communications Gap. New York: Coopers and Lybrand, 1978.

Holder, William W. A Study of Selected Concepts for Government Financial Accounting and Reporting. Chicago: National Council on Governmental Accounting, 1980.

Holmes and Turner; and Veltkamp, Dore and Co. "Audit Report--City of Bozeman" Contained in Annual Financial Report for Fiscal Year Ended June 30, 1979. Prepared by Department of Finance, City of Bozeman. Feb., 1980.

Illinois CPA Society. Improving Communication in Governmental Reporting. A report prepared by the Governmental Accounting Committee Section on Local Governmental Units, Chicago: Illinois CPA Society, May, 1976.

Institute of Public Service. Tips on Town Reports. Storrs, Connecticut: University of Connecticut, 1960.

Kansas City, Missouri. Kansas City, A Progress Report. 1978.

Kiesler, Sara. Interpersonal Processes in Groups and Organizations. Arlington Heights, Illinois: AHM Publishing Corporation, 1978.

King County, Washington. Financial Report Summary. A report prepared by the Office of the Comptroller. Seattle, Washington, 1979.

Krech, David; Crutchfield, Richard S.; and Ballachey, Egerton L. Individual In Society. New York: McGraw-Hill Book Co., Inc., 1962.

Lincoln, Rhode Island. Second Annual Progress Report, 1978-79.

Madge, John. The Tools of Social Science. Garden City: Doubleday and Company, Inc., 1965.

Merrill, Francis E. Society and Culture. Englewood Cliffs, New Jersey: Prentice-Hall, Inc., 1961.

Moak, Lennox L. and Hillhouse, Albert M. Concepts and Practices in Local Government Finance. Chicago: Municipal Finance Officers Association of the United States and Canada, 1975.

Moak, Lennox L. and Killian, Kathryn W. A Manual of Techniques for the Preparation, Consideration, Adoption, and Administration of Operating Budgets. Chicago: Municipal Finance Officers Association of the United States and Canada, 1963.

Montana Department of Community Affairs. Montana City/County Annual Financial Report. Local Government Services Division, BARS Form D-71, Helena, 1979.

National Committee on Governmental Accounting. Governmental Accounting, Auditing and Financial Reporting. Chicago: Municipal Finance Officers Association of the United States and Canada, 1968.

National Council on Governmental Accounting. Governmental Accounting and Financial Reporting Principles. Chicago: March, 1979. Municipal Finance Officers Association of the United States and Canada.

Office of Government Services. Understanding Local Government Financial Statements, A Citizens Guide. New York: Price Waterhouse and Company, 1976.

Phillips, Bernard S. Social Research, Strategy and Tactics. New York: MacMillan Co., 1967.

Portland, Oregon. Combined Statements, Annual Financial Report, 1978.

Riecken, Henry W. and Boruch, Robert F. Social Experimentation. A Method For Planning and Evaluating Social Intervention. New York: Academic Press, Inc., 1974.

San Diego County, California. Financial Report for the Year ended June 30, 1979.

Wall, Ned L. Municipal Reporting to the Public. Chicago: The International City Managers' Association, 1963.

Wildavsky, Aaron. The Politics of the Budgetary Process. Boston: Little, Brown, and Company, 1964.

Articles and Periodicals

Anthony, Robert N. "What Nonbusiness Organization Accounting Information Do Users Need?", Governmental Finance, VII (May 1978), 14-20.

Botton, W. B. "Don't Put Governmental Financial Reporting In a Strait Jacket!", The Government Accountants Journal, XXVI (Winter 1977-78), 35-41.

Bozeman Daily Chronicle. 1979-1980.

Caldwell, Kenneth S. "The Accounting Aspects of Budgetary Reform: Can We Have Meaningful Reform Without Significant Changes in Traditional Accounting Practices?", Governmental Finance, VII (August 1978), 10-17.

Engstrom, John H. "Information Needs of Budget Participants--A Survey," The Government Accountants Journal, XXVIII (Spring 1979), 56-62.

Fluckiger, W. Lynn. "A Philosophy of Fund Accounting," Journal of Accountancy, 116 (August 1963), 66-71.

Gould, John P. "Discussion of the Municipal Accounting Maze: An Analysis of Political Incentives," Journal of Accounting Research, XIV (1978), 145-150.

Gross, Malvern J., Jr. "Nonprofit Accounting: The Continuing Revolution," The Journal of Accountancy, 143 (June 1977), 66-74.

Hepp, Gerald W. "Governmental Financial Statements--A New Look," The Journal of Accountancy, 142 (December 1976), 60-68.

Hylton, Delmer P. "Needed: More Informative and Understandable Financial Statements from Governmental Units," The Accounting Review, XXXII (January 1957), 51-54.

Joplin, Bruce. "Local Government Accounting: It's Your Responsibility, too," Journal of Accountancy, 124 (August 1967), 38-43.

King, Randle, and Baron, C. David. "An Integrated Account Structure for Governmental Accounting and Financial Reporting," The Accounting Review, XLIX (January 1974), 76-87.

Leonard, Robert L. "Accounting Needs of Local Government," The Journal of Accountancy, 108 (November 1959), 55-59.

Lodal, Jan M. "Improving Local Government Financial Information Systems," The Government Accountants Journal, XXVI (Fall 1977), 18-29.

Mandolini, Anthony. "Discussion of the Municipal Accounting Maze: An Analysis of Political Incentives," Journal of Accounting Research, XIV (1978), 151-155.

Mansfield, Roger. "The Financial Reporting Practices of Government: A Time for Reflection," Public Administration Review, 39 (March/April 1979), 157-162.

Mead, George C. "A Managerial Approach to Government Accounting," The Journal of Accountancy, 129 (March 1970), 50-55.

The Montana Standard. 1979-1980.

Nelson, Oscar S. "Trends and Problems in Governmental and Institutional Accounting," Accounting Review, XXVI (April 1951), 180-184.

Olson, Wallace E. "Financial Reporting--Fact or Fiction?", The Journal of Accountancy, 144 (July 1977), 68-71.

Patton, James M. "Standardization and Utility of Municipal Accounting and Reporting Practices: A Survey," Governmental Finance, V (May 1976), 15-20.

Peyer, Hal and Lonergan, Gerald. "Popular Financial Reporting in the Public Sector(?)," Governmental Finance, V (May 1976), 32-39.

Potts, James H. "Some Highlights in the Evolution of the Fund Concept in Municipal Accounting," The Government Accountants Journal, XXVI (Summer 1977), 58-62.

Rao, Kailas J. "Development and Regulation of Standards: Municipal Accounting and Reporting," The Government Accountants Journal, XXVII (Winter 1978-9), 57-59.

Ratcliffe, Thomas A. "Financial Reporting Framework for Accounting in the Public Sector," The Government Accountants Journal, XXVIII (Summer 1979), 44-52.

Scantlebury, Donald L. and Raaum, Ronell B. "Future Directions in Government Accounting," Readings in Governmental and Non-profit Accounting. Belmont, California: Wadsworth Publishing Co. (1977), 229-239.

Schramm, John E., Jr. "Municipal Accounting and Reporting," Readings in Governmental and Non-profit Accounting. Belmont, California: Wadsworth Publishing Co. (1977), 64-77.

Stallings, Wayne. "Improving Budget Communications in Smaller Local Governments," Governmental Finance, VII (August 1978), 18-25.

Steinberg, Harold I. "A New Look at Governmental Accounting," The Journal of Accountancy, 147 (March 1979), 46-55.

Thayer, Ralph E. "The Local Government Annual Report as a Policy Planning Opportunity," Public Administration Review, 38 (July/August 1978), 373-376.

Tower, Ralph B., Jr. "Audited Financial Statements of Local Governmental Units--How Comparable Are They?" The Government Accountants Journal, XXVII (Fall 1978), 61-65.

Vatter, William J. "State of the Art--Non-business Accounting," The Accounting Review, LIV (July 1979), 574-584.

White, Robert H. "Governmental Accounting Past, Present and Future," The Journal of Accountancy, 139 (March 1975), 73-79.

Williams, James M. "NCGA Forum," Governmental Finance, VIII (March-June 1979), 39-41.

Zimmerman, Jerold L. "The Municipal Accounting Maze: An Analysis of Political Incentives," Journal of Accounting Research, XIV (1978), 107-142.

APPENDIX A

Original Format--Butte-Silver Bow

COUNTY CLERK'S

ANNUAL REPORT

OF FINANCES,

BUTTE-SILVER BOW, MONTANA

FOR FISCAL YEAR

ENDING JUNE 30, 1979

TO THE HONARABLE COUNCIL OF COMMISSIONERS
BUTTE-SILVER BOW

GENTLEMEN:

Pursuant to the requirements of Section 7-6-2203 of the Montana Code Annotated, I herwith submit my annual report for the Fiscal Year ending June 30, 1979.

JAMES D. FOGERTY
Butte-Silver Bow
Clerk & Recorder
Butte, Montana

GENERAL INFORMATION

Class of County, 1 County Seat, Butte-Silver Bow Year Organized 1881
Registerd Voters, 22,174 Court House Elevation 5,775
Judicial District No. 2 Counties in District, Butte-Silver Bow
Population of County, 41,981
Form of Government:Chief Executive with twelve member Commission

SUMMARY OF RESOURCES AND LIABILITIES

RESOURCES	DETAIL	TOTAL
I. CURRENT ASSETS:		
a. Cash	5,218,906.88	
b. Petty Cash	150.00	
c. Taxes Receivable	(3,526,533.34)	
g. Land Acquired by Tax Deed	8,180.17	
Total Current Assets		1,700,703.71
II. FIXED ASSETS:		
m. Lands	1,362,298.00	
Buildings	9,569,798.53	10,932,096.53
n. Furniture and Fixtures		1,520,290.24
o. New Roads	1,048,875.68	
Metro Maintenance Capital Outlay	124,908.47	
Metro Construction Capital Outlay	4,450,832.68	
Metro Treatment Capital Outlay	47,146.82	
p. Bridges	327,636.60	
s. Tools and Machinery Road	879,216.75	
t. Hospital Annex	22,948.73	
u. General	28,824.42	
Total Fixed Assets		6,930,390.15
TOTAL COUNTY ASSETS		21,083,480.63

LIABILITIES	DETAIL	TOTAL
I. CURRENT LIABILITIES		
a. Warrants Outstanding		6,784,436.26
b. Undistributed Funds: Motor Vehicle	358,545.44	
Personal Taxes Collected (Not Charged)	19,097.62	
Tax Title	127,918.37	
Total Current Liabilities Airport Loan	7,735.61	
II. FIXED LIABILITIES	513,297.04	
Total Fixed Liabilities		1,049,000.00
III. RESERVES:		
Transfers		150,098.54
Total Liabilities and Reserves		8,496,831.84
IV. REVENUE ACCUMULATIONS (Surplus):		
Balance at Beginning of Year	15,591,371.32	
Add: Revenue	16,532,586.18	
Deduct: Expenses	19,537,308.71	
Balance at End of Year		12,586,648.79
TOTAL COUNTY LIABILITIES		21,083,480.63

REVENUE ACCUMULATIONS (SURPLUS ACCOUNT)

	DETAIL	TOTAL
Balance Revenue Accumulations at Beginning of Fiscal Year		15,591,371.32
CREDITS TO REVENUE ACCUMULATIONS DURING YEAR:		
A. Revenue Taxes (Authorized)	4,416,315.34	
Ledger Account		11,251,380.51
c. Interest Received (Total Schedule III, Table III)	27, 939.03	
Add Journal Correcting Entries		813,674.59
g. Amount of County Warrants Cancelled During Year	23,276.71	
TOTAL		32m123m957.50
CHARGES AGAINST REVENUE ACCUMULATION ACCOUNT DURING YEAR:		
Ledger Account		17,201,810.53
Net Interest Paid as per General Ledger Account		272,017.53
Add Journal Correcting Entries		2,063,480.65
TOTAL CHARGES TO REVENUE ACCUMULATIONS		9,537,308.71
add: BALANCE OF REVENUE ACCUMULATIONS ACCOUNT AT END OF YEAR		2,586,648.79
TOTAL: Must Agree With Total Page 5.		32,123,957.50

RECEIPTS

Schedule I. — General Revenue Taxes	DETAIL	TOTAL
Current Taxes	4,802,124.54	
Delinquent Taxes	320,334.36	
Personal Taxes	179,011.86	
Delinquent Personal Taxes	4,833.49	
Motor Vehicle	638,731.47	
Special Assessment	61,590.18	
Undistributed Tax Titles	29,190.93	
Personal Mobile	36,772.25	
Personal Delinquent Mobile	15,449.57	
Gross Proceeds Tax	185,399.40	
Total		$6,273,438.05

Schedule II. — General Revenue Miscellaneous

Fees and Charges		
Clerk and Recorder	27,253.86	
Clerk of the District Court	14,336.90	
Justice Court Fines	29,184.40	
Sheriff	8,122.54	
Health Department	4,674.00	
Impound Fees	2,542.67	
Library Fees	1,899.98	
Golf Course Fees	33,261.50	
Swimming Pool Fees	5,029.19	
Landfill Dump Fees	18,486.85	
TOTAL		$144,791.89
Licenses and Permits		
Dog Licenses	4,697.00	
Driving Permits	2,888.80	
Liquor Licenses	34,965.00	
Contractor Licenses	58,069.60	
Business Licenses	48,902.50	
Alarm Permits	432.00	
Miscellaneous	2,201.63	
TOTAL		$152,156.53
Fines, Forfeitures and Penalties		
Highway Fines	9,435.42	
City Fines	3,720.00	
Traffic and Meter Fines	194,506.08	
Police Court Fines	15,822.36	
TOTAL		$223,483.86
Gifts and Grants (Federal)		
Airport	242,547.36	
Civil Defense	55.37	
Public Housing	10,000.00	
TOTSL		$252,602.73
Gifts and Grants (State)		
Crime Control	115,197.59	
Special Gas Tax	260,337.96	
Department of Health	25,742.27	
Forest Service	38,521.38	
Aid for Public Transportation	2,076.36	
Land Planning	11,545.30	
Junk Cars	31,365.00	
Civil Defense	3,254.51	
TOTAL		$488,040.37
All Other Miscellaneous Revenue		
Ad Valorem Tax	80,701.20	
Taylor Grazing	475.95	
Liquor Tax	81,937.95	
Tax Deed and Land Rentals	488.20	
Metro Plant Improvements	1,272,468.00	
Fire Pension	159,616.44	
Miscellaneous	21,175.47	
TOTAL		$1,616,863.21

SCHEDULE III — INTEREST

Interest and Penalties		
On General Deposits	158,578.70	
On Metro	12,145.80	
On Delinquent Taxes	25,528.64	
TOTAL		$196,253.14

SCHEDULE IV—COLLECTIONS AND COMMERCIAL REVENUE

Weed Control	8,474.65	
Fair Board	4,197.43	
Civic Center Rent	36,888.13	
Civic Center Concessions	43,843.86	
CFOM Rent	27,617.18	
CFOM Concessions	22.61	
Airport Collections	114,328.39	
Airport Landing Fees	49,123.60	
Metro Maintenance	9,396.63	
Metro Treatment	6,802.80	
Hospital	3,865,555.14	
Nursing Home	1,132,634.18	
Care of Prisoners	3,340.02	
Clark and Stodden Park Concessions	1,049.60	
Swimming Poll Concessions	2,966.61	
Parking Lot Rental	4,000.00	
Granger Parking Lot	668.01	
Central Equipment	23,220.00	
EMR	46,875.09	
Miscellaneous	8,897.97	
TOTAL		$5,389,982.90

SCHEDULE V—REFUNDS—INCOMING

Burials	2,148.56	
General	277.88	
Welfare	201,415.66	
Insurance	3,094.89	
TOTAL		$206,936.99

SCHEDULE VI—NOMINAL REPORT

Transfers:		
Between County Funds	1,984,282.99	
Between Trust and Agency	4,101,312.57	
TOTAL		$6,085,595.56
Community Development Funds		
Planning and Management	89,460.92	
PW-1	62,166.16	
PW-2	77,312.23	
PW-3	11,347.51	
PW-4	53.52	
PW-5	60.15	
PW-7	4,176.21	
PW-8	5,773.74	
PW-9	2,379.27	
PW-10	445.00	
PW-11	2,357.52	
PW-12A	191,729.04	
Senior Citizens Transportation	717.00	
RE-2	12,500.00	
DR-1	309.55	
CE-2	36,722.29	
Sidewalk Special Assessments	826.29	
TOTAL		$498,336.40
Total Receipts County Portion		$15,442,796.09

SCHEDULE IX—TRUST AND AGENCY RECEIPTS

State Accounts	$ 1,824,755.20
Cities and Towns	30,967.50
General Schools	1,339,595.92
District Schools	29,735,617.49
Greater University	316,210.67
Elementary Deficiency	210.58
Public Administration	27,320.60
Redemptions	2,898.39
District Court Cash	324,031.65
Protested Tax	52,139.49
Motor Vehicle	35,476.00

County Transportation	18,222.36	
High School Deficiency	217.69	
Elementary School Deficiency	347.63	
Inheritance Tax	367,274.80	
Judges' Retirement	20,489.55	
Registration Fees	32,226.97	
High School Permissive Levy	58,799.09	
Elementary School Permissive Levy	98,291.16	
Special Improvement Districts	11,083.32	
Rural Lighting Districts	66,094.13	
Health Department	502,975.92	
Revenue Sharing	1,084,514.71	
Anti-Recession	67,888.00	
FSBCDOP Investment	187,319.72	
Certificate of Title	10,088.50	
Federal Employment Programs	454,322.44	
Miscellaneous	931.84	
OEDP	9,614.00	
Escheated Estates	2,761.80	
Street Closure	116,000.00	
Homestead Tax Relief	675,335.34	
Bureau of Land Management	23,756.00	
Tax Title	16,314.52	
Motor Vehicle Registration	254,374.75	
TOTAL SCHEDULE IX		$37,868,467.73

RECONCILEMENT

Treasurer's Cash Balance at Beginning of Year:	$14,781,205.98	
Total Receipts:	53,311,263.80	
Cancelled Warrants:	23,276.71	
Warrants Outstanding at End of Year:	6,784,436.26	
T & A orders Outstanding at End of Year:	(1,005,427.24)	
Transfers:	6,085,595.56	
GRAND TOTAL:	79,980,351.07	

PAYMENTS

SCHEDULE X – REFUNDS

TABLE IV

General	12,439.56	
Poor	31,165.28	
Garbage	1,197.60	
Fireman's Pension	152,337.08	
Urban	137.21	
Suburban	294.68	
Road	415.70	
TOTAL	197,987.11	
Metro Treatment	745.53	
Metro Maintenance	573.68	
TOTAL	1,319.21	
Total Schedule X Refunds		$199,306.32

SCHEDULE XI–MISCELLANEOUS EXPENSES

	DR-1 Demolition		$ 355.60
	Community Development, Planning & Management		93,437.10
	Nursing Home Building Fund		1,689.39
	County Hospital Building Fund		15,610.62
222	Hospital		
	Salaries and Benefits	3,672,418.49	
	Expenses	1,746,312.04	
	TOTAL		5,418,730.53
223	State Welfare Department (Reimbursements)		
	ADC	99,941.54	
	Foster Care	62,193.83	
	Salaries	223,963.00	

	Travel	1,824.54	
	Industrial Accident	773.31	
	Social Security	11,531.66	
	Group Insurance	5,632.74	
	PERS	11,632.74	
	Unemployment Compensation	752.78	
	Credits	(87,083.90)	
	TOTAL		$331,219.30
224	County Welfare Department (Expenditures)		
	Mileage	24.42	
	Supplies	5,186.61	
	Telephone	8,964.02	
	Printing	2,565.43	
	TOTAL		$16,740.48
225	General Assistance		162,916.99
227	County Medical		75,704.47
228	Dentists and Physicians		
	Salaries and Benefits	43,048.50	
	Supplies	1,576.29	
	TOTAL		$44,624.79
230	Private Institutions		316.56
231	Food Stamps		18,600.00
232	Emergency Assistance		999.23
233	Ambulances		11,072.05
1001	Chief Executive		
	Salaries and Benefits	60,502.85	
	Travel	2,471.15	
	TOTAL		$66,525.78
1002	Budget Administrator		
	Salaries and Benefits	79,586.46	
	Travel	478.85	
	Expenses	3,172.01	
	TOTAL		$ 83,237.32
1003	Public Works Administration		
	Salaries and Benefits	35,486.41	
	Travel	429.62	
	TOTAL		$ 37,655.04
1004	Data Processing		
	Salaries and Benefits	43,810.24	
	Travel	150.00	
	Expenses	27,045.65	
	TOTAL		$ 71,055.89
1005	Delinquent Property Auction Sales		
	Salaries and Benefits	59,851.64	
	Expenses	1,117.47	
	TOTAL		$ 60,969.11
1006	Council of Commissioners		
	Salaries and Benefits	30,732.46	
	Travel	7,335.50	
	Expenses	11,081.40	
	TOTAL		$ 49,149.36
1007	Clerk and Recorder		
	Salaries and Benefits	143,515.75	
	Travel	407.77	
	Expenses	18,492.85	
	TOTAL		$162,416.37
1008	Treasurer		
	Salaries and Benefits	165,619.41	
	Expenses	13,807.55	
	TOTAL		$179,426.96
1009	Auditor		
	Salaries and Benefits	53,110.58	
	Expenses	812.49	
	TOTAL		$ 53,923.07

1010	State Examiner's Fees		54,029.90
1011	District Court Judge I		
	Salaries and Benefits	23,017.13	
	Expenses	5,076.50	
	TOTAL		$ 28,093.63
1012	Public Defenders		40,342.01
1013	Clerk of the District Court		
	Salaries and Benefits	101,153.32	
	Expenses	27,703.33	
	Jurors and Witnesses	17,820.77	
	TOTAL		$146,677.42
1014	Sheriff		
	Salaries and Benefits	1,457,038.54	
	Professional Services	1,886.50	
	Crime Control	1,886.67	
	Training	3,541.15	
	Repairs	61,982.42	
	Expenses	64,806.71	
	TOTAL		$1,591,141.99
1015	Attorney		
	Salaries and Benefits	153,214.81	
	Professional Services	591.40	
	Travel	649.22	
	Training Service	4,188.67	
	Expenses	6,426.73	
	TOTAL		$165,070.83
1016	Justice of the Peace Court I		
	Salaries and Benefits	36,593.65	
	Travel	28.05	
	Expenses	1,244.54	
	TOTAL		$ 37,866.24
1017	Justice of the Peace Court II		
	Salaries and Benefits	36,811.27	
	Travel	118.10	
	Training Service	50.00	
	Expenses	1,462.23	
	TOTAL		$ 38,441.60
1018	Coroner		
	Salaries and Benefits	5,444.57	
	Travel	835.70	
	Expenses	7,076.86	
	TOTAL		$ 13,357.13
1019	Government Buildings		
	Salaries and Benefits	197,018.64	
	Expenses	69,893.37	
	TOTAL		$266,912.01
1020	Elections		
	Salaries and Benefits	20,037.65	
	Expenses	19,377.78	
	TOTAL		$ 39,415.43
1021	Health		
	Salaries and Benefits	86,365.50	
	Professional Services	1,144.40	
	Travel	4,288.39	
	Expenses	43,621.44	
	TOTAL		$135,419.73
1022	Probation Office		
	Salaries and Benefits	82,049.74	
	Travel	4,993.51	
	Expenses	1,293.25	
	TOTAL		$ 88,336.50
1023	Jail		34,355.22

1024	Superintendent of Schools		
	Salaries and Benefits	30,573.75	
	Travel	399.15	
	Expenses	1,312.50	
	TOTAL		$ 32,285.40
1025	Planning Board		
	Salaries and Benefits	67,799.73	
	Travel	1,240.32	
	Expenses	5,340.98	
	TOTAL		$ 74,381.03
1026	Special Assessments		20,495.01
1027	District Court Judge II		
	Salaries and Benefits	28,687.35	
	Expenses	12,822.68	
	TOTAL		$ 41,510.03
1028	Public Administrator		
	Benefits	279.20	
	Expenses	245.54	
	TOTAL		$ 524.74
1029	Burial of Soldiers		19,960.00
1030	Law Library		
	Salaries and Benefits	12,902.28	
	Expenses	10,030.85	
	TOTAL		$ 22,933.13
1031	Extension Agent		
	Salaries and Benefits	26,192.22	
	Travel	469.93	
	Expenses	2,333.05	
	TOTAL		$ 28,995.20
1032	Fairs		3,900.00
1033	Juvenile Defenders		23,169.66
1034	Civil Defense		
	Salaries and Benefits	14,903.74	
	Travel	625.77	
	Expenses	877.62	
	TOTAL		$ 16,407.13
1036	Data Processing (Payroll Department)		
	Salaries and Benefits	26,250.15	
	Expenses	6,096.47	
	TOTAL		$ 32,346.62
1037	Board of Recreation		
	Salaries and Benefits	34,480.80	
	Expenses	11,525.34	
	TOTAL		$ 46,006.14
1404	Senior Citizens		53,062.13
1801	Developmentally Disabled Council		
	Salaries and Benefits	12,266.86	
	Travel	430.13	
	Expenses	793.98	
	TOTAL		$ 13,490.97
2201	Comprehensive Insurance and Claims		$164,765.84
3001	Bridge		
	Salaries and Benefits	89,985.24	
	Expenses	34,877.52	
	TOTAL		$124,862.76
3201	Damages and Judgements		$ 38,111.04

