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TOWN OF ARNAUDVILLE, LOUISIANA

Financial Report

Year Ended June 30, 1967

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Release Date NOV 12 1967

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TABLE OF CONTENTS

	Page
Independent Auditor's Report	i - ii
GENERAL PURPOSE FINANCIAL STATEMENTS (COMBINED STATEMENTS - CONSOLIDATED)	
Combined balance sheet - all fund types and account groups	4-5
Combined statement of revenues, expenditures, and changes in fund balances - all governmental fund types	6
Combined statement of revenues, expenditures, and changes in fund balances - budget (MMP basis) and actual - all governmental fund types	7-8
Comparative statement of revenues, expenses, and changes in retained earnings - proprietary fund type	9-10
Comparative statement of cash flows - proprietary fund type	11-12
Notes to financial statements	13-28
SUPPLEMENTAL INFORMATION	
SCHEDULE OF INDIVIDUAL FUNDS AND ACCOUNT GROUPS	
General Fund:	
Comparative balance sheet	30
Statement of revenues, expenditures, and changes in fund balance - budget (MMP basis) and actual	32
Statement of revenues compared to budget (MMP basis)	34
Statement of expenditures compared to budget (MMP basis)	35-36
Special Revenue Funds:	
Combining balance sheet	38
Combining statement of revenues, expenditures, and changes in fund balances	39
1992 Sales Tax Fund -	
Statement of revenues, expenditures, and changes in fund balance - budget (MMP basis) and actual	40
1993 Sales Tax Fund -	
Statement of revenues, expenditures, and changes in fund balance - budget (MMP basis) and actual	41
DEBT SERVICE FUND:	
Comparative balance sheet	43
Statement of revenues, expenditures, and changes in fund balance - budget (MMP basis) and actual	44

	Page
Capital Projects Funds:	
Combining Balance Sheet	46
Comparative statement of revenues, expenditures, and changes in fund balance - budget (MARP basis) and actual	47
Enterprise Fund:	
Comparative Balance Sheet	48-51
Comparative statement of revenues, expenses, and changes in retained earnings	51-52
Comparative statement of operating expenses by department	52-54
Comparative statement of cash flows	55-58
Schedule of changes in assets restricted for revenue bond debt service	61
General Fixed Assets Account Group:	
Comparative statement of general fixed assets	65
Statement of changes in general fixed assets	66
General Long-Term Debt Account Group:	
Statement of general long-term debt	67
INTERNAL CONTROL, COMPLIANCE AND OTHER CRUCIAL INFORMATION	
Independent Auditor's Report on Internal Control Structure Based on an Audit of General Purpose Financial Statements Performed in accordance with <u>Government Auditing Standards</u>	
	68-71
Independent Auditor's Report on Compliance Based on an Audit of General Purpose Financial Statements Performed in accordance with <u>Government Auditing Standards</u>	
	72
OTHER SUPPLEMENTARY INFORMATION	
Schedule of number of utility customers (unaudited)	73
Comparative departmental analysis of revenues and expenses - enterprise fund	74-76
Combined schedule of interest-bearing deposits	77
Schedule of Insurance in Force (unaudited)	78

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC
CERTIFIED PUBLIC ACCOUNTANTS

1000 BROADWAY, SUITE 2000
NEW YORK, NEW YORK 10004
TELEPHONE: (212) 850-1000
FAX: (212) 850-1001
WWW.KCSRA.COM

1000 BROADWAY, SUITE 2000
NEW YORK, NEW YORK 10004
TELEPHONE: (212) 850-1000
FAX: (212) 850-1001
WWW.KCSRA.COM

INDEPENDENT AUDITOR'S REPORT

Balance Sheet	\$ 1,100,000
Income Statement	\$ 1,100,000
Statement of Financial Position	\$ 1,100,000
Statement of Cash Flows	\$ 1,100,000
Statement of Changes in Equity	\$ 1,100,000
Statement of Changes in Liabilities	\$ 1,100,000
Statement of Changes in Assets	\$ 1,100,000
Statement of Changes in Net Worth	\$ 1,100,000
Statement of Changes in Total Assets	\$ 1,100,000
Statement of Changes in Total Liabilities	\$ 1,100,000
Statement of Changes in Total Equity	\$ 1,100,000
Statement of Changes in Total Net Worth	\$ 1,100,000

The Honorable Edward Metch, Mayor,
and Members of the Board of Aldermen
Town of Arnaudville, Louisiana

We have audited the accompanying general purpose financial statements of the Town of Arnaudville, Louisiana, as of and for the year ended June 30, 1997, as listed in the table of contents. These general purpose financial statements are the responsibility of the Town of Arnaudville, Louisiana, management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and ~~generally accepted auditing standards~~, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Arnaudville, Louisiana, as of June 30, 1997, and the results of its operations and cash flows of its proprietary fund type for the year then ended, in conformity with generally accepted accounting principles.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund and account group financial statements and other supplementary information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of Arnaudville, Louisiana. Such information, except for that portion marked "unaudited" on which we express no opinion, has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC
1000 BROADWAY, SUITE 2000
NEW YORK, NEW YORK 10004
TELEPHONE: (212) 850-1000

In accordance with Government Auditing Standards, we have also issued a report dated July 28, 1997 on our consideration of the Town of Arnaudville's internal control structure and a report dated July 28, 1997 on its compliance with laws and regulations.

The financial information for the preceding year which is included for comparative purposes was taken from the financial report for that year in which we expressed an unqualified opinion on the general purpose financial statements of the town of Arnaudville, Louisiana.

Kolder, Champagne, Slaves & Rainey, L.L.C.
Certified Public Accountants

Lafayette, Louisiana
July 28, 1997

GENERAL PURPOSE FINANCIAL STATEMENTS
(CONDENSED STATEMENTS - OVERVIEW)

TRUST ADMINISTRATION SERVICES

Revised Income Statement - All Fund Types and Account Types - Continued
June 30, 1999

	Investment Fund Total		Trust		Reservary		Special Purpose		Special Purpose		Total	
	General	Special	General	Special	General	Special	General	Special	General	Special	General	Special
LIABILITIES, EQUITY AND OTHER CREDITS												
Liabilities												
Accounts payable	\$ 2,302	\$ 1,385	\$ -	\$ 275	\$ 15,485	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,767	\$ -
Due to other funds	5,776	4,544	-	1,428	17,845	-	-	-	-	-	21,048	8,320
Prepaid services	-	11,048	-	74,200	-	-	-	-	-	-	85,248	1,400
Retainage payable	-	-	-	3,271	-	-	-	-	-	-	3,271	-
Other liabilities	3,444	1,474	-	-	1,278	-	-	-	-	-	4,722	4,884
- Building lease	-	-	-	-	-	-	-	-	-	-	-	-
- Contributions of individuals	-	-	-	-	3,422	-	-	-	-	-	3,422	4,000
- Contingent liability	-	-	-	-	20,000	-	-	-	-	-	20,000	3,428
- Unexpended advances	-	-	-	-	21,408	-	-	-	-	-	21,408	3,428
- Other	-	-	-	-	-	-	-	-	4,745	-	4,745	4,887
Equity and other credits	-	-	-	-	181,222	-	-	-	-	-	181,222	171,420
- Other	30,752	30,758	-	30,758	30,758	-	-	-	30,758	-	61,510	61,510
Equity and other credits	-	-	-	-	-	-	178,462	-	-	-	178,462	30,758
- Contributions received	-	-	-	-	-	-	-	-	-	-	-	-
- Investment in trust funds assets	-	-	-	-	-	-	-	-	-	-	-	-
- Unexpended savings	-	-	-	-	21,474	-	-	-	-	-	21,474	21,474
- Retained for reserves fund rollovers	-	-	-	-	1,780,821	-	-	-	-	-	1,780,821	1,780,821
- Other	-	-	-	-	-	-	-	-	-	-	-	-
- Total unexpended savings	-	-	-	-	1,802,295	-	-	-	-	-	1,802,295	1,802,295
Fund balances	-	-	-	6,442	-	-	-	-	-	-	6,442	30,000
- Reserved for debt service	-	-	-	-	-	-	-	-	-	-	-	-
- Reserved for subsequent entry deposit bond	-	-	-	10,000	-	-	-	-	-	-	10,000	10,000
- Unexpended savings	30,752	30,758	30,758	30,758	-	-	-	-	-	-	61,510	61,510
- Total fund balances	30,752	30,758	61,516	61,516	-	-	-	-	-	-	123,028	123,028
Total equity and other credits	30,752	30,758	61,516	61,516	1,823,717	-	-	20,767	-	-	1,844,483	1,844,483
Total (1999/1998, equity and other credits)	\$ 170,000	\$ 170,750	\$ 6,442	\$ 428,750	\$ 2,004,729	\$ -	\$ -	\$ 20,767	\$ -	\$ -	\$ 2,025,946	\$ 2,025,946

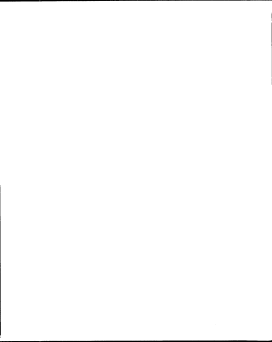
The accompanying notes are an integral part of this statement.

STATE OF ARIZONA: 1957-1958

Condensed Statement of Revenues, Expenditures, and Changes in Fund Balances -
all Governmental Funds Types
Year Ended June 30, 1958

	General	Special Revenue	State Aid/Grant	Capital Projects	Totals	
					1957	1958
Revenues:						
Taxes	\$ 21,547	\$78,738	\$ -	\$ -	\$99,285	\$99,285
Fees and permits	11,267	-	-	-	11,267	11,267
Intergovernmental	19,986	28,888	-	281,245	330,119	330,119
Fines and forfeits	26,293	-	-	-	26,293	26,293
Miscellaneous	11,288	2,400	-	2,328	16,016	16,016
Total revenues	\$82,381	\$110,426	-	\$85,901	\$278,708	\$278,708
Expenditures:						
Salaries -						
General government	125,508	1,287	-	-	126,795	126,795
Public safety	22,225	111,238	-	-	133,463	133,463
Highway	11,223	11,508	-	-	22,731	22,731
Culture and recreation	11,215	2,268	-	-	13,483	13,483
Capital outlay	28,264	14,264	-	178,280	220,808	220,808
Debt service -						
Principal retirement	-	-	20,288	-	20,288	20,288
Interest and fiscal charges	-	-	11,283	-	11,283	11,283
Total expenditures	\$167,236	\$139,297	\$31,571	\$178,568	\$416,672	\$416,672
Excess (deficiency) of revenues over expenditures	\$18,145	\$71,129	\$28,329	\$67,333	\$183,936	\$183,936
Other financing sources (uses):						
Operating transfers in	20,000	20,000	61,200	11,100	112,300	112,300
Operating transfers out	-	-	-	-	(102,521)	(102,521)
Total other financing sources (uses)	\$20,000	\$20,000	\$61,200	\$11,100	\$99,779	\$99,779
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$38,145	\$91,129	\$89,529	\$78,433	\$283,215	\$283,215
Fund balances, beginning	\$26,718	\$18,860	\$5,000	\$78,128	\$128,706	\$128,706
Fund balances, ending	\$64,863	\$109,949	\$94,529	\$156,561	\$425,902	\$425,902

The accompanying notes are an integral part of this statement.



2001 Service Fund			General Projects Fund		
Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
"	"	"	200,000	200,000	0,000
"	"	"	"	"	"
"	"	"	0,000	0,000	0,000
<u>0,000</u>	<u>0,000</u>	<u>0,000</u>	<u>200,000</u>	<u>200,000</u>	<u>0,000</u>
"	"	"	"	"	"
"	"	"	"	"	"
"	"	"	"	"	"
"	"	"	000,000	000,000	0,000
00,000	00,000	0,000	"	"	"
<u>00,000</u>	<u>00,000</u>	<u>0,000</u>	<u>000,000</u>	<u>000,000</u>	<u>0,000</u>
<u>100,000</u>	<u>100,000</u>	<u>0,000</u>	<u>100,000</u>	<u>100,000</u>	<u>0,000</u>
00,000	00,000	0,000	0,000	0,000	0,000
<u>00,000</u>	<u>00,000</u>	<u>0,000</u>	<u>0,000</u>	<u>0,000</u>	<u>0,000</u>
"	10,000	(1,000)	00,000	00,000	0,000
<u>00,000</u>	<u>10,000</u>	<u>(10,000)</u>	<u>000,000</u>	<u>000,000</u>	<u>0,000</u>
<u>\$ 00,000</u>	<u>\$ 00,000</u>	<u>\$ 00,000</u>	<u>\$00,000</u>	<u>\$00,000</u>	<u>\$0,000</u>

TOWN OF ARBAUGH/2158, LK031828

Comparative Statement of Revenues, Expenses, and Changes in Retained Earnings,
Proprietary Fund Type
Years Ended June 30, 1997 and 1996

	<u>1997</u>	<u>1996</u>
Operating revenues:		
Charges for services -		
Gas sales	4,298,819	4,240,174
Gas reconnection fees	1,879	0,000
Water sales	128,829	142,800
Water reconnection fees	3,176	3,275
Messuage charges and connection fees	71,277	71,160
Garbage collections	780	730
Fees/charges	4,783	0,000
Total operating revenues	<u>4,581,113</u>	<u>4,558,039</u>
Operating expenses:		
Gas department	208,088	178,820
Water department	68,288	68,890
Sanitation department	25,150	25,240
Sanitation department	892	-
General and administrative	60,280	61,890
Depreciation	79,824	78,174
Total operating expenses	<u>462,522</u>	<u>413,014</u>
Operating income	<u>398,591</u>	<u>415,025</u>
Nonoperating revenues (expenses):		
Interest income	28,915	22,710
Ad valorem taxes	23,887	24,218
Interest expense	(26,400)	(22,840)
Paying agent's fees	(244)	(250)
Miscellaneous	-	300
Total nonoperating revenues	<u>25,958</u>	<u>23,138</u>
Income before operating transfers	424,549	438,163
Operating transfers in (out):		
Operating transfers out	<u>(141,120)</u>	<u>(100,000)</u>

(Continue if)

TOWN OF ARMOEVILLE, GEORGIA

Comparative Statement of Revenues, Expenses, and Changes in Retained Earnings
 Proprietary Fund Type (Continued)
 Years Ended June 30, 1997 and 1996

	1997	1996
Net Income (Loss)	\$ 648,894	\$ 44,544
ADD: Depreciation on fixed assets acquired with capital grants that reduces contributed capital from capital grants	18,453	18,851
Net Increase (Decrease) in Retained Earnings	667,347	63,395
Retained earnings, beginning	1,118,328	1,054,933
Retained earnings, ending	1,785,675	1,118,328

The accompanying notes are an integral part of this statement.

