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CITY OF JENNINGS, LOUISIANA

ANNUAL FINANCIAL REPORT

JUNE 30, 1988

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Release Date 6-30-88

## CITY OF MONROE, LOUISIANA

ANNUAL FINANCIAL REPORT  
JUNE 30, 1998

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### INDEPENDENT AUDITOR'S REPORT

The Honorable Gregory M. Marcand, Mayor  
and the Members of the City Council  
City of Jennings, Louisiana

We have audited the accompanying primary government financial statements of the City of Jennings, Louisiana, as of and for the year ended June 30, 2008, as listed in the table of contents. These financial statements are the responsibility of the City of Jennings, Louisiana's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in 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 financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Governmental Accounting Standards Board Technical Bulletin 98-1, Disclosures about Year 2000 Issues, requires disclosure of certain matters regarding the year 2000 issue in order for financial statements to be prepared in conformity with generally accepted accounting principles. Such required disclosures include:

- any significant amount of resources committed to make computer systems and other electronic equipment year 2000-compliant;
- a general description of the year 2000 issue, including a description of the stages of work in process or completed as of the end of the reporting period to make computer systems and other electronic equipment critical to conducting operations year 2000-compliant; and
- the additional stages of work necessary for making the computer systems and other electronic equipment year 2000-compliant.

The City of Jennings has omitted such disclosures. We do not provide assurance that the City of Jennings is or will be year 2000-ready, that the City of Jennings' year 2000 remediation efforts will be successful in whole or in part, or that parties with which the City of Jennings does business will be year 2000 ready.

A primary government is a legal entity or political body and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. In our opinion, except for the omission of the information discussed in the preceding paragraph, the primary government financial statements present fairly, in all material respects, the financial position of the primary government of the City of Jennings, Louisiana, as of June 30, 2008, and the results of its operations and cash flows of its proprietary fund types and non-spendable trust funds for the year then ended in conformity with generally accepted accounting principles.

However, the primary government financial statements, because they do not include the financial data of component units of the City of Jennings, Louisiana, do not purport to, and do not, present fairly the financial position of the City of Jennings, Louisiana, as of June 30, 1998, and the results of its operations and cash flows of its proprietary fund types and non-spendable trust funds for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated December 4, 1998, on our consideration of the City's internal control and compliance with laws and regulations.

Our audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The combining, individual fund, and account group financial statements and other supplemental information listed in the table of contents is presented for purposes of additional analysis and are not a integral part of the financial statements of the City of Jennings, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.

*Krisler & Company*  
Certified Public Accountants

Jennings, Louisiana  
December 4, 1998

**PRIMARY GOVERNMENT FINANCIAL STATEMENTS  
(COMBINED STATEMENTS-OVERVIEW)**





## FUND BALANCES, UNRESERVED

FINANCIAL STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
AND COMPARISON TO BUDGET DATA  
FOR THE FISCAL YEAR ENDED 2016-2017

	REVENUE			
	2016-2017	2015-2016	2016-2017 BUDGET	2016-2017 ACTUAL
<b>REVENUES</b>				
Taxes	\$ 1,866,000	\$ 1,866,000	\$ 1,866,000	\$ 1,866,000
Interest on bonds	10,000	-	10,000	10,000
Intergovernmental revenues	170,000	160,000	170,000	160,000
Grants for services	140,000	170,000	140,000	140,000
Fees and fines	10,000	10,000	10,000	10,000
Miscellaneous Revenues	10,000	10,000	10,000	10,000
Transfers	\$ 1,296,000	\$ 1,296,000	\$ 1,296,000	\$ 1,296,000
<b>EXPENSES</b>				
Personnel	\$ 1,174,000	\$ 1,174,000	\$ 1,174,000	\$ 1,174,000
Miscellaneous	200,000	170,000	200,000	170,000
Public Safety	10,000	1,000,000	10,000	1,000,000
Public Works	10,000	1,000,000	10,000	1,000,000
Utilities	10,000	-	10,000	10,000
Printing and Supplies	10,000	10,000	10,000	10,000
Travel	10,000	-	10,000	10,000
Telephone	10,000	-	10,000	10,000
Interest on bonds	10,000	-	10,000	10,000
Depreciation	10,000	-	10,000	10,000
Contingencies	10,000	-	10,000	10,000
Transfers	\$ 1,544,000	\$ 1,544,000	\$ 1,544,000	\$ 1,544,000
<b>CHANGES IN FUND BALANCES</b>				
Transfers to	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Transfers from	-	(10,000)	-	(10,000)
Total Change in Fund Balances	\$ 10,000	\$ (10,000)	\$ 10,000	\$ 10,000
<b>Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses</b>	<u>\$ (28,000)</u>	<u>\$ (28,000)</u>	<u>\$ (28,000)</u>	<u>\$ (28,000)</u>
Decreased Fund Balance/Contingency	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000
Interest Income	10,000	-	10,000	10,000
Interest on Investments	-	-	-	(1,000,000)
Operating Revenues in Excess of Expenditures	(10,000)	-	(10,000)	(10,000)
Miscellaneous Revenues in Excess of Expenditures	-	10,000	-	10,000
Decreased Fund Balance/Contingency	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>



STATE OF MISSISSIPPI

FINANCIAL STATEMENTS OF THE STATE OF MISSISSIPPI, 2020-2021 FISCAL YEAR  
 GOVERNMENTAL AND PROPRIETARY FUNDS (AS PRESENTED)  
 FUND BALANCE AND FUND EQUITY STATEMENTS  
 FOR THE FISCAL YEAR ENDED 2021

	FUND BALANCE		FUND EQUITY	
	2020	2021	2020	2021
<b>GOVERNMENTAL FUNDS</b>				
Change for Period:				
Initial Balance	\$ 1,204,000	\$ -	\$ 1,204,000	\$ 1,204,000
Transfers In	15,000	-	15,000	15,000
Transfers Out	47,000	-	(47,000)	(47,000)
Net Change	83,000	-	83,000	83,000
Final Balance	\$ 1,287,000	\$ -	\$ 1,287,000	\$ 1,287,000
<b>PROPRIETARY FUNDS</b>				
Change for Period:				
Initial Balance	\$ 64,000	\$ -	\$ 64,000	\$ 64,000
Transfers In	64,000	-	64,000	64,000
Transfers Out	64,000	-	(64,000)	(64,000)
Net Change	64,000	-	64,000	64,000
Final Balance	\$ 128,000	\$ -	\$ 128,000	\$ 128,000
<b>Operating Assets (Net)</b>	\$ 128,000	\$ -	\$ 128,000	\$ 128,000
<b>STATE DEPARTMENTAL AND BOARD ACCOUNTS</b>				
Change for Period:				
Initial Balance	\$ 0	\$ 54	\$ 0	\$ 54
Transfers In	0	-	0	-
Transfers Out	0	-	0	-
Net Change	0	54	0	54
Final Balance	\$ 0	\$ 54	\$ 0	\$ 54
<b>GOVERNMENTAL PROPRIETARY FUNDS</b>				
Change for Period:				
Initial Balance	\$ 0	\$ -	\$ 0	\$ -
Transfers In	0	-	0	-
Transfers Out	0	-	0	-
Net Change	0	-	0	-
Final Balance	\$ 0	\$ -	\$ 0	\$ -
<b>NET ASSETS</b>	\$ 1,415,000	\$ 54	\$ 1,415,000	\$ 1,415,000
<b>LIABILITIES</b>	\$ 0	\$ -	\$ 0	\$ -
<b>NET ASSETS AND FUND EQUITY</b>	\$ 1,415,000	\$ 54	\$ 1,415,000	\$ 1,415,000
<b>LIABILITIES</b>	\$ 0	\$ -	\$ 0	\$ -
<b>NET ASSETS AND FUND EQUITY</b>	\$ 1,415,000	\$ 54	\$ 1,415,000	\$ 1,415,000

## STATE OF CONNECTICUT

COMBINED STATEMENT OF EXPENSES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016  
FOR THE FISCAL YEAR COMMENCING ON, 2016

	2016 STATE FISCAL YEAR 2016	2015 STATE FISCAL YEAR	2014	
			2014 STATE FISCAL YEAR	2013 STATE FISCAL YEAR
<b>Part I Item from Operating Activities:</b>				
Operating Income (Loss)	\$ (27,000)	\$ -	\$ 27,000	\$ 27,000
Adjustments to Operating Income (Loss) to Cash Provided by Operating Activities:				
Depreciation	10,000	-	20,000	10,000
Net Change in Assets and Liabilities:				
Decrease (Increase) Receivables	(10,000)	-	(4,000)	5,000
Decrease (Increase) in Inventory	(5,000)	-	5,000	-
Decrease (Increase) in Prepaid Expenses	-	-	-	-
Increase (Decrease) Accounts Payable	100,000	-	100,000	100,000
Increase in Accrued Payables	10,000	-	10,000	10,000
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>\$ 108,000</b>	<b>\$ -</b>	<b>\$ 128,000</b>	<b>\$ 152,000</b>
<b>Cash from Non-Cash Capital Investing Activities:</b>				
Acquire (Divestiture) of Assets, Other Cash Investing Transactions in Operating Transactions	\$ 20,000	\$ -	\$ 20,000	\$ 20,000
Acquire (Divestiture)	(20,000)	(20,000)	(20,000)	(20,000)
<b>Net Cash Provided (Used) by Non-Cash Investing Activities</b>	<b>\$ 0</b>	<b>\$ (20,000)</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Cash from Non-Capital Related Financing Activities:</b>				
Increase in 100% State Payable (see Restricted Assets)	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
Amortization of Bond Issues	(20,000)	-	(20,000)	(20,000)
Commodities	20,000	-	20,000	20,000
Decrease from Efforts Loan	1,000,000	-	1,000,000	-
Decrease from EDC Loans	10,000	-	10,000	10,000
Expense in EDC Loans	(10,000)	-	(10,000)	(10,000)
Other	1,000	-	1,000	1,000
<b>Net Cash Provided (Used) by Non-Capital Financing Activities</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>
<b>Part II Item from Investing Activities:</b>				
Acquire of State Farm Insurance	\$ (2,000,000)	\$ -	\$ (2,000,000)	\$ (2,000,000)
Acquire of State Farm Insurance (State Income)	10,000	-	10,000	-
<b>Net Cash Provided (Used) by Investing Activities</b>	<b>\$ (1,990,000)</b>	<b>\$ -</b>	<b>\$ (1,990,000)</b>	<b>\$ (1,990,000)</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>\$ 18,000</b>	<b>\$ (20,000)</b>	<b>\$ 39,000</b>	<b>\$ 63,000</b>
<b>Adjusted Cash Equivalents Beginning of Year</b>	<b>100,000</b>	<b>120,000</b>	<b>160,000</b>	<b>100,000</b>
<b>Adjusted Cash Equivalents End of Year</b>	<b>\$ 118,000</b>	<b>\$ 100,000</b>	<b>\$ 199,000</b>	<b>\$ 163,000</b>
<b>Adjusted Cash Equivalents End of Year Continued:</b>				
Investment Cash	\$ 0	\$ -	\$ 0	\$ 0
Investment Cash in Checking/Other Investment Cash in Checking/Other Investment Cash	118,000	-	118,000	118,000
Investment Cash in Checking/Other Investment Cash	0	-	0	1,000
<b>Total</b>	<b>\$ 118,000</b>	<b>\$ 100,000</b>	<b>\$ 199,000</b>	<b>\$ 164,000</b>

See Accompanying Notes for An Integral Part of These Financial Statements.

**11) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The City of Jennings was incorporated May 2, 1888 and has adopted a Home Rule Charter according to Title 50 of the Louisiana Revised Statutes. The City operates under a Mayor-City Council form of government and provides the following services as authorized by its charter: public safety (Police and Fire), public works (streets and lighting), sanitation, health, culture-recreation, public improvements, planning and general administrative services.

The accounting and reporting policies of the City of Jennings conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:217 and to the guidelines both in the *Governmental Accounting Study Guide*, and in the industry audit guide, *Audit of State and Local Governmental Units*, published by the American Institute of Certified Public Accountants. Our examination was also made in accordance with the provisions of *Government Accounting Standards*, promulgated by the United States Comptroller General, as they pertain to financial and compliance audits.

The following is a summary of the more significant accounting policies.

**A. BASIS OF PRESENTATION**

The accompanying financial statements of the City of Jennings have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standards setting body for establishing governmental accounting and financial reporting principles.

**B. REPORTING ENTITY**

The financial reporting entity consists of (a) the primary government (City), (b) organizations for which the primary government is financially accountable, and other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the City for financial reporting purposes. The basic criteria for including a potential component unit within the reporting entity is the financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the City to impose its will on the organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the City.
2. Organizations for which the City does not appoint a voting majority but are fiscally dependent on the City.

CITY OF MONROE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1999

3. **Organizations** for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationships.

Based on the previous criteria, the City has determined that the following component units are part of the reporting entity:

Component Unit	Fiscal Year Ended	Criteria Used
Industrial Development Board	June 30	1, 3a and 3
City Court and City Marshal	June 30	2 and 3

The City has chosen to issue financial statements of the primary government (City) only; therefore, none of the previously listed component units are included in the accompanying financial statements. Financial statements for these component units can be obtained from the individual component units.

These primary government (City) financial statements include all funds, account groups, and organizational units for which the City maintains the accounting records. The Hotel/Motel Tax Fund for which the City budgets the activity and maintains the accounting records is considered part of the primary government (City).

GASB Statement 34 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's (City) financial statements are not a substitute for the reporting entity's financial statements. The City has chosen to issue financial statements of the primary government only. As such, these financial statements are not intended to and do not report on the reporting entity but rather are intended to reflect only the financial statements of the primary government (City).

#### Related Organizations

**Judicial Hearing Authority** - The Commissioners of the Authority are appointed by the Mayor, but the City does not provide funding, has no obligation for the debt issued by the Authority, and cannot impose its will. This authority has not been included in the reporting entity.

#### Joint Ventures

**Jefferson Davis Parish Landfill Commission** - A jointly owned commission with the Jefferson Davis Parish Police Jury and the Cities of White and Lake Arthur was formed to provide a solid waste disposal facility for its member owners (See Note 5). This commission has not been included in the reporting entity.

#### C. FUND ACCOUNTING

The accounts of the City 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 its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate.

Government resources are allocated to and accounted for in individual funds based on the purpose for which they are to be spent and the means by which spending activities are controlled.

**MAJOR FINANCIAL STATEMENTS**  
**PLANS, 2008**

The various funds are grouped in the financial statements in this report, into five generic fund types and three broad fund categories as follows:

**GOVERNMENTAL FUNDS:**

**General Fund** - The General Fund is the general operating fund of the City. 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 special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

**Debt Service Funds** - Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

**PROPRIETARY FUNDS**

**Enterprise Funds** - Enterprise Funds are 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.

**FIDUCIARY FUNDS:**

**Trust & Agency Funds** - Trust Funds are used to account for assets held by the City in a trustee capacity for individuals, private organizations, other governments, and/or other funds. These include Pension Trust Funds. Pension Trust Funds are accounted for in essentially the same manner as proprietary funds since capital maintenance is critical. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

**D. FIXED ASSETS AND LONG-TERM LIABILITIES**

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group. Public domain ("infrastructure") general fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems are not capitalized along with the other general fixed assets. No depreciation has been provided on general fixed assets.

Long-term liabilities expected to be financed from government funds are accounted for in the General Long-Term Debt Account Group. Long-term liabilities expected to be financed from proprietary funds are accounted for on the balance sheet of the respective proprietary fund.



CITY OF DENHAM, LOUISIANA

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1998

Fixed assets used in proprietary fund type operations are accounted for on the particular fund's balance sheet while depreciation of those fixed assets used by proprietary funds is charged as an expense against those operations.

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Depreciated fixed assets are valued at their estimated fair value on the day donated. There was capital cable internet expense incurred by the City during the year ended June 30, 1998, and this amount was included in construction in progress. All fixed-asset costs paid for in cash.

The two-account groups are not "banks." They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

Depreciation of all depreciable fixed assets used by proprietary funds is charged as an expense against their operations. Accumulated depreciation is reported on proprietary fund balance sheets. Depreciation has been provided over the estimated useful lives using the straight line method. The estimated useful lives are as follows:

Buildings & Improvements	25-30 years
Machinery & Equipment	5-15 years
Furniture & Fixtures	5-10 years

#### **E. 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.

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.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include: (1)unaccrued unpaid vacation, sick pay, and other employee benefits which are not accrued and are immaterial; and (2)principal and interest on general long-term debt which is recognized when due.

