



City of Sidney, MT
City Council Regular Meeting 6-19-23
June 19, 2023 6:30 PM
115 2nd Street SE | Sidney, MT 59270

The City Council meetings are open to the public attending in person, with masks encouraged when social distancing cannot be accomplished. If the public does not wish to participate in person, they are also invited to participate via a Zoom meeting. You can participate via phone:

Meeting ID: 713 080 5898 Passcode: 4332809

Call: 1-346-248-7799

1. Call to Order
2. Pledge of Allegiance
3. Aldermen Present
4. Correction or Approval of Minutes
 - a. [June 5th, 2023 Regular City Council Meeting Minutes](#)
5. Visitors
 - a. **Joe Ledbetter-Reverse Charge of \$80.64:** 2nd meter on property (no water usage, shut-off at curb stop once it was found)
 - b. **Tiger Sharks Swim Team:** Annual Meet at Svarre Pool
 - c. **Kiwanis Pie Social:** Block 5th St NW, Garbage's, Tables
 - d. **Other Visitors:**
6. Public Hearing
7. Mayor Norby
 - a. Update:
8. Committee Meeting Work
 - a. **Call for Water/Sewer Committee Meeting:** Fy23-24 Budget, 9th Ave Sewer and Anderson Sub SID for water & sewer

b. **Call for Street and Alley Committee Meeting:** FY23-24 Budget, Contribute to RC Transportation Safety Action Plan

c. **Call for Budget and Finance Committee Meeting:** FY23-24 Budget

9. **Alderman Requests and Committee Reports**

Parks and Recreation – Chairman Difonzo – Godfrey, Christensen | **Water and Sewer** – Chairman Koffler – Godfrey, Rasmussen

Street and Alley – Chairman Christensen– Difonzo, Stevenson | **Sanitation** – Chairman Rasmussen – Koffler, Stevenson

City Buildings & Street Lighting – Chairman Stevenson– Koffler, Rasmussen | **Police and Fire** – Chairman Godfrey, Godfrey, Difonzo, Christensen

Budget and Finance – Chairman Christensen – Rasmussen, Godfrey

10. **Unfinished Business**

11. **New Business**

[a. Healthy is Wellness: BIO 2.0 Proposal](#)

12. **City Planner**

a. Update:

13. **City Attorney**

a. Update:

14. **Chief of Police**

[a. May 2023 Police Department Report](#)

15. **Public Works Director**

[a. May 2023 Public Works Report](#)

[b. Richland County Transportation Action Plan Letter of Support](#)

[c. Phase 3 Water Project Change Order 1: Add back in schedule 4 \(increase original contract \\$297,347\)](#)

16. **Fire Marshal/Building Inspector**

[a. April & May 2023 Fire Run Reports](#)

17. **City Clerk/Treasurer**

- [a.](#) FY21-22 Audit Report
- [b.](#) Audit Engagement Letter and Contract for FY23, 24, & 25
- [c.](#) FY22-23 Budgeted Transfers
- [d.](#) May 2023 Treasurer's Report
- [e.](#) May 2023 JV Report
- [f.](#) May 2023 Water/Sewer Bank Transfer of \$476,432.78

18. Consent Agenda

- [a.](#) Claims to be approved: \$282,996.78
- [b.](#) Building Permits to be approved: 2023-53B and 2023-55B

19. Adjournment



City of Sidney, MT
 City Council Regular Meeting 6-5-2023
 June 05, 2023 6:30 PM
 115 2nd Street SE | Sidney, MT 59270

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Meeting ID: 713 080 5898 Passcode: 4332809 Call: 1-346-248-7799

1. Call to Order

The regular meeting of the Sidney City Council was called to order at 6:30pm.

2. Pledge of Allegiance

The Pledge of Allegiance was stated by all present.

3. Aldermen Present

Christensen, Godfrey, Stevenson, Koffler, DiFonzo. Absent: Rasmussen

4. Correction or Approval of Minutes

a. City Council Regular Meeting Minutes 5-15-23

Motion was made to approve.

Motion made by Alderwoman Godfrey, Seconded by Alderman Koffler.

Voting Yea: Alderman Koffler, Alderman DiFonzo, Alderman Stevenson, Alderwoman Godfrey, Alderwoman Christensen

b. City Buildings and Street Lighting Committee Meeting Minutes 5-17-23

Motion was made to approve.

Motion made by Alderwoman Christensen, Seconded by Alderman Stevenson.

Voting Yea: Alderman Koffler, Alderman DiFonzo, Alderman Stevenson, Alderwoman Godfrey, Alderwoman Christensen

c. Park and Recreation Committee Meeting 5-22-23 Minutes

Motion was made to approve.

Motion made by Alderman DiFonzo, Seconded by Alderwoman Christensen.

Voting Yea: Alderman Koffler, Alderman DiFonzo, Alderman Stevenson, Alderwoman Godfrey, Alderwoman Christensen

5. Visitors

a. Girls Scouts-Johnson Park Picnic Structure

Did not attend.

b. Joseph Ruiz-BP 2021-039: Issued on 9-28-20 (expired 9-28-21) for garage, work not completed. Original BP Fee was \$307.25, new BP Fee for work remaining would be \$252.00, requesting the City Council waive the \$252.00 BP Fee.

Mr. Ruiz came before the City Council to ask for the renewal of his building permit. He stated he had to have surgery and was not aware he had to have his permit renewed if the work was not completed.

Motion was made to approve waiving the \$252.00 renewal fee.

Motion made by Alderman Koffler, Seconded by Alderwoman Christensen.

Voting Yea: Alderman Koffler, Alderman DiFonzo, Alderman Stevenson, Alderwoman Godfrey, Alderwoman Christensen

Alderman DiFonzo asked if any of these types of waivers go to Committee before City Council.

c. Other Visitors

Greg Hitchcock-Sidney Herald

Jordan Mayer-Interstate Engineering

KaCee McPherson-Sidney Assembly of God Church: Ms. McPherson came before the City Council to ask for permission to have the street blocked in front of the Assembly of God Church for a block party. She stated they plan to have it June 14th and again in July but because they do not have a date set she will come before the City Council for approval of the July block party.

Motion was made to add blocking the street in front of the Assembly of God Church on June 14th to the agenda by Alderman DiFonzo and seconded by Alderman Koffler. All present voted aye.

Motion was made to approve blocking the street in front of the Assembly of God Church on June 14th.

Motion made by Alderman DiFonzo, Seconded by Alderman Koffler.
 Voting Yea: Alderman Koffler, Alderman DiFonzo, Alderman Stevenson, Alderwoman Godfrey,
 Alderwoman Christensen

6. Public Hearing

Nothing.

7. Mayor Norby

Alderman DiFonzo asked about the house at West Main and 10th Avenue corner he had inquired on previously, can it be turned over to City Attorney Kalil. PWD Hintz stated it has been turned over to him and City Attorney Kalil stated they are moving forward with enforcement on that property.

8. Committee Meeting Work

a. City Buildings and Street Lighting-Vacant Buildings

Alderman Stevenson stated the City Buildings and Street Lighting Committee have tabled the vacant buildings for City Staff to look further into creating a policy.

b. Park and Recreation Committee Meeting-Improvements to Moose Park

Alderman DiFonzo stated the Park and Rec Committee met and reviewed the request of Scot Sturgis for improvements to Moose Park for the baseball program. Improvements included adding a couple of batting cages, with locations discussed, the storage container for the batting cage equipment, locating it closer to the fence for visibility, and relocating and improving the bull pens. He stated all of the improvements are being donated including the work. He stated the Park and Rec Committee recommended approval of all with PWD Hintz making sure things are located as discussed.

Motion was made to approve.

Motion made by Alderman DiFonzo, Seconded by Alderwoman Godfrey.
 Voting Yea: Alderman Koffler, Alderman DiFonzo, Alderman Stevenson, Alderwoman Godfrey,
 Alderwoman Christensen

9. Alderman Requests and Committee Reports

Parks and Recreation – Chairman Difonzo – Godfrey, Christensen | **Water and Sewer** – Chairman Koffler – Godfrey, Rasmussen

Street and Alley – Chairman Christensen– Difonzo, Stevenson | **Sanitation** – Chairman Rasmussen – Koffler, Stevenson

City Buildings & Street Lighting – Chairman Stevenson– Koffler, Rasmussen | **Police and Fire** – Chairman Godfrey, Godfrey, Difonzo, Christensen

Budget and Finance – Chairman Christensen – Rasmussen, Godfrey

Alderwoman Godfrey stated the Library, who had requested additional funding from the City of \$30,000 for additional staffing, but due to issues with the County, the position has not been filled. Kelly Resieg will be leaving within the year. She stated the Airport Board has nothing new to report.

10. Unfinished Business

Nothing.

11. New Business

a. Verizon Internet and One Talk Phone System

Clerk/Treasurer Chamberlin stated with MidRivers no longer going to be providing phone systems in the future she and PWD Hintz met with Verizon for not only their One Talk phone system, but also their internet. She stated, per the quote for monthly billing the cost will be approximately \$490 per month, whereas the MidRivers bill average cost is between \$850 and \$900 per month. She stated not only would this switch be a monthly cost savings but the increase in capabilities are exciting. She stated with the One Talk phone system, the City will be able to have phone systems at all of their locations that they can instantly transfer people to if they call the wrong location. She stated in emergency situations, they will also be able to transfer phone calls from a location directly to Verizon cell phones. For the internet, she stated they did a study on the current internet speeds versus what they can offer and they will be able to increase the internet speed by almost double. She stated city staff are recommending approving switching from MidRivers to Verizon for phone and internet services.

Motion was made to approve. Alderman DiFonzo stated the upfront costs will be more than paid for with the cost savings in the first year. Alderwoman Christensen stated Tri-County has switched and they love the system.

Motion made by Alderman DiFonzo, Seconded by Alderwoman Christensen.

Voting Yea: Alderman Koffler, Alderman DiFonzo, Alderman Stevenson, Alderwoman Godfrey, Alderwoman Christensen

b. Planning Services Contract with Forrest Sanderson Peaks Planning LLC

Mr. Sanderson stated he is no longer with KLJ Engineering and is starting his own company for planning services. He stated his contract is approximately a 20% cost savings and the agreement was reviewed with minor changes made by City Attorney Kalil.

Clerk/Treasurer Chamberlin stated she contacted KLJ directly about planning services and they stated that because they do not currently have anyone to fill Mr. Sanderson's position, they are

not able to renew the City planning contract for the next fiscal year. She stated the City does not have to go through the RFQ/RFP process because the contract does not meet the required threshold, Mr. Sanderson has provided the liability insurance and city staff are recommending moving forward with Peaks Planning services.

Motion was made to approve.

Motion made by Alderwoman Godfrey, Seconded by Alderman Koffler.

Voting Yea: Alderman Koffler, Alderman DiFonzo, Alderman Stevenson, Alderwoman Godfrey, Alderwoman Christensen

12. City Planner

Nothing.

13. City Attorney

a. Update

Nothing.

14. Chief of Police

a. Update

Chief Kraft stated they held interviews for the patrol officer position on Friday, interviewing four and have offered conditional offers on two. Both have accepted the conditional offer and will move into background checks.

15. Public Works Director

a. State of Montana-DOT Maintenance Agreement for Sidewalks

PWD Hintz stated the agreement is for the Les Schwab required sidewalks on the highway, anytime there is such there is a required maintenance agreement. He stated with a commercial agreement we should not have to do the maintenance, but will have an agreement with them to do the work.

Motion was made to approve.

Motion made by Alderman Koffler, Seconded by Alderman Stevenson.

Voting Yea: Alderman Koffler, Alderman DiFonzo, Alderman Stevenson, Alderwoman Godfrey, Alderwoman Christensen

b. Phase 3 COP Pay Application #2 and ARPA Competitive Grant Draw #2 for \$226,613.20

PWD Hintz presented the Phase 3 COP Pay application and ARPA grant draw. He stated they have started on Central Avenue moving west and is going well. Mr. Mayer stated they will be paving a week in June on Lincoln and that area. He stated the one block closure of Lincoln by the pool for gravel piles is for the safety of the kids and the pool/baseball area. He stated they had been hauling the gravel from Moose Park, but instead of hauling it through that area, they felt it was safer to pile it on Lincoln.

Motion was made to approve.

Motion made by Alderman Stevenson, Seconded by Alderwoman Christensen.

Voting Yea: Alderman Koffler, Alderman DiFonzo, Alderman Stevenson, Alderwoman Godfrey, Alderwoman Christensen

c. Update

PWD Hintz stated the SRF conference call for the Phase 3 water is at 2pm tomorrow. The pool was open for the first time today, with the splash deck hopefully being opened by the weekend. He stated the final walk through for the Nielson-Halvorson and 4th Ave projects will be happening this week. Mr. Mayer stated both projects have 1-year warranties to make sure if there are any issues, they get fixed prior to the 1-year being up.

Alderman DiFonzo asked for a timeframe on the completion of the traffic lights and PWD Hintz stated due to missing parts, they cannot finish but hope to have it done the beginning of August.

16. Fire Marshal/Building Inspector

a. April 2023 Fire Run Report

Clerk/Treasurer Chamberlin stated because she did not include the attachment, she will have this report on the June 19th, 2023 agenda.

17. City Clerk/Treasurer

a. April 2023 Water/Sewer Bank Transfer \$101,682.31

Motion was made to approve.

Motion made by Alderman Koffler, Seconded by Alderman Stevenson.

Voting Yea: Alderman Koffler, Alderman DiFonzo, Alderman Stevenson, Alderwoman Godfrey, Alderwoman Christensen

b. City Hall Remodel-Architect meeting 6-6-23 at 10:00am

Clerk/Treasurer Chamberlin invited the City Council to attend the City Hall progress meeting tomorrow at 10:00am at City Hall.

c. Update

Clerk/Treasurer Chamberlin stated they will be having the FY21-22 Audit Closing Conference at 1:00pm on Thursday at City Hall. She stated Council President Christensen will be in attendance and other Councilmembers are invited to attend as long as a quorum is not created.

18. Consent Agenda

Motion was made to approve the claims and building permits.

Motion made by Alderman Koffler, Seconded by Alderman Stevenson.

Voting Yea: Alderman Koffler, Alderman DiFonzo, Alderman Stevenson, Alderwoman Godfrey, Alderwoman Christensen

a. **Claims to be approved:** \$430,701.73

b. **Building Permits to be approved:** 2023-39, 2023-54, 2023-58 to 2023-64 and 2023-66, RC2023-31 and RC2023-32

19. Adjournment

at 7:05pm.

Biometrics 2.0

Bringing biometric screenings into the 21st century

Healthy Is Wellness is proposing to team up with City of Sidney to bring all employees and family members a cutting-edge wellness special event like no other on the market!

Medical grade, innovative bio markers that deliver results within minutes



VISCERAL FAT is directly correlated to all major chronic disease, and is one of those critical variables missing from traditional screenings.



Muscle is the largest metabolic organ in the body, and knowing your **MUSCLE COMPOSITION** can help with every major health outcome.



Chronic disease risk is associated with fluid imbalance and inflammation (**EDEMA**), and our technology can measure this in every major limb.



Diseases associated with a high **HBA1C** are the most expensive diseases in the US, but many people are unaware of this important blood metric.



Currently half of all adults in the U.S. have high **BLOOD PRESSURE**; not only do we measure this, but we also share the simple behavioral steps you can take to reduce it.



STRENGTH is directly tied to bone mineral density, and is perhaps the most under screened, highly critical variable of human health that we can measure.

Details for City of Sidney biometric event

Custom-tailored event designed to provide all eligible participants with the following:



Total body composition analysis using the state of the art InBody 770 machine and Grip Strength.



Seamless integration with HR and follow up reporting.



HbA1C testing, resulted on site in under 15 minutes.



Pre-event messaging; usage of HIW App for sign-ups.



On-site coaching session with one of our highly trained wellness coaches to discuss results and guide participants to the "what now" or next steps.



Event(s) scheduled in July 2023 to meet your employee's needs.



Cholesterol Lipid Panel (available per request & additional \$20 per person), **resulted on site with no fasting required. Metrics include:**

- Total Cholesterol
- LDL Cholesterol
- HDL Cholesterol
- Triglycerides



Cost of \$79.00 per person (\$99.00 per person for Lipid Panel) with a minimum of 32 participants, with the option to add more sessions.



Ashley Vande Bossche

Location Manager

406.480.9084

ashley.vandebossche@healthyiswellness.com

healthyiswellness.

**Sidney Police Department
Month End Report
Month Ending: May 2023**

Arrested Persons	Number Of Arrested Persons
Adult Arrestee	25
Juvenile Arrestee	0
Total Arrested Persons	25

Total Offenses Charged	Felony	Misdemeanor	Other	Total
Adult	10	24	4	38
Juvenile	0	0	0	0
Total	10	24	4	38

Case Information	Felony	Misdemeanor	Other	Total
Offenses Reported	14	77	5	96
Offenses Cleared	8	59	5	72
Offenses Pending	6	18	0	24
% of Cases Cleared	57%	77%	100%	75%

Traffic Information	Total
Traffic/Criminal Citations	194
Written Warnings	96
Parking Citations	1
Accidents Investigated	27
DUI's	6

Miscellaneous Information	Total
Courtesy Vehicle Unlocks	13
Animals Impounded	10
Court Hours	21.5
Overtime Hours	34 hrs @ \$1,649.10
Calls for Service	453

Reported by: Crystal Kraft

PUBLIC WORKS MONTHLY REPORT

DEPARTMENT	HOURS	YEARS TOTAL	
STREET	466	3337	159.5 Hrs. of Street Repairs, 32.0 Hrs. of Alley Repairs, 248.0 Hrs. of Street Sweeping 117.5 Hrs. of Repair of Street Equipment, 102.0 Hrs. of Shop Clean-up and Shop Equipment, 54.5 Hrs. of Street Markers & Signs Repairs or Replacement, 0.0 Hrs. of snow removal.
STREET SWEEPING	248	450	248.0 Hrs. of Street Sweeping was complete for the Month. 100 Business Miles, 523 Residential Miles, 392 Total Miles, \$1,152.00 Total Fuel Cost, \$22.43 Cost per Mile, 216.0 Tons of Debris Picked Up.
ICE & SNOW	0	674.5	None
PARKS	402	890	262.5 Hrs. of mowing, 25.0 Hrs. of watering, 0.5 Hrs. of office work & record keeping. 76.0 Hrs. of Park Equipment Maintenance, 83.0 Hrs. of Park Clean-up, and 37.5 Hrs. of Replacement & Repairs of Playground Equipment.
GARBAGE	725	3658.5	494.03 Tons of Garbage picked up, 3,476 miles driven, 1,219.54 gallons of fuel used, 68 total loads, 639.0 Manhours of Garbage Hauling, 16.0 Manhours of Alley Clean-up, 69.5 manhours of Sanitation Equipment Maintenance Year to date total tons hauled = 1,854.25 Total Fuel = \$4,279.55 Total Fuel 1 year ago = \$5,537.10
WATER	408	2071	0.0 Hours of meter reading, 0.0 Hours of meter repairs, 22.0 Hours of water equipment maintenance, 349.0 Hours of maintenance of hydrants, valves and mains, 0.0 Hours of office and records, and 36.5 Hours of treatment plant operation and testing, 0.0 Hours of Lead/Copper Rule Work
SEWER	333	1556.5	69.0 hours of sewer main cleaning & TV inspection, 116.0 hours of maintenance of Sewer mains, manholes & equipment, 40.0 Hrs. of Maintenance of Lift Stations, 35.5 Hrs. of Maintenance of Storm Sewers, 21.0 Hrs. of Office & Records, 148.0 of Treatment Plant Operation & Maintenance, 1 Sewer call this month - NAF
GENERAL CITY	4	152	231.5 Hours of Vacation Time 282.0 Hours of Sick Leave 65.5 Hours of Overtime, 4,107.0 Total Working hours
SHOP, MECHANICAL	142	976.5	STREET Unit 020 - Regular Service Unit P1 - Regular Service Unit P2 - Filter Change Engine & Cabin SWEEPING Unit P-1 - Dirt Shoe Assembly Change Out Unit P-2, - Dirt Shoe Replacement ICE&SNOW None PARKS Unit 5 - Tire Replacement Unit 6 - Unit 7 - SOLID WASTE Unit 421 - Water Pump Replacement Unit 835 - Check over before use. Unit 417 - Trans Fluid Added WATER Unit 217 - Unit 215 - Unit 208 - SEWER Case 75C - Transmission Repair by Tri County Imp. Lagoon Generator - Unit 321 - Regular Service

June 14, 2023

SS4A Action Plan
US Department of Transportation

To Whom it May Concern;

This letter is intended to serve the purpose of a letter of support for the Safe Streets for All (SS4A) action plan. The City of Sidney is in support of this project and looks forward to completing the planning efforts and begin the implementation phase of the funding opportunity.

Respectfully,
CITY OF SIDNEY

Rick Norby
Mayor

Change Order No. 01

Owner: City of Sidney	Owner's Contract No.: S2100105
Engineer: Interstate Engineering, Inc.	Engineer's Project No.: S2100105
Contractor: COP Construction	Contractor's Project No.: 23101
Project: Phase III Water System Improvements	
Contract Name: Schedule I to III, V and VI	
Date Issued: June 15, 2023	Effective Date of Change Order: June 19, 2023

The Contract is modified as follows upon execution of this Change Order:

Description: Adding Schedule IV (Peterson Park Crossing) to construction project, including revised layout issued under Field Order #1 (4/24/2023).

Attachments: CO#1_S2100105_BID_TAB, Executed Utility Easements (3 – total), NTP_SIDPH3_Final_20230410

CHANGE IN CONTRACT PRICE	CHANGE IN CONTRACT TIMES
Original Contract Price:	Original Contract Times: July 29, 2023 (110 Calendar Days)
\$ 2,909,306.00	Substantial Completion: July 29, 2023 (110 Calendar Days)
[Increase] [Decrease] from previously approved Change Orders No. 1 to No. __:	Ready for Final Payment: 30 Days from S.C.
\$ _____	[Increase] [Decrease] from previously approved Change Orders No. 1 to No. __:
	Substantial Completion: _____
	Ready for Final Payment: _____
Contract Price prior to this Change Order:	Contract Times prior to this Change Order:
\$ 2,909,306.00	Substantial Completion: July 29, 2023 (110 Calendar Days)
	Ready for Final Payment: 30 Days from S.C.
[Increase] [Decrease] of this Change Order:	[Increase] [Decrease] of this Change Order:
\$ 297,347.00	Substantial Completion: +20 Calendar days
	Ready for Final Payment: 30 Days from S.C.
Contract Price incorporating this Change Order:	Contract Times with all approved Change Orders:
\$ 3,206,653.00	Substantial Completion: August 18, 2023 (130 Calendar Days)
	Ready for Final Payment: 30 Days from S.C.

Recommended by Engineer (if required)

Accepted by Contractor

By: 
 Title: Project Manager
 Date: 6/16/2023


 Project Manager
 6/16/23

Authorized by Owner

Approved by Funding Agency (if applicable)

By: _____
 Title: Mayor
 Date: _____

Item c.

NOTICE TO PROCEED

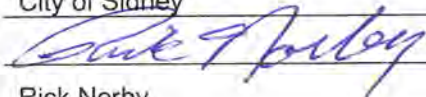
Owner: City of Sidney Owner's Contract No.: _____
Engineer: Interstate Engineering, Inc. Engineer's Project No.: S2100105
Contractor: COP Construction LLC Contractor's Project No.: _____
Project: Phase III Water System Improvements
Contract Name: Schedules I - VI
Effective Date of Contract: April 6, 2023

Owner hereby notifies Contractor that the Contract Times under the above Contract will commence to run on April 10, 2023 Pursuant to Paragraph 4.01 of the General Conditions.

On that date, Contractor shall start performing its obligations under the Contract Documents. No Work will be done at the Site prior to such date.

In accordance with the Agreement, the number of days to achieve Substantial Completion is 110 from the date stated above for the commencement of the Contract Times, resulting in a date for Substantial Completion of July 29, 2023; and the number of dates to achieve readiness for final payment is 30 from the commencement date of the Contract Times, resulting in a date for readiness for final payment of Aug 28, 2023.

Before starting any Work at the Site, Contractor must comply with the following:
None noted.

Owner: City of Sidney
By (signature): 
Name (printed): Rick Norby
Title: Mayor
Date Issued: April 10th 2023



Ph III Water System Improvements, Sidney, MT 52100105 (#8332697)
 Owner: City of Sidney
 Solicitor: Interstate Engineering - Sidney
 12/15/2022 02:00 PM MST

			COP Construction LLC		Western Municipal Construction, Inc		BEK Consulting, LLC		Strata Corporation			
Line Item	Item Code	Item Description	UoFM	Quantity	Unit Price	Extension	Unit Price	Extension	Unit Price	Extension	Unit Price	Extension
Schedule I (Central Ave.) - *Base Bid												
1	1001	Mobilization, Taxes, Bonds and Insurance	LS	1	\$138,230.00	\$138,230.00	\$140,000.00	\$140,000.00	\$215,000.00	\$215,000.00	\$176,000.00	\$176,000.00
2	1002	12" Water Main (DIP)	LF	880	\$170.00	\$149,600.00	\$384.00	\$337,920.00	\$230.00	\$202,400.00	\$160.00	\$140,800.00
3	1003	8" Water Main (DIP)	LF	85	\$140.00	\$11,900.00	\$323.00	\$27,455.00	\$210.00	\$17,850.00	\$150.00	\$12,750.00
4	1004	12" Gate Valve	EA	6	\$8,400.00	\$50,400.00	\$5,800.00	\$34,800.00	\$8,000.00	\$48,000.00	\$8,200.00	\$49,200.00
5	1005	8" Gate Valve	EA	1	\$6,200.00	\$6,200.00	\$3,400.00	\$3,400.00	\$6,000.00	\$6,000.00	\$6,600.00	\$6,600.00
6	1006	12"x12" Cross	EA	1	\$4,600.00	\$4,600.00	\$3,900.00	\$3,900.00	\$3,500.00	\$3,500.00	\$3,200.00	\$3,200.00
7	1007	12"x12" Tee	EA	1	\$4,000.00	\$4,000.00	\$3,100.00	\$3,100.00	\$3,000.00	\$3,000.00	\$2,750.00	\$2,750.00
8	1008	12"x8" Tee	EA	1	\$3,500.00	\$3,500.00	\$2,500.00	\$2,500.00	\$3,000.00	\$3,000.00	\$2,400.00	\$2,400.00
9	1009	12" 22.5o Bend	EA	1	\$3,000.00	\$3,000.00	\$2,100.00	\$2,100.00	\$2,500.00	\$2,500.00	\$1,800.00	\$1,800.00
10	1010	12"x8" Reducer	EA	1	\$2,800.00	\$2,800.00	\$1,900.00	\$1,900.00	\$2,000.00	\$2,000.00	\$1,800.00	\$1,800.00
11	1011	Connect to Existing Main (12")	EA	4	\$2,900.00	\$11,600.00	\$5,800.00	\$23,200.00	\$12,000.00	\$48,000.00	\$3,000.00	\$12,000.00
12	1012	Connect to Existing Main (8")	EA	2	\$2,400.00	\$4,800.00	\$4,500.00	\$9,000.00	\$11,000.00	\$22,000.00	\$2,800.00	\$5,600.00
13	1013	Fire Hydrant Assembly	EA	3	\$15,000.00	\$45,000.00	\$9,800.00	\$29,400.00	\$17,500.00	\$52,500.00	\$14,000.00	\$42,000.00
14	1014	6" Fire Hydrant Lead (DIP)	LF	94	\$63.00	\$5,922.00	\$120.00	\$11,280.00	\$160.00	\$15,040.00	\$120.00	\$11,280.00
15	1015	2" Water Service Connection (WSC)	EA	1	\$4,500.00	\$4,500.00	\$1,300.00	\$1,300.00	\$1,000.00	\$1,000.00	\$1,800.00	\$1,800.00
16	1016	2" Curbstop	EA	1	\$880.00	\$880.00	\$1,100.00	\$1,100.00	\$2,000.00	\$2,000.00	\$1,800.00	\$1,800.00
17	1017	2" Service Pipe (Copper)	LF	43	\$65.00	\$2,795.00	\$82.00	\$3,526.00	\$130.00	\$5,590.00	\$140.00	\$6,020.00
18	1018	1 1/2" Water Service Connection (WSC)	EA	1	\$4,400.00	\$4,400.00	\$1,200.00	\$1,200.00	\$900.00	\$900.00	\$1,800.00	\$1,800.00
19	1019	1 1/2" Curbstop	EA	1	\$740.00	\$740.00	\$990.00	\$990.00	\$1,400.00	\$1,400.00	\$1,800.00	\$1,800.00
20	1020	1 1/2" Service Pipe (Copper)	LF	43	\$36.00	\$1,548.00	\$69.00	\$2,967.00	\$110.00	\$4,730.00	\$120.00	\$5,160.00
21	1021	1" Water Service Connection (WSC)	EA	5	\$1,100.00	\$5,500.00	\$890.00	\$4,450.00	\$600.00	\$3,000.00	\$1,800.00	\$9,000.00
22	1022	1" Curbstop	EA	4	\$500.00	\$2,000.00	\$650.00	\$2,600.00	\$1,100.00	\$4,400.00	\$1,500.00	\$6,000.00
23	1023	1" Service Pipe (Copper)	LF	114	\$20.00	\$2,280.00	\$58.00	\$6,612.00	\$90.00	\$10,260.00	\$110.00	\$12,540.00
24	1024	Tracer Wire	LF	1259	\$1.00	\$1,259.00	\$2.30	\$2,895.70	\$0.50	\$629.50	\$2.00	\$2,518.00
25	1025	Temporary Water (Residential)	EA	2	\$1,000.00	\$2,000.00	\$1,500.00	\$3,000.00	\$8,500.00	\$17,000.00	\$3,000.00	\$6,000.00
26	1026	Temporary Water (Commercial)	EA	7	\$1,300.00	\$9,100.00	\$2,900.00	\$20,300.00	\$6,000.00	\$42,000.00	\$3,500.00	\$24,500.00
27	1027	Asbestos Pipe Removal	LF	375	\$11.00	\$4,125.00	\$34.00	\$12,750.00	\$120.00	\$45,000.00	\$120.00	\$45,000.00
28	1028	Contaminated Soil Removal & Disposal	LS	1	\$263,000.00	\$263,000.00	\$317,988.00	\$317,988.00	\$120,000.00	\$120,000.00	\$210,000.00	\$210,000.00
29	1029	Curb & Gutter Removal & Replacement	LF	90	\$68.00	\$6,120.00	\$120.00	\$10,800.00	\$200.00	\$18,000.00	\$120.00	\$10,800.00
30	1030	Concrete Sidewalk Removal & Replacement	SF	1100	\$17.00	\$18,700.00	\$22.00	\$24,200.00	\$35.00	\$38,500.00	\$32.00	\$35,200.00
31	1031	Asphalt Removal	SY	1475	\$15.00	\$22,125.00	\$3.00	\$4,425.00	\$12.00	\$17,700.00	\$20.00	\$29,500.00
32	1032	Asphalt Replacement (MDT ROW: 6")	SY	1475	\$115.00	\$169,625.00	\$53.00	\$78,175.00	\$125.00	\$184,375.00	\$110.00	\$162,250.00
33	1033	Flowable Fill	CY	2550	\$143.00	\$364,650.00	\$50.00	\$127,500.00	\$210.00	\$535,500.00	\$210.00	\$535,500.00
34	1034	Type II Bedding	CY	75	\$83.00	\$6,225.00	\$58.00	\$4,350.00	\$90.00	\$6,750.00	\$80.00	\$6,000.00
35	1035	Exploratory Excavation	HR	10	\$220.00	\$2,200.00	\$270.00	\$2,700.00	\$450.00	\$4,500.00	\$300.00	\$3,000.00
36	1036	Traffic Control	LS	1	\$33,000.00	\$33,000.00	\$20,700.00	\$20,700.00	\$130,000.00	\$130,000.00	\$50,000.00	\$50,000.00
37	1037	Materials Testing Allowance	Unit	2500	\$1.00	\$2,500.00	\$1.00	\$2,500.00	\$1.00	\$2,500.00	\$1.00	\$2,500.00
38	1038	Miscellaneous Work Allowance	Unit	7500	\$1.00	\$7,500.00	\$1.00	\$7,500.00	\$1.00	\$7,500.00	\$1.00	\$7,500.00
Schedule I (Central Ave.) - *Base Bid Total						\$1,378,324.00		\$1,294,483.70		\$1,844,424.50		\$1,644,368.00
Schedule II (Lincoln Ave. - A) - *Base Bid												
39	2001	Mobilization, Taxes, Bonds and Insurance	LS	1	\$66,200.00	\$66,200.00	\$80,000.00	\$80,000.00	\$80,000.00	\$80,000.00	\$94,000.00	\$94,000.00
40	2002	10" Water Main (PVC)	LF	967	\$100.00	\$96,700.00	\$210.00	\$203,070.00	\$170.00	\$164,390.00	\$130.00	\$125,710.00
41	2003	8" Water Main (PVC)	LF	53	\$100.00	\$5,300.00	\$203.00	\$10,759.00	\$160.00	\$8,480.00	\$125.00	\$6,625.00
42	2004	10" Gate Valve	EA	4	\$5,800.00	\$23,200.00	\$4,600.00	\$18,400.00	\$7,000.00	\$28,000.00	\$7,400.00	\$29,600.00
43	2005	8" Gate Valve	EA	1	\$4,500.00	\$4,500.00	\$3,400.00	\$3,400.00	\$6,000.00	\$6,000.00	\$6,600.00	\$6,600.00
44	2006	6" Gate Valve	EA	1	\$3,300.00	\$3,300.00	\$2,500.00	\$2,500.00	\$4,500.00	\$4,500.00	\$6,300.00	\$6,300.00
45	2007	10"x10" Cross	EA	1	\$3,250.00	\$3,250.00	\$3,300.00	\$3,300.00	\$2,500.00	\$2,500.00	\$2,400.00	\$2,400.00
46	2008	10"x10" Tee	EA	2	\$3,000.00	\$6,000.00	\$2,600.00	\$5,200.00	\$2,500.00	\$5,000.00	\$2,400.00	\$4,800.00
47	2009	10"x8" Tee	EA	1	\$3,100.00	\$3,100.00	\$2,400.00	\$2,400.00	\$2,500.00	\$2,500.00	\$2,250.00	\$2,250.00
48	2010	10" 22.5o Bend	EA	1	\$2,400.00	\$2,400.00	\$1,700.00	\$1,700.00	\$2,000.00	\$2,000.00	\$2,250.00	\$2,250.00
49	2011	10"x6" Reducer	EA	1	\$2,000.00	\$2,000.00	\$1,500.00	\$1,500.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
50	2012	Connect to Existing Main (10")	EA	4	\$2,300.00	\$9,200.00	\$4,800.00	\$19,200.00	\$12,000.00	\$48,000.00	\$3,000.00	\$12,000.00
51	2013	Fire Hydrant Only	EA	1	\$6,000.00	\$6,000.00	\$6,200.00	\$6,200.00	\$8,000.00	\$8,000.00	\$9,500.00	\$9,500.00
52	2014	Fire Hydrant Assembly	EA	3	\$9,800.00	\$29,400.00	\$9,600.00	\$28,800.00	\$14,000.00	\$42,000.00	\$14,000.00	\$42,000.00
53	2015	6" Fire Hydrant Lead (PVC)	LF	110	\$32.00	\$3,520.00	\$93.00	\$10,230.00	\$140.00	\$15,400.00	\$110.00	\$12,100.00
54	2016	4" Irrigation Service Installation & Connection	LS	1	\$6,600.00	\$6,600.00	\$7,500.00	\$7,500.00	\$14,000.00	\$14,000.00	\$7,500.00	\$7,500.00
55	2017	4" Irrigation Service Lead (PVC)	LF	30	\$18.00	\$540.00	\$78.00	\$2,340.00	\$140.00	\$4,200.00	\$100.00	\$3,000.00
56	2018	2" Flushing Hydrant Installation & Connection (FHC)	LS	1	\$7,800.00	\$7,800.00	\$5,800.00	\$5,800.00	\$8,500.00	\$8,500.00	\$10,000.00	\$10,000.00
57	2019	2" Flushing Hydrant Pipe (HDPE)	LF	196	\$7.00	\$1,372.00	\$49.00	\$9,604.00	\$100.00	\$19,600.00	\$65.00	\$12,740.00
58	2020	1 1/2" Water Service Connection (WSC)	EA	2	\$2,400.00	\$4,800.00	\$990.00	\$1,980.00	\$1,000.00	\$2,000.00	\$1,800.00	\$3,600.00
59	2021	1 1/2" Curbstop	EA	2	\$680.00	\$1,360.00	\$990.00	\$1,980.00	\$1,500.00	\$3,000.00	\$1,800.00	\$3,600.00
60	2022	1 1/2" Service Pipe	LF	146	\$7.00	\$1,022.00	\$49.00	\$7,154.00	\$70.00	\$10,220.00	\$120.00	\$17,520.00
61	2023	1" Water Service Connection (WSC)	EA	9	\$2,200.00	\$19,800.00	\$940.00	\$8,460.00	\$700.00	\$6,300.00	\$1,800.00	\$16,200.00
62	2024	1" Curbstop	EA	9	\$390.00	\$3,510.00	\$850.00	\$7,650.00	\$1,200.00	\$10,800.00	\$1,500.00	\$13,500.00
63	2025	1" Service Pipe	LF	381	\$6.00	\$2,286.00	\$50.00	\$19,050.00	\$65.00	\$24,765.00	\$110.00	\$41,910.00
64	2026	Internal Water Service Connection (IWSC)	EA	1	\$1,400.00	\$1,400.00	\$3,000.00	\$3,000.00	\$950.00	\$950.00	\$7,500.00	\$7,500.00
65	2027	Tracer Wire	LF	1883	\$1.00	\$1,883.00	\$2.30	\$4,330.90	\$0.50	\$941.50	\$2.00	\$3,766.00
66	2028	Temporary Water (Residential)	EA	14	\$1,000.00	\$14,000.00	\$1,300.00	\$18,200.00	\$2,500.00	\$35,000.00	\$3,000.00	\$42,000.00
67	2029	Curb & Gutter Removal & Replacement	LF	160	\$68.00	\$10,880.00	\$120.00	\$19,200.00	\$200.00	\$32,000.00	\$120.00	\$19,200.00
68	2030	Concrete Sidewalk Removal & Replacement	SF	500	\$17.00	\$8,500.00	\$22.00	\$11,000.00	\$35.00	\$17,500.00	\$32.00	\$16,000.00
69	2031	Concrete Valley Gutter Removal & Replacement	SF	660	\$23.00	\$15,180.00	\$27.00	\$17,820.00	\$40.00	\$26,400.00	\$48.00	\$31,680.00
70	2032	Asphalt Removal	SY	1700	\$7.00	\$11,900.00	\$7.90	\$13,430.00	\$12.00	\$20,400.00	\$20.00	\$34,000.00
71	2033	Asphalt Replacement (City ROW: 4")	SY	825	\$90.00	\$74,250.00	\$110.00	\$90,750.00	\$115.00	\$94,875.00	\$100.00	\$82,500.00
72	2034	Asphalt Replacement (City ROW: 6")	SY	875	\$115.00	\$100,625.00	\$50.00	\$43,750.00	\$160.00	\$140,000.00	\$110.00	\$96,250.00
73	2035	Grass Restoration (Hydro Seed)	SF	6750	\$2.00	\$13,500.00	\$2.00	\$13,500.00	\$3.00	\$20,250.00	\$1.80	\$12,150.00
74	2036	Imported Backfill	CY	250	\$36.00	\$9,000.00	\$28.00	\$7,000.00	\$20.00	\$5,000.00	\$45.00	\$11,250.00
75	2037	Type II Bedding	CY	100	\$44.00	\$4,400.00	\$58.00	\$5,800.00	\$90.00	\$9,000.00	\$110.00	\$11,000.00
76	2038	Exploratory Excavation	HR	10	\$220.00	\$2,200.00	\$270.00	\$2,700.00	\$450.00	\$4,500.00	\$330.00	\$3,300.00
77	2039	Traffic Control	LS	1	\$13,377.00	\$13,377.00	\$5,700.00	\$5,700.00	\$40,000.00	\$40,000.00	\$24,000.00	\$24,000.00
78	2040	Materials Testing Allowance	Unit	2500	\$1.00	\$2,500.00	\$1.00	\$2,500.00	\$1.00	\$2,500.00	\$1.00	\$2,500.00
79	2041	Miscellaneous Work Allowance	Unit	5000	\$1.00	\$5,000.00	\$1.00	\$5,000.00	\$1.00	\$5,000.00	\$1.00	\$5,000.00
Schedule II (Lincoln Ave. - A												



Ph III Water System Improvements, Sidney, MT 52100105 (#8332697)
 Owner: City of Sidney
 Solicitor: Interstate Engineering - Sidney
 12/15/2022 02:00 PM MST