TOWN OF BRANFORD, CONNECTICUT
Managerial Fund
Utility Fund

Comparative Statements of Cash Flows
 Years Ended June 30, 1997 and 1996

	<u>1997</u>	<u>1996</u>
Cash Flows from operating activities		
Operating income	\$ 62,000	\$ 53,570
Adjustments to reconcile operating income to net cash provided by operating activities -		
Depreciation	7,000	7,000
Amortization of interest on certificates of indebtedness	700	700
Changes in assets and liabilities		
Decrease (increase) in accounts receivable	(1,384)	(270)
Decrease (increase) in due from other funds	42,224	(42,870)
Increase (decrease) in other non-current	1,844	507
Increase (decrease) in prepaid expenses	(1,374)	(1,374)
Increase (decrease) in accounts payable	(7,454)	(2,375)
Increase (decrease) in due to other funds	(3,942)	7,400
Increase (decrease) in accrued liabilities	1,289	0
Total adjustments	<u>(76,433)</u>	<u>(80,077)</u>
Net cash provided by operating activities	<u>\$ (14,433)</u>	<u>\$ (26,507)</u>
Cash Flows from managerial financing activities		
Proceeds from all various loans	0	0
Operating transfers out to other funds	(250,100)	(150,000)
Net cash used by managerial financing activities	<u>(250,100)</u>	<u>(150,000)</u>
Cash Flows from capital and related financing activities		
Interest paid on revenue bonds and certificates of indebtedness	(26,482)	(11,870)
Principal paid on revenue bonds	(26,482)	(11,870)
Principal capital fund	1,834	(670)
Interest various managerial revenues	-	0
Acquisition of property, plant and equipment	(3,944)	(1,370)
Net increase (decrease) in capital resources	<u>(55,074)</u>	<u>(25,710)</u>
Net cash used by capital and related financing activities	<u>(55,074)</u>	<u>(25,710)</u>
Cash Flows from investing activities		
Interest received on investments bearing deposits	26,700	17,000
Net increase in investments bearing deposits	<u>(26,700)</u>	<u>(17,000)</u>
Net cash used by investing activities	<u>(26,700)</u>	<u>(17,000)</u>
Net decrease in cash and cash equivalents	<u>(137,207)</u>	<u>(135,227)</u>
Cash and cash equivalents, beginning of period	<u>211,889</u>	<u>347,116</u>
Cash and cash equivalents, end of period	<u>\$ 74,682</u>	<u>\$ 211,889</u>

(over sheets)

Town of Middletown, Vermont
Enterprise Fund
Utility Fund

Comparative Statement of Cash Flows (Continued)
Years Ended June 30, 1997 and 1996

	1997	1996
Reconciliation of cash and cash equivalents per statement of cash flows to the balance sheet:		
Cash and cash equivalents, beginning of period:		
Cash - unrestricted	\$ 176,188	\$ 81,917
Interest-bearing deposits - unrestricted	429,178	441,708
Cash - restricted	27,648	37,879
Interest-bearing deposits - restricted	89,121	97,787
Less: Interest-bearing deposits with a maturity over three months	(268,724)	(168,377)
Total cash and cash equivalents	345,309	390,904
Cash and cash equivalents, end of period:		
Cash - unrestricted	87,897	158,788
Interest-bearing deposits - unrestricted	444,773	431,878
Cash - restricted	12,790	47,560
Interest-bearing deposits - restricted	108,843	97,787
Less: Interest-bearing deposits with a maturity over three months	(136,111)	(168,377)
Total cash and cash equivalents	477,292	467,636
Net decrease	\$ 131,983	\$ 76,732

PM Accounting Series are an integral part of this statement.

TOWN OF ARRADEVILLE, LOUISIANA

Notes to Financial Statements

(a) Summary of Significant Accounting Policies

The Town of Arradeville (Town) was incorporated in 1888 under the provisions of the Louisiana Act. The Town operates under a Mayor-Board of Aldermen form of government.

The accounting and reporting policies of the Town of Arradeville conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:115 and to the industry audit guide, Audits of State and Local Governmental Units.

The following is a summary of certain significant accounting policies:

A. Financial Reporting Entity

This report includes all funds and account groups which are controlled by or dependent on the Town executive and legislative branches (the mayor and board of Aldermen). Control by or dependence on the Town was determined on the basis of budget adoption, taxing authority, authority to issue debt, election or appointment of governing body, and other general oversight responsibility.

Based on the foregoing criteria, a certain governmental organization is not part of the Town and is thus excluded from the accompanying financial statements. This organization is the volunteer fire department. Although the Town does provide facilities and some of its financing, no control is exercised over its operations.

B. Basis of Presentation - Fund Accounting

The accounts of the Town of Arradeville are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise the assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in an individual fund based upon the purposes for which they are to be spent and the means by which spending activities are controlled. Account groups are reporting devices used to account for certain assets and liabilities of the governmental funds not recorded directly in those funds.

TOWN OF ARMOEDVILLE, LOUISIANA

Notes to Financial Statements (Continued)

The Town has the following fund types and account groups:

Governmental Fund Types -

General Fund

The General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

Special revenue funds

Special revenue funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specific purposes.

Debt service fund

The debt service fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

Capital projects funds

Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

Proprietary Fund Type -

Enterprise fund

The enterprise fund is used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The Town of Armoedville's enterprise fund is the Utility Fund.

TIME OF ANNAPOLIS, LOUISIANA

Notes to Financial Statements (Continued)

Account Groups -

General Fixed Assets Account Group

This is not a fund but rather an account group that is used to account for general fixed assets acquired principally for general purposes and includes fixed assets in the Enterprise Fund.

General Long-Term Debt Account Group

This is not a fund but rather an account group that is used to account for the outstanding principal balances of general obligation bonds and other long-term debt not reported in proprietary funds.

C. Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Sales taxes are considered "measurable" when in the hands of collecting governments and are recognized as revenue at that time. Anticipated refunds of such taxes are recorded as liabilities and reductions of revenue when they are measurable and their validity seems certain. Other major revenues that are considered measurable to accrual include accrued grant revenues and other intergovernmental revenues, charges for services and interest on interest-bearing deposits. Franchise fees, licenses and permits, and fines are recognized when received because they are not objectively measurable.

Deprecitures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. However, interest on general long-term debt is recognized when due and payments of various operating supplies are regarded as expenditures at the time purchased.

The proprietary fund is accounted for using the accrual basis of accounting whereby revenues are recognized when they are earned and expenses are recognized when incurred. Utilized utility service receivables, resulting from utility services rendered between the date of meter reading and billing and the end of the month are recorded at year end.

TOWN OF ARDMOREVILLE, LOUISIANA

Notes to Financial Statements (Continued)

D. Budgets and Budgetary Accounting

The Town follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The Town Clerk prepares a proposed budget and submits it to the Mayor and Board of Aldermen at least three business days prior to the beginning of each fiscal year.
2. A summary of the proposed budget is published and the public is notified when the proposed budget is available for public inspection. At the same time, a public hearing is called.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is adopted through passage of a resolution prior to the commencement of the fiscal year for which the budget is being adopted.
5. Budgetary amendments involving the transfer of funds from one department, program or function to another or involving increases in expenditures resulting from revenues exceeding amounts estimated require the approval of the board of aldermen.
6. All budgetary appropriations lapse at the end of each fiscal year.
7. Budgets for all funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally adopted or as amended by the board of Aldermen. Such amendments were not material in relation to the original appropriations.

E. Internal-Banking Deposits

Interest-bearing deposits are placed at cost, which approximates market.

TOWN OF MONROEVILLE, LOUISIANA

Notes to Financial Statements (Continued)

F. Statement of Cash Flows

For purposes of the statement of cash flows, the Enterprise Fund considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

G. Due to and Due from Other Funds

Interfund receivables and payables arise from interfund transactions and are recorded by all funds affected in the period in which transactions are recorded.

H. Restricted Assets

The Utility Fund, based on certain bond covenants, is required to establish and maintain prescribed amounts of resources (consisting of cash and temporary investments) that can be used to service outstanding debt.

I. Fixed Assets

Fixed assets used in governmental fund type operations (general fixed assets) are recorded for in the General Fixed Assets Account Group and are recorded as expenditures in the governmental fund types when purchased. The Town has elected not to capitalize public domain ("infrastructure") fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, systems and sidewalks, drainage systems, and lighting systems. No depreciation has been provided on general fixed assets.

The cost of normal maintenance and repairs that do not add to the value of assets or materially extend asset lives are not included in the general fixed assets account group or capitalized in the proprietary fund.

Depreciation of all depreciable fixed assets used by the proprietary fund is charged to an expense against its operations. Depreciation has been provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

See Utility:	
Lines	35 years
Equipment	20 years

TOWN OF AMHERSTVILLE, OHIO

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Water Utility:	
Lines	50 years
Equipment	5 years
Sewerage Utility:	
Lines	40 years
Pumps	10 years
Equipment	5 years
Sanitation equipment	3 years
Office equipment	7 years

All fixed assets are stated at historical cost or estimated historical cost if actual historical cost is not available. Depreciated fixed assets are stated at their estimated fair value on the date reported. Estimated amounts are immaterial in relation to total fixed assets.

D. Long-Term Debt

Long-term obligations of the Town are reported in the General Long-Term Debt Account Group. Long-term liabilities for certain general obligation bonds and revenue bonds are reported in the Utility Fund.

E. Bad Debts

Uncollectible amounts due for ad valorem taxes and utility accounts receivable are recognized as bad debts by direct write-off at the time information becomes available which would indicate the uncollectibility of the receivable. Although the direct charge-off method is not in conformity with generally accepted accounting principles (GAAP), no allowance for uncollectible taxes was made due to immateriality at June 30, 1997 and 1998.

F. Compensated Absence

Town employees are entitled to certain compensated absences based upon their length of service.

Vacation leave is earned at the rate of five days to twenty days per year. Vacation leave earned does not accumulate from year to year. However, all vacation leave accumulated at the time of separation is payable.

Sick leave is earned at the rate of one day per month not to exceed ten days in one year. Employees are allowed to accumulate and carryforward up to thirty days of sick leave from year to year. Accumulated sick leave is not payable at time of separation.

TOWN OF ARANSWILLE, LOUISIANA

NOTES TO Financial Statements (Continued)

At June 30, 1999, vested leave benefits have been accrued as required by GASB statement No. 14 "Accounting for Compensated Absences."

M. Accrualization of Interest Costs

It is the policy of the Town of Aranswille to capitalize material amounts of interest resulting from borrowings in the course of the construction of fixed assets.

N. Accrualization of Certificates of Indebtedness Interest

The issue of issuance of the certificates of indebtedness in the proprietary fund are being amortized, on the straight-line method, over the life of the certificates.

O. ENCLOSURES

Enclosure accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to receive their portion of the applicable appropriation, is not employed by the Town as an extension of formal budgetary integration in the funds.

P. Total Columns on Combined Statements - Overview

Total columns on the Combined Statements - Overview are prepared Memorandum only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a municipality. Intended eliminations have not been made in the aggregation of this data.

Q. Comparative Data

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the Town's financial position and operations. However, comparative U.S. presentation of prior year totals by fund type data have NOT been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

1000 OF ARROWVILLE, LOUISIANA.

NOTE TO FINANCIAL STATEMENTS (Continued)

B. Adoption of GASB Statement #31

During the year ended June 30, 2008, the Town of Arrowville adopted GASB Statement #31, Accounting for Derivatives by State and Local Governmental Organizations. Although this statement is effective for periods beginning June 30, 2007, the Governmental Accounting Standards Board is encouraging early implementation.

(C) Cash and Interest-Bearing Deposits

Under state law, the Town may deposit funds within a fiscal agent bank organized under the laws of the state of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Town may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2007, the Town has cash and interest-bearing deposits (book balances) totaling \$1,382,982 as follows:

Demand deposits	\$ 481,070
Time deposits	899,892
Money markets	<u> 2,020</u>
Total	\$1,382,982

These deposits are stated at cost, which approximates market. Under state law, these deposits, for the remaining book balances) must be secured by Federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the Federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (book balances) at June 30, 2007 are secured as follows:

Bank balances	\$1,311,782
Federal deposit insurance	\$ 482,416
Pledged securities (Category 3)	<u> 2,020</u>
Total	\$1,311,782

TOWN OF ARMAVILLE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (Continued)

Pledged securities in Category 3 include uninsured or unregistered investments for which the securities are held by the broker or dealer, or by the trust department of a bank, but not in the Town's name. Even though the pledged securities are considered uncollateralized (Category 3) Louisiana Revised Statute 9:1028 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 30 days of being notified by the Town that the fiscal agent has failed to pay deposited funds upon demand.