3401	Airport		
	Salaries and Benefits	167,717.73	
	Expenses	58,186.23	
	Travel	2,066.06	
	TOTAL		$227,970.02
3601	Civic Center		
	Salaries and Benefits	107,284.09	
	Expenses	70,572.99	
	TOTAL		$177,857.08
4001	Parking Lots, Leases, etc.		5,888.82
4401	Central Equipment and Maintenance		
	Salaries and Benefits	195,788.18	
	Expenses	900.00	
	TOTAL		$196,688.18
4601	Police Court Judge		
	Salaries and Benefits	19,087.50	
	Expenses	777.73	
	TOTAL		$ 19,865.23
4602	Code Enforcement		
	Salaries and Benefits	72,833.15	
	Travel	397.64	
	Expenses	4,436.54	
	TOTAL		$ 77,667.33

SCHEDULE XIV—TRUST AND AGENCY PAYMENTS

State Accounts	$ 431,532.35	
Cities and Towns	28,003.59	
District Schools	32,782,441.00	
Greater University	315,556.44	
Public Administrator	5,406.92	
Redemptions	2,721.22	
District Court Cash	268,632.21	
Protested Taxes	12,043.08	
Motor Vehicle Titles	31,213.50	
High School State Deficiency	224.44	
Elementary School State Deficiency	363.40	
Federal Programs	532,099.67	
Inheritance Tax	371,532.26	
High School Levy	57,898.68	
Elementary School Levy	96,832.86	
Fire Districts	2,230.23	
Special Improvement Districts	137,174.25	
Judges' Retirement	20,699.10	
Registration Fee	31,749.97	
Revenue Sharing	1,942,639.93	
Homestead Tax Relief	635,863.56	
Anti-Recession	248,067.66	
Health Programs	512,916.46	
Escheated Estates	2,761.80	
Butte Learning	796.28	
Rural Lighting District	46,967.39	
Bureau of Land Management	86,723.53	
Junk Vehicle	7,096.91	
OEDP	9,614.00	
Street Closure	50,852.00	
TOTAL SCHEDULE XIV—		$ 38,672,654.69
TOTAL PAYMENTS—ALL PURPOSES		$ 62,630,296.31

RECONCILEMENT

Treasurer's Cash Balance at End of Year	$ 12,895,724.90
Outstanding Warrants at Beginning of Year:	5,598,997.94
T & A Orders Outstanding at Beginning of Year:	(1,144,668.08)
Total Payments:	56,726,831.49
Transfers:	5,903,464.82
Grand Total:	79,980,351.07

OPERATION OF CASH ACCOUNTS

TABLE V

July 1, 1978	Balance & Charged	Received	Totals Credited	Paid & June 30, 1979	Balance
General Service General	854,518.47	4,069,480.89	4,923,999.36	3,073,605.94	1,850,393.42
Bridge	77,833.91	114,250.99	192,084.90	151,693.23	40,391.67
Damage and Judgements	20,271.66	19,863.47	40,135.13	36,280.55	3,854.58
Airport	(168,260.95)	358,245.05	189,984.10	97,176.97	92,807.13
Civic Center	31,877.36	179,204.57	211,081.93	151,460.38	59,621.55
Unemployment Compensation	7,641.12	553.63	8,194.75	8,194.75	-0-
Senior Citizens	18,839.19	52,444.21	71,283.40	51,269.22	20,014.18
Developmentally Disabled	4,130.25	13,523.12	17,653.37	12,776.37	4,877.00

5001 Road			
Salaries and Benefits		518,015.76	
Interdepartmental Charge		8,402.62	
Expenses		185,138.47	
TOTAL			$711,556.85
5002 Road—Engineering			
Salaries and Benefits		71,745.00	
Travel		171.93	
Expenses		10,768.74	
TOTAL			$ 82,685.67
5401 Traffic Control			
Salaries and Benefits		83,242.08	
Expenses		15,299.20	
TOTAL			$ 98,541.28
5402 Animal Control			
Salaries and Benefits		49,350.43	
Expenses		13,463.49	
TOTAL			$ 62,813.92
5403 Public Library			
Salaries and Benefits		69,496.26	
Travel		182.50	
Expenses		19,791.56	
TOTAL			$ 89,470.32
5404 Parks and Playgrounds			
Salaries and Benefits		201,625.01	
Expenses		29,969.00	
TOTAL			$231,594.01
5405 Golf Course			
Salaries and Benefits		44,869.70	
Expenses		10,133.81	
TOTAL			$ 55,003.51
5406 Swimming Pool			
Salaries and Benefits		24,532.08	
Expenses		12,506.96	
TOTAL			$ 37,039.04
5801 Fire Protection			
Salaries and Benefits		1,011,079.93	
Travel		1,754.07	
Expenses		82,182.98	
TOTAL			$1,095,016.98
5802 Fire Coordination			
Salaries and Benefits		41,269.56	
Expenses		124.40	
TOTAL			$ 41,393.96
6201 Weed Control			
Salaries and Benefits		20,229.61	
Travel		34.00	
Expenses		10,795.65	
TOTAL			$ 31,059.26

6601	Garbage		
	Salaries and Benefits	236,898.82	
	Expenses	255,009.55	
	TOTAL		$491,908.37
6801	Metro Sewer Maintenance		
	Salaries and Benefits	202,921.53	
	Expenses	30,377.47	
	TOTAL		$233,299.00
7001	Metro Sewer Treatment		
	Salaries and Benefits	258,135.27	
	Travel	441.10	
	Expenses	81,580.26	
	TOTAL		$340,156.63
7201	CFOM		
	Salaries and Benefits	9,164.38	
	Expenses	16,009.70	
	TOTAL		$ 25,174.08
7401	Melrose Garbage		1,890.00
8001	Crime Control Grants		110,557.08
8009	PE-12A		
	Salaries and Benefits	44,713.07	
	Expenses	118,903.13	
	TOTAL		$163,616.20
8010	Equipment, Maintenance and Replacement		72,954.08
8011	Metro Sewer Special Improvements		1,748,503.40
8501	PW-1 Street Reconstruction		
	Salaries and Benefits	37,751.77	
	Expenses	32,684.50	
	TOTAL		$ 70,436.27
8502	PW-2 Park Development		
	Salaries and Benefits	8,970.84	
	Expenses	58,494.55	
	TOTAL		$ 67,465.39
8503	PW-3 Street Improvements		11,460.99
8504	PW-4 Collector Street Lighting		53.52
8505	PW-5 Storm Sewer Construction		60.15
8506	PW-6 Historic Preservation		21,063.90
8507	PW-7 Intersection Improvements		3,786.30
8508	PW-8 Neighborhood Improvements		6,549.33
8509	PW-9 Harrison Avenue Improvements		2,379.27
8510	PW-10 Neighborhood Facilities		1,255.00
8511	PW-11 Fire Department		4,052.40
8515	Stodden Park		5,444.43
8517	RE-2 Senior Citizens Center		12,500.00
8526	CE-2 Sidewalks		
	Salaries and Benefits	4,661.58	
	Services	33,758.80	
	TOTAL		$ 38,420.38
	Sprinkling		3,533.03
8535	AC-1 Land Acquisition		500.00
	TOTAL SCHEDULE XI		$17,072,123.14

SCHEDULE XII—PAYMENTS

INTEREST:		
On Bonds	49,592.39	
On Warrants	211,453.60	
On Airport Revenue Bond	10,512.00	
On Airport Loan	459.54	
TOTAL INTEREST	272,017.53	
PRINCIPAL:		
On Bonds	179,000.00	
Airport Revenue Bond	22,000.00	
Airport Loan	4,962.87	
TOTAL PRINCIPAL	205,962.87	
TOTAL SCHEDULE XII		$477,980.40

CAPITAL OUTLAY

Hospital	36,475.18	
Welfare	485.71	
Data Processing	720.18	
Council of Commissioners	4,000.00	
Attorney	2,500.00	
Planning Board	443.35	
Civil Defense	30.51	
Bridge	21,272.00	
Airport	188,953.59	
Civic Center	5,400.25	
Road	39,574.00	
Fire	4,912.17	
TOTAL CAPITAL OUTLAY		$ 304,766.94
TRANSFERS:		$ 5,903,464.82
TOTAL COUNTY PAYMENTS		$23,957,641.62

Comprehensive Insurance	42,872.36	189,542.30	232,414.66	160,682.84	71,731.82
Poor	1,290,073.97	5,926,528.70	7,216,602.67	5,717,292.49	1,499,310.18
Land Planning	(1,647.51)	11,545.30	9,897.79	—0—	9,897.79
Suburban Service General	23,570.68	199,105.86	222,676.54	343,693.92	(121,017.38)
Road	325,161.60	830,554.92	1,155,716.52	959,832.17	195,884.35
Urban Service General	281,004.16	614,302.03	895,306.19	610,000.51	285,305.68
Fire	675,680.25	1,025,537.90	1,701,218.15	1,319,618.43	381,599.72
Fireman's Pension	3,320.51	81,193.08	84,513.59	81,193.08	3,320.51
Rural Service General	203,862.20	127,002.28	330,864.48	424,263.57	(93,399.09)
Garbage	74,784.31	463,043.02	537,827.33	509,573.09	28,254.24
Metro Treatment Investment	112,114.98	2,537.81	114,652.79	114,652.79	—0—
Metro Treatment Improvements	43,943.52	1,490,808.49	1,534,752.01	1,613,838.18	(79,086.17)
Metro Treatment Plant	97,694.16	309,752.65	407,446.81	354,275.96	53,170.85
Metro Maintenance	80,938.89	209,122.06	290,060.95	247,082.98	42,977.97
Metro Sewer Bond & Interest	40,838.79	122,349.77	163,188.56	143,950.00	19,238.56
Metro Reserve	2,039.65	122.56	2,162.21	—0—	2,162.21
Metro Reserve Investment	215,876.57	8,812.44	224,689.01	103,243.57	121,445.44
Weed Control	32,487.54	14,364.07	46,851.61	32,298.03	14,553.58
Tax Titles	28,154.40	45,505.45	73,659.85	51,993.65	21,666.20
Police Court Trust	11,619.40	-0-	11,619.40	-0-	11,619.40
EMR	(12,476.80)	99,065.75			
	86,588.95	55,774.89	30,814.06		
Airport Revenue Bond	197,119.74	49,123.60	246,243.34	30,512.00	215,731.34
Airport Reserve Investment	15,447.90	752.52	16,200.42	-0-	16,200.42
Crime Control	(7,490.21)	125,522.41	118,032.20	120,314.50	(2,282.30)
Nursing Home Bond & Interest	69,645.65	80,035.41	149,681.06	84,725.10	64,955.96
Nursing Home Building	1,689.39	-0-	1,689.39	1,689.39	-0-
Protested Tax	10,562.31	35,665.18	46,227.49	11,088.76	35,138.73
Fireman's Disability	245.03	15.46	260.49	-0-	260.49
Police Insurance	24,708.59	90.34	24,798.93	24,798.93	-0-
Crime & Delinquency	(82.62)	-0-	(82.62)	-0-	(82.62)
Sprinkling	52,477.27	10,028.99	62,506.26	-0-	62,506.26
Swimming Pool Project	308.22	-0-	308.22	-0-	308.22
Granger Parking Lot	14,556.92	1,230.95	15,787.87	4,246.43	11,541.44
Community Development	145,399.37	558,797.34	704,196.71	634,276.25	69m920,46

Sidewalk Special Assessments	25,405.70	41,647.18	67,052.88	11,000.00	56,052.88
State Aid	402,721.86	-0-	402,721.86	356,316.78	46,405.08
County Hospital Building	15,571.07	-0-	15,571.07	11,270.62	4,300.45
Mile Hi Soil Conservation	9,398.58	15,030.13	24,428.71	7,503.78	16,924.93
Fair Board	(1,810.50)	7,697.43	5,886.93	3,446.41	2,440.52
C FOM	21,533.95	27,639.79	49,173.74	23,648.57	25,525.17
Melrose Garbage	2,435.87	2,475.28	4,911.15	2,415.00	2,496.15
Police Longevity	9,783.35	3.96	9,787.31	9,787.31	-0-
Police Pension	43,635.28	196.53	43,831.81	43,831.81	-0-
Central Equipment & Maintenance	-0-	206,554.45	206,554.45	187,861.80	18,692.65
Park Fund	-0-	461.20	461.20	-0-	461.20
	5,472,027.36	17,741,330.52	23,213,357.88	17,994,451.00	5,218,906.88

TABLE IV

OPERATION OF WARRANT ACCOUNTS

	Outstanding July 1, 1978	Issued	Total	Redeemed	Outstanding June 30, 1979
General Service General	954,061.80	3,828,786.75	4,782,848.55	3,313,251.39	1,469,597.16
Bridge	15,542.84	146,146.28	161,689.12	140,697.39	20,991.73
Airport	151,553.42	415,714.21	567,267.63	93,332.67	473,934.96
Civic Youth	18,263.99	184,118.15	202,382.14	150,529.15	51,852.99
Senior Citizens	18,581.24	53,162.23	71,743.47	50,513.22	21,230.25
Developmentally Disabled	3,746.18	13,490.97	17,237.15	12,555.04	4,682.11
Poor	2,289,631.11	6,153,399.17	8,443,030.28	5,775,702.35	2,667,327.93
Rural Service General	-0-	1,161.83	1,161.83	1,161.83	-0-
Suburban Service General	54,836.91	126,841.16	181,678.07	138,255.33	43,422.74
Road	112,567.73	835,339.06	947,906.79	847,135.42	100,771.37
Urban Service General	467,162.52	576,972.23	1,044,134.75	473,724.01	570,410.74
Garbage	47,956.09	502,305.50	550,261.59	512,038.91	38,222.68
Melrose Garbage	513.60	1,575.00	2,088.60	1,773.60	315.00
Weed Control	3,472.74	31,059.26	34,532.00	32,323.96	2,208.04
Crime Control	7,780.92	110,557.08	118,338.00	114,863.95	3,474.05
Junk	(8,534.36)	8,534.36	-0-	-0-	-0-
State Aid	230,038.42	126,976.91	357,015.33	356,998.83	16.50
Mile Hi Soil	(3,714.21)	-0-	(3,714.21)	7,500.74	(11,214.95)
Fair Board	(511.59)	-0-	(511.59)	3,446.41	(3,958.00)
Fire	522,075.16	1,516,261.13	2,038,336.29	1,284,101.11	754,235.18
BLM	63,632.91	-0-	63,632.91	63,632.91	-0-
Metro Maintenance	20,231.36	234,534.49	254,765.85	237,918.15	16,847.70
Metro Treatment	32,959.58	349,150.84	382,110.42	352,991.45	29,118.97
Metro Special Improvements	149,526.68	1,743,270.12	1,892,796.80	1,613,838.18	278,958.62
Metro Bond	4.14	-0-	4.14	-0-	4.14
Damages and Judgements	4,314.20	39,495.79	43,809.99	35,204.43	8,605.56
Comprehensive Insurance	24,401.44	276,568.59	300,970.03	154,121.12	146,848.91
EMR	(2,943.05)	95,774.61	92,831.56	64,181.48	28,650.08
Granger Parking Lot	36.95	6,379.34	6,416.29	4,736.95	-0-
Sidewalk Special Assessments	(3,342.74)	3,342.74	-0-	-0-	-0-
CFOM	444.97	27,759.06	28,204.03	25,735.51	2,468.52
DR-1	(4,177.37)	4,790.73	613.36	377.05	236.31
PW-1	(2,395.46)	117,680.47	115,285.01	105,289.73	9,995.28
PW-2	12,921.59	117,906.68	130,828.27	131,358.57	(530.30)
PW-3	(3,553.84)	129,371.39	125,817.55	125,817.55	-0-
PW-4	(131.00)	15,281.92	15,150.92	15,150.92	-0-
PW-5	-0-	60.15	60.15	60.15	-0-
PW-6	-0-	21,063.90	21,063.90	21,063.90	-0-
PW-7	-0-	23,496.85	23,496.85	23,496.85	-0-
PW-8	6,162.66	9,522.45	15,685.11	14,811.19	873.92
PW-9	(79.63)	2,458.90	2,379.27	2,379.27	-0-
PW-10	(455.48)	5,249.97	4,794.49	3,984.49	810.00
PW-11	(1,500.00)	10,329.50	8,829.50	5,415.10	3,414.40
PE-12A	8,858.45	172,494.25	181,352.70	179,124.88	2,227.82
Community Development	(3,744.10)	120,700.46	116,956.36	110,824.85	6,131.51
CE-2	15,821.60	58,098.08	73,919.68	53,853.02	20,066.66
City Funds	396,979.57	-0-	396,979.57	396,979.57	-0-
Police Pension	-0-	3,433.71	3,433.71	-0-	3,433.71
Nursing Home	-0-	1,68.39	1,689.39	1,689.39	-0-
Hospital Building Fund	-0-	11,270.62	11,270.62	11,270.62	-0-
Sprinkling	-0-	3,533.03	3,533.03	4,990.48	(1,457.45)
Central Equipment	-0-	197,386.46	197,386.46	179,354.38	18,032.08
Fireman's Pension	-0-	152,337.08	152,337.08	152,337.08	-0-
AC-1	-0-	500.00	500.00	-0-	500.00
RE-2	-0-	12,500.00	12,500.00	12,500.00	-0-
Stodden Park	-0-	5,444.43	5,444.43	5,444.43	-0-
	5,598,997.94	18,605,227 28	24,204,275.22	17,419,838.96	6,784,436.26

TAXES RECEIVABLE (DELINQUENT TAXES)

TABLE VII

Year	County Portion			Trust and Agency Portion		
	Real Class "A" County	Personal Class A County	Total County	Real Class "A" T & A	Personal Class "B" T & A	Total Trust & Agency
1967	572,526.19	58,961.00	631,487.19	1,035,397.26	135,032.95	1,170,430.21
1968	34,606.58	6,910.25	41,516.83	130,802.94	19,327.69	150,130.63
1969	10,862.33	7,230.24	69,366.15	192,820.00	11,410.00	204,230.00
1970	(3,192.03)	10,522.17	21,168.39	90,959.60	1,076.75	92,036.35
1971	12,526.26	5,317.34	33,329.32	52,985.18	3,837.15	56,822.33
1972	28,437.70	7,134.74	64,098.93	63,066.20	4,425.03	67,491.23
1973	23,211.42	11,043.25	54,815.41	59,374.72	5,766.37	65,141.09
1974	12,846.73	9,855.83	47,009.95	82,201.56	627.45	82,829.01
1975	(33,228.63)	5,861.39	2,910.52	165,070.33	18,544.54	183,614.87
1976	21,646.90	7,274.78	69,292.30	565,694.48	(73,878.65)	491,815.83
1977	(2,750,975.28)	3,637.30	(2,702,873.14)	3,079,932.04	81,490.97	3,161,423.01
1978	(1,899,269.56)	(38,888.27)	(1,858,655.19)	3,032,678.64	140,531.63	3,173,210.27
METRO						
1969	51,273.58					
1970	13,808.25					
1971	15,485.72					
1972	28,526.49					
1973	20,560.74					
1974	24,307.39					
1975	30,277.76					
1976	40,370.62					
1977	44,464.84					
1978	79,502.66					
TOTALS	(3,621,423.36)	94,890.02	(3,526,533.34)	8,550,982.95	348,191.88	8,899,174.83

LANDA, BUILDINGS AND FURNITURE AND FIXTURES

TABLE VIII

	Lands	Buildings	Furniture And Fixtures
Court House	81,277.56	615,526.66	1,206,506.01
Hospital	150,000.00	2,574,167.68	
Pest House Annex		151,103.37	58,887.83
Poor Farm Dention Hospital		9,416.54	
County Jail		153,622.54	4,006.29
Nursing Home		1,661,619.95	
Civic Center	250,000.00	1,001,500.02	111,769.46
Aviation Park	4,760.00		
Airport	876,260.44	3,326,844.34	
Road		75,997.43	
Poor			57,564.00
City County Health			341.40
Classification			25,130.50
Agricultural Agent			1,010.90
Weed Control			30,145.40
Fire			24,928.30
TOTAL CARRIED TO ASSETS	1,362,298.00	9,569,798.53	1,520,290.24

DETAIL OF BOND ISSUES OUTSTANDING

TABLE IX

Purpose	Original Amount Issued	Outstanding June 30, 19___	Cash & Investments In Sinking Fund June 30, 19___
Metro Construction	2,100,000.00	180,000.00	19,238.56
Nursing Home	980,000.00	686,000.00	
Airport	325,000.00	183,000.00	
TOTAL CARRIED TO LIABILITIES		1,049,000.00	

TRUST AND AGENCY ASSETS AND LIABILITIES

TABLE XI

Cash (Protested Tax	7,676,818.02
Land Acquired by Tax Deed	28,232.48
Taxes Receivable	8,899,174.83
Orders	1,072,485.77
Refunds	48,086.66
T & A 616	259,185.53
CET	456,732.53
CIP	2,302.55
Community Planning	5,386.58
Motor Vehicle	1,077,094.11
TOTAL ASSETS	19,525,499.06

Trust and Agency	16,707,099.66
Personal Taxes	43,736.86
	.44
Special Improvement District	3,613.32
State Health	140.60
Motor Vehicle	1,507,298.71
Motor Vehicle 1978	365,309.23
Motor Vehicle 1979	898,300.24
TOTAL LIABILITIES	19,525,499.06

VALUATION OF PROPERTY SUBJECT TO TAXATION

TABLE XII

CLASS OF PROPERTY	Assessment Made 1978 For Purpose of Assessed Valuation	County Government Taxable Valuation
Real Property	270,716,600.00	22,693,760.00
Personal Property	308,406,810.00	25,804,525.00
Railroad Property	38,740,300.00	4,592,145.00
Telephone and Telegraph Property	11,639,980.00	1,722,655.00
TOTAL	629,503,690.00	54,813,085.00

CLERK'S REPORT OF TREASURER'S FINANCIAL STATIONERY

June 30, 1979

Form No.	Received from printer and Balance Previous Report			Delivered to Treasurer			Balance Remaining with
No.	Number to Number		Total	Number to Number	Total		Clerk
1964	3951	4250	300				300
1965	3601	3650	50	3601	3650	50	——
1966	3551	3750	200				200
1967	3851	4000	150				150
1968	3551	3750	200				200
1969	3751	5000	1250				1250
1970	3401	3750	350				350
1971	3551	3500	150				150
1972	3201	3500	300				300
1973	3001	3500	500	3001	3050	50	450
1974	3101	3250	150	3101	3200	100	50
1975	2801	3250	450	2801	3000	200	250
1976	2901	3500	600	2901	3200	300	300
1977	1801	3000	1200	1801	2600	800	400
1978	1	2500	2500	1	1750	1750	750
"Z"	4301	4850	550	4301	4450	150	400
A 101	90552	95501	4950	903401	2850	2100	
A104	8400	9050	650	8401	8550	150	500
RED	301	500	200				200
A120	43476	43600	125	43476	43600	125	——
A120	45951	46100	150	45951	45975	25	125

CITY	11300	11400	100	11301	11350	50	50
METRO	51	200	150	51	100	50	100
PERM	1200	1999	799	1200	1249	49	750
M-CYCLE	58801	59200	400	58801	59200	400	——
M-CYCLE	10501	12000	1500	10501	11000	500	1000
ID	11701	11800	100	11701	11800	100	——
ID	14701	15000	300				300
GVW1	34091	34100	100	34091	34100	10	——
GVW9	25000	25250	250	25001	25075	75	175
S-WALK	251	1000	750	251	650	400	350
DR P	72001	79000	7000	72001	79000	7000	——
DR Q	73001	79000	6000	73001	74000	1000	5000

COUNTY CLERK'S RECONCILEMENT OF CURRENT TAXES TO MAY 31st

	County Portion	T and A Portion	Total
Real Estate Taxes	3,396,336.34	11,697,664.58	15,094,000.92
Personal Property Taxes	182,849.30	578,130.82	760,980.12
TOTAL ORIGINAL ASSESSMENT ROLL	3,509,185.64	12,275,795.40	5,854,981.04
Real Estate Taxes 1st Half	136.79	168.69	305.48
TOTAL ADDITIONS	136.79	168.69	305.48
NET AMOUNT OF TAXES FOR COLLECTION	3,579,322.43	12,275,964.09	15,855,286.52
Real Estate Taxes First Half thru Nov. 30th	3,514,203.30	5,066,350.68	8,580,553.98
Personal Property Taxes thru May 31st	220,650.47	435,218.40	655,868.87
Real Estate Taxes, Second Half, thru May 31st	1,671,684.56	3,554,631.93	5,226,316.49
TOTAL CURRENT COLLECTIONS	5,406,538.33	9,056,201.01	14,462,739.34
Real Estate Taxes 1st Half Nov. 30th, 2nd Half May 31	(1,789,414.73	3,076,850.66	1,287,435.93
Personal Property Taxes, May 31st	(37,801.17)	142,912.42	105,111.25
TOTAL DELINQUENT TAXES May 31, 1979	(1,827,215.90)	3,219,763.08	1,392,547.18

RECONCILEMENT OF DELINQUENT TAXES TO END OF FISCAL YEAR MAY 31 TO JUNE 30

Real Estate Taxes: First Half	30,352.19	44,172.02	74,524.21
Personal Property Taxes	1,087.10	2,380.79	3,467.89
TOTAL DELINQUENT COLLECTIONS	31,439.29	46,552.81	77,992.10
Real Estate Taxes	(1,819,766.92)	3,032,678.64	1,212,911.72
Personal Property Taxes	(38,888.27)	140,531.63	101,643.36
TOTAL DELINQUENT TAXES	(1,858,655.19)	3,173,210.27	1,314,555.08
Total Delinquent Collections and Remaining Delinquent Taxes	(1,827,215.90)	3,219,763.03	1,392,547.18

COUNTY CLERK'S AFFIDAVIT

STATE OF MONTANA,

County of Butte-Silver Bow ss.