All Proprietary Funds and the Pension Trust Fund are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned and their expenses are recognized when they are incurred.

#### **F. BUDGETS AND BUDGETARY ACCOUNTING**

The City follows these procedures in establishing the budgetary data reflected in these primary governmental financial statements:

1. The City Clerk prepares an operating departmental-level budget, a pay plan budget, and a capital improvements budget and submits these budgets to the Mayor and City Council no later than 180 days prior to the beginning of each fiscal year.
2. A summary of the total proposed budgets is published and the public notified that the proposed budgets are available for public inspection. At the same time, a public hearing is called.

CITY OF BOSSIERE, LOUISIANA

NOTE TO FINANCIAL STATEMENTS

JUNE 30, 1998

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 actions necessary to finalize and implement the budget, the budget is adopted through passage of an ordinance prior to the commencement of the fiscal year for which the budget is being adopted.
5. The City Clerk is authorized to transfer budgeted amounts within departments, within any fund except for salary items and capital improvement items which cannot be awarded without City Council approval. Budgetary amendments involving the transfer of funds from one department, program or function to another or involving increases in expenditures resulting from returns including amounts not included requires the approval of the City Council.
6. Partial budgetary integration is used in a management, control device by all funds during the year.
7. Budgets for all funds, except the Fiduciary Funds which have no adopted budgets, are adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts shown on the financial statements were recorded by the City Council on December 9, 1997, and March 10, 1998.
8. All budgetary appropriations lapse at the end of each fiscal year.

**G. CASH AND CASH EQUIVALENTS**

Cash and cash equivalents includes only demand deposit accounts (including restricted funds) with financial institutions and amounts due from the clearing fund.

**H. INVESTMENTS**

Investments are recorded at cost with approximate fair value. Investments are made only in nonnegotiable certificates of deposit and money market type investments with the Louisiana Asset Management Fund (LAMF) and are therefore exempt from the fair value standards as required by GASB Statement No. 31. LAMF is an investment pool, administered by the Treasurer of the State of Louisiana, which invests in various types of securities authorized by state statute. The fair value of the investment in the pool is the same as the value of pool shares. There is no involuntary participation in an external investment pool.

**I. ENCUMBRANCES**

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the General Fund and Special Revenue Funds. Encumbrances outstanding at year end, if any, are reported as reservation of fund balances since they do not constitute expenditures or liabilities.

**J. RECEIVABLES**

Uncollectible amounts due for customers' utility receivables, since they are immaterial, are recognized as bad debts through a direct write-off at the time information becomes available which would indicate the non-collectibility of the particular receivable. If all customer losses become uncollectible, the property involved is seized and sold as of May 31 of the official fiscal year, and therefore, all material ad valorem taxes are reflected as of the end of the current fiscal year.

**K. INVENTORY**

Special reporting treatments are applied to governmental fund inventories to indicate that they do not represent "available spendable resources," even though they are a component of net current assets. Such amounts are generally offset by fund balance reserve accounts.

Inventory in the General Fund consists of miscellaneous office supplies and merchandise held for resale by the Tappan Store. The inventory of the Tappan Store is valued at Cost. Reported inventory is equally offset by a fund balance reservation. Other inventories in the General and Special Revenue Funds consist of expendable supplies held for consumption. Their cost is recorded as an expenditure at the time the individual inventory items are purchased.

Inventory in the Enterprise Funds consist of trash bags held for sale to general public to assist in the City's garbage collection function. Inventories are priced at the lower of cost (first-in, first-out) or market.

**L. COMPARATIVE DATA**

Comparative total data for the prior year has been presented in the accompanying primary government financial statements in order to provide an understanding of changes in the City's financial position and operations. However, comparative 0 =, presentation of prior year totals by fund type/data has not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

**M. TOTAL COLUMNS ON COMBINED STATEMENTS - OVERVIEW**

Total columns on the Combined Statements - Overview are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial conformity with generally accepted accounting principles. Neither is such data comparable in a consolidation. Interfund eliminations have not been made to the aggregation of this data.

**N. COMPENSATED ABSENCES**

The City provides leave for vacation, sickness and illness, personal business and an s award in their safety program. Vacation leave is provided for all employees with one or more years of service. It ranges from 18 to 28 days per year depending on length of service. Sickness and illness leave of 5 to 240 days is provided depending on length of service and the department in which the employee serves. Three days of leave is provided for personal business each year and two to four days of leave is awarded to employees annually for safety on their job.

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It is the City's policy that leave does not accumulate except the amount earned in the current calendar year. Any leave not utilized by December 31st is lost. The leave earned as of the end of the fiscal year for governmental employees is reported in the long-term debt account group. The amount taken for enterprise fund employees is recorded in the appropriate enterprise fund.

**G. CAPITALIZATION OF INTEREST COST**

FASB Statements No. 34, Capitalization of Interest Cost, and No. 62, Capitalization of Interest Cost in Structured Amortizing Contracts, Fair Value Accounting and Certain Debt and Credits, require that interest cost (net of interest earned) during the construction phase of major capital projects be capitalized if financed with restricted tax-exempt debt. The objectives of capitalizing interest are to better obtain a measure of acquired net cost that more closely reflects the taxpayer's total investment in the asset, and (also charge a cost that relates to the acquisition of a resource that will benefit future periods against the revenues of the period benefited).

The amount of interest cost capitalized on major capital projects acquired/constructed with proceeds of restricted tax-exempt debt includes all interest cost of the borrowing less any interest earned on related interest-bearing investments acquired with proceeds of the related tax-exempt borrowings from the date of the borrowing until the assets are ready for their intended use. Interest cost capitalized for the period ending June 30, 1998 is disclosed in Note 10, Fixed Assets.

**F. PREPAID ITEMS**

Prepaid items in the Enterprise Funds consist of unexpired portions of insurance premiums paid by these funds.

**Q. RESTRICTED ASSETS**

Certain proceeds of enterprise fund revenue bonds, as well as certain money set aside for their repayment, are classified as restricted assets on the balance sheet because their use is limited by applicable bond covenants. Also, cash deposited in a special water and sewer deposit account has been restricted to provide for the return of customer utility deposits.

**G. PROPERTY TAXES**

**A. MILLAGE**

Taxes are levied on November 15 and payable by December 31. The City bills and collects its own property taxes. The property tax millage in effect at June 30, 1998 according to Ordinance No. 1349, was as follows:

General Alimony	7.63	Mills
Street Maintenance	8.37	
Library Maintenance	4.81	
Total	20.81	Mills

There are no material taxes receivables as of June 30, 1998 as all taxes have either been collected or payment has been received and sold.

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 MONROE GOVERNMENTAL STATEMENTS  
 JUNE 30, 1998

**(C) REQUIRED DISCLOSURE FUND DISCLOSURES**

Generally accepted accounting principles require disclosures, as part of the Combined Statements - Overview, of certain other information concerning individual funds including:

**A. Excesses of expenditures and/or expenses and/or other uses over appropriations in individual funds-**

General Fund expenditures of \$4,842,996 exceeded appropriations of \$3,996,843.  
 1994 1% Sales Tax Fund expenditures of \$1,879,386 exceeded appropriations of \$935,258.  
 Utility Fund expenses of \$1,883,709 exceeded appropriations of \$1,265,112.  
 Zephyr Complex Fund expenses of \$85,373 exceeded appropriations of \$81,648.

**B. Individual fund inter-fund receivable and payable balances**

Such balances at June 30, 1998 were-

<u>FUND</u>	<u>INTERFUND RECEIVABLE</u>	<u>INTERFUND PAYABLE</u>
General Fund	\$ 112,095	-
Special Revenue Funds:		
Street Fund	38,284	-
Library Fund	87,636	-
Preventive Care Fund	1,292	-
Capital Improvements Fund	348,650	-
1994 1% Sales Tax Fund	779,986	-
Herald/Metro Tax Fund	-	89,808
Enterprise Funds:		
Utility Fund	122,084	-
Zephyr Complex Fund	28,135	-
Fiduciary Funds:		
Closing Fund	-	644,858
	<u>\$ 1,694,050</u>	<u>\$ 684,666</u>

**(D) CHANGES IN LONG-TERM DEBT**

The following table summarizes the changes in long-term obligations during the year ended June 30, 1998:

	<u>Hibertia Certificate of Indebtedness</u>	<u>DPD Bond Payable</u>	<u>Accumulated Unpaid Loans</u>	<u>Total</u>
Balance, June 30, 1997	\$ -	\$ 5,336,138	\$ 56,433	\$5,392,571
Additions	1,308,080	919,677	38,163	2,075,920
Retirements	-	(255,688)	(78,832)	(334,520)
Balance, June 30, 1998	<u>\$ 1,308,080</u>	<u>\$ 5,600,815</u>	<u>\$ 16,764</u>	<u>\$7,125,659</u>

On December 1, 1995, the City entered into a loan and pledge agreement with the Department of Environmental Quality (DEQ) of the State of Louisiana and issued a Public Improvement Sales Tax Bond in the total amount

CITY OF HILBERTS, ILLINOIS  
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of \$6,500,000. The bond shall bear interest at a rate of two and forty-five one hundredths percent (2.45%) per annum on the outstanding principal balance. In addition, an administrative fee of one-half of one percent (0.5%) per annum on the outstanding principal balance, for a combined rate of two and ninety-five one hundredths percent (2.95%) per annum on the outstanding principal balance.

This bond was issued to provide funding necessary to construct a new wastewater treatment facility and improve and repair existing lift stations and distribution systems.

During the current fiscal year, the project was completed and put into operation. The final bond proceeds were received and the payment term period began and is scheduled to continue through March 1, 2014. During this period, scheduled payments of interest will be due on March 1 and September 1 and principal will be due on March 1 of each year.

The agreement requires the pledge of the revenue derived from the 1994 3% sales tax to insure repayment of the bond and its interest. In addition, the agreement requires that any charges be imposed on the recipients of the wastewater treatment facility sufficient to operate and maintain the system, including any necessary replacement of portions of the system. The proceeds received from this bond, as well as all future proceeds, rents, and will be deposited into the City's utility fund which is responsible for operating and maintaining the wastewater treatment system. Sales tax revenues sufficient to pay the principal and interest of this bond will be transferred to the utility fund and this fund will be primarily responsible for making payments of interest and principal. An additional security, the agreement requires the establishment of a sinking and reserve fund (Note B).

During the current fiscal year, the City Council authorized and issued a Certificate of Indebtedness to Illinois National Bank in the amount of \$1,500,000. The proceeds of this issue were deposited in the Utility Fund and are to be used for constructing and improving the wastewater treatment plant and systems of the City. This certificate is secured by and payable solely from a pledge and dedication of the excess of annual revenues of the City above statutory, necessary and usual charges.

The certificate shall bear interest at the rate of four and three-fourths percent (4.75%) per annum. Interest shall be due and payable on October 1 and April 1 of each year beginning on October 1, 1998. The principal of the Certificate shall mature serially on April 1 of each year beginning on April 1, 1999. The certificate may be called for redemption, at par, on or after April 1, 2003.

The following is a schedule of principal payments on the aforementioned obligations:

Year	Hilberts Certificate of Indebtedness	1997 Bond Payable	Total Obligations
1999	\$ 120,000	\$ 260,000	\$ 380,000
2000	120,000	260,000	380,000
2001	120,000	275,000	405,000
2002	140,000	280,000	420,000
2003	140,000	285,000	425,000
2004-2008	940,000	1,535,000	2,415,000
2008 to Maturity	3,580,000	2,665,815	7,655,815
	<u>\$ 5,560,000</u>	<u>\$ 5,680,815</u>	<u>\$ 7,000,815</u>

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1998**CONTINUOUS PLANS**

Substantially all employees of the City of Jennings, are members of the following statewide retirement systems: Municipal Employees Retirement System of Louisiana, Municipal Police Employees Retirement System of Louisiana, Firefighters' Retirement System of Louisiana, or Louisiana State Employees Retirement System. These systems are contributory, multiple-employer defined benefit pension plans administered by separate boards of trustees. Further information relative to each plan follows:

**A. Municipal Employees Retirement System of Louisiana (System)**

**Plan Description.** The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the municipality, except for policemen, firemen and the City Judge, are members of Plan B.

All permanent employees working at least 35 hours per week who are not covered by another pension plan and are paid wholly or in part from municipal funds and all elected municipal officials are eligible to participate in the System. Under Plan B, employees who retire at or after age 60 with at least 30 years of creditable service at or after age 55 with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final average monthly salary in excess of \$ 100 for each year of creditable service. Furthermore employees with at least 30 years of creditable service, but less than 30 years, may take early retirement benefits commencing at or after age 60, with the basic benefit reduced 3 percent for each year retirement precedes age 62, unless he has at least 30 years of creditable service. In any case, monthly retirement benefits paid under Plan B cannot exceed 50 percent of final average salary. Final average salary is the employee's average salary over the 36 consecutive or joint months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above, and do not wish to use their employee contributions, may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established or amended by STATE STATUTE.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Municipal Employees Retirement System of Louisiana, 7937 Office Park Boulevard, Baton Rouge, Louisiana 70809, or by calling (504) 935-4830.

**Funding Policy.** Under Plan B, members are required by state statute to contribute 3.8 percent of their annual covered salary and the City of Jennings is required to contribute at an actuarially determined rate. The current rate is 3.25 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent (except Orleans and East Baton Rouge parishes) of the taxes shown to be collectible by the tax rolls of each parish. These two dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The vesting requirements of plan members and the City of Jennings are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The City of Jennings contributions to the System under Plan B for the years ending June 30, 1996, 1997, and 1998, were \$31,442, \$36,793, and \$36,197, respectively, equal to the required contributions for each year.

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JUNE 30, 1998**B. Municipal Police Employees' Retirement System of Louisiana (System)**

**Plan Description.** All full-time police department employees engaged in law enforcement are required to participate in the System. Employees who retire at or after age 50 with at least 20 years of creditable service or at or after age 55 with at least 12 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 1/3 percent of their final-average salary for each year of creditable service. Final-average salary is the employee's average salary over the 30 consecutive or joint months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above, and do not withdraw their employee contributions, may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Municipal Police Employees' Retirement System of Louisiana, 8400 United Plaza Boulevard, Baton Rouge, Louisiana 70809-2258, or by calling (504) 329-7413.

**Funding Policy.** Plan members are required by state statute to contribute 2.5 percent of their annual covered salary and the City of Jennings is required to contribute at an actuarially determined rate. The current rate is 9.0 percent of annual covered payroll. The contribution requirements of plan members and the City of Jennings are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:183, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The City of Jennings contributions to the System for the years ended June 30, 1998, 1997, and 1996, were \$66,163, \$63,285, and \$29,182, respectively, equal to the required contributions for each year.

**C. Firefighters' Retirement System of Louisiana**

**Plan Description.** Membership in the Louisiana Firefighters' Retirement System is mandatory for all full-time firefighters employed by a municipality, parish, or fire protection district that did not exist as an entity before January 1, 1978, excepting itself from participation in the System. Employees are eligible to retire at or after age 50 with at least 12 years of creditable service or at or after age 55 with at least 20 years of creditable service. Upon retirement, members are entitled to a retirement benefit, payable monthly for life, equal to 3 1/3 percent of their final-average salary for each year of creditable service, not to exceed 180 percent of their final-average salary. Final-average salary is the employee's average salary over the 30 consecutive or joint months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 50 (or at or after age 55 with at least 20 years of creditable service at its minimum) and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the

Firefighters' Retirement System, Post Office Box 94895, Baton Rouge, Louisiana 70894, or by calling (504) 924-8858.



## CITY OF JENNINGS, LOUISIANA

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1998

**Funding Policy.** Plan members are required by state statute to contribute 8.0 percent of their annual covered salary and the City of Jennings is required to contribute at an actuarially determined rate. The current rate is 9.8 percent of annual covered payroll. The contribution requirements of plan members and the City of Jennings are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The City of Jennings' contributions to the System for the years ending June 30, 1998, 1997, and 1996, were \$16,186, \$16,462, and \$17,128, respectively, equal to the required contributions for each year.