(3) AD VALOREM TAXES

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied by the Town in September or October and are actually billed to taxpayers in December. Billed taxes become delinquent on January 1 of the following year. The Town bills and collects its own property taxes using the assessed values determined by the tax assessors of St. Martin and St. Landry Parishes. Ad valorem tax revenues are deposited in the year billed.

For the year ended June 30, 1997 taxes of \$5.35 mills were levied on property with assessed valuations totaling \$5,800,000 and were dedicated as follows:

General corporate purposes	7.35 mills
Utility system	6.85 mills

Total taxes levied were \$45,975. Taxes receivable at June 30, 1997 was \$4,787, all of which was current.

(4) Interfund Receivables, Payables

A summary of interfund receivables and payables at June 30, 1997 follows:

	Interfund Receivables	Interfund Payables
General Fund	\$ 5,844	\$13,704
Special Revenue Funds:		
1996 Sales Tax Fund	10,000	37,104
1997 Sales Tax Fund	48,413	4,304
Capital Projects Fund:		
Street Improvement Fund	-	1,404
One Percent Budget Set-Aside Fund	18,914	-
Utility Fund	25,233	137,975
Total	108,404	194,487

Town of Arkleville, Louisiana

Notes to Financial Statements (Continued)

14) Restricted Assets - Proprietary Fund Type

Restricted assets were applicable to the following at June 30:

	1997	1996
Revenue bond sinking and interest redemption fund	\$ 82,100	\$ 82,100
Revenue bond reserve fund	10,482	0,000
Revenue bond capital additions and construction fund	26,758	24,518
Customers' deposits	<u>28,362</u>	<u>80,758</u>
Total restricted assets	\$147,702	\$187,376

15) Changes in Fixed Assets

A summary of changes in general fixed assets follows:

	Balance 7/31/96	Additions	Retirements	Balance 6/30/97
Land	\$ 28,488	\$ -	\$ -	\$ 28,488
Buildings	188,325	2,281	-	190,606
Equipment	<u>158,418</u>	<u>18,238</u>	<u>1,888</u>	<u>174,868</u>
Total general fixed assets	\$375,231	\$20,519	\$1,888	\$413,862

A summary of proprietary fund type property, plant and equipment at June 30, 1997 follows:

Gas Department:	
System and extensions	\$ 828,481
Equipment	81,748
Water Department:	
Land	25,810
System and extensions	687,819
Equipment	28,148
Sanitary Department:	
Land	3,718
System and improvements	2,488,273
Equipment	24,518
Sanitation Department:	
Equipment	3,830

TOWN OF KIMBERVILLE, SOUTH CAROLINA

NOTES TO FINANCIAL STATEMENTS (Continued)

Administrative:		
Office equipment		13,844
Building		<u>8,398</u>
		2,480,844
Less: Accumulated depreciation		<u>(2,122,875)</u>
	Net Utility Fund property, plant and equipment	\$ 3,360,313

(7) Change in Long-Term Debt

The following is a summary of general long-term obligation transactions of the Town for the year ended June 30, 1997:

	Compenated Additions	General Deductions	Revenue	Total
Compenated additions, bonds and certificates payable at June 30, 1996	\$6,837	\$126,000	\$342,000	\$468,837
Additions	1,500	-	-	1,500
Deductions	-	<u>32,000</u>	<u>32,000</u>	<u>\$4,500</u>
Compenated additions, bonds and certificates payable at June 30, 1997	\$8,337	\$94,000	\$310,000	\$412,337

BONDS AND CERTIFICATES OF INDEBTEDNESS PAYABLE AT JUNE 30, 1997 ARE COMPRISED OF THE FOLLOWING INDIVIDUAL ISSUES:

General obligations bonds and certificates of indebtedness:

\$175,000 Certificates of indebtedness

dated 6/30/93; due in annual
installments of \$20,000 to \$40,000
through 6/30/97; interest at 6.50
percent; payable from various annual
revenues

\$175,000

TOWN OF KANSASVILLE, MISSOURI

Notes to Financial Statements (Continued)

Revenue bonds and certificates:

\$200,000 Utility bonds dated 3/24/89; due in annual installments of 20,000 to 20,000 through 3/24/93; interest at 5.00 percent	\$187,800
Certificates of indebtedness, Series 1989 due in annual installments of \$35,000 to \$40,000 through 3/31/93; interest at 7.75 to 7.75 percent	110,800
Total	298,600
Less: Unamortized discount	(11,670)
Net utility revenue bonds and certificates payable	\$286,930

The annual requirements to amortize all debt outstanding as of June 30, 1997 including interest payments of \$159,391 are as follows:

Year ending ____/____/____	General Obsolescence	Revenue	Total
1998	\$ 41,374	\$ 37,000	\$ 78,374
1999	44,433	34,000	78,433
2000	42,158	30,800	72,958
2001	39,874	14,100	53,974
2002	42,449	13,450	55,899
2003-2007	-	70,000	70,000
2008-2012	-	48,800	48,800
2013-2017	-	47,800	47,800
2018-2022	-	48,100	48,100
2023-2027	-	-	-
	\$159,405	\$400,800	\$560,205

(8) Flow of Funds: Restrictions on Cash - Utilities Revenue

Under the terms of the bond indentures on outstanding utility revenue bonds dated March 24, 1989 and the Certificates of Indebtedness, Series 1989, all income and revenues (hereinafter referred to as revenues) of every nature, earned or derived from operation of the Utility System are pledged and dedicated to the retirement of said bonds and certificates and are to be set aside into the following funds:

TONN OF ARRAHVILLE, LEVIES/1988

Notes to Financial Statements (Continued)

Each month there will be set aside into a "Bond and Interest Redemption Fund", also called the "Sinking Fund", an amount consisting of 1/12 of the next maturing installment of principal and interest on the outstanding certificates. Such transfers must be made on or before the 15th day of each month to assure the prompt payment of principal and interest installments as they become due and may be used only for such payments.

Relative to the 1982 bond issue, 3 percent of the amount to be paid into the Bond and Interest Redemption Fund each month must be deposited into a "bond reserve fund" until there is on deposit an amount equal to \$15,000. Also, there will be set aside into a "capital additions and contingencies fund" \$125 per month for the 1982 issue. Money in this account may be used for the making of extraordinary repairs or replacements to the system which are necessary to keep the system in operating condition and for which money is not available as a maintenance and operation expense.

All revenues received in any fiscal year and not required to be paid in such fiscal year shall be of the above noted account shall be regarded as surplus and may be used for any lawful corporate purpose.

194 Dedication of Proceeds and Use of Funds - Sales and Use Tax Levies

Proceeds of a 1988 1/4 sales and use tax levied by the Town of Arrahville 1987 collections \$285,514; 1988 \$284,480 are dedicated to the following purposes:

Constructing, acquiring, improving and maintaining police department stations and equipment, garbage and waste disposal facilities, streets, drains and drainage facilities, compensating policemen; maintaining sewers and sewerage disposal works; and purchasing and acquiring the necessary equipment and furnishings for the aforesaid public works, improvements and facilities, title to which improvements shall be in the public name.

Proceeds of a 1982 1/4 sales and use tax levied by the Town of Arrahville 1987 collections \$109,394; 1988 \$104,480 are dedicated to the following purposes:

Constructing, acquiring, extending, improving, operating and/or maintaining public streets, bridges, sidewalks, drainage facilities, recreational facilities and garbage and waste disposal facilities; and purchasing and acquiring the necessary land, equipment and furnishings for any of the aforesaid public works, improvements and facilities. The 1982 sales and use tax is currently dedicated to retiring the 8/1/82 Street Improvement Certificates of Indebtedness.

TOWN OF ARBOREVILLE, LOUISIANA

Notes to Financial Statements (Continued)

(10) Retirement Plans

Eligible employees of the Town participate in two multiple-employer public employee retirement systems (ERS) which are controlled and administered by two separate boards of trustees. These retirement systems provide retirement, disability and death benefits to plan members and their beneficiaries. Benefits under each system are established and awarded by state statute. Pertinent information for each system follows:

A. Municipal Employee's Retirement System

Plan members are required to contribute 5.25% of their annual covered salary to the system while the Town is required to contribute at the statutory rate of 4.12% of the total annual covered salary. The Town's contributions to the system for the years ended June 30, 1997, 1998 and 1999 were \$22,280, \$22,813 and \$23,824, respectively, equal to the required contribution for each year.

A publicly available financial report that includes financial statements and required supplemental financial information may be obtained by writing to the Municipal Employee's Retirement System, 700 Office Park Bldg., Baton Rouge, Louisiana 70804.

B. Municipal Police Employee's Retirement System

Plan members are required to contribute 7.0% of their annual covered salary to the system while the Town is required to contribute at the statutory rate of 5.0% of the total annual covered salary. The Town's contributions to the system for the years ended June 30, 1997, 1998 and 1999 were \$18,002, \$8,894 and \$7,879, respectively, equal to the required contribution for each year.

A publicly available financial report that includes financial statements and required supplemental financial information may be obtained by writing to the Municipal Police Employee's Retirement System, P.O. Box 4494 - Capital Station, Baton Rouge, Louisiana 70804-9005.

(11) Natural Gas Purchase

The Town is currently under a contract to purchase natural gas from the Louisiana Municipal Gas Purchasing and Distribution Authority (Authority). The Town purchased natural gas from the Authority during 1997 in the amount

TOWN OF JARVISVILLE, LOUISIANA

Notes to Financial Statements (Continued)

of \$120,000 of which \$1,400 was owed for purchases for the month of June, 1997, and \$1,400 is being paid in storage at June 30, 1997. The amount held in storage is recorded as a prepaid expense at June 30, 1997.

(22) Support Information for the Enterprise Fund

The Town of Jarvisville maintains one enterprise fund with four departments which provide gas, water, sewerage and sanitation for a limited basic services. Support information for the year ended June 30, 1997 was as follows:

	Gas	Water	Sewerage	Sanitation	Total
	Dept.	Dept.	Dept.	Dept.	Enterprise Fund
Operating revenue	\$460,000	\$140,430	\$70,000	\$ 1,000	\$871,430
Operating expenses	\$374,000	\$112,000	\$1,000	\$ 314	\$487,314
Operating income (loss)	\$ 86,000	\$ 28,430	\$ 1,000	\$11,686	\$ 127,116

(23) Compensation of Town Officials

A detail of compensation paid to the Mayor and Board of Aldermen for the year ended June 30, 1997 follows:

Leonard Hanks, Mayor	\$ 8,700
Aldermen:	
Gerald Gentry	2,700
Kathy Richard	2,700
Todd Hanks	2,700
Lewis Stealy	2,700
Lewis Stealy, Jr.	2,700
Total	\$28,000

STATE OF ARKANSAS, LITTLE ROCK

NOTES TO Financial Statements (Continued)

(14) Contributed Capital

Amounts contributed to the Enterprise Fund for acquisition or construction of fixed assets is recognized as contributed capital. The sources of contributed capital used to acquire and construct facilities of the Enterprise Fund is as follows:

	Metropolitan	Dallam	State	Federal	Total
	DOLLARS	DOLLARS	DOLLARS	DOLLARS	
Contributed capital at July 1, 1996	\$112,275	\$18,178	\$648,808	\$642,788	\$922,049
Add: capital contributed	-	-	-	-	-
Less: accumulated amortization	-	-	-	128,430	128,430
Contributed capital at June 30, 1997	\$112,275	\$18,178	\$648,808	\$642,788	\$922,049

(15) Litigation and Claims

At June 30, 1997, the Town is involved in one lawsuit claiming damages. In the opinion of the Town's legal counsel, resolution of this lawsuit will not create a liability to the Town which would be material to the financial statements. Therefore, no accrual for a potential liability is recorded in the financial statements at June 30, 1997.

SUPPLEMENTAL INFORMATION

SCHEDULE OF INDIVIDUAL FUNDS AND ACCOUNT GROUPS

GENERAL FUND

To account for resources traditionally associated with governments which are not required to be accounted for in another fund.

