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**CITY OF GRETNA, LOUISIANA
FINANCIAL REPORT
FOR THE YEAR ENDED MARCH 31, 1988**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 03/28/88

EDWARD L. CAMETAR, JR., CPA
A Professional Accounting Corporation

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Edward L. Cammett, Jr., CPA
A PROFESSIONAL ACCOUNTING CORPORATION
34 Westbank Expressway • Suite B, Gretna, LA 70053

INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and Members of the City Council
City of Gretna, Louisiana

We have audited the accompanying general purpose financial statements of the City of Gretna, Louisiana, as of and for the year ended March 31, 1998, as listed in the table of contents. These general purpose financial statements are the responsibility of the City of Gretna, Louisiana's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

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

In our opinion, the general purpose financial statements referred to above present fairly, in all material aspects, the financial position of the City of Gretna, Louisiana, as of March 31, 1998, and the results of its operations and the cash flows of its proprietary fund types 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 September 23, 1998 on our consideration of the City of Gretna's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular 4-103, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the general purpose financial statements of the City of Gretna, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material aspects, in relation to the general purpose financial statements taken as a whole.



Edward L. Cammett, Jr., CPA
A Professional Accounting Corporation

Gretna, Louisiana
September 15, 1998

CITY OF GRETNA, LOUISIANA
COMBINED BALANCE SHEET—ALL FUND TYPES AND ACCOUNT GROUPS
MARCH 31, 1998

GOVERNMENTAL FUND TYPES

	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS
ASSETS				
Cash and cash equivalents	\$ 60,778	\$ 128,770	\$ 96,668	\$ 288,287
Investments	491,463	486,778	1,281,008	189,714
Receivables (contractual applicable, of allowance is uncollectible)				
Taxes	696,764	194,139	56,198	91,834
Service charges	168,334	0	0	0
Account receivable	0	0	300	341
Other	0	89,688	0	83,099
Inventory	7,858	0	0	0
Fund from other funds	826,400	188,887	0	209,788
Prepaid expenses	88	0	0	0
Prepaid bonds				
Cash	88,800	0	0	0
Investments	1,734,094	0	0	0
Prepaids, titles and equipment (plus, where applicable, of accumulated depreciation)	0	0	0	0
Accounts payable				
to Debt Service Funds for retirement of general long term debt	0	0	0	0
amounts to be provided for retirement of general long term debt	0	0	0	0
TOTAL ASSETS	\$ 3,299,171	\$ 1,108,635	\$ 1,465,266	\$ 1,488,935

**PROPRIETARY
EQUITY TYPE**

ACCOUNT GROUPS

DEPARTMENT	GENERAL FUND AMOUNT		GENERAL LONG-TERM DEBT		TOTAL (MEMBERSHIP SHARES)
	\$	0	\$	0	
2	71,000	0	0	0	\$ 71,000
	214,670	0	0	0	214,670
		0	0	0	0
	20,490	0	0	0	20,490
	343,449	0	0	0	343,449
	0	0	0	0	0
	14,051	0	0	0	14,051
	0	0	0	0	0
	100,899	0	0	0	100,899
	0	0	0	0	0
	99,707	0	0	0	99,707
	180,877	0	0	0	180,877
	6,290,800	30,790,800	0	0	37,081,600
	0	0	1,099,248	0	1,099,248
	0	0	3,997,596	0	3,997,596
3	20,784,400	1,167,794,800	6,638,200	0	1,195,217,400

**CITY OF CRYSTAL SPRING
COMBINED BALANCE SHEET ALL FUNDS TYPES AND ACCOUNT GROUPS
MARCH 31, 1998**

GOVERNMENTAL FUND TYPES

	GENERAL	SPECIAL BUSINESS	DEBT SERVICES	CAPITAL PROJECTS
LIABILITIES AND FUND EQUITY				
Liabilities				
Accounts payable	\$ 479,826	\$ 221,462	\$ 0	\$ 0
Contract payable	0	0	0	78,770
Retainage (100%)	0	0	0	25,290
Accrued expenses	1,840,045	1,882	0	0
Due to other funds	100,780	628,682	290,000	0
Crash fund uncollectible				
Deposits	38,708	0	0	0
Unassigned revenues	287,283	0	0	0
General obligation bonds and debt payable	0	0	0	0
TOTAL LIABILITIES	<u>3,906,639</u>	<u>1,831,144</u>	<u>290,000</u>	<u>104,060</u>
Fund equity				
Contributed capital	0	0	0	0
Investment in general fund assets	0	0	0	0
Retained earnings:				
Reserved for plan replacement and retirement	0	0	0	0
Unreserved	0	0	0	0
Fund balances				
Reserved for contingencies	12,471	40,124	0	21,528
Reserved for inventory	1,828	0	0	0
Reserved for prepaid expenses	158	0	0	0
Reserved for subsequent year expenditures	119,129	0	0	0
Reserved for debt service	0	0	1,290,148	0
Unassigned:				
Unassigned	1,288,224	1,800,920	0	1,282,130
TOTAL NET ASSETS By APPLICABLE FUNDS BALANCE	<u>1,408,230</u>	<u>1,841,044</u>	<u>1,290,148</u>	<u>1,303,658</u>
TOTAL FUND EQUITY	<u>1,408,230</u>	<u>1,841,044</u>	<u>1,290,148</u>	<u>1,303,658</u>
TOTAL LIABILITIES AND FUND EQUITY	\$ 3,906,639	\$ 3,672,188	\$ 3,580,298	\$ 3,407,718

**PROPERTY AND
EQUITY TYPE**

ACCOUNT GROUPS

ENTERPRISE	GENERAL FUND BALANCE		GENERAL LEASE TERM DEBT		TOTAL (MEMORANDUM ONLY)
\$ 245,440	\$ 0	\$ 0	\$ 0	\$ 0	\$ 245,440
0	0	0	0	0	79,214
0	0	0	0	0	25,000
12,820	0	0	0	0	1,064,007
100,000	0	0	0	0	1,114,210
286,270	0	0	0	0	286,270
0	0	0	0	0	287,500
370,670	0	0	6,716,784	0	6,488,544
1,170,000	0	0	6,716,784	0	10,796,688
14,716,000	0	0	0	0	14,716,000
0	10,796,688	0	0	0	10,796,688
10,800	0	0	0	0	10,800
13,124,000	0	0	0	0	13,124,000
0	0	0	0	0	178,000
0	0	0	0	0	7,000
0	0	0	0	0	500
0	0	0	0	0	100,000
0	0	0	0	0	1,000,000
0	0	0	0	0	2,000,000
13,100,000	0	0	0	0	13,100,000
14,940,000	10,796,688	0	0	0	14,940,000
\$ 14,940,000	\$ 10,796,688	\$ 0	\$ 6,716,784	\$ 0	\$ 31,453,472

