

CITY OF COLMAN
COLMAN, SOUTH DAKOTA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDING DECEMBER 31, 2018
WITH ACCOUNTANT'S COMPILATION REPORT

INDEPENDENT AUDIT SERVICES, P.C.

Benjamin Elliott, CPA
P.O. Box 262
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CITY OF COLMAN
COLMAN, SOUTH DAKOTA

TABLE OF CONTENTS TO THE FINANCIAL REPORT
FOR THE YEAR ENDING DECEMBER 31, 2018

FINANCIAL SECTION

As of and for the year ending December 31, 2018

1 Independent Accountant's Compilation Report

Basic Financial Statements:

Government-Wide Financial Statements:

2 Statement of Net Position

3 Statement of Activities

Fund Financial Statements:

Governmental Funds:

4 Balance Sheet

5 Statement of Revenues, Expenditures, and Changes in Fund Balances

Enterprise Funds:

6 Statement of Net Position

7 Statement of Revenues, Expenses, and Changes in Net Position

8 Statement of Cash Flows

REQUIRED SUPPLEMENTARY INFORMATION SECTION

Budgetary Comparison Schedule - Budgetary Basis:

9 General Fund

Pension Schedules:

10 Schedule of the City's Proportional Share of Net Pension Liability (Asset)

10 Schedule of the City's Contributions

SUPPLEMENTARY INFORMATION SECTION

11 Schedule of Changes in Long-Term Debt

NOTE: All figures shown in this financial report are in U.S. dollars.
For space considerations, the "\$" symbol is not used.

INDEPENDENT AUDIT SERVICES, PC

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Governing Board
City of Colman
Colman, South Dakota

April 23, 2019

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Management is responsible for the accompanying financial statements of governmental activities, business-type activities, and each major fund of the City of Colman, Moody County, South Dakota, as of and for the one year ended December 31, 2018, which collectively comprise the City's basis financial statements as listed in the table of contents, in accordance with accounting principles generally accepted in the United States of America. I have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. I did not audit or review the financial statements nor was I required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, I do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the City's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Management has omitted Management's Discussion and Analysis that the Governmental Accounting Standards Board requires to be presented to supplement the basic financial statements. Such missing information, although not a required 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 and for placing the basic financial statements in an appropriate operational, economic, or historical context.

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedule (page 9), the schedule of the City's proportional share of net pension liabilities (assets) and the schedule of the City's pension contributions (page 10) be presented to supplement the basic financial statements. Such information is presented for purposes of additional analysis and, although not a required 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 and for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management. The required supplementary information was subject to my compilation engagement. I have not audited or reviewed the required supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

The supplementary information contained in the schedule of changes in long-term debt (page 11) is not a required part of the basic financial statements. Such information is presented for purposes of additional analysis. Such information is the responsibility of management. The supplementary information was subject to my compilation engagement. I have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

Independent Audit Services, PC
Benjamin Elliott, CPA
Madison, South Dakota
April 23, 2019