TOWN OF ARBORETHILL, LOUISIANA
 General Fund

Comparative Balance Sheet
 June 30, 1997 and 1998

	1997	1998
ASSETS		
Cash	\$208,008	\$ 82,822
RECEIVABLES:		
Taxes	3,433	794
Due from other funds	5,944	-
Due from other governments	-	92
TOTAL RECEIVABLES	9,377	886
	-----	-----
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 7,333	\$ 5,561
Due to other funds	13,724	0
Other liabilities	2,058	3,881
Total Liabilities	23,115	9,442
Fund balance - unreserved and undesignated	184,893	73,380
TOTAL LIABILITIES AND FUND BALANCE	\$217,008	\$ 82,822
	-----	-----

TOWN OF ARMAVILLE, LOUISIANA
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget (FARF Basis) and Actual
Year Ended June 30, 1997
With Comparative Actual Amounts for Year Ended June 30, 1996

	1997		Variance - Favorable	1996 Actual
	Budget	Actual		
Revenues:				
Taxes	\$ 50,900	\$ 44,341	\$ 6,559	\$ 40,870
Licenses and permits	15,000	59,447	4,447	55,000
Intergovernmental	28,000	28,290	2,290	28,000
Fines and forfeits	28,400	28,491	90	28,750
Miscellaneous	28,180	12,028	16,152	14,350
Total revenues	<u>150,480</u>	<u>202,597</u>	<u>52,117</u>	<u>213,320</u>
Expenditures:				
CURRENT -				
General government	160,800	125,550	35,250	126,850
Public safety:				
Police	82,550	83,828	(1,278)	72,400
Highways and streets	21,000	22,285	(1,285)	42,280
Culture and recreation	15,200	15,688	(588)	8,300
Capital outlay	16,000	28,458	12,458	28,450
Total expenditures	<u>295,550</u>	<u>295,799</u>	<u>24,249</u>	<u>277,280</u>
Deficiency of revenues over expenditures	(144,470)	(93,202)	51,268	(144,240)
Other financing sources:				
Operating transfers in	181,000	183,880	2,880	88,200
Excess of revenues and other sources over expenditures	90	18,408	18,318	18,000
Fund balance, beginning	<u>74,750</u>	<u>74,750</u>	<u>0</u>	<u>58,800</u>
Fund balance, ending	<u>\$ 74,750</u>	<u>\$ 99,356</u>	<u>\$ 24,606</u>	<u>\$ 74,750</u>

TOWN OF ARMAVIR, LOUISIANA
 General Fund

Statement of Revenues Compared to Budget (GAAP Basis)
 Year Ended June 30, 1997
 With Comparative Actual Amounts for Year Ended June 30, 1996

	1997		Variance - Favorable (Disadvantage)	1996 Actual
	Budget	Actual		
Taxes:				
Ad valorem	\$ 22,490	\$ 22,041	\$ 4,449	\$ 22,387
Franchise - utility companies	28,480	28,022	4,458	28,387
	50,970	50,063	8,907	50,774
Licenses and permits:				
Occupational licenses	52,000	51,642	3,358	52,000
Intergovernmental:				
State of Louisiana -				
Tobacco tax	7,000	7,512	512	7,512
Beer tax	4,000	3,832	1,668	4,170
Video poker contributions	12,000	12,512	432	12,600
Sidewalk grant	-	-	-	22,400
U. S. Post Office Rental	5,000	3,150	1,850	5,250
	28,000	23,996	4,004	28,932
Fees and Service	22,200	22,422	2,222	22,117
Miscellaneous:				
Sale of equipment	100	122	122	100
INCENTIVE	-	-	-	1,000
RECREATION Department Fees	2,200	2,200	700	2,200
Donations	1,200	1,000	300	4,700
Other	2,200	2,200	422	1,200
	12,700	12,022	1,338	12,800
Total revenues	\$211,140	\$207,362	\$3,778	\$211,300

TOWN OF ARRADEVILLE, LOUISIANA
General Fund

Statement of Expenditures Compared to Budget (GAAP Basis)
Year Ended June 30, 1997
With Comparative Actual Amounts For Year Ended June 30, 1996

	1997		Variance - Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
General government:				
council and clerk salaries	\$ 49,000	\$ 49,100	\$ 400	\$ 44,100
other salaries	17,000	13,038	3,962	17,120
Pension plan and retirement	8,000	7,728	2,732	5,150
Utilities	1,200	1,340	(140)	1,250
Telephone	4,500	5,096	(596)	4,120
advertising and publications	500	328	172	740
Travel	1,500	1,800	(112)	2,000
Fees	1,500	2,074	(174)	900
Professional fees	8,500	10,448	(1,948)	7,000
Group insurance	1,000	110	890	900
insurance	28,000	25,721	2,279	22,780
meeting and convention	2,500	2,801	(301)	4,300
Economic development	2,500	1,801	600	2,500
Computer maintenance	1,500	428	1072	700
Office supplies	4,500	4,180	(320)	4,700
City hall and post office building	8,000	8,000	100	4,700
Tax roll and assessor's fee	350	-	350	320
coffee expense	1,750	1,578	172	2,400
Miscellaneous	2,500	4,128	(168)	3,000
Total general government	140,500	144,562	4,062	138,820
Public safety:				
Police -				
Salaries - dispatchers	63,000	63,000	578	58,300
Supplies	4,000	3,980	1,850	3,950
uniforms	1,000	1,000	500	800
meetings	800	400	204	700
equipe and maintenance	14,000	13,800	(1,800)	4,200
Auto maintenance	1,000	1,100	(100)	9,000
Training	-	-	-	200
Printer leasing	1,000	1,000	(500)	1,000
miscellaneous	500	500	(80)	2,100
Total public safety	84,300	87,880	(1,280)	79,400

Crank Source II

TOWN OF BARRINGER, LOUISIANA
General Fund

(Statement of Expenditures Compared to Budget (GASB Social Disclosure)
Year Ended June 30, 1997
With Comparative Actual Amounts for Year Ended June 30, 1996

	1997		Variance - Favorable Unfavorable	1996 Actual
	Budget	Actual		
Highways and streets:				
Salaries	\$ 34,500	\$ 34,400	\$41,043	\$ 34,400
Payroll taxes - streets	-	-	-	2,100
Equipment and street maintenance	8,500	7,400	800	8,500
Total highways and streets	43,000	41,800	1500	45,000
Culture and recreation:				
Salaries	3,000	3,000	-	3,000
Supplies	4,300	4,300	30	4,300
Total culture and recreation	7,300	7,300	30	7,300
Capital outlay:				
General government - Building improvements	-	-	-	900
Equipment	3,000	3,300	1000	-
Public safety - Automobile	10,000	10,200	200	-
Equipment	3,000	700	200	3,300
Highways and streets - Street equipment	-	-	-	13,000
sidewalk project	13,000	13,000	1000	-
Culture and Recreation - Building	-	-	-	3,000
Total capital outlay	29,000	29,500	500	29,000
Total expenditures	\$271,970	\$271,737	\$ 3,823	\$277,300
	0000000	0000000	0000000	0000000

SPECIAL REVENUE FUNDS

1980 Sales Tax Fund - to account for the receipt and use of proceeds of the State's 1980 1% sales and use tax. These taxes are dedicated to constructing, acquiring, improving and maintaining police department vehicles and equipment, garbage and waste disposal facilities, streets, drains and drainage facilities; compensating policemen; maintaining sewers and sewerage disposal works; and purchasing and acquiring the necessary equipment and furnishings for the aforesaid public works, improvements and facilities.

1980 Sales Tax Fund - to account for the receipt and use of proceeds of the State's 1980 1% sales and use tax. These taxes are dedicated to constructing, acquiring, extending, improving, operating, and/or maintaining public streets, bridges, sidewalks, drainage facilities, recreational facilities and garbage and waste disposal facilities; and purchasing and acquiring the necessary land, equipment and furnishings for any of the aforesaid public works, improvements and facilities.

TOWN OF ARRADEVILLE, LOUISIANA
Special Revenue Funds

Combining Balance Sheet
June 30, 1993
With Comparative Balance For June 30, 1992

	1993 Balance	1992 Balance	Total	
	Per Fund	Per Fund	1992	1993
ASSETS				
Cash	\$ 43,058	\$ 54,904	\$448,848	\$172,840
Interest-bearing deposits	45,354	187,878	271,814	188,670
Receivables:				
Federal grant	18,821	-	18,821	-
Accrued interest	3,048	5,503	3,320	1,800
Due from other funds	12,058	12,813	21,813	2,300
Total receivables	33,927	18,316	42,154	4,900
Total assets	\$135,367	\$261,399	\$1,071,744	\$109,210
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 100	\$ 1,800	\$ 1,700	\$ 1,700
Contracts payable	-	28,800	28,800	-
Due to other funds	50,148	4,300	41,848	78,414
Other liabilities	3,800	-	1,800	300
Total liabilities	\$54,048	\$34,900	\$74,148	\$80,814
Fund balances - unreserved and designated	181,319	126,499	1,022,815	218,396
Total liabilities and fund balances	\$181,319	\$161,399	\$1,097,560	\$309,210

TOWN OF ARKADIVILLE, LOUISIANA
Special Revenue Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Year Ended June 30, 1997

With Comparative Totals for Year Ended June 30, 1996

	1996 Sales	1996 Sales	Totals	
	Tax Fund	Tax Fund	1997	1996
Revenues:				
Taxes	2182,394	2097,304	2018,708	2088,227
Intergovernmental	28,848	-	28,848	417
Miscellaneous	3,320	4,278	3,693	2,490
Total revenues	2214,562	2101,886	2051,249	2133,134
Expenditures:				
Current -				
General government	2,948	2,948	3,897	3,520
Public safety:				
Police	182,530	-	210,510	98,883
Highways and streets	-	18,568	18,568	18,881
Culture and recreation	-	2,948	2,948	593
Capital outlay	-	18,214	18,214	2,481
Total expenditures	185,478	33,670	345,227	123,282
Excess of revenues over expenditures	22,084	20,216	16,022	89,852
Other financing sources (used):				
Operating transfers in	23,000	-	23,000	13,763
Operating transfers out	-	(181,721)	(181,721)	(643,275)
Total other financing sources (used)	23,000	(181,721)	(158,721)	(629,512)
Excess of revenues and other sources over expenditures and other uses	45,084	38,495	33,301	26,340
Fund balances, beginning	281,458	118,182	238,848	336,750
Fund balances, ending	326,542	156,677	272,149	363,090

TOWN OF KENNESWILLE, LOUISIANA
Special Revenue Fund
1960 Sales Tax Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget (BAP) Basis and Actual
Year Ended June 30, 1961
With Comparative Actual Records for Year Ended June 30, 1960

	1961		Variance - Favorable - (Disadvantageous)	1960
	Budget	Actual		
REVENUES:				
Taxes	\$108,000	\$109,394	\$ 1,394	\$109,495
Intergovernmental -				
State revenue sharing	800	383	(417)	817
Federal grant	40,000	39,814	(186)	-
Interest	3,300	3,323	23	3,300
Total revenues	<u>152,100</u>	<u>152,914</u>	<u>810</u>	<u>116,612</u>
EXPENDITURES:				
General government -				
Professional fees	1,500	1,455	45	1,315
Collection fees	2,000	2,000	-	2,000
Total general government	<u>3,500</u>	<u>3,455</u>	<u>45</u>	<u>3,315</u>
Public safety -				
Police				
Salaries	100,000	100,300	300	99,800
Payroll taxes and retirement	9,000	12,300	(3,300)	10,200
Miscellaneous	-	-	-	51
Total public safety	<u>109,000</u>	<u>112,600</u>	<u>(3,600)</u>	<u>110,051</u>
Total expenditures	<u>112,500</u>	<u>116,055</u>	<u>(3,555)</u>	<u>113,366</u>
Reversal of revenues over expenditures	15,195	36,365	21,170	6,801
Other financing sources:				
Operating transfers in	23,000	23,000	-	23,000
Excess of revenues and other sources over expenditures	30,195	39,365	9,170	39,554
Fund balance, beginning	61,000	61,438	-	61,814
Fund balance, ending	<u>\$144,390</u>	<u>\$144,823</u>	<u>\$ 433</u>	<u>\$ 103,182</u>

TOWN OF KENNEDVILLE, MICHIGAN
Special Revenue Fund
1982 Action Tax Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget (GAAP Basis) and Actual
Year Ended June 30, 1982
With Comparative Actual Amounts for Year Ended June 30, 1981

	1982		Variance - Favorable	1981 Actual
	Budget	Actual		
Revenues:				
Taxes	\$185,800	\$188,354	\$ 2,554	\$188,410
Interest	---4,800	---6,800	---2,000	---6,200
Total revenues	181,000	181,554	---5,454	182,210
Expenditures:				
General government -				
Professional fees	1,500	1,450	40	1,310
Collection fees	1,500	1,894	404	1,840
Miscellaneous	---	---	---	80
Total general government	3,000	3,344	344	3,230
Mileage and streets -				
Utilities - street lighting	28,300	28,300	---	28,800
Culture and recreation -				
Supplies	2,500	1,700	700	200
Tourist promotion	2,800	2,800	---	---
Total culture and recreation	5,300	4,500	800	400
Capital outlay -				
Acquisition	5,000	5,000	---	5,000
Streets	28,800	28,800	---	---
Total capital outlay	33,800	33,800	---	5,400
Total expenditures	40,100	41,444	1,344	38,630
Excess of revenues over expenditures	140,900	140,110	790	143,580
Other financing (use):				
Operating transfers out	(52,320)	(52,320)	---	(52,320)
Excess of revenues over expenditures and other uses	88,580	87,790	790	91,260
Fund balances, beginning	116,382	116,382	---	94,000
Fund balances, ending	\$182,000	\$178,790	\$3,210	\$185,260

DEBT SERVICE FUND

Street Improvements Certificates of Indebtedness 8/1/90 - To accumulate monies for payment of the \$200,000 certificates of indebtedness issued for the purpose of street improvement. Debt service is financed by sales annual revenues of the Town.

VINE OF ARANSVILLE, LOUISIANA
 Debt Service Fund
 Street Improvement Certification of Independence 6/1/98

COMPARATIVE Balance Sheet
 June 30, 1997 and 1998

	<u>TOTALS</u>	
	<u>1997</u>	<u>1998</u>
ASSETS		
Cash	\$ 0.000	\$10.000
	-----	-----
FUND BALANCES		
Fund balances:		
Reserved for debt service	\$ 0.000	\$10.000
	-----	-----

CAPITAL PROJECTS FUNDS

Street Improvement Fund - To account for the financing and improvement of certain streets within the Town. The proceeds of \$100,000 of authorization of independent dated 01/01/02 along with \$200,400 of Federal grant money awarded under the Louisiana Community Development Block Grant program are to be used to finance the 1999 Street Improvement Project as well as future street improvement projects as needed.

One Percent Budget Set-Aside Fund - To account for the financing of various capital improvement projects as designated by the Town Council. Capital projects are to be funded by excess annual revenues of the Town.