CITY OF ORLEANS, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES--ALL GOVERNMENT FUND TYPES
YEAR ENDED MARCH 31, 1998

GOVERNMENTAL FUND TYPES

	GENERAL	SPECIAL REVENUE
REVENUES		
Taxes	\$ 1,761,700	\$ 1,482,000
Licenses and permits	961,000	0
Intergovernmental	1,233,700	1,700,000
Charges for services	186,700	279,200
Fees and deductions	293,000	0
Miscellaneous	63,000	17,200
Interest	18,000	16,000
TOTAL REVENUES	<u>3,605,700</u>	<u>3,512,400</u>
OTHER FINANCING SOURCES		
Operating transfers in	500,000	214,000
TOTAL OTHER FINANCING SOURCES	<u>500,000</u>	<u>214,000</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>4,105,700</u>	<u>3,726,400</u>
EXPENDITURES		
Current		
General government	1,442,000	0
Public safety	1,487,200	1,140,200
Public works	1,092,000	812,400
Cultural & recreation	0	214,000
Miscellaneous	80,000	0
Debt service		
Principal payments	0	0
Interest and bond charges	0	0
TOTAL EXPENDITURES	<u>3,999,200</u>	<u>3,156,600</u>
OTHER FINANCING USES		
Operating transfers out	212,700	1,110,000
Intergovernmental transfers out	(84,000)	0
TOTAL OTHER FINANCING USES	<u>128,700</u>	<u>1,110,000</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>4,127,900</u>	<u>4,266,600</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>(22,200)</u>	<u>(440,200)</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>1,729,900</u>	<u>591,000</u>
AT END OF YEAR	<u>1,707,700</u>	<u>150,800</u>

The accompanying notes are an integral part of this statement.

	DEBT SERVICE	CAPITAL PROJECTS	TOTAL (MIL LIONS PER AN ANNUM)
3	674,440	3 1,139,177	3 1,813,617
	0	0	761,240
	0	300,648	1,061,478
	0	0	674,674
	0	0	370,600
	0	0	301,674
	64,000	0 001	67,000
	<u>738,440</u>	<u>1,439,748</u>	<u>2,178,188</u>
	0	440,730	1,400,730
	0	440,730	1,400,730
	<u>738,440</u>	<u>1,441,138</u>	<u>2,179,578</u>
	0	0	1,641,000
	0	0	1,728,300
	0	1,714,044	4,778,687
	0	0	770,000
	0	0	30,830
	170,000	0	170,000
	<u>170,000</u>	0	<u>170,000</u>
	<u>448,440</u>	<u>1,714,044</u>	<u>2,162,484</u>
	0	1,000	1,001,740
	0	0	400,000
	0	1,000	1,001,740
	<u>448,440</u>	<u>1,715,044</u>	<u>2,163,784</u>
	67,100	114,100	171,200
	<u>515,540</u>	<u>1,829,144</u>	<u>2,344,684</u>
1	<u>1,200,000</u>	3 <u>1,360,000</u>	3 <u>2,560,000</u>

CITY OF CHICAGO, ILLINOIS
 FUNDING STATEMENT OF REVENUES, EXPENSES
 AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL
 GENERAL, SPECIAL, REVENUE, DEBT SERVICE AND CAPITAL PROJECTS FUND FIVE
 YEAR ENDED MARCH 31, 1998

GENERAL FUND

	ACTUAL	ADJUSTMENT TO BUDGETARY BASE PROGRAM	BUDGETARY	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES					
Taxes	\$ 4,761,243	\$ 0	\$ 4,761,243	\$ 4,561,000	\$ 200,243
License and permit	780,000	0	780,000	794,000	(14,000)
Intergovernmental	1,330,240	0	1,330,240	1,360,104	(29,864)
Charge for service	18,255	0	18,255	18,600	(345)
Fees and royalties	380,000	0	380,000	381,000	(1,000)
Other income	60,641	0	60,641	61,787	(1,146)
Other	198,624	0	198,624	200,000	(1,376)
TOTAL REVENUES	7,669,003	0	7,669,003	7,686,511	(17,508)
OTHER FINANCING SOURCES					
Operating transfers in	580,000	0	580,000	580,000	0
TOTAL OTHER FINANCING SOURCES	580,000	0	580,000	580,000	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	8,249,003	0	8,249,003	8,266,511	(17,508)
EXPENDITURES					
Current					
General government	1,400,000	(280)	1,399,720	1,398,217	1,503
Public safety	4,800,000	60,475	4,860,475	4,848,543	(11,932)
Public works	1,000,000	(26,780)	1,026,780	1,006,270	20,510
Health/welfare	80,000	0	80,000	80,700	(700)
Other services					
Principal payments	0	0	0	0	0
Interest and fiscal charges	0	0	0	0	0
TOTAL EXPENDITURES	7,280,000	(280)	7,279,720	7,233,730	(46,000)
OTHER FINANCING USES					
Operating transfers out	210,000	0	210,000	210,000	0
Intergovernmental transfers and	380,000	0	380,000	380,000	0
TOTAL OTHER FINANCING USES	590,000	0	590,000	590,000	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	7,870,000	(280)	7,870,000	7,823,730	(46,000)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (OR FAVORABLE AND UNFAVORABLE)	(620,997)	(280)	(621,277)	(557,219)	(64,058)
FUND BALANCE AT BEGINNING OF YEAR AT END OF YEAR					
	1,326,000	60,000	1,400,000	1,400,000	0
	\$ 1,488,000	\$ 70,000	\$ 1,470,000	\$ 1,445,781	\$ 24,219

CITY OF CHICAGO, ILLINOIS
 COMBINED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES BY FUND TYPE
 GENERAL, SPECIAL REVENUE, DEBT SERVICE AND CAPITAL PROJECTS FUND TYPES (CONTINUED)
 YEAR ENDED MARCH 31, 2008