#### **B. Louisiana State Employees Retirement System**

**Plan Description.** The City contributes to this plan on behalf of the city judge of the City Court of Jennings (Ward 2). This is a cost-sharing, multiple-employer defined benefit pension that provides for retirement and disability benefits and death benefits to plan members and beneficiaries. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana State Employees Retirement System, P.O. Box 64113, Capital Station, Baton Rouge, Louisiana 70806-0113 or by calling 1-800-256-3808.

**Funding Policy.** Plan members are required by state statute to contribute 11.5 percent of their annual covered salary and the City of Jennings is required to contribute at an actuarially determined rate. The current rate is 12.6 percent of annual covered payroll. The contribution requirements of plan members and the City of Jennings are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The City of Jennings contributions to the System for the years ending June 30, 1998, 1997 and 1996, were \$791, \$690, and \$677, respectively, equal to the required contributions for each year.

#### **94 LANDFILL JOINT VENTURE**

The City is a participant in a joint venture referred to as the Jefferson Davis Parish Sanitary Landfill Commission. This entity was chartered on February 17, 1984. The Commission's purpose is the establishment of a long-term plan for the disposal of solid wastes in Jefferson Davis Parish. According to the charter, each participant in the Commission is responsible for a pro rata share of any operating deficits. Likewise, any distributions of surpluses are also shared on a pro rata basis. Each participant's pro rata share is based on the number of households within each participant's unit to the total number of households within all participating units. These proportions were determined using the 1980 U. S. Census as follows:

Locality	Number of Households	Percentage
Jennings	4,161	4219%
Wells	1,167	1183%
Lake Arthur	1,212	1238%
Parish (including Jennings, Wells, Lake Arthur, & Elbert)	3,328	3379%
Total	9,870	1,0000%

CITY OF JENNINGS, OKLAHOMA  
NOTES TO FINANCIAL STATEMENTS  
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The Commission consists of six commissioners as follows: two residents of Jennings, one resident of Wicks, one resident of Lake Arthur, and two residents of Jefferson Davis Parish living outside the city limits of the Jennings, Wicks, Lake Arthur and Ilona. The Commission members are to be appointed by the governing body of their place of residence.

The Commission has the power and authority to employ personnel, adopt its own budget and enter into agreements necessary for the operation of the Landfill. In certain instances, such agreements must be consented to by all six members of the Commission.

Condensed financial information for the Jefferson Davis Parish Sanitary Landfill as of December 31, 1997 (the latest available audited financial statements) were as follows:

	Total	Jennings (61.1767%)
Total assets	\$ 3,608,547	\$ 1,396,544
Total liabilities	16,615	6,897
Total equity	3,591,932	1,389,647
Total liabilities and equity	3,608,547	1,416,544
Total revenues	367,796	323,260
Total expenditures	658,039	376,331
Net increase in fund balance	111,757	41,872

As of December 31, 1997, the Commission had no long-term debt outstanding.

For the year ended June 30, 1998, the City received \$116,359 from this Commission as its proportionate distribution, plus \$19,080 for economic development.

## 17. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance July 1, 1997	Additions & Transfers in	Deletions & Transfers out	Balance June 30, 1998
Land	\$ 1,287,483	\$ -	\$ -	\$ 1,287,483
Buildings & Improvements	1,791,607	134,648	-	1,926,255
Machinery & Equipment	1,038,880	641,120	300,685	1,379,315
Construction in Progress	187,180	-	187,181	-
	\$ 3,184,050	\$ 875,768	\$ 487,866	\$ 3,571,952

CITY OF BISHOP, LOUISIANA  
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(g) RESTRICTED ASSETS AND RESERVE/RETAINED EARNINGS/UNREALIZED GAINS

As June 30, 1998 restricted assets consisted of the following:

Cash-Water & Sewer Deposit Account	\$	9,000
Investment-Certificate of Deposit, Water & Sewer Deposit Account		128,000
Cash-LCDBG Fund		2,650
Investment-Certificate of Deposit, LCDBG Fund		158,000
Investment, Louisiana Asset Management Pool, Utility Fund		441,500
Total	\$	739,150

The Water and Sewer Deposit account assets, a component of the Utility Fund, are restricted to pay customer deposits in the amount of \$133,405 as June 30, 1998. When a customer withdraws from the system, the deposit is refunded less the amount of any charges outstanding against the account. Due to the shortage of restricted assets available to refund customer deposits, \$3,521 of retained earnings has been reserved, which represents the excess of customer deposits over assets restricted for that purpose.

The cash, investments, and one half of the fees and interest receivable in the LCDBG Fund upon repayment, is restricted for the Revolving Loan Program of the City of Jennings. The entire amount of current fund balance has been reserved for these assets to indicate that they are not available or spendable.

During the fiscal year ended June 30, 1996, the City issued a bond to the Department of Environment and Quality (DEQ) of the State of Louisiana to acquire funds necessary to construct a new wastewater treatment facility. A requirement of the loan and pledge agreement was the establishment of a sinking fund and reserve fund to insure the payment of the bond principal and interest. Since the project was completed during the current fiscal year, the payment term period has commenced. During this period, the agreement requires that an amount equal to the accrued interest and a pro rata portion of the principal amount must be established in the Sinking Fund until paid. In addition, a sum equal to 25% of the amount established in the Sinking Fund must be established in the reserve fund. Based on the current amortization schedule for principal and interest, the City must establish a Sinking Fund in the amount of \$141,250 and a reserve fund in the amount of \$35,362 for an aggregate required reserve of \$177,612. The City has restricted \$441,500 of investments that it has with the Louisiana Asset Management Pool (LAMPS) to comply with the terms of the agreement. Therefore, as of June 30, 1998, the City has reserved \$263,499 more than the amount required.

(h) CASH AND INVESTMENTS

State statute authorized the City to invest in United States bonds, treasury notes, certificates or other obligations of the United States of America, time certificates of deposit of state banks of Louisiana or national banks having their principal office in the State of Louisiana, or any other federally insured investment, and mutual funds regulated by the Investment Act of 1940 which invest in U. S. Treasury Securities.

CITY OF MONROE, LOUISIANA  
 FINANCIAL STATEMENTS  
 JUNE 30, 1998

The City's cash and investments (Certificate of Deposit) as of June 30, 1998 deposited with financial institutions are categorized as follows to give an indication of the level of risk at year-end as follows:

Insured (FDIC)	\$	380,000
Uninsured/insured (Federal agency securities are pledged to the City and held by the fiscal agent) (third party agent institution)		1,985,220
<b>Total Bank Balances</b>	<b>\$</b>	<b>2,365,220</b>

As of June 30, 1998, the City had investments with the Louisiana Asset Management Fund (LAMF) totaling \$4,274,595, which approximates fair value of the securities.

**(10) LITIGATION**

The City is involved in lawsuits for collection of insurance sales tax, wrongful arrest, property damage, and sexual cases involving personal injury. In the opinion of the City's attorney, these suits are without merit and/or adequately covered by liability insurance presently onfiled by the City, except for policy deductibles which are considered to be immaterial.

The City has been sued by the general contractor of the sewer plant project for liquidated damages in excess of \$500,000. The City has asserted a claim against the contractor for \$150,000 for work not completed and liquidated damages. In the opinion of the City Attorney, no resolution is reported and litigation is anticipated.

**(11) OTHER RESERVES AND DESIGNATIONS**

The entire fund balance of the LCDEG Fund was reserved. The assets of this fund are controlled by the Division of Administration of the State of Louisiana. The Division must approve any disposition of these assets.

**(12) FIXED ASSETS**

A summary of changes in Proprietary Fund Type Fixed Assets follows:

	Balance		Additions		Deletions		Balance	
	July 1, 1997	-	-	-	-	-	-	June 30, 1998
<b>Total</b>	\$ 176,000	-	\$ -	-	-	-	\$ 176,000	-
Stores (Distribution System)	-	-	6,383,805	-	-	-	6,383,805	-
Buildings & Improvements	2,123,718	-	84,158	-	-	-	2,207,876	-
Inventory & Equipment	1,899,295	-	78,086	-	215,288	-	1,862,093	-
Furniture & Fixtures	49,431	-	-	-	6,238	-	43,193	-
Constructions in Progress	61,867	-	63,458	-	8,190,711	-	64,635	-
	<b>\$ 3,280,306</b>	<b>-</b>	<b>\$ 6,529,407</b>	<b>-</b>	<b>\$ 8,411,297</b>	<b>-</b>	<b>\$ 14,320,005</b>	<b>-</b>

## CITY OF BIRMINGHAM

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1998

A summary of proprietary fund type (Utility Fund and Right Complex Fund) property, plant and equipment at June 30, 1998 follows:

	Utility Fund	Right Complex Fund	Total
Land	\$ 176,607	\$ -	\$ 176,607
Power Distribution System	6,382,809	-	6,382,809
Buildings & Improvements	1,711,245	437,023	2,148,268
Machinery & Equipment	1,816,263	-	1,816,263
Furniture & Fixtures	-	43,193	43,193
Construction in Progress	63,458	-	63,458
Total	\$ 10,150,179	\$ 478,216	\$ 10,628,395
Less: Accumulated Depreciation	(2,076,875)	(249,889)	(2,326,764)
Net	\$ 8,073,304	\$ 228,326	\$ 8,301,630

Depreciation for the year ended June 30, 1998 was \$217,280.

Interest capitalized into sewer distribution system for the year ended June 30, 1998 was \$55,633.

## (15) COMPENSATION PAID TO MAYOR AND CITY COUNCIL

Greg Marston, Mayor	\$ 36,129
Michael Mize	6,000
Clarence Lacy, Jr.	6,000
Wilfred A. Messall	6,000
Artie Berry	6,000
Wilbert L. Gibbons	6,000
Total	\$ 66,129

## (16) STATEMENT INFORMATION FOR ENTERPRISE FUNDS

The City maintains two enterprise funds which provide utilities (water and sewer) and an effluent treatment complex. Supplemental information for the year ended June 30, 1998 was as follows:

	Public Utility	Office/ Apartment Complex	Total Enterprise Funds
Operating Revenues	\$ 1,248,642	\$ 68,286	\$ 1,316,928
Depreciation	198,389	28,831	227,240
Operating Income (Loss)	(157,871)	(14,547)	(172,418)
Operating Transfers:			
In	500,000	8,100	508,100
Out	(126,358)	-	(126,358)
Net Income (Loss)	175,770	(11,014)	164,756
Property, Plant & Equipment:			
Additions & Transfers In	6,530,833	8,178	6,539,011
Deletions & Transfers Out	6,413,569	6,138	6,419,707

CITY OF BISSING, LOUISIANA  
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	Public Utility	Office/ Apartment Complex	Total Enterprise Funds
Net Working Capital	2,785,029	78,332	2,863,361
Total Assets	10,008,326	258,659	10,266,985
Total Equity	3,535,549	248,668	3,784,217

**(17) FEDERAL GRANT**

The City participates in a federally assisted grant program. These programs are subject to the program compliance rules by the grantor. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time. The City's management feels such disallowance, if any, will be immaterial. During the current fiscal year, expenditures of federal funds did not exceed \$100,000, and therefore, the City was not subject to the provisions of the Single Audit Act Amendments of 1996.

**(18) CONTRIBUTED CAPITAL**

Contributed capital is recorded in the Enterprise Fund for capital grants restricted for the acquisition or construction of capital assets. Contributed capital is not amortized based on the depreciation recognized on that portion of the assets acquired or constructed from such resources.

**(19) ON-BEHALF PAYMENTS FOR SALARIES**

During 1998 the City implemented GASB Statement No. 34, *Accounting and Financial Reporting for Certain Grants and Other Financial Assistance*. This standard requires the City to report in the financial statements on-behalf salary payments made by the State of Louisiana to certain groups of city employees. Supplemental salary payments are made by the state directly to certain groups of employees. The City is not legally responsible for those salaries. Therefore, the basis for recognizing the revenue and expenditure payments is the actual contribution made by the state. For 1998, the state paid supplemental salaries to the City's police, firemen and city marshal. On-behalf payments recorded as revenues and expenditures in the general fund financial statements for 1998 totaled \$121,764.

**FINANCIAL STATEMENTS 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 and to account for the receipt and use or transfer of 60% (changed in fiscal 1994 from 60%) of the proceeds of the City's 1% Sales and Use tax. These taxes are dedicated to: Establishing, acquiring, constructing, improving, operating & maintaining (1) streets, sidewalks, and bridges; (2) ditches & drainage facilities; (3) water-work facilities; (4) sewer & sewage disposal works; (5) garbage & solid waste facilities; (6) public parks and recreational facilities; (7) fire department vehicles and equipment, including firetrucks; (8) police department stations and equipment, and furnishings for any of the abovesaid public works, improvements and facilities, including salaries of City employees.



CITY OF BIRMINGHAM, ALABAMA  
 GENERAL FUND  
 COMPARATIVE BALANCE SHEET  
 JUNE 30, 1998 AND 1997

	JUNE 30, 1998	JUNE 30, 1997
<b>ASSETS</b>		
<b>ASSETS</b>		
Cash	\$ 20,668	\$ 18,465
Investments, at Cost	750,000	3,050,000
Accounts Receivable	158,738	119,838
Inventory	33,826	36,547
Due from Other Funds	112,855	216,800
Total Assets	\$ 1,055,075	\$ 3,430,650
<b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES:</b>		
Accounts Payable	\$ 50,990	\$ 118,279
Due to Other Departments	22,681	-
Total Liabilities	\$ 73,671	\$ 118,279
<b>FUND BALANCE:</b>		
Reserved for Contingencies	\$ -	\$ 600,000
Reserved for Inventory	33,826	36,547
Reserved for Impact Fee	-	40,000
Unreserved	920,778	693,803
Total Fund Balance	\$ 920,778	\$ 1,370,350
Total Liabilities and Fund Balance	\$ 1,055,075	\$ 3,430,650



UNIT OF SERVICE, CONTINUED

QUARTERLY  
 STATEMENT OF CONTRIBUTIONS TO THE STATE EMPLOYEES  
 RETIREMENT FUND, YEAR ENDED 1983 BY THE  
 VARIOUS EMPLOYING AGENCIES, SEPARATE FOR EACH FUND AS SET

	1983			
	APRIL	MAY	JUNE	JULY
<b>STATE AND GOVERNMENT</b>				
<b>STATE OF MICHIGAN</b>				
Salaries	\$ 1,617	\$ 1,784	\$ 1,879	\$ 1,850
Employee Benefits	1,070	1,020	1,000	1,000
Other Expenses	490	520	520	570
Legal Expenses	2,000	1,750	1,700	1,800
Contract Expenses	1,000	1,000	1,000	1,000
Auto Ins.	100	100	100	100
Printing & Stationery	275	300	300	300
Insurance	1,000	1,000	1,000	1,000
Utilities	1,000	1,000	1,000	1,000
Capital Expenditures	1,000	1,000	1,000	1,000
Miscellaneous	1,000	1,000	1,000	1,000
Total State Employees	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
<b>LOCAL GOVERNMENTS</b>				
Salaries	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Employee Benefits	5,000	5,000	5,000	5,000
Printing & Stationery	1,000	1,000	1,000	1,000
Auto Ins.	100	100	100	100
Travel Expenses	1,000	1,000	1,000	1,000
Printing & Stationery	1,000	1,000	1,000	1,000
Legal Expenses	1,000	1,000	1,000	1,000
Utilities	1,000	1,000	1,000	1,000
Capital Expenditures	1,000	1,000	1,000	1,000
Miscellaneous	1,000	1,000	1,000	1,000
Total Local Governments	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
<b>NONPROFIT ORGANIZATIONS</b>				
Salaries	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Employee Benefits	500	500	500	500
Printing & Stationery	1,000	1,000	1,000	1,000
Auto Ins.	100	100	100	100
Printing & Stationery	100	100	100	100
Travel Expenses	100	100	100	100
Utilities	275	300	300	300
Insurance	1,000	1,000	1,000	1,000
Total Nonprofit Organizations	\$ 5,075	\$ 5,000	\$ 5,000	\$ 5,000
<b>FOUNDACTIONS AND CHARITABLE</b>				
Salaries	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Employee Benefits	500	500	500	500
Printing & Stationery	1,000	1,000	1,000	1,000
Auto Ins.	100	100	100	100
Printing & Stationery	100	100	100	100
Travel Expenses	100	100	100	100
Utilities	275	300	300	300
Insurance	1,000	1,000	1,000	1,000
Total Foundations and Charitable	\$ 5,075	\$ 5,000	\$ 5,000	\$ 5,000
<b>TOTAL STATE AND LOCAL GOVERNMENTS</b>				
Salaries	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Employee Benefits	5,000	5,000	5,000	5,000
Printing	1,000	1,000	1,000	1,000
Printing & Stationery	1,000	1,000	1,000	1,000
Insurance	1,000	1,000	1,000	1,000
Auto Ins.	100	100	100	100
Printing & Stationery	100	100	100	100
Travel Expenses	100	100	100	100
Utilities	1,000	1,000	1,000	1,000
Capital Expenditures	1,000	1,000	1,000	1,000
Total Foundations and Charitable	\$ 5,075	\$ 5,000	\$ 5,000	\$ 5,000
Total Grand Total	\$ 47,175	\$ 47,000	\$ 47,000	\$ 47,000

