

Annual Financial Reporting Form

Home

This form is the Annual Financial Reporting Form for cities. This form will be required every year. It is due on July 1, 2019.

Please become familiar with the forms and review each line for accuracy.

Important Information for Completing SAFES Forms

The OSA has become aware of an issue affecting some reporting forms that are downloaded from the State Auditor's Form Entry System (SAFES), which could include this form.

Please press the Ctrl, Alt, and F9 keys at the same time to ensure that all calculations on your form are correct. Pressing these keys at the same time forces the form to recalculate and will resolve the issue. Please do this when you first open the form and again just before submitting the form, at a minimum.

Please feel free to contact us at safes@osa.state.mn.us with any questions.

Version

2018A

Basis of Accounting

Select from the drop-down list on the left your basis of accounting.

What do the red messages in the form indicate?

The red messages in the right margin indicate that data must be entered or corrected before the reporting form can be submitted. Once the data has been entered or corrected, the red message will no longer be displayed.

[CLICK HERE for detailed reporting instructions](#)

Tab Name	Red Messages Remaining
Cover	0
Revenues	0
Expenditures	0
Enterprise	0
Enterprise-Liquor	0
Indebtedness	0
Fund Balance	0
Cash and Investments	0
Employee	0
Special Districts	0
Joint Powers	0
Component Units	0
Unique Comments	0
Cut & Paste	0
TOTAL COUNT	0

Have you read the instructions?

Detailed instructions on how to complete the Reporting Form are available by clicking the link below. If you have any problems or questions after reviewing these materials, you may email gid@osa.state.mn.us or call (651) 297-3682.

[CLICK HERE for detailed reporting instructions](#)

Have you saved your files?

Use the SAVE AS command and choose the location to save your files on your computer. Otherwise, they will be saved to a temporary location, making them difficult to locate when you are ready to upload.

**Office of the State Auditor
Annual Financial Reporting Form**

**Cities Reporting using the GAAP Basis of Accounting
City of Atwater**

For the Fiscal Year Ended: December 31, 2018

**Please complete this form per Minn. Stat. Sec. 6.74
and return it with the city's financial statement by July 1, 2019**

NOTE: THIS FORM SHOULD AGREE WITH THE FINANCIAL STATEMENT TOTALS

This report has been prepared from the records of the city and includes, to the best of my knowledge, all transactions for all funds of the city for the year ended December 31, 2018

Please provide the address, email address and telephone numbers for the work location(s) at which you conduct local government business.
THIS INFORMATION IS PUBLIC; IT WILL BE AVAILABLE TO ANYONE ON REQUEST.

Contact Information: The Primary Contact will automatically be entered as the Form Preparer. If the Form Preparer is different, type over what is entered in the Form Preparer fields with the correct information.

Primary Contact: Goldie Smith Clerk-Treasurer
First Name Middle Name Last Name Title
(320) 974-8760 atwatercityclerk@willmarnet.com
Phone Number Email Address

Form Preparer: David Euerle CPA
First Name Middle Name Last Name Title
(320) 235-3727 deuerle@wecpas.net
Phone Number Email Address

Mayor/Administrator/Supervisor: Mark Olson Mayor
First Name Middle Name Last Name Title
(320) 295-6392
Phone Number Email Address

City Mailing Address: PO Box 59
322 Atlantic Ave West
Atwater MN 56209
City State

Are the clerk and treasurer duties combined? Yes
Enter the year the clerk and treasurer duties were combined: 1990

Audit Firm: Westberg Eischens, PLLP

Audit Firm Contact: David Euerle CPA
First Name Middle Name Last Name Title
(320) 235-3727 deuerle@wecpas.net
Phone Number Email Address

Cost of Financial Statement Preparation (Outside Vendor): _____ Cost of Audit: \$ **12,100**

For Further Information Contact:
Government Information Division
525 Park Street, Suite 500
Saint Paul, Minnesota 55103
Phone: (651) 297-3682/Fax: (651) 282-2391

Upload Financial Statements through the State Auditor's Financial Entry System (SAFES)
E-mail Questions to: GID@osa.state.mn.us
Web site: www.auditor.state.mn.us

City of Atwater

SECTION I: REVENUES

Include all governmental funds and component units. Exclude enterprise funds (water, sewer, etc.)