SPECIAL REVENUE FUNDS

	ACTUAL	AMENDMENT TO BUDGETARY BASE FUNDING	BUDGETARY	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES					
Taxes	\$ 1,800,000	\$ 0	\$ 1,800,000	\$ 1,871,111	\$ 71,111
Licenses and permits	0	0	0	0	0
Intergovernmental	1,246,500	0	1,246,500	1,280,000	33,500
Charges for services	20,120	0	18,200	18,000	(200)
Fees and tributes	0	0	0	0	0
Miscellaneous	17,100	0	17,100	17,000	(100)
Interest	16,900	0	16,900	40,000	23,100
TOTAL REVENUES	3,106,620	0	3,109,700	3,248,111	138,411
OTHER FINANCING SOURCES					
Operating transfers in	20,000	0	18,000	18,000	0
TOTAL OTHER FINANCING SOURCES	20,000	0	18,000	18,000	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	3,126,620	0	3,127,700	3,266,111	138,411
EXPENDITURES					
Personnel	0	0	0	0	0
Contract procurement	0	0	0	0	0
Public safety	11,410,000	14,700	1,056,700	1,070,000	13,300
Public works	401,400	0	312,400	700,000	388,600
Capital construction	104,000	4,000	220,000	202,000	(18,000)
Miscellaneous	0	0	0	0	0
Net Services					
Financial assistance	0	0	0	0	0
Interest and fiscal charges	0	0	0	0	0
TOTAL EXPENDITURES	11,915,400	14,700	1,289,100	1,972,000	682,900
OTHER FINANCING USES					
Operating transfers out	11,100,000	0	1,000,000	1,000,000	0
TOTAL OTHER FINANCING USES	11,100,000	0	1,000,000	1,000,000	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	23,015,400	14,700	2,289,100	2,972,000	682,900
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	18,151,220	(14,700)	838,600	294,111	611,489
FINANCIAL STATEMENT RECONCILING DIFFERENCE AT END OF YEAR	\$ 11,400	(3,000)	(2,000)	26,000	36,400
	\$ 18,162,620	(17,700)	836,600	320,111	647,889

Continued

CITY OF GAITHERSBURG, MARYLAND
 FUNDING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL
 GENERAL FUNDAL REVENUE, DEBT SERVICE AND CAPITAL PROJECTS FUND TYPE(S) CONTINUED
 YEAR ENDING MARCH 31, 1998

DEBT SERVICE FUNDS

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS (POSITIVE)	BUDGETARY	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES					
Taxes	\$ 671,240	\$ 0	\$ 671,240	\$ 671,767	(\$527)
License and permits	0	0	0	0	0
Service charges	0	0	0	0	0
Charges for services	0	0	0	0	0
Fees and forfeitures	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Interest	44,000	0	44,000	44,000	0
TOTAL REVENUES	715,240	0	715,240	711,767	3,473
OTHER FINANCING SOURCES					
Opening transfer in	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	715,240	0	715,240	711,767	3,473
EXPENDITURES					
General					
General government	0	0	0	0	0
Public safety	0	0	0	0	0
Public works	0	0	0	0	0
Culture and recreation	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Debt service					
Principal retirement	200,000	0	200,000	200,000	0
Interest and fiscal charges	244,764	0	244,764	244,870	(\$106)
TOTAL EXPENDITURES	444,764	0	444,764	444,870	(\$106)
OTHER FINANCING USES					
Opening transfer in	0	0	0	0	0
TOTAL OTHER FINANCING USES	0	0	0	0	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	444,764	0	444,764	444,870	(\$106)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING USES OVER EXPENDITURES AND OTHER USES					
	\$ 270,476	\$ 0	\$ 270,476	\$ 266,897	\$ 3,579
FUND BALANCE AT BEGINNING OF YEAR BY FUND TYPE					
	\$ 1,200,000	\$ 0	\$ 1,200,000	\$ 1,200,000	\$ 0

CITY OF ORLEANS, LOUISIANA
 COMPARIS STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL
 GENERAL, SPECIAL REVENUE, DEBT SERVICE AND CAPITAL PROJECTS FUND TYPES (CONTINUED)
 YEAR ENDING MARCH 31, 1988

CAPITAL PROJECTS FUND

	ACTUAL	ADJUSTMENT BY BUDGETARY BASIS (POSITIVE)	BUDGETARY	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES					
Taxes	\$ 1,158,297	\$ 0	\$ 1,158,297	\$ 1,200,000	\$ 41,703
License and permits	0	0	0	0	0
Intergovernmental	582,648	0	582,648	580,000	2,648
Charges for services	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Income	3,782	0	3,782	37,000	33,218
TOTAL REVENUES	<u>1,744,727</u>	<u>0</u>	<u>1,744,727</u>	<u>1,877,000</u>	<u>132,273</u>
OTHER FINANCING SOURCES					
Operating transfers in	442,780	0	442,780	420,000	22,780
TOTAL OTHER FINANCING SOURCES	<u>442,780</u>	<u>0</u>	<u>442,780</u>	<u>420,000</u>	<u>22,780</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>2,187,507</u>	<u>0</u>	<u>2,187,507</u>	<u>2,297,000</u>	<u>110,497</u>
EXPENDITURES					
Capital					
General government	0	0	0	0	0
Public safety	0	0	0	0	0
Public works	1,736,000	442,180	2,178,180	2,180,000	1,180
Culture and recreation	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Debt service					
Principal retirement	0	0	0	0	0
Interest and charges	0	0	0	0	0
TOTAL EXPENDITURES	<u>1,736,000</u>	<u>442,180</u>	<u>2,178,180</u>	<u>2,180,000</u>	<u>1,180</u>
OTHER FINANCING USES					
Special transfers out	3,000	0	3,000	3,000	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>1,739,000</u>	<u>442,180</u>	<u>2,182,180</u>	<u>2,183,000</u>	<u>1,180</u>
EXCESS (DEFICIT) OF FUND RESOURCES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>448,507</u>	<u>445,820</u>	<u>894,327</u>	<u>114,000</u>	<u>780,327</u>
FUND BALANCE AT BEGINNING OF YEAR AT END OF YEAR	<u>1,331,000</u> <u>\$ 1,384,400</u>	<u>500,000</u> <u>571,300</u>	<u>1,831,000</u> <u>\$ 1,955,700</u>	<u>1,831,000</u> <u>2,069,400</u>	<u>240,000</u> <u>113,700</u>

CITY OF BRITAIN, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES/BUDGETED AND ACTUAL
GENERAL, SPECIAL REVENUE, DEBT SERVICE AND CAPITAL PROJECTS FUNDS (TYPE 1) CONTINUED
FOR THE FISCAL YEAR ENDING DECEMBER 31, 1998