ADD TO CONTRACT VIA CO#1

Line Item	Item Code	Item Description	UoM	Quantity	COP Construction LLC		Western Municipal Construction, Inc		BEK Consulting, LLC		Strata Corporation	
					Unit Price	Extension	Unit Price	Extension	Unit Price	Extension	Unit Price	Extension
Schedule IV (Peterson Park Crossing)												
115	4001	Mobilization, Taxes, Bonds and Insurance	LS	1	\$11,580.00	\$11,580.00	\$43,000.00	\$43,000.00	\$30,000.00	\$30,000.00	\$44,000.00	\$44,000.00
116	4002	10" Water Main (PVC)	LF	451	\$110.00	\$49,610.00	\$133.00	\$59,983.00	\$170.00	\$76,670.00	\$180.00	\$81,180.00
117	4003	10" Water Main (HDPE-HDD Installation)	LF	158	\$400.00	\$63,200.00	\$265.00	\$41,870.00	\$270.00	\$42,660.00	\$250.00	\$39,500.00
118	4004	6" Water Main (PVC)	LF	35	\$80.00	\$2,800.00	\$86.00	\$3,010.00	\$140.00	\$4,900.00	\$170.00	\$5,950.00
119	4005	10" Gate Valve	EA	3	\$5,200.00	\$15,600.00	\$4,600.00	\$13,800.00	\$7,000.00	\$21,000.00	\$170.00	\$510.00
120	4006	6" Gate Valve	EA	2	\$3,300.00	\$6,600.00	\$2,500.00	\$5,000.00	\$4,500.00	\$9,000.00	\$6,300.00	\$12,600.00
121	4007	10"x10" Cross	EA	1	\$3,100.00	\$3,100.00	\$3,300.00	\$3,300.00	\$2,500.00	\$2,500.00	\$2,400.00	\$2,400.00
122	4008	10"x10" Tee	EA	1	\$2,700.00	\$2,700.00	\$2,600.00	\$2,600.00	\$2,500.00	\$2,500.00	\$2,400.00	\$2,400.00
123	4009	10" 22.5o Bend	EA	2	\$2,000.00	\$4,000.00	\$1,700.00	\$3,400.00	\$2,000.00	\$4,000.00	\$2,250.00	\$4,500.00
124	4010	10" 45o Bend	EA	3	\$2,000.00	\$6,000.00	\$2,800.00	\$8,400.00	\$2,000.00	\$6,000.00	\$2,250.00	\$6,750.00
125	4011	6" 90o Bend	EA	1	\$1,700.00	\$1,700.00	\$1,300.00	\$1,300.00	\$1,200.00	\$1,200.00	\$1,800.00	\$1,800.00
126	4012	10"x6" Reducer	EA	3	\$2,000.00	\$6,000.00	\$1,500.00	\$4,500.00	\$2,000.00	\$6,000.00	\$2,000.00	\$6,000.00
127	4013	Connect to Existing Main (6")	EA	1	\$1,600.00	\$1,600.00	\$3,600.00	\$3,600.00	\$12,000.00	\$12,000.00	\$3,000.00	\$3,000.00
128	4014	Connect to Existing Fire Service (6")	EA	1	\$1,600.00	\$1,600.00	\$3,600.00	\$3,600.00	\$7,500.00	\$7,500.00	\$3,000.00	\$3,000.00
129	4015	Fire Hydrant Only	EA	1	\$5,500.00	\$5,500.00	\$6,200.00	\$6,200.00	\$8,000.00	\$8,000.00	\$9,500.00	\$9,500.00
130	4016	Fire Hydrant Assembly	EA	2	\$9,600.00	\$19,200.00	\$9,600.00	\$19,200.00	\$14,000.00	\$28,000.00	\$14,000.00	\$28,000.00
131	4017	6" Fire Hydrant Lead (PVC)	LF	30	\$32.00	\$960.00	\$97.00	\$2,910.00	\$140.00	\$4,200.00	\$110.00	\$3,300.00
132	4018	1" Water Service Connection (WSC)	EA	4	\$1,600.00	\$6,400.00	\$940.00	\$3,760.00	\$700.00	\$2,800.00	\$1,800.00	\$7,200.00
133	4019	1" Curbstop	EA	4	\$290.00	\$1,160.00	\$850.00	\$3,400.00	\$1,200.00	\$4,800.00	\$1,800.00	\$7,200.00
134	4020	1" Service Pipe	LF	209	\$6.00	\$1,254.00	\$51.00	\$10,659.00	\$65.00	\$13,585.00	\$110.00	\$22,990.00
135	4021	Internal Water Service Connection (IWSC)	EA	1	\$1,400.00	\$1,400.00	\$3,000.00	\$3,000.00	\$950.00	\$950.00	\$7,500.00	\$7,500.00
136	4022	Tracer Wire	LF	883	\$1.00	\$883.00	\$2.40	\$2,119.20	\$0.50	\$441.50	\$2.00	\$1,766.00
137	4023	8" Sewer Lamphole	EA	1	\$4,300.00	\$4,300.00	\$3,700.00	\$3,700.00	\$5,500.00	\$5,500.00	\$4,200.00	\$4,200.00
138	4024	Temporary Water (Residential)	EA	2	\$980.00	\$1,960.00	\$1,500.00	\$3,000.00	\$2,500.00	\$5,000.00	\$3,000.00	\$6,000.00
139	4025	Temporary Water (Commercial)	EA	2	\$1,300.00	\$2,600.00	\$3,100.00	\$6,200.00	\$4,500.00	\$9,000.00	\$3,500.00	\$7,000.00
140	4026	Curb & Gutter Removal & Replacement	LF	20	\$80.00	\$1,600.00	\$120.00	\$2,400.00	\$200.00	\$4,000.00	\$120.00	\$2,400.00
141	4027	Concrete Sidewalk Removal & Replacement	SF	50	\$20.00	\$1,000.00	\$22.00	\$1,100.00	\$35.00	\$1,750.00	\$32.00	\$1,600.00
142	4028	Asphalt Removal	SY	540	\$7.00	\$3,780.00	\$7.90	\$4,266.00	\$12.00	\$6,480.00	\$20.00	\$10,800.00
143	4029	Asphalt Replacement (City ROW: 4")	SY	540	\$90.00	\$48,600.00	\$110.00	\$59,400.00	\$115.00	\$62,100.00	\$100.00	\$54,000.00
144	4030	Gravel Restoration	SY	260	\$22.00	\$5,720.00	\$35.00	\$9,100.00	\$16.00	\$4,160.00	\$35.00	\$9,100.00
145	4031	Grass Restoration (Hydro Seed)	SF	1600	\$2.00	\$3,200.00	\$2.00	\$3,200.00	\$3.00	\$4,800.00	\$1.80	\$2,880.00
146	4032	Imported Backfill	CY	60	\$36.00	\$2,160.00	\$29.00	\$1,740.00	\$20.00	\$1,200.00	\$45.00	\$2,700.00
147	4033	Type II Bedding	CY	40	\$44.00	\$1,760.00	\$58.00	\$2,320.00	\$90.00	\$3,600.00	\$110.00	\$4,400.00
148	4034	Exploratory Excavation	HR	10	\$220.00	\$2,200.00	\$270.00	\$2,700.00	\$450.00	\$4,500.00	\$330.00	\$3,300.00
149	4035	Traffic Control	LS	1	\$620.00	\$620.00	\$5,700.00	\$5,700.00	\$9,000.00	\$9,000.00	\$10,000.00	\$10,000.00
150	4036	Materials Testing Allowance	Unit	1500	\$1.00	\$1,500.00	\$1.00	\$1,500.00	\$1.00	\$1,500.00	\$1.00	\$1,500.00
151	4037	Miscellaneous Work Allowance	Unit	3500	\$1.00	\$3,500.00	\$1.00	\$3,500.00	\$1.00	\$3,500.00	\$1.00	\$3,500.00
Schedule IV (Peterson Park Crossing) Total						\$297,347.00		\$358,437.20		\$414,796.50		\$424,426.00
Schedule V (Veteran's Park)												
152	5001	Mobilization, Taxes, Bonds and Insurance	LS	1	\$18,000.00	\$18,000.00	\$28,000.00	\$28,000.00	\$25,000.00	\$25,000.00	\$28,000.00	\$28,000.00
153	5002	10" Water Main (PVC)	LF	291	\$110.00	\$32,010.00	\$151.00	\$43,941.00	\$170.00	\$49,470.00	\$200.00	\$58,200.00
154	5003	8" Water Main (PVC)	LF	87	\$100.00	\$8,700.00	\$120.00	\$10,440.00	\$160.00	\$13,920.00	\$160.00	\$13,920.00
155	5004	10" Gate Valve	EA	1	\$5,900.00	\$5,900.00	\$4,600.00	\$4,600.00	\$7,000.00	\$7,000.00	\$7,400.00	\$7,400.00
156	5005	8" Gate Valve	EA	2	\$6,200.00	\$12,400.00	\$3,400.00	\$6,800.00	\$6,000.00	\$12,000.00	\$6,600.00	\$13,200.00
157	5006	8"x8" Tee	EA	1	\$2,700.00	\$2,700.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,400.00	\$2,400.00
158	5007	8" 22.5o Bend	EA	1	\$2,300.00	\$2,300.00	\$1,400.00	\$1,400.00	\$1,500.00	\$1,500.00	\$2,250.00	\$2,250.00
159	5008	8" 45o Bend	EA	1	\$2,300.00	\$2,300.00	\$2,500.00	\$2,500.00	\$1,500.00	\$1,500.00	\$2,250.00	\$2,250.00
160	5009	10"x8" Reducer	EA	1	\$2,400.00	\$2,400.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$2,000.00	\$2,000.00
161	5010	Connect to Existing Main (8")	EA	2	\$2,400.00	\$4,800.00	\$4,500.00	\$9,000.00	\$12,000.00	\$24,000.00	\$3,000.00	\$6,000.00
162	5011	Fire Hydrant Assembly	EA	1	\$10,000.00	\$10,000.00	\$9,600.00	\$9,600.00	\$14,000.00	\$14,000.00	\$14,000.00	\$14,000.00
163	5012	6" Fire Hydrant Lead (PVC)	LF	32	\$32.00	\$1,024.00	\$96.00	\$3,072.00	\$140.00	\$4,480.00	\$110.00	\$3,520.00
164	5013	Tracer Wire	LF	410	\$1.00	\$410.00	\$2.10	\$861.00	\$0.50	\$205.00	\$2.00	\$820.00
165	5014	Curb & Gutter Removal & Replacement	LF	10	\$82.00	\$820.00	\$120.00	\$1,200.00	\$200.00	\$2,000.00	\$120.00	\$1,200.00
166	5015	Asphalt Removal	SY	600	\$7.00	\$4,200.00	\$7.90	\$4,740.00	\$12.00	\$7,200.00	\$20.00	\$12,000.00
167	5016	Asphalt Replacement (City ROW: 4")	SY	510	\$90.00	\$45,900.00	\$110.00	\$56,100.00	\$115.00	\$58,650.00	\$100.00	\$51,000.00
168	5017	Asphalt Replacement (City ROW: 6")	SY	90	\$115.00	\$10,350.00	\$120.00	\$10,800.00	\$160.00	\$14,400.00	\$110.00	\$9,900.00
169	5018	Grass Restoration (Hydro Seed)	SF	200	\$2.00	\$400.00	\$2.00	\$400.00	\$3.00	\$600.00	\$1.80	\$360.00
170	5019	Flowable Fill	CY	125	\$143.00	\$17,875.00	\$160.00	\$20,000.00	\$240.00	\$30,000.00	\$250.00	\$31,250.00
171	5020	Imported Backfill	CY	50	\$36.00	\$1,800.00	\$28.00	\$1,400.00	\$20.00	\$1,000.00	\$45.00	\$2,250.00
172	5021	Type II Bedding	CY	20	\$44.00	\$880.00	\$58.00	\$1,160.00	\$90.00	\$1,800.00	\$110.00	\$2,200.00
173	5022	Exploratory Excavation	HR	5	\$220.00	\$1,100.00	\$270.00	\$1,350.00	\$450.00	\$2,250.00	\$330.00	\$1,650.00
174	5023	Traffic Control	LS	1	\$5,706.00	\$5,706.00	\$11,700.00	\$11,700.00	\$10,000.00	\$10,000.00	\$20,000.00	\$20,000.00
175	5024	Materials Testing Allowance	Unit	1000	\$1.00	\$1,000.00	\$1.00	\$1,000.00	\$1.00	\$1,000.00	\$1.00	\$1,000.00
176	5025	Miscellaneous Work Allowance	Unit	2500	\$1.00	\$2,500.00	\$1.00	\$2,500.00	\$1.00	\$2,500.00	\$1.00	\$2,500.00
Schedule V (Veteran's Park) Total						\$195,475.00		\$236,064.00		\$287,975.00		\$289,270.00
Schedule VI (Crestwood)												
177	6001	Mobilization, Taxes, Bonds and Insurance	LS	1	\$16,147.00	\$16,147.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00
178	6002	8" Water Main (PVC)	LF	472	\$100.00	\$47,200.00	\$146.00	\$68,912.00	\$160.00	\$75,520.00	\$160.00	\$75,520.00
179	6003	8"x8" Tee	EA	1	\$2,400.00	\$2,400.00	\$2,000.00	\$2,000.00	\$1,500.00	\$1,500.00	\$2,400.00	\$2,400.00
180	6004	8" 45o Bend	EA	2	\$2,300.00	\$4,600.00	\$1,400.00	\$2,800.00	\$1,500.00	\$3,000.00	\$2,400.00	\$4,800.00
181	6005	Connect to Existing Main (8")	EA	1	\$2,400.00	\$2,400.00	\$4,500.00	\$4,500.00	\$12,000.00	\$12,000.00	\$3,000.00	\$3,000.00
182	6006	Fire Hydrant Assembly	EA	1	\$9,700.00	\$9,700.00	\$9,200.00	\$9,200.00	\$14,000.00	\$14,000.00	\$14,000.00	\$14,000.00
183	6007	6" Fire Hydrant Lead (PVC)	LF	15	\$32.00	\$480.00	\$97.00	\$1,455.00	\$140.00	\$2,100.00	\$180.00	\$2,700.00
184	6008	Tracer Wire	LF	487	\$1.00	\$487.00	\$2.00	\$974.00	\$0.50	\$243.50	\$2.00	\$974.00
185	6009	Curb & Gutter Removal & Replacement	LF	30	\$68.00	\$2,040.00	\$120.00	\$3,600.00	\$200.00	\$6,000.00	\$120.00	\$3,600.00
186	6010	Concrete Sidewalk Removal & Replacement	SF	100	\$17.00	\$1,700.00	\$22.00	\$2,200.00	\$35.00	\$3,500.00	\$32.00	\$3,200.00
187	6011	Asphalt Removal	SY	675	\$7.00	\$4,725.00	\$7.90	\$5,332.50	\$12.00	\$8,100.00</		

Spencer VanWichen

From: Spencer VanWichen
Sent: Friday, June 16, 2023 10:55 AM
To: Joe Hickey (COP Construction); Nick Knickerbocker
Cc: Jordan Mayer; S21-105_Sidney PH3 Water
Subject: RE: S2100105 - SIDPH3 - Change Order #1

Joe,

Understanding the delay between the time of bid and award of this schedule via change order you alluded to an increase in the HDPE pipe cost.

We will cover the increase in the material cost for the 10" HDPE water main under the Miscellaneous Work item provided an invoice / quote with pipe cost from the time of bid and the date delivered can be furnished to justify the increase in cost.

In the event the increase in HDPE pipe is greater than 10% we would like to retain the option to rediscuss the cost and may need to include the change via an additional change order or other methods.

If this is acceptable, this email will be included as an attachment with Change Order #1.

Thanks,

Spencer VanWichen

Staff Engineer | CADD Group Leader
 Interstate Engineering

From: Spencer VanWichen
Sent: Friday, June 16, 2023 10:29 AM
To: Joe Hickey (COP Construction) <jhickey@copconstruction.com>; Nick Knickerbocker <nknickerbocker@copconstruction.com>
Cc: Jordan Mayer <Jordan.Mayer@interstateeng.com>; S21-105_Sidney PH3 Water <0edbe6d1.interstateeng.com@amer.teams.ms>
Subject: S2100105 - SIDPH3 - Change Order #1
Importance: High

Joe,

Please see attached Change Order #1 for your review and approval.

This is adding in Schedule IV (Peterson Park Crossing) to the construction contract.

If possible please review and send back by 11:30 am today and we will get it on this coming Monday's council meeting.

Thanks,

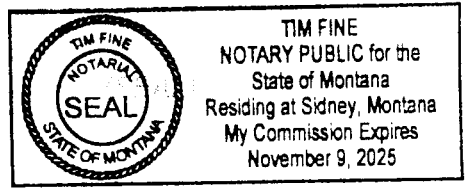
DENNIS V. MOORE

Dennis V Moore

STATE OF MT }
COUNTY OF Richland }^{SS}

This instrument was acknowledged before me on the 9 day of June, 2023, by **DENNIS V. MOORE.**

Tim Fine Tim Fine
Notary Public for the State of MT
Residing at: Sidney
My Commission Expires: 11-9-2025



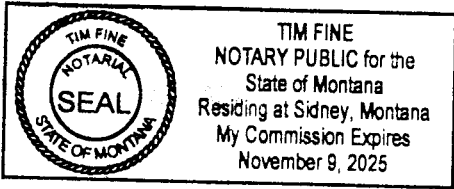
RUTH MOORE

Ruth Moore

STATE OF MT }
COUNTY OF Richland }^{SS}

This instrument was acknowledged before me on the 9 day of June, 2023, by **RUTH MOORE.**

Tim Fine
Notary Public for the State of MT
Residing at: Sidney
My Commission Expires: 11-9-2025



After recording, please return to:
CITY OF SIDNEY
115 2ND Street SE
Sidney, MT 59270

Item c.

BOOK E 460 PAGE 601

617982 BOOK: 460 MISC REC PAGE: 601 Pages: 3
STATE OF MONTANA RICHLAND COUNTY
RECORDED: 06/09/2023 2:16 KOI: EASEMENT
STEPHANIE VERHASSELT CLERK AND RECORDER
FEE: \$24.00 BY: Ruth Moore
TO: CITY OF SIDNEY 115 2ND ST SE, SIDNEY, MT 59270

GRANT OF WATER EASEMENT

THIS INDENTURE, made this 9 day of June, 2023 between:

Grantor: **DENNIS V. MOORE**
RUTH MOORE

Grantee: **CITY OF SIDNEY**
115 2ND Street SE
Sidney, MT 59270

WITNESSETH:

In exchange for good and valuable consideration, the receipt of which is hereby acknowledged, Grantor does hereby grant and convey to Grantee an exclusive easement for water utility purposes.

Said easement being described as follows:

A tract of land in Tract 3, Minor Subdivision 32 of the SE $\frac{1}{4}$ of Section 32, Township 23 North, Range 59 East, Principal Meridian, Montana, City of Sidney, Richland County, Montana and being more particularly described as follows:

A 20 foot wide strip of land as shown on the attached **Exhibit 'A'**.

Grantors' property that is the subject of this easement is described as follows:

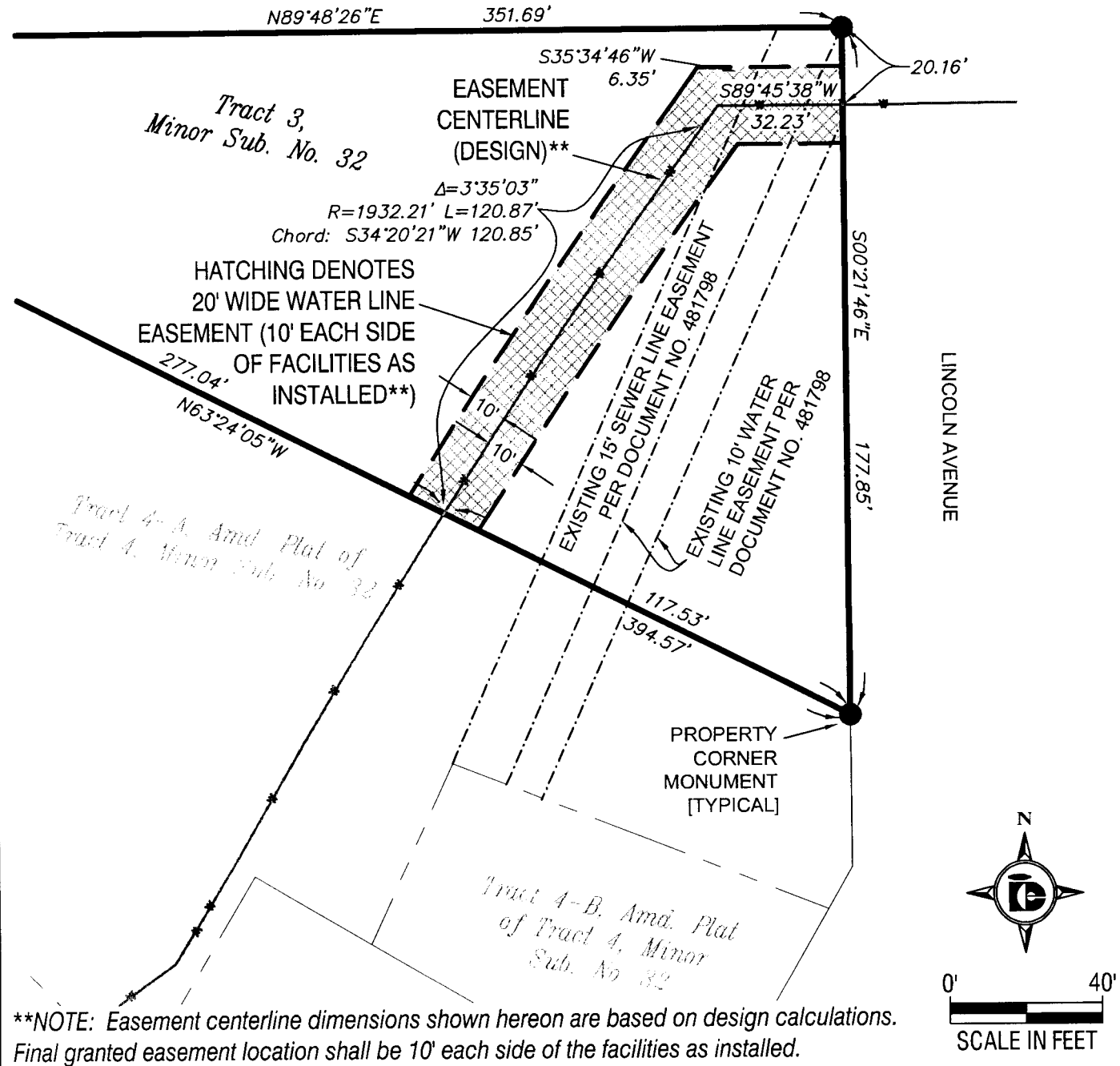
Tract 3, Minor Subdivision 32 of SE $\frac{1}{4}$ of Section 32, Township 23 North, Range 59 East, Principal Meridian, Montana, City of Sidney, Richland County, Montana.

This easement is to provide water utility access to the Grantee.

Grantee shall have the right to use the easement for water utility services, and it shall have the right to do such construction, repair, maintenance and replacement work on the water utility as shall be necessary to provide for water utility services.

This easement shall extent to the heirs, successors and assigns of Grantee and shall be binding upon the heirs, successors and assigns of Grantor.

EXHIBIT A
 SE1/4, SECTION 32, T23N, R59E, P.M.M.
 CITY OF SIDNEY, RICHLAND COUNTY, MONTANA



****NOTE:** Easement centerline dimensions shown hereon are based on design calculations.
 Final granted easement location shall be 10' each side of the facilities as installed.



Interstate Engineering, Inc.
 P.O. Box 648
 2177 Lincoln Ave SE
 Sidney, Montana 59270
 Ph (406) 433-5617
 Fax (406) 433-5618
 www.interstateeng.com
Other offices in Minnesota, North Dakota and South Dakota

SEC.	T.	R.
32	23N	59E

OWNERS: DENNIS V. MOORE & RUTH MOORE	
FOR: CITY OF SIDNEY	
RICHLAND COUNTY, MONTANA	
Drawn By: A.L.K.	Project No.: S21-00-105
Checked By: J.L.K.	Date: 03/03/2023

Rm 6/19/23

After recording, please return to:
The Rush Espresso, LLC
1053 S Central Ave
Sidney, MT 59270-5217

BOOK E 460 PAGE 595

Item c.

617980 BOOK: 460 MISC REC PAGE: 595 Pages: 3
STATE OF MONTANA RICHLAND COUNTY
RECORDED: 06/09/2023 2:13 KOI: EASEMENT
STEPHANIE VERHASSELT CLERK AND RECORDER
FEE: \$24.00 BY: Beth Moore
TO: RUSH ESPRESSO, LLC 1053 S CENTRAL AVE, SIDNEY, MT 59270

GRANT OF WATER SERVICE EASEMENT

THIS INDENTURE, made this 29th day of March, 2023 between:

Grantor: **Montana Land & Cattle, LLC**
PO Box 16
St. Anthony, ID 83445-0016

Grantee: **The Rush Espresso, LLC**
1053 S Central Ave
Sidney, MT 59270-5217

WITNESSETH:

In exchange for good and valuable consideration, the receipt of which is hereby acknowledged, Grantor does hereby grant and convey to Grantee an exclusive easement for water service purposes, as set forth below.

Said easement being described as follows:

A strip of land in Tract 2, Certificate of Survey No. 27-490 lying in the SE $\frac{1}{4}$ of Section 32, Township 23 North, Range 59 East, Principal Meridian, Montana, City of Sidney, Richland County, Montana and being more particularly described as follows:

A 10 foot wide strip as shown as shown on the attached **Exhibit A**.

Grantor's property that is the subject of this easement is described as follows:

Tract 2, Certificate of Survey No. 27-490 lying in the SE $\frac{1}{4}$ of Section 32, Township 23 North, Range 59 East, Principal Meridian, Montana, City of Sidney, Richland County, Montana.

This easement is an easement appurtenant to, and granted for the benefit of, Tract 4-B of the Amended Plat of Tract 4, Minor Subdivision No. 32, lying in the of SE $\frac{1}{4}$ of Section 32, Township 23 North, Range 59 East, Principal Meridian, Montana, City of Sidney, Richland County, Montana. The purpose of this easement is to provide water service access to the Grantee, The Rush Espresso, LLC, as the owner of Tract 4-B described above. Grantor conveys to the to the Grantee an easement for the purpose of maintaining and improving the water utilities installed within the tract of land described in Exhibit A.

This easement shall extend to the heirs, successors and assigns of Grantee and shall be binding upon the heirs, successors and assigns of Grantor.

Montana Land & Cattle, LLC

Michael P. [Signature]

By: *Managing Member*

STATE OF Idaho }

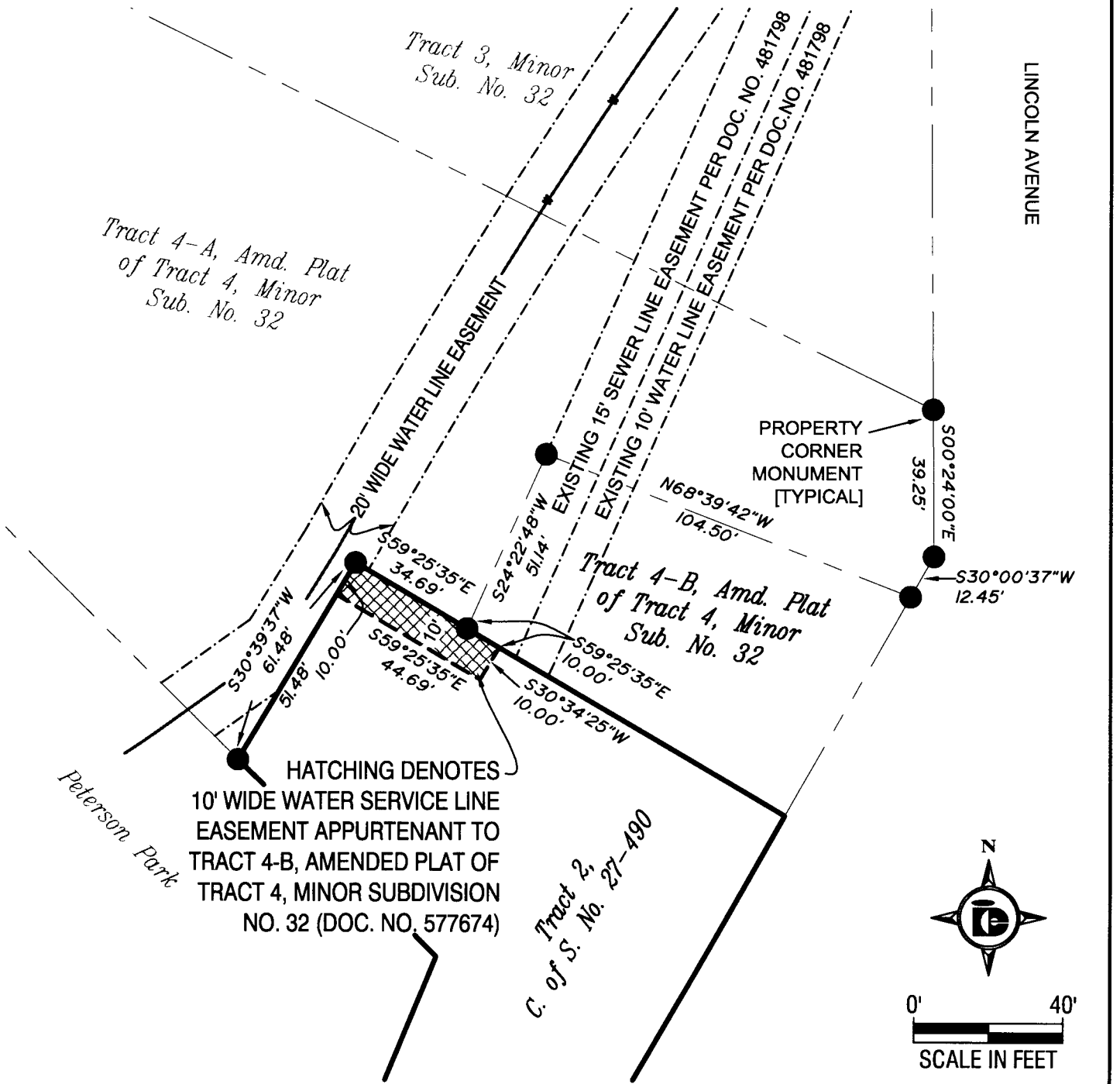
COUNTY OF Madison :ss }

This instrument was acknowledged before me on the 29th day of March, 2023, by ~~undersigned~~ known to me to be the Man. Manager of Montana Land & Cattle, LLC.

Lynda Merrill
Notary Public for the State of Idaho
Residing at: Parker, ID
My Commission Expires: 4-4-2026



EXHIBIT A
 SE1/4, SECTION 32, T23N, R59E, P.M.M.
 CITY OF SIDNEY, RICHLAND COUNTY, MONTANA



Interstate Engineering, Inc.
 P.O. Box 648
 2177 Lincoln Ave SE
 Sidney, Montana 59270
 Ph (406) 433-5617
 Fax (406) 433-5618
 www.interstateeng.com
 Other offices in Minnesota, North Dakota and South Dakota

SEC.	T.	R.
32	23N	59E

OWNERS: MONTANA LAND & CATTLE AN AZ LLC
 FOR: RUSH ESPRESSO LLC
 RICHLAND COUNTY, MONTANA
 Drawn By: A.L.K. Project No.: S21-00-105
 Checked By: A.L.K. Date: 03/13/2023

After recording, please return to:
CITY OF SIDNEY
115 2nd Street SE
Sidney, MT 59270

BOOK E 460 PAGE 598

Item c.

617981 BOOK: 460 MISC REC PAGE: 598 Pages: 3
STATE OF MONTANA RICHLAND COUNTY
RECORDED: 06/09/2023 2:15 KOI: EASEMENT
STEPHANIE VERHASSELT CLERK AND RECORDER
FEE: \$24.00 BY: Ruth Moore
TO: CITY OF SIDNEY 115 2ND ST SE, SIDNEY, MT 59270

GRANT OF WATER AND SEWER EASEMENT

THIS INDENTURE, made this 21 day of April, 2023 between:

Grantor: **O'REILLY AUTO ENTERPRISES, LLC**

Grantee: **CITY OF SIDNEY**
115 2ND Street SE
Sidney, MT 59270

WITNESSETH:

In exchange for good and valuable consideration, the receipt of which is hereby acknowledged, Grantor does hereby grant and convey to Grantee an exclusive easement for sewer and water utility purposes.

Said easement being described as follows:

A tract of land in Tract 4A, Minor Subdivision 32 of the SE $\frac{1}{4}$ of Section 32, Township 23 North, Range 59 East, Principal Meridian, Montana, City of Sidney, Richland County, Montana and being more particularly described as follows:

A 20 foot wide strip as shown as shown on the attached **Exhibit 'A'**.

Grantors' property that is the subject of this easement is described as follows:

Tract 4A, Minor Subdivision 32 of SE $\frac{1}{4}$ of Section 32, Township 23 North, Range 59 East, Principal Meridian, Montana, City of Sidney, Richland County, Montana.

This easement is to provide sewer and water utility access to the Grantee.

Grantee shall have the right to use the easement for sewer and water utility services, and it shall have the right to do such construction, repair, maintenance and replacement work on the sewer and water utility as shall be necessary to provide for sewer and water utility services.

This easement shall extent to the heirs, successors and assigns of Grantee and shall be binding upon the heirs, successors and assigns of Grantor.

O'REILLY AUTO ENTERPRISES, LLC

[Signature]
By: Phil Hopper
Its: SR VP

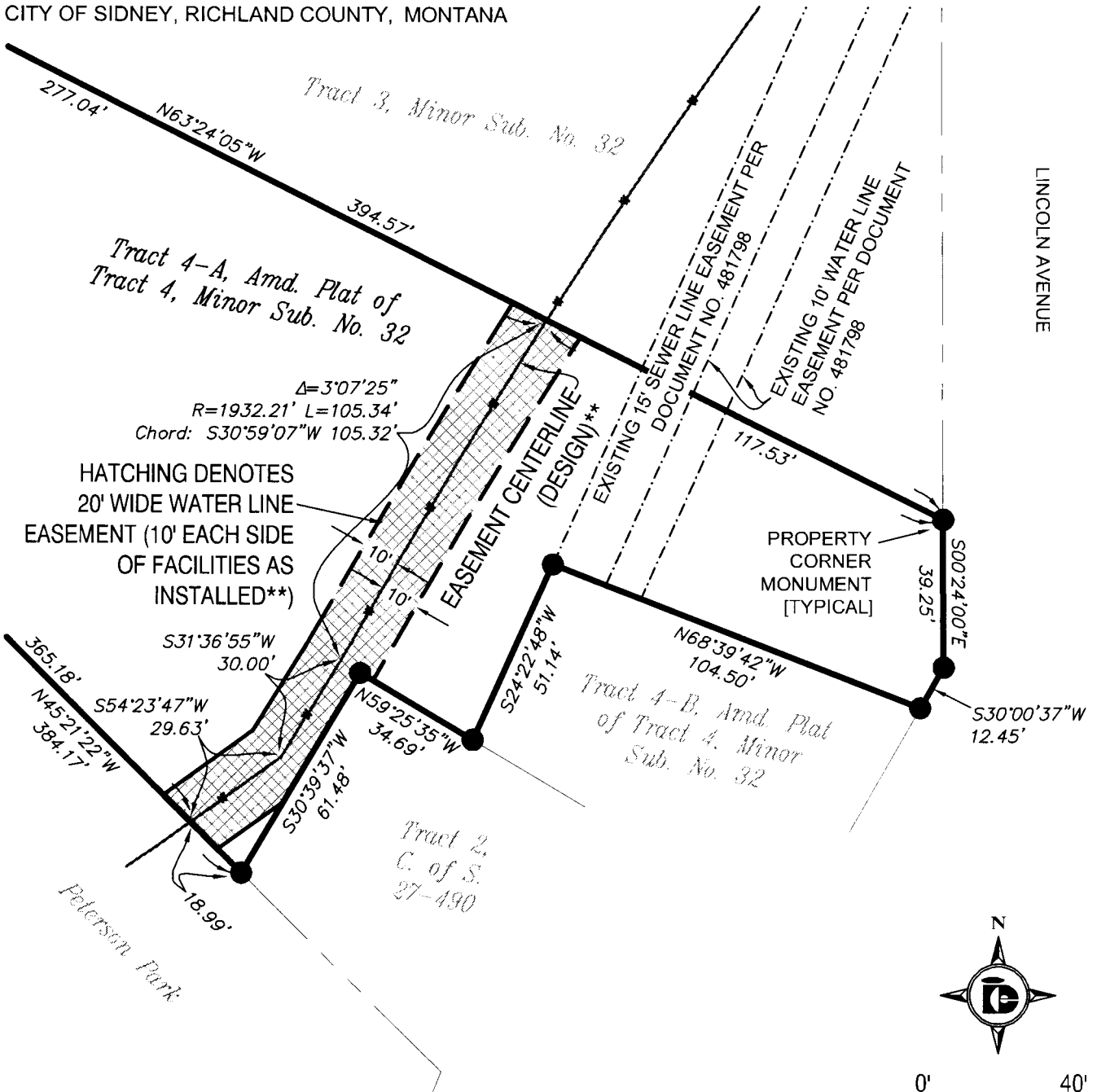
STATE OF Missouri
COUNTY OF Greene :SS

This instrument was acknowledged before me on the 01 day of April, 2023, by Phil Hopper known to me to be the Senior Vice President of O'Reilly Auto Enterprises, LLC.

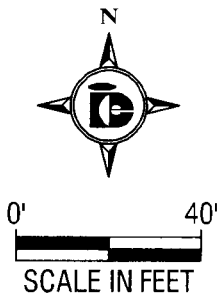
Candice Danielle Randolph
Notary Public for the State of Missouri
Residing at: Greene County
My Commission Expires: January 18, 2027

CANDICE DANIELLE RANDOLPH
Notary Public - Notary Seal
STATE OF MISSOURI
Greene County
My Commission Expires: Jan, 18, 2027
Commission # 23673760

EXHIBIT A
 SE1/4, SECTION 32, T23N, R59E, P.M.M.
 CITY OF SIDNEY, RICHLAND COUNTY, MONTANA



****NOTE:** Easement centerline dimensions shown hereon are based on design calculations. Final granted easement location shall be 10' each side of the facilities as installed.



	 <p>INTERSTATE ENGINEERING Professionals you need. People you trust</p>	Interstate Engineering, Inc. P.O. Box 648 2177 Lincoln Ave SE Sidney, Montana 59270 Ph (406) 433-5617 Fax (406) 433-5618 www.interstateeng.com <small>Other offices in Minnesota, North Dakota and South Dakota</small>	<table border="1" style="font-size: 8px;"> <tr><th>SEC.</th><th>T.</th><th>R.</th></tr> <tr><td>32</td><td>23N</td><td>59E</td></tr> </table>	SEC.	T.	R.	32	23N	59E	OWNERS: O'REILLY AUTO ENTERPRISES, LLC FOR: CITY OF SIDNEY RICHLAND COUNTY, MONTANA Drawn By: A.L.K. Project No.: S21-00-105 Checked By: J.L.K. Date: 6/30/2023
			SEC.	T.	R.					
32	23N	59E								
										

April 2023 Fire Run Report

2023-025	#1	EMS Assist	4/1/2023	Medical	City	1	Hour
2023-026	#2	House Fire	4/4/2023	Fire	County	5	Hour
2023-027	#3	Truck Fire	4/8/2023	Fire	County	1	Hour
2023-028	#4	Report of Smoke	4/9/2023	Not Paged	City	1	Hour
2023-029	#5	Landfill Fire	4/12/2023	Fire	County	2	Hour
2023-030	#6	EMS Assist	4/13/2023	Medical	City	1	Hour
2023-031	#7	EMS Assist	4/13/2023	Medical	City	1	Hour
2023-032	#8	Accident Assist	4/15/2023	Medical	County	5	Hour
2023-033	#9	Structure Fire	4/17/2023	Fire	County	5	Hour
2023-034	#10	Grass Fire	4/17/2023	Fire	County	3	Hour
2023-035	#11	Structure Fire	4/18/2023	Fire	County	6	Hour
2023-036	#12	Gas Leak	4/19/2023	Fire	city	1	Hour
2023-037	#13	co detector	4/20/2023	Not Paged	city	1	Hour
2023-038	#14	Power Line Down	4/22/2023	Fire	City	1	Hour
2023-039	#15	Accident Assist	4/28/2023	Fire	City	1	Hour
2023-040	#16	Structure Fire	4/29/2023	Fire	County	1	Hour
2023-041	#17	EMS Assist	4/29/2023	Not Paged	City	1	Hour
2023-042	#18	Gas Leak	4/30/2023	Fire	city	1	Hour

May 2023 Fire Run Report

2023-043	#1	Controlled Burn	5/1/2023	Fire	County	1	Hour
2023-044	#2	Smoke Alarm	5/3/2023	Fire	City	1	Hour
2023-045	#3	Elevator Rescue	5/4/2023	Fire	County	1	Hour
2023-046	#4	Report of Smoke	5/6/2023	Not Paged	City	1	Hour
2023-047	#5	dumpster fire	5/7/2023	Fire	City	1	Hour
2023-048	#6	Report of Smoke	5/9/2023	Fire	County	2	Hour
2023-049	#7	Gas Leak	5/9/2023	Fire	City	2	Hour
2023-050	#8	Report of Smoke	5/11/2023	Fire	City	1	Hour
2023-051	#9	false alarm	5/12/2023	Fire	City	1	Hour
2023-052	#10	Report of Smoke	5/13/2023	Fire	city	1	Hour
2023-053	#11	Report of Smoke	5/17/2023	Fire	city	1	Hour
2023-054	#12	EMS Assist	5/24/2023	medical	city	1	Hour
2023-055	#13	EMS Assist	5/25/2023	medical	city	1	Hour
2023-056	#14	Accident Assist	5/25/2023	medical	City	1	Hour
2023-057	#15	false alarm	5/28/2023	Fire	City	1	Hour
2023-058	#16	Grass fire	5/28/2023	Fire	County	1	Hour
2023-059	#17	false alarm	5/29/2023	Not Paged	City	1	Hour
2023-060	#18	structure fire	5/31/2023	Fire	county	4	Hour

CITY OF SIDNEY
RICHLAND COUNTY, MONTANA
Fiscal Year Ended June 30, 2022

AUDIT REPORT

CITY OF SIDNEY

RICHLAND COUNTY, MONTANA

Fiscal Year Ended June 30, 2022

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CITY OF SIDNEY
RICHLAND COUNTY, MONTANA

ORGANIZATION

Fiscal Year Ended June 30, 2022

CITY COUNCIL

Frank DiFonzo
Tami Christensen
Kysa Rasmussen
Kali Godfrey
Ken Koffler
Joe Stevenson

Council Member
Council Member
Council Member
Council Member
Council Member
Council Member

CITY OFFICIALS

Rick Norby
Jessica Chamberlin
Karmen Schmierer
Thomas Kalil
Luke Savage
Mark Kraft

Mayor
Clerk/Treasurer
Utility Billing Clerk
Attorney
Judge
Chief of Police

City of Sidney, Richland County, Montana
MANAGEMENT'S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2022

This management discussion and analysis provides an overview of the City of Sidney's financial activities for the fiscal year ended June 30, 2022. Please review this information in conjunction with the financial statements.