STATE OF MICHIGAN

CONTRIBUTION TO CHARITABLE ORGANIZATION  
 FOR THE YEAR ENDING 12/31/2011  
 THIS CONTRIBUTOR'S CONTRIBUTION WAS DEDUCTIBLE IN 2011

	2011		2010		2009
	AMOUNT	AMOUNT	AMOUNT	AMOUNT	
<b>PAID IN CASH</b>					
<b>CONTRIBUTOR'S CONTRIBUTION</b>					
Balance	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Contributor	0.00	0.00	0.00	0.00	0.00
Expenses Incurred	0.00	0.00	0.00	0.00	0.00
Other Income	0.00	0.00	0.00	0.00	0.00
Expenses of Administration	0.00	0.00	0.00	0.00	0.00
Adjust to	0.00	0.00	0.00	0.00	0.00
Programs & Project	0.00	0.00	0.00	0.00	0.00
Travel & Meals	0.00	0.00	0.00	0.00	0.00
Printing & Publishing	0.00	0.00	0.00	0.00	0.00
Use of Inv	0.00	0.00	0.00	0.00	0.00
Public Fund Raising	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Subtotal of Contributions	0.00	0.00	0.00	0.00	0.00
<b>Total State Department</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>
<b>CONTRIBUTOR'S CONTRIBUTION</b>					
Balance	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Contributor	0.00	0.00	0.00	0.00	0.00
Expenses Incurred	0.00	0.00	0.00	0.00	0.00
Other Income	0.00	0.00	0.00	0.00	0.00
Expenses of Administration	0.00	0.00	0.00	0.00	0.00
Adjust to	0.00	0.00	0.00	0.00	0.00
Programs & Project	0.00	0.00	0.00	0.00	0.00
Travel & Meals	0.00	0.00	0.00	0.00	0.00
Printing & Publishing	0.00	0.00	0.00	0.00	0.00
Use of Inv	0.00	0.00	0.00	0.00	0.00
Public Fund Raising	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Subtotal of Contributions	0.00	0.00	0.00	0.00	0.00
<b>Total State Department</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>
<b>CONTRIBUTOR'S CONTRIBUTION</b>					
Balance	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Contributor	0.00	0.00	0.00	0.00	0.00
Expenses Incurred	0.00	0.00	0.00	0.00	0.00
Other Income	0.00	0.00	0.00	0.00	0.00
Expenses of Administration	0.00	0.00	0.00	0.00	0.00
Adjust to	0.00	0.00	0.00	0.00	0.00
Programs & Project	0.00	0.00	0.00	0.00	0.00
Travel & Meals	0.00	0.00	0.00	0.00	0.00
Printing & Publishing	0.00	0.00	0.00	0.00	0.00
Use of Inv	0.00	0.00	0.00	0.00	0.00
Public Fund Raising	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Subtotal of Contributions	0.00	0.00	0.00	0.00	0.00
<b>Total State Department</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>
<b>CONTRIBUTOR'S CONTRIBUTION</b>					
Balance	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Contributor	0.00	0.00	0.00	0.00	0.00
Expenses Incurred	0.00	0.00	0.00	0.00	0.00
Other Income	0.00	0.00	0.00	0.00	0.00
Expenses of Administration	0.00	0.00	0.00	0.00	0.00
Adjust to	0.00	0.00	0.00	0.00	0.00
Programs & Project	0.00	0.00	0.00	0.00	0.00
Travel & Meals	0.00	0.00	0.00	0.00	0.00
Printing & Publishing	0.00	0.00	0.00	0.00	0.00
Use of Inv	0.00	0.00	0.00	0.00	0.00
Public Fund Raising	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Subtotal of Contributions	0.00	0.00	0.00	0.00	0.00
<b>Total State Department</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>

VOTE OF MEMBERSHIP

Q. VOTE 8-20:  
 STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31/03/2018  
 FOR THE YEAR ENDED 31/03/2018  
 THE COMPANY'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/03/2018

	2017/18			2016/17	2015/16
	2017/18	2016/17	2015/16		
<b>PROFIT BEFORE TAX</b>					
Income from operations	0	0	0	0	0
Finance income	5,871	5,871	5,871	5,871	5,871
Other income	0	0	0	0	0
Finance charges	0	0	0	0	0
Depreciation	5,000	5,000	5,000	5,000	5,000
Other	10,000	10,000	10,000	10,000	10,000
<b>Total Profit Before Tax</b>	<b>20,871</b>	<b>20,871</b>	<b>20,871</b>	<b>20,871</b>	<b>20,871</b>
<b>PROFIT AFTER TAX</b>					
Income	0	0	0	0	0
Finance income	5,871	5,871	5,871	5,871	5,871
Other income	0	0	0	0	0
Finance charges	0	0	0	0	0
Depreciation	5,000	5,000	5,000	5,000	5,000
Other	5,000	5,000	5,000	5,000	5,000
<b>Total Profit After Tax</b>	<b>15,871</b>	<b>15,871</b>	<b>15,871</b>	<b>15,871</b>	<b>15,871</b>
<b>PROFIT BEFORE TAX (CONTINUED)</b>					
Income	10,000	10,000	10,000	10,000	10,000
Finance income	10,000	10,000	10,000	10,000	10,000
Other income	0	0	0	0	0
Finance charges	0	0	0	0	0
Depreciation	10,000	10,000	10,000	10,000	10,000
Other	10,000	10,000	10,000	10,000	10,000
<b>Total Profit Before Tax</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
<b>PROFIT AFTER TAX (CONTINUED)</b>					
Income	10,000	10,000	10,000	10,000	10,000
Finance income	10,000	10,000	10,000	10,000	10,000
Other income	0	0	0	0	0
Finance charges	0	0	0	0	0
Depreciation	10,000	10,000	10,000	10,000	10,000
Other	10,000	10,000	10,000	10,000	10,000
<b>Total Profit After Tax</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
<b>PROFIT BEFORE TAX (CONTINUED)</b>					
Income	10,000	10,000	10,000	10,000	10,000
Finance income	10,000	10,000	10,000	10,000	10,000
Other income	0	0	0	0	0
Finance charges	0	0	0	0	0
Depreciation	10,000	10,000	10,000	10,000	10,000
Other	10,000	10,000	10,000	10,000	10,000
<b>Total Profit Before Tax</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
<b>PROFIT AFTER TAX (CONTINUED)</b>					
Income	10,000	10,000	10,000	10,000	10,000
Finance income	10,000	10,000	10,000	10,000	10,000
Other income	0	0	0	0	0
Finance charges	0	0	0	0	0
Depreciation	10,000	10,000	10,000	10,000	10,000
Other	10,000	10,000	10,000	10,000	10,000
<b>Total Profit After Tax</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>

STATE OF CONNECTICUT

GENERAL FUND  
 EXPENDITURE ACCOUNTS BY CLASS OF EXPENDITURE OBJECT  
 FOR THE FISCAL YEAR ENDING JUNE 30, 2022  
 INFORMATION NOTED ABOVE IS FOR FISCAL YEAR 2022

	FISCAL YEAR			
	2021	2020	2019	2018
<b>PERSONNEL</b>				
Salaries	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
Employee Benefits	1,000	1,000	1,000	1,000
Supplies & Materials	1,000	1,000	1,000	1,000
Travel	100	100	100	100
Printing & Repro	100	100	100	100
Out of State	100	100	100	100
Telephone	1,000	1,000	1,000	1,000
Utilities	100	100	100	100
Other	1,000	1,000	1,000	1,000
<b>TOTAL PERSONNEL</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>

#### SPECIAL REVENUE FUNDS

**Street Fund** - To account for the receipt of S.F.F. mill tax and the expenses relating to streets, sidewalks, bridges, tree trimming and other related items.

**Library Fund** - To account for the receipt of S.F.F. mill tax and the expenses of staffing and operating the Jennings-Carriger Public Library.

**Perpetual Care Fund** - To account for the receipt of funds for perpetual care of cemetery lots sold by the City and the related expenses to provide such care.

**Local/Blended Tax Fund** - To account for the receipt of funds from the hotel/motel room tax in Ward 2 of Jefferson Davis Parish which is to be used for development of culture and tourism. This fund was organized by the Jefferson Davis Police Jury as a special revenue fund for Ward 2. The Police Jury has transferred control of this fund to the City.

**LCDBG Fund** - To account for the receipt of Louisiana Community Development Block Grant Funds through their economic development program and the subsequent lending of these funds to qualifying local businesses to develop the viable urban community by expanding economic opportunities principally for persons of low and moderate income levels. Upon repayment of these funds with interest by the lenders, they are dedicated to a revolving loan program to lend the same funds to other qualifying businesses in the City.

**Capital Improvements Fund** - To account for the receipt of 14% (changed in fiscal 1994 from 40%) of the City's 1% sales tax collections, the receipt of revenue sharing funds received, if any, from the federal and state governments and any other budgeted revenues and the subsequent expenditures of these funds which are dedicated to capital improvements.

**1994 1% Sales Tax Fund** - To account for the receipt of a 1% sales tax which was authorized in 1994. This tax is to be collected for a period not to exceed twenty-two (22) years. At least \$500,000 annually is to be used for acquiring, constructing, extending, improving, maintaining and operating sewage collection and disposal facilities for the City, and/or to pay any bonded or funded indebtedness of the City incurred for sewage collection and disposal facilities. The balance is to be used for street construction and maintenance, drainage, heavy equipment purchases, job operations, and police pension payments. In 1994, a referendum was approved to expand the authorized uses of excess funds from previous dedications to include acquiring, constructing, improving, and/or maintaining the City's wastewater facilities. It further authorized the issuing of any bonded or funded indebtedness to accomplish the expanded purpose.

OFFICE OF THE COMPTROLLER

STATE OF NEW YORK

COMPTROLLER'S OFFICE

STATE OF NEW YORK

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COMPTROLLER'S OFFICE

STATE OF NEW YORK

ASSETS

PROPERTY AND EQUIPMENT

Land

Buildings

Furniture and fixtures

Equipment

Other

Total

Other Assets

Total

Liabilities

Accounts Payable

Accrued Payroll

Deferred Compensation

Other

Total

Net Assets

Total

Liabilities

Accounts Payable

Accrued Payroll

Deferred Compensation

Other

Total

Net Assets

Total

Liabilities

Accounts Payable

Accrued Payroll

Deferred Compensation

Other

Total

Net Assets

Total

Liabilities

Accounts Payable

Accrued Payroll

Deferred Compensation

Other

Total

Net Assets

Total

Liabilities

Accounts Payable

Accrued Payroll

Deferred Compensation

Other

Total

Net Assets

Total



CITY OF BROOKFIELD, WISCONSIN

**SPECIAL SERVICES FUND**  
**PROGRAMS BY AMOUNT OF REVENUE, EXPENDITURES AND**  
**RESERVE BALANCE, JANUARY**  
**FOR THE FISCAL YEAR ENDING JUNE 30, 1989**  
**BY COMPARISON FOR 1988 & 1989**

	1988	1989	REVENUE	EXPENDITURES	RESERVE	REVENUE	EXPENDITURES	RESERVE	REVENUE	EXPENDITURES	RESERVE
	\$/K	\$/K	\$/K	\$/K	\$/K	\$/K	\$/K	\$/K	\$/K	\$/K	\$/K
<b>REVENUE</b>											
Beer											
Amusement Events	1	10.00	1	-	-	1	10.00	1	100.00	1	100.00
Nightclub Liquor	-	-	-	-	10.00	-	-	-	-	-	10.00
Nightclub Wagering	-	6.00	-	-	-	-	-	-	-	-	6.00
Nightclub Other	-	2.00	-	-	-	-	-	-	-	-	2.00
Entertainment	-	1.00	-	-	-	-	-	-	-	-	1.00
Special Events	-	1.00	-	-	-	-	-	-	-	-	1.00
City Seal Print Revenue	1	1.00	1	1.00	-	1	1.00	-	1.00	1.00	-
News Service	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	1	21.00	1	21.00	10.00	1	21.00	1	203.00	1	213.00
<b>EXPENDITURES</b>											
Bank Institutions	1	63.00	1	60.00	1	1	60.00	1	60.00	1	60.00
Public Works	-	-	-	-	-	-	-	-	-	-	-
Police/DPW	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-
Public Utilities	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-	-	-	-
<b>Balance, Beginning of Fiscal Year</b>	1	100.00	1	100.00	1	100.00	1	100.00	1	100.00	1
<b>Balance, End of Fiscal Year</b>	1	164.00	1	164.00	1	164.00	1	164.00	1	164.00	1
<b>Other Financing Sources</b>											
City	-	-	-	-	-	-	-	-	-	-	-
<b>Balance, Beginning of Fiscal Year</b>	1	100.00	1	100.00	1	100.00	1	100.00	1	100.00	1
<b>Balance, End of Fiscal Year</b>	1	100.00	1	100.00	1	100.00	1	100.00	1	100.00	1
<b>Committed and Reserve Budgets</b>											
Program Expense is Excess to	-	-	-	-	-	-	-	-	-	-	-
Beer Sales	-	-	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-	-	-
<b>Committed and Reserve Budget</b>	1	45.00	1	45.00	1	45.00	1	45.00	1	45.00	1

CITY OF MONROE, LOUISIANA  
 STREET FUND  
 COMPARATIVE BALANCE SHEET  
 JUNE 30, 1998 AND 1997

	JUNE 30, 1998	JUNE 30, 1997
<b>ASSETS</b>		
Investment, At Cost	\$ 379,000	\$ 380,000
Due From Clearing Fund	26,194	44,563
<b>Total Assets</b>	<b>\$ 405,194</b>	<b>\$ 424,563</b>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES:</b>		
Accounts Payable	\$ 5,001	\$ 3,842
<b>Total Liabilities</b>	<b>\$ 5,001</b>	<b>\$ 3,842</b>
<b>FUND BALANCE:</b>		
Unreserved	\$ 400,193	\$ 420,721
<b>Total Liabilities and Fund Balance</b>	<b>\$ 405,194</b>	<b>\$ 424,563</b>

CITY OF BIRMINGHAM

STATEMENT OF BUDGET, EXPENDITURE, AND  
 CHANGES THEREIN, ACCOUNT-BY-ACCOUNT BASIS, AND ACTUAL  
 FORTHOUGHT, YEAR ENDED 1936, BY  
 FORTHOUGHT, YEAR ENDED 1936, BY  
 YEAR ENDED 1936, ACTUAL, AND BY FORTHOUGHT, YEAR ENDED 1936, ACTUAL