For the Year Ended
December 31, 2018

TAXES

[Click here for instructions for this section](#)

Amount

(round to nearest dollar)

1	Property Taxes (include Tax Forfeited Property)	1	\$ 404,491
2	Tax Increments (TIF)	2	
3	Franchise Taxes - (fee from private sector only) e.g. Cable TV	3	
4	Local Sales Taxes (do not include Minnesota sales tax on this line).....	4	
5	Hotel/Motel Taxes	5	
6	Gambling Tax (gambling contributions should be recorded on line 51 below as Miscellaneous Revenue)	6	
7	Gravel Tax	7	
8	Wheelage Tax (for counties only).....	8	\$ -
9	TOTAL TAXES	9	\$ 404,491
10	SPECIAL ASSESSMENTS (include delinquent charges)	10	\$ 10,090
11	LICENSES AND PERMITS	11	\$ 18,608

INTERGOVERNMENTAL REVENUES

[Click here for instructions for this section](#)

FEDERAL - Community Development Block Grants (CDBG, including			
12	Entitlements CFDA #14.218 and 14.228).....	12	
13	- Education	13	
14	- Transportation	14	
15	- Human Services	15	
16	- Emergency Management Aid	16	
17	- Other Federal Grants	17	
18	STATE - Local Government Aid (LGA) (for cities only).....	18	\$ 312,202
19	- County Program Aid (for counties only).....	19	
20	- Agricultural Market Value Credit	20	\$ 293
21	- Taconite Homestead Credit	21	
22	- Taconite Aids.....	22	
23	- PERA Aid	23	\$ 674
24	- Transportation/Highway User Tax/Gasoline Tax/Town Road Allotment	24	
25	- Disparity Reduction Aid (DRA)	25	
26	- Police and Fire Aid	26	\$ 31,971
27	- Town Aid (for towns only).....	27	
28	- Human Services	28	
29	- Education	29	
30	- Other State Grants and Aids (payments in lieu of taxes)	30	\$ 15,760
31	COUNTY - Highways (include town road allotment on line 24).....	31	
32	- Other County Grants	32	
33	LOCAL UNITS - IRRRB Grants.....	33	
34	- Other Local Units Grants.....	34	
35	TOTAL INTERGOVERNMENTAL REVENUES (add lines 12 - 34)	35	\$ 360,900

CHARGES FOR SERVICES

[Click here for instructions for this section](#)

36	General Government (include auto registration, filing fees, city/town hall rent).....	36	\$ 4,850
37	Police and Fire Contracts	37	\$ 53,007
38	Other Public Safety (include ambulance and fire calls).....	38	\$ 53,101
39	Streets and Highways	39	
40	Sanitation (Garbage, Recycling, S.A.C. and Other Refuse) (enterprise fund accounting preferred).....	40	
41	Libraries	41	
42	Parks and Recreation (include hall rent, community center, park dedication fees)	42	\$ 32,561
43	Airports (include hangar rent).....	43	
44	Transit.....	44	
45	Cemetery (include plot sales).....	45	
46	Other Service Charges (include W.A.C., misc. rent/lease).....	46	
47	TOTAL CHARGES FOR SERVICES (add lines 36 through 46).....	47	\$ 143,519
48	FINES AND FORFEITS (35000)	48	\$ 2,910
49	ADMINISTRATIVE FINES (only include M.S. 169.999 total collected, not net) (35000).....	49	

MISCELLANEOUS REVENUES[Click here for instructions for this section](#)

50	Investment Earnings (checking, savings, interest and investments)	50	\$	8,661
51	All Other Revenue (identify each category and amount)			
	Donations \$9,891; Refunds and Reimbursements \$23,773			
51		51	\$	33,664
52	TOTAL REVENUES (should equal total on financial statement)	52	\$	982,843

OTHER FINANCING SOURCES[Click here for instructions for this section](#)

53	Investments - Sold or matured (CDs., savings withdrawals, etc.)	53		
54	Borrowing - Bonds Issued (net proceeds) (Include bond premiums and discounts).....	54		
55	- Other Long-Term Debt (Include capital leases).....	55		
56	- Short-Term Debt	56		
57	Other Financing Sources (Include Interfund Debt, Sales of Fixed Assets)	57	\$	3,905
58	Transfers from Enterprise Funds and Internal Service Funds	58		
59	Transfers from Governmental Funds	59	\$	72,522
60	TOTAL REVENUES AND OTHER FINANCING SOURCES	60	\$	1,059,270

City of Atwater

SECTION II: EXPENDITURES

For the Year Ended
December 31, 2018

Include all governmental funds and component units. Exclude enterprise funds (water, sewer, etc.)