FINANCIAL HIGHLIGHTS-PRIMARY GOVERNMENT

- **Government-Wide Highlights**

The total assets of the City of Sidney (\$56,703,603) exceeded its total liabilities (\$17,842,327) as of June 30, 2022 by \$37,785,701 compared \$34,091,391 for the fiscal year ending June 30, 2021. The unrestricted amount of \$10,633,767 may be used to meet the government's general obligations.

- **Fund Highlights**

The City's government activity funds reported a total net position of \$10,240,319. Of this amount, \$2,684,391 is restricted, \$4,573,702 is the net investment in capital assets, and the unrestricted balance is \$2,982,226.

The City's business-type activity funds reported a net position of \$27,545,382. Of this amount, \$1,194,819 is restricted, \$18,699,022 is net investment in capital assets, and the unrestricted balance is \$7,651,541.

- **Long-term Debt**

The City's total bonds, notes payable, OPEB and compensated absences for governmental activities increased to \$3,144,735 from \$4,788,653 in fiscal year 2021.

Business type activities bonds, notes payable, OPEB and compensated absences reported total \$15,773,167 in fiscal year 2022, increased from \$14,709,883 in fiscal year 2021.

The City of Sidney has completed the three phases of the City Lagoon bonding project that had rate increases for the sewer to cover bonding requirements done in the previous fiscal years. The City of Sidney also started the bonding process for several water projects, to be done each fiscal year over the 5 years. The first and second SRF bonding water project was the Holly Street Project and the West Holly Water Project. The third and final projects are anticipated in the upcoming fiscal years. Incremental rate increases will happen each year for each project, if the projects are to be done, to be in effect January of that year.

OVERVIEW OF THE FINANCIAL STATEMENTS

The City of Sidney's basic financial statements include three components: 1. the government-wide financial statements, 2. fund financial statements, and 3. notes to the financial statements. The report also includes additional supplementary information.

City of Sidney, Richland County, Montana
MANAGEMENT'S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2022

- **Government-wide Financial Statements**

The government-wide financial statements provide a broad view of the City's operations in a manner similar to a private-sector business. The statements include two statements. The *Statement of Net Assets* presents all of the government's assets and liabilities. The difference between the assets and liabilities is reported as "net assets". Over time, increases or decreases may serve as a useful indicator of whether the financial position of the City is improving or deteriorating. The *Statement of Activities* presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will not result in cash flows until future fiscal periods (such as uncollected taxes and earned but unused vacation leave.

The two above financial statements have separate sections for the two different types of city activities as follows:

- **Governmental Activities** – The activities in this section are mostly supported by taxes and intergovernmental revenues. Services reported here include, but are not limited to, general government (legislative, accounting and legal), public safety (law enforcement and fire), public works (streets and roads), and culture and recreation (parks).
- **Business-type Activities** – These functions are normally intended to recover all or a significant portion of their costs through user fees and charges. The major business-type activities of the City include water, sewer, and solid waste.

The City of Sidney does not have any component units.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The City's funds can be divided into three categories as follows:

- **Governmental Funds** – Governmental funds are to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, the governmental fund financial statements focus on near-term inflows and outflows of spendable resources. This is known as the modified accrual basis of accounting. Revenues should be recognized in the accounting period in which they become available and measurable. Expenditures should be recognized in the accounting period in which the fund liability is incurred, if measurable, except for un-matured interest on long-term debt, which should be recognized when due. They also focus on the balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the government's near-term financing requirements.

City of Sidney, Richland County, Montana
MANAGEMENT'S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2022

The City's three major funds for reporting purposes for fiscal year 2021 are the General Fund, SID #102 Debt Service Fund, and SID#104 Debt Service Fund.

- Propriety Funds – The City charges customers for the services it provides. The three major services the City of Sidney provides are for water, sewer, and solid waste. Propriety funds utilize the accrual accounting. Revenues are recorded when earned and expenses are recorded at the time the liability is incurred, regardless of when the related cash flows take place.
- Fiduciary Funds – Fiduciary funds are used to account for resources held for the benefit of parties outside state government. They are not included in the financial statements as the City is not allowed to use these funds to finance its operations.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Required Supplementary Information

Presented in this section of the Annual Financial Summary submitted to the State are the combined statements of non-major funds, cash receipts and disbursements, and the cash reconciliation.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net Assets

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position.

FINANCIAL ANALYSIS OF THE CITY'S GOVERNMENT'S FUNDS

At the 2022 fiscal year end, the City of Sidney reported fund balances for the governmental funds of \$5,940,966. Of that amount, \$2,968,727 is listed as restricted and committed. The balance of \$2,972,239 is reported as unrestricted and is therefore available for financing future appropriated expenditures.

At the 2022 fiscal year end, the City of Sidney reported fund balances for the business type funds of \$27,545,382. Of that amount, \$1,194,819 is listed as restricted. The balance of \$7,651,541 is reported as unrestricted and is therefore available for financing future appropriated expenditures.

General Fund

The General Fund is the chief operating fund of the City. The revenue is generated primarily from property taxes, licenses and permits, intergovernmental (state entitlements and court allocations), swimming pool user fees, and investment earnings. This fund maintains the overall functions of the governmental unit.

In fiscal year 2022, the City of Sidney appropriated \$2,649,545 in expenditures, but only spent \$2,282,393. The difference of \$367,152 in unused appropriation is due to multiple causes, including not purchasing all capital outlay budgeted, and employee shortages.

City of Sidney, Richland County, Montana
MANAGEMENT'S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2022

In fiscal year 2022, the City of Sidney budgeted a total of \$2,523,653 in revenue to be received, but actually received \$2,617,358. The over revenue of \$93,705 was due to receiving more than anticipated in taxes and assessments, primarily from back tax payments, and building permits.

Special Revenue funds

The majority of the revenue in these funds is from local property taxes, assessments, or shared revenue from another government.

The Oil/Gas Severance Funds is one of the city's major funds. There was substantial increase in revenue in the Oil/Gas Severance Fund this fiscal year, with receiving revenue from the Board of Oil and Gas from the licensing fees. The majority of oil reserve was used for supplementing the General Fund, including but not limited to the Police and Fire Departments, parks, and streets.

Debt Service Funds

The City of Sidney has set up separate debt service for each bond. The purpose of each of these funds is to account for the payment of principal and interest on bonded debt.

Debt service funds related to special improvement districts include SID 101A, SID 102, SID 103, and SID 104.

Capital Projects Funds

These funds are used to acquire or construct capital facilities.

Enterprise Funds

The Enterprise Funds are used to account for self-supporting activities of the City. These funds are primarily financed from user charges. The City of Sidney has four enterprise funds:

- Water – Major Fund
- Sewer – Major Fund
- Solid Waste- Major Fund
- Sweeping

There were no major increases in rates for any of these accounts in fiscal year 2019.

The City of Sidney has no Internal Service Funds or Permanent Funds.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The City's investment in capital assets includes land, buildings, and improvements other than buildings, machinery and equipment, infrastructure (roads, lighting systems, curb, gutters, etc.), source of supply, treatment plant, general plant and land which is not depreciable. Only assets with a cost of \$5,000 or more are capitalized.

City of Sidney, Richland County, Montana
MANAGEMENT'S DISCUSSION AND ANALYSIS
 Fiscal Year Ended June 30, 2022

Item a.

ECONOMIC CONDITION AND OUTLOOK

Looking to the future, the plans include completing the lagoon replacement, continuing with the planned water projects, replacing aged equipment, purchasing solid waste and road equipment, and budgeting for additional staff that will be needed for the expanding services provided by the City while filling current open positions.

There were 158.76 mills authorized for the City levy for fiscal year 2022. Of those mills, 115.51 were appropriated to the General Fund, to help in the cost of the public safety, welfare, and happiness.

REQUESTS FOR INFORMATION

The financial report is designed to provide a general overview of the City of Sidney's finances for all those with an interest in the government's finances and to demonstrate the City of Sidney's accountability for the money it receives. If you have any questions about this report or need additional information, please contact the City of Sidney, 115 2nd St. SE, Sidney, MT 59270.

Table 1 - Net Position

	Governmental Activities			Business-type Activities		
	FY21	FY20	Change Inc (Dec)	FY21	FY20	Change Inc (Dec)
	Current and other assets	\$ 8,516,784	\$ 8,099,186	\$ 417,598	\$ 10,585,853	\$ 10,280,428
Capital assets	4,868,270	5,234,424	(366,154)	32,732,696	29,978,889	2,753,807
Total assets	\$ 13,385,054	\$ 13,333,610	\$ 51,444	\$ 43,318,549	\$ 40,259,317	\$ 3,059,232
Long-term debt outstanding	\$ 1,617,458	\$ 2,462,077	\$ (844,619)	\$ 14,876,423	\$ 14,076,252	\$ 800,171
Other liabilities	1,527,277	2,326,576	(799,299)	896,744	633,631	263,113
Total liabilities	\$ 3,144,735	\$ 4,788,653	\$ (1,643,918)	\$ 15,773,167	\$ 14,709,883	\$ 1,063,284
Net investment in capital assets	\$ 4,573,702	\$ 4,809,207	\$ (235,505)	\$ 18,699,022	\$ 17,439,555	\$ 1,259,467
Restricted	2,684,391	2,917,904	(233,513)	1,194,819	1,069,519	125,300
Unrestricted (deficit)	2,982,226	817,846	2,164,380	7,651,541	7,040,360	611,181
Total net position	\$ 10,240,319	\$ 8,544,957	\$ 1,695,362	\$ 27,545,382	\$ 25,549,434	\$ 1,995,948

City of Sidney, Richland County, Montana
MANAGEMENT'S DISCUSSION AND ANALYSIS
 Fiscal Year Ended June 30, 2022

Item a.

Table 2 - Changes in Net Position

	Governmental Activities			Business-type Activities		
	<u>FY22</u>	<u>FY21</u>	<u>Change Inc (Dec)</u>	<u>FY22</u>	<u>FY21</u>	<u>Change Inc (Dec)</u>
Revenues						
<i>Program revenues (by major source):</i>						
Charges for services	\$ 945,767	\$ 910,284	\$ 35,483	\$ 4,906,244	\$ 4,806,724	\$ 99,520
Operating grants and contributions	1,855,576	275,561	1,580,015	-	-	-
Capital grants and contributions	-	70,517	(70,517)	15,000	15,000	-
<i>General revenues (by major source):</i>						
Property taxes for general purposes	1,599,781	1,769,263	(169,482)	-	-	-
Licenses and permits	135,543	44,794	90,749	-	-	-
Video poker apportionment	19,925	23,400	(3,475)	-	-	-
P I L T	214	2,317	(2,103)	-	-	-
Miscellaneous	36,531	57,648	(21,117)	43,063	40,003	3,060
Interest/investment earnings	39,916	36,488	3,428	10,134	11,906	(1,772)
Unrestricted federal/state shared revenues	22,000	-	22,000	-	-	-
Montana oil and gas production tax	257,375	123,034	134,341	-	-	-
State entitlement	911,574	895,544	16,030	-	-	-
Contributions & donations	6,561	27,070	(20,509)	-	-	-
State contributions to retirement	69,236	91,342	(22,106)	46,595	70,448	(23,853)
Total revenues	<u>\$ 5,899,999</u>	<u>\$ 4,327,262</u>	<u>\$ 1,572,737</u>	<u>\$ 5,021,036</u>	<u>\$ 4,944,081</u>	<u>\$ 76,955</u>
Program expenses						
General government	\$ 421,649	\$ 683,851	\$ (262,202)	\$ -	\$ -	\$ -
Public safety	2,016,144	2,019,848	(3,704)	-	-	-
Public works	1,116,676	1,224,198	(107,522)	-	-	-
Public health	72	-	72	-	-	-
Culture and recreation	620,150	582,778	37,372	-	-	-
Housing and community development	2,215	2,215	-	-	-	-
Debt service - interest	27,731	26,793	938	-	-	-
Water	-	-	-	1,032,727	1,094,578	(61,851)
Sewer	-	-	-	1,015,392	1,231,855	(216,463)
Solid Waste	-	-	-	769,763	818,938	(49,175)
Sweeping	-	-	-	243,206	247,361	(4,155)
Total expenses	<u>\$ 4,204,637</u>	<u>\$ 4,539,683</u>	<u>\$ (335,046)</u>	<u>\$ 3,061,088</u>	<u>\$ 3,392,732</u>	<u>\$ (331,644)</u>
Excess (deficiency) before special items and transfers	\$ 1,695,362	\$ (212,421)	\$ 1,907,783	\$ 1,959,948	\$ 1,551,349	\$ 408,599
Gain (loss) on sale of capital assets	-	-	-	36,000	-	36,000
Increase (decrease) in net position	<u>\$ 1,695,362</u>	<u>\$ (212,421)</u>	<u>\$ 1,907,783</u>	<u>\$ 1,995,948</u>	<u>\$ 1,551,349</u>	<u>\$ 444,599</u>

Denning, Downey & Associates, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

1740 U.S. Hwy 93 South, P.O. Box 1957, Kalispell, MT 59903-1957

INDEPENDENT AUDITOR'S REPORT

Mayor and City Council
City of Sidney
Richland County
Sidney, Montana

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Sidney, Richland County, Montana as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City of Sidney, Richland County, Montana basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Sidney, Richland County, Montana, as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibility under those standards are further described in the Auditor's Responsibility for the Audit of the Financial Statements section of our report. We are required to be independent of City of Sidney, Richland County, Montana, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Change in Accounting Principle

As described in Note 1 to the financial statements, in 2022, City of Sidney, Richland County, Montana adopted new accounting guidance, GASB No. 87 Leases is effective for years beginning after December 15, 2019 (revised to year beginning after June 15, 2021 per GASB Statement No. 95). Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatements, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Sidney, Richland County, Montana’s ability to continue as a going concern for twelve months beyond the financial statement date, including any currently know information that may raise substantial doubt shortly thereafter.

Auditor’s Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Sidney, Richland County, Montana’s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Sidney, Richland County, Montana’s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis, budgetary comparison information, schedule of changes in the entity's total OPEB liability and related ratios, schedules of proportionate share of the net pension liability and the schedule of contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical content. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report June 8, 2023, on our consideration of the City of Sidney, Richland County, Montana's internal control over financial reporting and on our tests of its compliance with certain provisions of laws regulations contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Sidney, Richland County, Montana's internal control over financial reporting and compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City of Sidney, Richland County, Montana's internal control over financial reporting and compliance.

Denning, Downey and Associates, CPA's, P.C.

June 8, 2023

City of Sidney, Richland County, Montana
Statement of Net Position
June 30, 2022

	<u>Governmental</u> <u>Activities</u>	<u>Business-type</u> <u>Activities</u>	<u>Total</u>
ASSETS			
Current assets:			
Cash and investments	\$ 6,802,759	\$ 8,606,890	\$ 15,409,649
Taxes and assessments receivable, net	981,725	197,213	1,178,938
Accounts receivable - net	-	373,969	373,969
Due from other governments	744	-	744
Capital Credits	38,312	56,102	94,414
Total current assets	<u>\$ 7,823,540</u>	<u>\$ 9,234,174</u>	<u>\$ 17,057,714</u>
Noncurrent assets			
Restricted cash and investments	\$ -	\$ 1,194,819	\$ 1,194,819
Deferred assessments receivable	460,162	-	460,162
Capital assets - land	364,410	566,125	930,535
Capital assets - construction in progress	14,969	23,253,976	23,268,945
Capital assets - depreciable, net	4,488,891	8,912,595	13,401,486
Total noncurrent assets	<u>\$ 5,328,432</u>	<u>\$ 33,927,515</u>	<u>\$ 39,255,947</u>
Total assets	<u>\$ 13,151,972</u>	<u>\$ 43,161,689</u>	<u>\$ 56,313,661</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows of resources - pensions	\$ 233,082	\$ 156,860	\$ 389,942
Total deferred outflows of resources	<u>\$ 233,082</u>	<u>\$ 156,860</u>	<u>\$ 389,942</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 13,385,054</u>	<u>\$ 43,318,549</u>	<u>\$ 56,703,603</u>
LIABILITIES			
Current liabilities			
Warrants payable	\$ 613,039	\$ -	\$ 613,039
Accounts payable	206,810	345,781	552,591
Due to other governments	672	-	672
Revenues collected in advance	-	3,680	3,680
Payroll liabilities	42,016	-	42,016
Current portion of long-term capital liabilities	73,512	732,237	805,749
Current portion of compensated absences payable	250,786	118,604	369,390
Total current liabilities	<u>\$ 1,186,835</u>	<u>\$ 1,200,302</u>	<u>\$ 2,387,137</u>
Noncurrent liabilities			
Other post employment benefits	\$ 21,831	\$ 114,617	\$ 136,448
Noncurrent portion of long-term capital liabilities	221,056	13,301,437	13,522,493
Noncurrent portion of compensated absences	71,308	50,629	121,937
Net pension liability	1,000,796	673,516	1,674,312
Total noncurrent liabilities	<u>\$ 1,314,991</u>	<u>\$ 14,140,199</u>	<u>\$ 15,455,190</u>
Total liabilities	<u>\$ 2,501,826</u>	<u>\$ 15,340,501</u>	<u>\$ 17,842,327</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows of resources - pensions	\$ 642,909	\$ 432,666	\$ 1,075,575
Total deferred inflows of resources	<u>\$ 642,909</u>	<u>\$ 432,666</u>	<u>\$ 1,075,575</u>
NET POSITION			
Net investment in capital assets	\$ 4,573,702	\$ 18,699,022	\$ 23,272,724
Restricted for debt service	487,762	1,194,819	1,682,581
Restricted for special projects	2,196,629	-	2,196,629
Unrestricted	2,982,226	7,651,541	10,633,767
Total net position	<u>\$ 10,240,319</u>	<u>\$ 27,545,382</u>	<u>\$ 37,785,701</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u>\$ 13,385,054</u>	<u>\$ 43,318,549</u>	<u>\$ 56,703,603</u>

See accompanying Notes to the Financial Statements

City of Sidney, Richland County, Montana
Statement of Activities
For the Fiscal Year Ended June 30, 2022

<u>Functions/Programs</u>	<u>Program Revenues</u>				<u>Net (Expenses) Revenues and Changes in Net Position</u>		
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Primary Government</u>		
					<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
Primary government:							
Governmental activities:							
General government	\$ 421,649	\$ 1,755	\$ -	\$ -	\$ (419,894)	\$ -	\$ (419,894)
Public safety	2,016,144	173,900	1,597,264	-	(244,980)	-	(244,980)
Public works	1,116,676	729,088	258,312	-	(129,276)	-	(129,276)
Public health	72	-	-	-	(72)	-	(72)
Culture and recreation	620,150	41,024	-	-	(579,126)	-	(579,126)
Housing and community development	2,215	-	-	-	(2,215)	-	(2,215)
Debt service - interest	27,731	-	-	-	(27,731)	-	(27,731)
Total governmental activities	\$ 4,204,637	\$ 945,767	\$ 1,855,576	\$ -	\$ (1,403,294)	\$ -	\$ (1,403,294)
Business-type activities:							
Water	\$ 1,032,727	\$ 1,943,218	\$ -	\$ -	\$ -	\$ 910,491	\$ 910,491
Sewer	1,015,392	1,917,940	-	15,000	-	917,548	917,548
Solid Waste	769,763	749,272	-	-	-	(20,491)	(20,491)
Sweeping	243,206	295,814	-	-	-	52,608	52,608
Total business-type activities	\$ 3,061,088	\$ 4,906,244	\$ -	\$ 15,000	\$ -	\$ 1,860,156	\$ 1,860,156
Total primary government	\$ 7,265,725	\$ 5,852,011	\$ 1,855,576	\$ 15,000	\$ (1,403,294)	\$ 1,860,156	\$ 456,862
General Revenues:							
Property taxes for general purposes					\$ 1,599,781	\$ -	\$ 1,599,781
Licenses and permits					135,543	-	135,543
Video poker apportionment					19,925	-	19,925
P I L T					214	-	214
Miscellaneous					36,531	43,063	79,594
Interest/investment earnings					39,916	10,134	50,050
Unrestricted federal/state shared revenues					22,000	-	22,000
Montana oil and gas production tax					257,375	-	257,375
State entitlement					911,574	-	911,574
Contributions & donations					6,561	-	6,561
State contributions to retirement					69,236	46,595	115,831
Gain (loss) on sale of capital assets					-	36,000	36,000
Total general revenues, special items and transfers					\$ 3,098,656	\$ 135,792	\$ 3,234,448
Change in net position					\$ 1,695,362	\$ 1,995,948	\$ 3,691,310
Net position - beginning					\$ 8,544,957	\$ 25,549,434	\$ 34,094,391
Net position - end					\$ 10,240,319	\$ 27,545,382	\$ 37,785,701

See accompanying Notes to the Financial Statements

City of Sidney, Richland County, Montana
Balance Sheet
Governmental Funds
June 30, 2022

	<u>General</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS			
Current assets:			
Cash and investments	\$ 3,771,899	\$ 3,030,860	\$ 6,802,759
Taxes and assessments receivable, net	376,243	605,482	981,725
Due from other funds	201,770	-	201,770
Due from other governments	-	744	744
Capital Credits	38,312	-	38,312
Total current assets	<u>\$ 4,388,224</u>	<u>\$ 3,637,086</u>	<u>\$ 8,025,310</u>
Noncurrent assets:			
Deferred assessments receivable	\$ -	\$ 460,162	\$ 460,162
Total noncurrent assets	<u>-</u>	<u>460,162</u>	<u>460,162</u>
TOTAL ASSETS	<u>\$ 4,388,224</u>	<u>\$ 4,097,248</u>	<u>\$ 8,485,472</u>
LIABILITIES			
Current liabilities:			
Warrants payable	\$ 613,039	\$ -	\$ 613,039
Accounts payable	144,755	62,055	206,810
Due to other funds	-	201,770	201,770
Due to other governments	-	672	672
Payroll liabilities	42,016	-	42,016
Total liabilities	<u>\$ 799,810</u>	<u>\$ 264,497</u>	<u>\$ 1,064,307</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows of resources - taxes and assessments	\$ 376,243	\$ 1,065,644	\$ 1,441,887
Deferred inflows of resources - capital credits	38,312	-	38,312
Total deferred inflows of resources	<u>\$ 414,555</u>	<u>\$ 1,065,644</u>	<u>\$ 1,480,199</u>
FUND BALANCES			
Restricted	\$ -	\$ 1,729,028	\$ 1,729,028
Committed	-	1,239,699	1,239,699
Unassigned fund balance	3,173,859	(201,620)	2,972,239
Total fund balance	<u>\$ 3,173,859</u>	<u>\$ 2,767,107</u>	<u>\$ 5,940,966</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	<u>\$ 4,388,224</u>	<u>\$ 4,097,248</u>	<u>\$ 8,485,472</u>

See accompanying Notes to the Financial Statements

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

Total fund balances - governmental funds	\$	5,940,966
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		4,868,270
Property taxes receivable will be collected this year, but are not available soon enough to pay for the current period's expenditures, and therefore are deferred in the funds.		1,441,887
Deferred inflows related to capital credits are recognized in the funds as an offset to the receivables because the resources have not been received and are not available to the City.		38,312
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds.		(638,493)
Net pension liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds.		(1,000,796)
The changes between actuarial assumptions, differences in expected vs actual pension experiences, changes in proportionate share allocation, and current year retirement contributions as they relate to the net pension liability are a deferred outflow of resources and are not payable in current period, therefore are not reported in the funds.		233,082
The changes between actuarial assumptions, differences in projected vs actual investment earnings, and changes in proportionate share allocation as they relate to the net pension liability are a deferred inflows of resources and are not available to pay for current expenditures, therefore are not reported in the funds.		(642,909)
Total net position - governmental activities	\$	<u><u>10,240,319</u></u>

See accompanying Notes to the Financial Statements

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

	<u>General</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
REVENUES			
Taxes and assessments	\$ 1,269,573	\$ 1,268,520	\$ 2,538,093
Licenses and permits	135,543	-	135,543
Intergovernmental	2,792,592	293,632	3,086,224
Charges for services	46,212	17,312	63,524
Fines and forfeitures	172,561	1,339	173,900
Miscellaneous	36,421	4,488	40,909
Investment earnings	28,695	11,221	39,916
Total revenues	<u>\$ 4,481,597</u>	<u>\$ 1,596,512</u>	<u>\$ 6,078,109</u>
EXPENDITURES			
General government	\$ 413,893	\$ 40,224	\$ 454,117
Public safety	1,523,642	341,018	1,864,660
Public works	2,297	809,992	812,289
Public health	72	-	72
Culture and recreation	265,384	236,787	502,171
Debt service - principal	-	130,649	130,649
Debt service - interest	-	27,731	27,731
Capital outlay	106,902	128,135	235,037
Total expenditures	<u>\$ 2,312,190</u>	<u>\$ 1,714,536</u>	<u>\$ 4,026,726</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 2,169,407</u>	<u>\$ (118,024)</u>	<u>\$ 2,051,383</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	\$ -	\$ 164,500	\$ 164,500
Transfers out	<u>(164,500)</u>	<u>-</u>	<u>(164,500)</u>
Total other financing sources (uses)	<u>\$ (164,500)</u>	<u>\$ 164,500</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ 2,004,907</u>	<u>\$ 46,476</u>	<u>\$ 2,051,383</u>
Fund balances - beginning	\$ 1,168,952	\$ 2,720,631	\$ 3,889,583
Fund balance - ending	<u>\$ 3,173,859</u>	<u>\$ 2,767,107</u>	<u>\$ 5,940,966</u>

See accompanying Notes to the Financial Statements

City of Sidney, Richland County, Montana
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Fiscal Year Ended June 30, 2022

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

Net change in fund balances - total governmental funds	\$	2,051,383
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets:		
- Capital assets purchased		235,037
- Depreciation expense		(601,191)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:		
- Long-term receivables (deferred inflows)		(227,786)
The change in compensated absences is shown as an expense in the Statement of Activities		(60,916)
Repayment of debt principal is an expenditures in the governmental funds, but the repayment reduces long-term debt in the Statement of Net Position:		
- Long-term debt principal payments		130,649
Termination benefits are shown as an expense in the Statement of Activities and not reported on the Statement of Revenues, Expenditures and Changes in Fund Balance:		
- Post-employment benefits other than retirement liability		131,563
Pension expense related to the net pension liability is shown as an expense on the Statement of Activities and not reported on the Statement of Revenues, Expenditures, and Changes in Fund Balance		(13,053)
State aid revenue related to net pension liability is shown as a revenue on the Statement of Activities and not reported on the Statement of Revenues, Expenditures, and Changes in Fund Balance		49,676
Change in net position - Statement of Activities	\$	<u>1,695,362</u>

See accompanying Notes to the Financial Statements

City of Sidney, Richland County, Montana
Statement of Net Position
Proprietary Funds
June 30, 2022

Business-Type Activities - Enterprise Funds

	<u>Water</u>	<u>Sewer</u>	<u>Solid Waste</u>	<u>Non-major Enterprise</u>	<u>Totals</u>
ASSETS					
Current assets:					
Cash and investments	\$ 4,266,604	\$ 3,355,957	\$ 687,874	\$ 296,455	\$ 8,606,890
Taxes and assessments receivable, net	-	4,302	127,767	65,144	197,213
Accounts receivable - net	190,217	183,752	-	-	373,969
Capital Credits	28,052	28,050	-	-	56,102
Total current assets	<u>\$ 4,484,873</u>	<u>\$ 3,572,061</u>	<u>\$ 815,641</u>	<u>\$ 361,599</u>	<u>\$ 9,234,174</u>
Noncurrent assets:					
Restricted cash and investments	\$ 415,930	\$ 778,889	\$ -	\$ -	\$ 1,194,819
Capital assets - land	-	543,936	18,239	3,950	566,125
Capital assets - construction in progress	4,307,917	18,946,059	-	-	23,253,976
Capital assets - depreciable, net	5,483,751	2,686,570	622,587	119,687	8,912,595
Total noncurrent assets	<u>\$ 10,207,598</u>	<u>\$ 22,955,454</u>	<u>\$ 640,826</u>	<u>\$ 123,637</u>	<u>\$ 33,927,515</u>
Total assets	<u>\$ 14,692,471</u>	<u>\$ 26,527,515</u>	<u>\$ 1,456,467</u>	<u>\$ 485,236</u>	<u>\$ 43,161,689</u>
DEFERRED OUTFLOWS OF RESOURCES					
Deferred outflows of resources - pensions	\$ 46,121	\$ 42,684	\$ 55,819	\$ 12,236	\$ 156,860
Total deferred outflows of resources	<u>\$ 46,121</u>	<u>\$ 42,684</u>	<u>\$ 55,819</u>	<u>\$ 12,236</u>	<u>\$ 156,860</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 14,738,592</u>	<u>\$ 26,570,199</u>	<u>\$ 1,512,286</u>	<u>\$ 497,472</u>	<u>\$ 43,318,549</u>
LIABILITIES					
Current liabilities:					
Accounts payable	\$ 94,688	\$ 239,982	\$ 9,467	\$ 1,644	\$ 345,781
Revenues collected in advance	2,079	1,601	-	-	3,680
Current portion of long-term capital liabilities	163,237	569,000	-	-	732,237
Current portion of compensated absences payable	27,635	25,064	50,155	15,750	118,604
Total current liabilities	<u>\$ 287,639</u>	<u>\$ 835,647</u>	<u>\$ 59,622</u>	<u>\$ 17,394</u>	<u>\$ 1,200,302</u>
Noncurrent liabilities:					
Other post employment benefits	\$ 25,925	\$ 27,290	\$ 30,019	\$ 31,383	\$ 114,617
Noncurrent portion of long-term capital liabilities	3,709,991	9,591,446	-	-	13,301,437
Noncurrent portion of compensated absences	17,921	6,326	22,751	3,631	50,629
Net pension liability	198,033	183,273	239,670	52,540	673,516
Total noncurrent liabilities	<u>\$ 3,951,870</u>	<u>\$ 9,808,335</u>	<u>\$ 292,440</u>	<u>\$ 87,554</u>	<u>\$ 14,140,199</u>
Total liabilities	<u>\$ 4,239,509</u>	<u>\$ 10,643,982</u>	<u>\$ 352,062</u>	<u>\$ 104,948</u>	<u>\$ 15,340,501</u>
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows of resources - pensions	\$ 127,216	\$ 117,734	\$ 153,964	\$ 33,752	\$ 432,666
Total deferred inflows of resources	<u>\$ 127,216</u>	<u>\$ 117,734</u>	<u>\$ 153,964</u>	<u>\$ 33,752</u>	<u>\$ 432,666</u>
NET POSITION					
Net investment in capital assets	\$ 5,918,440	\$ 12,016,119	\$ 640,826	\$ 123,637	\$ 18,699,022
Restricted for debt service	415,930	778,889	-	-	1,194,819
Unrestricted	4,037,497	3,013,475	365,434	235,135	7,651,541
Total net position	<u>\$ 10,371,867</u>	<u>\$ 15,808,483</u>	<u>\$ 1,006,260</u>	<u>\$ 358,772</u>	<u>\$ 27,545,382</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u>\$ 14,738,592</u>	<u>\$ 26,570,199</u>	<u>\$ 1,512,286</u>	<u>\$ 497,472</u>	<u>\$ 43,318,549</u>

See accompanying Notes to the Financial Statements

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

Business-Type Activities - Enterprise Funds

	<u>Water</u>	<u>Sewer</u>	<u>Solid Waste</u>	<u>Non-major Enterprise</u>	<u>Totals</u>
OPERATING REVENUES					
Charges for services	\$ 1,934,719	\$ 1,913,859	\$ 17,249	\$ -	\$ 3,865,827
Miscellaneous revenues	6,221	17,029	19,813	-	43,063
Special assessments	8,499	4,081	732,023	295,814	1,040,417
Total operating revenues	<u>\$ 1,949,439</u>	<u>\$ 1,934,969</u>	<u>\$ 769,085</u>	<u>\$ 295,814</u>	<u>\$ 4,949,307</u>
OPERATING EXPENSES					
Personal services	\$ 395,238	\$ 315,685	\$ 528,766	\$ 155,538	\$ 1,395,227
Supplies	74,424	64,916	68,725	14,744	222,809
Purchased services	159,871	203,794	80,919	28,442	473,026
Fixed charges	20,000	23,677	15,224	5,900	64,801
Depreciation	290,886	150,560	76,129	38,582	556,157
Total operating expenses	<u>\$ 940,419</u>	<u>\$ 758,632</u>	<u>\$ 769,763</u>	<u>\$ 243,206</u>	<u>\$ 2,712,020</u>
Operating income (loss)	<u>\$ 1,009,020</u>	<u>\$ 1,176,337</u>	<u>\$ (678)</u>	<u>\$ 52,608</u>	<u>\$ 2,237,287</u>
NON-OPERATING REVENUES (EXPENSES)					
Intergovernmental revenue	\$ 13,700	\$ 27,679	\$ 16,581	\$ 3,635	\$ 61,595
Interest revenue	4,054	3,513	2,000	567	10,134
Debt service interest expense	(92,308)	(256,760)	-	-	(349,068)
Total non-operating revenues (expenses)	<u>\$ (74,554)</u>	<u>\$ (225,568)</u>	<u>\$ 18,581</u>	<u>\$ 4,202</u>	<u>\$ (277,339)</u>
Income (loss) before contributions and transfers	<u>\$ 934,466</u>	<u>\$ 950,769</u>	<u>\$ 17,903</u>	<u>\$ 56,810</u>	<u>\$ 1,959,948</u>
SPECIAL AND EXTRAORDINARY ITEMS					
Gain (loss) on sale of capital assets	\$ -	\$ -	\$ -	\$ 36,000	\$ 36,000
Change in net position	<u>\$ 934,466</u>	<u>\$ 950,769</u>	<u>\$ 17,903</u>	<u>\$ 92,810</u>	<u>\$ 1,995,948</u>
Net Position - Beginning of the year	<u>\$ 9,437,401</u>	<u>\$ 14,857,714</u>	<u>\$ 988,357</u>	<u>\$ 265,962</u>	<u>\$ 25,549,434</u>
Net Position - End of the year	<u>\$ 10,371,867</u>	<u>\$ 15,808,483</u>	<u>\$ 1,006,260</u>	<u>\$ 358,772</u>	<u>\$ 27,545,382</u>

See accompanying Notes to the Financial Statements

City of Sidney, Richland County, Montana
Statement of Cash Flows
Proprietary Funds
Fiscal Year Ended June 30, 2022

	Business - Type Activities - Enterprise Funds				
	Water	Sewer	Solid Waste	Non-Major Enterprise	Totals
Cash flows from operating activities:					
Cash received from providing services	\$ 2,011,121	\$ 1,918,426	\$ 682,788	\$ 294,380	\$ 4,906,715
Cash received from miscellaneous sources	6,221	17,029	19,813	-	43,063
Cash payments to suppliers	(141,096)	(64,916)	(64,612)	(16,802)	(287,426)
Cash payments for professional services	(179,871)	(227,471)	(96,143)	(34,342)	(537,827)
Cash payments to employees	(428,498)	(399,778)	(540,771)	(130,512)	(1,499,559)
Net cash provided (used) by operating activities	<u>\$ 1,267,877</u>	<u>\$ 1,243,290</u>	<u>\$ 1,075</u>	<u>\$ 112,724</u>	<u>\$ 2,624,966</u>
Cash flows from capital and related financing activities:					
Acquisition and construction of capital assets	\$ (2,483,751)	\$ (923,915)	\$ -	\$ 36,000	\$ (3,371,666)
Principal paid on debt	(160,134)	(555,000)	-	-	(715,134)
Interest paid on debt	(92,308)	(256,760)	-	-	(349,068)
Proceeds from bonds, loans and advances	2,152,102	57,372	-	-	2,209,474
Net cash provided (used) by capital and related financing activities	<u>\$ (584,091)</u>	<u>\$ (1,678,303)</u>	<u>\$ -</u>	<u>\$ 36,000</u>	<u>\$ (2,226,394)</u>
Cash flows from non-capital financing activities:					
Cash received from other governments	\$ 13,700	\$ 27,679	\$ 16,581	\$ 3,635	\$ 61,595
Net cash provided (used) from non-capital financing activities	<u>\$ 13,700</u>	<u>\$ 27,679</u>	<u>\$ 16,581</u>	<u>\$ 3,635</u>	<u>\$ 61,595</u>
Cash flows from investing activities:					
Interest on investments	\$ 1,868	\$ 1,329	\$ 2,000	\$ 567	\$ 5,764
Net cash provided (used) by investing activities	<u>\$ 1,868</u>	<u>\$ 1,329</u>	<u>\$ 2,000</u>	<u>\$ 567</u>	<u>\$ 5,764</u>
Net increase (decrease) in cash and cash equivalents	<u>\$ 699,354</u>	<u>\$ (406,005)</u>	<u>\$ 19,656</u>	<u>\$ 152,926</u>	<u>\$ 465,931</u>
Cash and cash equivalents at beginning	<u>3,983,180</u>	<u>4,540,851</u>	<u>668,218</u>	<u>143,529</u>	<u>9,335,778</u>
Cash and cash equivalents at end	<u>\$ 4,682,534</u>	<u>\$ 4,134,846</u>	<u>\$ 687,874</u>	<u>\$ 296,455</u>	<u>\$ 9,801,709</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:					
Operating income (loss)	\$ 1,009,020	\$ 1,176,337	\$ (678)	\$ 52,608	\$ 2,237,287
Adjustments to reconcile operating income to net cash provided (used) by operating activities:					
Depreciation	290,886	150,560	76,129	38,582	556,157
Changes in assets and liabilities:					
Accounts receivable	67,903	196	(66,484)		1,615
Assessments receivable		290		(1,434)	(1,144)
Deferred inflows/outflows	152,373	151,505	185,243	39,994	529,115
Accounts payable	(66,672)	-	4,113	(2,058)	(64,617)
Compensated absences	(3,500)	(5,864)	10,171	1,010	1,817
Other post-employment benefits	5,196	343	23,800	31,383	60,722
Net pension liability	(187,329)	(230,077)	(231,219)	(47,361)	(695,986)
Net cash provided (used) by operating activities	<u>\$ 1,267,877</u>	<u>\$ 1,243,290</u>	<u>\$ 1,075</u>	<u>\$ 112,724</u>	<u>\$ 2,624,966</u>

See accompanying notes to the financial statements

City of Sidney, Richland County, Montana
Statement of Net Position
Fiduciary Funds
June 30, 2022

	<u>Custodial Funds</u>
	<u>Custodial Funds</u>
ASSETS	
Cash and short-term investments	\$ (24,175)
Taxes receivable	14,468
TOTAL ASSETS	<u>\$ (9,707)</u>
 NET POSITION	
Restricted for:	
Individuals, organizations, and other governments	\$ (9,707)
TOTAL NET POSTION	<u>\$ (9,707)</u>

See accompanying Notes to the Financial Statements

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

		<u>Custodial Funds</u>
		<u>Custodial Funds</u>
ADDITIONS		
Interest and change in fair value of investments	\$	304
Taxes, licenses, and fees collected for other governments		37,981
Intergovernmental grants and entitlements collected		15,695
Miscellaneous		4,635
Total additions	\$	<u>58,615</u>
DEDUCTIONS		
Taxes, licenses, and fees distributed to other governments	\$	<u>145,706</u>
Total deductions	\$	<u>145,706</u>
Change in net position	\$	<u>(87,091)</u>
 Net Position - Beginning of the year	 \$	 <u>77,384</u>
 Net Position - End of the year	 \$	 <u><u>(9,707)</u></u>

See accompanying Notes to the Financial Statements

CITY OF SIDNEY
RICHLAND COUNTY, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

New Accounting Pronouncements

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

Financial Reporting Entity

In determining the financial reporting entity, the City complies with the provisions of GASB statement No. 14, *The Financial Reporting Entity*, as amended by GASB statement No. 61, *The Financial Reporting Entity: Omnibus*, and includes all component unit's of which the City appointed a voting majority of the component unit's board; the City is either able to impose its will on the unit or a financial benefit or burden relationship exists. In addition, the City complies with GASB statement No. 39 *Determining Whether Certain Organizations Are Component Units* which relates to organizations that raise and hold economic resources for the direct benefit of the City.

Primary Government

The City is a political subdivision of the State of Montana governed by an elected Mayor and Council duly elected by the registered voters of the City. The City utilizes the manager form of government. The City is considered a primary government because it is a general-purpose local government. Further, it meets the following criteria; (a) it has a separately elected governing body (b) it is legally separate and (c) it is fiscally independent from the State and other local governments.

CITY OF SIDNEY
RICHLAND COUNTY, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

Basis of Presentation, Measurement Focus and Basis of Accounting

Government-wide Financial Statements:

Basis of Presentation

The Government-wide Financial Statements (the Statement of Net Position and the Statement of Activities) display information about the reporting government as a whole and its component units. They include all funds of the City except fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. Eliminations have been made in the consolidation of business-type activities.

The Statement of Net Position presents the financial condition of the governmental and business-type activities for the City at year end. The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the City's governmental activities. Direct expenses are those that are specifically associated with a program or function. The City does not charge indirect expenses to programs or functions. The types of transactions reported as program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or activity, 2) operating grants and contributions, and 3) capital grants and contributions. Revenues that are not classified as program revenues, including all property taxes, are presented as general revenues.

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

Measurement Focus and Basis of Accounting

On the government-wide Statement of Net Position and the Statement of Activities, both governmental and business-type activities are presented using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred regardless of the timing of the cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. The City generally applies restricted resources to expenses incurred before using unrestricted resources when both restricted and unrestricted net assets are available.

CITY OF SIDNEY
RICHLAND COUNTY, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

Fund Financial Statements

Basis of Presentation

Fund financial statements of the reporting City are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements. Funds are organized into three categories: governmental, proprietary, and fiduciary. An emphasis is placed on major funds within the governmental and proprietary categories. Each major fund is displayed in a separate column in the governmental funds statements. All of the remaining funds are aggregated and reported in a single column as non-major funds. A fund is considered major if it is the primary operating fund of the City or meets the following criteria:

- a. Total assets combined with deferred outflows of resources, liabilities combined with deferred inflows of resources, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and
- b. Total assets combined with deferred outflows of resources, liabilities combined with deferred inflows of resources, revenues, or expenditures/expenses of that individual governmental or enterprise funds are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

Measurement Focus and Basis of Accounting

Governmental Funds

Modified Accrual

All governmental funds are accounted for using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. “Measurable” means the amount of the transaction can be determined. “Available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The City defined the length of time used for “available” for purposes of revenue recognition in the governmental fund financial statements as collection within 60 days of the end of the current fiscal period, except for property taxes and other state grants that are recognized upon receipt.

Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. General capital asset acquisitions are reported as expenditures in governmental funds and proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

CITY OF SIDNEY
RICHLAND COUNTY, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

Property taxes, franchise fees, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. All other revenue items are considered to be measurable and available only when cash is received by the government.

Major Funds:

The City reports the following major governmental funds:

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

Proprietary Funds:

All proprietary funds are accounted for using the accrual basis of accounting. These funds account for operations that are primarily financed by user charges. The economic resource focus concerns determining costs as a means of maintaining the capital investment and management control. Revenues are recognized when earned and expenses are recognized when incurred. Allocations of costs, such as depreciation, are recorded in proprietary funds.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connections with a proprietary fund’s principal ongoing operations. The principal operating revenues for enterprise funds are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses. When both restricted and unrestricted resources are available for use, it is the City’s policy to use restricted resources first, then unrestricted resources as they are needed.

Major Funds:

The City reports the following major proprietary funds:

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

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

Solid Waste Fund – An enterprise fund that accounts for the activities of the City’s solid waste service.

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Fiduciary Funds

Fiduciary funds presented using the economic resources measurement focus and the accrual basis of accounting (except for the recognition of certain liabilities of defined benefit pension plans and certain postemployment healthcare plans). The required financial statements are a statement of fiduciary net position and a statement of changes in fiduciary net position. The fiduciary funds are:

Custodial Funds – To report fiduciary activities that are not required to be reported in any of the other fiduciary categories in which the resources held by the City in a custodial capacity. This fund primarily consist reporting of resources held by the City as an agent for individuals, private organizations, other local governmental entities. The external portion of the investment pools that are not held in a trust are also reported here.

NOTE 2. CASH, CASH EQUIVALENTS, AND INVESTMENTS

Cash Composition

Composition of cash, deposits and investments at fair value on June 30, 2022, are as follows:

	<u>Primary Government</u>
<u>Cash on hand and deposits:</u>	
Cash in banks:	
Demand deposits	\$ 16,580,293
Total	<u>\$ 16,580,293</u>

Cash equivalents

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

For purposes of the statement of cash flows, the enterprise services funds consider all funds (including restricted assets) held in the City’s cash management pool to be cash equivalents.

Fair Value Measurements

Investments are reported at fair value, with the following limited exceptions: 1) investments in non-negotiable certificates of deposit are reported at cost and 2) money market investments, including U.S Treasury and Agency obligations, which mature within one year of acquisition, are reported at amortized cost. Fair value is defined as the price

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that would be received to sell an asset or paid to transfer a liability in an orderly transaction between markets participates at the measurement date.

Credit Risk

As a means of limiting exposure to credit risk, the City is required to follow specific state statutes adding security to the deposits and investments. Below are the legal provisions provided in the state Montana Code Annotated (MCA).

Section 7-6-202, MCA, limits investments of public money of a local government in the following eligible securities:

(a) United States government treasury bills, notes and bonds and in the United States treasury obligations, such as state and local government series (SLGLS), separate trading of registered interest and principal of securities (STRIPS), or similar United States treasury obligations;

(b) United States treasury receipts in a form evidencing the holder's ownership of future interest or principal payments on specific United States treasury obligations that, in the absence of payment default by the United States, are held in a special custody account by an independent trust company in a certificate or book entry form with the federal reserve bank of New York; or

(c) Obligations of the following agencies of the United States, subject to the limitations in subsection 2 (not included):

- (i) federal home loan bank;
- (ii) federal national mortgage association;
- (iii) federal home mortgage corporation; and
- (iv) federal farm credit bank.

With the exception of the assets of a local government group self-insurance program, investments may not have a maturity date exceeding 5 years except when the investment is used in an escrow account to refund an outstanding bond issue in advance.

Section 7-6-205 and Section 7-6-206, MCA, state that demand deposits may be placed only in banks and public money not necessary for immediate use by a county, city, or town that is not invested as authorized in Section 7-6-202, MCA, may be placed in time or savings deposits with a bank, savings and loan association, or credit union in the state or placed in repurchase agreements as authorized in Section 7-6-213, MCA.

The government has no investment policy that would further limit its investment choices.

The government has no investments that require credit risk disclosure.

CITY OF SIDNEY
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Item a.

Custodial Credit Risk

Custodial credit risk is the risk that, in the event of a bank failure, the government’s deposits may not be returned to it. The government does not have a deposit policy for custodial credit risk other than that required by state statutes. All deposits are carried at cost plus accrued interest. As of June 30, 2022, the government’s bank balance was exposed to custodial credit risk as follows:

	June 30, 2022 <u>Balance</u>
<u>Depository Account</u>	
Insured	\$ 250,000
- Collateral held by the pledging bank's trust department but not in the County's name	<u>16,358,002</u>
Total deposits and investments	<u>\$ 16,608,002</u>

Deposit Security

Section 7-6-207, MCA, states (1) The local governing body may require security only for that portion of the deposits which is not guaranteed or insured according to law and, as to such unguaranteed or uninsured portion, to the extent of:

- (a) 50% of such deposits if the institution in which the deposit is made has a net worth of total assets ratio of 6% or more; or
- (b) 100% if the institution in which the deposit is made has a net worth of total assets ratio of less than 6%.

The amount of collateral held for City deposits at June 30, 2022, equaled or exceeded (the amount required by State statutes.

NOTE 3. RESTRICTED CASH/INVESTMENTS

The following restricted cash/investments were held by the City as of June 30, 2022. These amounts are reported within the cash/investment account on the Statement of Net Position.

<u>Fund</u>	<u>Description</u>	<u>Amount</u>
Water Fund	DNRC Debt Service Reserve	\$ 86,400
Water Fund	Rural Development Debt Service Reserve	329,530
Sewer Fund	SRF 17404 Debt Service Reserve	272,138
Sewer Fund	Sewer Utility	<u>506,751</u>
Total		<u>\$1,194,819</u>

CITY OF SIDNEY
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NOTE 4. RECEIVABLES

Tax Receivables

Property tax levies are set in August, after the County Assessor delivers the taxable valuation information to the County, in connection with the budget process and are based on taxable values listed as of January 1 for all property located in the Entity. Taxable values are established by the Montana Department of Revenue, and a revaluation of all property is required to be completed on a periodic basis. Taxable value is defined by Montana statute as a fixed percentage of market value.

Real property (and certain attached personal property) taxes are billed within ten days after the third Monday in October and are due in equal installments on November 30 and the following May 31. After those dates, they become delinquent (and a lien upon the property). After three years, the County may exercise the lien and take title to the property. Special assessments are either billed in one installment due November 30 or two equal installments due November 30 and the following May 31. Personal property taxes (other than those billed with real estate) are generally billed no later than the second Monday in July (normally in May or June), based on the prior November's levies. Personal property taxes, other than mobile homes, are due thirty days after billing. Mobile home taxes are billed in two halves, the first due thirty days after billing; the second due September 30. The tax billings are considered past due after the respective due dates and are subject to penalty and interest charges.

Taxes that become delinquent are charged interest at the rate of 5/6 of 1% a month plus a penalty of 2%. Real property on which taxes remain delinquent and unpaid may be sold at tax sales. In the case of personal property, the property is to be seized and sold after the taxes become delinquent.

NOTE 5. INVENTORIES AND PREPAIDS

The cost of inventories are recorded as an expenditure when purchased.

NOTE 6. CAPITAL ASSETS

The City's assets are capitalized at historical cost or estimated historical cost. City policy has set the capitalization threshold for reporting capital assets at \$5,000. Gifts or contributions of capital assets are recorded at fair market value when received. The costs of normal maintenance and repairs are charged to operations as incurred. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable. Depreciation is recorded on a straight-line basis over the useful lives of the assets as follows:

Buildings	30 – 50 years
Improvements	20 – 50 years
Equipment	5 – 50 years
Infrastructure	20 – 50 years

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Item a.

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

Governmental activities:

	<u>Balance</u>		<u>Balance</u>
	<u>July 1, 2021</u>	<u>Additions</u>	<u>June 30, 2022</u>
Capital assets not being depreciated:			
Land	\$ 364,410	\$ -	\$ 364,410
Construction in progress	-	14,969	14,969
Total capital assets not being depreciated	<u>\$ 364,410</u>	<u>\$ 14,969</u>	<u>\$ 379,379</u>
Other capital assets:			
Buildings	\$ 406,566	\$ -	\$ 406,566
Improvements other than buildings	3,936,407	-	3,936,407
Machinery and equipment	4,772,666	204,818	4,977,484
Infrastructure	<u>10,990,855</u>	<u>15,250</u>	<u>11,006,105</u>
Total other capital assets at historical cost	\$ 20,106,494	\$ 220,068	\$ 20,326,562
Less: accumulated depreciation	<u>(15,236,480)</u>	<u>(601,191)</u>	<u>(15,837,671)</u>
Total	<u>\$ 5,234,424</u>	<u>\$ (366,154)</u>	<u>\$ 4,868,270</u>

Governmental activities depreciation expense was charged to functions as follows:

Governmental Activities:	
General government	\$ 25,126
Public safety	151,484
Public works	304,387
Culture and recreation	117,979
Housing and community development	<u>2,215</u>
Total governmental activities depreciation expense	<u>\$ 601,191</u>

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

Business-type activities:

	<u>Balance</u> <u>July 1, 2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2022</u>
Capital assets not being depreciated:				
Land	\$ 566,125	\$ -	\$ -	\$ 566,125
Construction in progress	20,088,552	3,165,424	-	23,253,976
Total capital assets not being depreciated	<u>\$ 20,654,677</u>	<u>\$ 3,165,424</u>	<u>\$ -</u>	<u>\$ 23,820,101</u>
Other capital assets:				
Buildings	\$ 22,362	\$ -	\$ -	\$ 22,362
Improvements other than buildings	35,629	-	-	35,629
Machinery and equipment	2,395,336	-	(146,472)	2,248,864
Treatment plant	3,015,259	-	-	3,015,259
Source of supply	1,541,070	-	-	1,541,070
Transmission and distribution	11,927,116	5,420	-	11,932,536
General plant	1,142,128	139,120	-	1,281,248
Total other capital assets at historical cost	<u>\$ 20,078,900</u>	<u>\$ 144,540</u>	<u>\$ (146,472)</u>	<u>\$ 20,076,968</u>
Less: accumulated depreciation	<u>(10,754,688)</u>	<u>(556,157)</u>	<u>146,472</u>	<u>(11,164,373)</u>
Total	<u>\$ 29,978,889</u>	<u>\$ 2,753,807</u>	<u>\$ -</u>	<u>\$ 32,732,696</u>

NOTE 7. LONG TERM DEBT OBLIGATIONS

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

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

Changes in Long-Term Debt Liabilities - During the year ended June 30, 2022, the following changes occurred in liabilities reported in long-term debt:

Governmental Activities:

	<u>Balance</u> <u>July 1, 2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2022</u>	<u>Due Within</u> <u>One Year</u>
Special assessment bond	\$ 425,217	\$ -	\$ (130,649)	\$ 294,568	\$ 73,512
Compensated absences	261,178	60,916	-	322,094	250,786
Total	<u>\$ 686,395</u>	<u>\$ 60,916</u>	<u>\$ (130,649)</u>	<u>\$ 616,662</u>	<u>\$ 324,298</u>

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

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Business-type Activities:

	Balance			Balance		Due Within
	<u>July 1, 2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>June 30, 2022</u>	<u>One Year</u>	
Revenue bonds	\$ 12,539,334	\$ 2,209,474	\$ (715,134)	\$ 14,033,674	\$ 732,237	
Compensated absences	167,416	1,817	-	169,233	118,604	
Total	<u>\$ 12,706,750</u>	<u>\$ 2,211,291</u>	<u>\$ (715,134)</u>	<u>\$ 14,202,907</u>	<u>\$ 850,841</u>	

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

Purpose	Origination Date	Interest Rate	Bond Term	Maturity Date	Bonds Amount	Annual Payment	Balance June 30, 2022
SID 101A	9/1/04	2-5.5%	18 yrs	7/1/22	\$ 285,000	Varies	\$ -
SID 102	4/1/07	4.49%	18 yrs	1/1/23	970,000	Varies	32,405
SID 104	9/21/10	4.90%	20 yrs	7/1/29	665,000	Varies	262,163
					<u>\$ 1,920,000</u>		<u>\$ 294,568</u>

Annual requirement to amortize debt:

For Fiscal Year Ended	Principal	Interest
2023	\$ 73,512	\$ 15,543
2024	43,327	11,868
2025	45,667	9,528
2026	48,133	7,062
2027	50,732	4,463
2028	33,197	1,724
Total	<u>\$ 294,568</u>	<u>\$ 50,188</u>

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Item a.

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

<u>Purpose</u>	<u>Origination Date</u>	<u>Interest Rate</u>	<u>Bond Term</u>	<u>Maturity Date</u>	<u>Bonds Amount</u>	<u>Annual Payment</u>	<u>Balance June 30, 2022</u>
USDA Loan - Water	11/18/04	4.25%	40 yrs	3/18/42	\$ 860,000	Varies	\$ 602,628
WRF Loan #21459	7/15/20	2.50%	40 yrs	7/1/40	1,710,000	Varies	1,575,000
WRF 22493	8/19/21	2.50%	20 yrs	7/1/41	1,875,000	Varies	1,695,600
SRF Loan #17404 - Phase II	11/23/16	2.50%	20 yrs	6/30/36	8,523,000	Varies	6,582,980
SFR Loan #16383 - Phase I	9/22/15	2.50%	20 yrs	7/1/35	828,700	Varies	433,000
SRF Loan Phase III Loan A – 19449*	3/15/19	NA	NA	NA	300,000	N/A	300,000
SRF Loan - Phase III B - 19450	3/15/19	2.50%	20 yrs	1/1/39	<u>3,741,000</u>	Varies	<u>2,844,466</u>
					<u>\$17,837,700</u>		<u>\$ 14,033,674</u>

* The SRF Loan Phase III Loan A -19449 will be forgiven if all the project requirements are met. Therefore, this loan is not included in the amortization schedule in these footnotes.

Revenue bond resolutions include various restrictive covenants. The more significant covenants 1) require that cash be restricted and reserved for operations, construction, debt service, and replacement and depreciation; 2) specify minimum required operating revenue; and 3) specific and timely reporting of financial information to bond holders and the registrar.

Revenue bond resolutions include various restrictive covenants. The more significant covenants include the following:

1. The City is to maintain a Water Reserve account, depositing \$400 per month up to the amount equal to the annual debt service payment on the series 2004 bond. The required amount was calculated to be \$81,600. In addition, a general reserve requirement of \$60,106 plus a reserve requirement equal to the maximum principal and interest on the Rural Development bonds of \$274,717 was required. These are reported as restricted cash in the amount of \$329,530 on the Water Fund's Statement of Net Position. This City is in compliance with this requirement as of June 30, 2022.

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Item a.

2. The City is also to maintain a Sewer Account. The required amount was calculated to be \$778,889. This is reported as restricted cash on the Sewer Fund's Statement of Net Position. The City is in compliance with this requirement as of June 30, 2022.

3. The City must maintain net revenues no less than 110% of the maximum annual debt service payments in both the Water and Sewer funds. The net revenues required for the year were calculated to be \$302,189 in the Water fund and \$877,689 in the Sewer fund. The City exceeded these requirements in both funds, and therefore, was in compliance with this requirement as of June 30, 2022.

Annual requirement to amortize debt:

<u>For Fiscal</u> <u>Year Ended</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ 732,237	\$ 320,154
2024	754,757	302,124
2025	772,656	285,306
2026	792,595	268,067
2027	817,610	248,309
2028	833,562	234,172
2029	854,664	213,467
2030	875,776	194,318
2031	897,938	174,678
2032	909,148	154,512
2033	930,413	133,842
2034	956,731	112,952
2035	981,107	90,881
2036	967,542	68,718
2037	720,020	46,577
2038	331,069	32,018
2039	256,233	18,471
2040	260,934	11,321
2041	53,321	4,243
2042	35,361	9,853
Total	\$ 13,733,674	\$ 2,923,983

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Compensated Absences

Compensated absences are absences for which employees will be paid for time off earned for time during employment, such as earned vacation and sick leave. It is the City’s policy and state law to permit employees to accumulate a limited amount of earned but unused vacation benefits, which will be paid to employees upon separation from City service. Employees are allowed to accumulate and carry over a maximum of two times their annual accumulation of vacation, but the excess cannot be carried forward more than 90 days into the new calendar year. There is no restriction on the amount of sick leave that may be accumulated. Upon separation, employees are paid 100 percent of accumulated vacation and 25 percent of accumulated sick leave. The liability associated with governmental fund-type employees is reported in the governmental activities, while the liability associated with proprietary fund-type employees is recorded in the business-type activities/respective proprietary fund.

NOTE 8. POSTEMPLOYMENT HEALTHCARE PLAN

Plan Description. The healthcare plan provides for, as required by section 2-18-704, MCA, employees with at least 5 years of service and who are at least age 50, along with surviving spouses and dependents, to stay on the government's health care plan as long as they pay the same premium. This creates a defined benefit Other Post-Employment Benefits Plan (OPEB); since retirees are usually older than the average age of the plan participants, they receive a benefit of lower insurance rates. The OPEB plan is a single-employer defined benefit plan administered by the City. The government has not created a trust to accumulate assets to assist in covering the defined benefit plan costs, and covers these when they come due. The government has less than 100 plan members and thus qualifies to use the “Alternative Measurement Method” for calculating the liability. The above described OPEB plan does not provide a stand-alone financial report.

Benefits Provided. The government provides healthcare insurance benefits for retirees and their dependents upon reaching the age and service years defined in section 2-18-704, MCA. The benefit terms require that eligible retirees cover 100 percent of the health insurance premiums, but may pay the same premiums as the other members in the group health plan.

Employees covered by benefit terms. At June 30, 2022, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries receiving benefit payments	-
Active employees	37
Total employees	<hr style="border: none; border-top: 1px solid black; margin-bottom: 2px;"/> <hr style="border: none; border-top: 3px double black; margin-top: 2px;"/> 37

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Total OPEB Liability

The City’s total OPEB liability of \$136,448 at June 30, 2022, was determined by using the alternative measurement method. The measurement date of the determined liability was June 30, 2022.

Actuarial assumptions and other input. The total OPEB liability in the June 30, 2022 alternative measurement method was determined using the following assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Average age of retirement (based on historical data)	62
Discount rate (average anticipated rate)	3.37%
Average salary increase (Consumer Price Index)	5.90%
Participation rate	10.00%
<u>Health care cost rate trend (Federal Office of the Actuary)</u>	

<u>Year</u>	<u>% Increase</u>
2022	11.00%
2023	5.00%
2024	5.10%
2025	5.40%
2026	5.30%
2027	5.30%
2028	5.30%
2029	5.50%
2030	5.40%
2031	4.70%
2032 and after	4.70%

The discount rate was based on the 20-year General obligation (GO) bond index.

Life expectancy of employees was based on the United States Life Tables, 2020 for Males: Table 2 and Females: Table 3 as published in the National Vital Statistics Reports, Vol. 71, No. 2, August 23, 2022.

The turnover rates were determined from the periodic experience studies of the Montana public retirement systems for the covered groups as documented in the GASB 68 actuarial valuations.

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Item a.

Changes in the Total OPEB Liability

Balance at 6/30/2021		\$ <u>202,289</u>
Changes for the year:		
Service Cost		\$ 8,323
Change in assumptions		<u>(79,163)</u>
Net Changes		\$ <u>(70,841)</u>
Balance at 6/30/2022		\$ <u><u>136,448</u></u>

Sensitivity of the total OPEB liability to changes in the discount rate. The following summarizes the total OPEB liability reported, and how that liability would change if the discount rate used to calculate the OPEB liability were to decrease or increase 1%:

	1% Decrease <u>(2.37%)</u>	Discount Rate <u>(3.37%)</u>	1% Increase <u>(4.37%)</u>
Total OPEB Liability \$	\$ 160,974	\$ 136,448	\$ 117,111

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates. The following summarizes the total OPEB liability reported, and how that liability would change if the healthcare trend rates used in projecting the benefit payments were to decrease or increase 1%:

	1% Decrease	Healthcare Cost Trends*	1% Increase
Total OPEB Liability \$	\$ 112,796	\$ 136,448	\$ 166,734

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

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

For the year ended June 30, 2022, the City recognized an OPEB expense of \$(70,841). The City does not report any deferred outflows of resources and deferred inflows of resources related to OPEB as there were no differences between expected and actual experience or changes in assumptions performed in the alternative measurement method. In addition, since City records costs as they come due, there are no deferred outflows of resources for contributions to the OPEB plan trust.

CITY OF SIDNEY
 RICHLAND COUNTY, MONTANA
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Item a.

NOTE 9. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

The composition of interfund balances as of June 30, 2022, was as follows:

Due to/from other funds			
<u>Purpose</u>	<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Short-term cash loan	General – Major Governmental	Airport – Nonmajor Governmental	\$ 732
Short-term cash loan	General – Major Governmental	Library – Nonmajor Governmental	77,855
Short-term cash loan	General – Major Governmental	Local Govt Study Commission – Nonmajor Governmental	1,662
Short-term cash loan	General – Major Governmental	Curb & Sidewalk – Nonmajor Governmental	3,300
Short-term cash loan	General – Major Governmental	FEMA Grant – Nonmajor Governmental	14,312
Short-term cash loan	General – Major Governmental	SID 102 – Nonmajor Governmental	34,692
Short-term cash loan	General – Major Governmental	SID 103 – Nonmajor Governmental	8,767
Short-term cash loan	General – Major Governmental	SID 104 – Nonmajor Governmental	52,631
Short-term cash loan	General – Major Governmental	Curb & Sidewalk – Nonmajor Governmental	2,429
Short-term cash loan	General – Major Governmental	SID 104 – Nonmajor Governmental	5,390
			<u>\$201,770</u>

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Item a.

Interfund Transfers

The following is an analysis of operating transfers in and out during fiscal year 2022:

<u>Purpose</u>	<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Future capital expenditures	Police Investigative CIP – Nonmajor Governmental	General – Major Governmental	\$ 6,000
Operating Transfer	Tennis Courts – Nonmajor Governmental	Oil/Gas Severance Tax * – Major Governmental	8,500
Future capital expenditures	Police CIP – Nonmajor Governmental	Oil/Gas Severance Tax * – Major Governmental	50,000
Future capital expenditures	Fire Equipment CIP – Nonmajor Governmental	Oil/Gas Severance Tax * – Major Governmental	100,000
			<u>\$164,500</u>

* Combined with the General Fund under GASB 54

NOTE 10. NET PENSION LIABILITY

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

City's Proportionate Share Associated With:	PERS
Net Pension Liability	\$ 1,674,314
Deferred outflows of resources*	\$ 389,942
Deferred inflows of resources	\$ 1,075,574
Pension expense	\$ (15,950)

*Deferred outflows for PERS are reported as of the reporting date which includes employer contributions made subsequent to the measurement date of \$124,077. These amounts will be recognized as a reduction of the net pension liability in the year ending June 30, 2022. Total deferred inflows and outflows in the remainder of the note are as of the measurement date of June 30, 2022.

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

CITY OF SIDNEY
RICHLAND COUNTY, MONTANA
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June 30, 2022

Public Employee’s Retirement System – Defined Benefit Retirement Plan

Summary of Significant Accounting Policies

The City’s employees participate in the Public Employees Retirement System (PERS) administered by the Montana Public Employee Retirement Administration (MPERA), MPERA prepared financial statements using the accrual basis of accounting. The same accrual basis was used by MPERA for the purposes of determining the NPL; Deferred Outflows of Resources and Deferred Inflows of Resources related to pensions; Pension Expense; the Fiduciary Net Position; and Additions to, or Deductions from, Fiduciary Net Position. Member contributions are recognized in the period in which contributions are due. Employer contributions are recognized when due and the employer has made a formal commitment to provide the contributions. Revenues are recognized in the accounting period they are earned and become measurable. Benefit payments and refunds are recognized in the accounting period in which they are due and payable in accordance with the benefit terms. Expenses are recognized in the period incurred. Investments are reported at fair value. MPERA adhered to all accounting principles generally accepted by the United States of America. MPERA applied all applicable pronouncements of the Governmental Accounting Standards Board (GASB).

Plan Descriptions

The PERS-Defined Benefit Retirement Plan (PERS) administered by the Montana Public Employee Retirement Administration (MPERA), is a multiple-employer, cost-sharing plan established July 1, 1945, and governed by Title 19, chapters 2 & 3, Montana Code Annotated (MCA). This plan provides retirement benefits to covered employees of the State, local governments, certain employees of the Montana University System, and school districts.

All new members are initially members of the PERS-DBRP and have a 12-month window during which they may choose to remain in the PERS-DBRP or join the defined contribution retirement plan (PERS-DCRP) by filing an irrevocable election. Members may not be participants of both the *defined contribution* and *defined benefit* retirement plans. For members that choose to join the PERS-DCRP, a percentage of the employer contributions will be used to pay down the liability of the PERS-DBRP. All new members from the universities also have third option to join the university system’s Montana University System Retirement Program (MUS-RP).

The PERS-DBRP provides retirement, disability, and death benefits to plan members and their beneficiaries. Benefits are established by state law and can only be amended by the Legislature.

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RICHLAND COUNTY, MONTANA
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Summary of Benefits

Service retirement:

- Hired prior to July 1, 2011:
 - Age 60, 5 years of membership service;
 - Age 65, regardless of membership service; or
 - Any age, 30 years of membership service.
- Hired on or after July 1, 2011:
 - Age 65, 5 years of membership service;
 - Age 70, regardless of membership service.

Early Retirement (actuarially reduced):

- Hired prior to July 1, 2011:
 - Age 50, 5 years of membership service; or
 - Any age, 25 years of membership service.
- Hired on or after July 1, 2011:
 - Age 55, 5 years of membership service.

Second Retirement (requires returning to PERS-covered employer or PERS service):

1) Retire before January 1, 2016 and accumulate less than 2 years additional service credit or retire on or after January 1, 2016 and accumulate less than 5 years additional service credit:

- a. A refund of member's contributions plus return interest (currently 2.02% effective July 1, 2018).
- b. No service credit for second employment;
- c. Start the same benefit amount the month following termination; and
- d. Guaranteed Annual Benefit Adjustment (GABA) starts again in the January immediately following the second retirement.

2) Retire before January 1, 2016 and accumulate at least 2 years of additional service credit:

- a. A recalculated retirement benefit based on provisions in effect after the initial retirement; and
- b. GABA starts on the recalculated benefit in the January after receiving the new benefit for 12 months.

3) Retire on or after January 1, 2016 and accumulate 5 or more years of service credit:

- a. The same retirement as prior to the return to service;
- b. A second retirement benefit as prior to the second period of service based on laws in effect upon the rehire date; and
- c. GABA starts on both benefits in the January after receiving the original and the new benefit for 12 months.

Vesting

- 5 years of membership service

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RICHLAND COUNTY, MONTANA
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Member's highest average compensation (HAC)

- Hired prior to July 1, 2011- highest average compensation during any consecutive 36 months;
- Hired on or after July 1, 2011-highest average compensation during any consecutive 60 months;

Compensation Cap

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

Monthly benefit formula

Members hired prior to July 1, 2011:

- Less than 25 years of membership service: 1.785% of HAC per year of service credit;
- 25 years of membership service or more: 2% of HAC per year of service credit.

Members hired on or after July 1, 2011:

- Less than 10 years of membership service: 1.5% of HAC per year of service credit;
- 10 years or more, but less than 30 years of membership service: 1.785% of HAC per year of service credit;
- 30 years or more of membership service: 2% of HAC per year of service credit.

Guaranteed Annual Benefit Adjustment (GABA)

After the member has completed 12 full months of retirement, the member's benefit increases by the applicable percentage (provided below) each January, inclusive of other adjustments to the member's benefit.

- 3.0% for members hired prior to July 1, 2007
- 1.5% for members hired between July 1, 2007 and June 30, 2013
- Members hired on or after July 1, 2013:
 - 1.5% for each year PERS is funded at or above 90%;
 - 1.5% is reduced by 0.1% for each 2% PERS is funded below 90%; and
 - 0% whenever the amortization period for PERS is 40 years or more.

Contributions

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

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

Not Special Funding: Per Montana law, state agencies and universities paid their own additional contributions. The employer paid contributions are not accounted for as special funding state agencies and universities but are reported as employer contributions.

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

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

1. Member contributions to the system of 7.9% are temporary and will be decreased to 6.9% on January 1 following actuary valuation results that show the amortization period has dropped below 25 years and would remain below 25 years following the reduction of both the additional employer and additional member contribution rate.
2. Employer contributions to the system:
 - a. Effective July 1, 2014, following the 2013 Legislative session, PERS-employer contributions increase an additional 0.1% a year and will continue over 10 years through 2024. The additional employer contributions including the 0.27% added in 2007 and 2009, will terminate on January 1 following actuary valuation results that show the amortization period has dropped below 25 years and would remain below the 25 years following the reduction of both the additional employer and additional member contributions rates.
 - b. Effective July 1, 2013, employers are required to make contributions on working retirees' compensation. Member contributions for working retirees are not required.

CITY OF SIDNEY
 RICHLAND COUNTY, MONTANA
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 June 30, 2022

- c. The portion of the employer contributions allocated to the Plan Choice Rate (PCR) are included in the employers reporting. The PCR was paid off effective March 2016 and the contributions previously directed to the PCR are now directed to member accounts.
3. Non-Employer Contributions
- d. Special Funding
- i. The State contributes 0.1% of members' compensation on behalf of local government entities.
 - ii. The State contributes 0.37% of members' compensation on behalf of school district entities.
 - iii. The State contributed a statutory appropriation from its General Fund of \$34,290,660.

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

GASB Statement 68 allows a measurement date of up to 12 months before the employer's fiscal year-end can be utilized to determine the Plan's TPL. The basis for the TPL as of June 30, 2021, was determined by taking the results of the June 30, 2020, actuarial valuation and applying standard roll forward procedures. The roll forward procedure uses a calculation that adds the annual normal cost (also called the service cost), subtracts the actual benefit payments and refunds for the plan year, and then applies the expected investment rate of return for the year. The roll forward procedure will include the effects of any assumption changes and legislative changes. The update procedures are in conformity with Actuarial Standards and Practice issued by the Actuarial Standards Board.

The Total Pension Liability (TPL minus the Fiduciary Net Position equals the Net Pension Liability (NPL). The proportionate shares of the employer's and the state of Montana's NPL for June 30, 2022, and 2021, are displayed below. The City proportionate share equals the ratio of the employer's contributions to the sum of all employer and non-employer contributions during the measurement period. The state's proportionate share for a particular employer equals the ratio of the contributions for the particular employer to the total state contributions paid. The City recorded a liability of \$1,674,314 and the City's proportionate share was 0.092339 percent.

	Net Pension Liability as of 6/30/2022	Net Pension Liability as of 6/30/2021	Percent of Collective NPL as of 6/30/2022	Percent of Collective NPL as of 6/30/2021	Change in Percent of Collective NPL
Employer Proportionate Share	\$ 1,674,314	\$ 3,145,184	0.092339%	0.119217%	-0.026878%
State of Montana Proportionate Share associated with Employer	493,220	989,294	0.027201%	0.037499%	-0.010298%
Total	\$ 2,167,534	\$ 4,134,478	0.119540%	0.156716%	-0.037176%

CITY OF SIDNEY
 RICHLAND COUNTY, MONTANA
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Changes in actuarial assumptions and methods:

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

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

Changes in benefit terms:

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

Changes in proportionate share:

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

Pension Expense:

At June 30, 2022, the City recognized a Pension Expense of \$(131,780) for its proportionate share of the pension expense. The City also recognized grant revenue of \$115,830 for the support provided by the State of Montana for its proportionate share of the pension expense that is associated with the City.

	Pension Expense as of 6/30/22	Pension Expense as of 6/30/21
Employer Proportionate Share	\$ (131,780)	\$ 377,516
State of Montana Proportionate Share associated with the Employer	115,830	161,791
Total	\$ (15,950)	\$ 539,307

Recognition of Beginning Deferred Outflow

At June 30, 2022, the City recognized a beginning deferred outflow of resources for the City’s fiscal year 2021 contributions of \$196,907.

CITY OF SIDNEY
 RICHLAND COUNTY, MONTANA
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 June 30, 2022

Recognition of Deferred Inflows and Outflows:

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

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$ 17,868	\$ 12,120
Actual vs. Expected Investment Earnings	-	678,282
Changes in Assumptions	247,997	-
Changes in Proportion Share and Differences between Employer Contributions and Proportionate Share of Contributions	-	385,172
Employer contributions subsequent to the measurement date - FY22*	124,077	-
Total	<u>\$ 389,942</u>	<u>\$ 1,075,574</u>

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

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

<u>For the Measurement Year ended June 30:</u>	<u>Recognition of Deferred Outflows and Deferred Inflows in Future years as an increase or (decrease) to Pension Expense</u>
2022	\$ (174,838)
2023	\$ (254,525)
2024	\$ (163,823)
2025	\$ (216,524)
<u>Thereafter</u>	<u>\$ -</u>

CITY OF SIDNEY
RICHLAND COUNTY, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

Actuarial Assumptions

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

- Investment Return (net of admin expense) 7.06%
- Admin Expense as % of Payroll 0.28%
- General Wage Growth* 3.50%
- *includes Inflation at 2.40%
- Merit Increases 0% to 4.8%
- Postretirement Benefit Increase Below:

Guaranteed Annual Benefit Adjustment (GABA)

After the member has completed 12 full months of retirement, the member’s benefit increases by the applicable percentage each January, Inclusive of other adjustments to the member’s benefit.

- 3% for members hired prior to July 1, 2007
- 1.5% for members hired between July 1, 2007 and June 30, 2013
- Member hired on or after July 1, 2013:
 - 1.5% for each year PERS is funded at or above 90%;
 - 1.5% is reduced by 0.1% for each 2% PERS is funded below 90%; and
 - 0% whenever the amortization period for PERS is 40 years or more.
- Mortality assumptions among contributing members, service retired members and beneficiaries based on RP 2000 Combined Employee and Annuitant Mortality Tables projected to 2020 with scale BB, males set back 1 year.
- Mortality assumptions among Disabled members are based on RP 2000 Combined Mortality Tables with no projections.

Target Allocations

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

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

Discount Rate

The discount rate used to measure the TPL was 7.06%. The projection of cash flows used to determine the discount rate assumed that contributions from participating plan members, employers, and non-employer contributing entities would be made based on the Board's funding policy, which established the contractually required rates under the Montana Code Annotated. The state contributed 0.10% of the salaries paid by local governments and 0.37% paid by school districts. In addition, the state contributed coal severance tax and interest money from the general fund. The interest was contributed monthly and the severance tax was contributed quarterly. Based on those assumptions, the Plan's fiduciary net position was projected to be adequate to make all the projected future benefit payments of current plan members through the year 2126. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the TPL. A municipal bond rate was not incorporated in the discount rate.

1.0% Decrease	Current	1.0% Increase
<u>(6.06%)</u>	<u>Discount Rate</u>	<u>(8.06%)</u>
\$ 2,657,713	\$ 1,674,314	\$ 849,471

In accordance with GASB 68 regarding the disclosure of the sensitivity of the net pension liability to changes in the discount rate, the above table presents the net pension liability calculated using the discount rate of 7.06%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1.00% lower (6.06%) or 1.00% higher (8.06%) than the current rate.

PERS Disclosure for the defined contribution plan

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

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All new PERS members are initially members of the PERS-DBRP and have a 12-month window during which they may choose to remain in the PERS-DBRP or join the PERS-DCRP by filing an irrevocable election. Members may not be participants of both the defined benefit and defined contribution retirement plans.

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

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

At the plan level for the measurement period ended June 30, 2020, the PERS-DCRP employer did not recognize any net pension liability or pension expense for the defined contribution plan. Plan level non-vested forfeitures for the 340 employers that have participants in the PERS-DCRP totaled \$1,103,889.

Pension plan fiduciary net position: The stand-alone financial statements (76d) of the Montana Public Employees Retirement Board (PERB) Comprehensive Annual Financial Report (CAFR) and the GASB 68 Report disclose the Plan's fiduciary net position. The reports are available from the PERB at PO Box 200131, Helena MT 59620-0131, (406) 444-3154 or both are available on the MPERA website at <http://mpera.mt.gov/index.shtml>.

NOTE 11. FUND BALANCE CLASSIFICATION POLICIES AND PROCEDURES

Governmental Fund equity is classified as fund balance. The City categorizes fund balance of the governmental funds into the following categories:

Restricted – includes constraint for specific purposes which are externally imposed by a third party, State Constitution, or enabling legislation.

Committed – includes constraint for specific purposes which are internally imposed by the formal action of council. This is the government's highest level of decision-making authority, Council, and a formal action is required to establish, modify, or rescind the fund balance commitment.

Unassigned – includes negative fund balances in all funds, or fund balance with no constraints in the General Fund.

The City considers restricted amounts to have been spent first when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available.

CITY OF SIDNEY
 RICHLAND COUNTY, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
 June 30, 2022

Item a.

The City considers that committed amounts would be reduced first, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

Restricted Fund Balance

<u>Major Fund</u>	<u>Amount</u>	<u>Purpose of Restriction</u>
All Other Aggregate	\$ 108,890	Debt Service
	18,830	General Government administration and services
	251,037	Law Enforcement, emergency services, and supplies
	880,372	Road Repair, maintenance, and supplies
	268,305	Culture and recreation
	194,568	Parks and recreation services and supplies
	4,392	Tourism business improvements
	<u>2,634</u>	Tree removal services
	<u>\$ 1,729,028</u>	

Committed Fund Balance

<u>Major Fund</u>	<u>Amount</u>	<u>Purpose of Commitment</u>
All Other Aggregate	\$ <u>1,239,699</u>	Constructions and/or capital asset purchases

NOTE 12. DEFICIT FUND BALANCES/NET POSITION

<u>Fund Name</u>	<u>Amount</u>	<u>Reason for Deficit</u>	<u>How Deficit will be Eliminated</u>
Library	\$ (77,855)	Negative cash resulting in a short-term loan from General Fund	Future Tax Revenues
Airport	(732)	Negative cash resulting in a short-term loan from General Fund	Future Tax Revenues
Local Government Study Commission	(1,662)	Negative cash resulting in a short-term loan from General Fund	Operating Transfer
Curb and Sidewalks	(3,300)	Negative cash resulting in a short-term loan from General Fund	Operating Transfer
FEMA Grant	(14,312)	Negative cash resulting in a short-term loan from General Fund	Operating Transfer
SID 102	(34,692)	Negative cash resulting in a short-term loan from General Fund	Future SID Tax Assessments
SID 103	(8,517)	Negative cash resulting in a short-term loan from General Fund	Operating Transfer
SID 104	(52,631)	Negative cash resulting in a short-term loan from General Fund	Future SID Tax Assessments

CITY OF SIDNEY
RICHLAND COUNTY, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

Curb and Sidewalk	(2,529)	Negative cash resulting in a short-term loan from General Fund	Operating Transfer
SID #104	<u>(5,390)</u>	Negative cash resulting in a short-term loan from General Fund	Operating Transfer
	<u>\$ (201,620)</u>		

NOTE 13. SERVICES PROVIDED FROM OTHER GOVERNMENTS

County Provided Services

The City is provided various financial services by Richland County. The County also serves as cashier and treasurer for the City for tax and assessment collections and other revenues received by the County which are subject to distribution to the various taxing jurisdictions located in the County. The collections received by the County on behalf of the City are accounted for in an agency fund in the City’s name and are periodically remitted to the City by the County Treasurer. No service charges have been recorded by the City or the County.

NOTE 14. RISK MANAGEMENT

The County faces a considerable number of risks of loss, including (a) damage to and loss of property and contents, (b) employee torts, (c) professional liability, i.e., errors and omissions, (d) environmental damage, (e) workers’ compensation, i.e., employee injuries, and (f) medical insurance costs of employees. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Insurance Pools:

The City participates in the state-wide public safety risk pool, Montana Municipal Insurance Authority for workers’ compensation.

In 1986, the City joined together with other Montana cities to form the Montana Municipal Insurance Authority which established a workers’ compensation plan and a tort liability plan. Both public entity risk pools currently operate as common risk management and insurance programs for the member governments. The liability limits for damages in tort action are \$750,000 per claim and \$1.5 million per occurrence with a \$3.750 deductible per occurrence. State tort law limits the City’s liability to \$1.5 million. The City pays an annual premium for its employee injury insurance coverage, which is allocated to the employer funds based on total salaries and wages. The agreements for formation of the pools provide that they will be self-sustaining through member premiums.

Separate audited financial statements are available from the Montana Municipal Insurance Authority.

CITY OF SIDNEY
RICHLAND COUNTY, MONTANA
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

Item a.

NOTE 15. SUBSEQUENT EVENTS

Subsequent to June 30, 2022 the City passed resolution 3909, authorizing the issuance of \$2,180,000 Water System Revenue Bond (DNCR Drinking Water State Revolving Loan Program).