	1936, BY			VARIANCE FAVORABLE (UNFAVORABLE)	1936, BY ACTUAL
	BUDGET	ACTUAL			
<b>REVENUES</b>					
Taxes:	\$	\$	\$	\$	\$
Miscellaneous Revenues:	6,800	4,411	(2,389)	6,800	6,800
Interest Income:	10,000	15,000	5,000	10,000	17,000
<b>Total Revenues</b>	<b>\$ 20,800</b>	<b>\$ 24,411</b>	<b>\$ 3,611</b>	<b>\$ 20,800</b>	<b>\$ 23,800</b>
<b>EXPENDITURES</b>					
<b>Public Works</b>					
Salaries:	\$	\$	\$	\$	\$
Freight & Freight:	47,800	55,817	8,017	47,800	55,817
Supplies:	5,000	600	(4,400)	5,000	5,000
Expenses & Maintenance:	140,000	150,000	10,000	140,000	150,000
Expenses & Material:	5,000	5,000	-	5,000	5,000
Auto Tax:	1,000	1,000	-	1,000	1,000
Printing & Freight:	500	600	100	500	600
Travel & Exp:	1,000	2,000	1,000	1,000	2,000
Insurance:	10,000	10,000	-	10,000	10,000
Equipment:	-	-	-	-	5,000
Other Expenses:	500	-	(500)	500	500
Capital Improvements:	5,000	-	(5,000)	5,000	-
Miscellaneous:	1,000	5,000	4,000	1,000	5,000
<b>Total Expenditures</b>	<b>\$ 200,300</b>	<b>\$ 220,017</b>	<b>\$ 19,717</b>	<b>\$ 200,300</b>	<b>\$ 220,017</b>
<b>Taxes and (Refund) of Revenues and Other Expenditures</b>					
	\$	\$	\$	\$	\$
	(100,000)	(100,000)	-	(100,000)	(100,000)
<b>OTHER UNCLASSIFIED REVENUES:</b>					
Transfer from 1934 Public Tax:	\$	\$	\$	\$	\$
	100,000	100,000	-	100,000	100,000
<b>Taxes and (Refund) of Revenues and Other Source-Over Expenditures</b>					
	\$	\$	\$	\$	\$
	(21,000)	(21,000)	-	(21,000)	(21,000)
<b>Unrecovered Fund Balance-Expenses:</b>					
	\$	\$	\$	\$	\$
	24,700	24,700	-	24,700	24,700
<b>Unrecovered Fund Balance-Other:</b>					
	\$	\$	\$	\$	\$
	100,000	100,000	-	100,000	100,000

## CITY OF SHREVEPORT, LOUISIANA

LIBRARY FUND  
COMPARATIVE BALANCE SHEET  
JUNE 30, 1998 AND 1997

	<u>1998</u>	<u>1997</u>
<b>ASSETS</b>		
Cash	\$ 110	\$ 111
Accounts Receivable	-	2,800
Investment, At Cost	175,000	110,000
Due From Clearing Fund	<u>83,656</u>	<u>72,804</u>
Total Assets	<u>\$ 310,766</u>	<u>\$ 185,715</u>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES:</b>		
Accounts Payable	<u>\$ 2,800</u>	<u>\$ 2,800</u>
Total Liabilities	<u>\$ 2,800</u>	<u>\$ 2,800</u>
<b>FUND BALANCE:</b>		
Unreserved	<u>\$ 310,766</u>	<u>\$ 184,715</u>
Total Liabilities and Fund Balance	<u>\$ 310,766</u>	<u>\$ 185,715</u>

CITY OF BOSTON, MASSACHUSETTS

(BUDGET FUND)  
 STATEMENT OF REVENUES, EXPENSES, AND  
 CHANGES IN FUND BALANCE (BUDGET) COMPARED, AND ACTUAL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 1999  
 WHEREBY THE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1999

	BUDGET 1999			FUND BALANCE ACTUAL
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	
<b>REVENUES</b>				
Taxes	\$ 100,000	\$ 100,000	\$ -0-00	\$ 100,000
Charges for Services	1,000	2,100	1,100	1,000
Fees & Fines	700	475	(225)	700
Miscellaneous Revenues	1,000	800	(200)	775
Grant Revenues	11,000	10,900	(100)	11,000
Interest Income	1,000	8,000	6,000	8,000
<b>Total Revenues</b>	<b>\$ 114,700</b>	<b>\$ 122,075</b>	<b>\$ 7,375</b>	<b>\$ 120,175</b>
<b>EXPENSES</b>				
<b>Office &amp; Executive</b>				
Salaries	\$ 68,000	\$ 68,000	\$ -0-00	\$ 68,000
Employee Benefits	11,000	11,000	0-00	11,000
Books	11,000	10,800	200	10,800
Office Supplies & Equipment	1,000	1,170	170	1,070
New Equipment	10,000	0-00	(10,000)	10,000
Repairs & Maintenance	19,000	14,000	(5,000)	14,000
Auto Exp	1,100	1,000	(100)	1,100
Printing & Postage	800	320	(480)	700
Legal Fees	1,000	4,100	3,100	800
Insurance	1,000	1,000	0-00	1,000
Utilities	1,000	4,100	3,100	4,000
Supplies & Workdays	400	-	(400)	200
Miscellaneous	0-00	0-00	0-00	0-00
<b>Total Expenditures</b>	<b>\$ 113,000</b>	<b>\$ 108,000</b>	<b>\$ 5,000</b>	<b>\$ 101,170</b>
<b>Change (Increase) Revenues Over Expenditures</b>	<b>\$ 11,700</b>	<b>\$ 14,075</b>	<b>\$ 2,375</b>	<b>\$ 18,005</b>
<b>Unrecovered Fund Balance Reporting</b>	<b>\$ 144,700</b>	<b>\$ 144,700</b>	<b>\$ -0-00</b>	<b>\$ 144,000</b>
<b>Unrecovered Fund Balance Ending</b>	<b>\$ 166,400</b>	<b>\$ 168,705</b>	<b>\$ 2,305</b>	<b>\$ 162,170</b>

CITY OF JENNIS, LOUISIANA  
 PERPETUAL CARE FUNDS  
 COMPARATIVE BALANCE SHEET  
 JUNE 30, 1996 AND 1997

	<u>JUNE 30, 1996</u>	<u>JUNE 30, 1997</u>
<b>ASSETS</b>		
Investments, At Cost	\$ 150,000	\$ 140,000
Due From Clearing Fund	1,150	11,200
<b>Total Assets</b>	<u>\$ 151,150</u>	<u>\$ 151,200</u>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>FUND BALANCE:</b>		
Unexpended	<u>\$ 151,150</u>	<u>\$ 151,200</u>
<b>Total Liabilities and Fund Balance</b>	<u>\$ 151,150</u>	<u>\$ 151,200</u>

## CITY OF BOSTON, MASSACHUSETTS

PERMANENT FUND FUND  
 STATEMENT OF REVENUES, EXPENSES, FUNDS, AND  
 CARRYOVER FUND BALANCES AND DEFICIT FOR FUNDING AND ACTUAL,  
 FOR THE FISCAL YEAR ENDED JUNE 30, 1991  
 WHEREAS THE POLITICAL SUBCOMMITTEE FOR YEAR ENDED JUNE 30, 1991

	BUDGET, 1991		VARIABLE CARRYOVER DEFICIT/RESERVE	BUDGET, 1991 ACTUAL
	BUDGET	ACTUAL		
<b>REVENUES</b>				
Receipts for Payroll Cost	\$ 4,000	\$ 4,000	\$ 000	\$ 4,000
<b>EXPENSES</b>				
Audit Expense	\$ 200	\$ 200	\$ 00	\$ 200
Interest on Bonds and Notes	\$ 7,000	\$ 7,000	\$ 000	\$ 7,000
Interest Paid Before Maturity	\$ 11,200	\$ 11,200	\$ 000	\$ 11,200
Interest Paid Before Maturity	\$ 15,000	\$ 15,000	\$ 000	\$ 15,000

CITY OF DENINGE, LOUISIANA  
 HOTEL/MOTEL TAX FUND  
 COMPARATIVE BALANCE SHEET  
 JUNE 30, 1968 AND 1967

	JUNE 30, 1968	JUNE 30, 1967
<b>ASSETS</b>		
Cash	\$ 11,484	\$ 28,311
Accounts Receivable	4,888	4,764
Investments	50,880	-
Total Assets	\$ 67,252	\$ 33,075
<b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES:</b>		
Accounts Payable	\$ 296	\$ 83
Due to Utility Fund	80,880	-
Total Liabilities	\$ 81,176	\$ 83
<b>FUND BALANCE:</b>		
Unexpended	\$ 76,276	\$ 32,992
Total Fund Balance	76,276	32,992
Total Liabilities and Fund Balance	\$ 157,452	\$ 33,075



CITY OF BOONVILLE, MISSOURI

DECEMBER 31, 2007  
 STATEMENT OF REVENUES, EXPENSES, AND  
 CHANGES IN FUND BALANCES BY FUND BASIS AND ACTUAL  
 FOR THE FISCAL YEAR ENDED, 2007  
 WITH FUND BALANCE AT THE BEGINNING FOR YEAR ENDED 2006, 2007

	2007, 2006			
	BUDGET	ACTUAL	VARIANCE (EXCESS OR DEFICIENCY)	BUDGET, 2007 ACTUAL
<b>REVENUES</b>				
Intergovernmental Revenue	\$ 40,000	\$ 38,044	\$ 1,956	\$ 38,114
Miscellaneous Revenue	150	-	150	-
<b>Total Revenue</b>	<u>\$ 40,150</u>	<u>\$ 38,044</u>	<u>\$ 2,106</u>	<u>\$ 38,114</u>
<b>EXPENSES</b>				
<b>Culture &amp; Recreation</b>				
Advertising & Promotional	\$ 14,000	\$ 14,700	\$ 700	\$ 14,694
Balances	4,000	4,000	-	4,000
Clinical Labor	4,000	4,000	0	3,999
Supplies	500	500	0	500
Postage & Freight	3,000	3,000	-	2,999
Auto Expenses	800	700	100	800
Services	100	400	300	100
Utilities	3,000	3,000	0	3,000
Taxes & Fees	2,000	2,000	-	-
Interest Cost	4,000	4,000	-	-
Miscellaneous	1,100	1,100	0	1,100
<b>Total Expenditures</b>	<u>\$ 40,400</u>	<u>\$ 50,400</u>	<u>\$ 10,000</u>	<u>\$ 47,194</u>
<b>Transfers &amp; Miscellaneous Revenues</b>				
From Expenditures	\$ (2,400)	\$ 43,644	\$ 41,244	\$ (2,400)
<b>Transfers and Other Revenues (Expenses)</b>	<u>\$ 20,750</u>	<u>\$ 21,100</u>	<u>\$ 350</u>	<u>\$ 20,714</u>
<b>Transfers and Other Revenues (Expenses)</b>	<u>\$ 20,750</u>	<u>\$ 21,100</u>	<u>\$ 350</u>	<u>\$ 20,714</u>

CITY OF BOSSIERE, LOUISIANA  
 LEASE FUND  
 COMPARATIVE BALANCE SHEET  
 JUNE 30, 1998 AND 1997

	JUNE 30, 1998	JUNE 30, 1997
<b>ASSETS</b>		
<b>DEBENTURED ASSETS:</b>		
Cash in Bank	\$ 2,471	\$ 6,892
Investments	156,890	125,000
Total Assets	\$ 159,361	\$ 131,892
<b>LIABILITIES AND FUND BALANCE</b>		
<b>FUND BALANCE:</b>		
Reserved for Revolving Loan Program	\$ 138,671	\$ 131,892
Total Liabilities and Fund Balance	\$ 138,671	\$ 131,892

## CITY OF DENVER, COLORADO

STATE OF DENVER  
 STATEMENT OF REVENUE, EXPENDITURES, AND  
 FINANCIAL POSITION BALANCE SHEET (QUALIFYING) FUNDAL FUND  
 FOR THE FISCAL YEAR ENDING 2008, 2009  
 WITH COMPARED ACTUAL AMOUNTS FOR THE FISCAL YEAR 2011

	2008, 2009		BALANCE FORWARD (2008/2009)	2011 ACTUAL
	BUDGET	ACTUAL		
<b>REVENUE</b>				
Interest Income	\$ 4,000	\$ 4,000	\$ 800	\$ 824
<b>EXPENSES</b>				
Auto Fees	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
<b>Transfers (Interfund) Revenues</b>				
Over Expenditures	\$ 4,000	\$ 4,000	\$ 800	\$ 824
<b>Unassigned Fund Balance-Beginning</b>	\$ -	\$ -	\$ -	\$ -
<b>Revenues (Interfund) Revenues for Working Fund Program</b>	\$ 4,000	\$ 4,000	\$ 800	\$ 824
<b>Unassigned Fund Balance-Ending</b>	\$ -	\$ -	\$ -	\$ -

CITY OF DENVER, COLORADO

CAPITAL IMPROVEMENTS FUND  
 COMBINED FIVE YEAR AND BUDGET  
 2006-10, 1998 AND 1997

	<u>2006-10</u>		<u>1998</u>		<u>1997</u>	
<b>ASSETS</b>						
Investments, at Cost	\$	700,794	\$	680,794		
Pre-Paid (Less) Receivable		18,849		17,750		
Due From Clearing Fund		140,628		149,774		
Accounts Receivable		7,041		-		
Total Assets	<u>\$</u>	<u>867,312</u>	<u>\$</u>	<u>848,318</u>		
<b>LIABILITIES AND FUND BALANCE</b>						
<b>LIABILITIES:</b>						
Accounts Payable	<u>\$</u>	<u>18,500</u>	<u>\$</u>	<u>4,500</u>		
Total Liabilities	<u>\$</u>	<u>18,500</u>	<u>\$</u>	<u>4,500</u>		
<b>FUND BALANCE:</b>						
Unassigned	<u>\$</u>	<u>848,812</u>	<u>\$</u>	<u>843,818</u>		
Total Fund Balance	<u>\$</u>	<u>848,812</u>	<u>\$</u>	<u>843,818</u>		
Total Liabilities and Fund Balance	<u>\$</u>	<u>867,312</u>	<u>\$</u>	<u>848,318</u>		

CITY OF BOULDER, CO 2010

CAPITAL IMPROVEMENTS FUND  
 IS FINANCED BY BONDS, INTERESTS, FEES, RENTALS, AND  
 FINANCED BY FUND BALANCE/RESERVE/STOCK/INVESTMENT/ASSETS  
 IN THE FUTURE. THIS FUND IS NOT A FUND  
 RECEIVING MONIES IN BOND PROCEEDS FOR YEAR OTHER THAN 2010, 2011

	2010 BUDG.		VARIATION		2010 ACTUAL	
	BUDGET	ACTUAL	UNAPPORTIONED	DIFFERENCE		
<b>REVENUES:</b>						
Local/State Tax	\$	22,000	\$	22,000	\$	22,079
Intergovernmental Revenues:						
State/Local Matching		40,000		40,000		40,000
Federal Revenues		22,000		22,000		22,000
Grant Revenues		25,000		25,000		25,000
Miscellaneous		12,700		12,700		12,700
State/Local/Other Revenues		1,000		1,000		1,000
Interest Revenues		10,000		10,000		10,000
Total Revenues	\$	132,700	\$	132,700	\$	132,779
<b>EXPENSES:</b>						
<b>General Government:</b>						
City Personnel	\$	60,000	\$	60,000	\$	60,000
Contract Development/Construction		60,000		60,000		60,000
P&M - Gen		1,000		1,000		1,000
Bicycle Safety Building		25,000		25,000		25,000
Improvement/Matching/Grants		-		-		25,000
Debt/Int. Expense		40,000		40,000		40,000
J.E. Park Landfill		5,000		5,000		5,000
Printing & Repro		-		-		1,000
Supplemental Work Equipment		100		100		100
Misc. Printing		-		-		2,000
Sustainable Development Grant		10,000		10,000		10,000
Community & Eng		-		-		10,000
Bicycle Safety City Hall		-		-		4,000
Equipment		20,000		20,000		-
Energy		1,000		1,000		2,000
Total General Government	\$	207,000	\$	207,000	\$	207,000
<b>Public Works:</b>						
Equipment & Equipment Maintenance	\$	15,000	\$	15,000	\$	15,000
Engineering/Design/Tests		1,000		1,000		-
Misc/Engineering		40,000		40,000		-
L&M Revenue		-		-		10,000
Fuel/Water		-		-		1,000
Total Public Works	\$	60,000	\$	60,000	\$	60,000



CITY OF BIRMINGHAM, ALABAMA  
 1994 1% SALES TAX FUND  
 COMPARATIVE BALANCE SHEET  
 JUNE 30, 1998 AND 1997

	JUNE 30, 1998	JUNE 30, 1997
<b>ASSETS</b>		
Investment, at Cost	\$ 500,000	\$ 400,000
Accounts Receivable	174,504	174,572
Due from Closing Fund	179,986	179,987
<b>Total Assets</b>	<b>\$ 854,490</b>	<b>\$ 754,564</b>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES:</b>		
Accounts Payable	\$ 667,772	\$ 577,779
Retainage Payable	-	10,608
<b>Total Liabilities</b>	<b>\$ 667,772</b>	<b>\$ 588,387</b>
<b>FUND BALANCE:</b>		
Reserved for Encumbrances	\$ -	\$ 618,704
Unreserved (Deficit)	486,718	175,717
<b>Total Fund Balance</b>	<b>\$ 486,718</b>	<b>\$ 854,521</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,154,490</b>	<b>\$ 1,442,908</b>