CITY OF COLMAN

ANNUAL REPORT
GOVERNMENT-WIDE - STATEMENT OF NET POSITION
AS OF DECEMBER 31, 2018

	Primary Government		
	Governmenta Activities	Business- Type Activities	Total
ASSETS:			
Current assets:			
Cash and cash equivalents	192,303	376,863	569,166
Taxes receivable - delinquent	571		571
Accounts receivable	294	232,518	232,812
Due from other governments	15,438		15,438
Capital assets:			
Land	292,386	10,770	303,156
Other capital assets, net of accumulated depreciation	913,855	7,616,033	8,529,888
Other assets:			
Internal balances	0	0	0
Insurance deposit	19,942		19,942
Customer development costs		17,500	17,500
Less: accumulated amortization		(7,500)	(7,500)
Net pension asset	32	115	147
Total assets	1,434,821	8,246,299	9,681,120
DEFERRED OUTFLOW OF RESOURCES:			
Pension related deferred outflows	10,255	37,628	47,883
Total deferred outflow of resources	10,255	37,628	47,883
LIABILITIES:			
Current liabilities:			
Accounts payable	36,542	99,590	136,132
Payroll deductions payable	4,527		4,527
Customer deposits	5,020	24,190	29,210
Accrued interest payable	0	27,742	27,742
Noncurrent liabilities:			
Leave liability	1,638	4,412	6,050
Customer development cost payable	0	10,000	10,000
Due within one year	32,232	87,225	119,457
Due in more than one year	442,226	2,877,346	3,319,572
Total liabilities	522,185	3,130,505	3,652,690
DEFERRED INFLOWS OF RESOURCES			
Pension related deferred inflows	2,430	8,624	11,054
Total deferred inflows of resources	2,430	8,624	11,054
NET POSITION:			
Net invested in capital assets	731,783	4,662,232	5,394,015
Restricted for:			
Insurance deposit	19,942		19,942
Debt service	12,208	131,910	144,118
SDRS pension purposes	7,857	29,119	36,976
Unrestricted	148,671	321,537	470,208
Total net position	920,461	5,144,798	6,065,259

See accountant's compilation report.

CITY OF COLMAN
 ANNUAL REPORT
 GOVERNMENT-WIDE - STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDING DECEMBER 31, 2018

Functions/Programs: Primary government:	Program Revenues			Net (Expenses) Revenues and Changes in Net Position			
	Expenses	Charges for Services and Reimbursements	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Totals
Governmental activities:							
General government	111,283	1,610			(109,673)		(109,673)
Public safety	55,717				(55,717)		(55,717)
Public works	87,269				(87,269)		(87,269)
Health and welfare	20,351	25,876	2,500		8,025		8,025
Culture and recreation	169,466	23,500			(145,966)		(145,966)
Interest and fees (all)	24,115				(24,115)		(24,115)
Total governmental activities	468,201	50,986	2,500	0	(414,715)	0	(414,715)
Business-type activities:							
Liquor	23,979	25,826				1,847	1,847
Water	315,634	166,324		23,000		(126,310)	(126,310)
Electric	1,028,844	1,091,618				62,774	62,774
Sewer	258,376	141,881				(116,495)	(116,495)
Solid waste	50,110	49,028				(1,082)	(1,082)
Recreation	173,307	148,825				(24,482)	(24,482)
Total business-type activities	1,850,250	1,623,502	0	23,000	0	(203,748)	(203,748)
Total primary government	2,318,451	1,674,488	2,500	23,000	(414,715)	(203,748)	(618,463)
General revenues:							
Taxes:							
Property taxes					100,278		100,278
Sales taxes					202,360		202,360
Amusement taxes					120		120
State shared revenue					36,899		36,899
County shared revenue					3,622		3,622
Interest earnings					620	14	634
Rents and franchise fees					38,280		38,280
Donations					1,527		1,527
Other					518		518
Transfers in (out)					0	0	0
Total general revenue and transfers					384,324	14	384,338
Change in net position					(30,391)	(203,734)	(234,125)
Net position, January 1, 2018					950,852	5,362,403	6,313,255
Prior period adjustment:						(13,871)	(13,871)
Recognize accrued interest payable							
Net position, January 1, 2018, adjusted					950,852	5,348,532	6,299,384
Net position, December 31, 2018					920,461	5,144,798	6,065,259

See accountant's compilation report.