TOWN OF BRIDGEVILLE, LOUISIANA
Capital Projects Funds

Combining Balance Sheet
June 30, 1987

With Comparative Totals for June 30, 1986

	Balance		Old Budget	
	Improvement	Res-Avails	Totals	
	Fund	Fund	1987	1986
ASSETS				
Cash	\$ 1,100	\$ -	\$ 1,100	\$ 2,049
Interest-bearing deposits	98,074	98,807	198,881	183,430
Receivables:				
Federal grant	133,881	-	133,881	-
Due from other funds	-	11,814	11,814	9,880
Accrued interest	2,431	881	3,312	4,327
Total receivables	136,312	12,695	149,007	144,087
Total assets	\$137,917	\$101,492	\$239,404	\$230,366
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	315	-	315	-
Due to other funds	1,488	-	1,488	-
Contract payable	104,939	-	104,939	-
Retainage payable	18,315	-	18,315	-
Total liabilities	124,857	-	124,857	-
Fund balances - unrestricted:				
Designated for subsequent years' expenditures	20,060	26,492	46,552	32,169
Total liabilities and fund balances	\$144,917	\$26,492	\$171,409	\$32,169

1996-97 ACCOUNTS, CAPITALS
AND RESERVE FUNDS

Comparative Statement of Receipts, Expenditures, and Changes in Fund Balances -
Budget, Actual Results, and Actual
for ended June 30, 1997

and Comparative Actual Results for Year Ended June 30, 1996

	Budget, 1996-97		Actual Results, 1996-97		Actual Results, 1996-97		Actual Results, 1996-97		Actual Results, 1996-97	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Receipts:										
Intergovernmental -										
Federal grant	620,000	620,734	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
State grant	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Local taxes and other	70,000	70,266	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Total receipts	691,000	702,000	1,002,000	1,002,000	1,002,000	1,002,000	1,002,000	1,002,000	1,002,000	1,002,000
Expenditures:										
Personnel and other	20,000	20,222	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Capital outlay	10,000	10,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Total 1996-97 of receipts and expenditures	30,000	30,222	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Other financing sources:										
Borrowing through bonds	10,000	10,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Total other financing of receipts and other sources	10,000	10,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Fund balance, beginning	20,000	20,222	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Fund balance, ending	30,000	30,222	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000

transmission FMS

Utility Fund - To account for the provision of gas, water, sewerage and electricity services to residents of the Town. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing and related debt service, and billing and collection.

1997 1996

LIABILITIES AND FUND EQUITY

LIABILITIES:

Current liabilities (payable from current assets) -		
Revenues payable	\$ 16,408	\$ 12,038
Due to other funds	17,845	9,408
Other liabilities	<u>5,212</u>	<u>5,068</u>
Total current liabilities (payable from current assets)	<u>39,465</u>	<u>36,514</u>

Current liabilities (payable from restricted assets) -

Revenues bonds payable	5,000	4,800
Certificates of indebtedness payable	18,000	20,800
Customers' deposits	<u>12,428</u>	<u>28,878</u>
Total current liabilities (payable from restricted assets)	<u>35,428</u>	<u>54,478</u>

Long-term liabilities -

Revenues bonds payable	192,000	187,400
Certificates of indebtedness payable	<u>73,262</u>	<u>167,882</u>
Total long-term liabilities	<u>265,262</u>	<u>355,282</u>

Total liabilities 664,155 606,274

Fund equity:

Contributed capital -		
Municipality	112,775	112,175
Customers	28,176	15,474
State and Federal grants	<u>78,827</u>	<u>205,269</u>
Total contributed capital	<u>220,778</u>	<u>432,918</u>

Retained earnings -

Reserved for revenue bond retirement	17,471	82,812
Unreserved	<u>1,018,202</u>	<u>1,058,780</u>
Total retained earnings	<u>1,035,673</u>	<u>1,141,592</u>

Total fund equity 1,256,451 1,574,510

Total liabilities and fund equity 1,920,606 1,920,606

TOWN OF ARCADYVILLE, LOUISIANA
Municipal Fund
Utility Fund

Comparative Statement of Revenues, Expenses, and Changes in Retained Earnings:
Years Ended June 30, 1997 and 1996

	<u>1997</u>	<u>1996</u>
Operating revenues:		
charges for services -		
Gas sales	\$ 298,419	\$ 288,310
Gas reconnection fees	1,878	2,287
Water sales	159,838	142,887
Water reconnection fees	3,178	3,221
Sewerage charges and connection fees	71,277	51,160
Garbage collections	789	713
Fees/charges	<u>6,389</u>	<u>8,891</u>
Total operating revenues	<u>538,412</u>	<u>498,689</u>
Operating expenses:		
Gas department	232,882	199,142
Water Department	82,114	79,200
Sewerage Department	68,919	61,488
Sanitation department	1,200	700
General and administration	<u>36,214</u>	<u>41,154</u>
Total operating expenses	<u>421,329</u>	<u>381,684</u>
Operating income	<u>117,083</u>	<u>117,005</u>
Nonoperating revenues (expenses):		
Interest income	24,918	89,120
AD valuer's fees	21,867	24,329
Interest expense	(20,400)	(22,887)
Buying agent's fees	1000	507.00
Miscellaneous	<u>-</u>	<u>827</u>
Total nonoperating revenues	<u>26,385</u>	<u>91,899</u>
Income before operating transfers	<u>143,468</u>	<u>208,904</u>
Operating transfers in (out):		
Operating transfers out	<u>(146,138)</u>	<u>(119,327)</u>

Continued >

TOWN OF ARDENVILLE, LOUISIANA
Enterprise Fund
Utility Fund

Comparative Statement of Revenues, Expenses, and Changes in Retained Earnings
(Continued)
Years Ended June 30, 1997 and 1996

	<u>1997</u>	<u>1996</u>
Net income (loss)	\$ (48,845)	\$ 44,844
Add: Depreciation on fixed assets acquired with capital grants that reduces contributed capital from capital grants	<u>38,423</u>	<u>38,423</u>
Net increase (decrease) in retained earnings	(10,422)	83,267
Retained earnings, beginning	<u>1,138,314</u>	<u>1,055,047</u>
Retained earnings, ending	\$1,027,892	\$1,138,314

TOWN OF MERRIMACK, VERMONT
 Telephone Fund
 Utility Fund

Comparative Statement of Operating Expenses by Department
 Years Ended June 30, 1957 and 1956

	1957	1956
Gas Department:		
Salaries	\$ 39,325	43,000
Payroll taxes and retirement	3,829	3,800
Gas purchases	120,500	98,250
Distribution system repairs and maintenance	28,262	32,800
Insurance	12,242	12,250
Telephone	1,154	2,150
Depreciation	20,897	19,127
Bad debts	400	200
Miscellaneous	3,212	700
Total gas department	<u>323,817</u>	<u>322,227</u>
Water Department:		
Salaries	22,347	26,750
Payroll taxes and retirement	2,100	2,200
Distribution system repairs and maintenance	23,740	22,800
Insurance	5,125	4,740
Depreciation	12,000	12,500
Bad debts	800	600
Water plant lease and maintenance	400	200
Utilities	25,200	23,814
Fire department expense	2,475	2,475
Miscellaneous	250	2,000
Total water department	<u>122,737</u>	<u>128,279</u>
Sewerage Department:		
Salaries	11,170	9,300
Payroll taxes and retirement	1,004	1,000
Distribution system repairs and maintenance	8,700	12,400
Insurance	2,600	3,340
Depreciation	15,800	17,370
Bad debts	420	200
Total sewerage department	<u>53,694</u>	<u>53,610</u>

Continued on 11

TOWN OF ARRADEVILLE, LOUISIANA
Municipal Bond
Utility Bond

Comparative Statement of Operating Expenses by Department (Doubtless)
Years Ended June 30, 1997 and 1996

	<u>1997</u>	<u>1996</u>
Sanitation Department:		
Depreciation	780	780
Miscellaneous	<u>822</u>	<u>-</u>
Total sanitation department	<u>1,602</u>	<u>780</u>
General and administrative:		
Salaries	39,305	38,401
Payroll taxes and retirement	3,829	3,829
Telephone	1,888	2,285
Professional fees	6,380	5,967
Contribution fees	8,875	9,287
Insurance	8,287	7,527
Depreciation	2,824	2,489
Office supplies	1,782	8,000
Bad debts	381	-
Miscellaneous	<u>1,466</u>	<u>1,351</u>
Total general and administrative	<u>74,309</u>	<u>84,126</u>
 Total operating expenses	 <u>145,911</u>	 <u>168,907</u>

TOWN OF ARMYVILLE, OREGON
Waterfall Fund
Utility Fund

Comparative Statement of Cash Flows
 Years Ended June 30, 1997 and 1996

	<u>1997</u>	<u>1996</u>
Cash Flows from operating activities:		
Operating income	\$ 16,000	\$ 12,713
Adjustments to reconcile operating income to net cash provided by operating activities -		
Depreciation	16,834	16,762
Amortization of discount on certificates of indebtedness	588	520
Change in assets and liabilities:		
Increase (decrease) in accounts receivable	11,388	1,713
Increase (decrease) in due from other funds	17,781	147,893
Increase (decrease) in other receivables	1893	447
Increase (decrease) in prepaid expenses	14,294	15,175
Increase (decrease) in accounts payable	17,873	1,176
Increase (decrease) in due to other funds	9,070	7,071
Increase (decrease) in accrued liabilities	(1,809)	891
Total adjustments	<u>112,632</u>	<u>160,571</u>
Net cash provided by operating activities	<u>128,632</u>	<u>173,284</u>
Cash Flows from noncapital, financing activities:		
Proceeds from debt issues	22,282	22,282
Operating transfer out to other funds	(147,780)	(148,893)
Net cash used by noncapital financing activities	<u>(125,498)</u>	<u>(126,611)</u>
Cash Flows from capital and related financing activities:		
Interest paid on revenue bonds and certificates of indebtedness	(30,000)	(32,852)
Principal paid on revenue bonds	(14,000)	(14,213)
Paying agents' fees	(263)	(212)
Rental/lease management services	-	93
Acquisition of property, plant and equipment	16,800	11,313
Net increase (decrease) in other deposits	(2,000)	(2,784)
Net cash used by capital and related financing activities	<u>(19,463)</u>	<u>(28,545)</u>
Cash Flows from investing activities:		
Interest received on interest-bearing deposits	26,272	17,273
Net increase in, decrease during deposits	(22,800)	(18,270)
Net increase in cash and cash equivalents	<u>(6,528)</u>	<u>(1,000)</u>
Net decrease in cash and cash equivalents	<u>15,576</u>	<u>17,689</u>
Cash and cash equivalents, beginning of period	<u>21,886</u>	<u>22,871</u>
Cash and cash equivalents, end of period	<u>\$ 37,462</u>	<u>\$ 40,560</u>

(Continued)

TRIM OF ABINGTON, LLC
500-TRIM FUND
TRUST FUND

Comparative Statement of Cash Flows (continued)
 Years Ended June 30, 2007 and 2006

	2007	2006
Reconciliation of cash and cash equivalents per statement of cash flows to the balance sheet:		
Banks and cash equivalents, beginning of period:		
Banks - unrestricted	\$ 336,188	\$ 401,551
Interest-bearing deposits - unrestricted	403,178	446,519
Banks - restricted	14,188	35,749
Interest-bearing deposits - restricted	81,245	85,154
Less: Interest-bearing deposits of \$ 100,000 for over three months	(148,194)	(148,114)
Total cash and cash equivalents	586,505	620,759
Banks and cash equivalents, end of period:		
Banks - unrestricted	81,100	108,150
Interest-bearing deposits - unrestricted	446,778	475,478
Banks - restricted	14,790	14,790
Interest-bearing deposits - restricted	161,841	85,114
Less: Interest-bearing deposits of \$ 100,000 for over three months	(148,114)	(148,114)
Total cash and cash equivalents	546,395	535,468
Net decrease	\$ (139,810)	\$ (185,291)

TOWN OF LEBANON, VERMONT
 WATERWORKS FUND
 UTILITY FUND

SCHEDULE OF CHANGES IN ASSETS MAINTAINED FOR REVENUE BOND DEBT SERVICE
 Year Ended June 30, 1987

	Revenue Bond and Interest	Revenue Bond	Revenue Bond Capital Additions and Deletions/Retirements	Total
Cash and interest-bearing deposits July 1, 1986	\$ 22,282	\$ 2,202	\$ 22,210	\$ 46,694
Cash receipts:				
Transfer from operating account	57,317	783	1,458	\$ 60,498
Interest on deposits	820	-	858	1,678
Total cash receipts	<u>58,137</u>	<u>783</u>	<u>2,316</u>	<u>61,176</u>
Total cash and interest- bearing deposits available	<u>80,419</u>	<u>2,985</u>	<u>24,526</u>	<u>107,930</u>
Cash disbursements:				
Principal payments	24,808	-	-	24,808
Interest payments	5,818	-	-	5,818
Total disbursements	<u>30,626</u>	<u>-</u>	<u>-</u>	<u>30,626</u>
Cash and interest-bearing deposits, June 30, 1987	\$ 49,793	\$ 2,985	\$ 24,526	\$ 77,304

GENERAL FIXED ASSETS ACCOUNT DEBIT

TO ACCOUNT FOR FIXED ASSETS NOT USED IN PROPRIETARY FUND OPERATIONS.