CITY OF DENVER, COLORADO

FINANCIAL STATEMENTS  
 STATEMENT OF REVENUES, EXPENSES, AND  
 CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS  
 FOR THE FISCAL YEAR ENDED 2018, 2017  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR FISCAL YEAR 2016

	2018		2017	
	BUDGET	ACTUAL	ACTUAL	ACTUAL
<b>REVENUES:</b>				
Fees, Franchise Tax	\$ 1,400,000	\$ 1,500,449	\$ 1,314,400	\$ 1,471,679
Interest Income	11,000	26,890	11,000	11,000
Miscellaneous Income	-	-	-	11,000
Transfers-in	1,611,000	1,522,130	1,462,000	1,724,019
<b>EXPENSES:</b>				
<b>Public Works</b>				
Street Improvements	\$ 500,000	\$ 667,131	\$ 644,731	\$ 691,497
Equipment	14,000	12,600	100	-
Drainage Projects	171,000	189,139	221,000	11,000
Total Public Works	\$ 685,000	\$ 868,870	\$ 865,731	\$ 713,497
<b>Educational Activities</b>				
Salaries	\$ 49,000	\$ 17,000	\$ 11,000	\$ 15,000
Transfers-in and Revenues	21,000	17,000	21,000	21,000
<b>Public Safety</b>				
Salaries	\$ 251,000	\$ 180,000	\$ 171,000	\$ 46,000
Total Public Safety	\$ 251,000	\$ 180,000	\$ 171,000	\$ 46,000
Total Expenses	\$ 985,000	\$ 1,075,870	\$ 1,047,731	\$ 816,497
Excess (Deficiency) of Revenues over Expenses	\$ 416,000	\$ 424,579	\$ 366,669	\$ 655,182
<b>Other Financing Uses:</b>				
Transfer to Capital Projects Fund	\$ -	\$ -	\$ -	\$ 11,000
Transfer to Street Department	(141,700)	(160,139)	-	(164,000)
Transfer to Utility Fund	(206,000)	(200,000)	-	(200,000)
Total Other Financing Uses	\$ (347,700)	\$ (360,139)	\$ -	\$ (374,000)
Excess (Deficiency) of Revenues over Expenses and Other Financing Uses	\$ 66,300	\$ 64,440	\$ 366,669	\$ 281,182
Transferred from Other Funds	\$ (29,000)	\$ (10,000)	\$ -	\$ 10,000
<b>ADD:</b>				
Debt Service Reserve	\$ -	\$ 407,000	\$ 400,000	\$ -
Reserve for Contingencies	-	-	-	(249,000)
Transferred from Reserve Funds	\$ (29,000)	\$ 407,000	\$ 400,000	\$ (29,000)



#### ENTERPRISE FUNDS

**Utility Fund** - To account for the provision of water and sewer services to the residents of the City. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, billing and collection.

**Zigler Complex Fund** - To account for the rent property owned by the City including the Zigler Office Building, the Zigler Annex, and the Zigler Apartments. This fund includes the collection of rent along with the related expenses, including utilities, maintenance, janitorial service, etc.

STATE OF CALIFORNIA  
 DEPARTMENT OF  
 TREASURY AND CONTROL  
 JUNE 30, 2022  
 ASSETS AND LIABILITIES, FUND BY FUND TO FUND

	FUND	FUND BALANCE	GENERAL FUND BALANCE	TOTAL		
				ASSETS	LIABILITIES	
<b>ASSETS</b>						
Cash	\$	88	-	\$	88	
Accounts receivable		1,461,322	-	1,461,322	1,461,322	
Inventory		24,874	-	24,874	24,874	
Due		2,821	-	2,821	2,821	
Prepaid expenses		1,113	1,144	2,257	2,257	
Inventory		2,000	-	2,000	-	
Accounts receivable and due from other funds		2,000	21,178	23,178	23,178	
Total Available Assets	\$	1,471,110	\$	22,322	\$	1,493,432
<b>LIABILITIES</b>						
Due to other funds	\$	-	\$	-	\$	2,274
Cash		2,274	-	2,274	2,274	
Accounts receivable		2,274	-	2,274	2,274	
Total Liabilities	\$	2,274	\$	-	\$	2,274
<b>FUND BALANCE</b>						
Unassigned	\$	1,469,836	\$	-	\$	1,469,836
Assigned		1,461,322	47,500	14,924	1,523,746	
Restricted		1,461,322	-	1,461,322	1,461,322	
Committed		-	42,250	42,250	42,250	
Assigned		2,000,000	-	2,000,000	-	
Due from other funds		2,000,000	21,178	2,021,178	2,021,178	
Due to other funds		2,274	-	2,274	2,274	
Total	\$	2,934,754	\$	69,928	\$	2,934,754
Total	\$	2,934,754	\$	69,928	\$	2,934,754
<b>LIABILITIES AND RESOURCES</b>						
<b>LIABILITIES</b>						
Due to other funds	\$	2,274	\$	2,274	\$	2,274
Accounts receivable		2,274	-	2,274	2,274	
Due		-	1,144	1,144	1,144	
Accounts receivable		2,274	-	2,274	-	
Prepaid expenses		1,113	-	1,113	1,113	
Total	\$	2,274	\$	1,144	\$	2,274
<b>RESOURCES</b>						
Assigned	\$	2,000,000	\$	-	\$	2,000,000
Due from other funds		2,000,000	21,178	2,021,178	2,021,178	
Total	\$	2,000,000	\$	21,178	\$	2,021,178
Total	\$	2,000,000	\$	21,178	\$	2,021,178
<b>LIABILITIES</b>						
Due to other funds	\$	2,274	\$	2,274	\$	2,274
Accounts receivable		2,274	-	2,274	2,274	
Total	\$	2,274	\$	2,274	\$	2,274
Total	\$	2,274	\$	2,274	\$	2,274
<b>RESOURCES</b>						
Assigned	\$	2,000,000	\$	-	\$	2,000,000
Due from other funds		2,000,000	21,178	2,021,178	2,021,178	
Total	\$	2,000,000	\$	21,178	\$	2,021,178
Total	\$	2,000,000	\$	21,178	\$	2,021,178
<b>LIABILITIES</b>						
Due to other funds	\$	2,274	\$	2,274	\$	2,274
Accounts receivable		2,274	-	2,274	2,274	
Total	\$	2,274	\$	2,274	\$	2,274
Total	\$	2,274	\$	2,274	\$	2,274

## CITY OF CHICAGO, ILLINOIS

FINANCIAL STATEMENTS  
 COMPREHENSIVE FINANCIAL STATEMENTS,  
 EXPENSES AND RELATED INFORMATION - FUNDING AND SUPPORT INFORMATION  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009  
 WITH SUPPLEMENTAL FINANCIAL STATEMENT INFORMATION BY CITY

	2009		2008	
	PLANS	PLANS	PLANS	PLANS
<b>CITY OF CHICAGO FUNDS</b>				
Change for Services				
Water & Sewer Charges	\$ 1,236,000	\$ -	\$ 1,000,000	\$ 1,000,000
Water & Sewer Reg./Charge	71,894	-	51,000	51,000
Road & Utility Charge	-	47,579	47,579	447,474
Miscellaneous Services	6,400	1,000	3,000	4,000
Total Operating Revenue	\$ 1,314,294	\$ 49,579	\$ 1,101,579	\$ 1,502,474
<b>EXPENSES &amp; SUPPORT</b>				
Waterworks	\$ 866,000	\$ -	\$ 884,000	\$ 884,000
Sewer Works	869,000	-	814,000	1,000,000
Water Plant	988,000	-	808,000	1,000,000
Business Office	140,000	-	145,000	145,000
Special Expense	-	86,579	49,579	79,000
Total Operating Expenses	\$ 1,853,000	\$ 86,579	\$ 1,696,579	\$ 2,008,000
Operating Revenue in Excess	\$ (538,706)	\$ (36,999)	\$ (594,999)	\$ (505,526)
<b>NON-OPERATING REVENUES (EXPENSES)</b>				
Interest Income	\$ 99,000	\$ 700	\$ 97,000	\$ 71,000
Gain/Loss on Sale/Disposal	(46,000)	(2,100)	(147,000)	(81,000)
Total Non-Operating Revenue	\$ (47,000)	\$ (1,400)	\$ (50,000)	\$ (10,000)
Revenue in Excess for Deposits	\$ (585,706)	\$ (38,399)	\$ (644,999)	\$ (515,526)
<b>CITY OF CHICAGO BOND (DEBENTURE)</b>				
Capital Improvement Fund	\$ 1,500	\$ 4,000	\$ 4,000	\$ 4,000
2004 5% Utility Tax Fund	88,000	-	88,000	87,000
General Fund	(173,000)	-	(173,000)	(173,000)
Total Operating Revenue for Bonds	\$ (85,000)	\$ 4,000	\$ (165,000)	\$ (182,000)
Net Revenue (Loss)	\$ (670,706)	\$ (34,399)	\$ (809,999)	\$ (697,526)
Revenue in Excess for Deposits	\$ 294	\$ -	\$ 294	\$ 491
Overhead/Allocated Funding, Engineering	\$ 2,014,000	\$ 199,500	\$ 1,940,000	\$ 1,940,000
Overhead/Allocated Funding, Field	\$ 2,899,000	\$ 489,500	\$ 2,800,000	\$ 2,800,000
Total Allocated Funding, Engineering	\$ 4,913,000	\$ 689,000	\$ 4,740,000	\$ 4,740,000
Capital Funds	-	-	-	-
Contributions	-	-	-	-
Total Allocated Funding, Field	\$ (492,294)	\$ -	\$ (494,000)	\$ (494,000)



CITY OF POMONA, CALIFORNIA

FOR THE YEAR  
COMPARING BALANCE SHEET  
END OF FISCAL YEAR 2000

	2000	1999
<b>LIQUID ASSETS</b>		
Cash	\$ 800	\$ 800
Investments at Cost	3,480,500	3,480,500
Receivables		
Accounts	80,376	70,474
Utilities/Receivables	70,380	70,380
Other	1,000	1,000
Inventory	1,000	100
Prepaid Insurance	1,115	1,115
Due from Retirement Fund	10,000	-
Due from Housing Fund	70,000	107,000
Total Unrestricted Assets	<u>\$ 3,823,071</u>	<u>\$ 3,761,169</u>
<b>RESTRICTED ASSETS</b>		
Due from Housing Fund-Billing Fund	\$ -	\$ 50,000
Cash	9,000	13,600
Investments at Cost	(61,300)	(10,000)
Total Restricted Assets	<u>\$ (52,300)</u>	<u>\$ 53,600</u>
<b>PROPERTY, PLANT AND EQUIPMENT:</b>		
Land	\$ 176,600	\$ 176,600
Building and Improvements	3,788,700	3,788,700
Machinery and Equipment	3,000,000	3,000,000
Signs (Pole Distribution System)	4,800,000	4,800,000
Accumulated Depreciation	(3,076,000)	(3,069,000)
Construction in Progress	40,000	3,000,000
Net Property, Plant and Equipment	<u>\$ 4,329,300</u>	<u>\$ 4,089,300</u>
Total Assets	<u>\$ 8,151,071</u>	<u>\$ 7,907,069</u>
<b>LIABILITIES AND EQUITY</b>		
<b>LIABILITIES DUE OR PAYABLE FROM CURRENT ASSETS:</b>		
Accounts Payable	\$ 20,400	\$ 20,400
Accrued Liabilities	80,700	10,000
Current Portion of Bonds Payable	(50,000)	-
Prepaid Accounts for Customers	100	200
Total Current Liabilities (Payable from Current Assets)	<u>\$ (48,800)</u>	<u>\$ 30,600</u>
<b>LIABILITIES DUE OR PAYABLE FROM RETIREMENT ASSETS:</b>		
Current Liabilities	\$ (11,000)	\$ (11,000)
Current Portion of Bonds Payable	200,000	-
Accrued Interest	37,000	50,000
Total Current Liabilities (Payable from Restricted Assets)	<u>\$ 126,000</u>	<u>\$ 39,000</u>
<b>LONG TERM LIABILITIES:</b>		
Bonds Payable-1 Month	\$ 1,300,000	\$ -
Bonds Payable-10Y	3,141,000	3,141,000
Total Long Term Liabilities	<u>\$ 4,441,000</u>	<u>\$ 3,141,000</u>
Total Liabilities	<u>\$ 4,492,800</u>	<u>\$ 3,699,600</u>
<b>EQUITY:</b>		
Contributed Capital	\$ 443,000	\$ 443,000
Retained Earnings		
Reserved for Depreciation	1,000	3,000
Encumbrance	1,000,000	1,124,000
Total Fund Equity	<u>\$ 1,444,000</u>	<u>\$ 1,570,000</u>
Total Liabilities and Fund Equity	<u>\$ 5,936,800</u>	<u>\$ 5,269,600</u>

## CITY OF MONROE, LOUISIANA

## UTILITY FUND

BY MONTH FOR REVENUES, EXPENSES AND  
 CHANGES IN DEFERRED ASSETS AND LIABILITIES FOR FUND AS A WHOLE AND BY FUND  
 FOR THE FISCAL YEAR ENDING 6/30/10  
 BY DEPARTMENT FOR THE FISCAL YEAR ENDING 6/30/10

	6/30/10 2010			6/30/09 2009
	BUDGET	ACTUAL	VARIANCE (FAVORABLE)	
<b>OVERHEADS/EXPENSES</b>				
<b>Change in Services</b>				
Water & Sewer Charge	\$ 1,177,000	\$ 1,210,000	\$ 33,000	\$ 1,090,000
Water & Sewer Fry Charge	26,000	23,000	(3,000)	23,000
Rate of Trade Edge	6,000	5,000	(1,000)	5,000
Miscellaneous Expense	100	100	-	100
<b>Total Operating Expenses</b>	<b>\$ 1,209,000</b>	<b>\$ 1,241,000</b>	<b>\$ 32,000</b>	<b>\$ 1,141,000</b>
<b>OVERHEADS/EXPENSES</b>				
<b>Water/Waste/Department</b>				
Salaries	\$ 10,000	\$ 10,000	\$ 0	\$ 9,000
Overtime	5,000	14,000	9,000	8,000
Employee Benefits	40,000	40,000	0	40,000
Supplies	100,000	99,000	(1,000)	100,000
Repairs & Maintenance	15,000	40,000	25,000	40,000
Engine Services	1,000	1,000	-	1,000
Auto Fee	5,000	5,000	0	5,000
Printing & Freight	400	400	0	400
Traffic & Signs	500	0	(500)	500
Insurance & Rentals	1,000	800	(200)	700
Gas & Oil	1,000	1,200	200	1,000
Insurance	50,000	55,000	5,000	50,000
Utilities	45,000	45,000	0	45,000
Miscellaneous	5,000	5,000	0	5,000
Electric Cost	5,000	5,000	0	-
New Equipment	5,000	0	(5,000)	5,000
Depreciation	10,000	10,000	0	10,000
<b>Total Water/Waste/Department</b>	<b>\$ 170,000</b>	<b>\$ 180,000</b>	<b>\$ 10,000</b>	<b>\$ 160,000</b>
<b>Water/Waste/Department</b>				
Salaries	\$ 5,000	\$ 5,000	\$ 0	\$ 5,000
Overtime	2,000	3,000	1,000	2,000
Employee Benefits	15,000	15,000	0	15,000
Supplies	5,000	5,000	0	5,000
Auto Maintenance	10,000	10,000	0	10,000
Repairs & Maintenance	15,000	15,000	0	15,000
Auto Fee	1,200	1,000	(200)	1,000
Printing & Freight	400	300	(100)	300
Gas & Oil	1,000	2,000	1,000	1,000
Insurance	8,000	8,000	0	8,000
Depreciation	5,000	5,000	0	5,000
Miscellaneous	100	100	0	100
<b>Total Water/Waste/Department</b>	<b>\$ 70,000</b>	<b>\$ 80,000</b>	<b>\$ 10,000</b>	<b>\$ 70,000</b>