I, James D. Fogerty, County Clerk in and for the county aforesaid, do solemnly swear that the foregoing report is a full and true statement of the financial condition of the County of Butte-Silver Bow, State of Montana, for the fiscal year ending June 30th, 1979, to the best of my knowledge and belief, so help me God.

JAMES D. Fogerty,
Clerk and Recorder

Subscribed and sworn to before me and in my presence this thirteenth day of September, 1979.

The above and foregoing report has been examined by the Board of County Commissioners, and is approved and ordered published.

By Order of the Chief Executive

Oct. 3, 1979

DONALD R. PEOPLES
Chief Executive

APPENDIX B

Original Format--Bozeman

Schedule C-1
CITY OF BOZEMAN, MONTANA
ALL-PURPOSE GENERAL FUND
Balance Sheet, June 30, 1979 and 1978

ASSETS	1979		1978	
CURRENT ASSETS:				
Cash and Cash on Hand	$ 12,323.49		$(386,478.43)	
Short Term Investments	8,000.00		8,000.00	
Petty Cash Funds	9,575.00		9,575.00	
Property Taxes Receivable:				
Real Estate-Current	40,111.01		22,304.12	
Real Estate-1976	8,712.92		7,852.79	
Real Estate-1975	3,452.11		4,964.60	
Real Estate-Prior Years	1,674.87		569.16	
Personal Property-Current	109,250.18		97,254.50	
Personal Property-1976	3,933.24		521.51	
Personal Property-1975	5.27		70.49	
Personal Property-Prior Years	1,491.61		1,421.12	
Miscellaneous Receivables	45,806.81		24,284.00	
Total Current Assets		$ 244,336.51		$(209,661.14)
OTHER ASSETS:				
Due from Other Funds				
Comm Develop Block Grant	8,692.20		5,041.64	
Library Federation	4,646.13		4,646.13	
Broad Valley Federation	8,474.92		8,474.92	
Supply	36,261.83		36,261.83	
Vehicle Maintenance Shop	12,510.23		12,510.23	
Printing Services	1,117.75		1,117.75	
Crime Control	402.26		402.26	
Small City Grants	3,733.83			
Library Construction	3,912.50			
Total Other Assets		79,751.65		68,454.76
TOTAL ASSETS		$ 324,088.16		$(141,206.38)
LIABILITIES, RESERVES AND FUND EQUITY				
CURRENT LIABILITIES:				
Vouchers Payable				
Contracts Payable				
Off Street Parking Lots			481.36	
Due to CPC Note A	843.99		765.52	
Due to CPC Note C	350.32		711.12	
Due to CPC Note D				
Total Current Liabilities		1,194.31		1,958.00

Schedule C-1
CITY OF BOZEMAN, MONTANA
ALL-PURPOSE GENERAL FUND
Balance Sheet, June 30, 1979 and 1978 (cont)

	1979		1978	
OTHER LIABILITIES:				
Contracts Payable - not Current Portion	$	$	$	$
Off Street Parking Lot				
Due to CPC Note A	11,436.29		13,084.08	
Due to CPC Note C			754.33	
Total Other Liabilities		11,436.29		13,838.41
Total Liabilities		$ 12,630.60		$ 15,796.41
RESERVES AND FUND EQUITY:				
Reserve for Encumbrances	19,638.22		92,451.76	
Fund Balance	291,819.34		(249,454.85)	
Total Reserves and Fund Equity		311,457.56		(157,003.09)
TOTAL LIABILITIES, RESERVES AND FUND EQUITY		$ 324,088.16		$(141,206.68)

The notes to the financial statements are an integral part of these statements.

Schedule C-2
CITY OF BOZEMAN, MONTANA
ALL-PURPOSE GENERAL FUND
Statement of Revenues, Expenditures, Encumbrances and Transfers
For Years Ended June 30, 1979 and 1978

REVENUES:	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
GENERAL PROPERTY TAXES				
Real Estate Taxes	$1,189,045.00	$ 948,245.50	$ (240,799.50)	$ 884,618.50
Personal Property Taxes		128,457.96	128,457.96	113,474.50
Motor Vehicle Taxes		168,290.61	168,290.61	165,671.17
Penalty and Interest		2,373.03	2,373.03	3,231.77
GENERAL PROPERTY TAXES TOTAL	$1,189,045.00	$1,247,367.10	$ 58,322.10	$1,166,995.94
LICENSES AND PERMITS				
Beer, Wine and Liquor	$ 11,000.00	$ 13,120.00	$ 2,120.00	$ 11,805.00
Business Licenses	20,000.00	19,921.65	(78.35)	19,478.04
Gambling, Raffle and Bingo	2,000.00	7,871.75	5,871.75	1,622.75
Building Permits	63,000.00	40,982.50	(22,017.50)	63,191.75
Electrical Permits	9,000.00	8,481.40	(518.60)	9,293.80
Plumbing Permits	12,000.00	9,448.50	(2,551.50)	12,534.10
Dog Licenses	2,500.00	3,792.00	1,292.00	3,006.00
Moving Permits	250.00	100.00	(150.00)	260.00
Sign Permits	800.00	367.50	(432.50)	920.00
Land Use Permits	450.00		(450.00)	
LICENSES AND PERMITS TOTAL	$ 121,000.00	$ 104,085.30	$ (16,914.70)	$ 122,111.44
INTERGOVERNMENTAL REVENUE				
Crime Control	$	$ 270.75	$ 270.75	$
Comp. Employ. Training Act	75,000.00	53,309.22	(21,690.78)	74,368.37
Social Rehab Services				(6.00)
City/County Planning-County Local Government Study Comm	10,000.00	12,009.09	2,009.09	10,657.00
Liquor Tax Apportionment	55,000.00	48,134.74	(6,865.26)	55,103.14
Beer Tax Apportionment	64,100.00	59,469.94	(4,630.06)	64,156.42
Mtr Veh Lic Plt Reg Fees	265,000.00	61,435.27	(203,564.73)	54,721.18
Motor Veh Title Fees	28,000.00	19,066.57	(8,933.43)	5,201.00
Gas Tax Apportionment	148,590.00	155,652.21	7,062.21	118,586.32
INTERGOVERNMENTAL REVENUE TOTAL	$ 645,690.00	$ 409,347.79	$ (236,342.21)	$ 382,787.43
CHARGES FOR SERVICES				
GENERAL GOVERNMENT				
Maps and Publications	$ 1,600.00	$ 1,633.66	$ 33.66	$ 2,016.25
Subdivision Review Fees	2,000.00	3,123.00	1,123.00	2,389.00
Zoning Commission Fees	3,200.00	1,862.50	(1,337.50)	3,300.00
Conditional Use Fees	250.00	1,814.00	1,564.00	392.00
Street & Alley Vacate Requests	25.00	2,000.00	1,975.00	
Billings to Departments	240,000.00	254,827.00	14,827.00	200,767.05
Planning Office		45.00	45.00	
GENERAL GOVERNMENT TOTAL	$ 247,075.00	$ 265,305.16	$ 18,230.16	$ 208,864.30

Schedule C-2
CITY OF BOZEMAN, MONTANA
ALL-PURPOSE GENERAL FUND
Statement of Revenues, Expenditures, Encumbrances and Transfers (cont)
For Years Ended June 30, 1979 and 1978

CHARGES FOR SERVICES (cont)	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
PUBLIC SAFETY				
Special Police Services	$ 9,400.00	$ 6,834.55	$ (2,565.45)	$ 6,594.95
Inspection Fees	100.00	105.00	5.00	50.00
Copy Accident Reports	170.00	948.00	778.00	833.55
Board of Adjustment Fees	2,000.00	1,485.00	(515.00)	1,957.00
Plan Check Fees	27,000.00	17,416.50	(9,583.50)	28,728.75
Gambling License Invest Fees	200.00	150.00	(50.00)	150.00
Demolition Fees	150.00	180.00	30.00	334.40
Police Report Fees		112.00	112.00	148.00
Photo Lab Service		64.30	64.30	
Fire-Deodorization Fees	10.00	9.00	(1.00)	15.00
Burning Permits	30.00	60.00	30.00	46.00
Publication		849.41	849.41	
PUBLIC SAFETY TOTAL	$ 39,060.00	$ 28,213.76	$ (10,846.24)	$ 38,857.65
HIGHWAYS AND STREETS				
Parking Meter Collections	$ 33,000.00	$ 33,325.28	$ 325.28	$ 33,844.35
Street Cleaning Charges	250.00		(250.00)	
Parking Lot Rent	250.00		(250.00)	
Meter Bag Deposits	30.00	161.00	131.00	65.00
Sweeping District #5	7,000.00	6,380.06	(619.94)	7,195.62
Sweeping District #6	11,000.00	11,319.41	319.41	11,354.65
Sweeping District #7	4,500.00	4,314.08	(185.92)	4,888.68
Sweeping District #8	6,500.00	5,749.81	(750.19)	6,975.88
Sweeping District #9	1,500.00	1,207.67	(292.33)	1,739.69
HIGHWAYS AND STREETS TOTAL	$ 64,030.00	$ 62,457.31	$ (1,572.69)	$ 66,063.87
HEALTH				
Animal Control & Shelter Fees	800.00	3,251.00	2,451.00	2,468.00
Dog Kennel Fees	30.00		(30.00)	
Rabies Fees	120.00		(120.00)	
HEALTH TOTAL	$ 950.00	$ 3,251.00	$ 2,301.00	$ 2,468.00
CULTURE-RECREATION				
Bogart Pool				
General Admission Fees	$ 3,500.00	$ 3,341.50	$ (158.50)	$ 3,406.25
Coupon Book Sales	600.00	250.00	(350.00)	335.00
Locker Revenues		80.58	80.58	71.80
Vending Machine Commissions				132.53
Bogart Pool Sub-Total	4,100.00	3,672.08	(427.92)	3,945.58
Bozeman Swim Center				
General Admission Fees	14,000.00	9,905.00	(4,095.00)	11,678.95
Group Admission Fees	4,000.00	6,660.32	2,660.32	4,895.09

Schedule C-2
CITY OF BOZEMAN, MONTANA
ALL-PURPOSE GENERAL FUND
Statement of Revenues, Expenditures, Encumbrances and Transfers (cont)
For Years Ended June 30, 1979 and 1978

CHARGES FOR SERVICES (cont.)	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
Bozeman Swim Center (cont)				
School Use Fees	$ 15,900.00	$ 29,775.58	$ 13,875.58	$ 24,359.00
Swim Lessons	10,500.00	8,396.00	(2,104.00)	10,224.35
Coupon Book Sales	1,500.00	1,200.00	(300.00)	1,245.00
Season Pass	2,000.00	2,199.50	199.50	1,660.00
Locker Revenue	1,000.00	670.10	(329.90)	896.20
Vending Machine Comm	500.00	476.15	(23.85)	488.78
Kayak Lessons	500.00	52.00	(448.00)	287.50
Bleacher Rent				75.00
Bozeman Swim Center Total	49,900.00	59,334.65	9,434.65	55,809.87
Library Services				
Book Sales		485.88	485.88	26.21
Library Services-County	21,000.00	14,677.00	(3,227.00)	27,000.00
Library Services Total	21,000.00	15,162.88	(2,741.12)	27,026.21
CULTURE-RECREATION TOTAL	$ 75,000.00	$ 78,169.61	$ 6,265.61	$ 86,781.66
CEMETERY				
Sale of Plots	$ 14,000.00	$ 11,970.00	$ (2,030.00)	$ 15,875.00
Grave Permit Fees	7,000.00	7,995.00	995.00	6,395.00
Monument Setting Fees	75.00	52.50	(22.50)	60.00
Income from Perpetual Care	22,000.00	51,442.97	8,794.22	25,703.09
Lowering Fees	610.00	148.00	(462.00)	148.00
County Portion Share	600.00	600.00		600.00
Rents & Leases		1,200.00	1,200.00	
Compensation for loss		50.00	50.00	
CEMETERY TOTAL	$ 44,285.00	$ 73,458.47	$ 8,524.72	$ 48,781.09
CHARGES FOR SERVICES TOTAL	$ 470,400.00	$ 510,855.31	$ 22,902.56	$ 451,816.57
FINES AND FORFEITS				
Court	$ 105,800.00	$ 121,193.61	$ (2,518.20)	$ 107,275.27
Library	800.00	1,812.76	1,012.76	1,257.30
FINES AND FORFEITS TOTAL	$ 106,600.00	$ 123,006.37	$ (1,505.44)	108,532.57
MISCELLANEOUS REVENUE				
Interest Earnings	$ 40,000.00	$ 6,178.13	$ (33,821.87)	$ 35,348.62
Rents and Royalties	3,000.00	2,068.00	(932.00)	3,185.83
Sales of Fixed Assets		755.00	755.00	90.00
Sales of Scrap		136.01	136.01	278.75
Sales Unclaimed Property	650.00	1,448.00	798.00	749.00
Donations-Private Sources		121.10	121.10	300.00
Refunds/Reimbursements	63,000.00	12,985.38	(50,014.62)	23,450.12

Schedule C-2
CITY OF BOZEMAN, MONTANA
ALL-PURPOSE GENERAL FUND
Statement of Revenues, Expenditures, Encumbrances and Transfers (cont)
For Years Ended June 30, 1979 and 1978

	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
MISCELLANEOUS REVENUE (cont)				
Insurance Recoveries	$	$ (334.37)	$ (334.37)	$ 1,751.87
Bond Recoveries				100.00
MISCELLANEOUS REVENUE TOTAL	$ 106,650.00	$ 23,357.25	$ (83,292.75)	$ 65,254.19
TRANSFERS				
From Other Funds	$ 134,023.00	$	$ (134,023.00)	66,027.49
TRANSFERS TOTAL	$ 134,023.00	$	$ (134,023.00)	66,027.49
TOTAL FINANCIAL RESOURCES	$2,773,408.00	$2,418,019.12	$ (390,853.44)	$2,363,525.63

Schedule C-2
CITY OF BOZEMAN, MONTANA
All-Purpose General Fund
Statement of Revenues, Expenditures, and Encumbrances
for years ended June 30, 1979 and 1978

GENERAL GOVERNMENT-LEGISLATIVE

CITY COMMISSION

DESCRIPTION	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
EXPENDITURES AND ENCUMBRANCES:				
Salaries/Wages-Reg Hr.	$ 11,211.00	$ 10,200.00	$ (1,011.00)	$ 10,750.00
Employers FICA & PERS	810.00	784.84	(25.16)	802.54
Other Related Benefits	75.00	81.24	6.24	43.17
Sub Total	12,096.00	11,066.08	(1,029.92)	11,595.71
Office Supplies				410.85
Operating Supplies	300.00	46.94	(253.06)	12.96
Stores	13.00	.00	(13.00)	
Forms	25.00	.00	(25.00)	33.89
Repairs & Maintenance	.00	19.90	19.90	80.05
Telephone & Telegraph	10.00	23.53	13.53	1.00
Postage	30.00	.45	(29.55)	30.38
Contracted Services	300.00	259.50	(40.50)	445.32
Insurance & Bonding	18,000.00	4,989.57	(13,010.43)	1,126.00
Subscriptions & Dues	4,000.00	3,883.82	(116.18)	3,883.82
Travel & Schools	350.00	569.50	219.50	410.00
Advertising	500.00	1,018.10	518.10	461.58
Other	.00	500.00	500.00	75.05
Sub Total	23,528.00	11,311.31	(12,216.69)	6,970.90
CITY COMMISSION TOTAL	$ 35,624.00	$ 22,377.39	$ (13,246.61)	18,566.61

LEGISLATIVE-COMMISSIONS & SPECIAL BODIES

Salaries/Wages-Overtime	$ .00	$ 58.04	$ 58.04	$ .00
Employers FICA & PERS	.00	1.46	1.46	.00
Other Related Benefits	.00	.21	.21	.00
Sub Total	.00	59.71	59.71	.00
Office Supplies	250.00	.00	(250.00)	290.38
Operating Supplies	.00	38.79	38.79	.00
Stores	75.00	155.87	80.87	99.32
Forms	40.00	350.23	310.23	40.25
Telephone & Telegraph	15.00	.00	(15.00)	7.52
Postage	390.00	461.40	71.40	396.10
Rents & Leases	50.00	.00	(50.00)	46.48
Contracted Services	100.00	.00	(100.00)	.00

The notes to the financial statements are an integral part of these statements.

Schedule C-2
GENERAL GOVERNMENT - LEGISLATIVE

LEGISLATIVE-COMMISSIONS & SPECIAL BODIES (cont.)

DESCRIPTION	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
Travel & Schools	.00	.00	.00	120.00
Advertising	4,100.00	4,173.16	73.16	4,063.93
Other	.00	1,062.20	1,062.20	
Sub Total	5,020.00	6,241.65	1,221.65	5,063.98
LEG. COMM. & SPECIAL BODIES TOTAL	$ 5,020.00	$ 6,301.36	$ 1,281.36	$ 5,063.98

CLERK OF THE COMMISSION

Salaries/Wages	$ 14,823.00	$ 14,832.00	$ 9.00	$ 13,476.00
Employers FICA & PERS	1,764.00	1,822.86	58.86	1,603.65
Other Related Benefits	40.00	101.37	61.37	35.82
Sub Total	16,627.00	16,756.23	129.23	15,115.47
Office Supplies	.00	280.07	280.07	.00
Operating Supplies	1,500.00	57.79	(1,442.21)	1,646.36
Stores	140.00	276.38	136.38	181.17
Forms	.00	1,919.88	1,919.88	.00
Office Equipment Maint	70.00	125.50	55.50	144.53
Telephone & Telegraph	250.00	218.22	(31.78)	242.57
Postage	275.00	328.01	53.01	271.74
Contracted Services	750.00	.00	(750.00)	846.50
Insurance & Bonding	500.00	75.00	(425.00)	498.33
Subscriptions & Dues	35.00	35.00	.00	35.00
Travel & Schools	200.00	103.50	(96.50)	408.40
Other	.00	1.10	1.10	7.69
Sub Total	3,720.00	3,420.45	(299.55)	4,282.29
CLERK OF THE COMMISSION TOTAL	$ 20,347.00	$ 20,176.68	$ (170.32)	19,397.76

MAYOR

Salaries/Wages-Reg Hr	$ 3,900.00	$ 3,900.00	$ .00	$ 3,900.00
Employers FICA & PERS	485.00	479.32	(5.68)	463.66
Other Related Benefits	20.00	31.47	11.47	15.57
Sub Total	4,405.00	4,410.79	5.79	4,379.23

The notes to the financial statements are an integral part of these statements.

Schedule C-2
GENERAL GOVERNMENT-LEGISLATIVE

MAYOR (cont.)

DESCRIPTION	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
Office Supplies	$ 15.00	$ .00	$ (15.00)	$ 20.00
Operating Supplies	.00	14.95	14.95	.00
Telephone & Telegraph	50.00	.60	(49.40)	56.73
Postage	5.00	.15	(4.85)	.17
Contracted Services	300.00	.00	(300.00)	300.00
Subscriptions & Dues	400.00	400.00	.00	400.00
Travel & Schools	1,200.00	1,178.35	(21.65)	2,069.86
Advertising	20.00	.00	(20.00)	23.22
Sub Total	1,990.00	1,594.05	(395.95)	2,869.98
MAYOR TOTAL	$ 6,395.00	$ 6,004.84	$ (390.16)	7,249.21
LEGISLATIVE TOTAL	$ 67,386.00	$ 54,860.27	$ (12,525.73)	$ 50,277.56

GENERAL GOVERNMENT-EXECUTIVE

CITY MANAGER

Salaries/Wages-Reg Hr	$ 34,953.00	$ 35,220.00	$ 267.00	$ 31,776.00
Salaries/Wages-Overtime	.00	221.79	221.79	.00
Employers FICA & PERS	7,099.00	7,133.59	34.59	6,453.36
Other Related Benefits	125.00	268.63	143.63	117.38
Sub Total	42,177.00	42,844.01	667.01	38,346.74
Office Supplies	50.00	51.31	1.31	57.50
Operating Supplies	100.00	628.02	528.02	129.33
Gasoline & Oil	.00	64.63	64.63	
Stores	.00	766.44	766.44	216.46
Forms	110.00	1,183.42	1,073.42	116.39
Office Equipment Maint	.00	302.73	302.73	185.25
Telephone & Telegraph	815.00	881.05	66.05	815.26
Postage	55.00	121.81	66.81	55.69
Rents & Leases	975.00	1,310.00	335.00	974.63
Contracted Services	4,525.00	6,429.25	1,904.25	4,524.61
Insurance & Bonding	70.00	45.00	(25.00)	70.00
Subscriptions & Dues	.00	643.38	643.38	778.00
Travel & Schools	1,100.00	927.75	(172.25)	708.53
Advertising	50.00	9.00	(41.00)	.00
Other	.00	18.52	18.52	25.60
Sub Total	7,850.00	13,382.31	5,532.31	8,657.25
CITY MANAGER TOTAL	$ 50,027.00	$ 56,226.32	$ 6,199.32	$ 47,003.99

The notes to the financial statements are an integral part of these statements.

Schedule C-2
GENERAL GOVERNMENT-EXECUTIVE

ASSISTANT CITY MANAGER (cont.)

DESCRIPTION	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
Salaries/Wages-Reg Hr	$ 2,000.00	$ 17,093.14	$ 15,093.14	$ 3,997.29
Employers FICA & PERS	2,200.00	2,101.73	(98.27)	471.68
Other Related Benefits	100.00	133.65	33.65	25.79
Sub Total	4,300.00	19,328.52	15,028.52	4,494.76
Operating Supplies	100.00	954.59	854.59	.00
Stores	.00	24.25	24.25	594.32
Forms	10.00	221.76	211.76	.53
Office Equipment Maint	.00	174.85	174.85	17.50
Improve Other Than	.00	153.86	153.86	.00
Telephone & Telegraph	200.00	366.71	166.71	240.35
Postage	40.00	6.28	(33.72)	5.51
Rents & Leases	2,785.00	.00	(2,785.00)	.00
Contracted Services	150.00	166.76	16.76	.00
Insurance & Bonding	40.00	263.00	223.00	20.00
Subscriptions & Dues	.00	36.00	36.00	.00
Travel & Schools	130.00	584.00	454.00	129.00
Other	.00	.00	.00	2,937.23
Machinery & Equipment	.00	.00	.00	199.00
Sub Total	3,455.00	2,952.06	(502.94)	4,143.44
ASSISTANT CITY MANAGER TOTAL	$ 7,755.00	$ 22,280.58	$ 14,525.58	$ 8,638.20
EXECUTIVE TOTAL	$ 57,782.00	$ 78,506.90	$ 20,724.90	$ 55,642.19
GENERAL GOVERNMENT-ELECTIONS				
PRIMARY ELECTION				
Office Supplies	$ 800.00	$ .00	$ (800.00)	$ .00
Contracted Services	691.00	.00	(691.00)	.00
Advertising	9.00	.00	(9.00)	.00
PRIMARY ELECTION TOTAL	$ 1,500.00	$ .00	$ (1,500.00)	$ .00
GENERAL ELECTIONS				
Office Supplies	$ .00	$ 1.29	$ 1.29	$ .00
GENERAL ELECTIONS TOTAL	$ .00	$ 1.29	$ 1.29	$ .00

The notes to the financial statements are an integral part of these statements.