CITY OF COLMAN
ANNUAL REPORT
BALANCE SHEET - GOVERNMENTAL FUNDS
AS OF DECEMBER 31, 2018

	General Fund	TIF #1 Debt Service Fund	Total Governmental Funds
	-----	-----	-----
ASSETS:			
101.00 Cash and cash equivalents	180,095	12,208	192,303
110.00 Property taxes receivable	571		571
115.00 Accounts receivable	294		294
132.00 Due from other governments	15,438		15,438
154.00 Insurance deposit	19,942		19,942
	-----	-----	-----
Total assets	<u>216,340</u>	<u>12,208</u>	<u>228,548</u>
LIABILITIES:			
202.00 Accounts payable	36,542		36,542
216.00 Payroll deductions payable	4,527		4,527
220.00 Customer deposits	5,020		5,020
	-----	-----	-----
Total liabilities	46,089	0	46,089
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue:			
224.00 Property taxes - delinquent	571		571
	-----	-----	-----
Total deferred inflows of resources	571	0	571
FUND BALANCES (DEFICIT):			
263.00 Nonspendable	19,942		19,942
264.00 Restricted		12,208	12,208
265.00 Committed			0
266.00 Assigned			0
267.00 Unassigned	149,738		149,738
	-----	-----	-----
Total fund balance	169,680	12,208	181,888
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>216,340</u>	<u>12,208</u>	<u>228,548</u>

Reconciliation of the above balance sheet - governmental funds to the government-wide statement of net position

Total fund balance - governmental funds (above) 181,888

Amounts reported in the government-wide statement of net assets are different because:

Capital assets and other assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds.

Capital assets are:

Less: accumulated depreciation

2,455,942
(1,249,701)

These pension related amounts are not an available financial resource and therefore are not reported in the funds.

Net pension assets

Deferred outflow of resources

Deferred inflow of resources

32
10,255
(2,430)

Assets such as taxes receivable (delinquent) are not available to pay for current period expenditures and therefore are deferred in the funds.

571

Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds.

Long term liabilities at year end consist of:

2007 South Dakota Housing loan

2009 Sales Tax Revenue Bonds

Accrued leave payable

(343,458)
(131,000)
(1,638)

Total net position on government-wide statement of net position

920,461

See accountant's compilation report.

CITY OF COLMAN - ANNUAL REPORT
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES -- GOVERNMENTAL FUNDS
FOR THE YEAR ENDING DECEMBER 31, 2018

	General Fund	TIF #1 Debt Service Fund	Total Governmental Funds
Revenue:			
revenue from local sources:			
Taxes:			
311.00 Ad valorem taxes	56,103	44,175	100,278
313.00 General sales and use taxes	202,360		202,360
315.00 Amusement taxes	120		120
320.00 Licenses and permits:	1,610		1,610
intergovernmental revenue:			
state shared revenue:			
334.00 Grant	2,500		2,500
335.01 Bank franchise tax	468		468
335.02 Commercial prorate	1,011		1,011
335.03 Liquor tax reversion	695		695
335.04 Motor vehicle licenses (5%)	10,909		10,909
335.08 Highway and bridge	23,816		23,816
county shared revenue:			
338.01 Road taxes	3,622		3,622
charges for goods and services:			
345.99 West Nile	25,876		25,876
346.02 Swimming pool	8,895		8,895
346.99 Camping	15,455		15,455
346.99 Events	(850)		(850)
350.00 Fines and forfeits:			0
miscellaneous revenue:			
361.00 Interest earned	620		620
362.00 Rental and franchise	38,280		38,280
367.00 Donations	1,627		1,627
369.00 Other	518		518
Total revenues	393,635	44,175	437,810
expenditures:			
general government:			
411.00 Mayor and Council	20,512		20,512
413.00 Elections	317		317
414.00 Financial administration	10,072		10,072
419.00 Other	73,126		73,126
public safety:			
421.00 Police	29,881		29,881
422.00 Fire	19,067		19,067
public works:			
431.00 Highways and streets	71,796		71,796
health and welfare:			
441.20 West Nile	20,351		20,351
culture and recreation:			
451.10 Recreation	36,190		36,190
451.20 Swimming pool	93,783		93,783
470.00 Debt service: principal	9,000	26,880	35,880
470.00 interest	6,820	17,295	24,115
485.00 Capital outlay	46,950		46,950
Total expenditures	437,865	44,175	482,040
Excess of revenues over (under) expenditures	(44,230)	0	(44,230)
Other financing sources (uses): None			0
Net change in fund balance	(44,230)	0	(44,230)
fund balance (debit):			
262.00 January 1, 2018	213,910	12,208	226,118
262.00 December 31, 2018	169,680	12,208	181,888

Reconciliation of the above statement of revenues, expenditures, and changes in fund balances to the government-wide statement of activities.