**REQUIRED SUPPLEMENTARY
INFORMATION**

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

	General			
	BUDGETED AMOUNTS		ACTUAL AMOUNTS (BUDGETARY BASIS) See Note A	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		
RESOURCES (INFLOWS):				
Taxes and assessments	\$ 1,104,347	\$ 1,104,347	\$ 1,269,573	\$ 165,226
Licenses and permits	84,106	84,106	135,543	51,437
Intergovernmental	951,550	951,550	953,648	2,098
Charges for services	59,100	59,100	46,212	(12,888)
Fines and forfeitures	240,000	240,000	172,561	(67,439)
Miscellaneous	81,150	81,150	36,421	(44,729)
Investment earnings	3,400	3,400	3,400	-
Amounts available for appropriation	\$ 2,523,653	\$ 2,523,653	\$ 2,617,358	\$ 93,705
CHARGES TO APPROPRIATIONS (OUTFLOWS):				
General government	\$ 487,088	\$ 487,088	\$ 386,393	\$ 100,695
Public safety	1,730,675	1,730,675	1,523,642	207,033
Public health	1,000	1,000	72	928
Culture and recreation	272,782	272,782	265,384	7,398
Capital outlay	158,000	158,000	106,902	51,098
Total charges to appropriations	\$ 2,649,545	\$ 2,649,545	\$ 2,282,393	\$ 367,152
OTHER FINANCING SOURCES (USES)				
Transfers out	\$ (50,000)	\$ (50,000)	\$ (6,000)	\$ 44,000
Total other financing sources (uses)	\$ (50,000)	\$ (50,000)	\$ (6,000)	\$ 44,000
SPECIAL AND EXTRAORDINARY ITEMS				
Gain (loss) on sale of capital assets	\$ 9,000	\$ 9,000	\$ -	\$ (9,000)
Total special and extraordinary items	\$ 9,000	\$ 9,000	\$ -	\$ (9,000)
Net change in fund balance			\$ 328,965	
Fund balance - beginning of the year			\$ 971,845	
Fund balance - beginning of the year - restated			\$ 971,845	
Fund balance - end of the year			\$ 1,300,810	

**City of Sidney, Richland County, Montana
Budgetary Comparison Schedule
Budget-to-GAAP Reconciliation**

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

		<u>General</u>
Sources/Inflows of resources		
Actual amounts (budgetary basis) "available for appropriation" from the budgetary comparison schedule	\$	2,617,358
Combined funds (GASBS 54) revenues		<u>1,864,239</u>
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds.	\$	<u><u>4,481,597</u></u>
Actual amounts (Budgetary basis) "total charges to appropriations" from the budgetary comparison schedule	\$	2,282,393
Combined funds (GASBS 54) expenditures		<u>29,797</u>
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	\$	<u><u>2,312,190</u></u>

City of Sidney, Richland County, Montana
Required Supplementary Information
Schedule of Changes in the Entity's Total OPEB Liability
and Related Ratios
For the Year Ended June 30, 2022

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB liability					
Service Cost	\$ 8,323	\$ 14,123	\$ 14,123	\$ 9,955	\$ 9,956
Change in assumptions and inputs	(79,163)	-	34,748	-	-
Net change in total OPEB liability	(70,841)	14,123	48,871	9,955	9,956
Total OPEB Liability - beginning	207,289	193,166	144,295	134,340	119,831
Restatement	-	-	-	-	4,553
Total OPEB Liability - ending	<u>\$ 136,448</u>	<u>\$ 207,289</u>	<u>\$ 193,166</u>	<u>\$ 144,295</u>	<u>\$ 134,340</u>
Covered-employee payroll	\$ 2,234,752	\$ 1,969,432	\$ 1,969,432	\$ 1,884,308	\$ 1,843,028
Total OPEB liability as a percentage of covered -employee payroll	6%	11%	10%	8%	7%

**The above schedule is presented by combining the required schedules from GASB 75 paragraphs 170a and 170b. The GASB requires that 10 years of information related to the OPEB liability be presented, additional data will be provided as it becomes available.*

**City of Sidney, Richland County, Montana
Required Supplementary Information
Schedule of Proportionate Share of the Net Pension Liability
For the Year Ended June 30, 2022**

	<u>PERS 2022</u>	<u>PERS 2021</u>	<u>PERS 2020</u>	<u>PERS 2019</u>	<u>PERS 2018</u>	<u>PERS 2017</u>	<u>PERS 2016</u>	<u>PERS 2015</u>
Employer's proportion of the net pension liability	0.0923%	0.119217%	0.116216%	0.111286%	0.144020%	0.157258%	0.147917%	0.112323%
Employer's proportionate share of the net pension liability associated with the Employer	\$ 1,674,314	\$ 3,145,184	\$ 2,429,271	\$ 2,322,701	\$ 2,804,969	\$ 2,678,642	\$ 2,067,684	\$ 1,399,552
State of Montana's proportionate share of the net pension liability associated with the Employer	\$ 493,220	\$ 989,294	\$ 789,657	\$ 776,670	\$ 36,341	\$ 32,730	\$ 25,398	\$ 17,091
Total	<u>\$ 2,167,534</u>	<u>\$ 4,134,478</u>	<u>\$ 3,218,928</u>	<u>\$ 3,099,371</u>	<u>\$ 2,841,310</u>	<u>\$ 2,711,372</u>	<u>\$ 2,093,082</u>	<u>\$ 1,416,643</u>
Employer's covered payroll	\$ 1,626,709	\$ 2,000,253	\$ 1,918,781	\$ 1,830,159	\$ 1,786,598	\$ 1,883,672	\$ 1,726,216	\$ 1,284,721
Employer's proportionate share of the net pension liability as a percentage of its covered payroll	102.93%	157.24%	12.60%	126.91%	157.00%	142.20%	119.78%	111.22%
Plan fiduciary net position as a percentage of the total pension liability	79.91%	68.90%	73.85%	73.47%	73.75%	74.71%	78.40%	79.87%

-56- *Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.*

**City of Sidney, Richland County, Montana
Required Supplementary Information
Schedule of Contributions
For the Year Ended June 30, 2022**

	PERS 2022	PERS 2021	PERS 2020	PERS 2019	PERS 2018	PERS 2017	PERS 2016	PERS 2015
Contractually required contributions	\$ 124,077	\$ 196,907	\$ 175,249	\$ 164,922	\$ 155,015	\$ 149,539	\$ 162,495	\$ 150,354
Contributions in relation to the contractually required contributions	\$ 124,077	\$ 196,907	\$ 175,249	\$ 164,922	\$ 155,015	\$ 149,539	\$ 162,494	\$ 150,354
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City's covered payroll	\$ 1,398,839	\$ 2,245,234	\$ 2,000,253	\$ 1,918,781	\$ 1,830,159	\$ 1,786,598	\$ 1,883,672	\$ 1,726,216
Contributions as a percentage of covered payroll	8.87%	8.77%	8.76%	8.60%	8.47%	8.37%	8.63%	8.71%

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

City of Sidney, Richland County, Montana
Notes to Required Supplementary Information
Schedule of Proportionate Share of the Net Pension Liability and
Schedule of Contributions
For the Year ended June 30, 2022

Public Employees' Retirement System of Montana (PERS)

Changes of Benefit Terms

The following changes to the plan provision were made as identified:

2013 Legislative Changes

Working Retirees - House Bill 95 - PERS, SRS, and FURS, effective July 1, 2013

- The law requires employer contributions on working retiree compensation.
- Member contributions are not required.
- Working retiree limitations are not impacted. PERS working retirees may still work up to 960 hours a year, without impacting benefits.

Highest Average Compensation (HAC) Cap - House Bill 97, effective July 1, 2013

- All PERS members hired on or after July 1, 2013 are subject to a 110% annual cap on compensation considered as part of a member's highest or final average compensation.
- All bonuses paid to PERS members on or after July 1, 2013 will not be treated as compensation for retirement purposes.

Permanent Injunction Limits Application of the GABA Reduction – Passed under House Bill 454

Guaranteed Annual Benefit Adjustment (GABA) - for PERS

After the member has completed 12 full months of retirement, the member's benefit increases by the applicable percentage (provided below) each January, inclusive of all other adjustments to the member's benefit.

- 3% for members hired prior to July 1, 2007
- 1.5% for members hired on or after July 1, 2007 and before July 1, 2013
- Members hired on or after July 1, 2013:
 - 1.5% each year PERS is funded at or above 90%;
 - 1.5% is reduced by 0.1% for each 2% PERS is funded below 90%; and
 - 0% whenever the amortization period for PERS is 40 years or more.

2015 Legislative Changes

General Revisions - House Bill 101, effective January 1, 2016

Second Retirement Benefit - for PERS

- Applies to PERS members who return to active service on or after January 1, 2016. Members who retire before January 1, 2016, return to PERS-covered employment, and accumulate less than 2 years of service credit before retiring again:
 - Refund of member's contributions from second employment, plus regular interest (currently 2.5%);
 - No service credit for second employment;
 - Start same benefit amount the month following termination; and
 - GABA starts again in the January immediately following second retirement.

City of Sidney, Richland County, Montana
Notes to Required Supplementary Information
Schedule of Proportionate Share of the Net Pension Liability and
Schedule of Contributions
For the Year ended June 30, 2022

- For members who retire before January 1, 2016, return to PERS-covered employment and accumulate two or more years of service credit before retiring again:
 - Member receives a recalculated retirement benefit based on laws in effect at second retirement; and,
 - GABA starts in the January after receiving recalculated benefit for 12 months.
- For members who retire on or after January 1, 2016, return to PERS-covered employment and accumulate less than 5 years of service credit before retiring again:
 - Refund of member's contributions from second employment, plus regular interest (currently 2.5%);
 - No service credit for second employment
 - Start same benefit amount the month following termination; and,
 - GABA starts again in the January immediately following second retirement.
- For members who retire on or after January 1, 2016, return to PERS-covered employment, and accumulate five or more years of service credit before retiring again:
 - Member receives same retirement benefit as prior to return to service;
 - Member receives second retirement benefit for second period of service based on laws in effect at second retirement; and
 - GABA starts on both benefits in January after member receives original and new benefit for 12 months.

Revise DC Funding Laws - House Bill 107, effective July 1, 2015

Employer Contributions and the Defined Contribution Plan – for PERS and MUS-RP

The PCR was paid off effective March 2016, and the contributions of 2.37%, 0.47%, and the 1.0% increase previously directed to the PCR are now directed to the Defined Contribution or MUS-RP member's account.

2017 Legislative Changes

Working Retiree Limitations – for PERS

Effective July 1, 2017, if a PERS retiree returns as an independent contractor to what would otherwise be PERS-covered employment, general contractor overhead costs are excluded from PERS working retiree limitations.

Refunds

4. Terminating members eligible to retire may, in lieu of receiving a monthly retirement benefit, refund their accumulated contributions in a lump sum.
5. Terminating members with accumulated contributions between \$200 and \$1,000 who wish to rollover their refund must do so within 90 days of termination of service.
6. Trusts, estates, and charitable organizations listed as beneficiaries are entitled to receive only a lump-sum payment.

Interest credited to member accounts – Effective July 1, 2017, the interest rate credited to member accounts increased from 0.25% to 0.77%.

City of Sidney, Richland County, Montana
Notes to Required Supplementary Information
Schedule of Proportionate Share of the Net Pension Liability and
Schedule of Contributions
For the Year ended June 30, 2022

Lump-sum payouts

Effective July 1, 2017, lump-sum payouts in all systems are limited to the member's accumulated contributions rate than the present value of the member's benefit.

Disabled PERS Defined Contribution (DC) Members

PERS members hired after July 1, 2011, have a normal retirement age of 65. PERS DC members hired after July 1, 2011 who became disabled were previously only eligible for a disability benefit until age 65. Effective July 1, 2017, these individuals will be eligible for a disability benefit until they reach 70, thus ensuring the same 5-year time period available to PERS DC disabled members hired prior to July 1, 2011, who have a normal retirement age of 60 and are eligible for a disability benefit until age 65.

Changes in Actuarial Assumptions and Methods

Method and assumptions used in calculations of actuarially determined contributions

The following Actuarial Assumptions were adopted from the June 30, 2020 actuarial valuation:

General Wage Growth*	3.50%
Investment Rate of Return*	7.65%
*Includes inflation at	2.75%
Merit salary increase	0% to 8.47%
Asset valuation method	Four-year smoothed market
Actuarial cost method	Entry age Normal
Amortization method	Level percentage of payroll, open
Remaining amortization period	30 years
	For Males and Females: RP 2000 Combined Employee and Annuitant Mortality Table projected to 2020 using Scale BB, males set back 1 year
Mortality (Healthy members)	For Males and Females: RP 2000 Combined Mortality
Mortality (Disabled members)	Table, with no projections
Admin Expense as % of Payroll	0.28%

Administrative expenses are recognized by an additional amount added to the normal cost contribution rate for the System. This amount varies from year to year based on the prior year's actuarial administrative expenses.

Denning, Downey & Associates, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

1740 U.S. Hwy 93 South, P.O. Box 1957, Kalispell, MT 59903-1957

**INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS***

Mayor and City Council
City of Sidney
Richland County
Sidney, Montana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of City of Sidney, Richland County, Montana, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City of Sidney’s basic financial statements and have issued our report thereon dated June 8, 2023.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered City of Sidney, Richland County, Montana’s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of City of Sidney, Richland County, Montana’s internal control. Accordingly, we do not express an opinion on the effectiveness of City of Sidney’s internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described below that we consider to be significant deficiencies listed as item 2022-001.

2022-001 Due to and Due from Other Funds and Deficit Fund Balances (Repeat Finding 2021)

Condition:

The City's general fund has recorded a short-term loan for deficit cash balances to several governmental funds in which the due to and from other funds has remained unchanged from the prior year, or increased. These deficits have also resulted in a deficit fund balance.

Context:

We scheduled the due to and from other funds and reviewed to determine if the amounts should have been recorded as advances to and from other funds or operating transfers.

Criteria:

Due to and from other funds should be recorded for short-term loans which are expected to be repaid within the next year. Advances to and from other funds are for long-term loans which are paid back over a period of years. Operating transfers should be recorded when there is no expectation of repayment.

Effect:

Misclassified long-term loans between funds as short-term borrowing for all due to and from other funds reported totaling \$120,754 with the due from other funds in the General fund and the due to other funds in the Aggregate opinion unit. Per our analysis \$33,431 should be reclassified as operating transfers in and out and the remaining balance of \$87,323 should be reclassified as advances to and from other funds.

In addition, the funds in the Aggregate opinion unit also have deficit fund balances.

Cause:

The City has not analyzed the balances to determine if the amounts should be reclassified as long-term loans or if an operating transfer should be made to eliminate the short-term loan.

Recommendation:

The City should implement internal control procedures to review the short-term loans each fiscal year and reclassify, if determined necessary, to advances to and from other funds or operating transfers.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Sidney's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Governmental Auditing Standards* and which are described below as item 2022-002.

2022-002 Cash Reserve Exceeded (Repeat Finding 2021-004)**Condition:**

The Airport Fund exceeded the cash reserve limit allowed by statute.

Context:

We calculated the cash reserve percentage to the appropriations to determine if the cash reserve limit was exceeded.

Criteria:

Section 7-6-4034(2b) Montana Code Annotated states “After deducting from the amount of the appropriations and authorized expenditures the total amount appropriated and authorized to be spent for election expenses and payment of emergency warrants, the amount that may be added as a reserve, as provided in subsection (1)(b), to: (b) a city's or town's fund may not exceed one-half of the total amount appropriated and authorized to be spent from the fund during the current fiscal year.

Effect:

The Airport fund cash reserve was 77% of the appropriate for the fiscal year ended June 30, 2022 budget.

Cause:

Noncompliance with Section 7-6-4034(2b) Montana Code Annotated.

Recommendation:

The City should implement internal control procedures to ensure the cash reserve used for budgeting purposes does not exceed the amount allowed by Section 7-6-4034(2b) Montana Code Annotated.

City of Sidney’s Response to Findings

City of Sidney’s response to the findings identified in our audit is described in the Auditee’s Corrective Action Plan. City of Sidney’s response was not subject to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity’s internal control or compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Derringer, Downey and Associates, CPA's, P.C.

June 8, 2023

Denning, Downey & Associates, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

Item a.

1740 U.S. Hwy 93 South, P.O. Box 1957, Kalispell, MT 59903-1957

REPORT ON PRIOR AUDIT REPORT RECOMMENDATIONS

Mayor and City Council
City of Sidney
Richland County
Sidney, Montana

The prior audit report contained four recommendations. The action taken on each recommendation is as follows:

<u>Recommendation</u>	<u>Action Taken</u>
2021-001 Deferred Special Assessments	Implemented
2021-002 Cash Reconciliation	Implemented
2021-003 Due To and From Other Funds and Deficit Fund Balances	Repeated
2021-004 Cash Reserved Exceeded	Repeated

Denning, Downey and Associates, CPA's, P.C.

June 8, 2023



Contact Person:

Jessica Chamberlin, Clerk/Treasurer

Expected Completion Date of Corrective Action Plan:

FY23-24

CORRECTIVE ACTION PLAN

FINDING 2022-001: Due to and Due from Other Funds and Deficit Fund Balances

Response: The City has had difficulties with budgeting for appropriate cash in the mill levy funds. This is due to not having the appropriate report for accurate budgeting of revenue into these accounts, causing some to exceed cash and others to be short. Clerk/Treasurer is working with Auditor Bob Denning to get more accurate information for budgeting to not have deficit fund balances or exceed cash reserves.

FINDING 2022-003: Cash Reserve Exceeded

Response: The City has had difficulties with budgeting for appropriate cash in the mill levy funds. This is due to not having the appropriate report for accurate budgeting of revenue into these accounts, causing some to exceed cash and others to be short. Clerk/Treasurer is working with Auditor Bob Denning to get more accurate information for budgeting to not have deficit fund balances or exceed cash reserves.

STATUS OF PRIOR AUDIT FINDINGS

FINDING 2021-001: Deferred Special Assessments

Response: Implemented.

FINDING 2021-002: Cash Reconciliation

Response: Implemented.

The City of Sidney is an equal opportunity provider.

FINDING 2021-003: Due to and Due from Other Funds and Deficit Fund Balances

Response: The City has had difficulties with budgeting for appropriate cash in the mill levy funds. This is due to not having the appropriate report for accurate budgeting of revenue into these accounts, causing some to exceed cash and others to be short. Clerk/Treasurer is working with Auditor Bob Denning to get more accurate information for budgeting to not have deficit fund balances or exceed cash reserves.

FINDING 2021-004: Cash Reserve Exceeded

Response: The City has had difficulties with budgeting for appropriate cash in the mill levy funds. This is due to not having the appropriate report for accurate budgeting of revenue into these accounts, causing some to exceed cash and others to be short. Clerk/Treasurer is working with Auditor Bob Denning to get more accurate information for budgeting to not have deficit fund balances or exceed cash reserves.

The City of Sidney is an equal opportunity provider.

Denning, Downey & Associates, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

Item b.

*P.O. Box 1957, Kalispell, MT 59903-1957
(406) 756-6879 • FAX (406) 257-7879 • E-Mail dda@ddaudit.com
Robert K. Denning, CPA, CGFM, CFF, CITP*

June 1, 2023

City of Sidney
Attn: Jessica Chamberlin, City Clerk
115 2nd Street SE
Sidney, MT 59270

Re: Standard Audit Contract, Engagement Letter, Non-Audit Advisory Services

Dear Jessica,

Inside you will find the Standard Audit Contract, Engagement Letter, Non-Audit Advisory Services; these will all need to be signed and returned to our office. I have affixed tabs where we will need your signature.

Please know once we receive these contracts, that Mr. Robert Denning will sign the Standard Audit Agreement, and I will send that in to the Montana Department of Administration (DOA), Local Government Services Bureau, for review and approval. Once the contract has been signed, the DOA will send a copy via email, of the signed contract to you directly. I will also return to you PDF copies of the signed Audit Engagement Service and Non-Audit Advisory Services contracts for your records.

Should you have any questions, please feel free to call us at any time!

Sincerely,



Christa Clark
Office Manager

Enclosures

Denning, Downey & Associates, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

Item b.

P.O. Box 1957 Kalispell, MT 59903-1957
(406) 756-6879 • FAX (406) 257-7879 • E-Mail dda@ddaudit.com

Robert K. Denning, CPA, CGFM, CFF, CITP

May 26, 2023

City of Sidney
Attn: Jessica Chamberlin, City Clerk
115 2nd Street SE
Sidney, MT 59270

Audit Engagement Services

We are pleased to confirm our understanding of the services we are to provide City of Sidney for the year ended June 30, 2023, June 30, 2024, and June 30, 2025. We will audit the financial statements of the governmental activities, the business activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements, of City of Sidney as of and for the year ended June 30, 2023, June 30, 2024, and June 30, 2025. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement City of Sidney's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to City of Sidney's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- Management's Discussion and Analysis (MD&A)
- Schedule of Changes in the Entity's Total Other Post-Employment Benefits (OPEB) Liability and Related Ratios
- Budgetary Comparison Schedules
- Schedule of Proportionate Share of the Net Pension Liability
- Schedule of Contributions
- Notes to Required Pension Supplementary Information

Affirmations

- Our firm has the skill and the staffing to complete your audit within the required timeframe.
- Our firm is licensed with the State of Montana, on the roster of qualified auditors and members of the AICPA government audit quality control center.
- Our firm will comply with all appropriate state statutes in the performance of your audit.
- We received an unqualified (clean) opinion in our most recent peer review, see attached.
- We have no ethics violations or disciplinary actions filed against us with either the State board of accountants or the AICPA.
- All of the professional staff are current in their continuing education requirements.
- Our firm is independent of your government.
- We carry \$2M in professional liability coverage.
- We will report to the board immediately upon discovery of any illegal acts or irregularities (Fraud).
- All working paper files are the property of Denning, Downey CPA's. We keep all working paper files for at least three years as required by professional standards.

Our Audit Requirements

- We believe in full transparency in the audit process. As such, all exit meetings (preliminary and final) must have at least one member of your board present.
- If you are preparing the GASB #34 financial statements and footnotes we require a final copy before we start any audit work.
- To ensure a quality audit we need at least 45 days to complete the audit from the time a final copy of the financial statements and footnotes are prepared.
- Staffing continues to be our greatest struggle. As such, in order to meet your audit reporting deadline, your staff must prepare and submit the information needed to perform the audit by the agreed upon dates. Failure of your staff to meet those deadlines will result in any of the following: (1) your audit being late (2) additional audit fees (3) cancellation of the contract.
- If your government applies for the Certificate of Excellence through the GFOA we will gladly assist you by answering your technical questions in this endeavor. However, it is your responsibility to ensure your report complies with all the requirements of the Certificate of Excellence.
- To provide consistency with our staff and audit schedule we will only sign 3-year audit contracts.

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles (GAAP). Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of City of Sidney and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of City of Sidney's financial statements. Our report will be addressed to management and the governing body of City of Sidney. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will fully discuss the reasons with you in advance. If, for any reason, we are unable to complete

the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

Item b.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the government's internal control on compliance, and, (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the government's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during the audit we become aware that City of Sidney is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U. S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Audit Procedures – General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, an unavoidable risk exists that some material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected

individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures – Internal Controls

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of City of Sidney's compliance with provisions of applicable laws, regulations, contracts and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

The other services are spelled out in more detail in the "Non-Audit Advisory Services" contract. These non-audit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. We, in our sole professional judgement, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly

reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, and all accompanying information in conformity with GAAP; and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including identification of all related parties and all related-party relationships and transactions, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud, affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

You are also responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with GAAP. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to use in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter.

This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements, and related notes, and any other non-audit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, and related notes and that you have reviewed and approved the financial statements, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the non-audit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing. You will provide us access to the internet and copy machines while we are on-site.

We will provide copies of our reports to City of Sidney; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Denning, Downey & Associates, CPA's, P.C. and constitutes confidential information. However, subject to applicable laws or regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Montana Department of Administration or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Denning, Downey & Associates, CPA's, P.C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Montana Department of Administration. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party contesting the audit finding for guidance prior to destroying the audit documentation.

Our fee for these services is listed below:

<u>Fiscal Year</u>	<u>Non-Federal Audit</u>
June 30, 2023	\$ 35,900
June 30, 2024	\$ 38,900
June 30, 2025	\$ 41,900

If in the course of this engagement or the result of this engagement we are compelled by a court or regulatory authority to provide testimony or assist in any way in relation to any work performed for City of Sidney, time or additional services it is understood that City of Sidney will pay us our standard hourly fee plus related travel expenses for all time required.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

This engagement does not include non-attest services. If non-attest services such as financial statement preparation are performed it is understood that these services do not constitute an audit under *Government Auditing Standards*. A separate engagement letter is prepared for these services.

This engagement does not include an audit of any component unit or related district as required by GASB #14, #39, or #61. Additionally, this engagement does not include preparation of the financial statements in accordance with GASB #34.

Our standard hourly rates vary to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment or any other reason, our engagement will be deemed to have been completed upon written notification or termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to City of Sidney and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign this copy and return it to us.

We expect to begin our audit on approximately April 1, 2024 and to issue our report(s) no later than June 30, 2024, June 30, 2025, and June 30, 2026. Robert Denning CPA is the partner that has been assigned to your engagement. If you have any questions, please feel free to contact him directly.

Item b.

Very truly yours,

Robert K. Denning, CPA, CGFM, CFF, CITP

RESPONSE:

This letter correctly sets forth the understanding of City of Sidney.

Governance Signature: _____

Title: _____

Date: _____



Denning, Downey & Associates, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

Item b.

*P.O. Box 1957 Kalispell, MT 59903-1957
(406) 756-6879 • FAX (406) 257-7879 • E-Mail dda@ddaudit.com*

Robert K. Denning, CPA, CGFM, CFF, CITP

May 26, 2023

City of Sidney
Attn: Jessica Chamberlin, City Clerk
115 2nd Street SE
Sidney, MT 59270

Non-Audit Advisory Services

We are pleased to confirm our understanding of the nature and limitations of the services we are to provide for City of Sidney for the fiscal years ending June 30, 2023, June 30, 2024, and June 30, 2025.

Denning Downey and Associates CPA's (DDA) is not an employee or part of the management of the City. Therefore DDA will only assist the City's management. This is further evidenced by the City designating Jessica Chamberlin as the City employee with the skills, knowledge and experience (SKE) to oversee these procedures. The City will establish and monitor the performance of the below described services to ensure that they meet the government's objectives. As such, management of the government accepts full responsibility for any decisions made.

Responsibilities

Following a review of your request for Non-Audit Advisory Services identified below, and our review of Jessica Chamberlin SKE, we will mutually decide on services and personnel we can provide. We can then mutually establish the time and place for the services to be performed. While performing those services we may assist, advise, and train you and your staff about accounting principles and their application and may assist in the preparation of your financial statements, but the responsibility of the financial statements including all proposed adjustments remains with you. This responsibility includes the establishment and maintenance of adequate records and effective internal controls over financial reporting, the selection and application of accounting principles, and the safeguarding of assets. You are responsible for reviewing the entries and adjusting the financial statements to correct any misstatements. Because the services attached do not constitute an examination, we will not express an opinion. In addition, we have no obligation to perform any procedures beyond those listed in this letter. DDA refuses to take any action that could be construed as making management decisions or performing management functions. These are the responsibilities of the City's management. The purpose of this engagement is NOT to discover fraud or theft. However, if in the normal course of our work we identify fraud or theft we will notify the City immediately.

Fees

Our fees for these services are described in the schedule below. The following list may include services that either will not be applicable to your entity or you may choose to perform them yourself. The fees are only for the Non-Audit Advisory Services and do not include travel expenses related with these services. Our invoices for these fees will be rendered when the work is complete or monthly if the work spans several months. In accordance with the AICPA rules on independence, the fees for all Non-Audit Advisory Services must be paid before we can begin work on the audit. If we elect to terminate our services for any reason, our engagement will be deemed to have been completed even if we have not completed the work. You will be obligated to compensate us for all time expended at our standard hourly rates and to reimburse us for all travel costs through the date of termination. If in the course of this engagement or the result of this engagement we are compelled by a court to provide testimony, time or additional services it is understood the City will compensate us at our standard hourly rate plus related travel expenses for all time required.

Services (may not need all services)

From the information provided by the City, we will assist the City in performing the services described below. **It is understood that the City may not need all the services listed below.**

<u>Service</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2025</u>
Footnotes	NC	NC	NC
Cost of Federal Audit	\$7,500	\$8,100	\$8,900
Data Collection Form	\$1,150	\$1,200	\$1,250
Preparation of SEFA	\$3,900	\$4,250	\$4,650
Preparation of Financials G84	\$600	\$650	\$700
Preparation of GASB34 Financials	\$4,600	\$5,000	\$5,500
Preparation of investment trust fund G31			
Annual Financial Report (AFR) Preparation and Data Ledger Load (DLL)	\$3,450	\$3,750	\$4,000
Notes/Adjustments for Pensions G68	\$1,250	\$1,350	\$1,500
Cash Flow Statement preparation	\$950/each	\$1,050/each	\$1,150/each
Consulting per hour	\$300/hour	\$315/hour	\$330/hour

We appreciate the opportunity to assist you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign where indicated below and return this letter to us.

Robert Denning CPA is the partner that has been assigned to your engagement. If you have any questions please feel free to contact him directly.

Should you have any questions, please feel free to contact us.

Denning, Downey and Associates CPA's P.C.

Date

City of Sidney

Date



DEPARTMENT OF ADMINISTRATION

Item b.

STANDARD AUDIT CONTRACT

This Contract is made this 26th day of May, 20 23, by and among

Denning, Downey and Associates CPA's

Certified Public Accountant ("Contractor"),

City of Sidney

Governmental Entity ("Entity"),

and the Montana Department of Administration, Local Government Services, ("State"), acting under the authority of Title 2, Chapter 7, Part 5, of the Montana Code Annotated. The State's mailing address, phone number and e-mail address are P.O. Box 200547, Helena, MT 59620-0547; (406) 444-9101; and LGSPortalRegistration@mt.gov.

1. Effective Date: This contract is not effective with respect to any party until it is approved and signed by the State, as required by Section 2-7-506(3), MCA. The Contractor may not begin any audit work until the State gives this approval. If the Contractor begins work before the State's approval of the contract and the State subsequently does not approve the contract, the Contractor is not entitled to receive any compensation for the work performed.

2. Audit Period and Payment: This contract covers the following audit period(s): July 1, 2022 to June 30, 2025.

A. The Entity shall pay the Contractor for the audit work on the basis of time and necessary out-of-pocket expenses, which will not exceed:

- \$ 35,900 for initial (or sole) audit covering 07 / 01 / 22 to 06 / 30 / 23 .
\$ 38,900 for subsequent audit covering 07 / 01 / 23 to 06 / 30 / 24 .
\$ 41,900 for subsequent audit covering 07 / 01 / 24 to 06 / 30 / 25 .

The Entity shall pay the fees listed in Appendices A, B & C, as applicable, which are attached hereto and incorporated by reference. Any change to the audit fees requires a contract amendment.

B. The contract payments do not include the cost of additional work that may be required if the Contractor discovers a defalcation or material irregularity. Any change in the scope of the audit services to be provided under this contract requires a contract amendment.

C. The Contractor may submit interim bills to the Entity each month, based upon the estimated percentage of contract completion. The Entity may retain ten percent (10%) of each of these estimates until the Contractor has delivered the final audit report, at which time the Entity shall release the amount retained.

3. Peer Review: The Contractor shall provide the Entity with a copy of its most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received

during the contract period.

4. **Audit Scope:** The Contractor shall perform the following:

- A. The Contractor shall conduct the audit in accordance with (i) generally accepted auditing standards adopted by the American Institute of Certified Public Accountants and (ii) the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

The Contractor shall opine on the presentation of the Entity's financial statements in accordance with the Entity's applicable financial reporting framework prescribed at Section 2-7-504, MCA.

If the Contractor's opinion on the Entity's financial statements is other than unmodified, the Contractor shall fully discuss the reasons with the Entity in advance of issuing a report. If, for any reason, the Contractor is unable to complete the audit or is unable to form or has not formed an opinion, the Contractor may decline to express an opinion or decline to issue a report as a result of the engagement.

- B. The Contractor shall perform tests of internal control over financial reporting. Findings resulting from these tests shall be reported in accordance with Government Auditing Standards
- C. The Contractor shall perform tests of the Entity's compliance with provisions of laws, regulations, contracts, and grant agreements. The Contractor shall use the local government compliance supplement prepared by the State, as required by Section 2-7-505(2), MCA, in conjunction with Government Auditing Standards to determine the compliance testing to be performed during the audit. Findings resulting from these tests shall be reported in accordance with Government Auditing Standards. If the Contractor becomes aware of fraud, waste or abuse, the Contractor shall report related findings in accordance with Government Auditing Standards. The Contractor shall perform tests, including but not limited to the following, to determine whether:
- (1) the Entity has complied with all appropriate statutes and regulations, as required by Section 2-7-502, MCA;
 - (2) the Entity has complied with the provisions of each of its debt covenants and agreements;
 - (3) if the audit is of a county, city or town, the Entity has retained money in a local charge for services fund contrary to the requirements of Sections 17-2-301 through 17-2-303, MCA, as required by Section 17-2-302, MCA. **The Contractor shall report any findings of noncompliance with the provisions of these statutes, regardless of materiality;** and
 - (4) if the audit is of a county or consolidated city/county government, the Entity has complied with state laws relating to receipts and disbursements of agency or custodial funds maintained by the Entity, as required by Section 2-7-505, MCA.

If required by the State, the Contractor shall provide documentation of testing performed to comply with (3) and (4), above.

- D. When applicable, the audit must meet all requirements of the Federal Single Audit Act of 1984, as amended, and Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). If these federal regulations are amended, the amended regulations will prevail.

- E. The audit scope with regard to federal financial assistance for each fiscal year covered by this contract must be as specified in Appendices A, B and C. Any change to the audit scope with regard to federal financial assistance requires a contract amendment.
- F. Except as provided below, for purposes of determining the scope of the audit, the Entity is considered the financial reporting entity as defined in the Entity's applicable financial reporting framework prescribed at Section 2-7-504, MCA. This provision does not preclude the Entity from engaging a different audit firm for the audit of a segment, fund or component unit of the Entity. However, both the Entity and Contractor shall notify the State whenever the Entity elects to engage a different audit firm for the audit of a segment, fund or governmental component unit. Such additional audit must be contracted for on the State's Standard Audit Contract, and the audit firm shall be on the Roster of Independent Auditors authorized to conduct audits of Montana local governments that is maintained by the State.

If this contract is for an audit of a segment, fund, or governmental component unit of the primary government, the Entity is considered to be the segment, fund or component unit.

- G. Any school district audit must also include auditing procedures sufficient to provide an opinion as to whether the following supplemental information is fairly stated in relation to the basic financial statements:
- (1) the school district's enrollment for the fiscal year or years being audited as reported to the Office of Public Instruction in the Fall and Spring "Student Count for ANB" reports; and
 - (2) when applicable, the extracurricular funds for pupil functions.
- H. If the Entity is a school district or associated cooperative, the Contractor shall contact the State Office of Public Instruction and the county superintendent of schools before or during the audit of the Entity. The Contractor shall determine whether those offices are aware of potential financial or legal compliance problems relating to the Entity that could affect the scope of the audit.
- I. The Contractor shall immediately notify the Entity and the State in writing of any material irregularities it discovers. If the Entity is a school district or special education cooperative, the Contractor shall also immediately notify the State Office of Public Instruction in writing. To notify the State, Contractors shall email LGSPortalRegistration@mt.gov to the attention of the Local Government Services Bureau Chief. To notify the State Office of Public Instruction, Contractors shall email OPIAuditReport@mt.gov to the attention of the OPI Auditor.
- J. The Contractor shall notify the Entity of all proposed audit adjustments and, if the Entity concurs, shall obtain written acceptance of these proposed adjustments. The State reserves the right to request documentation of these proposed and accepted audit adjustments.

5. **Entity's Responsibilities:** The Entity shall be responsible for:

- A. its basic financial statements, including note disclosures;
- B. all supplementary information required by its applicable financial reporting framework prescribed at Section 2-7-504, MCA and by provisions of this contract;
- C. establishing and maintaining effective internal control over financial reporting, including internal

controls related to the prevention and detection of fraud;

Item b.

- D. ensuring that it complies with the laws, regulations, contracts and grant agreements applicable to its activities;
 - E. making all financial records and related information available to the Contractor;
 - F. the schedule of expenditures of federal awards required for audits conducted under Uniform Guidance;
 - G. approving all proposed audit adjustments before posting, if the Entity concurs with the proposed adjustments;
 - H. adjusting the financial statements and accounting records to correct material misstatements and to agree with the audited financial statements; and
 - I. providing the Contractor, at the conclusion of the audit engagement, with a letter that confirms certain representations made during the audit, including an affirmation that the effects of any uncorrected misstatements aggregated by the auditor during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.
6. **Dates for Annual Financial Report or Trial Balance of Accounts:** The Entity shall prepare its annual financial report or a trial balance of accounts no later than the dates specified in Appendices A, B and C. If the Entity is unable to prepare its annual financial report or trial balance by the date specified in the Appendices, the Entity shall notify the Contractor and the State in writing prior to the specified dates.
7. **Beginning the Audit:** The Contractor shall begin the audit field work based on the schedule established in Appendices A, B and C. Under Section 2-7-503(3)(a), MCA, all audits must commence within nine months from the close of the last fiscal year of the audit period.
8. **Completion of Audit:** The Contractor shall deliver the audit report to the Entity and the State, based on the schedule established in Appendices A, B and C. If the Contractor cannot deliver the audit report to the Entity and the State on the date specified in the Appendices, the Contractor shall notify the Entity and the State in writing of that fact, and the reason(s) for the delay. Under Section 2-7-503(3)(a), MCA, all audits must be completed and the reports issued within one year from the close of the last fiscal year covered by the audit. If the audit is conducted in accordance with the provisions of Uniform Guidance, the Contractor shall complete the audit and issue the audit report within the time period required by that federal regulation, unless a longer period has been agreed to in advance by the federal cognizant or oversight agency for audit. If the Entity has requested and received an extension of the due date of the Uniform Guidance from a federal agency, the Entity shall submit a copy of the approved extension to the State.
9. **Due Date Extension:** The State may grant an extension to the Entity for filing the audit report beyond the one- year due date provided for in paragraph 8, above. To do so, the Entity shall make a request to the State in writing and shall show good cause for the delinquency or demonstrate that the failure to meet the deadline provided for in paragraph 8, above, was the result of circumstances beyond the Entity's control. The State will determine good cause or circumstances beyond the Entity's control based on the facts of each case.
10. **Presentation of Audited Financial Statements:** The final audit report must contain basic financial statements and supplementary information consistent with the applicable financial reporting framework prescribed at Section 2-7-504, MCA. In addition, other supplementary information required by provisions within this contract and by Uniform Guidance must also be included, if applicable.

- A. The final audit report must also contain any supplementary or other information as agreed upon by the Entity and Contractor.
- B. If the Entity's accounting records or other circumstances do not permit financial statements to comply with the applicable financial reporting framework prescribed at Section 2-7-504, MCA, the Contractor shall notify the State of those conditions and describe the financial statements that will be presented. The applicable auditor's reports must be modified in accordance with professional standards to reflect a departure from the applicable financial reporting framework.
- C. If the audit is of a school district with separate elementary and high school district general funds, the general funds must be combined as a single major fund. All other funds must be separately considered for major fund criteria.
- D. If the audit is a biennial audit covering two years, the Contractor shall present complete financial statements as specified above for each year covered by the audit. However, note disclosures for both fiscal years may be in one set of notes, with separate fiscal year disclosures as necessary. The two years must be presented under one audit report cover and opined upon in one Independent Auditor's Report.
11. **Auditor's Reports:** All audit reports must contain the following auditor's reports, which must comply with applicable professional standards in effect for the fiscal year or years being audited:
- A. a report on the financial statements of the Entity;
- B. a report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with Government Auditing Standards.
- C. a reference to a report disclosing any deficiencies in internal control or instances of noncompliance with provisions of contracts or grant agreements or abuse that have a less than material effect on the financial statements but warrant the attention of management or those charged with governance. This report must be referred to in the report required in 11.B. above.
- D. a report on any supplementary or other information presented in the audit report. This report must be given in an "other matters" paragraph(s) of the auditor's report on the financial statements (11.A. above), and shall identify, if applicable:
- (1) Any Required Supplementary Information (RSI), as required by the Governmental Accounting Standards Board.
 - (2) Any Supplementary Information (SI) included in the report to comply with provisions of laws, regulations, contracts, or grant agreements. For the following schedules, the Contractor shall report on whether the information is fairly stated, in all material respects, "in relation to" the financial statements as a whole, unless the condition of the financial records do not allow the auditor to render such an opinion:
 - a) schedule of school district "Student Count for ANB" required in paragraph 13.A.;
 - b) schedule of school district extracurricular fund financial activities required in paragraph 13.B.;
 - c) schedule of expenditures of federal awards required by Uniform Guidance and in paragraph

d) Any supplementary information for financial reporting frameworks required by A.R.M. 2.4.401.

(3) Any Other Information (OI) for financial reporting frameworks required by A.R.M. 2.4.401.

(4) Any Other Information (OI) that is included in the audit report, if deemed appropriate in accordance with professional standards.

E. a report disclosing the action taken by the Entity to correct any deficiencies or implement any recommendations contained in the prior audit report. This report must be in a format that specifically identifies, by title or summary, each deficiency or recommendation contained in the prior audit report and the action taken by the Entity on each such deficiency or recommendation.

F. If the Contractor includes audit findings in the reports referenced in 11.B. and 11.C. above, the views of Entity officials and their planned corrective actions must also be included, as required by Government Auditing Standards, if they are available at the time the Contractor submits the audit report to the State. If the views and planned corrective actions are not available at that time, the Contractor shall so indicate in the reports.

12. **Single Audits:** All audit reports for single audits done in accordance with Uniform Guidance must contain the following:

- A. a schedule of expenditures of federal awards, prepared by the Entity, which must contain all elements required by Uniform Guidance.
- B. a report on the schedule of expenditures of federal awards. This report may be combined with other reports as provided by Uniform Guidance and professional standards. This report must comply with applicable professional standards in effect for the fiscal year or years being audited.
- C. a report on compliance for each major program and a report on internal control over compliance in accordance with Uniform Guidance. These reports must refer to the separate schedule of findings and questioned costs described in paragraph 12.D. of the contract and must comply with applicable professional standards in effect for the fiscal year or years being audited.
- D. a schedule of findings and questioned costs which must include the information required by Uniform Guidance.
- E. an Entity-prepared document, separate from the Contractor's findings, that describes the Entity's corrective action plan in accordance with Uniform Guidance for each current-year audit finding, if that plan is available at the time the Contractor submits the audit report to the State. This document should be submitted on Entity letterhead and should include a corrective action plan for each finding, regardless whether the finding is identified in accordance with Uniform Guidance or Government Auditing Standards.