TOTAL AMBROSIANUM ONLY

	ACTUAL	PERCENTAGE OF BUDGET	BUDGETARY	BUDGET	VARIANCE FAVORABLE/ UNFAVORABLE
REVENUES					
Taxes	\$ 8,112,000	0	\$ 8,112,000	\$ 8,094,000	\$ 18,000
Licenses and permits	785,000	0	785,000	744,000	41,000
Intergovernmental	2,880,470	0	2,880,470	2,794,000	86,470
Charges for services	676,474	0	676,474	626,000	50,474
Fees and forfeitures	275,000	0	275,000	240,000	35,000
Miscellaneous	183,231	0	183,231	158,307	24,924
Interest	100,000	0	100,000	200,000	(100,000)
TOTAL REVENUES	13,922,175	0	13,922,175	13,796,307	125,868
OTHER FINANCING SOURCES					
Operating transfers in	3,165,768	0	3,165,768	3,165,768	0
TOTAL OTHER FINANCING SOURCES	3,165,768	0	3,165,768	3,165,768	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	17,087,943	0	17,087,943	16,962,075	125,868
EXPENDITURES					
Current					
General government	1,160,000	(25%)	1,160,000	1,204,377	(44,377)
Public safety	4,159,514	71.3%	4,159,514	4,364,179	(204,665)
Public works	4,230,487	448.300%	9,474,337	9,160,000	314,337
Culture and recreation	324,240	600%	54,040	31,283	22,757
Miscellaneous	88,430	0	88,430	88,774	(344)
Debt service					
Transportation	770,000	0	770,000	770,000	0
Miscellaneous bond charges	288,244	0	288,244	288,244	0
TOTAL EXPENDITURES	11,000,415	(60.0%)	11,781,015	12,511,784	(730,769)
OTHER FINANCING USES					
Operating transfers out	1,260,768	0	1,260,768	1,260,768	0
Intergovernmental transfers out	788,443	0	788,443	788,000	443
TOTAL OTHER FINANCING USES	2,049,211	0	2,049,211	2,048,768	443
TOTAL EXPENDITURES AND OTHER FINANCING USES	13,049,626	(67.0%)	13,730,226	14,560,552	(820,926)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	4,038,317	24.0%	3,357,717	(3,598,477)	6,956,194
FUND BALANCE AT BEGINNING OF YEAR BY FUND TYPE					
	\$ 4,421,000		\$ 4,421,000		
BY FUND TYPE	\$ 4,421,000	0	4,421,000	4,421,000	0

The accompanying notes are an integral part of this statement.

CITY OF GRETTA, LOUISIANA
 COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
 ENTERPRISE FUNDS
 YEAR ENDED MARCH 31, 1998

	ENTERPRISE
OPERATING REVENUES	
Charges for services	\$ 2,444,714
Miscellaneous	96,212
TOTAL OPERATING REVENUES	<u>2,540,926</u>
OPERATING EXPENSES	
Personnel-expense	1,404,509
Operating supplies and purchases	182,279
Building and maintenance-expense	348,367
Contract services	206,477
Transportation	40,859
General expenses	148,264
Depreciation	388,809
TOTAL OPERATING EXPENSES	<u>2,659,314</u>
OPERATING INCOME (LOSS)	<u>(218,388)</u>
NON-OPERATING REVENUES-EXPENSES	
Ad valorem taxes	271,219
Interest on bonded funds	29,852
NET NON-OPERATING REVENUES-EXPENSES	<u>301,071</u>
NET INCOME (LOSS)	<u>82,683</u>
RETAINED EARNINGS	
AT BEGINNING OF YEAR	\$ 15,382,000
AT END OF YEAR	<u>\$ 15,464,683</u>

**CITY OF CHEYENNE, WYOMING
 CONDENSED STATEMENT OF CASH FLOWS
 PROPRIETARY FUND TYPE
 YEAR ENDED MARCH 31, 1998**

	ENTERPRISE
CASH FLOWS FROM OPERATING ACTIVITIES	
Net income (loss) for the year	\$ 46,000
Adjustments to reconcile net income to net cash provided by operating activities:	
Depreciation	280,000
(Increase) decrease in trade accounts receivable	(15,000)
Increase (decrease) in accounts payable	55,000
Increase (decrease) in accrued expenses	(2,500)
Increase (decrease) in contracts deposit	4,000
Increase (decrease) in accrued compensated absences	(2,000)
NET CASH PROVIDED BY OPERATIONS	315,000
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES	
Payment of loans from other funds	(281,471)
Contributed capital	141,000
NET CASH PROVIDED BY NON-CAPITAL FINANCING ACTIVITIES	(140,471)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Acquisition of capital assets	(695,140)
NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES	(695,140)
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of investments	20,000
NET CASH USED BY INVESTING ACTIVITIES	(20,000)
NET INCREASE (DECREASE) IN CASH	(14,471)
CASH AT BEGINNING OF YEAR	94,100
CASH AT END OF YEAR	\$ 79,629

The accompanying notes are an integral part of this statement.

CITY OF CREOLA, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
MARCH 30, 1998

NOTE 4 - SUMMARY OF MUNICIPAL ACCOUNTING POLICIES

The City of Creola was incorporated in June 1913, under the provisions of the Louisiana Act. The City operates under a Mayor and City Council form of government and provides the following services as authorized by its charter: public safety (police and fire), streets, drainage, sanitation, health, social services, recreation, public improvements, planning and zoning, and general administrative services.

The accounting policies of the City of Creola conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant policies:

1. Financial Reporting Entity

The accompanying financial statements include all funds and account groups of the City of Creola. There are no component units which are sponsored by or dependent on the City which should be included in the reporting entity. The criteria used in determining what accounting entities, agencies, commissions, boards and authorities, if part of the City of Creola's operations (budget, elections, taxing authority, authority to issue debt, election or appointment of governing body, and other general oversight responsibility). There are no other agencies, organizations or activities meeting any of the above criteria that are excluded from the City's reporting entity.

The following organizations function as activity entities within the City for the benefit of the City's residents but are not considered a part of the reporting entity because the City does not maintain oversight responsibility over them:

David Charles Volunteer Fire Company
Creola Volunteer Fire Company
Creola Senior Citizens Center

2. Book of Provision

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, as expenses, if appropriate. Government revenues are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the program by which spending activities are controlled.

The various funds are grouped in the financial statements in this report into five general fund types, five fund fund categories and five account groups as follows:

GOVERNMENTAL FUNDS

GENERAL FUND - is account for all activities of the City not accounted for in another fund.

SPECIAL REVENUE FUNDS - is account for the proceeds of specific revenue sources that are restricted to expenditures for specified purposes.