TOWN OF ARDENVILLE, LOUISIANA

Comparative Statement of General Fixed Assets
June 30, 1977 and 1976

	<u>1977</u>	<u>1976</u>
General fixed assets, at cost:		
Land	\$ 25,450	\$ 25,450
Buildings	150,000	300,000
Equipment	123,892	200,000
Total general fixed assets	<u>\$348,941</u>	<u>\$525,450</u>
Investment in general fixed assets:		
Property acquired from -		
General fund revenues	\$283,818	\$178,250
Federal revenue sharing funds	20,837	20,837
Sales tax revenues	37,000	20,000
Public improvement bonds	60,000	80,000
Ad valorem taxes	<u>20,325</u>	<u>20,325</u>
Total investment in general fixed assets	<u>\$441,980</u>	<u>\$319,412</u>

TOWN OF MONROEVILLE, LOUISIANA

Statement of Changes in General Fixed Assets
Year Ended June 30, 1987

	<u>Land</u>	<u>Buildings</u>	<u>Equipment</u>	<u>Total</u>
General fixed assets, beginning of year	\$28,488	\$194,922	\$158,418	\$381,828
Additions	-----	<u>2,381</u>	<u>38,728</u>	<u>41,109</u>
Total balances and additions	30,876	197,303	197,146	325,325
Deletions	-----	-----	<u>1,834</u>	<u>1,834</u>
General fixed assets, end of year	\$30,876	\$197,303	\$195,312	\$323,491

GENERAL LONG-TERM DEBT ACCOUNT CLASS

To account for unretired principal amounts on general long-term debt reported to be financed from governmental type funds. Payment of maturing obligations, including interest, are accounted for in the debt service funds.

TONS OF ARRADEVILLE, LOUISIANA

Statement of General Long-Term Debt
 June 30, 1993
 With Comparative Totals for June 30, 1992

	Accrued Compensated Absences	Street Improvements Certificates of Indebtedness	Totals	
			1992	1993
AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE RETIREMENT OF GENERAL LONG-TERM DEBT				
Amount available in debt service fund for debt retirement	\$ -	\$ 8,426	\$ 8,426	\$ 10,000
Amount to be provided from - Revenue annual revenues	28,426	175,000	175,000	223,770
Total available and to be provided	28,426	\$175,000	\$183,426	\$233,770
GENERAL LONG-TERM DEBT PAYABLE				
Accrued compensated absences Certificates of Indebtedness payable	28,426	\$ -	\$ 8,426	\$ 8,852
		175,000	175,000	225,000
Total general long-term debt payable	28,426	\$175,000	\$183,426	\$233,852

INTERNAL CONTROL AND COMPLIANCE

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC
CERTIFIED PUBLIC ACCOUNTANTS

1000 Lakeshore Drive
Suite 1000
Baton Rouge, Louisiana 70801
Phone: (504) 383-1100
Fax: (504) 383-1101

1000 Lakeshore Drive
Suite 1000
Baton Rouge, Louisiana 70801
Phone: (504) 383-1100
Fax: (504) 383-1101

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL
CONTROL STRUCTURE BASED ON AN AUDIT OF
GENERAL PURPOSE FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH
GOVERNMENT ACCOUNTING STANDARDS**

1000 Lakeshore Drive
Suite 1000
Baton Rouge, Louisiana 70801
Phone: (504) 383-1100
Fax: (504) 383-1101

1000 Lakeshore Drive
Suite 1000
Baton Rouge, Louisiana 70801
Phone: (504) 383-1100
Fax: (504) 383-1101

1000 Lakeshore Drive
Suite 1000
Baton Rouge, Louisiana 70801
Phone: (504) 383-1100
Fax: (504) 383-1101

The Honorable Louis Meier, Mayor
and Members of the Board of Aldermen
Town of Arnaudville, Louisiana

We have audited the general purpose financial statements of the Town of Arnaudville, Louisiana, as of and for the year ended June 30, 1997, and have issued our report thereon dated July 28, 1997.

We conducted our audit in accordance with generally accepted auditing standards and government auditing standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The elected officials of the Town of Arnaudville, Louisiana are responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, decisions and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of the Town of Arnaudville, Louisiana, for the year ended June 30, 1997, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation and assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control structure. Accordingly, we do not express such an opinion.

1000 Lakeshore Drive
Suite 1000
Baton Rouge, Louisiana 70801
Phone: (504) 383-1100
Fax: (504) 383-1101

We noted a certain matter involving the internal control structure and its operation that we consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, would adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

Inadequate Segregation of Accounting Functions

Finding:

Due to the small number of employees, the Town did not have adequate segregation of functions within the accounting system.

Recommendation:

Based upon the size of the operation and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.

Response:

No response is considered necessary.

A material weakness is a reportable condition in which the design or operation of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not automatically disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe the reportable condition described above is a material weakness. This condition was considered in determining the nature, timing and extent of the procedures to be performed in our audit of the general purpose financial statements of the Town of Leesville for the year ended June 30, 1999.

This report is intended for the information of management. However, this report is a matter of public record and its distribution is not limited.

Kolder, Champagne, Havel & Rainey, LLC
Certified Public Accountants

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC
CERTIFIED PUBLIC ACCOUNTANTS

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Kolder, Champagne, Slaven & Rainey, LLC
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**INDEPENDENT AUDITOR'S REPORT
ON COMPLIANCE BASED ON AN ASSESS OF
GENERAL PURPOSE FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

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The Honorable Leland Neale, Mayor
and Members of the Board of Aldermen
Town of Arnaudville, Louisiana

We have audited the general purpose financial statements of the Town of Arnaudville, Louisiana, as of and for the year ended June 30, 2007, and have issued our report thereon dated July 28, 2007.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Town of Arnaudville, Louisiana is the responsibility of the Town of Arnaudville, Louisiana's elected officials. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Town of Arnaudville, Louisiana's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

This report is intended for the information of management. However, this report is a matter of public record and its distribution is not limited.

Kolder, Champagne, Slaven & Rainey, LLC

Certified Public Accountants

Arnaudville, Louisiana
July 28, 2007

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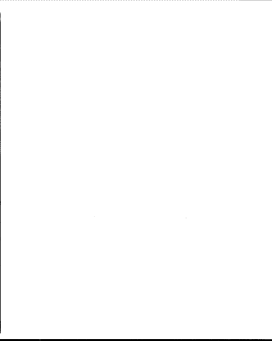
OTHER SUPPLEMENTARY INFORMATION

TOWN OF KERRVILLE, TEXAS
Enterprise Fund
Utility Fund

Schedule of Number of Utility Customers
(Detailed)
June 30, 1997 and 1996

Records maintained by the Town indicated the following number of customers were being served during the months of June, 1997 and 1996:

Customers	1997	1996
Gas (metered)	781	781
Water	857	856
Sewerage	981	980
Sanitation	35	31



State of Alaska, LLC, US0188A
 \$100,000,000
 07/15/97

Comparative Supplemental Analysis of Revenues and Expenses
 Years Ended June 30, 1997 and 1996

	Totals		1997		1996	
	1997	1996	1997	1996	1997	1996
Operating revenues:						
Charges for services -						
Bridges for customers	\$ 141,417	\$ 114,426	\$141,417	\$100,175	\$141,417	\$141,417
Delinquency charges	4,768	8,880	4,768	4,238	4,767	7,777
Other Fees	1,000	1,000	1,000	1,000	1,100	1,100
Total operating revenues	<u>147,185</u>	<u>124,306</u>	<u>147,185</u>	<u>105,413</u>	<u>147,284</u>	<u>150,294</u>
Operating expenses:						
Salaries	111,786	93,868	79,375	51,871	41,357	54,732
Pension, taxes and retirement	30,964	31,678	3,628	3,628	3,188	3,188
Gas purchases	101,548	90,274	101,548	90,274	-	-
Distribution system repairs and maintenance	44,320	37,408	29,252	31,893	21,341	32,871
Professional Fees	4,888	3,368	-	-	-	-
Construction Fees	1,275	1,200	-	-	-	124
Bad debts	1,170	1,251	1,170	1,170	684	124
Utilities	18,411	18,756	10,941	21,117	10,804	10,804
Supplies	30,574	27,890	11,342	12,116	1,181	1,743
Insurance	226	226	-	-	475	475
Water plant lease	24,184	23,876	-	-	27,194	25,854
Utilities	2,473	2,473	-	-	2,419	2,419
Other departmental expenses	1,753	1,200	-	-	-	-
Depreciation	1,001	1,076	1,113	188	361	1,427
Miscellaneous operating expenses	-	-	17,184	26,726	28,181	27,071
Total operating expenses	<u>448,120</u>	<u>448,231</u>	<u>274,884</u>	<u>205,726</u>	<u>178,181</u>	<u>207,771</u>
Operating Income (Loss)	<u>102,065</u>	<u>124,111</u>	<u>102,065</u>	<u>107,184</u>	<u>102,065</u>	<u>102,065</u>
Nonoperating revenues (expenses):						
Interest Income	24,471	24,184	-	-	-	-
Oil column taxes	24,947	24,114	-	-	-	-
Interest expense	(27,441)	(27,441)	-	-	-	-
Payroll agency fees	(544)	(421)	-	-	-	-
Miscellaneous	-	81	-	-	-	-
Total nonoperating revenues	<u>21,434</u>	<u>20,517</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Income before operating revenues	<u>123,500</u>	<u>144,628</u>	<u>102,065</u>	<u>107,184</u>	<u>102,065</u>	<u>102,065</u>
Operating Income (Loss) (Net)						
Operating Income (Loss) net	<u>123,500</u>	<u>144,628</u>	<u>102,065</u>	<u>107,184</u>	<u>102,065</u>	<u>102,065</u>
Net Income (Loss)	<u>123,500</u>	<u>144,628</u>	<u>102,065</u>	<u>107,184</u>	<u>102,065</u>	<u>102,065</u>
Allow depreciation on fixed assets acquired with capital grants that 100,000 contributed (20,414) from 100,000 grant						
Net Income (Loss) to retained earnings	<u>103,086</u>	<u>124,214</u>	<u>102,065</u>	<u>107,184</u>	<u>102,065</u>	<u>102,065</u>
Retained earnings, beginning	<u>1,148,215</u>	<u>1,293,332</u>	<u>1,148,215</u>	<u>1,293,332</u>	<u>1,148,215</u>	<u>1,293,332</u>
Retained earnings, ending	<u>\$2,181,301</u>	<u>\$2,116,546</u>	<u>\$2,181,301</u>	<u>\$2,116,546</u>	<u>\$2,181,301</u>	<u>\$2,116,546</u>

Furniture		Equipment		Amortization	
1997	1996	1997	1996	1997	1996
471,217	451,180	\$ 792	\$ 728	\$ -	\$ -
1,043	1,576	876	867	-	-
<u>25,188</u>	<u>25,528</u>	<u>1,668</u>	<u>1,595</u>	-	-
71,177	6,286	-	-	10,133	10,851
1,844	1,683	-	-	2,829	2,867
-	-	-	-	-	-
6,750	13,188	-	-	6,540	6,893
-	-	-	-	2,471	2,828
675	813	-	-	807	-
-	-	-	-	1,991	1,280
25,000	17,137	700	700	2,791	2,476
1,000	1,417	-	-	6,187	7,500
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	6,750	6,828
-	-	600	-	1,666	1,271
<u>21,118</u>	<u>6,286</u>	<u>1,300</u>	<u>700</u>	<u>27,057</u>	<u>26,130</u>
<u>11,262</u>	<u>12,843</u>	<u>2,118</u>	<u>1,400</u>	-	-
\$ 1,260	\$ 1,886	\$71,882	\$ 1,050	\$ -	\$ -

STATE OF CONNECTICUT, 1987

Contract Schedule of Interest-Bearing Deposits
June 30, 1987

	Principal Investment	Maturity Date	Interest Rate	Amount
Special Reserve Funds:				
1980 Sales Tax Fund - Certificate of deposit	0880	05/05/88	5.100	\$ 45,574
1980 Sales Tax Fund - Certificate of deposit	070	12/01/87	5.100	25,000
1980 Sales Tax Fund - Certificate of deposit	070	05/05/88	5.100	25,000
				<u>95,574</u>
Capital Projects Fund:				
Street Improvements Fund - Certificate of deposit	070	10/01/87	5.100	50,000
new Street Budget for-bids fund - Certificate of deposit	080	10/01/87	5.100	25,000
				<u>75,000</u>
Working Funds:				
Money market investment, 10/01/86	000	-	Variable	41,000
Money market 02/01/87	0880	12/01/87	5.100	27,000
Money market 02/01/87	0880	12/01/87	5.100	25,000
Money market 02/01/87	0880	11/01/87	4.400	25,000
Money market 02/01/87	0880	10/01/87	4.400	9,000
Money market 02/01/87	040	7/01/87	5.100	24,000
Money market 02/01/87	040	7/01/87	5.100	49,000
Money market 02/01/87	040	7/01/87	5.100	50,000
Money market 02/01/87	040	11/01/87	5.100	101,500
Money market 02/01/87	040	11/01/87	5.100	7,000
Money market 02/01/87	040	9/01/87	5.100	1,000
Money market 02/01/87	040	9/01/87	4.800	17,000
Money market 02/01/87	040	7/01/87	4.700	13,000
Money market 02/01/87	040	10/01/87	5.100	41,000
Money market 02/01/87	040	10/01/87	5.100	11,000
				<u>688,000</u>
				<u>868,574</u>

Total - all funds

868,574

Interest-bearing deposits with:

- (00) Connecticut State Bank, Storrsville, Conn.
- (04) Farmers - Merchants Bank, Bridge Street, Storrsville
- (08) First National Bank, Storrsville, Conn.