Schedule C-2
GENERAL GOVERNMENT-ELECTIONS

ELECTIONS

DESCRIPTION	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
ELECTIONS TOTAL	$ 1,500.00	$ 1.29	$ (1,498.71)	$ .00

GENERAL GOVERNMENT-BUILDINGS

BUILDING MAINTENANCE-CITY HALL COMPLEX

Salaries/Wages-Reg Hr	$ 15,537.00	$ 8,401.80	$ (7,135.20)	$ 14,124.66
Salaries/Wages-Overtime	78.00	.00	(78.00)	69.66
Employers FICA & PERS	1,853.00	1,030.15	(822.85)	1,684.72
Other Related Benefits	200.00	96.10	(103.90)	177.75
Sub Total	17,668.00	9,528.05	(8,139.95)	16,056.79
Operating Supplies	2,800.00	2,590.65	(209.35)	3,914.54
Gasoline & Oil	.00	35.61	35.61	.00
Cleaning Supplies	900.00	645.69	(254.31)	944.06
Mach & Equipment Maint	100.00	5.75	(94.25)	207.13
Buildings & Structures Maint	.00	3,958.48	3,958.48	1,187.77
Improve Other Than Maint	.00	2,371.41	2,371.41	37.50
Gas & Electric Services	21,500.00	21,601.59	101.59	20,812.61
Water & Sewer Services	675.00	530.34	(144.66)	634.73
Telephone & Telegraph	270.00	233.89	(36.11)	255.60
Postage	5.00	2.51	(2.49)	2.03
Contracted Services	820.00	677.81	(142.19)	604.41
Insurance & Bonding	.00	2,090.00	2,090.00	212.88
Interest Expense	108.00	66.09	(41.91)	108.05
Other	100.00	429.14	329.14	457.58
Sub Total	27,278.00	35,238.96	7,960.96	29,378.89
BUILDING MAINTENANCE TOTAL	$ 44,946.00	$ 44,767.01	$ (178.99)	$ 45,435.68

GENERAL GOVERNMENT-PARKING COMMISSION

PARKING COMMISSION

Forms	$ .00	$ 9.95	$ 9.95	$ .00
Postage	.00	3.45	3.45	.00
TOTAL PARKING COMMISSION	$ .00	$ 13.40	$ 13.40	$ .00

GENERAL GOVERNMENT-ENGINEERING

OFFICE OF CITY ENGINEER

Salaries/Wages-Reg Hr	$ 58,071.00	$ 45,650.31	$ (12,420.69)	$ 52,792.12
Salaries/Wages-Overtime	48.00	51.93	3.93	.00

The notes to the financial statements are an integral part of these statements.

Schedule C-2

GENERAL GOVERNMENT-ENGINEERING

OFFICE OF CITY ENGINEER (cont.)

DESCRIPTION	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
Salaries/Wages-Temp/Seas	$ .00	$ .00	$ .00	$ 42.64
Annual Leave	548.00	106.24	(441.76)	497.95
Sick Leave	134.00	72.00	(62.00)	121.65
Termination Pay	6,214.00	987.65	(5,226.35)	.00
Employers FICA & PERS	250.00	5,136.61	4,886.61	5,648.67
Other Related Benefits	.00	314.23	314.23	225.86
Sub Total	65,265.00	52,318.97	(12,946.03)	59,328.89
Office Supplies	20.00	1.57	(18.43)	16.18
Operating Supplies	700.00	385.74	(314.26)	746.85
Gasoline & Oil	200.00	334.69	134.69	281.66
Stores	200.00	434.22	234.22	214.20
Forms	100.00	492.60	392.60	114.10
Automobiles & Trucks Maint	50.00	387.00	337.00	68.67
Machinery & Equipment Maint	.00	48.87	48.87	.00
Office Equipment Maint	50.00	107.42	57.42	56.53
Communication Equip Maint	.00	157.89	157.89	54.45
Improvements Other Than	.00	153.86	153.86	.00
Telephone & Telegraph	900.00	1,271.58	371.58	1,154.49
Postage	140.00	164.64	24.64	103.30
Contracted Services	200.00	.00	(200.00)	190.54
Insurance & Bonding	20.00	504.00	484.00	7.52
Subscriptions & Dues	195.00	138.80	(56.20)	187.50
Travel & Schools	300.00	413.48	113.48	561.43
Advertising	30.00	(15.60)	(45.60)	26.70
Machinery & Equipment	200.00	309.60	109.60	479.85
Sub Total	3,305.00	5,290.36	1,985.36	4,263.97
CITY ENGINEER TOTAL	$ 68,570.00	$ 57,609.33	$ (10,960.67)	$ 63,592.86
GENERAL GOVERNMENT TOTAL	$ 240,184.00	$ 235,758.20	$ (4,425.80)	$ 214,948.29

DEPARTMENT OF LAW

OFFICE OF CITY ATTORNEY

Salaries/Wages-Reg Hr	$ 28,103.00	$ 21,837.00	$ (6,266.00)	$ 25,548.00
Employers FICA & PERS	3,344.00	2,681.57	(662.43)	3,040.24
Other Related Benefits	103.00	120.44	17.44	93.09
Sub Total	31,550.00	24,639.01	(6,910.99)	28,681.33
Office Supplies	150.00	88.00	(62.00)	167.00
Operating Supplies	.00	42.50	42.50	.00
Stores	.00	35.64	35.64	.00
Telephone & Telegraph	.00	12.10	12.10	.00
Contracted Services	550.00	3,532.09	2,982.09	536.16
Subscriptions & Dues	.00	100.00	100.00	.00
Travel & Schools	75.00	65.00	(10.00)	77.50
Sub Total	775.00	3,875.33	3,100.33	780.66
CITY ATTORNEY TOTAL	$ 32,325.00	$ 28,514.34	$ (3,810.66)	$ 29,461.99
DEPARTMENT OF LAW TOTAL	$ 32,325.00	$ 28,514.34	$ (3,810.66)	$ 29,461.99

Schedule C-2
DEPARTMENT OF FINANCE

TREASURY DIVISION

DESCRIPTION	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
Office Supplies	$ .00	$ 71.94	$ 71.94	$ .00
Operating Supplies	700.00	32.41	(667.59)	.00
Stores	85.00	329.02	244.02	722.41
Forms	40.00	147.65	107.65	110.89
Machinery & Equipment Maint				160.00
Office Equipment Maint	100.00	25.75	(74.25)	42.35
Telephone & Telegraph	.00	464.59	464.59	448.23
Postage	450.00	.00	(450.00)	.00
Rents & Leases	160.00	132.50	(27.50)	156.00
Contracted Services	20.00	.00	(20.00)	20.75
Insurance & Bonding	160.00	811.00	651.00	150.00
Subscriptions & Dues				35.00
Interest Expense	.00	48,649.79	11,868.97	.00
Travel & Schools				176.44
Other				387.45
Machinery & Equipment	.00	309.60	309.60	842.37
TREASURY TOTAL	$ 1,715.00	$ 50,974.25	$ 12,478.43	$ 3,251.89

OFFICE OF DIRECTOR

Salaries/Wages-Reg Hr	$ 21,456.00	$ 21,456.00	$ .00	$ 19,500.00
Employers FICA & PERS	2,407.00	2,468.88	61.88	2,188.89
Other Related Benefits	58.00	145.37	87.37	51.82
Sub Total	23,921.00	24,070.25	149.25	21,740.71
Office Supplies	350.00	90.40	(259.60)	389.47
Operating Supplies	2,500.00	300.43	(2,199.57)	2,738.87
Stores	200.00	822.44	622.44	458.55
Forms	400.00	846.52	446.52	640.39
Machinery & Equipment				84.82
Office Equipment Maint	50.00	267.00	217.00	347.61
Improvements Other Than	.00	153.86	153.86	.00
Telephone & Telegraph	300.00	276.59	(23.41)	336.21
Postage	485.00	555.63	70.63	452.26
Contracted Services	800.00	13,896.85	13,096.85	800.00
Insurance & Bonding	475.00	400.00	(75.00)	455.00
Subscriptions & Dues	600.00	242.00	(358.00)	1,110.39
Travel & Schools	350.00	458.00	108.00	530.45
Advertising	20.00	141.39	121.39	.00
Other	.00	(1,166.60)	(1,166.60)	14.93
Machinery & Equipment	20.00	774.00	754.00	.00
Sub Total	6,550.00	18,058.51	11,508.51	8,358.95
OFFICE OF DIRECTOR TOTAL	$ 30,471.00	$ 42,128.76	$ 11,657.76	$ 30,099.66

The notes to the financial statements are an integral part of these statements.

Schedule C-2
DEPARTMENT OF FINANCE

DIVISION OF ACCOUNTS

DESCRIPTION	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
Salaries/Wages-Reg Hr	$ .00	$ 1,879.00	$ 1,879.00	$ .00
Employers FICA & PERS	.00	115.19	115.19	.00
Other Related Benefits	.00	30.25	30.25	.00
Sub Total	.00	2,024.44	2,024.44	.00
Office Supplies	.00	.00	.00	872.11
Operating Supplies	700.00	33.77	(666.23)	.00
Stores	50.00	8.88	(41.12)	65.73
Forms	100.00	2,159.99	2,059.99	107.19
Telephone & Telegraph	200.00	230.89	30.89	223.06
Subscriptions & Dues	.00	29.75	29.75	.00
Travel & Schools	.00	.00	.00	81.60
Sub Total	1,050.00	2,463.28	1,413.28	1,349.69
DIVISION OF ACCOUNTS TOTAL	$ 1,050.00	$ 4,487.72	$ 3,437.72	$ 1,349.69

DIVISION OF PURCHASING & SUPPLY

Telephone & Telegraph	$ .00	$ 229.69	$ 229.69	$ 221.66
PURCHASING & SUPPLY TOTAL	$ .00	$ 229.69	$ 229.69	$ 221.66

DIVISION OF DATA PROCESSING

Operating Supplies	$ 1,800.00	$ 1,933.93	$ 133.93	$ 1,778.90
Stores	130.00	135.22	5.22	129.22
Forms	400.00	156.01	(243.99)	368.80
Office Equipment Maint	.00	72.68	72.68	1,636.50
Telephone & Telegraph	225.00	242.79	17.79	224.46
Postage	10.00	.00	(10.00)	6.77
Rents & Leases	17,300.00	24,234.20	6,934.20	.00
Contracted Services	22,200.00	10,429.41	(11,770.59)	18,155.01
Rents & Leases	.00	.00	.00	17,275.80
Travel & Schools	.00	21.00	21.00	81.00
Machinery & Equipment	.00	690.60	690.60	.00
DATA PROCESSING TOTAL	$ 42,065.00	$ 37,915.84	$ (4,149.16)	$ 39,656.46

The notes to the financial statements are an integral part of these statements.

Schedule C-2
DEPARTMENT OF FINANCE

DIVISION OF SPECIAL ASSESSMENTS

DESCRIPTION	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
Salaries/Wages-Reg Hr	$	$	$	$ .00
Employers FICA & PERS				.00
Other Related Benefits				.00
Sub Total				.00
Operating Supplies	$ 3,200.00	$ 178.69	$ (3,021.31)	$ 3,181.62
Stores	40.00	289.82	249.82	44.53
Forms	80.00	506.46	426.46	78.14
Office Equipment Maint	.00	60.00	60.00	51.78
Telephone & Telegraph	230.00	236.17	6.17	231.28
Postage	625.00	792.93	167.93	625.55
Contracted Services	75.00	469.40	394.40	72.60
Travel & Schools	.00	.00	.00	78.98
Advertising	95.00	75.96	(19.04)	93.06
Machinery & Equipment	.00	.00	.00	250.04
Sub Total	4,345.00	2,609.43	(1,735.57)	4,707.58
SPECIAL ASSESSMENTS TOTAL	$ 4,345.00	$ 2,609.43	$ (1,735.57)	$ 4,707.58

DIVISION OF LICENSES

Operating Supplies	$ 115.00	$ .00	$ (115.00)	$ 108.45
Stores	15.00	.00	(15.00)	14.17
Forms	75.00	802.16	727.16	60.58
Office Equipment Maint	.00	119.50	119.50	.00
Telephone & Telegraph	5.00	.00	(5.00)	2.00
Postage	200.00	.00	(200.00)	195.52
Subscriptions & Dues	.00	48.00	48.00	48.00
Advertising	4.00	3.96	(.04)	3.96
LICENSES TOTAL	$ 414.00	$ 973.62	$ 559.62	$ 432.68

DIVISION OF RESEARCH & BUDGET

Stores	$ .00	$ 24.75	$ 24.75	$ .00
Forms	.00	520.31	520.31	143.34
Office Equipment Maint	.00	.00	.00	56.53

The notes to the financial statements are an integral part of these statements.

Schedule C-2
DEPARTMENT OF FINANCE

DIVISION OF RESEARCH & BUDGET (cont.)

DESCRIPTION	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
Contracted Services	$ 4,520.00	$ 2,611.88	$ (1,908.12)	$ 4,511.25
Advertising	.00	.00	.00	38.88
Machinery & Equipment	.00	.00	.00	774.00
RESEARCH AND BUDGET TOTAL	$ 4,520.00	$ 3,156.94	$ (1,363.06)	$ 5,524.00
FINANCIAL ADMINISTRATION TOTAL	$ 84,580.00	$ 142,476.25	$ 21,115.43	$ 85,243.62

DEPARTMENT OF PUBLIC SAFETY

POLICE COURT

Salaries/Wages-Reg Hr	$ 27,178.00	$ 15,512.00	$ (11,666.00)	$ 24,708.00
Salaries/Wages-Overtime	945.00	82.66	(862.34)	859.51
Employers FICA & PERS	3,347.00	1,912.12	(1,434.88)	3,042.28
Other Related Benefits	84.00	51.43	(32.57)	75.93
Sub Total	31,554.00	17,558.21	(13,995.79)	28,685.72
Office Supplies	150.00	.00	(150.00)	80.50
Operating Supplies	1,470.00	250.17	(1,219.83)	212.62
Stores	200.00	471.94	271.94	1,469.01
Forms	245.00	746.12	501.12	243.93
Office Equipment Maint	60.00	226.60	166.60	132.83
Telephone & Telegraph	450.00	484.91	34.91	466.45
Postage	3,400.00	3,692.36	292.36	3,239.06
Contracted Services	2,300.00	1,549.95	(750.05)	2,285.05
Insurance & Bonding	100.00	41.00	(59.00)	95.00
Subscriptions & Dues	.00	46.00	46.00	.00
Travel & Schools	.00	87.03	87.03	215.77
Other	.00	1,313.45	1,313.45	18.00
Machinery & Equipment	.00	774.00	774.00	.00
Sub Total	8,375.00	9,683.53	1,308.53	8,458.22
POLICE COURT TOTAL	$ 39,929.00	$ 27,241.74	$ (12,687.26)	$ 37,143.94

The notes to the financial statements are an integral part of these statements.

Schedule C-2
DIVISION OF POLICE CRIME CONTROL

POLICE ADMINISTRATION

DESCRIPTION	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
Salaries/Wages-Reg Hr	$ 72,253.00	$ 14,132.09	$ (58,120.91)	$ 65,684.50
Salaries/Wages-Overtime	2,477.00	104.07	(2,372.93)	2,251.91
Longevity	3,152.00	502.50	(2,649.50)	2,865.00
Termination Pay	.00	1,921.70	1,921.70	.00
Employers FICA & PERS	8,038.00	495.76	(7,542.24)	7,307.57
Other Related Benefits	1,394.00	184.05	(1,209.95)	1,267.62
Sub Total	87,314.00	17,340.17	(69,973.83)	79,376.60
Office Supplies	800.00	12.82	(787.18)	1,333.41
Operating Supplies	2,000.00	1,723.79	(276.21)	2,917.23
Gasoline & Oil	2,000.00	1,399.08	(600.92)	2,324.58
Stores	400.00	1,245.06	845.06	558.50
Forms	1,900.00	901.63	(998.37)	3,863.05
Uniform & Clothing	1,000.00	.00	(1,000.00)	533.60
Automobiles & Trucks Maint	700.00	39.52	(660.48)	43.50
Machinery & Equip Maint	.00	266.25	266.25	.00
Office Equipment Maint	300.00	97.25	(202.75)	304.25
Telephone & Telegraph	3,000.00	2,007.25	(992.75)	3,083.09
Postage	250.00	32.44	(217.56)	44.74
Contracted Services	650.00	30.00	(620.00)	827.97
Insurance & Bonding	500.00	4,457.46	3,957.46	.00
Subscriptions & Dues	126.00	381.70	255.70	126.95
Travel & Schools	600.00	95.00	(505.00)	786.84
Advertising	30.00	.00	(30.00)	25.98
Other	100.00	80.46	(19.54)	274.25
Machinery & Equipment	.00	.00	.00	446.50
Sub Total	14,356.00	12,769.71	(1,586.29)	17,494.44
POLICE ADMINISTRATION TOTAL	$ 101,670.00	$ 30,109.88	$ (71,560.12)	$ 96,871.04

CRIMINAL INVESTIGATION

Salaries/Wages-Reg Hr	$ 53,447.00	$ 25,823.79	$ (27,623.21)	$ 48,587.73
Salaries/Wages-Overtime	6,295.00	2,833.07	(3,461.93)	5,723.02
Longevity	2,277.00	1,035.00	(1,242.00)	2,070.00
Other Related Benefits	1,182.00	327.68	(854.32)	1,074.87
Sub Total	63,201.00	30,019.54	(33,181.46)	57,455.62

The notes to the financial statements are an integral part of these statements.

Schedule C-2
DIVISION OF POLICE CRIME CONTROL

CRIMINAL INVESTIGATION (cont.)

DESCRIPTION	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
Office Supplies	$ 50.00	$ .00	$ (50.00)	$ 4.14
Operating Supplies	2,000.00	2,657.03	657.03	3,372.98
Gasoline & Oil	.00	1,135.09	1,135.09	692.79
Stores	810.00	.00	(810.00)	8.81
Uniform & Clothing	50.00	.00	(50.00)	25.50
Automobiles & Trucks Maint	800.00	1,631.84	831.84	1,087.00
Machinery & Equipment Maint	.00	75.90	75.90	.00
Communication Equipment Maint	100.00	.00	(100.00)	.00
Telephone & Telegraph	1,000.00	1,290.39	290.39	1,236.84
Postage	30.00	47.61	17.61	17.75
Contracted Services	300.00	325.90	25.90	307.50
Insurance & Bonding	.00	1,066.31	1,066.31	.00
Travel & Schools	1,100.00	507.30	(592.70)	1,214.08
Other	.00	1,712.00	1,712.00	344.50
Machinery & Equipment	.00	.00	.00	3,913.00
Sub Total	6,240.00	10,449.37	4,209.37	12,224.89
CRIMINAL INVESTIGATION TOTAL	$ 69,441.00	$ 40,468.91	$ (28,972.09)	$ 69,680.51

TRAFFIC/PARKING CONTROL

Salaries/Wages-Reg Hr	$ 6,896.00	$ 2,731.19	$ (4,164.81)	$ 6,269.26
Employers FICA & PERS	821.00	334.57	(486.43)	745.96
Other Related Benefits	60.00	21.08	(38.92)	53.90
Sub Total	7,777.00	3,086.84	(4,690.16)	7,069.12
Office Supplies	20.00	.00	(20.00)	.00
Operating Supplies	.00	1,962.68	1,962.68	420.41
Forms	420.00	.00	(420.00)	1.33
Uniform & Clothing	40.00	131.50	91.50	43.20
Gas & Electric Services	400.00	800.17	400.17	399.36
Contracted Services	260.00	94.50	(165.50)	257.58
Sub Total	1,140.00	2,988.85	1,848.85	1,121.88
TRAFFIC/PARKING CONTROL TOTAL	$ 8,917.00	$ 6,075.69	$ (2,841.31)	$ 8,191.00

The notes to the financial statements are an integral part of these statements.

Schedule C-2
DIVISION OF POLICE CRIME CONTROL

POLICE PATROL

DESCRIPTION	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
Salaries/Wages-Reg Hr	$ 248,445.00	$ 123,904.30	$ (124,540.70)	$ 225,859.22
Salaries/Wages-Overtime	16,650.00	5,224.10	(11,425.90)	15,135.96
Longevity	6,047.00	3,304.50	(2,742.50)	5,497.50
Termination Pay	2,059.00	2,358.01	299.01	1,871.44
Employers FICA & PERS	21.00	.00	(21.00)	.00
Other Related Benefits	.00	1,493.51	1,493.51	5,165.84
Sub Total	273,222.00	136,284.42	(136,937.58)	253,529.96
Office Supplies	75.00	3.67	(71.33)	29.54
Operating Supplies	6,200.00	3101.50	(3,098.50)	7,469.95
Gasoline & Oil	12,000.00	14,320.04	2,320.04	10,992.63
Stores	.00	1.76	1.76	.00
Forms	.00	149.10	149.10	.00
Uniform & Clothing	3,800.00	627.80	(3,172.20)	4,833.07
Automobiles & Trucks Maint	7,800.00	10,838.06	3,038.06	6,841.52
Machinery & Equip Maint	50.00	1,196.77	1,146.77	50.58
Communication Equip Maint	2,000.00	1,512.82	(487.18)	2,237.90
Improve Other than Maint	.00	6.50	6.50	.00
Contracted Services	925.00	901.75	(23.25)	927.23
Insurance & Bonding	2,800.00	4,372.06	1,572.06	2,790.98
Travel & Schools	900.00	886.00	(14.00)	1,848.16
Advertising	30.00	.00	(30.00)	.00
Other	100.00	242.62	142.62	355.80
Machinery & Equipment	9,437.00	7,040.16	(2,396.84)	9,437.60
Sub Total	46,117.00	45,200.61	(916.39)	47,814.96
POLICE PATROL TOTAL	$ 319,339.00	$ 181,485.03	$ (137,853.97)	$ 301,344.92

SUPPORT SERVICES

Salaries/Wages-Reg Hr	$ 41,070.00	$ 20,367.63	$ (20,702.37)	$ 37,335.95
Salaries/Wages-Overtime	1,083.00	135.85	(947.15)	984.47
Annual Leave	169.00	.00	(169.00)	153.56
Sick Leave	60.00	.00	(60.00)	54.10
Termination Pay	516.00	159.20	(356.80)	468.78
Employers FICA & PERS	5,109.00	2,531.17	(2,577.83)	4,645.29
Other Related Benefits	168.00	63.75	(104.25)	152.19
Sub Total	48,175.00	23,257.60	(24,917.40)	43,794.34
Office Supplies	5.00	282.14	277.14	2.07
Operating Supplies	1,600.00	347.46	(1,252.54)	1,835.18
Uniform & Clothing	700.00	.00	(700.00)	893.20
Machinery & Equip Maint	.00	25.45	25.45	50.50
Office Equipment Maint	300.00	481.99	181.99	593.91

The notes to the financial statements are an integral part of these statements.

Schedule C-2
DIVISION OF POLICE CRIME CONTROL

SUPPORT SERVICES (cont.)

DESCRIPTION	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
Telephone & Telegraph	$ 900.00	$ 1,198.19	$ 298.19	$ 978.50
Postage	160.00	174.34	14.34	156.49
Rents & Leases	70.00	1,773.12	1,703.12	68.35
Contracted Services	620.00	600.00	(20.00)	619.08
Travel & Schools	.00	.00	.00	112.30
Advertising	.00	34.80	34.80	.00
Machinery & Equipment	.00	.00	.00	2,380.68
Sub Total	4,355.00	4,917.49	562.49	7,690.46
SUPPORT SERVICES TOTAL	$ 52,530.00	$ 28,175.09	$ (24,354.91)	$ 51,484.80

POLICE TRAINING

Operating Supplies	$ 2,000.00	$ 73.31	$ (1,926.69)	$ 2,707.91
Office Equipment Maint	.00	.00	.00	20.10
Contracted Services	230.00	.00	(230.00)	220.00
Subscriptions & Dues	.00	27.50	27.50	.00
Travel & Schools	200.00	44.55	(155.45)	441.85
Sub Total	2,430.00	145.36	(2,284.64)	3,389.86
POLICE TRAINING TOTAL	$ 2,430.00	$ 145.36	$ (2,284.64)	$ 3,389.86

POLICE STATIONS AND BUILDINGS

Operating Supplies	$ 150.00	$ 41.55	$ (108.45)	$ 149.99
Automobiles & Trucks	20.00	.00	(20.00)	.00
Machinery & Equipment Maint	.00	16.95	16.95	16.94
Buildings & Structures Maint	260.00	681.31	421.31	251.62
Improve Other Than Maint	100.00	76.75	(23.25)	139.32
Contracted Services	560.00	147.40	(412.60)	554.16
Insurance & Bonding	.00	482.87	482.87	.00
Other	70.00	.00	(70.00)	72.65
Machinery & Equipment	.00	.00	.00	3,230.55
Sub Total	1,160.00	1,446.83	286.83	4,415.23
POLICE STATIONS & BLDGS TOTAL	$ 1,160.00	$ 1,446.83	$ 286.83	$ 4,415.23
POLICE CRIME CONTROL TOTAL	$ 555,487.00	$ 287,906.79	$ (267,580.21)	$ 535,377.36

The notes to the financial statements are an integral part of these statements.

