

ILLUSTRATIONS:

NOTE: These illustrations aren't all inclusive.

Change from Major to Nonmajor

City of Government
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended June 30, 20X5

	General Fund	Recreation Fund	Formerly Major - Private Grants Fund	Nonmajor Funds	Total Governmental Funds
REVENUES					
Total revenues	\$ 139,610,043	\$ 41,194,613		\$ 34,070,858	\$ 214,875,514
EXPENDITURES					
Total expenditures	142,780,234	39,082,987		24,699,492	206,562,713
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,170,191)	2,111,626		9,371,366	8,312,801
OTHER FINANCING SOURCES (USES)					
Total other financing sources (uses)	6,192,157	2,016,236		(5,926,715)	2,281,678
NET CHANGE IN FUND BALANCES	3,021,966	4,127,862		3,444,651	10,594,479
FUND BALANCES, Beginning of year, as previously reported	27,094,293	6,646,703	2,587,439	9,705,268	46,033,703
Change within financial reporting entity (Note x)	-	-	(2,587,439)	2,587,439	-
FUND BALANCES, Beginning of year, as adjusted or restated	27,094,293	6,646,703		12,292,707	46,033,703
FUND BALANCES, End of year	\$ 30,116,259	\$ 10,774,565		\$ 15,737,358	\$ 56,628,182

City of Government
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 20X5

	Special Revenue Funds				Permanent Fund	Total Nonmajor Governmental Funds
	Health Clinic (Blended CU) General Fund	Federal Grant Fund	State Grant Fund	Private Grants Fund	Art Collection Maintenance Fund	
REVENUES						
Total revenues	\$ 7,569,000	\$ 18,452,117	\$ 7,098,450	\$ 900,050	\$ 51,241	\$ 34,070,858
EXPENDITURES						
Total expenditures	201,050	17,618,312	6,037,951	800,000	42,179	24,699,492
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	7,367,950	833,805	1,060,499	100,050	9,062	9,371,366
OTHER FINANCING SOURCES (USES)						
Total other financing sources (uses)	(5,626,000)	-	(300,715)	-	-	(5,926,715)
NET CHANGE IN FUND BALANCES	1,741,950	833,805	759,784	100,050	9,062	3,444,651
FUND BALANCES, Beginning of year, as previously reported	-	301,881	206,377	-	9,197,010	9,705,268
Change within financial reporting entity (Note x)	-	-	-	2,587,439	-	2,587,439
FUND BALANCES, Beginning of year, as adjusted or restated	-	301,881	206,377	2,587,439	9,197,010	12,292,707
FUND BALANCES, End of year	\$ 1,741,950	\$ 1,135,686	\$ 966,161	\$ 2,687,489	\$ 9,206,072	\$ 15,737,358

Change from Nonmajor to Major

City of Government
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended June 30, 20X5

	General Fund	Recreation Fund	Private Grant Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES					
Total revenues	\$ 139,610,043	\$ 41,194,613	\$ 900,050	\$ 33,170,808	\$ 214,875,514
EXPENDITURES					
Total expenditures	142,780,234	39,082,987	800,000	23,899,492	206,562,713
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(3,170,191)</u>	<u>2,111,626</u>	<u>100,050</u>	<u>9,271,316</u>	<u>8,312,801</u>
OTHER FINANCING SOURCES (USES)					
Total other financing sources (uses)	6,192,157	2,016,236	-	(5,926,715)	2,281,678
NET CHANGE IN FUND BALANCES	3,021,966	4,127,862	100,050	3,344,601	10,594,479
FUND BALANCES, Beginning of year, <i>as previously reported</i>	27,094,293	6,646,703	-	12,462,109	46,203,105
<i>Change within financial reporting entity (Note x)</i>	<u>-</u>	<u>-</u>	<u>2,587,439</u>	<u>(2,587,439)</u>	<u>-</u>
FUND BALANCES, Beginning of year, as adjusted or restated	<u>27,094,293</u>	<u>6,646,703</u>	<u>2,587,439</u>	<u>9,874,670</u>	<u>46,203,105</u>
FUND BALANCES, End of year	<u>\$ 30,116,259</u>	<u>\$ 10,774,565</u>	<u>\$ 2,687,489</u>	<u>\$ 13,219,271</u>	<u>\$ 56,797,584</u>

City of Government
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 20X5

	Special Revenue Funds			Formerly Non-major Fund	Permanent Fund	Total
	Health Clinic General Fund	Federal Grant Fund	State Grant Fund	Private Grant Fund	Maintenance Fund	Governmental Funds
REVENUES						
Total revenues	\$ 7,569,000	\$ 18,452,117	\$ 7,098,450		\$ 51,241	\$ 33,170,808
EXPENDITURES						
Total expenditures	201,050	17,618,312	6,037,951		42,179	23,899,492
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>7,367,950</u>	<u>833,805</u>	<u>1,060,499</u>	<u></u>	<u>9,062</u>	<u>9,271,316</u>
OTHER FINANCING SOURCES (USES)						
Total other financing sources (uses)	(5,626,000)	-	(300,715)		-	(5,926,715)
NET CHANGE IN FUND BALANCES	1,741,950	833,805	759,784		9,062	3,344,601
FUND BALANCES, Beginning of year, <i>as previously reported</i>	169,402	301,881	206,377	2,587,439	9,197,010	12,462,109
<i>Change within financial reporting entity (Note x)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,587,439)</u>	<u>-</u>	<u>(2,587,439)</u>
FUND BALANCES, Beginning of year, as adjusted or restated	<u>169,402</u>	<u>301,881</u>	<u>206,377</u>	<u></u>	<u>9,197,010</u>	<u>9,874,670</u>
FUND BALANCES, End of year	<u>\$ 1,911,352</u>	<u>\$ 1,135,686</u>	<u>\$ 966,161</u>	<u></u>	<u>\$ 9,206,072</u>	<u>\$ 13,219,271</u>

Changes to or within the Financial Reporting Entity

Change in Major Funds

Fund A was previously reported as major fund but is now reported as a nonmajor fund for fiscal year 2024. The effects of this change is shown in the table, below.

	<u>June 30, 2023</u>		<u>June 30, 2023</u>
	<u>As Previously Reported</u>	<u>Change to or within the Financial Reporting Entity</u>	<u>As Restated</u>
Governmental funds:			
Major funds:			
General Fund	\$ 500	\$ -	\$ 500
Fund A	100	(100)	-
Nonmajor funds	<u>200</u>	<u>100</u>	<u>300</u>
Total governmental funds	<u>\$ 800</u>	<u>\$ -</u>	<u>\$ 800</u>