TOWN OF ASHEVILLE

Schedule of Insurance in Force
 Classified
 June 30, 2007

Description of Coverage	Coverage Amount
Workers's compensation - Employer's liability	100,000
Surety bonds - Public employees Town clerk	38,000 242,000
Commercial general liability Law enforcement officers' liability Public officials' errors and omissions liability Business auto liability	500,000 500,000 500,000 500,000
Gas System	500,000
Fire, lightning and extended coverage, vandalism and malicious mischief - Blanket on all Town property	1,120,000
Equipment physical damage	60,000

TOWN OF ASHEVILLE

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Gas System	500,000
Fire, lightning and extended coverage, vandalism and malicious mischief - Blanket on all Town property	1,120,000
Equipment physical damage	25,200

TOWN OF ASHEVILLE

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 Classified
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TOON OF ASBESTOS

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 Classified
 June 30, 1997

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Workmen's compensation - Employer's liability	100,000
Surety bonds - Public employees Town clerk	38,000 200,000
Commercial general liability Law enforcement officers' liability Public officials' errors and omissions liability Business auto liability	500,000 500,000 500,000 500,000
Gas System	500,000
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Town of Ashmont

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Workers' compensation - Employer's liability	100,000
Surety bonds - Public employees Town clerk	38,000 200,000
Commercial general liability Law enforcement officers' liability Public officials' errors and omissions liability Business auto liability	500,000 500,000 500,000 500,000
Gas System	500,000
Fire, lightning and extended coverage, vandalism and malicious mischief - Blanket on all Town property	1,120,000
Equipment physical damage	60,000

Town of Ashmont

Schedule of Insurance in Force
 Classified
 June 30, 2007

Description of Coverage	Coverage Amount
Workers' compensation - Employer's liability	100,000
Surety bonds - Public employees Town clerk	38,000 200,000
Commercial general liability Law enforcement officers' liability Public officials' errors and omissions liability Business auto liability	500,000 500,000 500,000 500,000
Gas System	500,000
Fire, lightning and extended coverage, vandalism and malicious mischief - Blanket on all Town property	1,120,000
Equipment physical damage	25,200

Town of Ashmont

Schedule of Insurance in Force
 Classified
 June 30, 2007

Description of Coverage	Coverage Amount
Workers' compensation - Employer's liability	100,000
Surety bonds - Public employees Town clerk	38,000 200,000
Commercial general liability Law enforcement officers' liability Public officials' errors and omissions liability Business auto liability	500,000 500,000 500,000 500,000
Gas System	500,000
Fire, lightning and extended coverage, vandalism and malicious mischief - Blanket on all Town property	1,120,000
Equipment physical damage	25,200

TOWN OF ASHEVILLE

Schedule of Insurance in Force
 Classified
 June 30, 2007

Description of Coverage	Coverage Amount(s)
Workers's compensation - Employer's liability	100,000
Surety bonds - Public employees Town clerk	30,000 200,000
Commercial general liability Law enforcement officers' liability Public officials' errors and omissions liability Business auto liability	500,000 500,000 500,000 500,000
Gas System	500,000
Fire, lightning and extended coverage, vandalism and malicious mischief - Blanket on all Town property	1,120,000
Equipment physical damage	60,000

TOWN OF ASHEVILLE

Schedule of Insurance in Force
Classified
June 30, 1997

Description of Coverage	Coverage Amount(s)
Workman's compensation - Employer's liability	100,000
Surety bonds - Public employees Town clerk	38,000 242,000
Commercial general liability Law enforcement officers' liability Public officials' errors and omissions liability Business auto liability	500,000 500,000 500,000 500,000
Gas System	900,000
Fire, lightning and extended coverage, vandalism and malicious mischief - Blanket on all Town property	1,120,000
Equipment physical damage	60,000

TOWN OF ASHEVILLE

Schedule of Insurance in Force
 Classified
 June 30, 2007

Description of Coverage	Coverage Amount(s)
Workers's compensation - Employer's liability	100,000
Surety bonds - Public employees Town clerk	38,000 242,000
Commercial general liability Law enforcement officers' liability Public officials' errors and omissions liability Business auto liability	500,000 500,000 500,000 500,000
Gas System	900,000
Fire, lightning and extended coverage, vandalism and malicious mischief - Blanket on all Town property	1,120,000
Equipment physical damage	60,000

TOWN OF ASHEVILLE

Schedule of Insurance in Force
 Classified
 June 30, 2007

Description of Coverage	Coverage Amount(s)
Workers's compensation - Employer's liability	100,000
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Commercial general liability Law enforcement officers' liability Public officials' errors and omissions liability Business auto liability	500,000 500,000 500,000 500,000
Gas System	500,000
Fire, lightning and extended coverage, vandalism and malicious mischief - Blanket on all Town property	1,120,000
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TOWN OF ASHEVILLE

Schedule of Insurance in Force
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 June 30, 2007

Description of Coverage	Coverage Amount(s)
Workers's compensation - Employer's liability	100,000
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Commercial general liability Law enforcement officers' liability Public officials' errors and omissions liability Business auto liability	500,000 500,000 500,000 500,000
Gas System	500,000
Fire, lightning and extended coverage, vandalism and malicious mischief - Blanket on all Town property	1,120,000
Equipment physical damage	25,200

TOON OF ASBESTOS

Schedule of Insurance in Force
 Classified
 June 30, 1997

Description of Coverage	Coverage Amount(s)
Workman's compensation - Employer's liability	100,000
Surety bonds - Public employees Town clerk	38,000 200,000
Commercial general liability Law enforcement officers' liability Public officials' errors and omissions liability Business auto liability	500,000 500,000 500,000 500,000
Eas System	500,000
Fire, lightning and extended coverage, vandalism and malicious mischief - Blanket on all Town property	1,120,000
Equipment physical damage	60,000

TOWN OF ASHEVILLE

Schedule of Insurance in Force
 Classified
 June 30, 2007

Description of Coverage	Coverage Amount(s)
Workers's compensation - Employer's liability	100,000
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Gas System	500,000
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Equipment physical damage	60,000

TOWN OF ASHEVILLE

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 June 30, 2007

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Gas System	500,000
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TOWN OF ASHEVILLE

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Town of Ashmont

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Town of Ashmont

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Town of Ashmont

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Town of Ashmont

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Town of Ashmont

Schedule of Insurance in Force
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Gas System	500,000
Fire, lightning and extended coverage, vandalism and malicious mischief - Blanket on all Town property	1,120,000
Equipment physical damage	25,200

TOWN OF ASHEVILLE

Schedule of Insurance in Force
 Classified
 June 30, 2007

Description of Coverage	Coverage Amount
Workers' compensation - Employer's liability	100,000
Surety bonds - Public employees Town clerk	38,000 242,000
Commercial general liability Law enforcement officers' liability Public officials' errors and omissions liability Business auto liability	500,000 500,000 500,000 500,000
Gas System	500,000
Fire, lightning and extended coverage, vandalism and malicious mischief - Blanket on all Town property	1,120,000
Equipment physical damage	60,000

TOWN OF ASHEVILLE

Schedule of Insurance in Force
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 June 30, 2007

Description of Coverage	Coverage Amount
Workers' compensation - Employer's liability	100,000
Surety bonds - Public employees Town clerk	38,000 242,000
Commercial general liability Law enforcement officers' liability Public officials' errors and omissions liability Business auto liability	500,000 500,000 500,000 500,000
Gas System	500,000
Fire, lightning and extended coverage, vandalism and malicious mischief - Blanket on all Town property	1,120,000
Equipment physical damage	60,000

TOWN OF ASHEVILLE

Schedule of Insurance in Force
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 June 30, 1997

Description of Coverage	Coverage Amount(s)
Workers's compensation - Employer's liability	100,000
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Commercial general liability Law enforcement officers' liability Public officials' errors and omissions liability Business auto liability	500,000 500,000 500,000 500,000
Gas System	900,000
Fire, lightning and extended coverage, vandalism and malicious mischief - Blanket on all Town property	1,120,000
Equipment physical damage	60,000

TOWN OF ASHEVILLE

Schedule of Insurance in Force
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 June 30, 1997

Description of Coverage	Coverage Amount(s)
Workers's compensation - Employer's liability	100,000
Surety bonds - Public employees Town clerk	38,000 242,000
Commercial general liability Law enforcement officers' liability Public officials' errors and omissions liability Business auto liability	500,000 500,000 500,000 500,000
Gas System	900,000
Fire, lightning and extended coverage, vandalism and malicious mischief - Blanket on all Town property	1,120,000
Equipment physical damage	60,000

TOWN OF ASHEVILLE

Schedule of Insurance in Force
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 June 30, 2007

Description of Coverage	Coverage Amount(s)
Workers's compensation - Employer's liability	100,000
Surety bonds - Public employees Town clerk	38,000 242,000
Commercial general liability Law enforcement officers' liability Public officials' errors and omissions liability Business auto liability	500,000 500,000 500,000 500,000
Gas System	900,000
Fire, lightning and extended coverage, vandalism and malicious mischief - Blanket on all Town property	1,120,000
Equipment physical damage	60,000

TOWN OF ASHEVILLE

Schedule of Insurance in Force
 Classified
 June 30, 2007

Description of Coverage	Coverage Amount
Workers' compensation - Employer's liability	100,000
Surety bonds - Public employees Town clerk	38,000 242,000
Commercial general liability Law enforcement officers' liability Public officials' errors and omissions liability Business auto liability	500,000 500,000 500,000 500,000
Gas System	500,000
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Equipment physical damage	60,000

TOWN OF ASHEVILLE

Schedule of Insurance in Force
 Classified
 June 30, 2007

Description of Coverage	Coverage Amount
Workers' compensation - Employer's liability	100,000
Surety bonds - Public employees Town clerk	38,000 242,000
Commercial general liability Law enforcement officers' liability Public officials' errors and omissions liability Business auto liability	500,000 500,000 500,000 500,000
Gas System	500,000
Fire, lightning and extended coverage, vandalism and malicious mischief - Blanket on all Town property	1,120,000
Equipment physical damage	60,000

TOWN OF ASHEVILLE

Schedule of Insurance in Force
 Classified
 June 30, 2007

Description of Coverage	Coverage Amount
Workers' compensation - Employer's liability	100,000
Surety bonds - Public employees Town clerk	38,000 242,000
Commercial general liability Law enforcement officers' liability Public officials' errors and omissions liability Business auto liability	500,000 500,000 500,000 500,000
Gas System	500,000
Fire, lightning and extended coverage, vandalism and malicious mischief - Blanket on all Town property	1,120,000
Equipment physical damage	60,000

TOWN OF ASHEVILLE

Schedule of Insurance in Force
 Classified
 June 30, 2007

Description of Coverage	Coverage Amount(s)
Workers's compensation - Employer's liability	100,000
Surety bonds - Public employees Town clerk	38,000 200,000
Commercial general liability Law enforcement officers' liability Public officials' errors and omissions liability Business auto liability	500,000 500,000 500,000 500,000
Gas System	500,000
Fire, lightning and extended coverage, vandalism and malicious mischief - Blanket on all Town property	1,120,000
Equipment physical damage	60,000

TOWN OF ASHEVILLE

Schedule of Insurance in Force
 Classified
 June 30, 2007

Description of Coverage	Coverage Amount(s)
Workers's compensation - Employer's liability	100,000
Surety bonds - Public employees Town clerk	30,000 200,000
Commercial general liability Law enforcement officers' liability Public officials' errors and omissions liability Business auto liability	500,000 500,000 500,000 500,000
Gas System	500,000
Fire, lightning and extended coverage, vandalism and malicious mischief - Blanket on all Town property	1,120,000
Equipment physical damage	25,200

TOWN OF ASHEVILLE

Schedule of Insurance in Force
 Classified
 June 30, 1997

Description of Coverage	Coverage Amount(s)
Workers's compensation - Employer's liability	100,000
Surety bonds - Public employees Town clerk	38,000 242,000
Commercial general liability Law enforcement officers' liability Public officials' errors and omissions liability Business auto liability	500,000 500,000 500,000 500,000
Gas System	900,000
Fire, lightning and extended coverage, vandalism and malicious mischief - Blanket on all Town property	1,120,000
Equipment physical damage	60,000

TOWN OF ASHEVILLE

Schedule of Insurance in Force
 Classified
 June 30, 2007

Description of Coverage	Coverage Amount
Workers's compensation - Employer's liability	100,000
Surety bonds - Public employees Town clerk	38,000 200,000
Commercial general liability Law enforcement officers' liability Public officials' errors and omissions liability Business auto liability	500,000 500,000 500,000 500,000
Gas System	500,000
Fire, lightning and extended coverage, vandalism and malicious mischief - Blanket on all Town property	1,120,000
Equipment physical damage	60,000

TOON OF ASSESSABLE

Schedule of Insurance in Force
Classified
June 30, 1997

Description of Coverage	Coverage Amount (\$)
Workman's compensation - Employer's liability	100,000
Surety bonds -	
Public employees	25,000
Town clerk	200,000
Commercial general liability	500,000
Law enforcement officers' liability	500,000
Public officials' errors and omissions liability	500,000
Business auto liability	500,000
Eas System	500,000
Fire, lightning and extended coverage, vandalism and malicious mischief - Blanket on all Town property	1,120,000
Equipment physical damage	60,000

TOON OF ASSESSABLE

Schedule of Insurance in Force
Classified
June 30, 1997

Description of Coverage	Coverage Amount (\$)
Workman's compensation - Employer's liability	100,000
Surety bonds - Public employees Town clerk	38,000 200,000
Commercial general liability Law enforcement officers' liability Public officials' errors and omissions liability Business auto liability	500,000 500,000 500,000 500,000
Eas System	500,000
Fire, lightning and extended coverage, vandalism and malicious mischief - Blanket on all Town property	1,120,000
Equipment physical damage	60,000