Schedule C-2
PUBLIC SAFETY

CUSTODY OF PRISONERS

DESCRIPTION	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
Operating Supplies	$ 1,000.00	$ 678.57	$ (321.43)	$ 939.03
Uniform & Clothing	400.00	204.54	(195.46)	364.34
Bldgs & Structures Maint	50.00	31.11	(18.89)	64.94
Contracted Services	800.00	1,349.72	549.72	777.99
Other	120.00	(13.00)	(133.00)	143.90
Machinery & Equipment	.00	.00	.00	929.66
Sub Total	2,370.00	2,250.94	(119.06)	3,219.86
CUSTODY OF PRISONERS TOTAL	$ 2,370.00	$ 2,250.94	$ (119.06)	$ 3,219.86

FIRE CONTROL AND PREVENTION

FIRE ADMINISTRATION

Salaries/Wages-Reg Hr	$ 47,182.00	$ 21,325.81	$ (25,856.19)	$ 42,892.56
Sick Leave	445.00	.00	(445.00)	.00
Longevity	4,062.00	1,605.00	(2,457.00)	3,697.50
Employers FICA & PERS	981.00	433.65	(547.35)	892.17
Other Related Benefits	921.00	216.87	(704.13)	837.52
Sub Total	53,591.00	23,581.33	(30,009.67)	48,319.75
Office Supplies	60.00	16.02	(43.98)	61.54
Operating Supplies	200.00	167.61	(32.39)	220.30
Gasoline & Oil	420.00	509.14	89.14	413.89
Stores	100.00	442.96	342.96	279.72
Forms	200.00	1,300.33	1,100.33	224.10
Uniform & Clothing	300.00	177.08	(122.92)	391.49
Automobiles & Trucks Maint	600.00	359.85	(240.15)	644.22
Office Equipment Maint	.00	65.50	65.50	.00
Communication Equip Maint	20.00	.00	(20.00)	15.15
Water & Sewer Services	7,000.00	6,314.00	(686.00)	6,888.00
Telephone & Telegraph	1,600.00	1,558.59	(41.41)	1,775.72
Postage	170.00	200.60	30.60	179.66
Contracted Services	140.00	7.30	(132.70)	134.80
Insurance & Bonding	.00	3.00	3.00	.00
Subscriptions & Dues	200.00	179.96	(20.04)	246.00
Travel & Schools	500.00	816.29	316.29	617.82

The notes to the financial statements are an integral part of these statements.

Schedule C-2
FIRE CONTROL AND PREVENTION

FIRE ADMINISTRATION (cont.)

DESCRIPTION	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
Advertising	$ .00	$ 8.99	$ 8.99	$ 53.46
Machinery & Equipment	.00	.00	.00	4,097.20
Sub Total	11,510.00	12,127.22	617.22	16,245.07
FIRE ADMINISTRATION TOTAL	$ 65,101.00	$ 35,708.55	$ (29,392.45)	$ 64,564.82
FIRE TRAINING				
Salaries/Wages-Reg Hr	$ 16,910.00	$ 7,761.71	$ (9,148.29)	$ 15,372.90
Longevity	1,823.00	712.50	(1,110.50)	1,657.50
Other Related Benefits	366.00	91.49	(274.51)	332.32
Sub Total	19,099.00	8,565.70	(10,533.30)	17,362.72
Office Supplies	.00	14.93	14.93	.00
Operating Supplies	200.00	67.56	(132.44)	284.84
Gasoline & Oil	170.00	137.85	(32.15)	160.04
Forms	10.00	.00	(10.00)	1.82
Machinery & Equipment Maint	35.00	.00	(35.00)	32.95
Uniforms & Clothing	80.00	77.80	(2.20)	71.29
Telephone & Telegraph	.00	23.88	23.88	.00
Automobiles & Trucks	15.00	28.65	13.65	13.36
Insurance & Bonding	.00	1.00	1.00	.00
Subscriptions & Dues	.00	30.00	30.00	.00
Travel & Schools	900.00	570.25	(329.75)	1,662.08
Sub Total	1,410.00	951.92	(458.08)	2,226.38
FIRE TRAINING TOTAL	$ 20,509.00	$ 9,517.62	$ (10,991.38)	$ 19,589.10
FIRE PREVENTION				
Salaries/Wages-Reg Hr	$ 16,491.00	$ 13,645.25	$ (2,845.75)	$ 14,992.17
Longevity	1,543.00	600.00	(943.00)	1,402.50
Employers FICA & PERS	530.00	722.23	192.23	477.60
Other Related Benefits	487.00	153.80	(333.20)	442.38
Sub Total	19,051.00	15,121.28	(3,929.72)	17,314.65

The notes to the financial statements are an integral part of these statements.

Schedule C-2
FIRE CONTROL AND PREVENTION

FIRE PREVENTION (cont.)

DESCRIPTION	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
Office Supplies	$ 50.00	$ .00	$ (50.00)	$ 92.73
Operating Supplies	600.00	172.23	(427.77)	1,033.54
Gasoline & Oil	195.00	336.87	141.87	194.33
Forms	260.00	63.93	(196.07)	269.73
Uniform & Clothing	300.00	84.60	(215.40)	440.70
Automobiles & Trucks	235.00	222.79	(12.21)	235.86
Postage	5.00	.00	(5.00)	3.86
Contracted Services	20.00	.00	(20.00)	20.70
Insurance & Bonding	.00	3.00	3.00	.00
Subscriptions & Dues	40.00	174.70	134.70	48.00
Travel & Schools	700.00	1,059.33	359.33	1,264.32
Other	.00	442.85	442.85	.00
Machinery & Equipment	.00	632.00	632.00	1,993.78
Sub Total	2,405.00	3,192.30	787.30	5,597.55
FIRE PREVENTION TOTAL	$ 21,456.00	$ 18,313.58	$ (3,142.42)	$ 22,912.20

HOME FIRE SURVEYS

Salaries/Wages-Reg Hr	$ 18,400.00	$ 11,214.20	$ (7,185.80)	$ 18,397.24
Salaries/Wages-Overtime	40.00	50.51	10.51	36.10
Annual Leave				
Sick Leave				
Longevity				
Termination Pay	.00	1,309.80	1,309.80	.00
Employers FICA & PERS	2,455.00	1,250.76	(1,204.24)	2,450.83
Other Related Benefits	45.00	54.12	9.12	44.27
Sub Total	20,940.00	13,879.39	(7,060.61)	20,928.44
HOME FIRE SURVEYS TOTAL	$ 20,940.00	$ 13,879.39	$ (7,060.61)	$ 20,928.44

FIRE FIGHTING EQUIPMENT MAINTENANCE

Salaries/Wages-Reg Hr	$ 16,329.00	$ 7,201.25	$ (9,127.75)	$ 14,844.94
Salaries/Wages-Overtime	447.00	55.81	(391.19)	406.59
Annual Leave				
Sick Leave				
Longevity	1,361.00	540.00	(821.00)	1,237.50
Other Related Benefits	349.00	84.38	(264.62)	317.10
Sub Total	18,486.00	7,881.44	(10,604.56)	16,806.13

The notes to the financial statements are an integral part of these statements.

Schedule C-2
FIRE CONTROL AND PREVENTION

FIRE FIGHTING EQUIPMENT MAINTENANCE (cont.)

DESCRIPTION	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
Office Supplies	$ 10.00	$ 8.10	$ (1.90)	$ .00
Operating Supplies	250.00	199.80	(50.20)	267.89
Gasoline & Oil	995.00	976.34	(18.66)	991.66
Uniforms & Clothing	100.00	.00	(100.00)	119.98
Automobiles & Trucks Maint	7,500.00	5,293.85	(2,206.15)	7,903.77
Machinery & Equip Maint	65.00	27.54	(37.46)	65.83
Communication Equip Maint	1,000.00	557.01	(442.99)	1,045.03
Contracted Services	.00	129.20	129.20	.00
Insurance & Bonding	265.00	2,427.00	2,162.00	255.68
Subscriptions & Dues	50.00	.00	(50.00)	85.00
Travel & Schools	200.00	20.47	(179.53)	597.13
Advertising	.00	.00	.00	12.60
Machinery & Equipment	.00	.00	.00	785.38
Sub Total	10,435.00	9,639.31	(795.69)	12,129.95
FIRE FIGHTING EQUIP MAINT TOTAL	$ 28,921.00	$ 17,520.75	$ (11,400.25)	$ 28,936.08

FIRE FIGHTING STATION #1

Salaries/Wages-Reg Hr	$ 139,303.00	$ 70,686.72	$ (68,616.28)	$ 126,639.05
Salaries/Wages-Overtime	2,271.00	915.50	(1,355.50)	2,064.77
Annual Leave				
Sick Leave				
Longevity	6,320.00	2,707.50	(3,612.50)	5,745.00
Termination Pay				
Other Related Benefits	2,907.00	801.19	(2,105.81)	2,642.66
Sub Total	150,801.00	75,110.91	(75,690.09)	137,091.48
Office Supplies	35.00	5.08	(29.92)	53.41
Operating Supplies	3,200.00	2,990.27	(209.73)	3,787.70
Gasoline & Oil	160.00	463.28	303.28	150.94
Cleaning Supplies	15.00	94.24	79.24	16.12
Uniforms & Clothing	2,600.00	921.65	(1,678.35)	3,514.48
Automobiles & Trucks Maint	400.00	99.73	(300.27)	427.02
Machinery & Equip Maint	75.00	5.74	(69.26)	80.79
Office Equipment Maint	20.00	.00	(20.00)	56.52
Communication Equip Maint	50.00	81.85	31.85	53.52
Buildings & Structures	200.00	648.35	448.35	551.29
Improve Other Than Maint	50.00	25.20	(24.80)	123.45
Telephone & Telegraph	1,050.00	1,463.92	413.92	1,039.60
Postage	10.00	57.04	47.04	.00

The notes to the financial statements are an integral part of these statements.

Schedule C-2
FIRE CONTROL AND PREVENTION

FIRE FIGHTING STATION #1

DESCRIPTION	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
Rents & Leases	$ .00	$ 3.00	$ 3.00	$ .00
Contracted Services	1,300.00	606.76	(693.24)	1,292.83
Insurance & Bonding	.00	482.87	482.87	.00
Subscriptions & Dues	15.00	48.00	33.00	27.70
Interest Expense	.00	22.61	22.61	.00
Travel & Schools	200.00	915.54	715.54	794.48
Other	25.00	99.22	74.22	76.73
Machinery & Equipment	2,000.00	.00	(2,000.00)	10,913.68
Sub Total	11,405.00	9,034.35	(2,370.65)	22,960.26
FIRE FIGHTING STATION #1 TOTAL	$ 162,206.00	$ 84,145.26	$ (78,060.74)	$ 160,051.74

FIRE FIGHTING STATION #2

Salaries/Wages-Reg Hr	$ 124,906.00	$ 43,925.90	$ (80,980.10)	$ 113,550.76
Salaries/Wages-Overtime	2,321.00	555.25	(1,765.75)	2,109.89
Longevity	3,605.00	1,500.00	(2,105.00)	3,277.50
Other Related Benefits	2,527.00	498.74	(2,028.26)	2,297.21
Sub Total	133,359.00	46,479.89	(86,879.11)	121,235.36
Office Supplies	45.00	.00	(45.00)	65.52
Operating Supplies	250.00	754.21	504.21	367.99
Gasoline & Oil	140.00	384.66	244.66	133.61
Stores	.00	6.09	6.09	3.24
Cleaning Supplies	20.00	21.30	1.30	16.13
Uniforms & Clothing	70.00	.00	(70.00)	92.94
Automobiles & Trucks Maint	70.00	237.30	167.30	104.27
Machinery & Equipment Maint	.00	52.75	52.75	.00
Buildings & Structures	20.00	520.40	500.40	68.61
Improve Other Than Maint	.00	264.64	264.64	.00
Gas & Electric Services	2,800.00	2,773.98	(26.02)	2,786.19
Water & Sewer Services	260.00	367.85	107.85	254.96
Telephone & Telegraph	290.00	267.05	(22.95)	268.11
Rents & Leases	20.00	.00	(20.00)	16.00
Contracted Services	140.00	348.28	208.28	142.80
Insurance & Bonding	.00	430.67	430.67	.00
Subscriptions & Dues	.00	48.00	48.00	.00
Interest Expense	60.00	.00	(60.00)	58.96
Other	.00	2.50	2.50	.00
Machinery & Equipment	.00	.00	.00	1,690.39
Sub Total	4,185.00	6,479.68	2,294.68	6,069.72
FIRE FIGHTING STATION #2 TOTAL	$ 137,544.00	$ 52,959.57	$ (84,584.43)	$ 127,305.08

The notes to the financial statements are an integral part of these statements.

Schedule C-2
FIRE CONTROL AND PREVENTION

VOLUNTEER FIREMEN

DESCRIPTION	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
Salaries/Wages-Reg Hr	$ 3,800.00	$ 1,758.00	$ (2,042.00)	$ 3,640.00
Salaries/Wages-Overtime	.00	40.00	40.00	.00
Employers FICA & PERS	260.00	108.79	(151.21)	216.68
Other Related Benefits	85.00	20.56	(64.44)	74.91
Sub Total	4,145.00	1,927.35	(2,217.65)	3,931.59
Operating Supplies	.00	.00	.00	230.58
Uniforms & Clothing	.00	954.59	954.59	592.80
Travel & Schools	.00	.00	.00	86.24
VOLUNTEER FIREMEN TOTAL	$ 4,145.00	$ 2,881.94	$ (1,263.06)	$ 4,841.21
FIRE CONTROL & PREVENTION TOTAL	$ 460,822.00	$ 234,926.66	$ (225,895.34)	$ 449,128.67

PARKING METER MAINTENANCE

Salaries/Wages-Reg Hr	$ 16,578.00	$ 9,888.95	$ (6,689.05)	$ 15,070.62
Salaries/Wages-Overtime	.00	18.60	18.60	.00
Annual Leave				
Sick Leave				
Employers FICA & PERS	1,972.00	1,214.63	(757.37)	1,793.16
Other Related Benefits	205.00	107.43	(97.57)	186.31
Sub Total	18,755.00	11,229.61	(7,525.39)	17,050.09
Operating Supplies	3,000.00	416.21	(2,583.79)	3,432.77
Gasoline & Oil	15.00	.80	(14.20)	11.06
Stores	10.00	.00	(10.00)	9.17
Cleaning Supplies	120.00	.00	(120.00)	152.71
Uniforms & Clothing	.00	12.95	12.95	.00
Machinery & Equip Maint	5.00	1,163.36	1,158.36	243.56
Telephone & Telegraph	.00	3.72	3.72	.00
Postage	35.00	24.14	(10.86)	45.00
Contracted Services	50.00	.00	(50.00)	48.50

The notes to the financial statements are an integral part of these statements.

Schedule C-2
PARKING METER MAINTENANCE (cont.)

DESCRIPTION	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
Insurance & Bonding	$ .00	$ .00	$ .00	$ .00
Interest Expense	50.00	7.45	(42.55)	45.68
Other	.00	102.37	102.37	(7.59)
Machinery & Equipment	3,500.00	1,875.00	(1,625.00)	5,606.50
Sub Total	6,785.00	3,606.00	(3,179.00)	9,587.36
PARKING METER MAINTENANCE TOTAL	$ 25,540.00	$ 14,835.61	$ (10,704.39)	$ 26,637.45
CIVIL DEFENSE				
Operating Supplies	$ .00	$ .00	$ .00	$ 11,657.40
Gas & Electric Services	.00	31.80	31.80	.00
Telephone & Telegraph	.00	247.07	247.07	.00
Postage	.00	.97	.97	.00
Contracted Services	.00	(3,377.74)	(3,377.74)	7,418.60
CIVIL DEFENSE TOTAL	$ .00	$ (3,097.90)	$ (3,097.90)	$ 19,076.00
PARKING COMMISSION				
Gas & Electric Services	$ .00	$ 69.19	$ 69.19	$ .00
Other	.00	239.12	239.12	.00
PARKING COMMISSION TOTAL	$ .00	$ 308.31	$ 308.31	$ .00
ANIMAL CONTROL AND SHELTER				
Salaries/Wages-Reg Hr	$ 9,084.00	$ 5,550.98	$ (3,533.02)	$ 8,257.76
Salaries/Wages-Overtime	8.00	.00	(8.00)	6.60
Annual Leave	40.00	236.16	196.16	36.16
Sick Leave	.00	22.14	22.14	.00
Termination Pay	630.00	.00	(630.00)	571.34
Employers FICA & PERS	1,285.00	712.35	(572.65)	1,168.06
Other Related Benefits	358.00	165.49	(192.51)	325.26
Sub Total	11,405.00	6,687.12	(4,717.88)	10,365.18
Operating Supplies	235.00	166.02	(68.98)	232.19
Gasoline & Oil	320.00	854.48	534.48	322.45
Forms	.00	54.25	54.25	.00
Automobiles & Trucks Maint	240.00	403.34	163.34	241.19
Contracted Services	4,000.00	6,157.61	2,157.61	3,966.73
Insurance & Bonding	125.00	226.90	101.90	123.24
Other	151.00	6.50	(144.50)	151.62
Machinery & Equipment	.00	.00	.00	3,720.00
Sub Total	5,071.00	7,869.10	2,798.10	8,757.42
ANIMAL CONTROL & SHELTER TOTAL	$ 16,476.00	$ 14,556.22	$ (1,919.78)	$ 19,122.60

The notes to the financial statements are an integral part of these statements.

Schedule C-2
BUILDING INSPECTION

DESCRIPTION	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
Salaries/Wages-Reg Hr	$ 47,136.00	$ 36,771.00	$ (10,365.00)	$ 42,850.48
Termination Pay				
Employers FICA & PERS	6,084.00	4,388.65	(1,695.35)	5,530.58
Other Related Benefits	538.00	326.23	(211.77)	488.76
Sub Total	53,758.00	41,485.88	(12,272.12)	48,869.82
Office Supplies	80.00	8.96	(71.04)	95.88
Operating Supplies	700.00	701.14	1.14	759.72
Gasoline & Oil	600.00	754.05	154.05	605.01
Stores	100.00	333.88	233.88	147.93
Forms	270.00	296.34	26.34	315.44
Automobiles & Trucks Maint	300.00	634.02	334.02	337.54
Machinery & Equip Maint	.00	80.13	80.13	.00
Office Equipment Maint	.00	73.45	73.45	67.67
Communication Equip Maint	.00	218.18	218.18	186.98
Buildings & Structures	.00	8.31	8.31	3,511.89
Improve Other Than Maint	.00	153.86	153.86	.00
Telephone & Telegraph	775.00	959.63	184.63	848.19
Postage	125.00	108.00	(17.00)	124.88
Contracted Services	315.00	.00	(315.00)	307.44
Insurance & Bonding	10.00	425.00	415.00	7.52
Subscriptions & Dues	150.00	751.94	601.94	240.00
Travel & Schools	70.00	345.00	275.00	70.00
Advertising	10.00	98.08	88.08	11.10
Other	10.00	10.00	.00	13.75
Machinery & Equipment	.00	.00	.00	4,704.71
Sub Total	3,515.00	5,959.97	2,444.97	12,355.65
BUILDING INSPECTION TOTAL	$ 57,273.00	$ 47,445.85	$ (9,827.15)	$ 61,225.47
DEPARTMENT OF PUBLIC SAFETY TOTAL	$1,157,897.00	$ 626,374.22	$ (531,522.78)	$1,150,931.35

DEPARTMENT OF PUBLIC SERVICE

DIVISION OF HIGHWAYS, STREETS AND HIGHWAYS

ADMINISTRATION

Salaries/Wages-Reg Hr	$ 25,055.00	$ 21,392.00	$ (3,663.00)	$ 22,777.12
Annual Leave	6,144.00	4,955.20	(1,188.80)	5,585.12
Sick Leave	3,028.00	1,977.40	(1,050.60)	2,752.96
Longevity	1,390.00	1,000.00	(390.00)	1,263.85
Termination Pay	7,396.00	.00	(7,396.00)	6,723.71
Employers FICA & PERS	4,977.00	3,495.13	(1,481.87)	4,524.60
Other Related Benefits	1,507.00	1,773.93	266.93	1,370.39
Sub Total	49,497.00	34,593.66	(14,903.34)	44,997.75

The notes to the financial statements are an integral part of these statements.

Schedule C-2
DIVISION OF HIGHWAYS, STREETS AND ROADWAYS

ADMINISTRATION (cont.)

DESCRIPTION	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
Office Supplies	$ 10.00	$ .00	$ (10.00)	$ 3.12
Operating Supplies	400.00	55.37	(344.63)	407.88
Gasoline & Oil	20.00	2,602.50	2,582.50	.00
Stores	20.00	62.15	42.15	22.89
Forms	8.00	47.28	39.28	7.81
Uniform & Clothing	.00	48.59	48.59	.00
Automobiles & Trucks Maint				
Machinery & Equip Maint				
Communication Equip Maint	.00	.00	.00	17.25
Buildings & Structures	.00	11.89	11.89	.00
Telephone & Telegraph	300.00	360.62	60.62	335.44
Postage	40.00	56.96	16.96	42.96
Contracted Services	200.00	10.00	(190.00)	193.29
Subscriptions & Dues	25.00	43.00	18.00	25.00
Interest Expense	2,400.00	66.11	(2,333.89)	2,325.84
Travel & Schools	.00	95.00	95.00	.00
Advertising	60.00	9.00	(51.00)	62.70
Other	200.00	373.13	173.13	368.12
Machinery & Equipment	.00	.00	.00	539.00
Sub Total	3,683.00	3,841.60	158.60	4,351.30
ADMINISTRATION TOTAL	$ 53,180.00	$ 38,435.26	$ (14,744.74)	$ 49,349.05
	GENERAL MAINTENANCE - STREETS			
Salaries/Wages-Reg Hr	$ 23,829.00	$ 14,392.62	$ (9,436.38)	$ 21,663.34
Salaries/Wages-Overtime	67.00	125.41	58.41	60.91
Employers FICA & PERS	2,807.00	1,751.83	(1,055.17)	2,552.09
Other Related Benefits	299.00	227.56	(71.44)	271.66
Sub Total	27,002.00	16,497.42	(10,504.58)	24,548.00
Operating Supplies	475.00	3,245.42	2,770.42	563.71
Gasoline & Oil	21,000.00	115.47	(20,884.53)	20,166.96
Stores	600.00	50.62	(549.38)	895.89
Machinery & Equip Maint	100.00	.00	(100.00)	.00
Improve Other Than Maint	.00	2,467.40	2,467.40	.00
Rents & Leases	3,500.00	217.98	(3,282.02)	3,412.94
Contracted Services	5,300.00	15.00	(5,285.00)	5,205.96

The notes to the financial statements are an integral part of these statements.

Schedule C-2
DIVISION OF HIGHWAYS, STREETS AND ROADWAYS

GENERAL MAINTENANCE - STREETS (cont.)

DESCRIPTION	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
Other	$ .00	$ (729.00)	$ (729.00)	$ 6.00
Machinery & Equipment	.00	21,853.36	21,853.36	21,853.36
Sub Total	30,975.00	27,236.25	(3,738.75)	52,104.82
GENERAL MAINTENANCE - STREETS TOTAL	$ 57,977.00	$ 43,733.67	$ (14,243.33)	$ 76,652.82
	PAVEMENT			
Salaries/Wages-Reg Hr	$ 20,021.00	$ 12,118.90	$ (7,902.10)	$ 17,292.15
Salaries/Wages-Overtime	1,125.00	394.45	(730.55)	1,022.63
Employers FICA & PERS	2,248.00	1,445.00	(803.00)	2,043.95
Other Related Benefits	266.00	111.59	(154.41)	241.68
Sub Total	23,660.00	14,069.94	(9,590.06)	20,600.41
Operating Supplies	400.00	.00	(400.00)	.00
Gasoline & Oil	500.00	.00	(500.00)	.00
Uniforms & Clothing	.00	.00	.00	26.96
Machinery & Equipment	.00	44,489.00	44,489.00	44,489.00
Sub Total	900.00	44,489.00	43,589.00	44,515.96
PAVEMENT TOTAL	$ 24,560.00	$ 58,558.94	$ 33,998.94	$ 65,116.37
	GRAVEL			
Salaries/Wages-Reg Hr	$ 2,246.00	$ 137.90	$ (2,108.10)	$ 2,041.96
Salaries/Wages-Overtime	19.00	.00	(19.00)	17.35
Employers FICA & PERS	269.00	16.89	(252.11)	244.87
Other Related Benefits	20.00	1.35	(18.65)	18.27
Sub Total	2,554.00	156.14	(2,397.86)	2,322.45
Operating Supplies	3,100.00	.00	(3,100.00)	.00
Gasoline & Oil	400.00	.00	(400.00)	.00
Stores	.00	.00	.00	.00
Machinery & Equipment	.00	.00	.00	.00
Sub Total	3,500.00	.00	(3,500.00)	.00
GRAVEL TOTAL	$ 6,054.00	$ 156.14	$ (5,897.86)	$ 2,322.45

The notes to the financial statements are an integral part of these statements.