Amounts reported in the government-wide statement of net position are different because:

Net change in fund balances - total governmental funds (above) (44,230)

Governmental funds report capitalized cost as expenditures. However, in the statement of activities the cost of these assets is allocated over their estimated useful lives and reported as depreciation.

2018 capitalized cost are 46,951
2018 depreciation is (66,420)

Governmental funds do not reflect the change in "accrued leave", but the statement of activities reflects the change in "accrued leave" through expenditures. (149)

Revenues and expenses related to pensions do not provide current financial resources and, therefore, are not reported in the funds. (2,423)

Repayment of principal is an expenditure in the governmental funds, but reduces the liability in the statement of net position.
Therefore: Add 2007 South Dakota Housing loan principal payments 26,880
Add 2009 sales tax revenue bond principal payments 9,000

Change in net position on government-wide statement of activities (30,391)

CITY OF COLMAN

ANNUAL REPORT

STATEMENT OF NET POSITION - ENTERPRISE FUNDS

AS OF DECEMBER 31, 2018

	Liquor Fund	Water Fund	Electric Fund	Sewer Fund	Solid Waste Fund	Recreation Fund	Total Enterprise Funds	
ASSETS:								
Current assets:								
101.00	Cash and cash equivalent	49,208	284,865	0	29,224	6,524	7,042	376,863
115.00	Accounts receivable	550	23,543	177,686	22,674	7,975	90	232,518
131.00	Due from other funds		12,649					12,649
	Total current assets	49,758	321,057	177,686	51,898	14,499	7,132	622,030
Capital assets:								
160.00	Land				10,770			10,770
162.00	Buildings	135,869	10,353		6,746			152,968
164.00	Improvements		4,460,473	653,405	4,399,975			9,513,853
166.00	Equipment	8,540		17,500	38,300		67,340	131,680
165.00	Accumulated depreciation	(82,843)	(914,684)	(279,494)	(847,362)		(58,085)	(2,182,468)
	Total capital assets	61,566	3,556,142	391,411	3,608,429	0	9,255	7,626,803
Other assets:								
190.00	Net pension asset	4	21	28	17		45	115
190.00	Customer development cost		17,500					17,500
191.00	Accumulated amortization		(7,500)					(7,500)
	Total assets	111,328	3,887,220	569,125	3,660,344	14,499	16,432	8,258,948
DEFERRED OUTFLOW OF RESOURCES								
196.00	Pension related deferred out	1,292	6,564	8,883	5,276		15,613	37,628
	Total outflow of resources	1,292	6,564	8,883	5,276	0	15,613	37,628
LIABILITIES:								
Current liabilities:								
202.00	Accounts payable	1,160	2,989	87,959	50	4,062	3,370	99,590
208.00	Due to other funds			12,649				12,649
215.00	Accrued interest payable		27,742					27,742
220.00	Customer deposits		12,095	12,095				24,190
Current portion of:								
226.00	Long-term debt		29,611	19,867	33,876		3,871	87,225
	Total current liabilities	1,160	72,437	132,570	33,926	4,062	7,241	251,396
Noncurrent liabilities:								
231.00	Noncurrent portion of long-term debt		1,427,618	93,315	1,352,982		3,431	2,877,346
233.00	Leave liability	177	1,298	1,815	1,122			4,412
237.00	Customer dev cost payable		10,000					10,000
	Total noncurrent liabilities	177	1,438,916	95,130	1,354,104	0	3,431	2,891,758
	Total liabilities	1,337	1,511,353	227,700	1,388,030	4,062	10,672	3,143,154
DEFERRED INFLOW OF RESOURCES								
248.00	Pension related deferred infl	306	1,555	2,105	1,250		3,408	8,624
	Total inflow of resources	306	1,555	2,105	1,250	0	3,408	8,624
NET POSITION								
253.10	Net invested in capital as Restricted:	61,566	2,098,913	278,229	2,221,571		1,953	4,662,232
Debt service:								
253.21	Debt service		78,336		53,574			131,910
253.29	SDRS pension purposes	990	5,030	6,806	4,043		12,250	29,119
253.90	Unrestricted	48,421	198,597	63,168	(2,848)	10,437	3,762	321,537
	Total net position	110,977	2,380,876	348,203	2,276,340	10,437	17,965	5,144,798