CITY OF BOONVILLE, LOUISIANA

UTILITY FUND  
 STATEMENT OF REVENUES, EXPENSES AND  
 CHANGES IN DEFERRED ACCOUNTS BY FUND BY DEPARTMENT BY OBJECT AND ACTION  
 FOR THE FISCAL YEAR ENDING JUNE 30, 2000  
 WITH COMPARATIVE YEAR END AMOUNTS FOR YEAR ENDING JUNE 30, 1999

	DOLLARS			
	1999	2000	PERCENTAGE DIFFERENCE	2000 AS % OF 1999
<b>Revenue</b>				
Interest	\$ 36,600	\$ 34,750	3	94.7%
Charges	5,000	11,800	63.0	235.9%
Employee Benefits	8,134	7,114	14	87.5%
Supplies	10,000	4,254	57.5	42.5%
Repairs & Maintenance	10,000	10,000	0	100.0%
Program Income & Fees	1,000	1,000	-	100%
Adult Fee	1,117	1,000	10	89.5%
Printing & Freight	400	400	0	100%
Services	13,800	10,700	21.7	77.5%
Utilities	11,000	10,117	7.6	92.0%
Miscellaneous	11,000	10,000	9.1	90.9%
Wage of City	400	400	0	100%
Insurance/Expenses	14,111	14,000	0.8	99.2%
Vehicle Expenses	100	100	0	100%
Information	41,000	100,000	146.3	243.9%
Total Revenue	\$ 162,111	\$ 200,000	24.6	123.4%
<b>Expenses</b>				
Interest	\$ 41,000	\$ 42,000	2.4	102.4%
Charges	500	0	100	-
Employee Benefits	17,000	16,500	3.5	97.1%
Supplies	1,000	4,100	310	410%
Repairs & Maintenance	2,000	4,000	100	200%
Adult Fee	1,000	1,000	0	100%
Printing & Freight	4,000	4,000	0	100%
Services & Subscriptions	200	-	100	-
Gas & Oil	1,000	1,000	0	100%
Insurance	8,000	6,711	13.4	84.1%
Utilities	300	400	33.3	133.3%
Travel/Supp	4,000	4,000	0	100%
Miscellaneous	400	144	64	36%
Information	1,000	4,000	300	400%
Total Expenses	\$ 74,600	\$ 77,711	4.3	104.2%
Total Operating Expenses	\$ 187,511	\$ 220,000	17.3	117.6%
Operating Revenue (Loss)	\$ 74,600	\$ 177,000	237.3	237.3%
<b>NON-OPERATING REVENUES (EXPENSES)</b>				
Interest Income	\$ 0	\$ 11,000	0	0%
State Grants/Revenue	0	(10,000)	100	-
Total Nonoperating Revenue (Loss)	\$ 0	\$ 1,000	0	0%
Income Before Operating Transfers	\$ 74,600	\$ 178,000	238.6	238.6%
<b>OFF-FUND (DEBIT) TRANSACTIONS (IN 2000)</b>				
Gas Capital Improvement Fund	\$ -	\$ 1,000	0	0%
Trans 1999 P&G-Subs Via Fund	100,000	100,000	-	100.0%
To General Fund	(100,000)	(100,000)	-	-100.0%
Total Off-Fund Transactions (In/Out)	\$ 0	\$ 0	0	0%
Net Income (Loss)	\$ 74,600	\$ 179,000	240.1	240.1%

## EQUITABLE HOLDINGS

STATE OF TEXAS  
 AS GUARANTOR OF DEBTORS, EQUITY ISSUES  
 CLASSIFIED BY DEBTORS AS LIABILITIES FOR THE DEBTORS' CAPITALIZATION AND AS EQUITY  
 FOR THE EQUITY ISSUES FOR THE DEBTORS, FROM  
 YEAR COMPARATIVE FINANCIAL STATEMENTS FOR YEAR ENDED DECEMBER 31, 1997

	STATE, 1998		EQUITY'S LIABILITIES (DEBTORS' EQUITY)	STATE IN 1997 AS EQUITY
	BUDGET	ACTUAL		
Debtors' Interest on Debt	\$ -	\$ 204	\$ 204	\$ -
Unsecured Retention, Paying	1,124,134	1,124,134	-	1,124,134
Unsecured Retention, Ending	\$ 1,124,134	\$ 1,124,134	\$ 1,124,134	\$ 1,124,134
Contributed Capital, Paying	\$ 450,000	\$ 450,000	\$ -	\$ 450,000
Contributed Capital, Ending	\$ 450,000	\$ 450,000	\$ -	\$ 450,000
Capital Gains	-	-	-	-
Dividends/Contributions	-	-	-	-
Contributed Capital, Ending	\$ 450,000	\$ 450,000	\$ -	\$ 450,000



## CITY OF BIRMINGHAM, ALABAMA

**LIABILITY FUND**  
**STATEMENT OF CHANGES**  
**FOR THE FISCAL YEAR ENDED 2002/03, 1998**  
**WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

	\$ 501 '98 1998	\$ 501 '97 1997
<b>Cash Flows from Operating Activities:</b>		
Operating Income (Loss)	\$ (117,071)	\$ 111,637
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:		
Depreciation	198,700	164,379
(Increase) in Receivables	(14,281)	12,000
(Increase) in Inventory	(948)	1,111
Decrease) in Prepaid Insurance	-	-
Increase (Decrease) in Accounts Payable Increase in Accrued Payables	(489,156)	(410,971)
	77,311	(43,411)
<b>Net Cash Provided by Operating Activities</b>	<b>\$ (39,136)</b>	<b>\$ (75,411)</b>
<b>Cash Flows from Non-Capital Financing Activities:</b>		
Increase (Decrease) in Line from Other Funds	\$ (80,000)	\$ -
Operating Transfers In	80,000	167,000
Operating Transfers Out	(126,180)	(127,000)
<b>Net Cash Provided (Used) by Non-Capital Financing Activities</b>	<b>\$ (126,180)</b>	<b>\$ (60,000)</b>
<b>Cash Flows from Capital and Related Financing Activities:</b>		
Increase in Liabilities Payable from Restricted Assets	\$ 5,000	\$ 5,000
Acquisition of Fixed Assets	(288,212)	(85,000)
Distributions	(65,450)	(1,500,000)
Proceeds from Bridge Loans	1,500,000	-
Proceeds from DRG Loans	508,471	6,500,000
Payments in Full on Other	(288,000)	(185,000)
	91	(28)
<b>Net Cash Used by Capital and   Related Financing Activities</b>	<b>\$ (1,626,401)</b>	<b>\$ (175,000)</b>
<b>Cash Flows from Investing Activities:</b>		
Purchase of Short-Term Investments	\$ (1,795,000)	\$ (150,000)
Redemption of Short-Term Investments	175,000	-
Interest Income	87,000	70,000
<b>Net Cash Provided (Used) by   Investing Activities</b>	<b>\$ (1,533,000)</b>	<b>\$ (70,000)</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>\$ (1,494,606)</b>	<b>\$ (443,411)</b>
<b>Cash and Cash Equivalents-Beginning of Year</b>	<b>234,000</b>	<b>678,408</b>
<b>Cash and Cash Equivalents-End of Year</b>	<b>\$ 84,394</b>	<b>\$ 234,997</b>
<b>Cash and Cash Equivalents-End of Year-Consolidated:</b>		
Unrestricted Cash	\$ 400	\$ 400
Restricted Cash in Clearing Fund	71,000	167,350
Restricted Cash in Clearing Fund	-	20,000
Restricted Cash	13,994	14,658
<b>Total</b>	<b>\$ 85,394</b>	<b>\$ 206,408</b>

CITY OF DENINGO, LOUISIANA  
 TRAILER COMPLEX FUND  
 COMPARATIVE BALANCE SHEET  
 JUNE 30, 1998 AND 1997

	<u>JUNE 30,</u> <u>1998</u>	<u>JUNE 30,</u> <u>1997</u>
<b>ASSETS</b>		
<b>CURRENT ASSETS:</b>		
Deer Farm Clearing Fund	\$ 29,775	\$ 36,000
Prepaid Insurance	1,248	1,188
<b>Total Current Assets</b>	<u>\$ 31,023</u>	<u>\$ 37,188</u>
<b>PROPERTY, PLANT AND EQUIPMENT:</b>		
Building and Improvements	\$ 417,821	\$ 408,321
Furniture and Fixtures	41,281	49,871
	<u>\$ 459,102</u>	<u>\$ 458,192</u>
Less: Accumulated Depreciation	(249,880)	(224,669)
<b>Net Property, Plant and Equipment</b>	<u>\$ 209,222</u>	<u>\$ 233,523</u>
<b>Total Assets</b>	<u>\$ 240,245</u>	<u>\$ 261,467</u>
<b>LIABILITIES AND FUND EQUITY</b>		
<b>LIABILITIES:</b>		
Accounts Payable	\$ 435	\$ 186
Leases Deposits	1,276	1,076
<b>Total Liabilities</b>	<u>\$ 1,711</u>	<u>\$ 1,262</u>
<b>FUND EQUITY:</b>		
Retained Earnings:		
Unreserved	<u>\$ 248,534</u>	<u>\$ 259,685</u>
<b>Total Liabilities and Fund Equity</b>	<u>\$ 250,245</u>	<u>\$ 261,467</u>

CITY OF DENVER, COLORADO  
 STATE COMPTROLLER  
 STATEMENT OF REVENUES, EXPENSES AND  
 CHANGES IN NET ASSETS (LIABILITIES) BY FUND AND ACTIVITY  
 FOR THE FISCAL YEAR ENDED 6/30/2009  
 BY THE ADMINISTRATIVE TOTALS FOR FISCAL YEAR ENDING 6/30/2009

	FISCAL YEAR		VARIANCE		DIFFERENCE
	BUDGET	ACTUAL	FAVORABLE	UNFAVORABLE	
<b>OPERATING REVENUES</b>					
Fee & Utility Charges	\$ 26,000	\$ 27,718	\$ 1,718	\$ -	\$ 1,718
Miscellaneous Revenue	0	1,000	0	0	1,000
<b>Total Operating Revenues</b>	<u>\$ 26,000</u>	<u>\$ 28,718</u>	<u>\$ 1,718</u>	<u>\$ 0</u>	<u>\$ 2,718</u>
<b>OPERATING EXPENSES</b>					
Rental Expenses					
Utilities	\$ 11,214	\$ 11,214	\$ -	\$ -	\$ 0
Employee Benefits	240	211	29	0	29
Supplies	0	-	0	0	0
Repairs & Maintenance	14,000	14,647	0	647	647
Depreciation	14,000	20,000	0	7,000	7,000
Travel Expenses	800	700	100	0	100
Insurance	4,000	4,000	0	0	0
Utilities	14,000	26,400	0	12,400	12,400
Miscellaneous	200	200	0	0	0
<b>Total Operating Expenses</b>	<u>\$ 41,404</u>	<u>\$ 55,171</u>	<u>\$ 0</u>	<u>\$ 13,753</u>	<u>\$ 13,753</u>
<b>Operating Revenues (Loss)</b>	<u>\$ (15,404)</u>	<u>\$ (26,453)</u>	<u>\$ 0</u>	<u>\$ 7,341</u>	<u>\$ (11,135)</u>
<b>NONREVENUE AND RECEIVABLE CATEGORIES</b>					
Interest Income	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Gain (Loss) on Disposition of Equipment	-	(1,100)	0	1,100	-
<b>Total Nonrevenue Categories</b>	<u>\$ 0</u>	<u>\$ (1,100)</u>	<u>\$ 0</u>	<u>\$ 1,100</u>	<u>\$ (1,100)</u>
<b>Income (Loss) Before Operating</b>	<u>\$ (15,404)</u>	<u>\$ (27,553)</u>	<u>\$ 0</u>	<u>\$ 6,241</u>	<u>\$ (12,235)</u>
<b>DEBT AND DEBT-RELATED CATEGORIES</b>					
From Public Improvement Fund	\$ 15,000	\$ 1,000	\$ 0	\$ 1,000	\$ 0
<b>Net Income (Loss)</b>	<u>\$ (15,404)</u>	<u>\$ (26,553)</u>	<u>\$ 0</u>	<u>\$ 7,241</u>	<u>\$ (12,235)</u>
<b>Financial Related Earnings, Earnings</b>	<u>\$ 15,404</u>	<u>\$ 26,553</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 26,553</u>
<b>Financial Related Earnings, Paying</b>	<u>\$ (26,553)</u>	<u>\$ (26,553)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (26,553)</u>

CITY OF BIRMINGHAM, LOUISIANA

SEWER COMPLEX FUND  
 STATEMENT OF CASH FLOWS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 1998  
 WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 1997

	JUNE 30, 1998	JUNE 30, 1997
<b>Cash Flows from Operating Activities:</b>		
Operating (Loss)	\$ (16,587)	\$ (14,095)
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:		
Depreciation	28,931	27,519
Net Changes in Assets and Liabilities:		
Income (Decrease) in Accounts Payable	589	(346)
Income (Decrease) in Accrued Payable	(1,883)	400
<b>Net Cash Provided by Operating Activities</b>	<u>\$ 11,550</u>	<u>\$ 13,799</u>
<b>Cash Flows from Non-Capital Financing Activities:</b>		
Operating Transfers In	\$ 8,188	\$ 16,000
<b>Net Cash Provided (Used) by Non-Capital Financing Activities</b>	<u>\$ 8,188</u>	<u>\$ 16,000</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>		
Acquisition of Fixed Assets	\$ (8,798)	\$ (18,000)
Other	607	-
<b>Net Cash (Used) by Capital and Related Financing Activities</b>	<u>\$ (8,191)</u>	<u>\$ (18,000)</u>
<b>Cash Flows from Investing Activities:</b>		
Interest Income	\$ 598	\$ 335
<b>Net Cash Provided by Investing Activities</b>	<u>\$ 598</u>	<u>\$ 335</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<u>\$ 1,167</u>	<u>\$ 5,134</u>
<b>Cash and Cash Equivalents—Beginning of Year</b>	<u>16,000</u>	<u>10,866</u>
<b>Cash and Cash Equivalents—End of Year</b>	<u>\$ 17,167</u>	<u>\$ 16,000</u>
<b>Cash and Cash Equivalents—End of Year Consist of:</b>		
Unrestricted Cash in Clearing Fund	<u>\$ 17,167</u>	<u>\$ 16,000</u>

#### PERCUARY FUNDS

**Pension Trust Fund** - In 1987, the responsibility for retirement annuity payments was transferred to the Municipal Police Employees Retirement System (MPERS) with the merger of this trust into that system. Since this merger, the funding of this trust has ceased. In 1998, the remaining assets in this trust were transferred to the General Fund and the trust was terminated.

**Clearing Fund** - To account for the City's funds in its "Clearing Fund" bank account. This fund receives and disburses all of the City's money, and charges or credits the appropriate fund.