Schedule C-2
DIVISION OF HIGHWAYS, STREETS AND ROADWAYS

TRAFFIC SIGNS AND MARKS

DESCRIPTION	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
Salaries/Wages-Reg Hr	$ .00	$ 9,074.73	$ 9,074.73	$ 19,814.92
Salaries/Wages-Overtime	.00	196.69	196.69	788.91
Employers FICA & PERS	.00	1,136.58	1,136.58	2,372.64
Other Related Benefits	.00	130.76	130.76	386.57
Sub Total	.00	10,538.76	10,538.76	23,363.04
Office Supplies	5.00	.00	(5.00)	
Operating Supplies	9,000.00	1,919.42	(7,080.58)	10,766.89
Gasoline & Oil	1,800.00	511.92	(1,288.08)	1,701.32
Stores	.00	13.39	13.39	15.16
Forms	10.00	.00	(10.00)	19.65
Automobiles & Trucks Maint	20.00	1.20	(18.80)	21.18
Machinery & Equipment Maint	1,200.00	706.14	(493.86)	1,525.09
Telephone & Telegraph	175.00	332.07	157.07	229.76
Postage	20.00	.00	(20.00)	6.88
Insurance & Bonding	.00	10.00	10.00	.00
Travel & Schools	50.00	13.80	(36.20)	109.80
Other	100.00	(1,562.30)	(1,662.30)	(441.17)
Machinery & Equipment	.00	.00	.00	1,200.00
Sub Total	12,380.00	1,945.64	(10,434.36)	15,154.56
TRAFFIC SIGNS AND MARKS TOTAL	$ 12,380.00	$ 12,484.40	$ 104.40	$ 38,517.60

CLEANING - BOZEMAN CREEK

Salaries/Wages-Reg Hr	$ 3,241.00	$ 3,999.94	$ 758.94	$ 2,946.32
Salaries/Wages-Overtime	297.00	302.48	5.48	270.48
Employers FICA & PERS	419.00	529.03	110.03	380.90
Other Related Benefits	45.00	45.17	.17	40.78
Sub Total	4,002.00	4,876.62	874.62	3,638.48
Operating Supplies	270.00	1,036.00	766.00	332.97
Gasoline & Oil				
Stores				
Uniform & Clothing	10.00	.00	(10.00)	13.20
Contracted Services	600.00	100.00	(500.00)	589.32
Other	.00	.00	.00	.00
Sub Total	880.00	1,136.00	256.00	935.49
CLEANING - BOZEMAN CREEK TOTAL	$ 4,882.00	$ 6,012.62	$ 1,130.62	$ 4,573.97

The notes to the financial statements are an integral part of these statements.

Schedule C-2
DIVISION OF HIGHWAYS, STREETS AND ROADWAYS

ICE CONTROL

DESCRIPTION	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
Salaries/Wages-Reg Hr	$ 3,173.00	$ 1,532.60	$ (1,640.40)	$ 2,884.54
Salaries/Wages-Overtime	1,168.00	508.28	(659.72)	1,061.64
Employers FICA & PERS	516.00	250.53	(265.47)	469.37
Other Related Benefits	60.00	47.63	(12.37)	54.46
Sub Total	4,917.00	2,339.04	(2,577.96)	4,470.01
Operating Supplies	2,100.00	1,318.24	(781.76)	2,000.00
Gasoline & Oil	200.00	.00	(200.00)	.00
Automobiles & Trucks	.00	.00	.00	.00
Machinery & Equip Maint				.00
Miscellaneous	.00	.00	.00	.00
Sub Total	2,300.00	1,318.24	(981.76)	2,000.00
ICE CONTROL TOTAL	$ 7,217.00	$ 3,657.28	$ (3,559.72)	$ 6,470.01

STREET SNOW - BUS DISTRICT

Salaries/Wages-Reg Hr	$ 1,590.00	$ 2,531.45	$ 941.45	$ 1,445.04
Salaries/Wages-Overtime	29.00	.00	(29.00)	26.21
Employers FICA & PERS	191.00	310.88	119.88	173.41
Other Related Benefits	17.00	53.29	36.29	15.79
Sub Total	1,827.00	2,895.62	1,068.62	1,660.45
Operating Supplies	210.00	.00	(210.00)	203.60
Gasoline & Oil	20.00	.00	(20.00)	.00
Stores	.00	.00	.00	.00
Machinery & Equip Maint				.00
Machinery & Equipment	.00	.00	.00	18,555.00
Sub Total	230.00	.00	(230.00)	18,758.60
STREET SNOW - BUS DISTRICT TOTAL	$ 2,057.00	$ 2,895.62	$ 838.62	$ 20,419.05

STREET SNOW - RES DISTRICT

Salaries/Wages-Reg Hr	$ 6,201.00	$ 4,731.90	$ (1,469.10)	$ 5,637.52
Salaries/Wages-Overtime	1,258.00	887.40	(370.60)	1,143.97
Employers FICA & PERS	884.00	692.06	(191.94)	803.58
Other Related Benefits	34.00	140.89	106.89	30.53
Sub Total	8,377.00	6,452.25	(1,924.75)	7,615.60

The notes to the financial statements are an integral part of these statements.

Schedule C-2
DIVISION OF HIGHWAYS, STREETS AND ROADWAYS

STREET SNOW - RES DISTRICT (cont.)

DESCRIPTION	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
Stores	$	$	$	$
Gasoline & Oil	50.00	.00	(50.00)	.00
Operating Supplies	625.00	2.40	(622.60)	619.30
Automobiles & Trucks				
Machinery & Equip Maint	.00	.00	.00	.00
Sub Total	675.00	2.40	(672.60)	619.30
STREET SNOW - RES DISTRICT TOTAL	$ 9,052.00	$ 6,454.65	$ (2,597.35)	$ 8,234.90
	SIDEWALK SNOW GENERAL			
Salaries/Wages-Reg Hr	$ 2,185.00	$ 1,050.60	$ (1,134.40)	1,986.66
Salaries/Wages-Overtime	47.00	223.20	176.20	42.45
Employers FICA & PERS	266.00	156.47	(109.53)	241.68
Other Related Benefits	17.00	26.07	9.07	15.77
Sub Total	2,515.00	1,456.34	(1,058.66)	2,286.56
Gasoline & Oil	200.00	.00	(200.00)	.00
Stores				.00
Automobiles & Trucks				.00
Machinery & Equip Maint				.00
Machinery & Equipment	.00	.00	.00	10,025.30
Sub Total	200.00	.00	(200.00)	10,025.30
SIDEWALK SNOW GENERAL TOTAL	$ 2,715.00	$ 1,456.34	$ (1,258.66)	12,311.86
	SIDEWALK SNOW CHARGEABLE			
Salaries/Wages-Reg Hr	$ 360.00	$ 286.20	$ (73.80)	$ 327.48
Salaries/Wages-Overtime	75.00	93.75	18.75	67.92
Employers FICA & PERS	53.00	46.63	(6.37)	47.73
Other Related Benefits	3.00	8.86	5.86	2.55
Sub Total	491.00	435.44	(55.56)	445.68
Gasoline & Oil	100.00	.00	(100.00)	.00
Stores				.00
Automobiles & Trucks				.00
Machinery & Equip Maint	80.00	.00	(80.00)	70.56
Sub Total	180.00	.00	(180.00)	70.56
SIDEWALK SNOW CHARGEABLE TOTAL	$ 671.00	$ 435.44	$ (235.56)	516.24

The notes to the financial statements are an integral part of these statements.

Schedule C-2
DIVISION OF HIGHWAYS, STREETS AND ROADWAYS

WEED CUTTING GENERAL

DESCRIPTION	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
Salaries/Wages-Reg Hr	$ 467.00	$ 306.64	$ (160.36)	$ 424.48
Employers FICA & PERS	31.00	37.58	6.58	28.01
Other Related Benefits	5.00	.00	(5.00)	4.11
Sub Total	503.00	344.22	(158.78)	456.60
Gasoline & Oil	100.00	.00	(100.00)	.00
Stores				.00
Automobiles & Trucks				.00
Machinery & Equipment Maint	.00	.00	.00	.00
Sub Total	100.00	.00	(100.00)	.00
WEED CUTTING GENERAL TOTAL	$ 603.00	$ 344.22	$ (258.78)	$ 456.60

STORM SEWER MAINTENANCE

Salaries/Wages-Reg Hr	$ 6,998.00	$ 1,576.10	$ (5,421.90)	$ 6,362.06
Salaries/Wages-Overtime	153.00	19.35	(133.65)	139.17
Employers FICA & PERS	816.00	175.25	(640.75)	741.51
Other Related Benefits	100.00	1.55	(98.45)	90.91
Sub Total	8,067.00	1,772.25	(6,294.75)	7,333.65
Operating Supplies	7.00	22.85	15.85	6.05
Gasoline & Oil	40.00	.00	(40.00)	30.00
Stores				.00
Automobiles & Trucks				.00
Machinery & Equip Maint	20.00	.00	(20.00)	2.09
Sub Total	67.00	22.85	(44.15)	38.14
STORM SEWER MAINTENANCE TOTAL	$ 8,134.00	$ 1,795.10	$ (6,338.90)	$ 7,371.79

The notes to the financial statements are an integral part of these statements.

Schedule C-2
DIVISION OF HIGHWAYS, STREETS AND ROADWAYS

SPRINKLING DISTRICT #5

DESCRIPTION	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
Salaries/Wages-Reg Hr	$ 1,508.00	$ 535.81	$ (972.19)	$ 1,370.62
Employers FICA & PERS	179.00	65.15	(113.85)	162.98
Other Related Benefits	29.00	6.10	(22.90)	26.11
Sub Total	1,716.00	607.06	(1,108.94)	1,559.71
Gasoline & Oil				.00
Operating Supplies				.00
Stores				.00
Contracted Services				.00
Automobiles & Trucks				.00
Machinery & Equip Maint	.00	.00	.00	.00
Sub Total	.00	.00	.00	.00
SPRINKLING DISTRICT #5 TOTAL	$ 1,716.00	$ 607.06	$ (1,108.94)	$ 1,559.71

SPRINKLING DISTRICT #6

Salaries/Wages-Reg Hr	$ 2,016.00	$ 1,193.50	$ (822.50)	$ 1,832.94
Employers FICA & PERS	240.00	146.20	(93.80)	218.05
Other Related Benefits	52.00	11.56	(40.44)	47.70
Sub Total	2,308.00	1,351.26	(956.74)	2,098.69
Gasoline & Oil				.00
Operating Supplies				.00
Stores				.00
Contracted Services				.00
Automobiles & Trucks				.00
Machinery & Equip Maint	.00	.00	.00	.00
Sub Total	.00	.00	.00	.00
SPRINKLING DISTRICT #6 TOTAL	$ 2,308.00	$ 1,351.26	$ (956.74)	$ 2,098.69

SPRINKLING DISTRICT #7

Salaries/Wages-Reg Hr	$ 858.00	$ 364.97	$ (493.03)	$ 779.73
Employers FICA & PERS	102.00	44.72	(57.28)	92.64
Other Related Benefits	19.00	5.06	(13.94)	17.08
Sub Total	979.00	414.75	(564.25)	889.45
Gasoline & Oil				.00
Operating Supplies				.00
Stores				.00

The notes to the financial statements are an integral part of these statements.

Schedule C-2
DIVISION OF HIGHWAYS, STREETS AND ROADWAYS

SPRINKLING DISTRICT #7 (cont.)

DESCRIPTION	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
Contracted Services	$	$	$	$ .00
Automobiles & Trucks				.00
Machinery & Equip Maint	.00	.00	.00	.00
Sub Total	.00	.00	.00	.00
SPRINKLING DISTRICT #7 TOTAL	$ 979.00	$ 414.75	$ (564.25)	$ 889.45
SWEEPING DISTRICT #8				
Salaries/Wages-Reg Hr	$ 1,224.00	$ 510.15	$ (713.85)	$ 1,112.51
Employers FICA & PERS	145.00	62.49	(82.51)	132.16
Other Related Benefits	28.00	5.22	(22.78)	24.80
Sub Total	1,397.00	577.86	(819.14)	1,269.47
Gasoline & Oil				.00
Operating Supplies				.00
Stores				.00
Contracted Services				.00
Automobiles & Trucks				.00
Machinery & Equip Maint	.00	.00	.00	.00
Sub Total	.00	.00	.00	.00
SWEEPING DISTRICT #8 TOTAL	$ 1,397.00	$ 577.86	$ (819.14)	$ 1,269.47
SWEEPING DISTRICT #9				
Salaries/Wages-Reg Hr	$ 343.00	$ 92.96	$ (250.04)	$ 311.54
Employers FICA & PERS	41.00	11.38	(29.62)	36.97
Other Related Benefits	9.00	1.11	(7.89)	8.21
Sub Total	393.00	105.45	(287.55)	356.72
Gasoline & Oil				.00
Operating Supplies				.00
Stores				.00
Contracted Services				.00
Automobiles & Trucks				.00
Machinery & Equip Maint	.00	.00	.00	.00
Sub Total	.00	.00	.00	.00
SWEEPING DISTRICT #9 TOTAL	$ 393.00	$ 105.45	$ (287.55)	$ 356.72

The notes to the financial statements are an integral part of these statements.

Schedule C-2
DIVISION OF HIGHWAYS, STREETS AND ROADWAYS

EQUIPMENT MAINTENANCE

DESCRIPTION	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
Salaries/Wages-Reg Hr	$ 5,936.00	$ 5,199.75	$ (736.25)	$ 5,396.22
Salaries/Wages-Overtime	75.00	8.49	(66.51)	68.36
Employers FICA & PERS	714.00	634.84	(79.16)	648.66
Other Related Benefits	115.00	68.72	(46.28)	104.22
Sub Total	6,840.00	5,911.80	(928.20)	6,217.46
Operating Supplies	1,400.00	668.86	(731.14)	1,429.24
Gasoline & Oil	38,000.00	41,066.42	3,066.42	36,371.09
Stores	400.00	491.71	91.71	466.93
Automobiles & Trucks Maint	7,800.00	3,563.37	(4,236.63)	7,924.76
Machinery & Equip Maint	8,100.00	17,842.80	9,742.80	8,667.92
Communication Equipment	400.00	350.72	(49.28)	441.10
Postage	15.00	.00	(15.00)	12.81
Rents & Leases	4,700.00	10,385.00	5,685.00	4,655.00
Contracted Services	15.00	8.48	(6.52)	14.65
Insurance & Bonding	450.00	3,140.25	2,690.25	436.16
Machinery & Equipment	.00	21,047.00	21,047.00	.00
Sub Total	61,280.00	98,564.61	37,284.61	60,419.66
EQUIPMENT MAINTENANCE TOTAL	$ 68,120.00	$ 104,476.41	$ 36,356.41	$ 66,637.12

SHOPS AND YARDS

Salaries/Wages-Reg Hr	$ 1,216.00	$ 1,460.22	$ 244.22	$ 1,105.76
Employers FICA & PERS	134.00	177.02	43.02	121.99
Other Related Benefits	15.00	30.88	15.88	13.50
Sub Total	1,365.00	1,668.12	303.12	1,241.25
Office Supplies				.00
Operating Supplies	350.00	213.81	(136.19)	566.16
Cleaning Supplies				.00
Automobiles & Trucks Maint				.00
Machinery & Equip Maint				.00
Buildings & Structures Maint				31.04
Improve Other than Maint	.00	11.01	11.01	.00
Gas & Electric Services	5,000.00	4,916.95	(83.05)	4,442.73
Contracted Services				.00
Insurance & Bonding	.00	217.33	217.33	.00
Machinery & Equipment	.00	.00	.00	.00
Sub Total	5,350.00	5,359.10	9.10	5,039.93

The notes to the financial statements are an integral part of these statements.

Schedule C-2
DIVISION OF HIGHWAYS, STREETS AND ROADWAYS

SHOPS AND YARDS (cont.)

DESCRIPTION	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
SHOPS AND YARDS TOTAL	$ 6,715.00	$ 7,027.22	$ 312.22	$ 6,281.18
		GASOLINE TAX		
Operating Supplies	$ 70,000.00	$ 40,177.67	$ (29,822.33)	$ 102,184.70
Postage	10.00	.00	(10.00)	11.16
Rents & Leases	.00	97.58	97.58	.00
Contracted Services	.00	43,138.43	43,138.43	.00
Advertising	.00	30.60	30.60	25.80
Improve Other than Maint	18,000.00	.00	(18,000.00)	18,103.02
GASOLINE TAX TOTAL	$ 88,010.00	$ 83,444.28	$ (4,565.72)	$ 120,324.68
DIVISION OF HIGHWAYS, STREETS AND ROADWAYS TOTAL	$ 359,120.00	$ 374,423.97	$ 15,303.97	$ 491,729.73
DEPARTMENT OF PUBLIC SERVICE TOTAL	$ 359,120.00	$ 374,423.97	$ 15,303.97	$ 491,729.73
		DEPARTMENT OF PUBLIC WELFARE		
		AMBULANCE		
Rents & Leases	$ .00	$ 4,710.00	$ 4,710.00	$ .00
Contracted Services	9,420.00	4,710.00	(4,710.00)	9,420.00
AMBULANCE TOTAL	$ 9,420.00	$ 9,420.00	$ .00	$ 9,420.00
		CITY-COUNTY HEALTH		
Contracted Services	$ 2,700.00	$ 2,700.00	$ .00	$ 2,700.00
CITY-COUNTY HEALTH TOTAL	$ 2,700.00	$ 2,700.00	$ .00	$ 2,700.00

The notes to the financial statements are an integral part of these statements.

Schedule C-2
DIVISION OF RECREATION

ADMINISTRATION

DESCRIPTION	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
Salaries/Wages-Reg Hr	$ 22,166.00	$ 10,054.98	$ (12,111.02)	$ 20,151.04
Annual Leave	253.00	.00	(253.00)	229.76
Sick Leave	58.00	.00	(58.00)	52.35
Employers FICA & PERS	3,961.00	2,005.51	(1,955.49)	3,601.00
Other Related Benefits	229.00	185.54	(43.46)	208.57
Sub Total	26,667.00	12,246.03	(14,420.97)	24,242.72
Office Supplies	200.00	.00	(200.00)	.00
Operating Supplies	.00	25.90	25.90	260.50
Gasoline & Oil	300.00	368.34	68.34	321.30
Stores	.00	2.70	2.70	63.15
Forms	175.00	705.09	530.09	187.89
Automobiles & Trucks Maint	3.00	36.02	33.02	2.43
Machinery & Equip Maint	60.00	.00	(60.00)	115.34
Office Equipment Maint	.00	20.07	20.07	.00
Telephone & Telegraph	5.00	.82	(4.15)	2.10
Postage	60.00	56.96	(3.04)	63.75
Contracted Services	75.00	.00	(75.00)	75.00
Insurance & Bonding	.00	286.00	286.00	.00
Subscriptions & Dues	50.00	50.00	.00	50.00
Interest Expense	.00	19.31	19.31	.00
Travel & Schools	150.00	65.00	(85.00)	425.25
Advertising	20.00	.00	(20.00)	12.78
Other	.00	9.46	9.46	10.76
Improve Other than Maint	800.00	.00	(800.00)	1,185.73
Sub Total	1,898.00	1,645.67	(252.33)	2,775.98
RECREATION ADMINISTRATION TOTAL	$ 28,565.00	$ 13,891.70	$ (14,673.30)	$ 27,018.70

RECREATION COMPLEX

Insurance & Bonding	$ .00	$ 133.12	$ 133.12	$ .00
RECREATION COMPLEX TOTAL	$ .00	$ 133.12	$ 133.12	$ .00

HOGERT PARK

Salaries/Wages-Reg Hr	$	$	$	$
Other Related Benefits	.00	.00	.00	1.41
Sub Total	.00	.00	.00	1.41
Operating Supplies	25.00	.00	(25.00)	25.00
HOGERT PARK TOTAL	$ 25.00	$ .00	$ (25.00)	$ 26.41

The notes to the financial statements are an integral part of these statements.

Schedule C-2
DIVISION OF RECREATION

LANCOHR PARK

DESCRIPTION	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
Operating Supplies	$ .00	$ 25.00	$ 25.00	$ .00
LANCOHR PARK TOTAL	$ .00	$ 25.00	$ 25.00	$ .00

HERBIE THE BUS

Salaries/Wages-Reg Hr	$ 3,275.00	$ 2,408.13	$ (866.87)	$ 2,976.88
Salaries/Wages-Overtime	27.00	.00	(27.00)	24.83
Employers FICA & PERS	195.00	145.68	(49.32)	177.16
Other Related Benefits	72.00	33.72	(38.28)	65.77
Sub Total	3,569.00	2,587.53	(981.47)	3,244.64
Operating Supplies	100.00	17.54	(82.46)	157.34
Automobiles & Trucks Maint				
Sub Total	100.00	17.54	(82.46)	157.34
HERBIE THE BUS TOTAL	$ 3,669.00	$ 2,605.07	$ (1,063.93)	$ 3,401.98
DIVISION OF RECREATION TOTAL	$ 32,259.00	$ 16,654.89	$ (15,604.11)	$ 30,447.09

SWIMMING POOLS

BOGERT POOL

Salaries/Wages-Reg Hr	$ 7,124.00	$ 5,390.80	$ (1,733.20)	$ 6,476.62
Annual Leave				.00
Sick Leave				.00
Termination Pay				.00
Employers FICA & PERS	472.00	326.14	(145.86)	429.16
Other Related Benefits	134.00	2.52	(131.48)	121.79
Sub Total	7,730.00	5,719.46	(2,010.54)	7,027.57
Operating Supplies	400.00	1,038.73	638.73	607.45

The notes to the financial statements are an integral part of these statements.

Schedule C-2
DIVISION OF RECREATION

BOGERT POOL (cont.)

DESCRIPTION	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
Stores	$ 20.00	$ 30.51	$ 10.51	$ 59.70
Forms	.00	62.67	62.67	2.58
Machinery & Equip Maint	175.00	.00	(175.00)	292.74
Bldgs. & Structures Maint	10.00	.00	(10.00)	13.25
Improve Other than Maint	.00	246.75	246.75	.00
Gas & Electric Services	4,600.00	654.53	(3,945.47)	4,525.16
Rents & Leases	43.00	.00	(43.00)	43.00
Contracted Services	780.00	15.00	(765.00)	764.41
Insurance & Bonding	.00	1,982.74	1,982.74	.00
Sub Total	6,028.00	4,030.93	(1,997.07)	6,308.29
BOGERT POOL TOTAL	$ 13,758.00	$ 9,750.39	$ (4,007.61)	$ 13,335.86

BOZEMAN SWIM CENTER

Salaries/Wages-Reg Hr	$ 68,737.00	$ 32,018.18	$ (36,718.82)	$ 62,488.14
Annual Leave	382.00	505.96	123.96	347.84
Sick Leave	.00	724.86	724.86	.00
Termination Pay	.00	1,668.12	1,668.12	.00
Employers FICA & PERS	5,701.00	2,859.31	(2,841.69)	5,182.98
Other Related Benefits	837.00	456.81	(380.19)	760.77
Sub Total	75,657.00	38,233.24	(37,423.76)	68,779.73
Operating Supplies	2,600.00	2,205.92	(394.08)	3,213.51
Stores	100.00	300.33	200.33	384.87
Cleaning Supplies	180.00	362.58	182.58	249.94
Forms	30.00	172.71	142.71	53.81
Machinery & Equip Maint	50.00	676.65	626.65	187.56
Office Equipment Maint	.00	22.50	22.50	.00
Bldgs & Structures Maint	75.00	7.45	(67.55)	125.00
Improve Other than Maint	.00	336.73	336.73	90.79
Gas & Electric Services	31,000.00	30,155.22	(844.78)	29,955.64
Water & Sewer Services	2,000.00	1,563.02	(436.98)	1,824.17
Telephone & Telegraph	100.00	230.14	130.14	244.48
Rents & Leases	.00	18.50	18.50	10.00
Contracted Services	700.00	367.06	(332.94)	708.83
Travel & Schools	.00	276.00	276.00	562.50
Advertising	.00	101.70	101.70	.00
Other	.00	(5.00)	(5.00)	.00

The notes to the financial statements are an integral part of these statements.

Schedule C-2
DIVISION OF RECREATION

BOZEMAN SWIM CENTER (cont.)

DESCRIPTION	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
Machinery & Equipment	$ .00	$ .00	$ .00	$ .00
Sub Total	36,835.00	36,791.51	(43.49)	37,611.10
BOZEMAN SWIM CENTER TOTAL	$ 112,492.00	$ 75,024.75	$ (37,467.25)	$ 106,390.83
SWIMMING POOLS TOTAL	$ 126,250.00	$ 84,775.14	$ (41,474.86)	$ 119,726.69
DIVISION OF RECREATION TOTAL	$ 158,509.00	$ 101,430.03	$ (57,078.97)	$ 150,173.78

DIVISION OF PARKS AND PLAYGROUNDS MAINTENANCE

ADMINISTRATION

Salaries/Wages-Reg Hr	$ 26,242.00	$ 21,190.90	$ (5,051.10)	$ 23,856.00
Annual Leave	4,233.00	2,565.60	(1,667.40)	3,848.16
Sick Leave	1,778.00	2,310.40	532.40	1,616.44
Longevity	977.00	630.00	(347.00)	887.99
Termination Pay	.00	359.60	359.60	.00
Employers FICA & PERS	3,846.00	3,223.89	(622.11)	3,496.39
Other Related Benefits	637.00	604.07	(32.93)	579.47
Sub Total	37,713.00	30,884.46	(6,828.54)	34,284.45
Operating Supplies	100.00	20.54	(79.46)	175.62
Gasoline & Oil				.00
Stores	20.00	62.25	42.25	43.87
Forms	5.00	54.52	49.52	1.07
Communication Equip Maint				.00
Buildings & Structures	.00	11.89	11.89	.00
Gas & Electric Services				.00
Telephone & Telegraph	450.00	551.09	101.09	447.70
Postage	40.00	7.19	(32.81)	36.26
Contracted Services	30.00	.00	(30.00)	27.04
Insurance & Bonding				
Interest Expense	.00	37.17	37.17	.00
Travel & Schools	25.00	392.24	367.24	57.10
Advertising	20.00	.00	(20.00)	28.32

The notes to the financial statements are an integral part of these statements.