See accountant's compilation report.

CITY OF COLMAN

ANNUAL REPORT
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES
 IN NET POSITION - ENTERPRISE FUNDS
 FOR THE YEAR ENDING DECEMBER 31, 2018

	Liquor Fund	Water Fund	Electric Fund	Sewer Fund	Solid Waste Fund	Recreation Fund	Total Enterprise Funds
Operating revenue:							
380.00 Charges for goods and services	7,982	166,324	1,091,618	141,881	49,028	148,825	1,605,658
380.05 Lottery sales, net	4,761						4,761
Total operating revenue	12,743	166,324	1,091,618	141,881	49,028	148,825	1,610,419
Operating expenses:							
410.00 Personal services	4,096	21,251	28,804	17,154		78,448	149,753
420.00 Other current services	2,645	35,143	108,783	40,647	1,657	60,899	249,774
426.20 Cost of goods sold	1,052	40,599	869,170		48,453	27,138	986,412
458.00 Amortization		2,500					2,500
457.00 Depreciation	2,814	171,412	16,381	159,815		3,735	354,157
490.00 Pension related expense	289	1,479	1,996	1,186		2,171	7,121
Total operating expenses	10,896	272,384	1,025,134	218,802	50,110	172,391	1,749,717
Total operating income (loss)	1,847	(106,060)	66,484	(76,921)	(1,082)	(23,566)	(139,298)
Nonoperating revenue (expense):							
361.00 Interest earnings	2					12	14
442.00 Interest expense and fees		(43,250)	(3,710)	(39,574)		(916)	(87,450)
Total nonoperating revenue (expense)	2	(43,250)	(3,710)	(39,574)	0	(904)	(87,436)
Income (loss) before transfers	1,849	(149,310)	62,774	(116,495)	(1,082)	(24,470)	(226,734)
391.01 Transfers in		525,690		36,559	1,500	23,000	586,749
511.00 Transfers (out)			(365,350)	(221,399)			(586,749)
391.07 Grants		23,000					23,000
Change in net position	1,849	399,380	(302,576)	(301,335)	418	(1,470)	(203,734)
Net position:							
253.00 January 1, 2018	109,128	1,995,367	650,779	2,577,675	10,019	19,435	5,362,403
Prior period adjustment:							
Adj. accrued interest payable		(13,871)					(13,871)
January 1, 2018, adjusted	109,128	1,981,496	650,779	2,577,675	10,019	19,435	5,348,532
253.00 December 31, 2018	110,977	2,380,876	348,203	2,276,340	10,437	17,965	5,144,798

See accountant's compilation report.