DEBT SERVICE FUNDS - is account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

CAPITAL PROJECTS FUNDS - is account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

PROPRIETARY FUNDS

ENTERPRISE FUNDS - is account for the operations 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 plant and equipment, be recovered primarily through user charges.

CITY OF GREENA, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1988

NOTE 2 - SUMMARY OF ACCOUNTING AND ACCOUNTING POLICIES (CONTINUED)

a) FUND GROUPS

GENERAL FUND ASSETS - used to account for the general fund assets of the City when they are accounted for in proprietary fund types.

GENERAL LONG-TERM DEBT - used to account for long-term liabilities reported in the Statement of governmental funds. Long-term liabilities directly related to and reported to be paid from the Proprietary Fund are not included in the accounts of that fund.

3. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its management focus. All governmental funds are accounted for using a various financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds (except GOVERNMENTAL REVENUES and other financing resources) and GOVERNMENTAL EXPENDITURES and other financing uses) is not current assets.

All proprietary funds are accounted for on a flow of economic resources measurement focus, with this measurement focus, all assets and liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net asset) is categorized into contributed capital and retained earnings components. Proprietary fund-type operating statements present revenues (e.g., revenues and discounts) and expenses (e.g., expenses) on net fund assets.

The modified accrual basis of accounting is used by all governmental fund types and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to receipt (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year.

These revenues susceptible to account are property taxes, franchise taxes, special assessments, licenses, interest revenue and charges for services. Sales tax-collected and held by the parish is first-aid tax behalf of the City but also recognized as revenue. Fines, permits and parking meter revenues are not susceptible to account because generally they are not measurable until received in-cash.

The accrual basis of accounting is utilized by proprietary fund types. Under this method, revenues are recorded when earned and expenses are incurred.

The City reports deferred revenues on its combined balance sheet. Deferred revenues arise when a potential revenue item has met both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when revenues are received by the City before it has a legal claim to them, or when granted revenues are received prior to the expiration of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the City has a legal claim to the revenues, the liability for deferred revenues is removed from the combined balance sheet and revenues is recognized.

4. Statement of Cash Flows

For purposes of the statement of cash flows, the Municipal Waterworks System Fund and the Municipal Sewer System Fund considers all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents.

5. Budgets and Budgetary Accounting

The procedures used by the City in establishing the budgetary data reflected in the financial statements are as follows:

1. Not later than 90 days before the end of the fiscal year, the Mayor recommends to the City Council a proposed operating budget for the coming fiscal year. The operating budget includes proposed expenditures and the means of financing them.

CITY OF GREYTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2009

NOTE 4 - SUMMARY OF BUDGETARY ACCOUNTING POLICIES-CONTINUED

- b. The proposed budget is summarized and advertised and the public notified that the proposed budget is available for inspection and that within 10 days thereafter public hearings are conducted to obtain taxpayer comments.
- c. The budget is then legally enacted through Aldermanic ordinance.
- d. Any revisions that alter the total expenditures of a department or that incur changes within the department must be approved by the Board of Aldermen.
- e. The level of budget control is at the division, department, or project level, and expenditures/excesses may not exceed appropriations until additional appropriations have been provided. Formal budgetary integration is employed in a management control device during the year for the General Fund, Special Revenue Funds, Debt Service Funds, Capital Projects Fund, and Proprietary Enterprise Funds. Effective control of cost is, therefore, maintained by ordinance action that approves a budget for each project and is controlled on a project GO basis.
- f. Budgets for the General Fund, Special Revenue Funds, Debt Service Funds, Capital Projects Fund and Proprietary Enterprise Funds are adopted on a basis consistent with generally accepted accounting principles (GAAP), except that circumstances are limited to budgetal expenditures in the case of incurrence of the commitment to purchase. Budgetary comparisons presented for the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Fund in the accompanying financial statements are on this non-GAAP budgetary basis. Budgetary amounts are as originally adopted or as finally amended by the City Council.
- g. All unencumbered appropriations lapse at the end of each fiscal year.

6. Encumbrances

Encumbrance accounting under which purchase orders, contracts and other commitments, for the expenditure of money, are recorded in order to ensure that portions of the applicable appropriations, as employed in an extension of formal budgetary integration in the governmental fund types, encumbrances outstanding at the end of the fiscal year are reported as reservations of fund balance since they do not constitute expenditures or liabilities.

7. Valuation Basis of Assets and Liabilities

- a. **Cash and cash equivalents.** Louisiana revised statute requires the City to invest in United States Bonds, Treasury notes or certificates, time certificates of deposit or any other federally insured investments. At year-end, the carrying amount of the City's cash was \$2,471,182 and the fund balance was \$2,686,274 which include \$666,111 in certificates of deposit. Of the fund balance, \$777,210 was covered by federal depository insurance, \$2,429,064 was currently collateral held by the pledging financial institutions apart to the City's name.
- b. **Investments.** The City owns \$671,888 in U.S. Treasury Bills that are carried at cost. The current market value of these investments is \$827,499 and \$827,499 (par value). The City's level of risk at year end includes this investment which is insured or collateralized, with securities held by the City or its agent in the City's name.
- c. **Louisiana Asset Management Pool.** The City had investments totaling \$1,148,158 in the Louisiana Asset Management Pool (LAMP). LAMP is an investment pool established as a cooperative effort to enable public entities of the State of Louisiana to aggregate funds for investment. The pooling is intended to improve administrative efficiency and increase investment yield.

LAMP is a cooperative venture limited, in part, in reliance upon Opinion 93-192 issued by the Louisiana Attorney General's Office which stated that public entities may pool funds for investment purposes.

LAMP has two employees and is subject to the regulatory oversight of the State Treasurer and its Board of Directors.

**CITY OF GREYS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1998**

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

1. Valuation Basis of Assets and Liabilities (Continued)

Under state law, LAMP may deposit funds within a fiscal year fund organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. LAMP's investable investments are set forth in Louisiana Revised Statute (R.S.) 24:205 and are further limited in accordance with investment guidelines promulgated by the board of directors. LAMP's investments of Investment Guidelines authorize investments in various investment products, including United States Treasury bills or notes, Federal Home Loan Bank discount notes, Federal National Mortgage Association discount notes, and other investments as approved by the board of directors. To provide for the required liquidity for withdrawals from LAMP, all investments shall have, at the time of purchase, a maximum maturity, maturity of 90 days and the dollar weighted average maturity of LAMP shall not generally exceed 90 days. LAMP's investments are valued at fair value based on quoted market prices. The fair value of investments are determined on a weekly basis to measure any variance between recorded cost and market value. The City's investments in the past are mostly in cash which, due to the nature of the investments, approximates fair value. The City's percentage of participation in the past as of March 31, 1998 could not be determined to ascertain the fair value of the City's investment. As of December 31, 1997, the fair value of the City's investment was 99.99% of cost.