Schedule C-2
DIVISION OF PARKS AND PLAYGROUNDS MAINTENANCE

ADMINISTRATION (Cont.)

DESCRIPTION	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
Other	$ 100.00	$ 249.12	$ 149.12	$ 255.45
Machinery & Equipment	.00	2,090.00	2,090.00	12,343.04
Sub Total	790.00	3,476.01	2,686.01	13,415.47
ADMINISTRATION TOTAL	$ 38,503.00	$ 34,360.47	$ (4,142.53)	$ 47,699.92
	GENERAL MAINTENANCE - PARKS			
Salaries/Wages-Reg Hr	$ 25,841.00	$ 12,791.44	$ (13,049.56)	$ 23,491.42
Salaries/Wages-Overtime	1,487.00	958.41	(528.59)	1,351.81
Employers FICA & PERS	2,314.00	1,443.66	(870.34)	2,104.08
Other Related Benefits	380.00	74.32	(305.68)	345.94
Sub Total	30,022.00	15,267.83	(14,754.17)	27,293.25
Operating Supplies	5,000.00	17,996.08	12,996.08	7,643.77
Stores	25.00	220.58	195.58	78.17
Cleaning Supplies	.00	162.00	162.00	.00
Uniforms & Clothing	.00	47.91	47.91	20.67
Machinery & Equip Maint	100.00	72.64	(27.36)	139.39
Bldgs & Structures Maint	150.00	.00	(150.00)	211.84
Improve Other than Maint	50.00	82.71	32.71	81.49
Gas & Electric Services	575.00	440.91	(134.09)	544.01
Postage	15.00	.00	(15.00)	14.69
Rents & Leases	115.00	.00	(115.00)	114.00
Contracted Services	4,000.00	942.63	(3,057.37)	4,471.28
Other	.00	197.97	197.97	197.97
Machinery & Equipment	300.00	.00	(300.00)	1,290.00
Sub Total	10,330.00	20,163.43	9,833.43	14,807.28
GENERAL MAINTENANCE - PARKS TOTAL	$ 40,352.00	$ 35,431.26	$ (4,920.74)	$ 42,100.53
	RECREATION COMPLEX			
Salaries/Wages-Reg Hr	$ 2,696.00	$ 1,330.45	$ (1,365.55)	$ 2,451.08
Salaries/Wages-Overtime	.00	.00	.00	.00
Salaries/Wages-Temp/Seas	.00	.00	.00	.00
Employers FICA & PERS	216.00	102.64	(113.36)	196.04
Other Related Benefits	25.00	1.32	(23.68)	22.33
Sub Total	2,937.00	1,434.41	(1,502.59)	2,669.45

The notes to the financial statements are an integral part of these statements.

Schedule C-2
DIVISION OF PARKS AND PLAYGROUNDS MAINTENANCE

RECREATION COMPLEX (cont.)

DESCRIPTION	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
Machinery & Equip Maint	$	$	$	$
Gas & Electric Services	200.00	384.37	184.37	195.08
Contracted Services	30.00	.00	(30.00)	36.00
Improve Other than Maint	.00	.00	.00	.00
Sub Total	230.00	384.37	154.37	231.08
RECREATION COMPLEX TOTAL	$ 3,167.00	$ 1,818.78	$ (1,348.22)	$ 2,900.53
DOWNTOWN PARK				
Salaries/Wages-Reg Hr	$ 1,558.00	$ 1,336.35	$ (221.65)	$ 1,416.36
Salaries/Wages-Temp/Seas				
Employers FICA & PERS	159.00	84.05	(74.95)	144.95
Other Related Benefits	17.00	.00	(17.00)	15.83
Sub Total	1,734.00	1,420.40	(313.60)	1,577.14
Gas & Electric Services	50.00	48.07	(1.93)	52.61
DOWNTOWN PARK TOTAL	$ 1,784.00	$ 1,468.47	$ (315.53)	$ 1,629.75
COOPER PARK				
Salaries/Wages-Reg Hr	$ 1,669.00	$ 1,636.65	$ (32.35)	$ 1,517.22
Salaries/Wages-Overtime	19.00	.00	(19.00)	17.72
Salaries/Wages-Temp/Seas	180.00	.00	(180.00)	.00
Employers FICA & PERS	.00	124.11	124.11	163.49
Other Related Benefits	24.00	1.98	(22.02)	21.75
Sub Total	1,892.00	1,762.74	(129.26)	1,720.18
Operating Supplies				.00
Contracted Services				.00
Rents & Leases	.00	.00	.00	.00
Sub Total	.00	.00	.00	.00
COOPER PARK TOTAL	$ 1,892.00	$ 1,762.74	$ (129.26)	$ 1,720.18
LINDLEY PARK				
Salaries/Wages-Reg Hr	$ 5,394.00	$ 2,939.32	$ (2,454.68)	$ 4,903.44
Salaries/Wages-Overtime	37.00	19.35	(17.65)	33.96
Employers FICA & PERS	565.00	251.47	(313.53)	513.77

The notes to the financial statements are an integral part of these statements.

Schedule C-2
DIVISION OF PARKS AND PLAYGROUNDS MAINTENANCE

LINDLEY PARK (cont.)

DESCRIPTION	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
Other Related Benefits	$ 67.00	$ 3.96	$ (63.04)	$ 66.03
Sub Total	6,063.00	3,214.10	(2,848.90)	5,517.20
Operating Supplies	80.00	.00	(80.00)	108.00
Improve Other Than Maint	.00	5.78	5.78	.00
Gas & Electric Services	.00	121.75	121.75	.00
Water & Sewer Services	75.00	.00	(75.00)	74.03
Rents & Leases	125.00	120.00	(5.00)	120.00
Insurance & Bonding	.00	8.09	8.09	.00
Interest Expense	830.00	36.25	(793.75)	811.69
Other	.00	537.91	537.91	.00
Sub Total	1,110.00	829.78	(280.22)	1,113.72
LINDLEY PARK TOTAL	$ 7,173.00	$ 4,043.88	$ (3,129.12)	$ 6,630.92

NEW HYALITE PARK

Salaries/Wages-Reg Hr	$ 1,740.00	$ 288.00	$ (1,452.00)	$ 1,582.00
Salaries/Wages-Overtime	37.00	.00	(37.00)	33.96
Employers FICA & PERS	137.00	20.51	(116.49)	124.39
Other Related Benefits	31.00	.00	(31.00)	28.25
Sub Total	1,945.00	308.51	(1,636.49)	1,768.60
Interest Expense	.00	28.38	28.38	.00
Other	.00	127.85	127.85	.00
NEW HYALITE PARK TOTAL	$ 1,945.00	$ 464.74	$ (1,480.26)	$ 1,768.60

BOGERT PARK

Salaries/Wages-Reg Hr	$ 7,991.00	$ 2,723.88	$ (5,267.12)	$ 7,264.23
Salaries/Wages-Overtim	378.00	.00	(378.00)	344.06
Employers FICA & PERS	787.00	199.34	(587.66)	715.38
Other Related Benefits	125.00	1.32	(123.68)	114.14
Sub Total	9,281.00	2,924.54	(6,356.46)	8,437.81
Operating Supplies	65.00	402.46	337.46	74.84
Machinery & Equip Maint				57.35
Buildings & Structures	100.00	.00	(100.00)	176.04
Improvements Other Than	300.00	.00	(300.00)	1,135.66
Gas & Electric Services	3,400.00	4,238.14	838.14	3,363.86
Contracted Services	780.00	.00	(780.00)	776.50
Insurance & Bonding	.00	240.13	240.13	.00
Machinery & Equipment	50.00	.00	(50.00)	100.00
Sub Total	4,695.00	4,880.73	185.73	5,684.25

Schedule C-2
DIVISION OF PARKS AND PLAYGROUNDS MAINTENANCE

BOGERT PARK (cont.)

DESCRIPTION	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
BOGERT PARK TOTAL	$ 13,976.00	$ 7,805.27	$ (6,170.73)	$ 14,122.06
		BEALL PARK		
Salaries/Wages-Reg Hr	$ 2,127.00	$ 907.60	$ (1,219.40)	$ 1,933.68
Salaries/Wages-Overtime	37.00	.00	(37.00)	33.96
Employers FICA & PERS	200.00	73.87	(126.13)	182.38
Other Related Benefits	32.00	.66	(31.34)	28.92
Sub Total	2,396.00	982.13	(1,413.87)	2,178.94
Operating Supplies	.00	347.47	347.47	.00
Buildings & Structures	300.00	.00	(300.00)	700.00
Improve Other than Maint	.00	50.60	50.60	.00
Gas & Electric Services	1,310.00	1,381.00	71.00	1,295.38
Insurance & Bonding	.00	159.22	159.22	.00
Interest Expense	1,100.00	49.01	(1,050.99)	1,088.17
Other	.00	990.15	990.15	.00
Sub Total	2,710.00	2,977.45	267.45	3,083.55
BEALL PARK TOTAL	$ 5,106.00	$ 3,959.58	$ (1,146.42)	$ 5,262.49
		SOUTHSIDE PARK		
Salaries/Wages-Reg Hr	$ 1,288.00	$ 407.60	$ (880.40)	$ 1,170.56
Employers FICA & PERS	128.00	43.60	(84.40)	116.02
Other Related Benefits	18.00	.66	(17.34)	16.26
Sub Total	1,434.00	451.86	(982.14)	1,302.84
Operating Supplies	15.00	.00	(15.00)	18.36
Bldgs & Structures Maint	60.00	.00	(60.00)	100.87
Gas & Electric Services	700.00	755.87	55.87	670.68
Insurance & Bonding	.00	60.29	60.29	.00
Other	.00	.00	.00	.00
Sub Total	775.00	816.16	41.16	789.91
SOUTHSIDE PARK TOTAL	$ 2,209.00	$ 1,268.02	$ (940.98)	$ 2,092.75

The notes to the financial statements are an integral part of these statements.

Schedule C-2
DIVISION OF PARKS AND PLAYGROUNDS MAINTENANCE

NORTH GRAND PARK

DESCRIPTION	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
Salaries/Wages-Reg Hr	$ 251.00	$ 737.20	$ 486.20	$ 228.40
Employers FICA & PERS	30.00	63.67	33.67	27.23
Other Related Benefits	3.00	.66	(2.34)	2.80
Sub Total	284.00	801.53	517.53	258.43
Rents & Leases	.00	300.00	300.00	.00
Contracted Services	20.00	.00	(20.00)	25.00
Interest Expense	1,400.00	189.60	(1,210.40)	1,365.64
Other	.00	1,128.62	1,128.62	.00
Sub Total	1,420.00	1,618.22	198.22	1,390.64
NORTH GRAND PARK TOTAL	$ 1,704.00	$ 2,419.75	$ 715.75	$ 1,649.07

KIRK PARK

Salaries/Wages-Reg Hr	$ 2,069.00	$ 2,485.80	$ 416.80	$ 1,880.46
Employers FICA & PERS	174.00	190.39	16.39	158.60
Other Related Benefits	17.00	1.32	(15.68)	15.33
Sub Total	2,260.00	2,677.51	417.51	2,054.39
Bldgs & Structures Maint	.00	(495.00)	(495.00)	.00
Improve Other than Maint	.00	.00	.00	99.00
Gas & Electric Services	25.00	77.89	52.89	19.88
Water & Sewer Services	140.00	.00	(140.00)	104.32
Contracted Services	15.00	423.73	408.73	12.94
Insurance & Bonding	.00	15.92	15.92	
Interest Expense	415.00	71.28	(343.72)	353.56
Other	.00	270.40	270.40	.00
Sub Total	595.00	364.22	(230.78)	589.70
KIRK PARK TOTAL	$ 2,855.00	$ 3,041.73	$ 186.73	$ 2,644.09

WEST MAIN PARK

Salaries/Wages-Reg Hr	$ 1,568.00	$ 47.28	$ (1,520.72)	$ 1,425.68
Employers FICA & PERS	157.00	5.79	(151.21)	142.40
Other Related Benefits	18.00	.00	(18.00)	16.35
Sub Total	1,743.00	53.07	(1,689.93)	1,584.43
Improve Other than Maint				(34.00)
Gas & Electric Services	20.00	121.81	101.81	19.88
Sub Total	20.00	121.81	101.81	(14.12)
WEST MAIN PARK TOTAL	$ 1,763.00	$ 174.88	$ (1,588.12)	$ 1,570.31

The notes to the financial statements are an integral part of these statements.

Schedule C-2
DIVISION OF PARKS AND PLAYGROUNDS MAINTENANCE

DESCRIPTION	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
LANCOHR PARK				
Salaries/Wages-Reg Hr	$	$	$	$
Employers FICA & PERS				
Interest Expense	.00	7.67	7.67	212.15
Other	.00	40.15	40.15	.00
LANCOHR PARK TOTAL	$ .00	$ 47.82	$ 47.82	$ 212.15
LITTLE LEAGUE FIELD - ROUSE				
Water & Sewer Services	$ .00	$ 62.40	$ 62.40	$ .00
LITTLE LEAGUE FIELD - ROUSE	$ .00	$ 62.40	$ 62.40	$ .00
DIVISION OF PARKS AND PLAYGROUNDS MAINTENANCE TOTAL	$ 122,429.00	$ 98,129.79	$ (24,299.21)	$ 132,003.35
ICE SKATING PROGRAM				
SCHOOL SKATING RINKS				
Salaries/Wages-Reg Hr	$ 423.00	$ 148.80	$ (274.20)	$ 384.88
Salaries/Wages-Overtime	112.00	.00	(112.00)	101.88
Employers FICA & PERS	64.00	18.23	(45.77)	58.41
Other Related Benefits	1.00	1.98	.98	.48
Sub Total	600.00	169.01	(430.99)	545.65
Operating Supplies	25.00	107.52	82.52	30.05
Improve Other than Maint	.00	.00	.00	.00
SCHOOL SKATING RINKS TOTAL	$ 625.00	$ 276.53	$ (348.47)	$ 575.70
BEALL SKATING RINK				
Salaries/Wages-Reg Hr	$ 3,985.00	$ 4,389.60	$ 404.60	$ 3,622.40
Salaries/Wages-Overtime	1,289.00	18.60	(1,270.40)	1,171.62
Employers FICA & PERS	629.00	548.93	(80.07)	572.24
Other Related Benefits	29.00	32.34	3.34	26.67
Sub Total	5,932.00	4,989.47	(942.53)	5,392.93
Operating Supplies	.00	107.54	107.54	.00
BEALL SKATING RINK TOTAL	$ 5,932.00	$ 5,097.01	$ (834.99)	$ 5,392.93
SOUTHSIDE SKATING RINK				
Salaries/Wages-Reg Hr	$ 4,881.00	$ 4,464.00	$ (417.00)	$ 4,437.44

The notes to the financial statements are an integral part of these statements.

Schedule C-2
ICE SKATING PROGRAM

SOUTHSIDE SKATING RINK (cont.)

DESCRIPTION	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
Salaries/Wages-Overtime	$ 812.00	$ 93.00	$ (719.00)	$ 738.63
Employers FICA & PERS	681.00	559.85	(121.15)	619.02
Other Related Benefits	22.00	33.66	11.66	20.28
Sub Total	6,396.00	5,150.51	(1,245.49)	5,815.37
Operating Supplies	.00	107.54	107.54	.00
Improve Other than Maint				.00
Gas & Electric Services	.00	.00	.00	.00
Sub Total	.00	107.54	107.54	.00
SOUTHSIDE SKATING RINK TOTAL	$ 6,396.00	$ 5,258.05	$ (1,137.95)	$ 5,815.37
NORTH GRAND SKATING RINK				
Salaries/Wages-Reg Hr	$ 50.00	$ 148.80	$ 98.80	$ 45.28
Employers FICA & PERS	6.00	18.23	12.23	5.34
Other Related Benefits	1.00	1.98	.98	.70
Sub Total	57.00	169.01	112.01	51.32
Operating Supplies	.00	107.54	107.54	.00
NORTH GRAND SKATING RINK TOTAL	$ 57.00	$ 276.55	$ 219.55	$ 51.32
BOGART SKATING RINK				
Rents & Leases	$ .00	$ 50.00	$ 50.00	$ .00
BOGART SKATING RINK TOTAL	$ .00	$ 50.00	$ 50.00	$ .00
SKATING RINKS TOTAL	$ 13,010.00	$ 10,958.14	$ (2,051.86)	$ 11,835.32

PARK MAINTENANCE EQUIPMENT MAINTENANCE

EQUIPMENT MAINTENANCE

Salaries/Wages-Reg Hr	$ 2,947.00	$ 388.28	$ (2,558.72)	$ 2,679.52
Employers FICA & PERS	353.00	35.90	(317.10)	320.62
Other Related Benefits	19.00	.00	(19.00)	17.53
Sub Total	3,319.00	424.18	(2,894.82)	3,017.67
Operating Supplies	50.00	718.63	668.63	266.68
Gasoline & Oil	3,000.00	4,384.25	1,384.25	4,194.71
Stores	.00	72.80	72.80	13.34
Automobiles & Trucks Maint	1,500.00	1,380.86	(119.14)	2,030.68
Machinery & Equip Maint	1,000.00	2,836.60	1,836.60	4,054.08

The notes to the financial statements are an integral part of these statements.

Schedule C-2
PARK PLAYGROUND EQUIPMENT MAINTENANCE

EQUIPMENT MAINTENANCE (cont.)

DESCRIPTION	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
Communication Equipment	$ .00	$ 259.66	$ 259.66	$ 197.75
Contracted Services	350.00	26.00	(324.00)	354.98
Insurance & Bonding	360.00	1,742.00	1,382.00	315.84
Advertising	.00	9.30	9.30	.00
Sub Total	6,260.00	11,430.10	5,170.10	11,428.06
EQUIPMENT MAINTENANCE TOTAL	$ 9,579.00	$ 11,854.28	$ 2,275.28	$ 14,445.73
	SHOPS AND YARDS			
Salaries/Wages-Reg Hr	$ 1,992.00	$ .00	$ (1,992.00)	$ 1,810.85
Employers FICA & PERS	119.00	.00	(119.00)	108.28
Other Related Benefits	14.00	.00	(14.00)	12.64
Sub Total	2,125.00	.00	(2,125.00)	1,931.77
Operating Supplies	20.00	88.37	68.37	24.14
Uniforms & Clothing	.00	20.67	20.67	.00
Improvements Other Than	.00	5.41	5.41	.00
Gas & Electric Services	1,700.00	1,872.94	172.94	1,643.31
Insurance & Bonding	.00	197.50	197.50	.00
Sub Total	1,720.00	2,184.89	464.89	1,667.45
SHOPS AND YARDS TOTAL	$ 3,845.00	$ 2,184.89	$ (1,660.11)	$ 3,599.22
	BOULEVARD TREES			
Salaries/Wages-Reg Hr	$ 4,351.00	$ 1,125.60	$ (3,225.40)	$ 3,955.60
Employers FICA & PERS	420.00	68.05	(351.95)	381.88
Other Related Benefits	50.00	.00	(50.00)	45.26
Sub Total	4,821.00	1,193.65	(3,627.35)	4,382.74
Contracted Services	.00	3,121.80	3,121.80	.00
BOULEVARD TREES TOTAL	$ 4,821.00	$ 4,315.45	$ (505.55)	$ 4,382.74
	CITY HALL			
Rents & Leases	$ .00	$ 16.50	$ 16.50	$ .00
CITY HALL TOTAL	$ .00	$ 16.50	$ 16.50	$ .00
PARK MAINTENANCE EQUIPMENT MAINTENANCE TOTAL	$ 18,245.00	$ 18,371.12	$ 126.12	$ 22,427.69
PARK PLAYGROUND MAINTENANCE TOTAL	$ 153,684.00	$ 127,459.05	$ (26,224.95)	$ 166,266.36

The notes to the financial statements are an integral part of these statements.

Schedule C-2
LIBRARIES

DESCRIPTION	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
Salaries/Wages-Reg Hr	$ 72,374.00	$ 41,517.14	$ (30,856.86)	$ 65,794.47
Annual Leave	117.00	23.00	(94.00)	106.24
Sick Leave	38.00	128.20	90.20	34.86
Termination Pay	.00	83.33	83.33	.00
Employers FICA & PERS	7,092.00	4,186.38	(2,905.62)	6,447.58
Other Related Benefits	275.00	202.62	(72.38)	250.60
Sub Total	79,896.00	46,140.67	(33,755.33)	72,633.75
Office Supplies	250.00	2.75	(247.25)	457.55
Operating Supplies	600.00	2,122.81	1,522.81	1,155.56
Stores	.00	216.42	216.42	74.27
Cleaning Supplies	100.00	28.85	(71.15)	311.10
Forms	100.00	1,377.66	1,277.66	304.08
Machinery & Equipment	.00	15.00	15.00	.00
Office Equipment	90.00	70.00	(20.00)	136.55
Buildings & Structures	700.00	200.59	(499.41)	1,404.90
Gas & Electric Services	2,750.00	2,690.05	(59.95)	2,628.47
Water & Sewer Services	100.00	93.71	(6.29)	96.93
Telephone & Telegraph	500.00	474.22	(25.78)	498.61
Postage	900.00	1,659.88	759.88	1,567.28
Rents & Leases	97.00	948.52	851.52	95.90
Contracted Services	380.00	373.50	(6.50)	384.05
Insurance & Bonding	.00	1,110.31	1,110.31	.00
Subscriptions & Dues	700.00	1,540.37	840.37	1,615.20
Interest Expense	130.00	194.44	64.44	128.45
Travel & Schools	.00	132.00	132.00	282.95
Advertising	.00	5.94	5.94	.00
Other	100.00	302.36	202.36	600.26
Machinery & Equipment	.00	12,382.71	12,382.71	24,921.50
Sub Total	7,497.00	25,942.09	18,445.09	36,663.61
LIBRARIES TOTAL	$ 87,393.00	$ 72,082.76	$ (15,310.24)	$ 109,297.36

MUNICIPAL BAND

Office Supplies	$	$	$	$
Operating Supplies	5.00	67.00	62.00	4.90
Forms				
Machinery & Equipment	30.00	.00	(30.00)	29.75
Postage				
Contracted Services	4,000.00	4,744.66	744.66	4,827.61
Machinery & Equipment	150.00	.00	(150.00)	172.00
MUNICIPAL BAND TOTAL	$ 4,185.00	$ 4,811.66	$ 626.66	$ 5,034.26

The notes to the financial statements are an integral part of these statements.

Schedule C-2
SENIOR CITIZEN CENTER

DESCRIPTION	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
Operating Supplies	$ 100.00	$ 144.94	$ 44.94	$ 81.93
Cleaning Supplies	.00	398.25	398.25	.00
Improvements Other Than	.00	69.14	69.14	.00
Gas & Electric Services	.00	2,310.54	2,310.54	.00
Water & Sewer Services	.00	29.40	29.40	.00
Postage	.00	2.40	2.40	.00
Contracted Services	.00	1,940.00	1,940.00	.00
Advertising	.00	4.68	4.68	129.24
SENIOR CITIZEN CENTER TOTAL	$ 100.00	$ 4,899.35	$ 4,799.35	$ 211.17
	SUNSET HILLS CEMETERY			
Salaries/Wages-Reg Hr	$ 26,241.00	$ 9,506.00	$ (16,735.00)	$ 23,856.00
Annual Leave	622.00	599.20	(22.80)	566.00
Sick Leave	248.00	.00	(248.00)	226.40
Longevity	189.00	140.00	(49.00)	171.73
Employers FICA & PERS	3,256.00	1,253.70	(2,002.30)	2,959.64
Other Related Benefits	486.00	375.35	(110.65)	441.71
Sub Total	31,042.00	11,874.25	(19,167.75)	28,221.48
Office Supplies	20.00	.00	(20.00)	23.48
Operating Supplies	150.00	63.72	(86.28)	178.42
Stores	15.00	62.20	47.20	19.75
Forms	5.00	92.30	87.30	9.19
Automobiles & Trucks	14.00	.00	(14.00)	14.03
Machinery & Equipment	100.00	.00	(100.00)	106.37
Buildings & Structures	.00	11.89	11.89	.00
Gas & Electric Services	.00	56.46	56.46	.00
Water & Sewer Services	40.00	.00	(40.00)	38.13
Telephone & Telegraph	280.00	293.58	13.58	280.59
Postage	45.00	12.27	(32.73)	46.81
Contracted Services	30.00	.00	(30.00)	27.04
Subscriptions & Dues				.00
Interest Expense	1,600.00	84.70	(1,515.30)	1,504.72
Travel & Schools				.00
Advertising				15.12
Other	.00	1,324.91	1,324.91	6,050.32
Machinery & Equipment	1,000.00	.00	(1,000.00)	4,958.04
Sub Total	3,299.00	2,002.03	(1,296.97)	13,272.01
SUNSET HILLS CEMETERY TOTAL	$ 34,341.00	$ 13,876.28	$ (20,464.72)	$ 41,493.49

The notes to the financial statements are an integral part of these statements.