		Amount (round to nearest dollar)
GENERAL GOVERNMENT Click here for instructions for this section		
1	Governing Board (including Mayor, Council, and Supervisor)	1 \$ 7,587
2	Administration and Finance (clerk/treasurer, deputy clerk, etc.)	2 \$ 94,889
3	Other General Government (elections, audit, legal, accounting, LMCIT/MATIT, etc.)	3 \$ 97,234
4	General Government - Capital Outlay	4
PUBLIC SAFETY Click here for instructions for this section		
5	Police/Sheriff - Current Expenditures (include police relief, forfeiture fund)	5 \$ 100,328
6	- Capital Outlay.....	6
7	Corrections - Current Expenditures	7
8	- Capital Outlay	8
9	Ambulance - Current Expenditures (include rescue squad, 1st responders)	9 \$ 48,457
10	- Capital Outlay	10
11	Fire - Current Expenditures (include fire relief)	11 \$ 64,859
12	- Capital Outlay.....	12 \$ 8,841
13	Other Protection - Current Expenditures (include building inspection, flood control)	13 \$ 6,735
14	- Capital Outlay.....	14
STREETS AND HIGHWAYS (Roads & Bridges) Click here for instructions for this section		
15	Administration (for counties only).....	15 \$ -
16	Street Maintenance and Storm Sewers (include street cleaning)	16 \$ 120,517
17	Snow and Ice Removal	17 \$ 6,814
18	Street Engineering	18
19	Street Lighting	19 \$ 21,290
20	Street Construction - Capital Outlay (include bridges, sidewalks and storm sewers)	20
21	Street - Other Capital Outlay (buildings and equipment).....	21 \$ 149,443
SANITATION Click here for instructions for this section		
22	Garbage and Other Refuse Collection and Disposal (enterprise fund accounting preferred)	22
23	Other Sanitation - Current Expenditures (weed & pest control, recycling, gopher bounty).....	23 \$ 3,579
24	Sanitation - Capital Outlay	24
HEALTH Click here for instructions for this section		
25	Current Expenditures	25
26	Capital Outlay	26
HUMAN SERVICES Click here for instructions for this section		
27	Income Maintenance	27
28	Social Services	28
29	Other Human Services Costs	29
30	Capital Outlay	30
EDUCATION Click here for instructions for this section		
31	Current Expenditures (for special districts only).....	31
32	Capital Outlay (for special districts only).....	32
CULTURE AND RECREATION Click here for instructions for this section		
33	Libraries - Current Expenditures	33 \$ 16,304
34	- Capital Outlay.....	34
35	Parks and Recreation - Current Expenditures (include community center, Cable TV).....	35 \$ 57,791
36	- Capital Outlay.....	36 \$ 18,638
HOUSING AND ECONOMIC DEVELOPMENT Click here for instructions for this section		
37	Housing and Urban Redevelopment - Current Expenditures	37
38	- Capital Outlay.....	38
39	Economic Development - Current Expenditures (include business loans).....	39 \$ 1,354
40	- Capital Outlay.....	40

CONSERVATION OF NATURAL RESOURCES

[Click here for instructions for this section](#)

41	Current Expenditures	41	
42	Capital Outlay	42	

MISCELLANEOUS EXPENDITURES

[Click here for instructions for this section](#)

43	Airports - Current Expenditures	43	
44	- Capital Outlay	44	
45	Transit - Current Expenditures.....	45	
46	- Capital Outlay.....	46	
47	Cemetery - Current Expenditures.....	47	
48	- Capital Outlay.....	48	

49	All Other - Current Expenditures (identify each category and amount)	49	
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50	All Other - Capital Outlay (ONLY items not classified elsewhere) (identify each category and amount)	50	
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51	Capital Project Fund Outlay for Enterprise Funds (water, sewer, etc.).....	51	
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52	TOTAL CURRENT EXPENDITURES.....	52	\$ 647,738
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53	TOTAL CAPITAL OUTLAY.....	53	\$ 176,922
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DEBT SERVICE