4. **Allowance for Estimated Uncollectible Receivables.** An allowance for estimated uncollectible receivables is established based on historical collection experience and other relevant circumstances. The allowance for estimated uncollectibles at March 31, 1998, consists of the following amounts:

General Fund	\$	112,211	
Special Revenue Funds			
Fire Protection	36,483		
CDBG Fee	4,347		
Revenue	34,111		
Social Services For The Aged	3,768		
Street Light Improvements	34,680		
Activities	(3,000)	(3,000)	
Capital Funds			
Wastewater Treatment System	42,024		
Wastewater Sewer System	(38,726)	(11,430)	
TOTAL		\$	101,881

5. **Inventory.** The cost of materials and supplies for all funds, except the General Fund, are recorded upon acquisition at the time of purchase. In the opinion of management, the inventory of such materials and supplies would not be material to the financial statements.

Inventory of the General Fund are recorded at cost on the first-in, first-out basis.

6. **Fixed assets and Long Term Liabilities.** The recording and reporting amounts applied to the fixed assets and long-term liabilities consisted with a particular fund are determined by the fund's measurement flows. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present revenues (currents) and other financing resources and decrease (expenditures) and other financing uses in the current period. Accordingly, they are used to present a summary of sources and uses of "available spendable resources" during a period.

Fixed assets used in governmental fund type operations (general fund activities) accounted for in the General Fund funds Account Group, rather than in governmental funds. Such assets are valued at historical cost, if purchased, and at fair market value at date of gift, if donated. Public-domain ("non-revenue") general fund assets (consisting of certain improvements other than buildings, including roads, bridges, parks and gutters, streets and sidewalks, drainage systems, and lighting systems, are recorded as general fund assets. The depreciation has been provided for assets accounted for in the General Fund funds Account Group - see how interests have capitalized during the acquisition period of such assets.

Fixed assets of the Proprietary Funds are recorded at cost. If purchased, and at fair market value at date of gift, if donated. Major additions are capitalized while maintenance and repairs which do not improve or extend the life of the respective assets are charged to expense. Contributions received in aid of construction are recorded to contributions accounts and do not reduce the cost of the assets acquired with such contributions.

**CITY OF KEENE, VERMONT
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1998**

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

7. Valuation Basis of Assets and Liabilities (Continued)

Depreciation is provided on the straight-line method for fixed assets of the Proprietary Funds. The following average useful lives are used for depreciation purposes:

<u>DESCRIPTION</u>	<u>USEFUL LIVES</u>
Utility plants, systems and lines	20-30
Building and improvements	50
Furniture and fixtures	10
Vehicles and equipment	4-10

Long-term liabilities reported in the financials from governmental funds are accounted for in the General Long-Term Debt account Group, not in the governmental funds.

The two separate groups (General Fund Assets and General Long-Term Debt) are not "funds". They are concerned only with measurement of financial position and are not involved with measurement of results of operations.

Because of their spending requirements, bond expenditures recognized for governmental fund types include amounts reimbursed by non-current liabilities. Since they do not affect net current assets, such long-term payments are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

8. Revenues and Expenditures Recognition

- a. **Ad Valorem Taxes.** Ad Valorem taxes are recognized in the fiscal year in which the taxes are levied. Taxes are due and become an enforceable lien on property on the first day of the month following the filing of the tax rolls by the assessor with the Litchfield Tax Commissioner (usually December 15). City taxes are billed and collected by the City.

Taxes levied are delinquent on January 1st in the year after levy. Taxes are levied on property values determined by the Litchfield Public Assessor's Office. All land and constructed improvements are assessed at 10 percent of its fair market value and other property at 25 percent of its fair market value. Ad valorem taxes are levied upon \$1,000 assessed value in varying amounts for maintenance and operation. Debt service and capital improvements for the City are not allocated to its funds as follows:

<u>FUND</u>	<u>1997 BILLAGE</u>
General Fund	12.88
Fire Protection Fund	(6.48)
Recreation Fund	4.29
Street Light Improvements Fund	3.81
Sanitation Fund	3.81
Services For The Blind	.48
Municipal Sewer System Fund	-4.25
	<u>-.36</u>

- b. **Revenues Recognizable in Advance.** Under the modified accrual basis of accounting, some revenues are recognizable in advance while others are not. Major revenues treated as recognizable in advance are property taxes, sales taxes, utility franchise taxes, and certain state shared revenues such as tobacco tax and lottery tax.

9. Total Columns in Combined Statements

Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Thus in these columns do not present financial position and results of operations in conformity with generally accepted accounting principles. Intentional misstatements have not been made in the aggregation of the data.

CITY OF GREENA, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1998

NOTE B - STEWARDSHIP AND ACCOUNTABILITY

1. Deficit Fund Balances or Reduced Earnings

The following funds have deficits in fund balances or reduced earnings in the indicated amounts:

<u>FUND</u>		<u>BALANCE</u>
Garbage Tax	\$	(16,331)
Amusement	\$	(110,445)
Municipal Waterworks System	\$	(2,860,946)
Municipal Sewer System	\$	(2,045,571)

The deficit in the Garbage Tax is due primarily to collection fees that were insufficient to cover the costs of garbage pickup and recycling.

The deficit in the Amusement Fund is due primarily to a change in reimbursement policy by Medicare and Medicaid. The City's management is aware of the problem and is considering alternative funding methods to adequately fund the operations of this fund.

The deficit in reduced earnings of the Municipal Waterworks and Municipal Sewer Systems were due primarily to cost rates that were insufficient to cover depreciation charges coupled with cost actual revenues falling short of those anticipated in the budget. The City's management has adjusted rates and operates these funds at a cost break even level.

2. Excess of Expenditures and Encumbrances Over Appropriations

The following funds experienced expenditures and encumbrances in excess of appropriations in the indicated amounts:

<u>FUND</u>	<u>EXPENDITURES IN EXCESS</u> <u>OF APPROPRIATIONS</u>
Garbage Tax Fund	\$ 26,749
Social Services For The Aged	\$ 12,321
Recreation Fund	\$ 2,805
Municipal Waterworks	\$ 12,732

The major factor contributing to the excess expenditures in these funds are:

Unbudgeted garbage pickup charges and garbage bags supplies in the Garbage Tax Fund.

