

LOCAL GOVERNMENTAL ENTITY REGISTRY

How to read prior fiscal year audit documentation:



BASIC FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2022

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The front page of the audit tells us the dates for the fiscal year audited. Each audit includes a table of contents. These highlighted sections are typically where the actual revenues and expenditures can be found.

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**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues				
Property Tax Revenue	\$ 491,000	\$ 491,000	\$ 482,695	\$ (8,305)
State Revenue	59,000	59,000	97,161	38,161
Grant Revenue	25,000	25,000	4,538	(20,462)
Other Revenue	30,000	30,000	47,049	17,049
Investment Revenue	-	-	595	595
Contract Income - Firefighting	70,000	70,000	7,655	(62,345)
Total Revenues	675,000	675,000	639,693	★ (35,307)
Expenditures				
Wages and Benefits	264,300	264,300	179,361	84,939
Directors Fees	5,800	5,800	4,200	1,600
Capital Outlay and Contingency	428,350	428,350	20,579	407,771
Insurance	41,500	41,500	32,832	8,668
Miscellaneous	10,200	10,200	4,000	6,200
Professional Fees	45,500	45,500	27,782	17,718
Repairs and Maintenance	79,900	79,900	34,388	45,512
Supplies and Fuel	106,300	106,300	107,903	(1,603)
Training	32,500	32,500	15,972	16,528
Utilities	20,650	20,650	9,998	10,652
Total Expenditures	1,035,000	1,035,000	437,015	★ 597,985
Excess (Deficit) Revenues over Expenditures	(360,000)	(360,000)	202,678	562,678
Fund Balance at Beginning of Year	360,000	360,000	1,018,410	658,410
Fund Balance at End of Year	\$ -	\$ -	\$ 1,221,088	\$ 1,221,088

On a budget to actual report, we are looking for the total actual revenues and actual expenditures located under the "Actual" column.