## CITY OF BIRMINGHAM

FINANCIAL STATEMENTS  
FUNDING BALANCE SHEET  
JUNE 30, 2007

WITH COMPARE TO FUNDING BALANCE SHEET FOR 2006

	FUNDING		TOTAL	
	TRUST	CLASSIFIED	JUNE 30, 2007	JUNE 30, 2006
	(\$ MIL)	(\$ MIL)		
<b>ASSETS</b>				
Cash	\$	\$	\$	\$
Accounts Receivable	-	14,769	14,769	15,000
Due from Other Fund	-	-	-	-
Due from Other Fund	-	-	-	80,794
<b>TOTAL ASSETS</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>LIABILITIES AND FUNDING</b>				
<b>LIABILITIES</b>				
Accounts Payable	\$	\$	\$	\$
Employee Retention	-	7,000	7,000	6,480
Fund in Capital Improvement Fund	-	39,800	39,800	38,780
Fund in Capital Improvement Fund	-	140,000	140,000	140,000
Fund in General Fund	-	11,000	11,000	10,000
Fund in Utility Fund	-	19,000	19,000	17,500
Fund in Utility Fund Retained	-	-	-	30,000
Fund in Utility Fund	-	37,000	37,000	37,000
Fund in Investment Services Fund	-	-	-	-
Fund in Other Fund	-	30,700	30,700	29,800
Fund in Pension Trust Fund	-	-	-	30,000
Fund in Property Care Fund	-	1,200	1,200	1,100
Fund in 2006 Pension Trust Fund	-	10,000	10,000	10,000
Fund in Capital Complex Fund	-	20,100	20,100	19,000
<b>LIABILITIES</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>FUND EQUITY</b>				
Retained Earnings	\$	\$	\$	\$
Reserve for Investment System	-	-	-	80,794
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>

STATE OF CONNECTICUT

FINANCIAL STATEMENT  
 STATEMENT OF REVENUES, EXPENSES AND  
 CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
 FOR THE FISCAL YEAR ENDING JUNE 30, 2000

WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDING JUNE 30, 1999

	FISCAL YEAR 2000				FUND BALANCE AVAILABLE FOR PROGRAMS (1)	FUND BALANCE AVAILABLE ACTUAL
	BUDGET	ACTUAL	PERCENTAGE	VARIANCE		
<b>REVENUES RECEIVED</b>						
Employee Contributions	\$ -	\$ -	-	\$ -	\$ -	-
<b>EXPENSES INCURRED</b>						
Salaries and Benefits	\$ -	\$ -	-	\$ -	\$ -	-
Miscellaneous	-	-	-	-	-	-
Total Operating Expenses	\$ -	\$ -	-	\$ -	\$ -	-
Operating Surplus	\$ -	\$ -	-	\$ -	\$ -	-
<b>NONOPERATING REVENUES</b>						
Interest Income	\$ -	\$ -	34	\$ -	\$ -	430
License Fees	-	-	-	-	-	1,904
Gifts from the Legislature	-	-	-	-	-	11,480
Donority-Cash/Other	-	-	-	-	-	14,980
Total Nonoperating Revenues	\$ -	\$ -	34	\$ -	\$ -	14,980
Income Surplus Before Operating Transfer	\$ -	\$ -	34	\$ -	\$ -	14,980
<b>OPERATING TRANSFER FROM:</b>						
To General Fund	\$ -	\$ 27,000	5	\$ 27,000	\$ -	-
Net Income Surplus	\$ -	\$ 27,000	5	\$ 27,000	\$ -	14,980
Change in Funded Earnings/Expenses	\$ -	\$ -	-	\$ -	\$ -	-
(Decrease) Increase in Reserve for Retirement System	-	-	-	20,700	20,700	(20,700)
Unreserved Funded Earnings/Expenses	\$ -	\$ 27,000	5	\$ 27,000	\$ -	-

CITY OF BIRMINGHAM, LOUISIANA

PENSION TRUST FUND  
 STATEMENT OF CASH FLOWS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 1998  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE FISCAL YEAR ENDED JUNE 30, 1997

	<u>June 30, 1998</u>	<u>June 30, 1997</u>
<b>Cash Flows from Operating Activities:</b>		
Operating (Loss)	\$ -	\$ -
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:		
Net Changes in Assets & Liabilities:		
Decrease (Increase) in Receivables	-	-
Net Cash (Used) by Operating Activities	<u>\$ -</u>	<u>\$ -</u>
<b>Cash Flows from Non-Capital Financing Activities:</b>		
Operating Transfers in (Out)	\$ (22,780)	\$ -
Liasons and Fees	-	16,131
Net Cash Provided by Non-Capital Financing Activities	<u>\$ (22,780)</u>	<u>\$ 16,131</u>
<b>Cash Flows from Investing Activities:</b>		
Interest Income	\$ 24	\$ 496
Net Increase (Decrease) in Cash and Cash Equivalents	\$ (22,756)	\$ 16,588
Cash and Cash Equivalents at Beginning of Year	<u>12,116</u>	<u>6,128</u>
Cash and Cash Equivalents at End of Year	<u>\$ -</u>	<u>\$ 23,726</u>
Cash and Cash Equivalents at End of Year Computed Unrestricted Cash in Closing Fund	<u>\$ -</u>	<u>\$ 23,726</u>



**GENERAL FIXED ASSETS ACCOUNT GROUP**

To account for fixed assets not used in Proprietary Fund operations.

CITY OF BIRMINGHAM, LOUISIANA  
 STATEMENT OF GENERAL FIXED ASSETS  
 JUNE 30, 1998  
 WITH COMPARATIVE TOTALS FOR JUNE 30, 1997

	JUNE 30, 1998	JUNE 30, 1997
<b>GENERAL FIXED ASSETS, AT COST:</b>		
Land	\$ 1,207,083	\$ 1,207,083
Buildings & Improvements	2,884,815	2,749,497
Machinery & Equipment	3,279,715	3,039,580
Construction in Progress	-	187,181
<b>Total General Fixed Assets</b>	<b>\$ 7,371,613</b>	<b>\$ 7,183,341</b>
<b>INVESTMENT IN GENERAL FIXED ASSETS:</b>		
Property Acquired Prior to 1986*	\$ 4,671,242	\$ 4,671,248
Property Acquired After 1986 From:		
General Fund Revenues	761,000	609,000
Special Revenue Fund Revenues	1,883,033	1,796,110
Donations	71,585	76,770
<b>Total Investment in General Fixed Assets</b>	<b>\$ 7,371,613</b>	<b>\$ 7,183,341</b>

\* Records reflecting assets from which assets were acquired were not maintained prior to 1986.

CITY OF CHICAGO, ILLINOIS

MEMORANDUM OF COMPILED GENERAL FINANCIAL STATEMENTS  
BY FUNDING AND DEPARTMENT  
FOR THE YEAR ENDED JUNE 30, 2008

	GENERAL REVENUE APPROX 2008	ADDITIONS & TRANSFERS IN	DEBITORS & TRANSFERS OUT	GENERAL FUND ADDED 2008
<b>GENERAL GOVERNMENT:</b>				
Legal Department	\$ 5,000	\$ 10,000	\$ 5,000	\$ 10,000
Finance Department				
Administrative Building	1,870,000	10,000	10,000	1,890,000
Total General Government	<u>\$ 1,925,000</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 2,015,000</u>
<b>PUBLIC SAFETY:</b>				
Police Department	\$ 1,700,000	\$ 10,000	\$ 10,000	\$ 1,720,000
Fire Department	1,650,000	70,000	10,000	1,710,000
Total Public Safety	<u>\$ 3,350,000</u>	<u>\$ 80,000</u>	<u>\$ 20,000</u>	<u>\$ 3,410,000</u>
<b>PUBLIC WORKS:</b>	\$ 80,000	\$ 20,000	\$ 20,000	\$ 80,000
<b>RECREATION:</b>	10,000	-	100	10,000
<b>PLANNING AND DEVELOPMENT:</b>	1,000,000	10,000	100	1,010,100
<b>COMMUNITY:</b>	20,000	1,000	-	21,000
<b>LIBRARY:</b>	10,000	1,000	100	11,100
<b>TOTAL:</b>	<u>\$ 7,105,000</u>	<u>\$ 28,700</u>	<u>\$ 80,100</u>	<u>\$ 7,153,600</u>

**GENERAL LONG-TERM DEBT ACCOUNT GROUP**

To account for unamortized principal amounts on general long-term debt expected to be financed from governmental type funds. Payments of maturing bond obligations, including interest, are accounted for in the Debt Service Funds. Also, to account for unpaid leave due to employees of governmental type funds.

**CITY OF BIRMINGHAM, ALABAMA**  
**STATEMENT OF GENERAL LONG-TERM DEBT**  
**JUNE 30, 1998**  
**WITH COMPARATIVE TOTALS FOR JUNE 30, 1997**

	JUNE 30, 1998	JUNE 30, 1997
<b>AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE RETIREMENT OF GENERAL LONG-TERM DEBT:</b>		
Amount to be Provided for Accumulated Unpaid Loans	\$ 88,162	\$ 86,470
Total Available and to be Provided	\$ 88,162	\$ 86,470
<b>GENERAL LONG-TERM DEBT PAYABLE:</b>		
Accumulated Unpaid Loans	\$ 88,162	\$ 86,470
Total General Long-Term Debt Payable	\$ 88,162	\$ 86,470

## OTHER SUPPLEMENTARY INFORMATION

CITY OF BIRMINGHAM, ALABAMA  
 COMPREHENSIBLE BY FUNDMENTS BY FUND

	FUND NO. 1998		
	MATURE DATE	INTEREST RATE	TOTAL BOOK VALUE
<b>FEDERAL FUNDS</b>			
Louisiana Asset Mgmt. Fund (LAMF)	Variable	Variable	\$ 550,000
Certificate of Deposit	9/30/98	5.25%	550,000
Total Federal Fund Investments			<u>\$ 1,100,000</u>
<b>MUTUAL FUND INVESTMENTS</b>			
<b>MUTUAL FUND</b>			
Certificate of Deposit	9/30/98	5.25%	\$ 500,000
Louisiana Asset Mgmt. Fund (LAMF)			75,000
Total Mutual Fund Investments			<u>\$ 575,000</u>
<b>LIBRARY FUNDS</b>			
Certificate of Deposit	9/30/98	5.25%	\$ 115,000
<b>HOSPITAL CARE FUNDS</b>			
Certificate of Deposit	9/30/98	5.25%	\$ 115,000
<b>ARTS FUNDS</b>			
Certificate of Deposit	9/30/98	5.25%	\$ 130,000
<b>CAPITAL IMPROVEMENTS FUNDS</b>			
Louisiana Asset Mgmt. Fund (LAMF)	Variable	Variable	\$ 650,794
Certificate of Deposit	9/30/98	5.25%	650,000
Total Capital Improvements Fund Investments			<u>\$ 1,300,794</u>
<b>REVENUE TAX FUND</b>			
Louisiana Asset Mgmt. Fund (LAMF)			\$ 50,000
<b>FOR THE SALES TAX FUND</b>			
Louisiana Asset Mgmt. Fund (LAMF)	Variable	Variable	\$ 300,000
Total Special Revenue Fund Investments			<u>\$ 1,641,794</u>
<b>RECURRING FUNDS</b>			
<b>LIBRARY FUNDS</b>			
Louisiana Asset Mgmt. Fund (LAMF)	Variable	Variable	\$ 1,851,804
Certificate of Deposit	9/30/98	5.25%	270,000
Total Library Fund			<u>\$ 2,121,804</u>
Total Investments-All Funds			<u>\$ 5,768,198</u>

CITY OF BROWARD, FLORIDA  
INSURANCE SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 1999

COMPANY	POLICY #	TYPE OF COVERAGE	POLICY LIMITS	RECOGNIZABLE	TERMS OF COVERAGE
Bartford Steam Boiler	BR05-0001-08	Boiler and Machinery	1,000,000	1,000	RENEWAL 6/30/99
Swearing Insurance	402500JL614	Standard Automobile Liability	500,000	50A	RENEWAL 6/30/99
		Fixed Auto No Limit	500,000	50A	RENEWAL 6/30/99
		Non-Owned Liability	500,000	50A	RENEWAL 6/30/99
		Ten	50A	50A	
Trendlev Property Casualty	CP-600-01-00-01-711-07	Fire (Employee)	1,204,001	1,000	RENEWAL 6/30/99
Bartford Steam Boiler	BR05-0001-08	Complain Equipment	50,000	1,000	RENEWAL 6/30/99
Allstate Insurance Group	49-60160	Fire & Extended Coverage With 90% Co-insurance	5,700,000	50A	RENEWAL 6/30/99
LA Municipal Risk Management Agency	L56L 174 MCTT 6 0174	General Liability	500,000,000	50A	5/31/99 to 5/31/99
		Medical Payments	1,000,000,000	50A	
		Fire Legal Liability	50,000	50A	
		Law Enforcement Officers	500,000	5,000	5/31/99 to 5/31/99
		Comprehensive Liability (Auto, Umbrella & D Coverage)	250,000	5,000	6/1/99 to 6/1/99
LA Municipal Risk Management Agency	WTC-0218	Workman's Compensation	500,000,000	50A	5/1/99 to 5/1/99
The Hartford	PE-PEB04377	Fidelity Bond Employee Dishonesty Forgery & Alteration	100,000 100,000	None None	RENEWAL 6/30/99 RENEWAL 6/30/99



#### OTHER REPORTS

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT ACCOUNTING STANDARDS

To the Mayor and City Council  
City of Jennings, Louisiana

We have audited the primary government financial statements of the City of Jennings, Louisiana, as of and for the year ended June 30, 1998, and have issued our report thereon dated December 4, 1998, which was qualified due to the omission of the year 2000 disclosures that are required by Governmental Accounting Standards Board Technical Bulletin 98-1, *Disclosures about Year 2000 Issues*. We conducted our audit in accordance with generally accepted auditing standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

### Compliance

As part of obtaining reasonable assurance about whether the City of Jennings primary government's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards. However, we noted a certain immaterial instance of noncompliance, which we have reported to management of the City of Jennings in a separate letter dated December 4, 1998.

### Internal Control over Financial Reporting

In planning and performing our audit, we considered the City of Jennings' internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the primary government financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the primary government 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the Mayor, City Council, management, the Legislative Auditors, and federal and state grant agencies. This criterion is not intended to limit the distribution of this report, which is a matter of public record.

*Kissler & Company*  
Certified Public Accountants

Jennings, Louisiana  
December 4, 1998

CITY OF JENNINGS, LOUISIANA  
Jennings, Louisiana

Summary Schedule of Prior Audit Findings  
For the Year Ended June 30, 1978

<u>Ref. No.</u>	<u>Fiscal Year Finding Initially Observed</u>	<u>Description of Finding</u>	<u>Corrective Action Taken (Yes, No, Partially)</u>	<u>Planned Corrective Action/Partial Corrective Action Taken</u>
03.0	1977	Public bid law was violated on two public works projects.	Yes	N/A

CITY OF MONROE, LOUISIANA  
*Monroe, Louisiana*

Corrective Action Plan for Current Year Audit Findings  
 For the Year Ended June 30, 1998

<u>Ref No.</u>	<u>Description of Finding</u>	<u>Corrective Action Planned</u>	<u>Name(s) of Contact Person(s)</u>	<u>Anticipated Completion Date</u>
98-1	Expenditures from a special revenue fund were over budget by more than 5%. Written notification was not given to the City Council and the budget was not amended in violation of LA R.S. 29:1719(A).	The Mayor and City Clerk plan to monitor the special revenue fund budget more closely to insure compliance with Louisiana Revised Statutes.	Greg Marcantel Norman Cain	Immediately

**MANAGEMENT MEMORANDUM**

To the Mayor and City Council  
City of Jennings, Louisiana

We have audited the primary government financial statements of the City of Jennings, Louisiana for the year ended June 30, 1998, and have issued our report thereon dated December 4, 1998. As part of our audit, we made a study and evaluation of the City's internal control structure to the extent we considered necessary to evaluate the structure as required by generally accepted auditing standards. The purpose of our study and evaluation was to determine the nature, timing, and extent of the auditing procedures necessary for expressing an opinion on the City's financial statements. Our study and evaluation was more limited than would be necessary to express an opinion on the internal control structure taken as a whole.

The management of the City of Jennings, Louisiana is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates 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 recorded in accordance with management's authorized and recorded properly to permit the preparation of 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 the procedures may deteriorate.

Our study and evaluation made for the limited purpose described in the first paragraph would not necessarily disclose all material weaknesses in the structure. Accordingly, we do not express an opinion on the internal control structure of the City of Jennings, Louisiana taken as a whole. However, our audit disclosed the following conditions that we believe result in more than a relatively low risk that errors or irregularities in amounts that would be material in relation to the financial statements of the City of Jennings, Louisiana may occur and not be detected within a timely period.

**Condition:** The City budgeted \$835,244 in expenditures from the 1994 1% Sales Tax Fund, a special revenue fund, but expended \$1,079,939, an unfavorable variance of \$144,645 or 17.07%. Louisiana Revised Statute 39:131(BA) requires that the City Council receive written notification when there is an unfavorable variance of 5% or more on special revenue funds with estimated expenditures of \$250,000 or more. Once notified, the Council should prepare and adopt a budget amendment to authorize the variance. Written notification was not provided and a budget amendment was not adopted for this variance.

**Recommendation:**

The Mayor and City Clerk should monitor all special revenue funds more closely and report to the City Council, in writing, when expenditures exceed budget appropriations by 5% or more on those funds estimated to have \$250,000 or more in expenditures. Also, once notified, they should advise the City Council in adopting a budget amendment to authorize the variance.

**Client Response:**

The Mayor and City Clerk concurs with the finding and will institute the recommendation.

The above conditions were considered in determining the nature, timing, and extent of the audit tests to be applied in our audit of the primary government financial statements for the fiscal year ended June 30, 1998 and this report does not affect our report on these financial statements dated December 4, 1998.

*Kissel & Company*

Certified Public Accountants

Denham Springs, Louisiana

December 4, 1998