CITY OF COLMAN

ANNUAL REPORT
STATEMENT OF CASH FLOWS - ENTERPRISE FUNDS
FOR THE YEAR ENDING DECEMBER 31, 2018

	Liquor Fund	Water Fund	Electric Fund	Sewer Fund	Solid Waste Fund	Recreation Fund	Total Enterprise Funds
Cash flows from:							
Operating activities:							
Receipts from customers	12,743	147,853	1,002,705	128,410	44,879	148,825	1,485,415
Estimated receipts from other funds		4,000	32,000	2,500			38,500
Payments to employees	(4,176)	(21,247)	(28,736)	(17,068)		(78,448)	(149,675)
Payments to suppliers	(3,697)	(76,242)	(977,953)	(39,647)	(50,110)	(83,037)	(1,230,686)
Estimated payments to other funds		(2,000)		(1,000)		(5,000)	(8,000)
Net cash provided (used) by operating activities	4,870	52,364	28,016	73,195	(5,231)	(17,660)	135,554
Noncapital financing activities:							
Due from other funds		(12,649)	340,850	221,399			549,600
Due to other funds		(525,690)	12,649	(36,559)			(549,600)
Transfers in		525,690		36,559	1,500	23,000	586,749
Transfers (out)			(365,350)	(221,399)			(586,749)
Capital financing activities:							
Grants received		23,000					23,000
Principal paid on debt		(23,913)	(19,281)	(32,797)		(3,594)	(79,585)
Interest paid on debt		(29,379)	(3,710)	(39,574)		(916)	(73,579)
Investing activities:							
Interest received	2					12	14
Net increase (decrease) in cash	4,872	9,423	(6,826)	824	(3,731)	842	5,404
Cash:							
January 1, 2018	44,336	275,442	6,826	28,400	10,255	6,200	371,459
December 31, 2018	49,208	284,865	0	29,224	6,524	7,042	376,863
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:							
Operating income (loss)	1,847	(106,060)	66,484	(76,921)	(1,082)	(23,566)	(139,298)
Depreciation	2,814	171,412	16,381	159,815		3,735	354,157
Amortization		2,500					2,500
Pension related expense	289	1,479	1,996	1,186		2,171	7,121
(Increase) decrease in:							
Accounts receivable		(10,936)	(55,878)	(10,971)	(4,149)		(81,934)
Accounts payable		(2,500)					(2,500)
Customer deposits		(3,535)	(1,035)				(4,570)
Accrued leave	(80)	4	68	86			78
Net cash provided (used) by operating activities	4,870	52,364	28,016	73,195	(5,231)	(17,660)	135,554
Noncash investing, capital and financing activities: None							

See accountant's compilation report.

CITY OF COLMAN

ANNUAL REPORT

REQUIRED SUPPLEMENTARY INFORMATION

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS

FOR THE YEAR ENDING DECEMBER 31, 2018

GENERAL FUND	Budgeted Amounts			Actual	Variance Positive (Negative)	
	Original	Contingency Transfers	Supplemental			Final
Revenue:						
Revenue from local sources:						
Taxes:						
Ad valorem taxes	59,600			59,600	56,103	(3,497)
Sales and use tax	190,000			190,000	202,360	12,360
Amusement taxes					120	120
Licenses and permits:	570			570	1,610	1,040
Intergovernmental revenue:	36,275			36,275		(36,275)
State grants					2,500	2,500
State shared revenue					36,899	36,899
County shared revenue					3,622	3,622
Charges for goods and services:	50,000			50,000	49,376	(624)
Fines and forfeits						0
Miscellaneous revenue:						
Interest and dividends	300			300	620	320
Rental and franchise	31,000			31,000	38,280	7,280
Donations					1,627	1,627
Other	5,295			5,295	518	(4,777)
Total revenues	373,040	0	0	373,040	393,635	20,595
Expenditures:						
General government:						
Mayor and Council	22,350			22,350	20,512	1,838
Contingency	9,000			9,000		9,000
Amount transferred		(9,000)		(9,000)		(9,000)
Elections				0	317	(317)
Financial administration	13,000			13,000	10,072	2,928
Other	49,070	9,000		58,070	73,126	(15,056)
Public safety:						
Police	34,100			34,100	29,881	4,219
Fire	17,200			17,200	19,067	(1,867)
Public works:						
Highways and streets	116,800			116,800	118,746	(1,946)
Health and welfare:						
West Niles	28,000			28,000	20,351	7,649
Culture and recreation:						
Parks and recreation	27,200			27,200	36,190	(8,990)
Swimming pool	87,500			87,500	93,783	(6,283)
Debt service:	15,820			15,820	15,820	0
Total expenditures	420,040	0	0	420,040	437,865	(17,825)
Excess of revenues over (under) expenditures	(47,000)	0	0	(47,000)	(44,230)	2,770
Other financing sources (uses):						
Transfer in	47,000			47,000		(47,000)
Net change in fund balance	0	0	0	0	(44,230)	(44,230)
Fund balance:						
January 1, 2018	213,910			213,910	213,910	0
December 31, 2018	213,910	0	0	213,910	169,680	(44,230)