Schedule C-2
CEMETERY MAINTENANCE

DESCRIPTION	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
Salaries/Wages-Reg Hr	$ 33,494.00	$ 25,010.40	$ (8,483.60)	$ 30,449.26
Salaries/Wages-Overtime	386.00	60.17	(325.83)	351.35
Employers FICA & PERS	2,740.00	2,008.94	(731.06)	2,491.10
Other Related Benefits	397.00	75.68	(321.32)	358.21
Sub Total	37,017.00	27,155.19	(9,861.81)	33,649.92
Operating Supplies	2,000.00	4,315.62	2,315.62	3,093.88
Stores	.00	15.15	15.15	5.02
Machinery & Equip Maint	300.00	.00	(300.00)	368.03
Buildings & Structures	60.00	.00	(60.00)	60.00
Improvements Other Than	7,000.00	235.87	(6,764.13)	14,864.76
Rents & Leases	.00	72.00	72.00	.00
Contracted Services	1,400.00	835.00	(565.00)	1,352.50
Other	.00	246.37	246.37	197.97
Machinery & Equipment	200.00	.00	(200.00)	255.00
Sub Total	10,960.00	5,720.01	(5,239.99)	20,197.16
CEMETERY MAINTENANCE TOTAL	$ 47,977.00	$ 32,875.20	$ (15,101.80)	$ 53,847.08
BURIALS				
Salaries/Wages-Reg Hr	$ 2,469.00	$ 1,744.80	$ (724.20)	$ 2,244.72
Salaries/Wages-Overtime	649.00	464.92	(184.08)	590.09
Employers FICA & PERS	340.00	243.34	(96.66)	309.07
Other Related Benefits	31.00	8.14	(22.86)	28.54
Sub Total	3,489.00	2,461.20	(1,027.80)	3,172.42
Operating Supplies	14.00	.00	(14.00)	13.65
BURIALS TOTAL	$ 3,503.00	$ 2,461.20	$ (1,041.80)	$ 3,186.07
CEMETERY EQUIPMENT MAINTENANCE				
Salaries/Wages-Reg Hr	$ 4,920.00	$ .00	$ (4,920.00)	$ 4,472.96
Employers FICA & PERS	507.00	.00	(507.00)	460.59
Other Related Benefits	37.00	.00	(37.00)	33.34
Sub Total	5,464.00	.00	(5,464.00)	4,966.89
Operating Supplies	50.00	134.85	84.85	74.84
Gasoline & Oil	1,300.00	1,547.61	247.61	1,376.04
Stores	.00	15.39	15.39	.00
Automobiles & Trucks	200.00	(245.72)	(445.72)	295.19
Machinery & Equipment Maint	2,500.00	1,535.17	(964.83)	4,086.42
Gas & Electric Services	2,500.00	2,490.69	(9.31)	2,476.30
Contracted Services	.00	8.00	8.00	.00
Insurance & Bonding	20.00	372.00	352.00	15.04
Sub Total	6,570.00	5,857.99	(712.01)	8,323.83

The notes to the financial statements are an integral part of these statements.

Schedule C-2
CEMETERY EQUIPMENT MAINTENANCE (cont.)

DESCRIPTION	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
CEMETERY EQUIPMENT MAINTENANCE TOTAL	$ 12,034.00	$ 5,857.99	$ (6,176.01)	$ 13,290.72
	CEMETERY SHOPS AND YARDS			
Salaries/Wages-Reg Hr	$ .00	$ 25.30	$ 25.30	$ .00
Employers FICA & PERS	.00	3.12	3.12	.00
Sub Total	.00	28.42	28.42	.00
Operating Supplies	36.00	3.19	(32.81)	35.73
Machinery & Equip Maint	15.00	.00	(15.00)	12.76
Improvements Other Than	.00	5.42	5.42	.00
Water & Sewer Services	90.00	75.20	17.80	87.42
Insurance & Bonding	.00	309.99	309.99	123.20
Interest Expense	.00	711.79	711.79	.00
Sub Total	141.00	1,105.77	964.77	259.11
SHOPS AND YARDS TOTAL	$ 141.00	$ 1,134.01	$ 993.01	$ 259.11
CEMETERY TOTAL	$ 97,996.00	$ 56,204.68	$ (41,791.32)	$ 112,076.47
	CITY-COUNTY PLANNING & ZONING			
Salaries/Wages-Reg Hr	$ 63,848.00	$ 29,838.11	$ (34,009.89)	$ 58,043.80
Salaries/Wages-Overtime	.00	81.54	81.54	.00
Termination Pay	182.00	1,290.68	1,108.68	165.48
Employers FICA & PERS	7,414.00	3,815.45	(3,598.55)	6,739.57
Other Related Benefits	180.00	100.71	(79.29)	162.07
Sub Total	71,624.00	35,126.49	(36,497.51)	65,110.92
Office Supplies	163.00	.59	(162.41)	163.35
Operating Supplies	2,500.00	1,987.16	(512.84)	2,879.46
Gasoline & Oil	100.00	228.25	128.25	150.21
Stores	.00	1,456.52	1,456.52	987.23
Forms	1,000.00	7,117.37	6,117.37	1,384.80
Automobiles & Trucks	.00	91.26	91.26	78.56
Machinery & Equip Maint	.00	48.87	48.87	.00
Office Equipment	100.00	166.70	66.70	194.10
Buildings & Structures	.00	.00	.00	160.45
Improvements Other Than	.00	.00	.00	39.90
Telephone & Telegraph	700.00	1,285.30	585.30	1,207.65
Postage	600.00	430.61	(169.39)	636.54
Rents & Leases	21.00	.00	(21.00)	20.93
Contracted Services	1,400.00	888.98	(511.02)	1,409.54
Insurance & Bonding	.00	91.00	91.00	.00
Subscriptions & Dues	400.00	860.53	460.53	870.10
Travel & Schools	350.00	304.80	(45.20)	769.08
Advertising	50.00	261.32	211.32	52.68
Other	.00	20.50	20.50	286.40
Machinery & Equipment	300.00	123.12	(176.88)	433.95
Sub Total	7,684.00	15,362.88	7,678.88	11,724.93
CITY-COUNTY PLANNING & ZONING TOTAL	$ 79,308.00	$ 50,489.37	$ (28,818.63)	$ 76,835.83
DEPARTMENT OF PUBLIC WELFARE TOTAL	$ 593,295.00	$ 429,496.90	$ (163,798.10)	$ 632,015.25

The notes to the financial statements are an integral part of these statements.

Schedule C-2
MISCELLANEOUS

COMPREHENSIVE EMPLOYMENT TRAINING ACT

DESCRIPTION	BUDGET	ACTUAL	OVER (UNDER) BUDGET	ACTUAL PRIOR YEAR
Salaries/Wages-Reg Hr	$ .00	$ 31,499.39	$ 31,499.39	$ 46,703.02
Salaries/Wages-Overtime				186.49
Annual Leave	.00	204.00	204.00	.00
Sick Leave	.00	459.00	459.00	34.00
Termination Pay	.00	835.86	835.86	514.25
Employers FICA & PERS	.00	2,852.26	2,852.26	4,572.64
Other Related Benefits	.00	331.19	331.19	220.25
Operating Supplies	.00	.00	.00	538.84
COMPREHENSIVE EMPLOYMENT TRAINING ACT TOTAL	$ .00	$ 36,181.70	$ 36,181.70	$ 52,769.49
JUDGEMENT				
Contracted Services	$ .00	$ 4,869.52	$ 4,869.52	$ .00
JUDGEMENT TOTAL	$ .00	$ 4,869.52	$ 4,869.52	$ .00
HEALTH/MEDICAL INSURANCE				
Contracted Services	$ .00	$ 15,086.47	$ 15,086.47	$ 30,917.79
HEALTH/MEDICAL INSURANCE TOTAL	$ .00	$ 15,086.47	$ 15,086.47	$ 30,917.79
LIABILITY INSURANCE				
Contracted Services	$ .00	$ .00	$ .00	$ 30,207.87
LIABILITY INSURANCE TOTAL	$ .00	$ .00	$ .00	$ 30,207.87
TOTAL MISCELLANEOUS	$ .00	$ 56,137.69	$ 56,137.69	$ 113,895.15
TOTAL ALL-PURPOSE GEN FUND	$2,467,401.00	$1,893,181.57	(611,000.25)	$2,718,225.38
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES, ENCUMBRANCES, AND TRANSFERS	$ 306,007.00	$ 524,837.55	$ 220,146.81	$ (354,699.75)
General Government	$ 240,184.00	$ 235,758.20	$ (4,425.80)	$ 214,948.29
Department of Law	32,325.00	28,514.34	(3,810.66)	29,461.99
Department of Finance	84,580.00	142,476.25	21,115.43	85,243.62
Dept of Public Safety	1,157,897.00	626,374.22	(531,522.78)	1,150,931.35
Dept of Public Service	359,120.00	374,423.97	15,303.97	491,729.73
Dept of Public Welfare	593,295.00	429,496.90	(163,798.10)	632,015.25
Miscellaneous	.00	56,137.69	56,137.69	113,895.15
ALL-PURPOSE GEN FUND TOTAL	$2,467,401.00	$1,893,181.57	$ (611,000.25)	$2,718,225.38

The notes to the financial statements are an integral part of these statements.

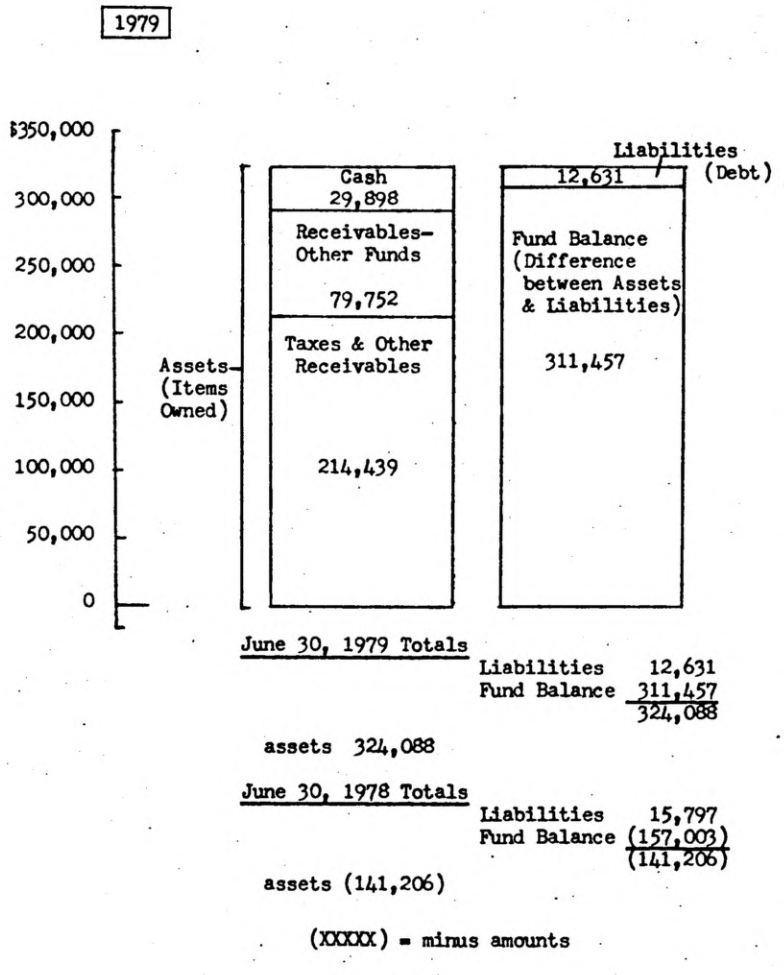
APPENDIX C

Revised Format--Bozeman

City Financial Report

General Fund

FINANCIAL POSITION on JUNE 30



June 30, 1979 Totals

Liabilities	12,631
Fund Balance	311,457
	324,088

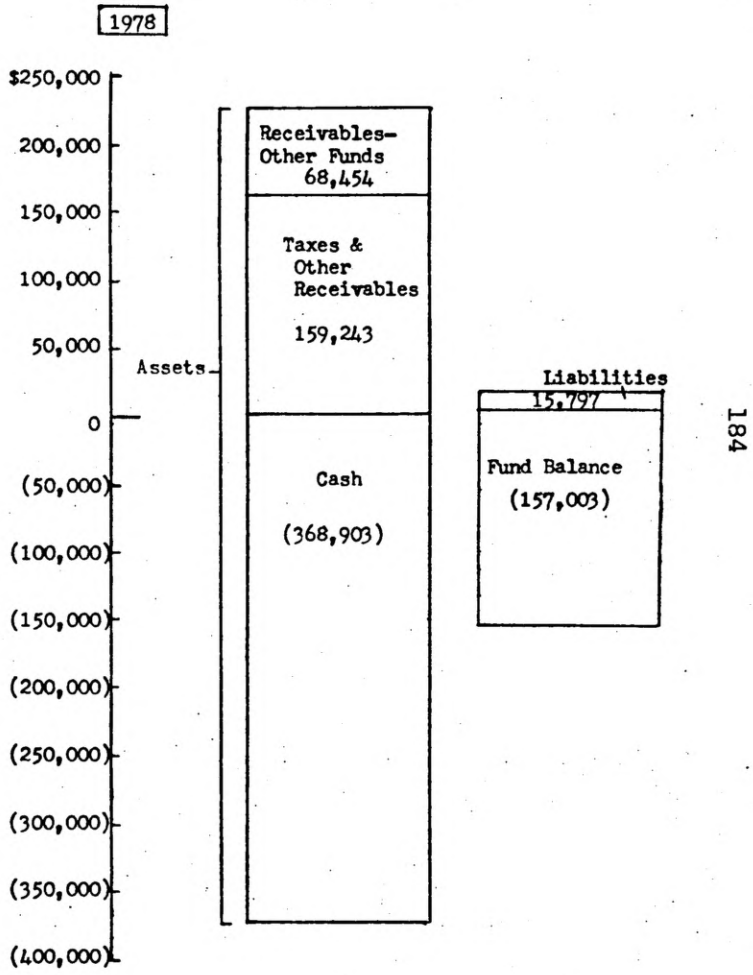
assets 324,088

June 30, 1978 Totals

Liabilities	15,797
Fund Balance	(157,003)
	(141,206)

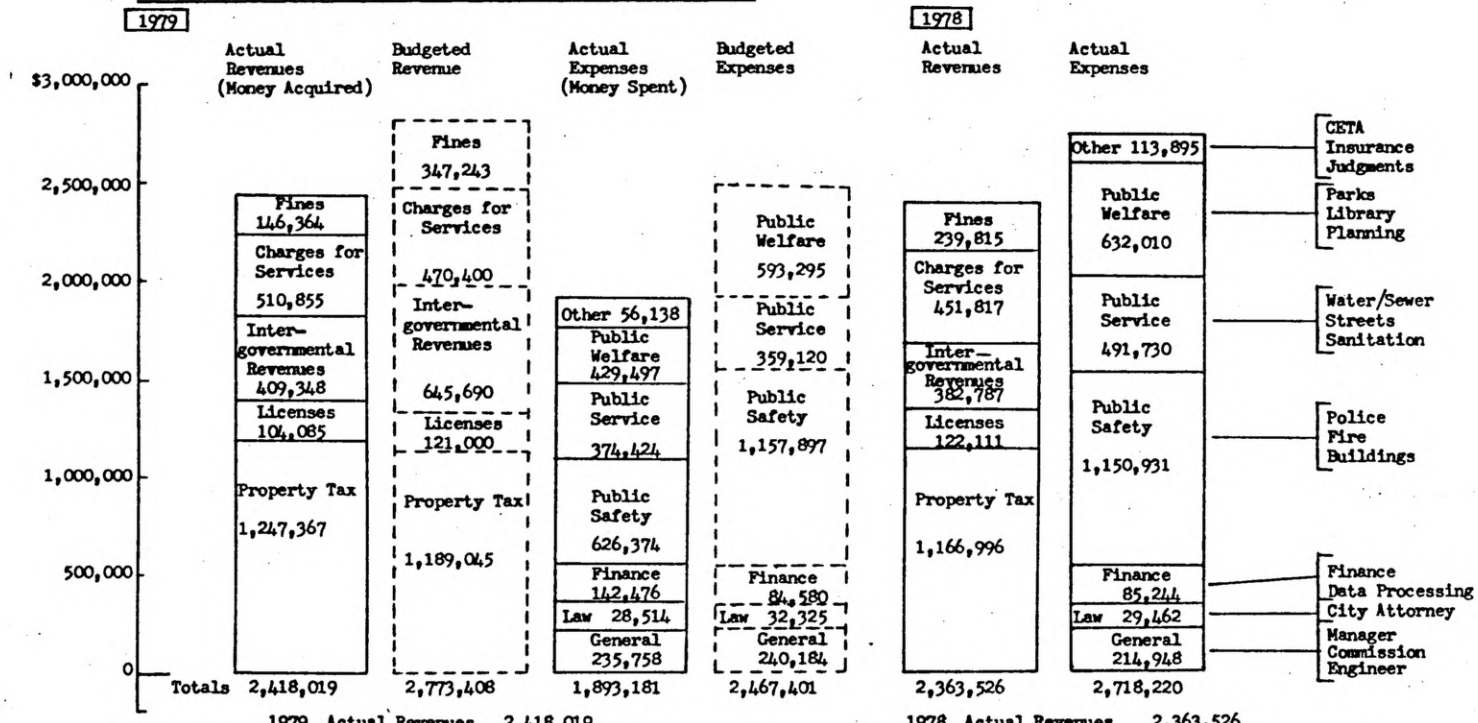
assets (141,206)

(XXXXX) = minus amounts



City Financial Report
General Fund

Revenues and Expenses for the years ending June 30, 1978 & 1979



1979 Actual Revenues 2,418,019
Actual Expenses 1,893,181
524,838 Revenue over Expenses

1978 Actual Revenues 2,363,526
Actual Expenses 2,718,220
(354,694) Expenses over Revenues

(XXXXX) = minus amounts

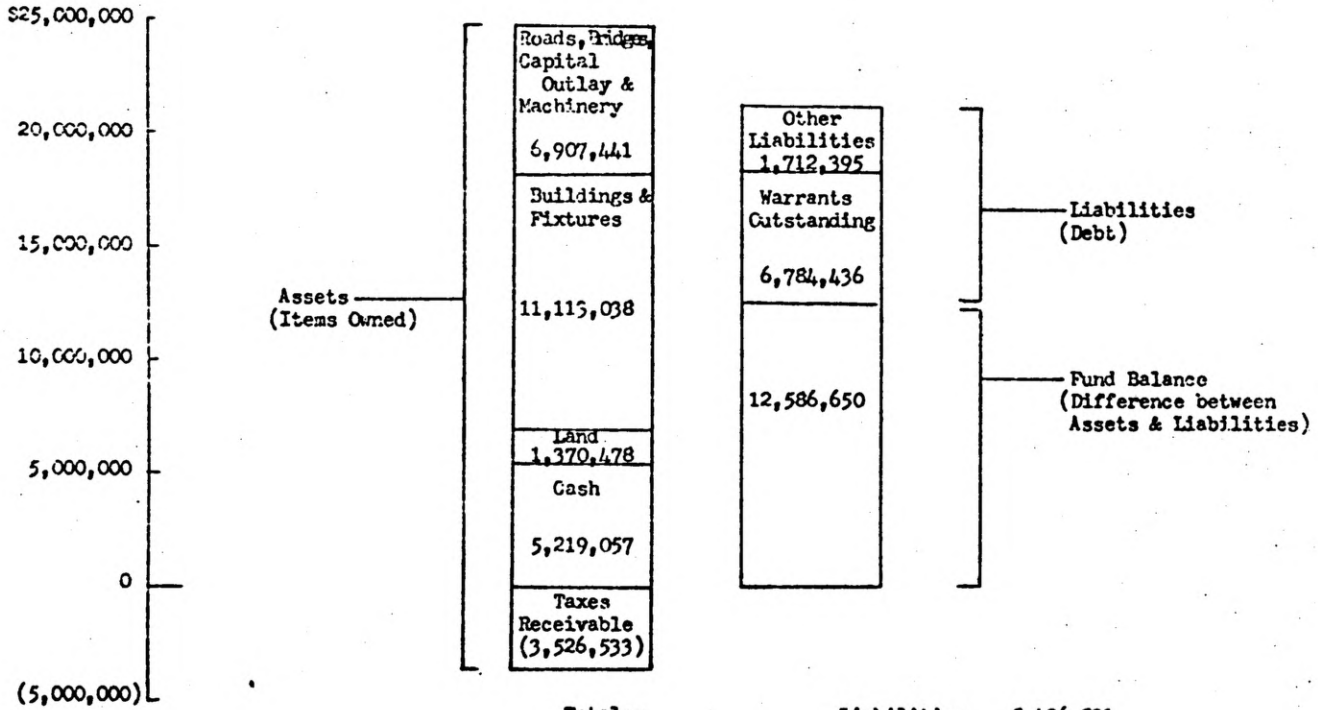
APPENDIX D

Revised Format--Butte-Silver Bow

City/County Financial Report

All Activities (except trust and agency operations)

Financial Position on June 30, 1979

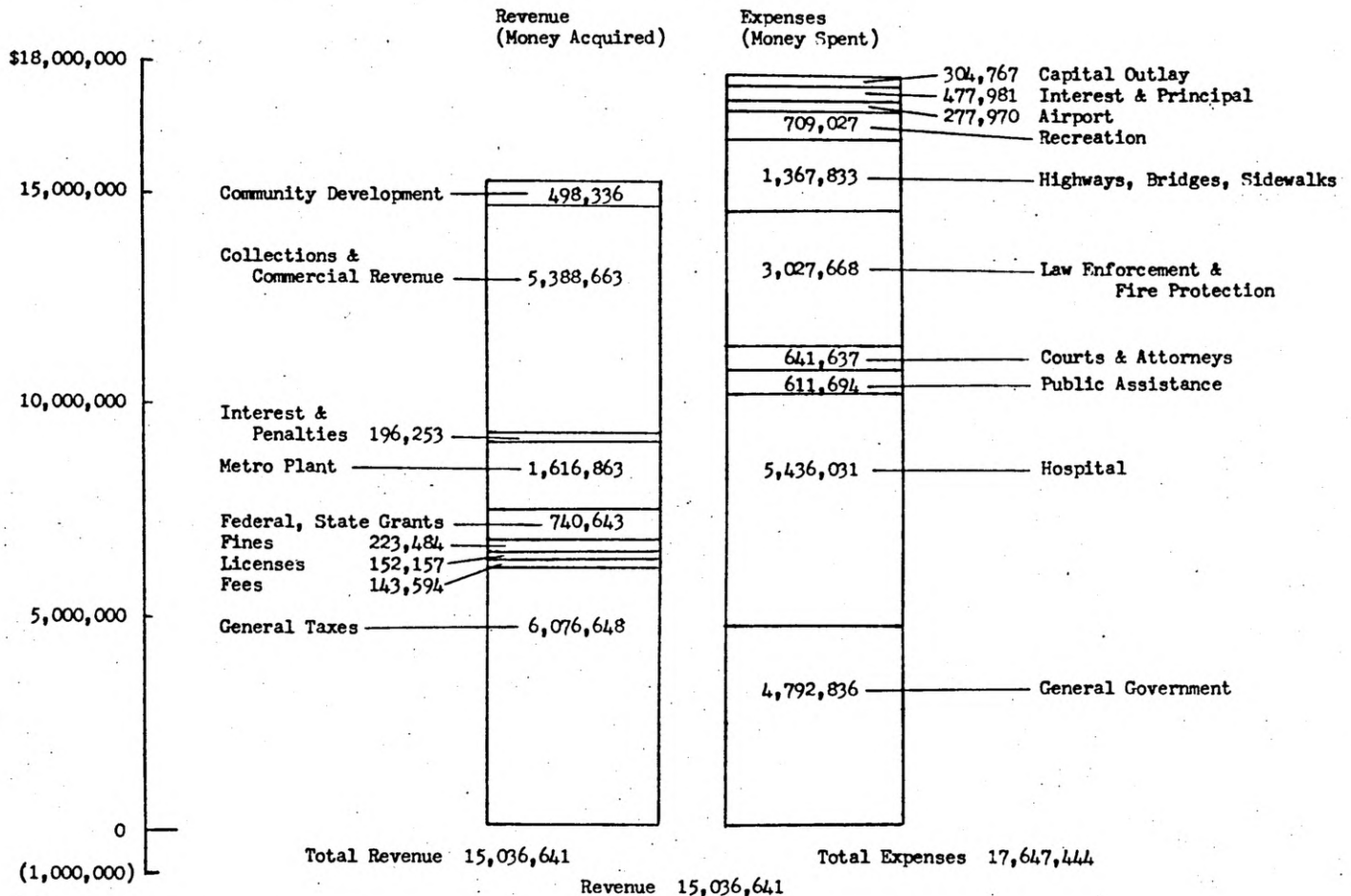


Totals:		
	Liabilities	8,496,831
	Fund Balance	12,586,650
		21,083,481
Assets		21,083,481

(XXXXX) = minus amounts

City/County Financial Report
All activities (except trust & agency operations)

Revenues and Expenses for the year ending June 30, 1979 (cash basis)



Revenue 15,036,641
Expenses 17,647,444
(2,610,803) Expenses over Revenues

(XXXXX) = minus amounts