[Click here for instructions for this section](#)

54	Principal Payments on Bonds	54	
55	Principal Payments on Other Long-term Debt and Short-term Debt	55	
56	Interest and Fiscal Charges (Bond Issuance Costs)	56	

57	TOTAL EXPENDITURES (should equal total on financial statement)	57	
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57	Calculate (Sum Lines 52 through 56).....	57	\$ 824,660
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OTHER FINANCING USES

[Click here for instructions for this section](#)

58	Investments - Purchased (CDs., savings deposits, etc.)	58	
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59	Principal Payments - Refunded Bond (payment to escrow agent)	59	
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60	Other Financing Uses (Include Interfund Debt)	60	
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61	Transfers to Enterprise Funds and Internal Service Funds	61	
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62	Transfers to Governmental Funds	62	\$ 72,522
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63	TOTAL EXPENDITURES AND OTHER FINANCING USES	63	
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63	Calculate (Sum Lines 57 through 62).....	63	\$ 897,182
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City of Atwater

SECTION III: ENTERPRISE FUNDS - Water, Sewer, Refuse, Hospital, Nursing Home, Electric, Gas Utilities, Golf, etc.

Note: Include operations of all enterprise funds and related component units, except liquor store operations.

For the Year Ended December 31, 2018

SPECIFY FUND NAME:	Economic Development Authority	Sewer	Water			
SPECIFY ENTERPRISE DESCRIPTION:	Economic Development	Sewer	Water			
Status: If the fund is no longer in use/closed and you do not want it to appear on next years form, use the drop-down list to change to Remove.	Keep	Keep	Keep			
1 OPERATING REVENUES	\$ 8,325	\$ 85,195	\$ 158,234			
2 OPERATING EXPENSES	\$ 7,909	\$ 68,910	\$ 107,063			
3 OPERATING INCOME (LOSS) [Calculate Line 1 minus 2]	\$ 416	\$ 16,285	\$ 51,171	\$ -	\$ -	\$ -
4 NON-OPERATING REVENUES (interest, grants, property taxes, assessments, etc.)	\$ 61	\$ 57,092	\$ 45,457			
5 NON-OPERATING EXPENSES (interest, etc.)		\$ 16,097	\$ 20,162			
6 NET INCOME (LOSS) - Before Transfers and Capital Contributions [Calculate Lines 3 plus 4 minus 5]	\$ 477	\$ 57,280	\$ 76,466	\$ -	\$ -	\$ -
ADDITIONAL INFORMATION:						
7 Taxes (exclude special assessments)		\$ 43,876	\$ 33,944			
8 Federal Grants						
9 State Grants (include MV Credits)						
10 County Grants / Local Grants						
11 Transfers In from Other Funds						
12 Transfers Out to Other Funds						
13 Capital Outlay during the Year			\$ 3,266			
14 Capital Contributions during the Year						
15 Interfund Debt Borrowed (New 2018 Debt Only)						
16 Interfund Debt Paid						
17 Borrowing - Bonds Issued (net proceeds) and other long-term debt		\$ 1,860	\$ 1,638			
18 Interest Paid and Fiscal Charges		\$ 16,097	\$ 20,162			
19 Debt Paid - Bonds		\$ 78,222	\$ 93,000			
20 - Other Long-Term Debt						
21 Outstanding Bonded Debt - End of Year		\$ 1,273,522	\$ 1,432,797			
22 Outstanding Other Long-Term Debt - End of Year						
23 Depreciation (included in operating statement)	\$ 2,900	\$ 47,682	\$ 55,814			
24 Pension Expense						

City of Atwater
SECTION IV: DEBT STATEMENT - ALL FUNDS
For the Year Ended December 31, 2018
(Principal Payments Only)