CITY OF COLMAN
FOR THE FIVE YEARS ENDING DECEMBER 31, 2018

SUPPLEMENTARY INFORMATION

SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF THE
SOUTH DAKOTA RETIREMENT SYSTEM'S NET PENSION LIABILITY (ASSET)

SDRS Measurement Date Year Ended (1)	City's Percentage of the Net Pension Asset	City's Proportionate Share of Net Pension Liability (Asset)	City's Covered Employee Payroll for its 6-30 Year End	City's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
June 30, 2018	0.0062717%	(146)	130,383	(00.11%)	100.02%
June 30, 2017	0.0062293%	(565)	126,567	(00.45%)	100.10%
June 30, 2016	0.0065275%	22,049	124,117	17.76%	96.89%
June 30, 2015	0.0062250%	(26,402)	113,650	(23.23%)	104.10%
June 30, 2014	0.0063964%	(46,083)	111,850	(41.20%)	107.30%

(1) The amounts presented for each fiscal year were determined as of the collective net pension liability (asset) which is 6-30 of the City's current calendar year.

Note: This schedule is intended to show information for ten years. Additional years will be displayed as they become available.

CITY OF COLMAN
FOR THE FIVE YEARS ENDING DECEMBER 31, 2018

SUPPLEMENTARY INFORMATION

SCHEDULE OF THE CITY'S CONTRIBUTIONS
TO THE SOUTH DAKOTA RETIREMENT SYSTEM

City's Year Ended	Contractually Required Contribution	Contributions Related to the Contractually Required Contribution	Contribution Deficiency (Excess)	City's Covered Employee Payroll for its Calendar Year End	Contributions as a Percentage of Covered Employee Payroll
December 31, 2018	7,980	7,980	0	133,000	6.00%
December 31, 2017	7,741	7,741	0	129,017	6.00%
December 31, 2016	7,304	7,304	0	121,733	6.00%
December 31, 2015	6,656	6,656	0	110,933	6.00%
December 31, 2014	6,342	6,342	0	105,700	6.00%

Note: This schedule is intended to show information for ten years. Additional years will be displayed as they become available.

CITY OF COLMAN

ANNUAL REPORT
 SCHEDULE OF CHANGES IN LONG-TERM DEBT
 FOR THE YEAR ENDING DECEMBER 31, 2018

For: Department of Legislative Audit

	Beginning 12-31-17	Additions	(Deletions)	Ending 12-31-18
GOVERNMENTAL LONG-TERM DEBT				
231.01 General Obligation Bonds				
231.02 Revenue Bonds	140,000		(9,000)	131,000
231.03 Special Assessment Bonds (TIF)	370,338		(26,880)	343,458
236.00 Advance from Other Funds				
237.00 Other Long-Term Liabilities				
233.00 Leave liability	1,489	1,638	(1,489)	1,638
ENTERPRISE LONG-TERM DEBT				
231.01 General Obligation Bonds				
231.02 Revenue Bonds	2,900,797		(56,710)	2,844,087
231.03 Special Assessment Bonds				
235.00 Accrued Landfill Closure and post closure care costs				
236.00 Advance from Other Funds				
237.00 Other Long-Term Liabilities	143,359		(22,875)	120,484
233.00 Leave liability	4,335	4,412	(4,335)	4,412
Totals	3,560,318	6,050	(121,289)	3,445,079