TOON OF ASBESTOS/LIBEL

Schedule of Insurance in Force
 Classified
 June 30, 1997

Description of Coverage	Coverage Amount (\$)
Workman's compensation - Employer's liability	100,000
Surety bonds - Public employees Town clerk	38,000 200,000
Commercial general liability Law enforcement officers' liability Public officials' errors and omissions liability Business auto liability	500,000 500,000 500,000 500,000
Eas System	500,000
Fire, lightning and extended coverage, vandalism and malicious mischief - Blanket on all Town property	1,120,000
Equipment physical damage	60,000

TOWN OF ASHEVILLE

Schedule of Insurance in Force
Classified
June 30, 2007

Description of Coverage	Coverage Amount(s)
Workers's compensation - Employer's liability	100,000
Surety bonds - Public employees Town clerk	30,000 200,000
Commercial general liability Law enforcement officers' liability Public officials' errors and omissions liability Business auto liability	500,000 500,000 500,000 500,000
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TOWN OF ASHEVILLE

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Description of Coverage	Coverage Amount
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TOWN OF ASHEVILLE

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TOWN OF ASHEVILLE

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Equipment physical damage	60,000

TOWN OF ASHEVILLE

Schedule of Insurance in Force
 Classified
 June 30, 1997

Description of Coverage	Coverage Amount(s)
Workers's compensation - Employer's liability	100,000
Surety bonds - Public employees Town clerk	38,000 242,000
Commercial general liability Law enforcement officers' liability Public officials' errors and omissions liability Business auto liability	500,000 500,000 500,000 500,000
Gas System	500,000
Fire, lightning and extended coverage, vandalism and malicious mischief - Blanket on all Town property	1,120,000
Equipment physical damage	60,000

TOON OF ASBESTOS

Schedule of Insurance in Force
 Classified
 June 30, 1997

Description of Coverage	Coverage Amount(s)
Workman's compensation - Employer's liability	100,000
Surety bonds - Public employees Town clerk	38,000 200,000
Commercial general liability Law enforcement officers' liability Public officials' errors and omissions liability Business auto liability	500,000 500,000 500,000 500,000
Eas System	500,000
Fire, lightning and extended coverage, vandalism and malicious mischief - Blanket on all Town property	1,120,000
Equipment physical damage	60,000

TOON OF ASBESTOS

Schedule of Insurance in Force
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June 30, 1997

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Workman's compensation - Employer's liability	100,000
Surety bonds - Public employees Town clerk	38,000 200,000
Commercial general liability Law enforcement officers' liability Public officials' errors and omissions liability Business auto liability	500,000 500,000 500,000 500,000
Eas System	500,000
Fire, lightning and extended coverage, vandalism and malicious mischief - Blanket on all Town property	1,120,000
Equipment physical damage	60,000

TOWN OF ASHEVILLE

Schedule of Insurance in Force
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Gas System	900,000
Fire, lightning and extended coverage, vandalism and malicious mischief - Blanket on all Town property	1,120,000
Equipment physical damage	60,000

TOWN OF ASHEVILLE

Schedule of Insurance in Force
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Gas System	900,000
Fire, lightning and extended coverage, vandalism and malicious mischief - Blanket on all Town property	1,120,000
Equipment physical damage	60,000

TOWN OF ASHEVILLE

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Commercial general liability Law enforcement officers' liability Public officials' errors and omissions liability Business auto liability	500,000 500,000 500,000 500,000
Gas System	500,000
Fire, lightning and extended coverage, vandalism and malicious mischief - Blanket on all Town property	1,120,000
Equipment physical damage	25,200

TOWN OF ASHEVILLE

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Gas System	500,000
Fire, lightning and extended coverage, vandalism and malicious mischief - Blanket on all Town property	1,100,000
Equipment physical damage	25,000

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 June 30, 2007

Description of Coverage	Coverage Amount
Workers' compensation - Employer's liability	100,000
Surety bonds - Public employees Town clerk	38,000 200,000
Commercial general liability Law enforcement officers' liability Public officials' errors and omissions liability Business auto liability	500,000 500,000 500,000 500,000
Gas System	500,000
Fire, lightning and extended coverage, vandalism and malicious mischief - Blanket on all Town property	1,120,000
Equipment physical damage	60,000

TOWN OF ASHEVILLE

Schedule of Insurance in Force
 Classified
 June 30, 2007

Description of Coverage	Coverage Amount
Workers' compensation - Employer's liability	100,000
Surety bonds - Public employees Town clerk	38,000 200,000
Commercial general liability Law enforcement officers' liability Public officials' errors and omissions liability Business auto liability	500,000 500,000 500,000 500,000
Gas System	500,000
Fire, lightning and extended coverage, vandalism and malicious mischief - Blanket on all Town property	1,120,000
Equipment physical damage	60,000

TOWN OF ASHEVILLE

Schedule of Insurance in Force
 Classified
 June 30, 2007

Description of Coverage	Coverage Amount(s)
Workers's compensation - Employer's liability	100,000
Surety bonds - Public employees Town clerk	38,000 200,000
Commercial general liability Law enforcement officers' liability Public officials' errors and omissions liability Business auto liability	500,000 500,000 500,000 500,000
Gas System	500,000
Fire, lightning and extended coverage, vandalism and malicious mischief - Blanket on all Town property	1,120,000
Equipment physical damage	60,000

TOWN OF ASHEVILLE

Schedule of Insurance in Force
 Classified
 June 30, 2007

Description of Coverage	Coverage Amount(s)
Workers's compensation - Employer's liability	100,000
Surety bonds - Public employees Town clerk	38,000 242,000
Commercial general liability Law enforcement officers' liability Public officials' errors and omissions liability Business auto liability	500,000 500,000 500,000 500,000
Gas System	500,000
Fire, lightning and extended coverage, vandalism and malicious mischief - Blanket on all Town property	1,120,000
Equipment physical damage	60,000

Town of Ashmont

Schedule of Insurance in Force
 Classified
 June 30, 2007

Description of Coverage	Coverage Amount
Workers' compensation - Employer's liability	100,000
Surety bonds - Public employees Town clerk	38,000 200,000
Commercial general liability Law enforcement officers' liability Public officials' errors and omissions liability Business auto liability	500,000 500,000 500,000 500,000
Gas System	500,000
Fire, lightning and extended coverage, vandalism and malicious mischief - Blanket on all Town property	1,120,000
Equipment physical damage	25,200

TOWN OF ASHEVILLE

Schedule of Insurance in Force
 Classified
 June 30, 2007

Description of Coverage	Coverage Amount(s)
Workers's compensation - Employer's liability	100,000
Surety bonds - Public employees Town clerk	38,000 200,000
Commercial general liability Law enforcement officers' liability Public officials' errors and omissions liability Business auto liability	500,000 500,000 500,000 500,000
Gas System	500,000
Fire, lightning and extended coverage, vandalism and malicious mischief - Blanket on all Town property	1,120,000
Equipment physical damage	60,000

TOWN OF ASHEVILLE

Schedule of Insurance in Force
 Classified
 June 30, 1997

Description of Coverage	Coverage Amount
Workers' compensation - Employer's liability	100,000
Surety bonds - Public employees Town clerk	38,000 242,000
Commercial general liability Law enforcement officers' liability Public officials' errors and omissions liability Business auto liability	500,000 500,000 500,000 500,000
Gas System	500,000
Fire, lightning and extended coverage, vandalism and malicious mischief - Blanket on all Town property	1,120,000
Equipment physical damage	60,000

TOWN OF ASHEVILLE

Schedule of Insurance in Force
 Classified
 June 30, 2007

Description of Coverage	Coverage Amount(s)
Workers's compensation - Employer's liability	100,000
Surety bonds - Public employees Town clerk	38,000 242,000
Commercial general liability Law enforcement officers' liability Public officials' errors and omissions liability Business auto liability	500,000 500,000 500,000 500,000
Gas System	900,000
Fire, lightning and extended coverage, vandalism and malicious mischief - Blanket on all Town property	1,120,000
Equipment physical damage	60,000

TOWN OF ASHEVILLE

Schedule of Insurance in Force
 Classified
 June 30, 1997

Description of Coverage	Coverage Amount(s)
Workers's compensation - Employer's liability	100,000
Surety bonds - Public employees Town clerk	38,000 242,000
Commercial general liability Law enforcement officers' liability Public officials' errors and omissions liability Business auto liability	500,000 500,000 500,000 500,000
Gas System	500,000
Fire, lightning and extended coverage, vandalism and malicious mischief - Blanket on all Town property	1,120,000
Equipment physical damage	60,000

TOWN OF ASHEVILLE

Schedule of Insurance in Force
 Classified
 June 30, 1997

Description of Coverage	Coverage Amount(s)
Workers's compensation - Employer's liability	100,000
Surety bonds - Public employees Town clerk	38,000 242,000
Commercial general liability Law enforcement officers' liability Public officials' errors and omissions liability Business auto liability	500,000 500,000 500,000 500,000
Gas System	500,000
Fire, lightning and extended coverage, vandalism and malicious mischief - Blanket on all Town property	1,120,000
Equipment physical damage	60,000

TOON OF ASBESTOS

Schedule of Insurance in Force
 Classified
 June 30, 1997

Description of Coverage	Coverage Amount
Workmen's compensation - Employer's liability	100,000
Surety bonds - Public employees Town clerk	38,000 200,000
Commercial general liability Law enforcement officers' liability Public officials' errors and omissions liability Business auto liability	500,000 500,000 500,000 500,000
Gas System	500,000
Fire, lightning and extended coverage, vandalism and malicious mischief - Blanket on all Town property	1,120,000
Equipment physical damage	60,000

TOON OF ASBESTOS

Schedule of Insurance in Force
 Classified
 June 30, 1997

Description of Coverage	Coverage Amount
Workmen's compensation - Employer's liability	100,000
Surety bonds - Public employees Town clerk	38,000 200,000
Commercial general liability Law enforcement officers' liability Public officials' errors and omissions liability Business auto liability	500,000 500,000 500,000 500,000
Gas System	500,000
Fire, lightning and extended coverage, vandalism and malicious mischief - Blanket on all Town property	1,120,000
Equipment physical damage	60,000

TOON OF ASBESTOS

Schedule of Insurance in Force
 Classified
 June 30, 1997

Description of Coverage	Coverage Amount (\$)
Workman's compensation - Employer's liability	100,000
Surety bonds - Public employees Town clerk	38,000 200,000
Commercial general liability Law enforcement officers' liability Public officials' errors and omissions liability Business auto liability	500,000 500,000 500,000 500,000
Gas System	500,000
Fire, lightning and extended coverage, vandalism and malicious mischief - Blanket on all Town property	1,120,000
Equipment physical damage	60,000

TOON OF ASBESTOS

Schedule of Insurance in Force
 Classified
 June 30, 1997

Description of Coverage	Coverage Amount
Workmen's compensation - Employer's liability	100,000
Surety bonds - Public employees Town clerk	38,000 200,000
Commercial general liability Law enforcement officers' liability Public officials' errors and omissions liability Business auto liability	500,000 500,000 500,000 500,000
Gas System	500,000
Fire, lightning and extended coverage, vandalism and malicious mischief - Blanket on all Town property	1,120,000
Equipment physical damage	60,000

TOWN OF ASHEVILLE

Schedule of Insurance in Force
 Classified
 June 30, 1997

Description of Coverage	Coverage Amount(s)
Workman's compensation - Employer's liability	100,000
Surety bonds - Public employees Town clerk	38,000 242,000
Commercial general liability Law enforcement officers' liability Public officials' errors and omissions liability Business auto liability	500,000 500,000 500,000 500,000
Gas System	500,000
Fire, lightning and extended coverage, vandalism and malicious mischief - Blanket on all Town property	1,120,000
Equipment physical damage	60,000

TOWN OF ASHEVILLE

Schedule of Insurance in Force
 Classified
 June 30, 1997

Description of Coverage	Coverage Amount(s)
Workman's compensation - Employer's liability	100,000
Surety bonds - Public employees Town clerk	38,000 242,000
Commercial general liability Law enforcement officers' liability Public officials' errors and omissions liability Business auto liability	500,000 500,000 500,000 500,000
Gas System	900,000
Fire, lightning and extended coverage, vandalism and malicious mischief - Blanket on all Town property	1,120,000
Equipment physical damage	60,000

TOWN OF ASHEVILLE

Schedule of Insurance in Force
 Classified
 June 30, 1997

Description of Coverage	Coverage Amount(s)
Workman's compensation - Employer's liability	100,000
Surety bonds - Public employees Town clerk	38,000 242,000
Commercial general liability Law enforcement officers' liability Public officials' errors and omissions liability Business auto liability	500,000 500,000 500,000 500,000
Gas System	900,000
Fire, lightning and extended coverage, vandalism and malicious mischief - Blanket on all Town property	1,120,000
Equipment physical damage	60,000

TOWN OF ASHEVILLE

Schedule of Insurance in Force
 Classified
 June 30, 2007

Description of Coverage	Coverage Amount
Workers's compensation - Employer's liability	100,000
Surety bonds - Public employees Town clerk	38,000 242,000
Commercial general liability Law enforcement officers' liability Public officials' errors and omissions liability Business auto liability	500,000 500,000 500,000 500,000
Gas System	500,000
Fire, lightning and extended coverage, vandalism and malicious mischief - Blanket on all Town property	1,120,000
Equipment physical damage	60,000

TOWN OF ASHEVILLE

Schedule of Insurance in Force
 Classified
 June 30, 2007

Description of Coverage	Coverage Amount(s)
Workers's compensation - Employer's liability	100,000
Surety bonds - Public employees Town clerk	30,000 200,000
Commercial general liability Law enforcement officers' liability Public officials' errors and omissions liability Business auto liability	500,000 500,000 500,000 500,000
Gas System	500,000
Fire, lightning and extended coverage, vandalism and malicious mischief - Blanket on all Town property	1,120,000
Equipment physical damage	25,200