TYPE OF BONDS (Principal Payments Only)		BEGINNING OF THE YEAR PRINCIPAL BALANCE (a)	PRINCIPAL AMOUNT ISSUED DURING THE YEAR (b)	PRINCIPAL AMOUNT PAID DURING THE YEAR (c)	END OF YEAR PRINCIPAL BALANCE
1	General Obligation	\$ -			\$ -
2	G.O. Tax Increment	\$ -			\$ -
3	Revenue Tax Increment	\$ -			\$ -
4	G.O. Special Assessment	\$ -			\$ -
5	G.O. Revenue (G.O. backed)	\$ -			\$ -
6	Revenue	\$ -			\$ -
7	Other (MSAH, Bonded Indebtedness, etc.)	\$ -			\$ -
8	TOTAL BONDED DEBT	\$ -	\$ -	\$ -	\$ -

9	Refunding Bonds (included in debt statement - lines 1-7)				
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OTHER LONG-TERM DEBT (Principal Payments Only)					
10	Installment Purchase Contracts (i.e. Capital Lease)	\$ 34,521		\$ 16,818	\$ 17,703
11	Certificates of Indebtedness				\$ -
12	Notes (PFA and loans)	\$ 2,874,042	\$ 3,498	\$ 171,222	\$ 2,706,318
13	Other Long-Term Debt				\$ -
14	TOTAL OTHER LONG-TERM DEBT	\$ 2,908,563	\$ 3,498	\$ 188,040	\$ 2,724,021

15	SHORT-TERM DEBT (Paid within one year)	\$ -			\$ -
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16	INTERFUND DEBT	\$ -			\$ -
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17	Net Pension Liability	\$ 254,840			\$ 202,208
18	Compensated Absences				
19	Net Other Post-employment Benefits (OPEB) Liability				

City of Atwater
SECTION V: FUND BALANCES AND NET POSITION
For the Year Ended December 31, 2018

GOVERNMENTAL FUNDS - FUND BALANCE

	FUND BALANCE	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Permanent Funds	Total Governmental Funds	Total Discretely Presented Component Units
1	Nonspendable	\$ 14,684					\$ 14,684	
2	Restricted		\$ 165,387				\$ 165,387	
3	Unrestricted - Committed	\$ 738,885					\$ 738,885	
4	Unrestricted - Assigned	\$ 373,123			\$ 36,543		\$ 409,666	
5	Unrestricted - Unassigned	\$ 346,699					\$ 346,699	
6	TOTAL FUND BALANCE	\$ 1,473,391	\$ 165,387	\$ -	\$ 36,543	\$ -	\$ 1,675,321	\$ -

PROPRIETARY FUNDS - NET POSITION

	NET POSITION	Enterprise Funds	Internal Service Funds	Private Purpose Trust Funds	Total Net Assets	Total Discretely Presented Component Units
7	Net investment in Capital Assets	\$ 314,357			\$ 314,357	\$ 72,327
8	Restricted	\$ 434,025			\$ 434,025	
9	Unrestricted	\$ 1,065,074			\$ 1,065,074	\$ 83,326
10	TOTAL NET POSITION	\$ 1,813,456	\$ -	\$ -	\$ 1,813,456	\$ 155,653
11	Change in Net Position attributed to GASB 68				\$ -	

City of Atwater
SECTION VI: EMPLOYEE SALARY AND BENEFITS
For the Year Ended December 31, 2018

Benefits include employer contributions for insurance, deferred compensation, and retirement benefits, including P.E.R.A. and F.I.C.A.

GOVERNMENTAL FUND EMPLOYEES

GENERAL GOVERNMENT (Administration)

1	Number of Full-time Employees	1	1.00
2	Number of Part-time Employees	2	5.00
3	Total Amount of Salaries/Wages Paid to General Government Employees	3	\$ 76,737
4	Total Amount of Benefits for General Government Employees	4	\$ 18,901

POLICE/SHERIFF/CORRECTIONS DEPARTMENT

5	Number of Full-time Employees	5	1.00
6	Number of Part-time Employees	6	2.00
7	Total Amount of Salaries/Wages Paid to Department Employees	7	\$ 64,489
8	Total Amount of Benefits for Department Employees	8	\$ 21,344

FIRE DEPARTMENT/AMBULANCE/FIRST RESPONDERS

9	Number of Full-time Employees	9	-
10	Number of Part-time Employees	10	27.00
11	Total Amount of Salaries/Wages Paid to Fire Department Employees	11	\$ 6,053
12	Total Amount of Benefits for Fire Department Employees	12	\$ 886