13. **School Districts:** School district audit reports must include the following as supplementary information/schedules:

- A. a schedule of the district's enrollment as reported to the Office of Public Instruction for the fiscal year or years being audited. The schedule must contain the enrollment both as reported in the Fall and Spring

“Student Count for ANB” reports and as documented by the school district's enrollment records. Item b.

- B. a detailed schedule of extracurricular fund financial activities.
14. **Local Governments Reporting on Non-GAAP Financial Reporting Framework:** Audit reports of local governments that report on a non-GAAP financial reporting framework as provided in A.R.M. 2.4.401 must include any Supplementary Information and Other Information required in that administrative rule.
15. **Written Report to Entity:** The Contractor shall render a single, written report for the Entity audited, including the reports and schedules referenced in paragraphs 11 through 14 above.
16. **Exit Conference:** Before submitting the final audit report, the Contractor shall hold an exit review conference in which the audit results are discussed with those charged with governance and other appropriate Entity officials and employees. The Contractor shall ensure that all members of the governing body and key members of management are notified of this exit conference. The Contractor further agrees that before the exit conference, it will not discuss the audit findings with anyone other than the Entity or the State. Once the Contractor delivers the final audit report to the Entity, the report is deemed to be a public record.
17. **Report Distribution:** The Contractor and Entity shall file copies of the audit report as specified below:
- A. The Contractor shall provide the Entity with the number of copies of the audit report specified in Appendices A, B and C. The cost of those copies is included in the total price for the engagement as set out in paragraph 2.A., above, and in the Appendices.
 - B. The Contractor shall submit one of the copies referred to in 17.A., above, to the attorney for the Entity.
 - C. Upon request by the Entity, the Contractor shall provide additional copies of the audit report at a price per copy agreed upon by the Entity and Contractor.
 - D. The Contractor shall provide the State with a text-searchable, unlocked, and unencrypted electronic copy of the audit report at no charge. The report must be submitted to the State at the same time when the Contractor delivers the final audit report to the Entity. Any report delivered separately to management or those charged with governance identifying findings and recommendations as described in 11.C. above must be submitted electronically at the same time the audit report is submitted. The Contractor shall advise the State, at the time of submitting the electronic report, of the date the final report was delivered to the Entity, the date of the audit report, the actual number of hours the Contractor spent conducting the audit, the total audit fee billed the Entity, and whether the audit was conducted in accordance with the provisions of Uniform Guidance.
 - E. If the Entity is a school district or associated cooperative, the Contractor shall provide at no additional charge copies of the audit report to the Office of Public Instruction, the county superintendent of schools, and the county attorney.
 - F. If the Entity is a city or town fire department relief association disability and pension fund, the Contractor shall provide at no additional charge one copy of the audit report to the city or town clerk.
 - G. If the audit is a single audit conducted in accordance with the provisions of Uniform Guidance, the Entity shall provide copies of the reporting package defined in Uniform Guidance and the data collection form to the federal clearinghouse designated by OMB.

18. **Entity Response:** If not included in the audit report as provided in paragraphs 11.F. and 12.E., within 30 days after receiving the audit report, the Entity shall notify the State in writing as to what action it plans to take to correct any deficiencies or implement any recommendations identified or contained in the audit report as required by Section 2-7-515, MCA, and ARM 2.4.409. This notification must also address any findings and recommendations identified in any report to management or those charged with governance described in 11.C. above. If the audit is a single audit conducted in accordance with Uniform Guidance, this corrective action plan must also meet the requirements of Uniform Guidance. If the Entity is a school district or special education cooperative, the Entity shall also send a copy of this notification to the Office of Public Instruction. Item b.
19. **Entity's Attorney:** If requested by the State, the attorney for the Entity shall report to the State on the actions taken or the proceedings instituted or to be instituted relating to violations of law and nonperformance of duty as required by Section 2-7-515(4), MCA. The attorney shall report to the State within 30 days after receiving the request.
20. **Certification of Auditor Independence:** The Contractor certifies that, as required by generally accepted government auditing standards, it and its principals and employees are independent in all matters regarding this engagement. This contract must not include non-audit services. The Contractor shall neither arrange for nor accept other work with the Entity that could in any way impair the Contractor's compliance with professional independence standards. If required by the State, the Contractor shall provide documentation that independence has been maintained in both mind and appearance as required by professional auditing standards.
21. **Contractor and Subcontractors:** The Contractor shall not assign any rights, or subcontract or delegate any duties of the contract without the Entity's and State's prior written consent.

The Contractor is the prime contractor and is responsible, in total, for all work of any subcontractors. Any subcontractors performing audit work shall be on the Roster of Independent Auditors authorized to conduct audits of Montana local governments that is maintained by the State. The Contractor is responsible to the Entity and the State for the acts and omissions of all subcontractors or agents and of persons directly or indirectly employed by such subcontractors or agents. There is no contractual relationship between any subcontractor and the State.

22. **State Participation in Conferences:** The State may participate in all entrance and exit conferences between the Entity and Contractor, as well as all major conferences held in conjunction with the audit of the Entity.
23. **Access to Records:** The Contractor shall give the State and, when required by law, the Montana Legislative Audit Division, access to the Contractor's work programs, supporting working papers, time records, and all other documents relating to the audit. Access to these documents must be provided at the State's offices in Helena, Montana. Access to working papers includes the right of the State to obtain copies of working papers, as is reasonable and necessary. The Contractor shall make the work programs and supporting working papers available to the State for use by the State or other public accounting firms as directed by the State in future audits of the Entity. The Contractor shall make the audit programs and supporting working papers available to the cognizant or oversight agency for audit or its designee, federal agencies providing direct or indirect funding, or the U.S. General Accounting Office, if requested. Access to working papers includes the right of federal agencies to obtain copies of working papers, as is reasonable and necessary. The Contractor shall retain the audit report, work programs, and supporting working papers for a minimum of five years from the date of the audit report, unless the State notifies the Contractor to extend the retention period. If professional standards or other applicable laws, rules, or regulations require a longer retention period, the Contractor shall retain the above materials for that specified period.
24. **State Review of Report:** As provided by Section 2-7-522, MCA, the State shall review the Contractor's audit

report. If the State determines that reporting requirements have not been met, it will notify the Entity and Contractor of the significant issues of noncompliance. The Contractor shall correct the identified deficiencies within 60 days of notification.

- 25. **Independent Contractor:** The Contractor is an independent contractor and neither its principals nor its employees are employees of the State or Entity for any purposes.
- 26. **Workers' Compensation:** The Contractor certifies that it carries Workers' Compensation for its employees and that it has either elected Workers' Compensation or has an approved Independent Contractor's Exemption covering the Contractor while performing work under this contract. (Montana Code Annotated, Title 39, Chapter 71).
- 27. **Indemnity:** The Contractor shall defend and indemnify the State and Entity, their elected and appointed officials, agents, and employees from and against all claims, causes of action, damages, liabilities, court costs and attorney fees in favor of the Contractor's employees or third parties for bodily or personal injuries, death, or damage to property arising from the acts or omissions or alleged acts or omissions of the Contractor and/or its agents, employees, representatives, assigns, subcontractors under this contract. This defense and indemnify obligation does not apply to acts or omissions arising from the sole negligence of the State or Entity under this contract. This defense and indemnity obligation survives termination or expiration of this contract.

If the Contractor is or may be obligated to pay any cost, settlement, judgment, fine, penalty, or similar award or sanction as a result of a claim, investigation, or other proceeding instituted by any third party, then to the extent that such obligation is or may be a direct or indirect result of the Entity's intentional or knowing misrepresentation or provision to the Contractor of inaccurate or incomplete information in connection with this engagement, and not any failure on the Contractor's part to comply with professional standards, the Entity shall defend and indemnify the Contractor against such obligations.

- 28. **Insurance – Commercial General Liability:** The Contractor shall maintain for the duration of the contract, at its cost and expense, occurrence coverage insurance against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the work by the Contractor, and/or its agents, employees, representatives, assigns, or subcontractors. The Contractor's insurance coverage shall be primary insurance for the Contractor's negligence with respect to the State and Entity and their elected officers, officials, employees, and volunteers. Any insurance or self-insurance maintained by the State and Entity and their officers, officials, employees or volunteers shall be excess of the Contractor's insurance and shall not contribute with it.

Insurance - Professional Liability: The Contractor shall purchase and maintain occurrence coverage to cover such claims as may be caused by any act, omission, negligence of the Contractor or its officers, agents, representatives, assigns or subcontractors.

If occurrence coverage is unavailable or cost-prohibitive, the state will accept 'claims made' coverage provided the following conditions are met: 1) the commencement date of the contract must not fall outside the effective date of insurance coverage and it will be the retroactive date for insurance coverage in future years, and 2) the claims made policy must have a three-year tail for claims that are made (filed) after the cancellation or expiration date of the policy.

The State and Entity may require complete copies of certificates of insurance during the term of this contract.

- 29. **Compliance with Laws:**
 - A. The Contractor shall, in performance of work under this contract, fully comply with all applicable federal, state, or local laws, rules, regulations, and executive orders including but not limited to, the

Montana Human Rights Act, the Equal Pay Act of 1963, the Civil Rights Act of 1964, the Age Discrimination Act of 1975, the Americans with Disabilities Act of 1990, and Section 504 of the Rehabilitation Act of 1973. The Contractor is the employer for the purpose of providing healthcare benefits and paying any applicable penalties, fees and taxes under the Patient Protection and Affordable Care Act [P.L. 111-148, 124 Stat. 119]. Any subcontracting by the Contractor subjects subcontractors to the same provisions. Item b.

B. In accordance with 49-3-207, MCA, and Executive Order No. 04-2016 the Contractor agrees that the hiring of persons to perform this contract will be made on the basis of merit and qualifications and there will be no discrimination based on race, color, sex, pregnancy, childbirth or medical conditions related to pregnancy or childbirth, political or religious affiliation or ideas, culture, creed, social origin or condition, genetic information, sexual orientation, gender identity or expression, national origin, ancestry, age, disability, military service or veteran status, or marital status by the persons performing this contract.

30. **Work Accommodations:** The Entity shall provide the Contractor with reasonable space in which to conduct the audit and shall respond promptly to requests for information as well as for all necessary books and records. Support for clerical, equipment, reproduction services shall be agreed upon by the Entity and the Contractor as specified in Appendices A, B and C.

31. **Termination before Audit Commences:** Before the commencement of the audit, either the Contractor or the Entity, with the State's consent, or the State alone, may terminate this contract for cause if another party has breached a material term or condition of this contract or violated an applicable law or regulation. The non-breaching party shall provide the other party written notice of the breach and allow 20 days to remedy the breach.

The Contractor and the Entity may agree to terminate this contract without cause before the commencement of the audit. If such a termination occurs, the State shall consent to the termination upon written notification by the Contractor and the Entity of their agreement to terminate this contract.

The State, however, will not consent to the cancellation of an audit contract for the sole purpose of allowing the Contractor and Entity to then enter into a new contract that extends the number of fiscal years to be audited by the Contractor. Unless there are extenuating circumstances, the existing audit contract must be completed first. This provision does not prohibit the cancellation of a contract for the purpose of replacing an annual audit with a biennial audit.

32. **Termination after Audit Commences:** After the audit has commenced, but before the audit report has been issued, either the Contractor or the Entity, with the State's consent, or the State alone, may terminate this contract for cause if another party has breached a material term or condition of this contract or violated an applicable law or regulation. The non-breaching party shall provide the other party written notice of the breach and allow 20 days to remedy the breach. If the Contractor is the breaching party and fails to remedy the breach, the Contractor is not entitled to the fee set out in this contract. This is the Entity's and the State's sole remedy. If the Entity is the breaching party, the Entity shall pay the Contractor a pro rata portion of the fee set out in this contract, based on the percentage of work completed at the time of termination. This is the Contractor's sole remedy.

The Contractor and the Entity may agree to terminate this contract without cause after the audit has commenced but before the audit report has been issued. If such a termination occurs, the State shall consent to the termination upon written notification by the Contractor and the Entity of their agreement to terminate this contract.

33. **Contractor Compliance with CPE and Quality Control Review:** The Contractor certifies compliance with the continuing professional education requirements and the external quality control review requirements as set out in Government Auditing Standards, as established by the Comptroller General of the United States. The State may require the Contractor to provide evidence that it has met the above requirements. Item b.
34. **Single Audit Act Certification:** If the audit is required to meet the requirements of the Single Audit Act of 1984, as amended, and Uniform Guidance, the Contractor certifies that neither it nor any of its principals is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from performing audits by any Federal department or agency.
35. **Time is of the Essence:** Time is of the essence regarding all provisions of this contract.
36. **Governing Law and Venue:** This contract is governed by the laws of Montana. The parties agree that any litigation concerning this contract in which the State is named as a party must be brought in the First Judicial District in and for the County of Lewis and Clark, State of Montana. Each party shall pay its own costs and attorney fees, except as otherwise allowed in this contract. The parties also agree that any litigation concerning this contract in which the State is not named as a party must be brought in the State of Montana Judicial District in the County in which the Entity is located. Each party shall pay its own costs and attorney fees, except as otherwise allowed in this contract.
37. **Notice:** All notices under this contract must be in writing and will be deemed given if delivered personally, by mail, certified, return receipt requested, or by e-mail. All notices will (a) if delivered personally, be deemed given upon delivery, (b) if delivered by mail, be deemed given upon receipt, or (c) if delivered by e-mail be deemed given upon receipt.
38. **Invalid Provision:** If any provision of this contract is held to be illegal or unenforceable and the parties' rights or obligations will not be materially and adversely affected, such provision will be (a) severed from the contract, (b) the contract will be interpreted as if such provision was never a part of the contract and (c) the remaining provisions will stay in effect.
39. **Authority:** Each party represents that the person signing this contract has the authority to bind that party.
40. **Entire Agreement and Amendment:** This contract and the attached Appendices contain the entire understanding and agreement of the parties. No modification or amendment of this contract is valid unless it is reduced to writing, signed by the parties, and made a part of this contract.

Contractor, Entity, and State have executed this Standard Audit Contract on the date first above written:

Item b.

Certified Public Accountant

Denning, Downey and Associates CPA's
Firm Name

By: _____
Authorized Representative

Date: _____

Governmental Entity

City of Sidney
Entity Name

By: _____
Authorized Representative

Date: _____



**Montana Department of Administration,
Local Government Services**

By: _____
Approved By

Date: _____

APPENDIX A

Initial or Sole Audit under this Contract

GOVERNMENTAL ENTITY (ENTITY):

City of Sidney
 Address: 115 2nd Street SE
 (Street Address or P.O. Box)
 Sidney, MT 59 270
 (City/Town) (Zip Code)
 Telephone: (406)433-2809
 Contact Person(s) and E-Mail Address(es): Jessica Chamberlin, City Clerk clerktreasurer@cityofsidneymt.com

PUBLIC ACCOUNTANT/ACCOUNTING FIRM (CONTRACTOR):

Denning, Downey and Associates CPA's
 Address: P.O. Box 1957
 (Street Address or P.O. Box)
 Kalispell, MT 59903
 (City/Town) (Zip Code)
 Telephone: (406)756-6879
 Contact Person(s) and E-Mail Address(es): Robert Denning, CPA, CGFM, CFF, CITP dda@ddaudit.com

1. Audit Period and Dates of Engagement:

- A. This audit will cover the fiscal year(s) ending June 30, 2023 (and _____).
 (Month & Day) (Year) (Year)
- B. Date to commence audit work: April 1, 2024
- C. Date to submit final audit report to Entity and State: June 30, 2024

2. Time and Price for Engagement:

- A. Estimated total hours - 120
- B. Price for audit personnel \$ 35,900
 Price for Travel _____
 Price for typing, clerical and report preparation _____
 Total price for this engagement \$ 35,900

3. The reporting entity contains the following discretely presented component units: N/A

- 4. Date Annual Financial Report or a trial balance will be available: December 31, 2023
- 5. Number of copies of audit report Contractor will provide to Entity: Three (3)
- 6. The Entity will provide clerical, equipment, and photocopying or reproduction services to the Contractor as follows:
Photocopier
Internet Access
- 7. The audit scope with regard to federal financial assistance received by the Entity for the above fiscal year(s) will be as indicated below:

The audit will be a single audit conducted in accordance with the provisions of Uniform Guidance because the Entity expended a total amount of federal awards **equal to or in excess of \$750,000** during the fiscal year(s), or such other dollar amount (\$ _____) that is effective for the fiscal year(s) being audited.

OR

The audit will not be a single audit conducted in accordance with the provisions of Uniform Guidance and will not include audit coverage of any federal financial assistance in accordance with requirements of that federal regulation, because the Entity expended a total amount of federal awards of **less than \$750,000** during the fiscal year(s), or such other dollar amount (\$ _____) that is effective for the fiscal year(s) being audited.

Certified Public Accountant

Denning, Downey and Associates CPA's
Firm Name

By: _____
Authorized Representative

Date: _____

Governmental Entity

City of Sidney
Entity Name

By: _____
Authorized Representative

Date: _____



**Montana Department of Administration,
Local Government Services**

By: _____
Approved By

Date: _____

APPENDIX B

Subsequent Audit under this Contract

GOVERNMENTAL ENTITY (ENTITY):

(406)433-2809
Telephone:

Address:

City of Sidney
115 2nd Street SE
(Street Address or P.O. Box)
Sidney, MT 59 270
(City/Town) (Zip Code)

Jessica Chamberlin, City Clerk clerktreasurer@cityofsidneymt.com
Contact Person(s) and E-Mail Address(es)

PUBLIC ACCOUNTANT/ACCOUNTING FIRM (CONTRACTOR):

(406)756-6879
Telephone:

Address:

Denning, Downey and Associates CPA's
P.O. Box 1957
(Street Address or P.O. Box)
Kalispell, MT 59903
(City/Town) (Zip Code)

Robert Denning, CPA, CGFM, CFF, CITP dda@ddaudit.com
Contact Person(s) and E-Mail Address(es)

1. Audit Period and Dates of Engagement:

- A. This audit will cover the fiscal year(s) ending
June 30, 2024 (and _____).
(Month & Day) (Year) (Year)
- B. Date to commence audit work: April 1, 2025
- C. Date to submit final audit report to Entity and State: June 30, 2025

2. Time and Price for Engagement:

- A. Estimated total hours - 120
- B. Price for audit personnel \$ 38,900
Price for Travel _____
Price for typing, clerical and report preparation _____
Total price for this engagement \$ 38,900

3. The reporting entity contains the following discretely presented component units: N/A

- 4. Date Annual Financial Report or a trial balance will be available: December 31, 2024
- 5. Number of copies of audit report Contractor will provide to Entity: Three (3)
- 6. The Entity will provide clerical, equipment, and photocopying or reproduction services to the Contractor as follows:
Photocopier
Internet Access
- 7. The audit scope with regard to federal financial assistance received by the Entity for the above fiscal year(s) will be as indicated below:

The audit will be a single audit conducted in accordance with the provisions of Uniform Guidance because the Entity expended a total amount of federal awards **equal to or in excess of \$750,000** during the fiscal year(s), or such other dollar amount (\$ _____) that is effective for the fiscal year(s) being audited.

OR

The audit will not be a single audit conducted in accordance with the provisions of Uniform Guidance and will not include audit coverage of any federal financial assistance in accordance with requirements of that federal regulation, because the Entity expended a total amount of federal awards of **less than \$750,000** during the fiscal year(s), or such other dollar amount (\$ _____) that is effective for the fiscal year(s) being audited.

Certified Public Accountant

Denning, Downey and Associates CPA's
Firm Name

By: _____
Authorized Representative

Date: _____

Governmental Entity

City of Sidney
Entity Name

By: _____
Authorized Representative

Date: _____



**Montana Department of Administration,
Local Government Services**

By: _____
Approved By

Date: _____

APPENDIX C

Subsequent Audit under this Contract

GOVERNMENTAL ENTITY (ENTITY):

(406)433-2809
Telephone:

Address:

City of Sidney
115 2nd Street SE
(Street Address or P.O. Box)
Sidney, MT 59 270
(City/Town) (Zip Code)

Jessica Chamberlin, City Clerk clerktreasurer@cityofsidneymt.com
Contact Person(s) and E-Mail Address(es)

PUBLIC ACCOUNTANT/ACCOUNTING FIRM (CONTRACTOR) :

(406)756-6879
Telephone:

Address:

Denning, Downey and Associates CPA's
P.O. Box 1957
(Street Address or P.O. Box)
Kalispell, MT 59903
(City/Town) (Zip Code)

Robert Denning, CPA, CGFM, CFF, CITP dda@ddaudit.com
Contact Person(s) and E-Mail Address(es)

1. Audit Period and Dates of Engagement:

- A. This audit will cover the fiscal year(s) ending
June 30, 2025 (and _____).
(Month & Day) (Year) (Year)
- B. Date to commence audit work: April 1, 2026
- C. Date to submit final audit report to Entity and State: June 30, 2026

2. Time and Price for Engagement:

- A. Estimated total hours - 120
- B. Price for audit personnel \$ 41,900
- Price for Travel _____
- Price for typing, clerical and report preparation _____
- Total price for this engagement \$ 41,900

3. The reporting entity contains the following discretely presented component units: N/A

- 4. Date Annual Financial Report or a trial balance will be available: December 31, 2025
- 5. Number of copies of audit report Contractor will provide to Entity: Three (3)
- 6. The Entity will provide clerical, equipment, and photocopying or reproduction services to the Contractor as follows:
Photocopier
Internet Access
- 7. The audit scope with regard to federal financial assistance received by the Entity for the above fiscal year(s) will be as indicated below:

The audit will be a single audit conducted in accordance with the provisions of Uniform Guidance because the Entity expended a total amount of federal awards **equal to or in excess of \$750,000** during the fiscal year(s), or such other dollar amount (\$ _____) that is effective for the fiscal year(s) being audited.

OR

The audit will not be a single audit conducted in accordance with the provisions of Uniform Guidance and will not include audit coverage of any federal financial assistance in accordance with requirements of that federal regulation, because the Entity expended a total amount of federal awards of **less than \$750,000** during the fiscal year(s), or such other dollar amount (\$ _____) that is effective for the fiscal year(s) being audited.

Certified Public Accountant

Denning, Downey and Associates CPA's
 Firm Name

By: _____
 Authorized Representative

Date: _____

Governmental Entity

City of Sidney
 Entity Name

By: _____
 Authorized Representative

Date: _____



**Montana Department of Administration,
Local Government Services**

By: _____
 Approved By

Date: _____

Fiscal Year 2022-23 Budgeted Transfers

From Oil and Gas Fund to Fire Equipment CIP \$100,000

JV #		June	2023	\$ 100,000.00		
From	Oil & Gas		D	\$ 100,000.00	2890	521000
To	Cash		C	\$ 100,000.00	2890	101000
From	Cash		D	\$ 100,000.00	4040	101000
To	Fire Equip		C	\$ 100,000.00	4040	383000

From Oil and Gas Fund to Parks CIP \$10,500

JV #		June	2023	\$ 10,500.00		
From	Oil & Gas		D	\$ 10,500.00	2890	521000
To	Cash		C	\$ 10,500.00	2890	101000
From	Cash		D	\$ 10,500.00	4015	101000
To	Park CIP		C	\$ 10,500.00	4015	383000

From Oil and Gas Fund to Curb & Sidewalk \$2,279

JV #		June	2023	\$ 2,279.00		
From	Oil & Gas		D	\$ 2,279.00	2890	521000
To	Cash		C	\$ 2,279.00	2890	101000
From	Cash		D	\$ 2,279.00	4075	101000
To	Curb & Sidewalk		C	\$ 2,279.00	4075	383000

From Oil and Gas Fund to Tennis Court CIP \$8,500

JV #		June	2023	\$ 8,500.00		
From	Oil & Gas		D	\$ 8,500.00	2890	521000
To	Cash		C	\$ 8,500.00	2890	101000
From	Cash		D	\$ 8,500.00	2062	101000
To	Tennis Courts		C	\$ 8,500.00	2062	383000

From Oil and Gas Fund to Police Investigative CIP \$13,000

JV #		June	2023	\$ 13,000.00		
From	Oil & Gas		D	\$ 13,000.00	2890	521000
To	Cash		C	\$ 13,000.00	2890	101000
From	Cash		D	\$ 13,000.00	4025	101000
To	PD Investigative		C	\$ 13,000.00	4025	383000

From Oil and Gas Fund to Bike Path \$20,000

JV #		June	2023	\$ 20,000.00		
From	Oil & Gas		D	\$ 20,000.00	2890	521000
To	Cash		C	\$ 20,000.00	2890	101000
From	Cash		D	\$ 20,000.00	2063	101000
To	Bike Path		C	\$ 20,000.00	2063	383000

Budgeted Transfers NOT recommended to be completed:

From	Oil & Gas to Streets Equip. CIP	\$ 13,500.00
From	Oil & Gas to Streets Const. CIP	\$ 46,000.00

Jessica Chamberlin, Clerk/Treasurer

Date

Item d.

Treasurer's Report
May 2023

F	Fund Name	Expended YTD	% Expended	Revenued YTD	% Revenued	Difference Rev vs Exp	Cash Balance	Notes
1000	General	\$1,836,084.69	69%	\$1,833,162.08	72%	-\$2,922.61	\$1,247,310.12	
2060	Playgrounds & Parks	\$9,000.00	36%	\$3,750.00	0%	-\$5,250.00	\$54,642.05	
2061	Ballparks & Ballfields	\$1,058.31	6%	\$4,170.00	0%	\$3,111.69	\$21,064.16	
2062	Tennis Courts	\$0.00	0%	\$3,750.00	43%	\$3,750.00	\$59,058.23	
2063	Bike Path Enhancement	\$0.00	0%	\$3,900.00	19%	\$3,900.00	\$57,259.34	
2101	TBD	\$112,134.66	37%	\$123,379.00	41%	\$11,244.34	\$15,636.60	
2170	Airport	\$0.00	0%	\$27,037.53	74%	\$27,037.53	\$26,305.51	
2190	Comprehensive Liability	\$61,485.00	100%	\$42,492.13	75%	-\$18,992.87	-\$177.15	
2220	Library Levy	\$0.00	0%	\$128,048.52	64%	\$128,048.52	\$50,193.80	
2260	Emergency Disaster	\$278.00	1%	\$7,976.88	145%	\$7,698.88	\$33,067.46	
2370	PERS	\$126,007.75	49%	\$135,394.08	67%	\$9,386.33	\$68,094.60	
2371	Group Health	\$183,350.76	78%	\$99,738.08	74%	-\$83,612.68	\$16,182.38	
2372	Permissive Health Levy	\$0.00	0%	\$25,862.70	61%	\$25,862.70	\$25,862.70	
2390	Drug Forfeiture	\$2,575.93	10%	\$4,685.00	39%	\$2,109.07	\$47,809.19	
2399	Impact Fees	\$0.00	0%	\$13,549.57	301%	\$13,549.57	\$281,854.70	
2425	Street Lighting	\$121,515.64	82%	\$111,095.96	74%	-\$10,419.68	\$343,166.84	
2550	Dutch Elm Tree Removal	\$680.00	27%	\$4,500.00	0%	\$3,820.00	\$6,454.01	
2565	Street Maintenance	\$175,882.14	81%	\$319,390.79	86%	\$30,849.74	\$103,672.55	
2566	Snow Removal	\$15,918.00	106%	\$11,756.93	218%	-\$4,161.07	-\$98,367.21	
2584	Mowing	\$0.00	0%	\$6,009.36	267%	\$6,009.36	\$23,066.28	
2598	MVS Park Maintenance	\$22,975.99	77%	\$2,750.00	17%	-\$20,225.99	\$1,663.85	
2810	Police Reserve Training	\$84,388.44	36%	\$103,884.43	86%	\$19,495.99	\$200,243.87	
2820	Gas Apportionment Tax	\$257,145.05	177%	\$281,617.70	194%	\$24,472.65	\$158,337.57	
2821	New Fuel Tax	\$54,032.26	14%	\$465,640.52	169%	\$411,608.26	\$700,863.18	
2890	Oil/Gas Severance	\$0.00	0%	\$14,891.30	2%	\$14,891.30	\$1,598,685.79	
2990	HB 645- ARPA	\$0.00	0%	\$2,933.70	0%	\$2,933.70	\$57,917.03	
3400	Revolving Fund	\$0.00	0%	\$1,600.00	0%	\$1,600.00	\$28,715.09	
3600	SID 100	\$0.00	0%	\$14,846.61	82%	\$14,846.61	\$41,638.06	
3601	SID 101A	\$0.00	0%	\$7,806.10	45%	\$7,806.10	-\$26,885.64	
3602	SID 102	\$33,134.47	41%	\$40,940.57	0%	\$4,500.00	\$4,750.00	
3603	SID 103	\$0.00	0%	\$4,500.00	0%	\$4,500.00	-\$9,042.00	
3604	SID 104	\$25,996.45	47%	\$38,202.83	63%	\$12,206.38	-\$9,042.00	
4010	City Hall CIP	\$861.28	1%	\$4,925.00	0%	\$4,063.72	\$97,143.72	
4015	Parks CIP	\$0.00	0%	\$4,050.00	38%	\$4,050.00	\$68,412.00	
4020	Police CIP	\$0.00	0%	\$5,275.00	0%	\$5,275.00	\$165,778.04	
4025	Police Investigative CIP	\$8,100.00	27%	\$3,700.00	28%	-\$4,400.00	\$24,374.33	
4030	Street Equipment	\$70,000.00	66%	\$5,625.00	41%	-\$64,375.00	\$28,294.17	
4031	Street Construction	\$0.00	0%	\$5,625.00	12%	\$5,625.00	\$133,636.08	
4040	Fire Equipment	\$0.00	0%	\$14,125.00	14%	\$14,125.00	\$607,602.29	
4060	Bike Path Enhancement	\$0.00	0%	\$5,575.00	0%	\$5,575.00	\$71,895.05	
4070	Downtown Enhancement	\$0.00	0%	\$3,350.00	0%	\$3,350.00	\$15,853.07	
4075	Curb & Sidewalk	\$0.00	0%	\$4,750.00	188%	\$4,750.00	\$2,220.96	
5210	Water Utility	\$930,834.60	47%	\$1,972,010.39	87%	\$1,041,175.79	\$5,461,549.00	
5211	Water Utility Fees	\$0.00	0%	\$16,478.57	0%	\$0.00	\$240,031.76	
5310	Sewer Utility	\$2,367,339.17	79%	\$2,080,258.96	91%	-\$287,080.21	\$3,857,134.59	
5311	Sewer Impact Fees	\$0.00	0%	\$32,400.00	100%	\$32,400.00	\$91,904.28	
5410	Solid Waste	\$866,212.69	84%	\$493,178.07	68%	-\$373,034.62	\$334,873.09	
5710	Sweeping Operating	\$111,513.05	75%	\$209,058.48	66%	\$37,545.43	\$344,873.09	
7060	Playgrounds & Parks	\$0.00	0%	\$0.00	0%	\$0.00	\$0.00	
7120	Fire Disability	\$42,500.00	50%	\$59,179.88	56%	\$16,679.88	-\$2,879.28	
7970	Grant-Richland County	\$0.00	0%	\$0.00	0%	\$0.00	\$1,807.07	
	Totals	\$7,869,545.38	54%	\$8,802,735.62	76%	\$933,190.24	\$16,756,532.96	

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CITY OF SIDNEY
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 5 / 23

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Fund	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
1000 General	163,886.61	1,836,084.69	2,651,292.00	2,651,292.00	815,207.31	69 %
2060 PLAYGROUNDS & PARKS	9,000.00	9,000.00	25,011.00	25,011.00	16,011.00	36 %
2061 BALLPARKS & BALLFIELDS	0.00	1,058.31	18,000.00	18,000.00	16,941.69	6 %
2062 TENNIS COURTS	0.00	0.00	7,000.00	7,000.00	7,000.00	0 %
2063 BIKE PATH	0.00	0.00	69,731.00	69,731.00	69,731.00	0 %
2101 TBID	9,316.50	112,134.66	300,000.00	300,000.00	187,865.34	37 %
2170 Airport	0.00	0.00	34,500.00	34,500.00	34,500.00	0 %
2190 Comprehensive Liability	0.00	61,485.00	61,485.00	61,485.00	0.00	100 %
2220 Library Levy	0.00	0.00	130,000.00	130,000.00	130,000.00	0 %
2260 Emergency Disaster	0.00	278.00	29,000.00	29,000.00	28,722.00	1 %
2370 P.E.R.S. - Employer Contribution	11,730.89	126,007.75	258,317.00	258,317.00	132,309.25	49 %
2371 Employer Contribution Group Health	16,451.47	183,350.76	234,321.00	234,321.00	50,970.24	78 %
2372 Permissive Health LEVY	0.00	0.00	42,400.00	42,400.00	42,400.00	0 %
2390 Drug Forfeiture	0.00	2,575.93	25,000.00	25,000.00	22,424.07	10 %
2399 Impact Fees	0.00	0.00	270,000.00	270,000.00	270,000.00	0 %
2425 Street Lighting	10,771.60	121,515.64	148,000.00	148,000.00	26,484.36	82 %
2550 Tree Removal - Dutch Elm Disease	0.00	680.00	2,500.00	2,500.00	1,820.00	27 %
2565 City Wide Street Maintenance	-67,567.91	288,541.05	357,004.00	357,004.00	68,462.95	81 %
2566 SNOW REMOVAL	32,808.17	175,882.14	199,108.00	199,108.00	23,225.86	88 %
2584 Mowing	500.00	15,918.00	15,000.00	15,000.00	-918.00	106 %
2598 MVS Park Maintenance #98	0.00	0.00	12,000.00	12,000.00	12,000.00	0 %
2810 Police Reserve Training	742.04	22,975.99	30,000.00	30,000.00	7,024.01	77 %
2820 Gas Apportionment Tax	12,764.04	84,388.44	234,200.00	234,200.00	149,811.56	36 %
2821 NEW FUEL TAX	0.00	257,145.05	145,000.00	145,000.00	-112,145.05	177 %
2890 Oil/Gas Severance	11,250.00	54,032.26	389,279.00	389,279.00	335,246.74	14 %

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CITY OF SIDNEY
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 5 / 23

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Fund	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	Committed
2990 ARPA	0.00	0.00	1,583,600.00	1,583,600.00	1,583,600.00	0 %
3600 SID 100 SMV Paving	0.00	0.00	27,000.00	27,000.00	27,000.00	0 %
3601 SID 101A	0.00	0.00	26,500.00	26,500.00	26,500.00	0 %
3602 SID #102	0.00	33,134.47	80,500.00	80,500.00	47,365.53	41 %
3603 SID #103	0.00	0.00	1,600.00	1,600.00	1,600.00	0 %
3604 SID #104	0.00	25,996.45	55,000.00	55,000.00	29,003.55	47 %
4010 City Hall CIP	0.00	861.28	93,000.00	93,000.00	92,138.72	1 %
4015 Parks CIP	0.00	0.00	75,000.00	75,000.00	75,000.00	0 %
4020 Police CIP	0.00	0.00	20,000.00	20,000.00	20,000.00	0 %
4025 Police Investigative CIP	0.00	8,100.00	30,000.00	30,000.00	21,900.00	27 %
4030 Cap Proj-Street Equipment	70,000.00	70,000.00	106,500.00	106,500.00	36,500.00	66 %
4031 Cap Proj-Street Construction	0.00	0.00	173,750.00	173,750.00	173,750.00	0 %
4040 Capital Projects - Fire Equipment	0.00	0.00	10,000.00	10,000.00	10,000.00	0 %
4060 Enhancement Project-CTEP-Bike Path	0.00	0.00	65,000.00	65,000.00	65,000.00	0 %
4070 Downtown Enhancement Capital Project	0.00	0.00	12,500.00	12,500.00	12,500.00	0 %
5210 Water Utility	127,611.17	930,834.60	1,973,588.00	1,973,588.00	1,042,753.40	47 %
5211 WATER IMPACT FEES	0.00	0.00	219,000.00	219,000.00	219,000.00	0 %
5310 Sewer Utility	372,361.67	2,367,339.17	3,012,900.00	3,012,900.00	645,560.83	79 %
5311 SEWER IMPACT FEES	0.00	0.00	59,500.00	59,500.00	59,500.00	0 %
5410 Solid Waste	53,046.44	866,212.69	1,027,733.00	1,027,733.00	161,520.31	84 %
5710 Sweeping Operating	19,391.65	171,513.05	229,151.00	229,151.00	57,637.95	75 %
7120 Fire Disability	0.00	42,500.00	85,000.00	85,000.00	42,500.00	50 %
7920 RICHLAND COUNTY GRANT	0.00	0.00	1,800.00	1,800.00	1,800.00	0 %
Grand Total:	854,064.34	7,869,545.38	14,656,770.00	14,656,770.00	6,787,224.62	54 %

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CITY OF SIDNEY
Statement of Revenue Budget vs Actuals
For the Accounting Period: 5 / 23

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Fund	Received			Revenue	
	Current Month	Received YTD	Estimated Revenue	To Be Received	% Received
1000 General	95,154.56	1,833,162.08	2,559,465.00	726,302.92	72 %
2060 PLAYGROUNDS & PARKS	-13,000.00	3,750.00	125.00	-3,625.00	*** %
2061 BALLPARKS & BALLFIELDS	2,000.00	4,170.00	195.00	-3,975.00	*** %
2062 TENNIS COURTS	2,000.00	3,750.00	8,625.00	4,875.00	43 %
2063 BIKE PATH	2,000.00	3,900.00	20,150.00	16,250.00	19 %
2101 TBID	9,316.50	123,379.00	300,000.00	176,621.00	41 %
2170 Airport	2,415.28	27,037.53	36,392.00	9,354.47	74 %
2190 Comprehensive Liability	2,649.99	42,492.13	56,839.00	14,346.87	75 %
2220 Library Levy	4,287.00	128,048.52	199,259.00	71,210.48	64 %
2260 Emergency Disaster	2,060.19	7,976.88	5,485.00	-2,491.88	145 %
2370 P.E.R.S. - Employer Contribution	4,317.07	135,394.08	201,851.00	66,456.92	67 %
2371 Employer Contribution Group Health	11,321.87	99,738.08	135,237.00	35,498.92	74 %
2372 Permissive Health LEvy	487.50	25,862.70	42,404.00	16,541.30	61 %
2390 Drug Forfeiture	2,010.00	4,685.00	12,125.00	7,440.00	39 %
2399 Impact Fees	4,848.53	13,549.57	4,500.00	-9,049.57	301 %
2425 Street Lighting	6,086.08	111,095.96	150,850.00	39,754.04	74 %
2550 Tree Removal - Dutch Elm Disease	2,000.00	4,500.00	250.00	-4,250.00	*** %
2565 City Wide Street Maintenance	-112,838.77	319,390.79	372,100.00	52,709.21	86 %
2566 SNOW REMOVAL	1,000.00	1,715.00	114,035.00	112,320.00	2 %
2584 Mowing	0.00	11,756.93	5,400.00	-6,356.93	218 %
2598 MVS Park Maintenance #98	2,018.15	6,009.36	2,250.00	-3,759.36	267 %
2810 Police Reserve Training	2,000.00	2,750.00	16,050.00	13,300.00	17 %
2820 Gas Apportionment Tax	1,000.00	103,884.43	120,739.00	16,854.57	86 %
2821 NEW FUEL TAX	124,014.79	281,617.70	145,400.00	-136,217.70	194 %
2890 Oil/Gas Severance	2,096.60	465,640.52	275,550.00	-190,090.52	169 %
2990 ARPA	0.00	14,891.30	790,638.00	775,746.70	2 %

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CITY OF SIDNEY
Statement of Revenue Budget vs Actuals
For the Accounting Period: 5 / 23

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Fund	Received		Estimated Revenue	Revenue	
	Current Month	Received YTD		To Be Received	% Received
3400 Revolving Fund	0.00	2,933.70	150.00	-2,783.70	*** %
3600 SID 100 SMV Paving	0.00	1,600.00	100.00	-1,500.00	*** %
3601 SID 101A	0.00	14,846.61	18,200.00	3,353.39	82 %
3602 SID #102	0.00	40,940.57	90,200.00	49,259.43	45 %
3603 SID #103	0.00	4,500.00	250.00	-4,250.00	*** %
3604 SID #104	6,450.66	38,202.83	60,200.00	21,997.17	63 %
4010 City Hall CIP	0.00	4,925.00	275.00	-4,650.00	*** %
4015 Parks CIP	0.00	4,050.00	10,675.00	6,625.00	38 %
4020 Police CIP	0.00	5,275.00	325.00	-4,950.00	*** %
4025 Police Investigative CIP	0.00	3,700.00	13,100.00	9,400.00	28 %
4030 Cap Proj-Street Equipment	0.00	5,625.00	13,875.00	8,250.00	41 %
4031 Cap Proj-Street Construction	0.00	5,625.00	46,375.00	40,750.00	12 %
4040 Capital Projects - Fire Equipment	0.00	14,125.00	101,375.00	87,250.00	14 %
4060 Enhancement Project-CTEP-Bike Path	0.00	5,575.00	200.00	-5,375.00	*** %
4070 Downtown Enhancement Capital Project	0.00	3,350.00	50.00	-3,300.00	*** %
4075 Curb & Sidewalk	0.00	4,750.00	2,529.00	-2,221.00	188 %
5210 Water Utility	180,612.42	1,972,010.39	2,277,350.00	305,339.61	87 %
5211 WATER IMPACT FEES	4,000.00	16,478.57	625.00	-15,853.57	*** %
5310 Sewer Utility	158,769.55	2,080,258.96	2,294,500.00	214,241.04	91 %
5311 SEWER IMPACT FEES	6,000.00	32,400.00	200.00	-32,200.00	*** %
5410 Solid Waste	14,563.09	493,178.07	726,000.00	232,821.93	68 %
5710 Sweeping Operating	3,772.21	209,058.48	314,836.00	105,777.52	66 %
7120 Fire Disability	1,017.12	59,179.88	105,763.00	46,583.12	56 %
Grand Total:	534,430.39	8,802,735.62	11,653,067.00	2,850,331.38	76 %

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CITY OF SIDNEY
Cash Report
For the Accounting Period: 5/23

Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
1000 General						
101000 Cash - Operating	1,308,125.69	116,299.08	127.14	0.00	178,580.46	1,245,971.45
101240 UNRESTRICTED CASH ACCOUNT	1,063.67	0.00	0.00	0.00	0.00	1,063.67
103000 Petty Cash	125.00	0.00	0.00	0.00	0.00	125.00
103100	150.00	0.00	0.00	0.00	0.00	150.00
Total Fund	1,309,464.36	116,299.08	127.14		178,580.46	1,247,310.12
2060 PLAYGROUNDS & PARKS						
101000 Cash - Operating	67,642.05	2,000.00	0.00	15,000.00	0.00	54,642.05
2061 BALLPARKS & BALLFIELDS						
101000 Cash - Operating	19,064.16	2,000.00	0.00	0.00	0.00	21,064.16
2062 TENNIS COURTS						
101000 Cash - Operating	57,058.23	2,000.00	0.00	0.00	0.00	59,058.23
2063 BIKE PATH						
101000 Cash - Operating	55,259.34	2,000.00	0.00	0.00	0.00	57,259.34
2101 TBID						
101000 Cash - Operating	20,670.60	9,316.50	0.00	0.00	14,350.50	15,636.60
2170 Airport						
101000 Cash - Operating	23,890.23	2,415.28	0.00	0.00	0.00	26,305.51
2190 Comprehensive Liability						
101000 Cash - Operating	-2,827.14	2,649.99	0.00	0.00	0.00	-177.15
2220 Library Levy						
101000 Cash - Operating	45,906.80	4,287.00	0.00	0.00	0.00	50,193.80
2260 Emergency Disaster						
101000 Cash - Operating	31,007.27	2,060.19	0.00	0.00	0.00	33,067.46
2270 Employee Health Levy						
101000 Cash - Operating	14.04	0.00	0.00	0.00	0.00	14.04
2350 Local Govt Study Commission						
101000 Cash - Operating	-0.32	0.00	0.00	0.00	0.00	-0.32
2370 P.E.R.S. - Employer Contribution						
101000 Cash - Operating	75,508.42	4,317.07	0.00	0.00	11,730.89	68,094.60
2371 Employer Contribution Group Health						
101000 Cash - Operating	21,311.98	11,321.87	0.00	0.00	16,451.47	16,182.38
2372 Permissive Health LEvy						
101000 Cash - Operating	25,375.20	487.50	0.00	0.00	0.00	25,862.70
2390 Drug Forfeiture						
101000 Cash - Operating	45,799.19	2,010.00	0.00	0.00	0.00	47,809.19
2399 Impact Fees						
101000 Cash - Operating	277,006.17	4,848.53	0.00	0.00	0.00	281,854.70
2425 Street Lighting						
101000 Cash - Operating	348,776.71	6,086.08	0.00	0.00	11,695.95	343,166.84
2550 Tree Removal - Dutch Elm Disease						
101000 Cash - Operating	4,454.01	2,000.00	0.00	0.00	0.00	6,454.01
2564 N-H Street Maintenance						
101000 Cash - Operating	1,428.40	0.00	0.00	0.00	0.00	1,428.40
2565 City Wide Street Maintenance						
101000 Cash - Operating	149,146.76	103,491.02	5.32	124,639.97	24,330.58	103,672.55

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CITY OF SIDNEY
Cash Report
For the Accounting Period: 5/23

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Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
2566 SNOW REMOVAL						
101000 Cash - Operating	-65,685.29	1,000.00	488.00	24,315.00	9,854.92	-98,367.21
2584 Mowing						
101000 Cash - Operating	72,986.69	0.00	0.00	0.00	0.00	72,986.69
2598 MVS Park Maintenance #98						
101000 Cash - Operating	21,048.13	2,018.15	0.00	0.00	0.00	23,066.28
2600 Curb & Sidewalk						
101000 Cash - Operating	0.01	0.00	0.00	0.00	0.00	0.01
2810 Police Reserve Training						
101000 Cash - Operating	-19.11	2,000.00	0.00	0.00	317.04	1,663.85
2820 Gas Apportionment Tax						
101000 Cash - Operating	230,720.36	1,000.00	0.00	0.00	31,476.49	200,243.87
2821 NEW FUEL TAX						
101000 Cash - Operating	34,322.78	124,014.79	0.00	0.00	0.00	158,337.57
2890 Oil/Gas Severance						
101000 Cash - Operating	710,016.58	2,096.60	0.00	0.00	11,250.00	700,863.18
2917 Crime Victims Assistance						
101000 Cash - Operating	368.00	891.00	0.00	0.00	891.00	368.00
2927 FEMA Grant						
101000 Cash - Operating	0.18	0.00	0.00	0.00	0.00	0.18
2990 ARPA						
101000 Cash - Operating	1,598,685.79	0.00	0.00	0.00	0.00	1,598,685.79
3400 Revolving Fund						
101000 Cash - Operating	57,917.03	0.00	0.00	0.00	0.00	57,917.03
3600 SID 100 SMV Paving						
101000 Cash - Operating	28,715.09	0.00	0.00	0.00	0.00	28,715.09
3601 SID 101A						
101000 Cash - Operating	41,638.06	0.00	0.00	0.00	0.00	41,638.06
3602 SID #102						
101000 Cash - Operating	-26,885.64	0.00	0.00	0.00	0.00	-26,885.64
3603 SID #103						
101000 Cash - Operating	4,750.00	0.00	0.00	0.00	0.00	4,750.00
3604 SID #104						
101000 Cash - Operating	-15,492.66	6,450.66	0.00	0.00	0.00	-9,042.00
4010 City Hall CIP						
101000 Cash - Operating	92,880.00	0.00	0.00	0.00	0.00	92,880.00
101100 UNRESTRICTED CASH ACCOUNT	200.00	0.00	0.00	0.00	0.00	200.00
102000 Cash - Restricted	4,063.72	0.00	0.00	0.00	0.00	4,063.72
Total Fund	97,143.72					97,143.72
4015 Parks CIP						
101000 Cash - Operating	68,412.00	0.00	0.00	0.00	0.00	68,412.00
4020 Police CIP						
101000 Cash - Operating	159,189.62	0.00	0.00	0.00	0.00	159,189.62
101240 UNRESTRICTED CASH ACCOUNT	1,313.42	0.00	0.00	0.00	0.00	1,313.42
102250 Cash-Capital Equipment	5,275.00	0.00	0.00	0.00	0.00	5,275.00
Total Fund	165,778.04					165,778.04

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CITY OF SIDNEY
Cash Report
For the Accounting Period: 5/23

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Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
4025 Police Investigative CIP						
101000 Cash - Operating	28,774.33	0.00	0.00	0.00	0.00	28,774.33
102250 Cash-Capital Equipment	-4,400.00	0.00	0.00	0.00	0.00	-4,400.00
Total Fund	24,374.33					24,374.33
4030 Cap Proj-Street Equipment						
101000 Cash - Operating	86,960.39	0.00	0.00	70,000.00	0.00	16,960.39
101240 UNRESTRICTED CASH ACCOUNT	5,708.78	0.00	0.00	0.00	0.00	5,708.78
102250 Cash-Capital Equipment	5,625.00	0.00	0.00	0.00	0.00	5,625.00
Total Fund	98,294.17			70,000.00		28,294.17
4031 Cap Proj-Street Construction						
101000 Cash - Operating	34,836.57	0.00	0.00	0.00	0.00	34,836.57
101240 UNRESTRICTED CASH ACCOUNT	93,174.51	0.00	0.00	0.00	0.00	93,174.51
102250 Cash-Capital Equipment	5,625.00	0.00	0.00	0.00	0.00	5,625.00
Total Fund	133,636.08					133,636.08
4040 Capital Projects - Fire Equipment						
101000 Cash - Operating	488,625.83	0.00	0.00	0.00	0.00	488,625.83
101240 UNRESTRICTED CASH ACCOUNT	104,851.46	0.00	0.00	0.00	0.00	104,851.46
102250 Cash-Capital Equipment	14,125.00	0.00	0.00	0.00	0.00	14,125.00
Total Fund	607,602.29					607,602.29
4060 Enhancement Project-CTEP-Bike Path						
101000 Cash - Operating	2,200.00	0.00	0.00	0.00	0.00	2,200.00
101240 UNRESTRICTED CASH ACCOUNT	64,120.05	0.00	0.00	0.00	0.00	64,120.05
102250 Cash-Capital Equipment	5,575.00	0.00	0.00	0.00	0.00	5,575.00
Total Fund	71,895.05					71,895.05
4070 Downtown Enhancement Capital Project						
101000 Cash - Operating	6,936.03	0.00	0.00	0.00	0.00	6,936.03
101240 UNRESTRICTED CASH ACCOUNT	5,567.04	0.00	0.00	0.00	0.00	5,567.04
102250 Cash-Capital Equipment	3,350.00	0.00	0.00	0.00	0.00	3,350.00
Total Fund	15,853.07					15,853.07
4075 Curb & Sidewalk						
101000 Cash - Operating	4,355.46	0.00	0.00	0.00	0.00	4,355.46
102240 Cash-Replacement &	-2,134.50	0.00	0.00	0.00	0.00	-2,134.50
Total Fund	2,220.96					2,220.96
4204 SID #104						
101000 Cash - Operating	0.21	0.00	0.00	0.00	0.00	0.21
5210 Water Utility						
101000 Cash - Operating	3,837,074.38	150,782.46	1.00	8,185.18	62,223.19	3,917,449.47
101235 UNRESTRICTED CASH ACCOUNT	80,736.41	0.00	0.00	0.00	0.00	80,736.41
101240 UNRESTRICTED CASH ACCOUNT	1,047,208.12	0.00	0.00	0.00	0.00	1,047,208.12
102200 Cash-Restricted for Bond	127,423.00	0.00	0.00	0.00	0.00	127,423.00
102230 Cash-Reserve for Rural	288,507.00	0.00	0.00	0.00	0.00	288,507.00
103000 Petty Cash	225.00	0.00	0.00	0.00	0.00	225.00
Total Fund	5,381,173.91	150,782.46	1.00	8,185.18	62,223.19	5,461,549.00
5211 WATER IMPACT FEES						
101000 Cash - Operating	236,031.76	4,000.00	0.00	0.00	0.00	240,031.76
5310 Sewer Utility						

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CITY OF SIDNEY
Cash Report
For the Accounting Period: 5/23

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Fund/Account	Beginning Balance	Received	Transfers In	Disbursed	Transfers Out	Ending Balance
101000 Cash - Operating	1,930,920.07	152,402.39	7,912.68	8,185.18	69,240.78	2,013,809.18
101240 UNRESTRICTED CASH ACCOUNT	1,066,236.41	0.00	0.00	0.00	0.00	1,066,236.41
102200 Cash-Restricted for Bond	778,889.00	0.00	0.00	0.00	0.00	778,889.00
102250 Cash-Capital Equipment	-1,800.00	0.00	0.00	0.00	0.00	-1,800.00
Total Fund	3,774,245.48	152,402.39	7,912.68	8,185.18	69,240.78	3,857,134.59
5311 SEWER IMPACT FEES						
101000 Cash - Operating	85,904.28	6,000.00	0.00	0.00	0.00	91,904.28
5410 Solid Waste						
101000 Cash - Operating	-314,239.89	14,563.09	0.00	2,148.98	51,168.70	-352,994.48
101240 UNRESTRICTED CASH ACCOUNT	659,053.75	0.00	0.00	0.00	0.00	659,053.75
Total Fund	344,813.86	14,563.09		2,148.98	51,168.70	306,059.27
5710 Sweeping Operating						
101000 Cash - Operating	350,618.86	3,772.21	0.00	0.00	19,517.98	334,873.09
7075 Swim Pool Handicapped Endowment						
101000 Cash - Operating	6,389.30	0.00	0.00	0.00	0.00	6,389.30
7120 Fire Disability						
101000 Cash - Operating	-3,896.40	1,017.12	0.00	0.00	0.00	-2,879.28
7458 City Court- HB 176 Surcharge						
101000 Cash - Operating	-41.00	340.00	0.00	0.00	340.00	-41.00
7467 City Court - MT Law Enf. Academy						
101000 Cash - Operating	-15,387.12	454.00	0.00	0.00	440.00	-15,373.12
7910 Payroll						
101000 Cash - Operating	115,693.61	0.00	278,003.70	200,988.63	0.00	192,708.68
7930 Claims						
101000 Cash - Operating	16,769.87	0.00	227,322.11	27,396.79	0.00	216,695.19
7970 Grant-Richland County						
101000 Cash - Operating	1,807.07	0.00	0.00	0.00	0.00	1,807.07
Totals	16,848,375.86	752,392.58	513,859.95	480,859.73	513,859.95	17,119,908.71

*** Transfers In and Transfers Out columns should match, with the following exceptions:

- 1) Cancelled electronic checks increase the Transfers In column. Disbursed column will be overstated by the same amount and will not balance to the Redeemed Checks List.
- 2) Payroll Journal Vouchers including local deductions with receipt accounting will reduce the Transfers Out column by the total amount of these checks.

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CITY OF SIDNEY
Journal Voucher Details
For the Accounting Period: 5/23

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Doc #	Line #	Fund Org	Account	Object	Description Fund Account	Type	Date	Debit Amount	Credit Amount	User ID/ Proj	
JV 1440	5/23						05/18/23			jess	
					CORRECT REVENUE FROM SIDNEY PUBLIC SCHOOLS REIMBURSEMENT TO THE CITY OF SIDNEY FOR 4TH AVE CURBING PROJECT						
	1	2565	343011		FROM STREETS			122,014.79			
	2	2565	101000		TO CASH				122,014.79		
	3	2821	101000		FROM CASH			122,014.79			
	4	2821	343018		TO BARSAA				122,014.79		
JV 1441	5/23						05/18/23			jess	
					CORRECT CLAIM 40364 CODING FROM STREETS TO STREETS EQIP. CIP						
	1	2565	430200	940	FROM STREETS				70,000.00		
	2	2565	101000		TO CASH			70,000.00			
	3	4030	101000		FROM CASH				70,000.00		
	4	4030	430200	940	TO STREET EQUIP CIP			70,000.00			
JV 1442	5/23						05/18/23			jess	
					CORRECT LAIM 40569 CODING FROM STREETS TO SNOW REMOVAL						
	1	2565	430200	940	FROM STREETS				24,315.00		
	2	2565	101000		TO CASH			24,315.00			
	3	2566	101000		FROM CASH				24,315.00		
	4	2566	430251	940	TO SNOW REMOVAL			24,315.00			
JV 1443	5/23						05/18/23			jess	
					CORRECT RV23-12 DONATION TO QUILLING PARK PLAYGROUND & PARKS CIP TO GENERAL						
	1	2060	365010		FROM CIP			15,000.00			
	2	2060	101000		TO CASH				15,000.00		
	3	1000	101000		FROM CASH			15,000.00			
	4	1000	365040		TO GENERAL				15,000.00		
JV 1444	5/23						05/24/23			jess	
					Correct expenditures from audit taken out of general fund (Claim #40513)						
	1	1000	410210	300	FROM GENERAL				700.00		
	2	1000	101000		TO CASH			700.00			
	3	2565	101000		FROM CASH				700.00		
	4	2565	430200	300	TO STREETS			700.00			
JV 1445	5/23						05/24/23			jess	
					Correct expenditures from audit taken out of general fund (Claim #40513)						
	1	1000	410210	300	FROM GENERAL				2,993.25		
	2	1000	410540	300	FROM GENERAL				2,993.25		
	3	1000	410550	300	FROM GENERAL				2,993.25		
	4	1000	101000		TO CASH			8,979.75			
	5	2565	101000		FROM CASH				1,925.18		
	6	2565	430200	300	TO STREETS			1,925.18			
	7	5210	101000		FROM CASH				7,054.57		
	8	5210	430500	300	TO WATER			7,054.57			
JV 1446	5/23						05/24/23			jess	
					Correct expenditures from audit taken out of general fund (Claim #40776)						
	1	1000	411200	300	FROM GENERAL				1,271.66		
	2	1000	410540	300	FROM GENERAL				1,271.66		
	3	1000	410550	300	FROM GENERAL				1,271.72		
	4	1000	101000		TO CASH			3,815.04			
	5	5210	101000		FROM CASH				1,130.61		
	6	5210	430500	300	TO WATER			1,130.61			
	7	5310	101000		FROM CASH				2,684.43		

Doc #	Line #	Fund Org	Account	Object	Description Fund Account	Type	Date	Debit Amount	Credit Amount	User ID/ Proj
	8	5310	430600	300	TO SEWER			2,684.43		
JV 1447	5/23						05/24/23			jess
					Correct expenditures from auidt taken out of general fund (Claim #41192)					
	1	1000	410210	300	FROM GENERAL				2,549.91	
	2	1000	410540	300	FROM GENERAL				2,549.91	
	3	1000	410550	300	FROM GENERAL				2,549.91	
	4	1000	101000		TO CASH			7,649.73		
	5	5310	101000		FROM CASH				5,500.75	
	6	5310	430600	300	TO SEWER			5,500.75		
	7	5410	101000		FROM CASH				2,148.98	
	8	5410	430830	300	TO GARBAGE			2,148.98		
PR 230500	5/23						05/31/23			jess
	1	1000	101000		Employer Contributions				10,491.60	
	2	1000	101000		Payroll Expenditure				98,015.46	
	3	1000	410130	100	Payroll Expenditure			1,500.00		
	4	1000	410130	142	Employer Contributions			9.90		
	5	1000	410130	143	Employer Contributions			114.78		
	6	1000	410210	100	Payroll Expenditure			2,050.00		
	7	1000	410210	142	Employer Contributions			13.53		
	8	1000	410210	143	Employer Contributions			134.00		
	9	1000	410540	100	Payroll Expenditure			1,931.87		
	10	1000	410540	141	Employer Contributions			6.75		
	11	1000	410540	142	Employer Contributions			12.72		
	12	1000	410540	143	Employer Contributions			140.75		
	13	1000	410550	100	Payroll Expenditure			1,931.85		
	14	1000	410550	141	Employer Contributions			6.76		
	15	1000	410550	142	Employer Contributions			12.76		
	16	1000	410550	143	Employer Contributions			140.85		
	17	1000	420100	100	Payroll Expenditure			75,277.45		
	18	1000	420100	141	Employer Contributions			263.47		
	19	1000	420100	142	Employer Contributions			2,358.93		
	20	1000	420100	143	Employer Contributions			5,639.33		
	21	1000	420400	100	Payroll Expenditure			3,119.27		
	22	1000	420400	141	Employer Contributions			10.92		
	23	1000	420400	142	Employer Contributions			20.57		
	24	1000	420400	143	Employer Contributions			216.58		
	25	1000	420531	100	Payroll Expenditure			3,769.18		
	26	1000	420531	141	Employer Contributions			13.17		
	27	1000	420531	142	Employer Contributions			29.17		
	28	1000	420531	143	Employer Contributions			266.33		
	29	1000	460430	100	Payroll Expenditure			7,785.95		
	30	1000	460430	141	Employer Contributions			27.24		
	31	1000	460430	142	Employer Contributions			413.55		
	32	1000	460430	143	Employer Contributions			578.94		
	33	1000	460445	100	Payroll Expenditure			649.89		
	34	1000	460445	141	Employer Contributions			2.28		
	35	1000	460445	142	Employer Contributions			8.61		
	36	1000	460445	143	Employer Contributions			49.71		
	37	2370	101000		Employer Contributions				11,730.89	
	38	2370	410130	144	Employer Contributions			44.86		

Doc #	Line #	Fund	Org	Account	Object	Description Fund Account	Type	Date	Debit Amount	Credit Amount	User ID/ Proj
	39	2370		410540	144	Employer Contributions			173.32		
	40	2370		410550	144	Employer Contributions			173.28		
	41	2370		420100	144	Employer Contributions			9,964.84		
	42	2370		420400	144	Employer Contributions			279.80		
	43	2370		420531	144	Employer Contributions			338.14		
	44	2370		460430	144	Employer Contributions			698.37		
	45	2370		460445	144	Employer Contributions			58.28		
	46	2371		101000		Employer Contributions				16,451.47	
	47	2371		410130	146	Employer Contributions			7.00		
	48	2371		410210	146	Employer Contributions			2,549.43		
	49	2371		410540	146	Employer Contributions			490.79		
	50	2371		410550	146	Employer Contributions			487.31		
	51	2371		420100	146	Employer Contributions			9,703.40		
	52	2371		420400	146	Employer Contributions			881.21		
	53	2371		420531	146	Employer Contributions			882.98		
	54	2371		430200	146	Employer Contributions			3.51		
	55	2371		460430	146	Employer Contributions			1,444.09		
	56	2371		460445	146	Employer Contributions			1.75		
	57	2565		101000		Employer Contributions				4,601.70	
	58	2565		101000		Payroll Expenditure				10,262.04	
	59	2565		430200	100	Payroll Expenditure			10,262.04		
	60	2565		430200	141	Employer Contributions			35.88		
	61	2565		430200	142	Employer Contributions			549.75		
	62	2565		430200	143	Employer Contributions			755.40		
	63	2565		430200	144	Employer Contributions			920.49		
	64	2565		430200	146	Employer Contributions			2,340.18		
	65	2566		101000		Employer Contributions				2,894.06	
	66	2566		101000		Payroll Expenditure				5,599.11	
	67	2566		430251	100	Payroll Expenditure			5,599.11		
	68	2566		430251	141	Employer Contributions			19.62		
	69	2566		430251	142	Employer Contributions			298.62		
	70	2566		430251	143	Employer Contributions			408.59		
	71	2566		430251	144	Employer Contributions			502.25		
	72	2566		430251	146	Employer Contributions			1,664.98		
	73	5210		101000		Employer Contributions				10,018.33	
	74	5210		101000		Payroll Expenditure				23,056.03	
	75	5210		430500	100	Payroll Expenditure			23,056.03		
	76	5210		430500	141	Employer Contributions			80.69		
	77	5210		430500	142	Employer Contributions			1,021.29		
	78	5210		430500	143	Employer Contributions			1,698.32		
	79	5210		430500	144	Employer Contributions			2,068.12		
	80	5210		430500	146	Employer Contributions			5,149.91		
	81	5310		101000		Employer Contributions				9,513.18	
	82	5310		101000		Payroll Expenditure				22,214.63	
	83	5310		430600	100	Payroll Expenditure			22,214.63		
	84	5310		430600	141	Employer Contributions			77.78		
	85	5310		430600	142	Employer Contributions			817.59		
	86	5310		430600	143	Employer Contributions			1,635.58		
	87	5310		430600	144	Employer Contributions			1,992.63		
	88	5310		430600	146	Employer Contributions			4,989.60		

Doc #	Line #	Fund	Org	Account	Object	Description Fund Account	Type	Date	Debit Amount	Credit Amount	User ID/ Proj
	89	5410		101000		Employer Contributions					13,374.20
	90	5410		101000		Payroll Expenditure					29,689.68
	91	5410		430830	100	Payroll Expenditure			29,689.68		
	92	5410		430830	141	Employer Contributions			103.93		
	93	5410		430830	142	Employer Contributions			1,497.93		
	94	5410		430830	143	Employer Contributions			2,193.10		
	95	5410		430830	144	Employer Contributions			2,663.18		
	96	5410		430830	146	Employer Contributions			6,916.06		
	97	5710		101000		Employer Contributions					3,434.64
	98	5710		101000		Payroll Expenditure					6,656.68
	99	5710		430252	100	Payroll Expenditure			6,656.68		
	100	5710		430252	141	Employer Contributions			23.29		
	101	5710		430252	142	Employer Contributions			271.11		
	102	5710		430252	143	Employer Contributions			482.45		
	103	5710		430252	144	Employer Contributions			597.11		
	104	5710		430252	146	Employer Contributions			2,060.68		
	105	7910		101000		Direct Deposit Clearing					120,120.13
	106	7910		101000		Electronic Check					80,868.50
	107	7910		101000		Employee Checks			195,493.63		
	108	7910		101000		Employer Contributions			82,510.07		
	109	7910		201000		Check for tax/benefit plan					56,949.27
	110	7910		201000		Employee Checks					12,050.99
	111	7910		212200		Electronic Check			15,563.62		
	112	7910		212200		Employee Deduction					5,983.46
	113	7910		212200		Employer Contributions					9,580.16
	114	7910		212501		Electronic Check			28,909.42		
	115	7910		212501		Employee Deduction					14,454.71
	116	7910		212501		Employer Contributions					14,454.71
	117	7910		212502		Electronic Check			20,489.46		
	118	7910		212502		Employee Deduction					9,594.95
	119	7910		212502		Employer Contributions					10,894.51
	120	7910		212503		Employer Contributions					671.78
	121	7910		212504		Employer Contributions					7,336.03
	122	7910		212505		Electronic Check			15,404.53		
	123	7910		212505		Employee Deduction					15,404.53
	124	7910		212506		Check for tax/benefit plan			8,624.00		
	125	7910		212506		Employee Deduction					8,624.00
	126	7910		212510		Check for tax/benefit plan			48,325.27		
	127	7910		212510		Electronic Check			501.47		
	128	7910		212510		Employee Deduction					9,260.86
	129	7910		212510		Employer Contributions					39,572.88
UB	2324	5/23						06/01/23			UB
				1	5210	122000	Billing - UB		175,483.32		
				2	5210	313021	Billing - UB				721.74
				3	5210	343021	Billing - UB				174,761.58
				4	5310	122000	Billing - UB		155,874.58		
				5	5310	343031	Billing - UB				155,874.58

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CITY OF SIDNEY
Journal Voucher Details
For the Accounting Period: 5/23

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Doc #	Line #	Fund Org	Account	Object	Description Fund Account	Type	Date	Debit Amount	Credit Amount	User ID/ Proj
UB	2325	5/23					06/01/23			UB
	1	5210	101000		Receipts - ACH UB			25,090.01		
	2	5210	122000		Receipts - ACH UB				25,090.01	
	3	5310	101000		Receipts - ACH UB			27,276.42		
	4	5310	122000		Receipts - ACH UB				27,276.42	
UB	2326	5/23					06/01/23			UB
	1	5210	101000		Batch Payment ONLINE			562.70		
	2	5210	122000		Batch Payment ONLINE				562.70	
	3	5310	101000		Batch Payment ONLINE			488.91		
	4	5310	122000		Batch Payment ONLINE				488.91	
UB	2327	5/23					06/01/23			UB
	1	5210	101000		Batch Payment ONLINE			826.03		
	2	5210	122000		Batch Payment ONLINE				826.03	
	3	5310	101000		Batch Payment ONLINE			967.65		
	4	5310	122000		Batch Payment ONLINE				967.65	
UB	2328	5/23					06/01/23			UB
	1	5210	101000		Batch Payment ONLINE			676.63		
	2	5210	122000		Batch Payment ONLINE				676.63	
	3	5310	101000		Batch Payment ONLINE			821.73		
	4	5310	122000		Batch Payment ONLINE				821.73	
UB	2329	5/23					06/01/23			UB
	1	5210	101000		Batch Payment ONLINE			582.37		
	2	5210	122000		Batch Payment ONLINE				582.37	
	3	5310	101000		Batch Payment ONLINE			602.40		
	4	5310	122000		Batch Payment ONLINE				602.40	
UB	2330	5/23					06/01/23			UB
	1	5210	101000		Batch Payment ONLINE			3,240.74		
	2	5210	122000		Batch Payment ONLINE				3,240.74	
	3	5310	101000		Batch Payment ONLINE			3,303.03		
	4	5310	122000		Batch Payment ONLINE				3,303.03	
UB	2331	5/23					06/01/23			UB
	1	5210	101000		Batch Payment ONLINE			587.50		
	2	5210	122000		Batch Payment ONLINE				587.50	
	3	5310	101000		Batch Payment ONLINE			632.32		
	4	5310	122000		Batch Payment ONLINE				632.32	
UB	2332	5/23					06/01/23			UB
	1	5210	101000		Batch Payment ONLINE			779.89		
	2	5210	122000		Batch Payment ONLINE				779.89	
	3	5310	101000		Batch Payment ONLINE			857.08		
	4	5310	122000		Batch Payment ONLINE				857.08	
UB	2333	5/23					06/01/23			UB
	1	5210	101000		Batch Payment ONLINE			773.83		
	2	5210	122000		Batch Payment ONLINE				773.83	
	3	5310	101000		Batch Payment ONLINE			891.23		
	4	5310	122000		Batch Payment ONLINE				891.23	
UB	2334	5/23					06/01/23			UB
	1	5210	101000		Batch Payment ONLINE			211.69		
	2	5210	122000		Batch Payment ONLINE				211.69	
	3	5310	101000		Batch Payment ONLINE			225.69		
	4	5310	122000		Batch Payment ONLINE				225.69	

Doc #	Line #	Fund	Org	Account	Object	Description Fund Account	Type	Date	Debit Amount	Credit Amount	User ID/ Proj
UB	2335	5/23						06/01/23			UB
	1	5210		101000		Batch Payment ONLINE			687.75		
	2	5210		122000		Batch Payment ONLINE				687.75	
	3	5310		101000		Batch Payment ONLINE			811.52		
	4	5310		122000		Batch Payment ONLINE				811.52	
UB	2336	5/23						06/01/23			UB
	1	5210		101000		Batch Payment ONLINE			255.41		
	2	5210		122000		Batch Payment ONLINE				255.41	
	3	5310		101000		Batch Payment ONLINE			291.85		
	4	5310		122000		Batch Payment ONLINE				291.85	
UB	2337	5/23						06/01/23			UB
	1	5210		101000		Batch Payment ONLINE			38.60		
	2	5210		122000		Batch Payment ONLINE				38.60	
	3	5310		101000		Batch Payment ONLINE			47.11		
	4	5310		122000		Batch Payment ONLINE				47.11	
UB	2338	5/23						06/01/23			UB
	1	5210		101000		Batch Payment ONLINE			115.43		
	2	5210		122000		Batch Payment ONLINE				115.43	
	3	5310		101000		Batch Payment ONLINE			135.28		
	4	5310		122000		Batch Payment ONLINE				135.28	
UB	2339	5/23						06/01/23			UB
	1	5210		101000		Batch Payment ONLINE			50.00		
	2	5210		122000		Batch Payment ONLINE				50.00	
UB	2340	5/23						06/01/23			UB
	1	5210		101000		Batch Payment ONLINE			877.86		
	2	5210		122000		Batch Payment ONLINE				877.86	
	3	5310		101000		Batch Payment ONLINE			739.88		
	4	5310		122000		Batch Payment ONLINE				739.88	
UB	2341	5/23						06/01/23			UB
	1	5210		101000		Batch Payment ONLINE			213.92		
	2	5210		122000		Batch Payment ONLINE				213.92	
	3	5310		101000		Batch Payment ONLINE			225.18		
	4	5310		122000		Batch Payment ONLINE				225.18	
UB	2342	5/23						06/01/23			UB
	1	5210		101000		Batch Payment ONLINE			251.11		
	2	5210		122000		Batch Payment ONLINE				251.11	
	3	5310		101000		Batch Payment ONLINE			280.44		
	4	5310		122000		Batch Payment ONLINE				280.44	
UB	2343	5/23						06/01/23			UB
	1	5210		101000		Batch Payment ONLINE			158.95		
	2	5210		122000		Batch Payment ONLINE				158.95	
	3	5310		101000		Batch Payment ONLINE			186.87		
	4	5310		122000		Batch Payment ONLINE				186.87	
UB	2344	5/23						06/01/23			UB
	1	5210		101000		Batch Payment ONLINE			375.79		
	2	5210		122000		Batch Payment ONLINE				375.79	
	3	5310		101000		Batch Payment ONLINE			369.63		
	4	5310		122000		Batch Payment ONLINE				369.63	

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CITY OF SIDNEY
Journal Voucher Details
For the Accounting Period: 5/23

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Doc #	Line #	Fund	Org	Account	Object	Description Fund Account	Type	Date	Debit Amount	Credit Amount	User ID/ Proj
UB	2345	5/23						06/01/23			UB
	1	5210		101000		Batch Payment ONLINE			46.42		
	2	5210		122000		Batch Payment ONLINE				46.42	
	3	5310		101000		Batch Payment ONLINE			112.47		
	4	5310		122000		Batch Payment ONLINE				112.47	
UB	2346	5/23						06/01/23			UB
	1	5210		101000		Batch Payment ONLINE			24.98		
	2	5210		122000		Batch Payment ONLINE				24.98	
UB	2347	5/23					TRANSFER	06/01/23			UB
	1	5210		122000		Adj-UB Auto Distribute			7,912.68		
	2	5210		101000		Adj-UB Auto Distribute				7,912.68	
	3	5310		101000		Adj-UB Auto Distribute			7,912.68		
	4	5310		122000		Adj-UB Auto Distribute				7,912.68	
UB	2348	5/23						06/01/23			UB
	1	5210		122000		Adjustment - UB			1,839.10		
	2	5210		313021		Adjustment - UB			2.40		
	3	5210		343021		Adjustment - UB				1,841.50	
	4	5310		122000		Adjustment - UB			594.97		
	5	5310		343031		Adjustment - UB				594.97	
								Grand Total	1,624,087.82	1,624,087.82	

Sewer 5310-430600

Apr-23

Payroll		
100	\$22,214.63	
141	\$77.78	
142	\$817.59	
143	\$1,635.58	
144	\$1,992.63	
146	\$4,989.60	
Total	\$31,727.81	

Supplies		
200	\$13,520.82	

Purchased Services		
300	\$27,208.54	

Utility Services		
340	\$0.00	

Fixed Charges		
500	\$0.00	

Imp Not Bldgs-OPER		
930	\$8,000.00	

Imp Not Bldgs-Cap Proj		
932	\$754.50	

Const-R&D		
950	\$0.00	

Const Capital R & D		
951	\$0.00	

Const Capital Capital Proj.		
952	\$0.00	

490510		
610	\$79,912.50	
620	\$192,000.00	
Total	\$271,912.50	

490520		
610	\$5,237.50	
620	\$14,000.00	
Total	\$19,237.50	

Grand Total: \$372,361.67

Total Expenditures: \$499,972.84
Credit Card Revenue: \$23,540.06

Total to be Transferred: \$476,432.78

Completed By: Bearnn Shanks Date: 6/16/23

Approved: _____ Date: _____

Approved: _____ Date: _____

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CITY OF SIDNEY
Budget Detail Report
For the Accounting Periods: 5/23 - 5/23

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Report ID: B160

Funds 5310-5310, Objects 100-952, Accounts 430600-430600

Fund/Account/ Doc/Line # Check	Description	Invoice Invoice	Invoice Date	End Month/ Amount	Year to Date/ Period	Budget/ Vendor	Available Appropriation	%
5310 Sewer Utility								
430600 Sewer Operating								
100 PERSONAL SERVICES								
PR 230500 83	Payroll Expenditure	/ /		22,214.63	5/23			
	Object Total:			22,214.63	256,471.43	326,974.00	70,502.57	78%
141 Unemployment Insurance								
PR 230500 84	Employer Contributions	/ /		77.78	5/23			
	Object Total:			77.78	897.71	1,144.00	246.29	78%
142 Workers' Compensation								
PR 230500 85	Employer Contributions	/ /		817.59	5/23			
	Object Total:			817.59	9,535.26	15,716.00	6,180.74	61%
143 F.I.C.A.								
PR 230500 86	Employer Contributions	/ /		1,635.58	5/23			
	Object Total:			1,635.58	18,917.65	25,014.00	6,096.35	76%
144 PERS								
PR 230500 87	Employer Contributions	/ /		1,992.63	5/23			
	Object Total:			1,992.63	22,572.49	29,328.00	6,755.51	77%
146 Health Insurance								
PR 230500 88	Employer Contributions	/ /		4,989.60	5/23			
	Object Total:			4,989.60	54,885.35	74,030.00	19,144.65	74%
200 SUPPLIES								
CL 41170 2	39161 STORM WATER ON CALL	238315	04/07/23	73.50	5/23	307 MORRISON MAIERLE, INC.		
CL 41189 4	39178 MUNI TEST BALL & BRASS PLUGS	6909700	04/19/23	439.94	5/23	39 NORTHWEST PIPE FITTINGS,		
CL 41189 7	39178 PVC END PIPE & 90 DEGREE ELBOW	6917288	04/26/23	81.16	5/23	39 NORTHWEST PIPE FITTINGS,		
CL 41189 9	39178 WELDED PIPE	6822269	04/28/23	1,402.40	5/23	39 NORTHWEST PIPE FITTINGS,		
CL 41197 2	39186 CITY SHOP RESTOCK ON FILTERS	807179	04/12/23	120.75	5/23	36 NAPA		
CL 41204 1	39193 HDMI SPLITTER	10337525	04/20/23	99.95	5/23	276 ELECTRIC LAND		
CL 41208 1	39197 PIN FLAGS	126899	05/02/23	24.00	5/23	994 MACON SUPPLY		
CL 41236 1	39223 CAMLOCK		05/09/23	94.47	5/23	1027 MFCEP INC		
CL 41240 1	39227 PROBIOTIC SCRUBBER	9927	05/11/23	10,990.00	5/23	757 BIOLYNCEUS LLC		
CL 41247 1	39232 ELECTRONIC CURRENT CLEANER	440094896	05/04/23	23.98	5/23	25 AUTO VALUE PARTS STORE		
CL 41265 1	39246 MARKING PAINT & STAKES	153886	04/27/23	21.23	5/23	27 JOHNSON HARDWARE		
CL 41265 2	39246 MARKING PAINT & SOLVENT	155249	05/03/23	34.57	5/23	27 JOHNSON HARDWARE		
CL 41265 3	39246 GREASE & PVC GLUE	155282	05/03/23	21.08	5/23	27 JOHNSON HARDWARE		
CL 41273 1	39254 GLOVES	5160962672	06/01/23	93.79	5/23	1150 CINTAS		
	Object Total:			13,520.82	53,515.16	75,000.00	21,484.84	71%
300 PURCHASED SERVICES								
CL 41171 2	39162 EXCAVATION NOTIF. & COST OF BU	3045103	04/30/23	47.10	5/23	402 UTILITIES UNDERGROUND		
CL 41180 2	39170 BEACON MOBILE HOSTING	80126706	04/28/23	101.36	5/23	244 BADGER METER INC.		
CL 41184 3	-99550 SEWER FUEL	88880388	04/30/23	1,471.15	5/23	1038 WEX BANK		
CL 41185 2	39174 SEWER- PHONE/INTERNET		04/30/23	145.54	5/23	249 MID-RIVERS COMMUNICATIONS		
CL 41192 2	39181 GASB #75 (OPEB), WIP CLOSING		05/03/23	2,549.91	5/23	1026 DENNING, DOWNEY &		
CL 41194 2	39183 E-STATEMENTS & WEB POSTINGS	88161	04/30/23	61.44	5/23	1174 VALLI		

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CITY OF SIDNEY
Budget Detail Report
For the Accounting Periods: 5/23 - 5/23

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Funds 5310-5310, Objects 100-952, Accounts 430600-430600

Fund/Account/ Doc/Line # Check	Description	Invoice Invoice	Date	End Month/ Amount	Year to Date/ Period	Budget/ Vendor	Available Appropriation	%
5310 Sewer Utility								
430600 Sewer Operating								
CL 41195 1	39184 SEWER SAMPLES	543384	04/04/23	98.00	5/23	350 ENERGY LABORATORIES INC		
CL 41195 3	39184 SEWER SAMPLES	545288	04/16/23	301.00	5/23	350 ENERGY LABORATORIES INC		
CL 41195 5	39184 SEWER SAMPLES	546008	04/18/23	98.00	5/23	350 ENERGY LABORATORIES INC		
CL 41195 6	39184 SEWER SAMPLES	547165	04/24/23	89.00	5/23	350 ENERGY LABORATORIES INC		
CL 41195 7	39184 SEWER SAMPLES	548177	04/27/23	225.00	5/23	350 ENERGY LABORATORIES INC		
CL 41203 2	39192 2024 RADIO LICENSE		05/08/23	19.16	5/23	1001 BUSINESS RADIO LICENSING		
CL 41205 2	39194 3-PHASE		04/30/23	584.77	5/23	2 LOWER YELLOWSTONE R.E.A.		
CL 41205 3	39194 SIDNEY LAGOON		04/30/23	4,090.90	5/23	2 LOWER YELLOWSTONE R.E.A.		
CL 41205 4	39194 LAGOON		04/30/23	1,514.80	5/23	2 LOWER YELLOWSTONE R.E.A.		
CL 41228 2	-99548 SEWER CELL PHONE	9934200408	05/15/23	139.12	5/23	399 VERIZON WIRELESS		
CL 41229 2	-99545 WATER & SEWER- NSF FEES		04/11/23	190.77	5/23	1122 STOCKMAN BANK - BANK FEES		
CL 41229 4	-99545 SERVICE CHARGE #5410		05/02/23	34.07	5/23	1122 STOCKMAN BANK - BANK FEES		
CL 41229 9	-99545 MERCH. SERVICE FEE #6816		04/03/23	193.99	5/23	1122 STOCKMAN BANK - BANK FEES		
CL 41234 6	39221 ELLETSON- SEWER RENEWAL	5R2300246	05/01/23	40.00	5/23	753 DEPARTMENT OF ENVIRONMENTAL		
CL 41234 8	39221 TIESEN- SEWER RENEWAL	5R2300933	05/01/23	40.00	5/23	753 DEPARTMENT OF ENVIRONMENTAL		
CL 41234 10	39221 THOMPSON- SEWER RENEWAL	5R2301004	05/01/23	40.00	5/23	753 DEPARTMENT OF ENVIRONMENTAL		
CL 41234 12	39221 BAST- SEWER RENEWAL	5R2300770	05/01/23	40.00	5/23	753 DEPARTMENT OF ENVIRONMENTAL		
CL 41234 13	39221 JURGENS- SEWER RENEWAL	5R2301360	05/01/23	40.00	5/23	753 DEPARTMENT OF ENVIRONMENTAL		
CL 41257 2	39217 MAY 2023- SEWER BILLS		05/30/23	499.59	5/23	70 U.S.P.O.		
CL 41258 2	39240 LEE'S TIRE LIFT STATION		05/16/23	32.18	5/23	3 MONTANA DAKOTA UTILITIES		
CL 41258 5	39240 SOUTH MEADOW SEWER LIFT STATIO		05/16/23	94.46	5/23	3 MONTANA DAKOTA UTILITIES		
CL 41258 14	39240 N SIDNEY SEWER LIFT STATION		05/16/23	72.70	5/23	3 MONTANA DAKOTA UTILITIES		
CL 41258 15	39240 HOLLY SUGAR SEWER LIFT		05/16/23	57.93	5/23	3 MONTANA DAKOTA UTILITIES		
CL 41264 2	39245 BEACON MOBILE HOSTING	80129373	05/30/23	101.24	5/23	244 BADGER METER INC.		
CL 41267 1	39248 SPLIT TRANSMISSION & RESEAL	30744	05/08/23	5,610.18	5/23	165 TRI-COUNTY IMPLEMENT		
CL 41269 1	39250 CAMERA & LOCATE- VETERANS PARK	S9059	05/30/23	400.00	5/23	1265 DOORBUST'N PORTABLES &		
JV 1446 8	TO SEWER		/ /	2,684.43	5/23			
JV 1447 6	TO SEWER		/ /	5,500.75	5/23			
	Object Total:			27,208.54	191,619.79	265,000.00	73,380.21	72%
340 Utility Services								
	Object Total:		/ /	0.00	0.00	0.00	0.00	%
500 Fixed Charges								
	Object Total:		/ /	0.00	24,873.50	24,874.00	0.50	100%
930 Imp Not Blgs-Oper-101000								
CL 41193 1	39182 2- SEWER MANHOLES AT POUR FARM		05/04/23	8,000.00	5/23	843 HANSON INDEPENDENT		
	Object Total:			8,000.00	23,438.04	20,150.00	-3,288.04	116%

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CITY OF SIDNEY
Budget Detail Report
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Funds 5310-5310, Objects 100-952, Accounts 430600-430600

Fund/Account/ Doc/Line # Check	Description	Invoice Invoice	Invoice Date	End Month/ Amount	Year to Date/ Period	Budget/ Vendor	Available Appropriation	%
5310 Sewer Utility								
430600 Sewer Operating								
931	Imp Not Bldgs-R&D-102240		/ /					
	Object Total:			0.00	84,106.98	99,000.00	14,893.02	85%
932	Imp Not Bldgs-Cap Proj-102250							
CL 41241 1	39228 ANDERSON SUBDIVISION DRAINAGE	233530	05/09/23	754.50	5/23	307 MORRISON MAIERLE, INC.		
	Object Total:			754.50	17,506.36	61,170.00	43,663.64	29%
940	Mach & Equip-Oper-101000		/ /					
	Object Total:			0.00	27,101.60	0.00	-27,101.60	%
941	Mach & Equip-North Mead-102110		/ /					
	Object Total:			0.00	0.00	0.00	0.00	%
942	Mach & Equip-R&D-102240		/ /					
	Object Total:			0.00	0.00	20,000.00	20,000.00	%
943	Mach & Equip-Cap Proj-102250		/ /					
	Object Total:			0.00	0.00	19,500.00	19,500.00	%
950	Const-Oper-101000		/ /					
	Object Total:			0.00	24,346.70	25,000.00	653.30	97%
951	Const-R&D-102240		/ /					
	Object Total:			0.00	77,557.11	0.00	-77,557.11	%
952	Const-Cap Proj-102250		/ /					
	Object Total:			0.00	778,734.90	970,000.00	191,265.10	80%
	Account Total:			81,211.67	1,666,080.03	2,051,900.00	385,819.97	
	Fund Total:			81,211.67	1,666,080.03	2,051,900.00	385,819.97	

***Detail total may not match report total. The report total reflects the actual amount posting to the budget line. The detail includes all transactions that posted to the budget line during the period (including amounts that may have been closed).

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CITY OF SIDNEY
Budget Detail Report
For the Accounting Periods: 5/23 - 5/23

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Funds 5310-5310, Objects 610-620, Accounts 490510-490510

Fund/Account/ Doc/Line # Check	Description	Invoice Invoice #	Date	End Month/ Amount	Year to Date/ Period	Budget/ Vendor	Available Appropriation	%
5310 Sewer Utility								
490510 Inter-Cap Loan								
610 Principal								
CL 41250 3	-99544 SRF 17404 PRINCIPAL WWTP		05/25/23	79,912.50	5/23	436 US BANK-SPA LOCKBOX	CM9695	
	P2							
	Object Total:			79,912.50	269,912.50	382,000.00	112,087.50	71%
620 Interest								
CL 41250 4	-99544 SRF 17405 INTEREST WWTP		05/25/23	192,000.00	5/23	436 US BANK-SPA LOCKBOX	CM9695	
	P2							
	Object Total:			192,000.00	274,287.50	170,000.00	-104,287.50	161%
	Account Total:			271,912.50	544,200.00	552,000.00	7,800.00	
	Fund Total:			271,912.50	544,200.00	552,000.00	7,800.00	

***Detail total may not match report total. The report total reflects the actual amount posting to the budget line. The detail includes all transactions that posted to the budget line during the period (including amounts that may have been closed).

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CITY OF SIDNEY
Budget Detail Report
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Funds 5310-5310, Objects 610-620, Accounts 490520-490520

Fund/Account/ Doc/Line # Check	Description	Invoice Invoice	Invoice Date	End Month/ Amount	Year to Date/ Period	Budget/ Vendor	Available Appropriation	%
5310 Sewer Utility								
490520 USDA Rural Development Loan - Principal & interest								
610 Principal								
CL 41250 9	-99544 SRF 16382		05/25/23	5,237.50	5/23	436 US BANK-SPA LOCKBOX	CM9695	
		Object Total:		5,237.50	19,237.50	28,000.00	8,762.50	69%
620 Interest								
CL 41250 10	-99544 SRF 16382		05/25/23	14,000.00	5/23	436 US BANK-SPA LOCKBOX	CM9695	
		Object Total:		14,000.00	19,412.50	11,000.00	-8,412.50	176%
		Account Total:		19,237.50	38,650.00	39,000.00	350.00	
		Fund Total:		19,237.50	38,650.00	39,000.00	350.00	

***Detail total may not match report total. The report total reflects the actual amount posting to the budget line. The detail includes all transactions that posted to the budget line during the period (including amounts that may have been closed).

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CITY OF SIDNEY
Budget Detail Report
For the Accounting Periods: 5/23 - 5/23

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Report ID: B160

Funds 5210-5210, Objects 100-952, Accounts 430500-430500

Fund/Account/ Doc/Line # Check	Description	Invoice Invoice	Date	End Month/ Amount	Year to Date/ Period	Budget/ Vendor	Available Appropriation	%
5210 Water Utility								
430500 Water Operating								
100 PERSONAL SERVICES								
PR 230500 75	Payroll Expenditure	/ /		23,056.03	5/23			
	Object Total:			23,056.03	289,207.23	275,247.00	-13,960.23	105%
141 Unemployment Insurance								
PR 230500 76	Employer Contributions	/ /		80.69	5/23			
	Object Total:			80.69	1,012.23	963.00	-49.23	105%
142 Workers' Compensation								
PR 230500 77	Employer Contributions	/ /		1,021.29	5/23			
	Object Total:			1,021.29	13,051.21	12,817.00	-234.21	102%
143 F.I.C.A.								
PR 230500 78	Employer Contributions	/ /		1,698.32	5/23			
	Object Total:			1,698.32	21,403.97	21,056.00	-347.97	102%
144 PERS								
PR 230500 79	Employer Contributions	/ /		2,068.12	5/23			
	Object Total:			2,068.12	25,780.57	24,690.00	-1,090.57	104%
146 Health Insurance								
PR 230500 80	Employer Contributions	/ /		5,149.91	5/23			
	Object Total:			5,149.91	56,649.02	62,611.00	5,961.98	90%
200 SUPPLIES								
CL 41172 1	39163 CHLORINE CYLINDER	6447478	04/15/23	10.00	5/23	207 HAWKINS INC		
CL 41174 1	39164 CONTROLLED DENSITY FILL	112909	04/20/23	255.00	5/23	50 SIDNEY RED-E-MIX, INC.		
CL 41189 2	39178 MJ BOLT & MJ GASKETS	6905316	04/11/23	672.45	5/23	39 NORTHWEST PIPE FITTINGS,		
CL 41189 3	39178 MUNI TEST BALL & BRASS PLUGS	6909700	04/19/23	439.94	5/23	39 NORTHWEST PIPE FITTINGS,		
CL 41189 5	39178 BRASS PENTAGONE PLUG	6900695	04/19/26	53.44	5/23	39 NORTHWEST PIPE FITTINGS,		
CL 41189 6	39178 REPAIR CLAMP	6895414	04/25/23	555.53	5/23	39 NORTHWEST PIPE FITTINGS,		
CL 41189 10	39178 SDR CAP	6916952	04/28/23	422.93	5/23	39 NORTHWEST PIPE FITTINGS,		
CL 41197 3	39186 CITY SHOP RESTOCK ON FILTERS	807179	04/12/23	120.75	5/23	36 NAPA		
CL 41242 2	39229 TOOTSIE POPS	163035	05/23/23	23.50	5/23	20 EAST-MONT ENTERPRISES, INC.		
CL 41243 3	39230 KEYBOARD	548637	05/16/23	37.99	5/23	263 BOSS INC.		
CL 41265 9	39246 TAPE & PVC CAP	156849	05/10/23	25.68	5/23	27 JOHNSON HARDWARE		
CL 41265 12	39246 SAFETY GLASSES & BATTERIES	158466	05/17/23	40.23	5/23	27 JOHNSON HARDWARE		
CL 41265 13	39246 SPRINKLER	158574	05/22/23	27.99	5/23	27 JOHNSON HARDWARE		
	Object Total:			2,685.43	65,977.67	150,000.00	84,022.33	44%
300 PURCHASED SERVICES								
CL 41171 1	39162 EXCAVATION NOTIF. & COST OF BU	3045103	04/30/23	47.10	5/23	402 UTILITIES UNDERGROUND		
CL 41180 1	39170 BEACON MOBILE HOSTING	80126706	04/28/23	101.36	5/23	244 BADGER METER INC.		
CL 41184 2	-99550 WATER FUEL	88880388	04/30/23	676.14	5/23	1038 WEX BANK		
CL 41185 1	39174 WATER- PHONE/INTERNET		04/30/23	145.54	5/23	249 MID-RIVERS COMMUNICATIONS		
CL 41192 4	39181 GASB #75 (OPEB), WIP CLOSING		05/03/23	2,549.91	5/23	1026 DENNING, DOWNEY &		
CL 41194 1	39183 E-STATEMENTS & WEB POSTINGS	88161	04/30/23	61.44	5/23	1174 VALLI		
CL 41195 2	39184 WATER SAMPLES	543754	04/06/23	99.00	5/23	350 ENERGY LABORATORIES INC		
CL 41195 4	39184 WATER SAMPLES	545289	04/16/23	99.00	5/23	350 ENERGY LABORATORIES INC		

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CITY OF SIDNEY
Budget Detail Report
For the Accounting Periods: 5/23 - 5/23

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Funds 5210-5210, Objects 100-952, Accounts 430500-430500

Fund/Account/ Doc/Line # Check	Description	Invoice Invoice	Invoice Date	End Month/ Amount	Year to Date/ Period	Budget/ Vendor	Available Appropriation	%
5210 Water Utility								
430500 Water Operating								
CL 41203 1	39192 2024 RADIO LICENSE		05/08/23	19.16	5/23	1001 BUSINESS RADIO LICENSING		
CL 41205 1	39194 WATER TANK		04/30/23	113.93	5/23	2 LOWER YELLOWSTONE R.E.A.		
CL 41209 5	39198 WATER TOWER		04/28/23	29.57	5/23	3 MONTANA DAKOTA UTILITIES		
CL 41211 6	39200 WELL #10		05/05/23	105.88	5/23	3 MONTANA DAKOTA UTILITIES		
CL 41211 7	39200 WATER TREATMENT PLANT		05/05/23	1,830.88	5/23	3 MONTANA DAKOTA UTILITIES		
CL 41228 1	-99548 WATER CELL PHONE	9934200408	05/15/23	125.05	5/23	399 VERIZON WIRELESS		
CL 41229 1	-99545 WATER & SEWER- NSF FEES		04/11/23	190.77	5/23	1122 STOCKMAN BANK - BANK FEES		
CL 41229 3	-99545 SERVICE CHARGE #5410		05/02/23	34.07	5/23	1122 STOCKMAN BANK - BANK FEES		
CL 41229 8	-99545 MERCH. SERVICE FEE #6816		04/03/23	193.99	5/23	1122 STOCKMAN BANK - BANK FEES		
CL 41232 1	39220 4 BARRELS		05/05/23	40.00	5/23	1172 MARGIE'S CAR WASH		
CL 41234 5	39221 ELLETSON- WATER RENEWAL	5R2300246	05/01/23	30.00	5/23	753 DEPARTMENT OF ENVIRONMENTAL		
CL 41234 7	39221 TIESEN- WATER RENEWAL	5R2300933	05/01/23	30.00	5/23	753 DEPARTMENT OF ENVIRONMENTAL		
CL 41234 9	39221 THOMPSON- WATER RENEWAL	5R2301004	05/01/23	30.00	5/23	753 DEPARTMENT OF ENVIRONMENTAL		
CL 41234 11	39221 BAST- WATER RENEWAL	5R2300770	05/01/23	30.00	5/23	753 DEPARTMENT OF ENVIRONMENTAL		
CL 41257 1	39217 MAY 2023- WATER BILLS		05/30/23	499.59	5/23	70 U.S.P.O.		
CL 41258 1	39240 WELL #9		05/16/23	434.14	5/23	3 MONTANA DAKOTA UTILITIES		
CL 41258 7	39240 WELL #11		05/16/23	159.35	5/23	3 MONTANA DAKOTA UTILITIES		
CL 41258 8	39240 WELLS #5 AND #7		05/16/23	929.32	5/23	3 MONTANA DAKOTA UTILITIES		
CL 41258 11	39240 WELL #12		05/16/23	132.31	5/23	3 MONTANA DAKOTA UTILITIES		
CL 41264 1	39245 BEACON MOBILE HOSTING	80129373	05/30/23	101.24	5/23	244 BADGER METER INC.		
JV 1445 8	TO WATER		/ /	7,054.57	5/23			
JV 1446 6	TO WATER		/ /	1,130.61	5/23			
	Object Total:			17,023.92		135,980.60	300,000.00	164,019.40 45%
340 Utility Services								
	Object Total:		/ /	0.00		0.00	0.00	0.00 %
500 Fixed Charges								
	Object Total:		/ /	0.00		21,000.00	21,000.00	0.00 100%
920 Bldgs-Oper-101000								
	Object Total:		/ /	0.00		0.00	9,500.00	9,500.00 %
921 Bldgs-R&D-102240								
	Object Total:		/ /	0.00		0.00	3,500.00	3,500.00 %
930 Imp Not Blgs-Oper-101000								
CL 41172 2	39163 CHLORINE & KMN04 & BUFFER	6461453	05/01/23	5,735.46	5/23	207 HAWKINS INC		
	Object Total:			5,735.46		31,865.27	101,000.00	69,134.73 32%
931 Imp Not Bldgs-R&D-102240								
CL 41268 1	39249 WATER MAIN LEAK- 9TH AVE SE	16	05/31/23	3,600.00	5/23	843 HANSON INDEPENDENT		
CL 41268 2	39249 WATER MAIN ON HOLLY	17	05/31/23	3,600.00	5/23	843 HANSON INDEPENDENT		
	Object Total:			7,200.00		14,581.35	116,000.00	101,418.65 13%

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Budget Detail Report
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Funds 5210-5210, Objects 100-952, Accounts 430500-430500

Fund/Account/ Doc/Line # Check	Description	Invoice Invoice	Invoice Date	End Month/ Amount	Year to Date/ Period	Budget/ Vendor	Available Appropriation	%
5210 Water Utility								
430500 Water Operating								
932	Imp Not Bldgs-Cap Proj-102250		/ /					
	Object Total:			0.00	0.00	24,500.00	24,500.00	%
940	Mach & Equip-Oper-101000		/ /					
	Object Total:			0.00	250.97	0.00	-250.97	%
941	Mach & Equip-North Mead-102110		/ /					
	Object Total:			0.00	0.00	0.00	0.00	%
942	Mach & Equip-R&D-102240		/ /					
	Object Total:			0.00	0.00	3,000.00	3,000.00	%
943	Mach & Equip-Cap Proj-102250		/ /					
	Object Total:			0.00	0.00	57,500.00	57,500.00	%
950	Const-Oper-101000		/ /					
	Object Total:			0.00	2,534.00	0.00	-2,534.00	%
951	Const-R&D-102240		/ /					
	Object Total:			0.00	0.00	0.00	0.00	%
952	Const-Cap Proj-102250		/ /					
CL 41259 1	39241 TASK ORDER 6	50881	05/24/23	3,875.00	5/23 184 INTERSTATE ENGINEERING INC			
	Object Total:			3,875.00	42,801.21	500,000.00	457,198.79	9%
	Account Total:			69,594.17	722,095.30	1,683,384.00	961,288.70	
	Fund Total:			69,594.17	722,095.30	1,683,384.00	961,288.70	

***Detail total may not match report total. The report total reflects the actual amount posting to the budget line. The detail includes all transactions that posted to the budget line during the period (including amounts that may have been closed).

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CITY OF SIDNEY
Budget Detail Report
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Funds 5210-5210, Objects 610-620, Accounts 490500-490520

Fund/Account/ Doc/Line # Check	Description	Invoice Invoice	Date	End Month/ Amount	Year to Date/ Period	Budget/ Vendor	Available Appropriation	
5210 Water Utility								
490500 Other Debt Service Payments								
610 Principal								
CL 41250 7	-99544 WRF 21459 4TH AVE WATER PRIN		05/25/23	19,250.00	5/23	436 US BANK-SPA LOCKBOX	CM9695	
	Object Total:			19,250.00	54,250.00	100,000.00	45,750.00	54%
620 Interest								
CL 41250 8	-99544 WRF 21459 4TH AVE WATER INT		05/25/23	35,000.00	5/23	436 US BANK-SPA LOCKBOX	CM9695	
	Object Total:			35,000.00	54,687.50	25,000.00	-29,687.50	219%
	Account Total:			54,250.00	108,937.50	125,000.00	16,062.50	
490510 Inter-Cap Loan								
610 Principal								
	Object Total:		/ /	0.00	37,000.00	75,000.00	38,000.00	49%
620 Interest								
	Object Total:		/ /	0.00	21,364.80	45,000.00	23,635.20	47%
	Account Total:			0.00	58,364.80	120,000.00	61,635.20	
490520 USDA Rural Development Loan - Principal & interest								
610 Principal								
CL 41254 1	-99543 PRINCIPAL- JUNE 2023		06/18/23	1,651.68	5/23	492 USDA RURAL DEVELOPMENT		
	Object Total:			1,651.68	18,237.62	19,894.00	1,656.38	92%
620 Interest								
CL 41254 2	-99543 INTEREST- JUNE 2023		06/18/23	2,115.32	5/23	492 USDA RURAL DEVELOPMENT		
	Object Total:			2,115.32	23,199.38	25,310.00	2,110.62	92%
	Account Total:			3,767.00	41,437.00	45,204.00	3,767.00	
	Fund Total:			58,017.00	208,739.30	290,204.00	81,464.70	

***Detail total may not match report total. The report total reflects the actual amount posting to the budget line. The detail includes all transactions that posted to the budget line during the period (including amounts that may have been closed).

ELAVON
 NXGEN A TRANS COMPANY
 7300 CHAPMAN HWY
 KNOXVILLE, TN 37920



Merchant Billing Statement

Cycle: CU Item f.

Statement Date: 05/31/2023
 Store Number: 0000000000
 Merchant Number: 0000008035296816
 Chain Number: 00000
 DBA Name: CITY OF SIDNEY WATER SEWER

000034262 01 SP 0.600 106481750541224 P
 CITY OF SIDNEY WATER SEWER
 ATTN JESSIE REDFIELD
 115 2ND ST SE
 SIDNEY MT 59270-4103

Client Group: 00017
 Principal Chain: 00000
 Parent Chain: 00000
 Parent Entity: 45302

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Your Resources For Help

For customer service, please call 800-725-1243

Summary

	<u>Number of Items</u>	<u>Dollar Amounts</u>	<u>Fee/Charges Category</u>	<u>Fee Summary</u>
Sales	159	23,540.06	Credit Card Processing Charges	289.67
Returns	0	0.00	Other Transaction Charges	0.26
Net Sales	159	23,540.06	Payment Network and Associated Fees	56.68
Chargebacks	0	0.00	Authorization Fees	15.60
Adjustments	0	0.00	Other Fees	84.99
Convenience Adjustments	0	0.00	Total Charges and Fees	447.20
Total Sales	159	23,540.06		

Charges and Fees have been posted to Account #: XXXXXX0486

Volume Recap

Card Type	Item Count	--Sales--		--Credits--		--Net Sales--		Discount Paid	Per Item Paid
		Amount	Item Count	Amount	Amount				
DISC	5	861.45	0	0.00	861.45	2.68	3.75		
M/C	53	8,384.66	0	0.00	8,384.66	27.83	34.72		
VISA	101	14,293.95	0	0.00	14,293.95	204.27	16.42		

Deposits

Batch Date	Settlement Date	Reference Number	Batch Number	Card Type	Paid by Merchant Payment Services	Paid by Others	Total Batch Amount
05/02/23	05/02/23	13122877527	0000854	BATCH	574.48	0.00	574.48
05/03/23	05/03/23	13123821163	0000855	BATCH	1,077.82	0.00	1,077.82
05/04/23	05/04/23	13124996760	0000856	BATCH	1,355.56	0.00	1,355.56
05/05/23	05/05/23	13125738646	0000857	BATCH	1,491.49	0.00	1,491.49
05/06/23	05/06/23	73126368875	0000858	BATCH	1,770.52	0.00	1,770.52
05/09/23	05/09/23	13129807841	0000859	BATCH	1,849.73	0.00	1,849.73
05/10/23	05/10/23	13130911062	0000860	BATCH	1,815.04	0.00	1,815.04
05/11/23	05/11/23	73131069466	0000861	BATCH	1,351.96	0.00	1,351.96
05/12/23	05/12/23	73132073653	0000862	BATCH	1,660.75	0.00	1,660.75
05/13/23	05/13/23	73133322335	0000863	BATCH	1,331.97	0.00	1,331.97
05/16/23	05/16/23	13136908486	0000864	BATCH	705.34	0.00	705.34
05/17/23	05/17/23	13137959565	0000865	BATCH	1,100.98	0.00	1,100.98
05/18/23	05/18/23	13138646243	0000866	BATCH	1,721.66	0.00	1,721.66
05/19/23	05/19/23	13139673383	0000867	BATCH	139.17	0.00	139.17
05/20/23	05/20/23	13140945416	0000868	BATCH	1,348.35	0.00	1,348.35

ELAVON
 NXGEN A TRANS COMPANY
 7300 CHAPMAN HWY
 KNOXVILLE, TN 37920



Merchant Billing Statement

Item f.

000034262 01 SP 0.600 106481750541224 P

Statement Date: 05/31/2025
 Store Number: 0000000000
 Merchant Number: 0000008035296816
 Chain Number: 00000
 DBA Name: CITY OF SIDNEY WATER SEWER

Payment Network and Associated Fees

Description	Amount	Item Count	Percentage Rate	Per Item Rate	Fee Amount
VISA FEE					
VISA FEE Fee Totals					39.98
M/C FEE					
M/C FEE Fee Totals					15.32
DSCV FEE					
DSCV FEE Fee Totals					1.38
Total Payment Network and Associated Fees					56.68

Other Transaction Charges

Description	DR CR	Sales Amount	Discount Rate	Discount Charges	Item Count	Per Item Rate	Item Charge
BTCH BATCH HDR	DR	0.00	0.0000	0.00	21	0.0000	0.00
	CR	0.00	0.0000	0.00	0	0.0000	0.00
MDCT MONTH DCNTDR	DR	23,540.06	0.0000	0.00	159	0.0000	0.00
	CR	0.00	0.0000	0.00	0	0.0000	0.00
OPTM CCO LVL3	DR	0.51	50.0000	0.26	1	0.0000	0.00
	CR	0.00	0.0000	0.00	0	0.0000	0.00
Summary	DR	23,540.57		0.26	181		0.00
	CR	0.00		0.00	0		0.00
	NET	23,540.57		0.26	181		0.00

Authorization Fees

Description	Items	Rate	Authorization Fees
VISA WAT	107	0.0800	8.56
M/C WAT	62	0.0800	4.96
DISC WAT	5	0.0800	0.40
MISC AUTH FEES	21	0.0800	1.68
Credit Card Authorization Fees:			13.92
ECS Authorization Fees:			0.00
EGC Authorization Fees:			0.00
Other Card Authorization Fees:			1.68
Total Authorization Fees:			15.60

Other Fees

Non Taxable Items

Description	Items	Rate	Total
MONTHLY FEE	1	10.0000	10.00
LVR STAND	1	74.9900	74.99

Total Non-Taxable Items: 84.99
 Total Taxable Items: 0.00
 Total Tax: 0.00
Total Other Fees: 84.99

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CITY OF SIDNEY
Claim Approval List
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* ... Over spent expenditure

Claim	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
41283	E	509 CARDMEMBER SERVICE - VISA	2,967.88					
		04/28/23 CHAMBERLIN- CATTLE AC	60.00		NA	1000 411200	200	101000
		05/01/23 ELLETSON- USPS & RURAL WATER	87.90		NA	5210 430500	300	101000
		05/06/23 HARRIS- CARPARTS RETURN	-46.50*		NA	2565 430200	200	101000
		04/24/23 HARRIS- TRAFFIC & CENTURY TOO	663.96*		24179	2565 430200	200	101000
		04/21/23 HARRIS- DAKOTA FLUID & TRISTAT	275.35		24183	5410 430830	200	101000
		05/05/23 RASSMUSSEN- TRAINING BOZEMAN	1,816.97		NA	1000 420400	300	101000
		04/26/23 BAST- USPS	110.20		NA	5310 430600	300	101000
41284	E	1038 WEX BANK	9,853.65					
		89524893 05/31/23 STREETS FUEL	1,217.74		NA	2565 430200	300	101000
		89524893 05/31/23 WATER FUEL	628.89		NA	5210 430500	300	101000
		89524893 05/31/23 SEWER FUEL	1,424.54		NA	5310 430600	300	101000
		89524893 05/31/23 SOLID WASTE FUEL	4,419.07		NA	5410 430830	300	101000
		89524893 05/31/23 PARKS FUEL	526.47		NA	1000 460430	300	101000
		89524893 05/31/23 SWEEPING FUEL	1,636.94		NA	5710 430252	300	101000
41285		77 RICHLAND COUNTY TREASURER	185,958.00					
		FY2022-2023 CONTRACT PAYMENTS TO COUNTY						
		06/13/23 FY22-23 AIRPORT	19,958.00		NA	2170 430300	300	101000
		06/13/23 FY22-23 LIBARY	130,000.00		NA	2220 460100	300	101000
		06/13/23 FY22-23 PROSECUTION	36,000.00		NA	1000 410360	300	101000
41286		12 CROSS PETROLEUM	218.81					
		17070 05/31/23 FUEL- CITY UNITS	218.81		NA	1000 420400	300	101000
41287		753 DEPARTMENT OF ENVIRONMENTAL	500.00					
		232479 06/13/23 ENGINEERING REPORT & REVIEW	500.00*		NA	5210 430500	951	101000
41288		577 BILL LINDER	150.00					
		7365000 05/31/23 TILLING- VOLLEYBALL COURT	150.00		NA	1000 460430	300	101000
41289		44 REYNOLDS WAREHOUSE GROCERY	71.61					
		07-1347637 05/31/23 CITY HALL SUPPLIES	71.61		NA	1000 411200	200	101000
41290		1361 HEALTHY IS WELLNESS LLC	425.00					
		INV300344 05/31/23 CORP. WELLNESS PROGRAM	425.00		NA	5410 430830	300	101000
41291		47 SIDNEY CARBURETOR & ELECTRIC	56.05					
		379007 05/26/23 MISC. FILTERS	56.05		23969	5310 430600	200	101000

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Claim	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
41292		402 UTILITIES UNDERGROUND LOCATION	150.72					
	3055104	05/31/23 EXCAVATION NOTIF. & COST OF B	75.36		NA	5210 430500	300	101000
	3055104	05/31/23 EXCAVATION NOTIF. & COST OF B	75.36		NA	5310 430600	300	101000
41293		249 MID-RIVERS COMMUNICATIONS	854.24					
	05/31/23	WATER- PHONE/INTERNET	142.37		NA	5210 430500	300	101000
	05/31/23	SEWER- PHONE/INTERNET	142.37		NA	5310 430600	300	101000
	05/31/23	CITY SHOP- PHONE/INTERNET	142.37		NA	5410 430830	300	101000
	05/31/23	FIREHALL- PHONE/INTERNET	142.37*		NA	1000 420400	340	101000
	05/31/23	CITY HALL- PHONE/INTERNET	142.37*		NA	1000 411200	300	101000
	05/31/23	SWIMMING POOL- INTERNET/PHONE	142.39		NA	1000 460445	300	101000
41294		999999 HADLEY GARSJO	966.00					
		REIMBUSEMENT BACK FOR LIFE GAURD CERT. TRAINING						
	06/13/23	LGI HOURS	630.00		NA	1000 460445	300	101000
	06/13/23	CERTFICIATE REIMBURSEMENT	336.00		NA	1000 460445	300	101000
41295		3 MONTANA DAKOTA UTILITIES	1,315.55					
	05/31/23	FIREHALL- 1105 3RD ST NW	1,233.23*		NA	1000 411200	340	101000
	05/31/23	GENERATOR- 1105 3RD ST NW	82.32*		NA	1000 411200	340	101000
41296		2 LOWER YELLOWSTONE R.E.A.	3,742.14					
	05/31/23	WATER TANK	84.18		NA	5210 430500	300	101000
	05/31/23	3-PHASE	624.69		NA	5310 430600	300	101000
	05/31/23	SIDNEY LAGOON	4,108.00		NA	5310 430600	300	101000
	05/31/23	LAGOON	884.50		NA	5310 430600	300	101000
	05/31/23	CAPITAL CREDIT RETIREMENT	-1,959.23		NA	5310 430600	300	101000
41297		3 MONTANA DAKOTA UTILITIES	14,270.21					
	05/31/23	PARK PAVILLION	55.21		NA	1000 460430	300	101000
	05/31/23	SWIMMING POOL	8.21		NA	1000 460445	300	101000
	05/31/23	WELL #10	93.32		NA	5210 430500	300	101000
	05/31/23	WATER TREATMENT PLANT	1,576.33		NA	5210 430500	300	101000
	05/31/23	FIREHALL- 115 2ND ST SE	456.55*		NA	1000 410210	300	101000
	05/31/23	QUILLING PARK	133.28		NA	1000 460430	300	101000
	05/31/23	CENTRAL PARK LIGHTS	63.35		NA	2425 430263	300	101000
	05/31/23	CC PARK LOT	18.39		NA	2425 430263	300	101000
	05/31/23	NEW TENNIS COURTS	25.61		NA	2425 430263	300	101000
	05/31/23	CT BASEBALL FIELD	993.31		NA	2425 430263	300	101000
	05/31/23	SWIMMING POOL	1,820.22		NA	1000 460445	300	101000
	05/31/23	WATER TOWER	33.45		NA	5210 430500	300	101000
	05/31/23	STREET LIGHTS	8,952.10		NA	2425 430263	300	101000
	05/31/23	2ND AVE & 3RD ST	22.49		NA	2425 430263	300	101000
	05/31/23	VILLAGE SQUARE FLOODLIGHT	18.39		NA	2425 430263	300	101000

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CITY OF SIDNEY
Claim Approval List
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Claim	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
41298		570 INTERNAL REVENUE SERVICE	13,776.02					
		PAID SOCIAL SECURTY						
		CPI171 03/29/23 941 FORM TAX PERIOD 2021	13,776.02		NA	1000 420100	100	101000
41299		1045 TRACTOR SUPPLY CREDIT PLAN	224.79					
		100596240 05/06/23 TRAYS FOR POOL CLEANING	41.98*		23407	1000 460445	200	101000
		200434071 05/10/23 PAINT	129.97		23731	5210 430500	200	101000
		100598570 05/15/23 RETURN PAINT	-29.99		23731	5210 430500	200	101000
		200434402 05/12/23 TAIL GATE CHAINS	82.83*		24126	2565 430200	200	101000
41300		1150 CINTAS	541.95					
		5160962678 06/01/23 POOL- FIRST AID CABINET	541.95*		NA	1000 460445	200	101000
41301		7 ASSOCIATED SUPPLY CO. INC.	1,681.61					
		A102436 05/26/23 FILTER CLEAN & COLOR Q TESTS	462.28*		22667	1000 460445	200	101000
		A102435 06/08/23 FLOATS & TUBE & VACUUM	1,219.33*		JEFF	1000 460445	200	101000
41302		1358 JOE JOHNSON EQUIPMENT	321.31					
		P00893 06/05/23 FILL HOSE	321.31		24454	5710 430252	200	101000
41303		1174 VALLI	123.99					
		88694 05/31/23 E-STATEMENTS & WEB POSTINGS	61.99		NA	5210 430500	300	101000
		88694 05/31/23 E-STATEMENTS & WEB POSTINGS	62.00		NA	5310 430600	300	101000
41304		207 HAWKINS INC	3,318.50					
		6489502 06/05/23 CHLORINE & BUFFER SOLUTION	3,318.50		JASON	5210 430500	930	101000
41305		1072 YELLOWSTONE WATER WORKS	1,251.25					
		81-1186 06/05/23 2'' E-SERIERS METER	1,251.25		23739	5210 430500	930	101000
41306		1310 MONDAK GROUNDSKEEPERS LLC	1,100.00					
		263 06/06/23 NUISCANCE LOTS MOWING	1,100.00*		NA	2584 430200	300	101000
41307		531 GLOBAL SAFETY NETWORK, INC.	269.00					
		2023060221 06/02/23 ANNUNAL PROGRAM MANAGEMENT	89.67		NA	5210 430500	300	101000
		2023060221 06/02/23 ANNUNAL PROGRAM MANAGEMENT	89.67		NA	5310 430600	300	101000
		2023060221 06/02/23 ANNUNAL PROGRAM MANAGEMENT	89.66		NA	2565 430200	300	101000
41308		470 AGRI INDUSTRIES INC.	270.15					
		CS-015964 06/12/23 POOL SUPPLIES	92.48*		23749	1000 460445	200	101000
		CS-015877 06/09/23 POOL BOILER PARTS	26.25*		23743	1000 460445	200	101000
		CS-015915 06/09/23 2'' UNION & SCH 40 MALE ADA	40.52		23748	5210 430500	200	101000
		CS-015674 06/05/23 CHLORINE	56.67		23770	5210 430500	200	101000
		CS-015849 06/08/23 MISC. PVC FITTINGS	54.23*		23416	1000 460445	200	101000

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CITY OF SIDNEY
Claim Approval List
For the Accounting Period: 6/23

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* ... Over spent expenditure

Claim	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
41309		50 SIDNEY RED-E-MIX, INC.	2,390.50					
	112972	05/04/23 READY MIX	115.50*		NA	1000 460445	200	101000
	112995	05/11/23 READY MIX	1,445.00		NA	5210 430500	200	101000
	113000	05/15/23 READY MIX	500.25*		NA	1000 460445	200	101000
	66389	05/15/23 READY MIX	80.00*		NA	1000 460445	200	101000
	113024	05/22/23 READY MIX	153.75		NA	1000 460430	200	101000
	66383	05/10/23 WASHED ROCK	96.00		23765	5210 430500	200	101000
41310		39 NORTHWEST PIPE FITTINGS, INC.	5,418.74					
	6924158	05/08/23 COUPLERS FOR THE POOL	18.30*		24124	1000 460445	200	101000
	6924938	05/09/23 PVC PIPE & GLUE & THREADED PI	158.71		23967	5310 430600	200	101000
	6925539	05/10/23 ADAPTER & THREADED PIPE	87.57		23968	5310 430600	200	101000
	6927455	05/12/23 PVC TAPE & PRESSURE GAUGE	69.04		23733	5210 430500	200	101000
	6876202	05/26/23 PRESSURE MONITORS	4,950.00		23737	5210 430500	200	101000
	6937222	06/30/23 THREADED BUSHINGS & TEES	20.21		23738	5210 430500	200	101000
	6937424	05/30/23 ELBOWS & BUSHINGS	114.91		23768	5310 430600	200	101000
41311		1185 SWANSTON EQUIPMENT CORP	2,800.00					
	G05832	06/05/23 2 TOTES OF EMULSION	2,800.00*		NA	2820 430200	200	101000
41312		20 EAST-MONT ENTERPRISES, INC.	104.21					
	163170	06/13/23 BROWN PAPER TOWELS	104.21*		24029	2565 430200	200	101000
41313		101 MONTANA LEAGUE OF CITIES & TOWNS	3,017.51					
	ML00814	06/01/23 2022-2023 MEMBERSHIP DUES	502.91		NA	1000 410550	300	101000
	ML00814	06/01/23 2022-2023 MEMBERSHIP DUES	502.91		NA	2565 430200	300	101000
	ML00814	06/01/23 2022-2023 MEMBERSHIP DUES	502.91		NA	5210 430500	300	101000
	ML00814	06/01/23 2022-2023 MEMBERSHIP DUES	502.91		NA	5310 430600	300	101000
	ML00814	06/01/23 2022-2023 MEMBERSHIP DUES	502.91		NA	5410 430830	300	101000
	ML00814	06/01/23 2022-2023 MEMBERSHIP DUES	502.96		NA	5710 430252	300	101000
41314		1229 KALIL LAW FIRM	3,550.00					
	2792	05/31/23 MAY 2023 BILLING	3,550.00		NA	5310 430600	300	101000
41315		307 MORRISON MAIERLE, INC.	14,341.93					
	233643	06/12/23 WETLAND DELINEATION- S MEADOW	1,503.75		NA	5310 430600	952	101000
	233642	06/12/23 STORMWATER IMPROVEMENTS	12,838.18		NA	5310 430600	952	101000
41316		1085 ARAMARK- ACCOUNTS RECEIVABLE	287.14					
	2550176428	06/06/23 RUGS CLEANED AT CITY SHOP	132.25		NA	5710 430252	300	101000
	2550173420	05/30/23 RUGS CLEANED AT CITY HALL	154.89*		NA	1000 410210	300	101000

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Claim	Check	Vendor #/Name/ Invoice #/Inv Date/Description	Document \$/ Line \$	Disc \$	PO #	Fund Org Acct	Object Proj	Cash Account
41317		563 SCREEN PLAY	546.00					
	2660	06/12/23 TSHIRTS FOR THE CITY POOL	546.00*		NA	1000 460445	200	101000
41318		3 MONTANA DAKOTA UTILITIES	33.81					
	06/09/23	BIKE PATH	8.20		NA	2425 430263	300	101000
	06/09/23	202 S CENTRAL AVE	25.61		NA	2425 430263	300	101000
41319		1217 IRON MOUNTAIN	156.84					
	HNDS605	05/23/23 SHREDDING SERVICES- CITY HALL	156.84*		NA	1000 410210	300	101000
41320		1204 BENCO EQUIPMENT	505.48					
	403017352	06/02/23 HOIST INSPECTION AT CITY SH	505.48		BOB	2565 430200	300	101000
41321		1104 ENVIRO-CLEAN INTERMOUNTAIN LLC	1,857.94					
	23-60373	06/14/23 FLYWHEEL SHAFT & FLEX PLATE	1,857.94		24465	5310 430600	200	101000
41322		77 RICHLAND COUNTY TREASURER	3,000.00					
	06/11/23	PRECAST CONCRETE CORNHOLE SETS	3,000.00		NA	1000 460430	700	101000
41323		753 DEPARTMENT OF ENVIRONMENTAL	70.00					
	5R2301223	05/01/23 FOX- WATER RENEWAL	30.00		NA	5210 430500	300	101000
	5R2301223	05/01/23 FOX- SEWER RENEWAL	40.00		NA	5310 430600	300	101000
41324		36 NAPA	538.25					
	809391	05/02/23 PLUGS & TAPE	5.47		2396	5310 430600	200	101000
	809629	05/04/23 BOLTS & TAPE	11.21*		24190	2565 430200	200	101000
	810529	05/11/23 RESTOCK CITY SHOP ORDER	91.16*		24194	2565 430200	200	101000
	810613	05/11/23 HIGH TEMP SILICONE	10.31*		24196	2565 430200	200	101000
	810692	05/12/23 CREDIT	-2.60*		24194	2565 430200	200	101000
	210729	05/12/23 WIPER BLADES	25.72*		24023	2565 430200	200	101000
	810739	05/12/23 JB WELD	6.49		23916	5310 430600	200	101000
	810781	05/12/23 HYBRID BLADE	27.88*		24127	2565 430200	200	101000
	810782	05/12/23 RETURN HYBRID BLADE	-15.44*		24127	2565 430200	200	101000
	811907	05/23/23 SPRAYER FITTINGS	39.45		24199	1000 460430	200	101000
	812093	05/24/23 BOLTS	15.57		24200	5410 430830	200	101000
	812249	05/25/23 BATTERY	137.82*		23767	2565 430200	200	101000
	812492	05/30/23 SHOVEL	54.99*		24028	2565 430200	200	101000
	812569	05/30/23 WRENCH	88.99		23918	5310 430600	200	101000
	812586	05/30/23 BATTERY	41.23		24451	1000 460430	200	101000
# of Claims			42	Total:		282,996.78		
Total Electronic Claims			12,821.53	Total Non-Electronic Claims		270175.25		

City Council Meeting 6-19-2023

2023-19	ON HOLD			
2023-29	ON HOLD			
2023-31	ON HOLD			
2023-40	ON HOLD			
2023-44	ON HOLD			
2023-53 B	Zoanni	703 5th Ave SE	Fence	L8, B73, Kenoyer
2023-55 B	Bouchard	310 11th St SE	Fence	L8, B4, Hansen Add.
2023-56	ON HOLD			
2023-57	ON HOLD			
2023-65	ON HOLD			
RC2023-20	ON HOLD			
RC2023-21	ON HOLD			
RC2023-25	ON HOLD			
RC2023-26	ON HOLD			