STREET/HIGHWAY/ROAD DEPARTMENT

13	Number of Full-time Employees	13	2.00
14	Number of Part-time Employees	14	
15	Total Amount of Salaries/Wages Paid to Street Department Employees	15	\$ 57,644
16	Total Amount of Benefits for Street Department Employees	16	\$ 30,208

SANITATION DEPARTMENT

17	Number of Full-time Employees	17	
18	Number of Part-time Employees	18	1.00
19	Total Amount of Salaries/Wages Paid to Sanitation Department Employees	19	\$ 2,321
20	Total Amount of Benefits for Sanitation Department Employees	20	\$ -

HEALTH

21	Number of Full-time Employees	21	
22	Number of Part-time Employees	22	
23	Total Amount of Salaries/Wages Paid to Health Department Employees	23	
24	Total Amount of Benefits for Health Department Employees	24	

HUMAN SERVICES

25	Number of Full-time Employees	25	
26	Number of Part-time Employees	26	
27	Total Amount of Salaries/Wages Paid to Human Services Department Employees	27	
28	Total Amount of Benefits for Human Services Department Employees	28	

LIBRARY

29	Number of Full-time Employees	29	
30	Number of Part-time Employees	30	
31	Total Amount of Salaries/Wages Paid to Library Employees	31	
32	Total Amount of Benefits for Library Employees	32	

PARK AND RECREATION DEPARTMENT

33	Number of Full-time Employees	33	2.00
34	Number of Part-time Employees	34	
35	Total Amount of Salaries/Wages Paid to Park and Recreation Department Employees	35	\$ 31,003
36	Total Amount of Benefits for Park and Recreation Department Employees	36	\$ 2,086

HOUSING AND ECONOMIC DEVELOPMENT

37	Number of Full-time Employees	37	
38	Number of Part-time Employees	38	
39	Total Amount of Salaries/Wages Paid to Economic Development Employees	39	
40	Total Amount of Benefits for Economic Development Employees	40	

CONSERVATION OF NATURAL RESOURCES

41	Number of Full-time Employees	41	
42	Number of Part-time Employees	42	
43	Total Amount of Salaries/Wages Paid to Conservation of Natural Resources Department Employees	43	
44	Total Amount of Benefits for Conservation of Natural Resources Department Employees	44	

ALL OTHER GOVERNMENTAL FUND EMPLOYEES

45	Number of Full-time Employees	45	
46	Number of Part-time Employees	46	22.00
47	Total Amount of Salaries/Wages Paid to All Other Governmental Fund Employees	47	\$ 19,153
48	Total Amount of Benefits for All Other Governmental Fund Employees	48	\$ 1,548

TOTAL GOVERNMENTAL FUND EMPLOYEES

49	Number of Full-time Employees	49	6.00
50	Number of Part-time Employees	50	57.00
51	Total Amount of Salaries/Wages Paid to All Governmental Fund Employees	51	\$ 257,400
52	Total Amount of Benefits for All Governmental Fund Employees	52	\$ 74,973

ENTERPRISE FUND EMPLOYEES

53	Number of Full-time Employees	53	
54	Number of Part-time Employees	54	2.00
55	Total Amount of Salaries/Wages Paid to Enterprise Fund Employees	55	\$ 17,493
56	Total Amount of Benefits for Enterprise Fund Employees	56	\$ 1,338

POST-RETIREMENT BENEFITS

57	Number of Retired Employees Receiving Post-Retirement Benefits	57	
58	Total Amount of Post-Retirement Benefits Paid	58	

Benefits include employer contributions for insurance, deferred compensation, and retirement benefits, including P.E.R.A. and F.I.C.A.

City of Atwater
SECTION VII - SPECIAL DISTRICTS

If you are member of a special district, please identify below:

	NAME OF DISTRICT	TYPE OF DISTRICT	GOVERNING BODIES OF ORGANIZATION
1			
2			
3			

City of Atwater
SECTION VIII - JOINT POWERS AGREEMENT

If you participate in one or more joint powers agreement, please identify below:

	ORGANIZATION	PURPOSE OF AGREEMENT	PARTICIPATING GOVERNMENTAL UNITS	INCLUDED IN REPORT
1				
2				
3				

SECTION IX: COMPONENT UNITS

For the Year Ended December 31, 2018

	Blended?	Government Fund?	Name of Component Unit
1	No	No	EDA
2			
3			
4			