Unbudgeted incentive disabilities in the Social Services For The Aged Fund.

Unbudgeted salaries in the Recreation Fund.

Unbudgeted depreciation in the Municipal Waterworks.

CITY OF ORLEANS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1998

NOTE C - NOTES ON INDIVIDUAL FUNDS AND ACCOUNT GROUPS

1. Fixed Assets

a. **General Fixed Assets.** A summary of changes in general fixed assets follows:

	BALANCE MARCH 31, 1997	ADDITIONS	DEDUCTIONS	BALANCE MARCH 31, 1998
Land	\$ 91,171	\$ 0	\$ 0	\$ 91,171
Buildings and improvements	33,879,234	2,894,500	0	36,773,734
Furniture, fixtures and equipment	1,937,113	329,280	0	2,266,393
Vehicles and tool trailers	3,867,341	280,308	0	4,147,649
Construction in progress	1,299,567	0	1,299,567	0
TOTAL	\$ 39,074,426	\$ 3,494,088	\$ 1,299,567	\$ 41,268,947

b. **Construction in Progress.** As of March 31, 1998, there was no construction in progress.

a. **Enterprise Funds Fixed Assets.** A summary of enterprise funds property, plant and equipment at March 31, 1998 follows:

	MUNICIPAL WATERWORKS SYSTEM	MUNICIPAL SEWER SYSTEM
Land	\$ 55,000	\$ 340,000
Buildings and improvements	3,812,500	3,938,443
Furniture and fixtures	6,617	0
Automotive	262,780	311,490
Equipment	4,713,782	4,924,177
	8,844,789	11,514,110
Less: Accumulated depreciation	(5,114,308)	(3,782,483)
Net property, plant and equipment	\$ 3,730,481	\$ 7,731,627

2. Liabilities

Compensated absences. Employees are required to use their annual leave in the year earned. All employees are allowed to accrue a maximum of 40 days sick leave which will be paid upon termination. A liability is reported in the General Long-Term Debt Account Group representing the accumulated sick leave as of March 31, 1998 in the amount of \$616,784.

CITY OF CHESTER, DELAWARE
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1998

PAGE C - NOTES ON INDIVIDUAL FUNDS AND ACCOUNT GROUPS (CONTINUED)

5. Long-Term Debt

a. **Changes in Long-Term Debt.** The following is a summary of the long-term debt transactions of the city for the fiscal year ended March 31, 1998:

	GENERAL	SPECIAL	TOTAL
	\$	\$	\$
Balance at beginning of year			
Bonds	\$ 0	\$ 5,070,000	\$ 5,070,000
Compensated absences	780,148	0	780,148
Leases	0	0	0
	<u>780,148</u>	<u>5,070,000</u>	<u>5,850,148</u>
Adjustments (debits/credits) during the year			
Compensated absences	28,636	0	28,636
Bonds retired	0	(170,000)	(170,000)
Lease payments	0	0	0
Balance at end of year	\$ <u>808,784</u>	\$ <u>4,900,000</u>	\$ <u>5,708,784</u>

b. **Description of Debt.** Long-term debt at March 31, 1998 is comprised of the following individual bonds:

Revenue Bonds (Flooded Boat Sales Tax Revenue)	
\$1,718,000 1998 Sales Tax Bonds due in annual installments of \$200,000 in \$200,000 through March 31, 1999, interest at 7.0 to 7.4 percent.	\$ 1,718,000
Revenue Bonds (Parking from Sales Tax Revenue)	
\$5,300,000 1993 Sales Tax Bonds due in annual installments of \$400,000 in \$200,000 through March 31, 2003, interest at 4.3 to 5.5 percent.	\$ 5,300,000

c. **Summary of Debt Service Requirements to Maturity.** The annual requirements to amortize all debt outstanding as of March 31, 1998, including interest payments of \$1,490,988 are as follows:

YEAR (ENDING)	BOND
MATURITY	REVENUE
1999	\$ 698,527
2000	762,470
2001	774,422
2002	774,590
2003	774,590
2004-2010	1,362,711
	<u>\$ 5,813,310</u>

\$1,490,988 is available in the Debt Service Fund to cover the revenue bonds.

There are a number of limitations and restrictions contained in the bond indentures. The City is in compliance with all significant limitations and restrictions.

CITY OF GREENA, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1998

NOTE 1 - NOTES ON FINANCIAL FUNDS AND ACCOUNT GROUPS-CONTINUED

4. Justified Transactions

Individual fund justified receivables and payables at March 31, 1998, were as follows:

FUND	INTERFUND RECEIVABLE	INTERFUND PAYABLES
General	\$ 80,603	\$ 111,780
Special Revenue		
Tax Provisions	0	0
Garbage Fee	77	87,870
Riverboat Casino Revenue	0	115,845
Miscellaneous	0	11,991
Street Light Improvements	80,000	0
Amplifiers	0	158,707
Social Services for the Aged	0	21,400
Capital Projects	221,390	0
Enterprise		
Municipal Waterworks System	71	188,200
Municipal Sewer System	333,879	70,568
Other Services	0	100,000
	<u>\$ 1,114,333</u>	<u>\$ 1,114,333</u>

5. Segments of Enterprise Activities

	MUNICIPAL WATERWORKS SYSTEM	MUNICIPAL SEWER SYSTEM
Operating revenues	\$ 1,118,000	\$ 1,080,200
Expenses	\$ 241,870	\$ 500,180
Operating income (loss)	\$ 876,130	\$ 580,020
Net income (loss)	\$ 24,880	\$ 190,150
Property, plant, and equipment net less working capital less pending liabilities	\$ 1,688,040	\$ 1,048,900
payable from restricted assets	\$ (188,941)	\$ 888,877
Total assets	\$ 4,378,011	\$ 6,580,484
Total fund equity	\$ 1,800,117	\$ 4,887,346

CITY OF CRYSTAL LAKE
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1998

NOTE C - NOTES ON INDIVIDUAL FUNDS AND ACCOUNT GROUPS (CONTINUED)

4. Contributed Capital

An analysis of the changes in the contributions account for the year ended March 31, 1998 appears as follows:

	SPECIAL REVENUE FUND	FEDERAL GOVERNMENT	STATE DEPARTMENT	STATE TREASURY	LOCAL MUNICIPALITY
Municipal Waterworks System Fund					
Balance at March 31, 1997	\$ 45,894	\$ 1,596,850	\$ 1,097,158	\$ 1,655,140	\$ 1,202,819
Contributions received during the year ended March 31, 1998	<u> 0</u>	<u> 0</u>	<u>41,500</u>	<u> 0</u>	<u> 0</u>
Balance at March 31, 1998	\$ <u>45,894</u>	\$ <u>1,596,850</u>	\$ <u>1,138,658</u>	\$ <u>1,655,140</u>	\$ <u>1,202,819</u>
TOTAL CONTRIBUTED CAPITAL					\$ <u>3,593,361</u>
Municipal Sewer System Fund					
Balance at March 31, 1997	\$ 465,815	\$ 214,814	\$ 80,000	\$ 0	\$ 7,702,409
Contributions received during the year ended	<u>200,000</u>	<u> 0</u>	<u> 0</u>	<u> 0</u>	<u> 0</u>
Balance at March 31, 1998	\$ <u>665,815</u>	\$ <u>214,814</u>	\$ <u>80,000</u>	\$ <u> 0</u>	\$ <u>7,702,409</u>
TOTAL CONTRIBUTED CAPITAL					\$ <u>3,733,310</u>

5. Fixed Equity

Expenditures of equity share accounts that are not appropriate for expenditures or are legally restricted for specific uses. The purpose for such is indicated by the account title on the face of the balance sheet.

**CITY OF CRETINA, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1998**

NOTE B - PENSION PLANS

Plan Membership. Substantially all of the City's full-time employees, except certain police employees, are mandatory members of Plan A of the Municipal Employees Retirement System of Louisiana. Full-time police employees hired after June 30, 1970, and those employed prior to that date who elected to join, are mandatory members of the State Municipal Police Employees Retirement System. Both plans are self-insuring multiple-employer defined benefit plans established by Louisiana State Statute.

As March 31, 1998, the City had 111 employees of which approximately 10% were participants in the Plan A System and 37% were participants in the State Municipal Police Employees Retirement System.

Plan A Benefits - Plan A of the Municipal Employees' Retirement System of Louisiana. Under this System, a member is eligible for normal retirement if he has at least 30 years of creditable service regardless of age, or 25 years of creditable service and is at least 55 years old, or 10 years of creditable service and is at least 65 years old. The monthly retirement benefit under this System is equal to three percent of the member's average monthly compensation for any 36 months of continuous service in which compensation was highest, multiplied by years of creditable service, not to exceed 100% of member's final compensation. Retirement benefits are payable monthly for the life of the retiree, and upon the retiree's death under certain conditions are payable to the retiree's surviving spouse and minor children.

Plan A Benefits - State Municipal Police Employees' Retirement System. Under this System, a member is eligible for normal retirement if he has at least 30 years of service and is at least age 55, or 10 years of service and is at least age 65. The monthly retirement benefit under this System is equal to 3.15% of the member's average monthly compensation for any 36 months of continuous service in which compensation was highest, multiplied by years of creditable service, not to exceed 100% of member's final compensation. Retirement benefits are payable monthly for the life of the retiree, and upon the retiree's death, under certain conditions, are payable to the retiree's surviving spouse and minor children.

Plan A Funding. Employees covered under Plan A of the Municipal Employees' Retirement System of Louisiana are required by State Statute to contribute 8.25% of their salary. Employees covered under the State Municipal Police Employees Retirement System are required by State Statute to contribute 3.7% of their taxable compensation (includes time supplemental pay but excludes overtime pay). The City contributes both the employer and employee amounts for both plans and makes no deduction from the employees' pay. Employee contributions are determined by actuarial computation and subject to change each year as provided for by State Statute.

The City's contributions in each plan required by State Statute are as follows:

Fiscal Year Ended	MUNICIPAL POLICE EMPLOYEES RETIREMENT SYSTEM		PRINCIPAL EMPLOYER RETIREMENT SYSTEM OF LOUISIANA - PLAN A	
	Required Contribution	Percentage Contribution	Required Contribution	Percentage Contribution
	March 31, 1998	\$ 187,090	100 %	\$ 36,687
March 31, 1997	\$ 184,491	100 %	\$ 370,179	100 %
March 31, 1996	\$ 260,147	100 %	\$ 311,590	100 %

The systems have issued publicly available financial reports that include financial statements and required supplementary information for the Systems. These reports may be obtained by writing to:

Board of Trustees
Municipal Police Employees Retirement System
6801 United Plaza Boulevard
Box 207
Farm Ridge, Louisiana 70809

Board of Trustees
Municipal Employees Retirement System
of Louisiana
7071 Office Park Boulevard
Farm Ridge, Louisiana 70809

CITY OF CHICAGO, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1998

NOTE E - POST EMPLOYMENT HEALTH CARE BENEFITS

Costs Recovered. Under the Consolidated-Transfer Budget Reconciliation Act (CDBRA), the City provides health care benefits to eligible former employees and eligible dependents. Certain requirements are satisfied by the federal government for this coverage. The program is paid in full by the federal or is funded the first 90 days of the month for the annual month covered. This program is offered for a duration of 18 months after the termination date. There is no associated cost to the City under this program, and there is only one participant in the program as of March 31, 1998.

NOTE F - RISK MANAGEMENT

The City had a limited self management program for workers compensation insurance which terminated on June 30, 1996. The City hired a third party as administrator for this program. The City has average \$4,000,000 in cover payments for claims and benefits through the termination of its plan. There is a cash reserve in the general fund of \$1,200,000. The annually computed reserve as of March 31, 1998 was \$281,000.

The City has replaced its self-insured program with a fully insured program effective July 1, 1996.

NOTE G - CONTINGENCIES AND COMMITMENTS

LITIGATION. The City is a defendant in a number of claims and lawsuits resulting from potential injury and property damage. The City Attorney has reviewed these claims and lawsuits in order to evaluate the likelihood of an unfavorable outcome to the City and to advise on an estimate, if any, of the amount or range of possible loss to the City. As a result of this review, it is the opinion of the City Attorney that no material liability is anticipated or foreseeable in excess of the City's insurance coverage.

In addition, the City is involved in litigation by one of its employees regarding a claim of racial discrimination in pay and retirement benefits. The City disputes the claims made by this employee and the case is currently in litigation and no provision is being held in reserve for this claim. The City's liability, if any, could be up to \$100,000. There has been no provision in reserve held in reserve for this claim.

GENERAL FUND

The General Fund is the principal operating fund of the City of Irvine, and it is account for the financial resources and expenditures not accounted for in any other fund.

CITY OF CRETINA, LOUISIANA
 GENERAL FUND
 BALANCE SHEET
 MARCH 31, 1999

ASSETS

Cash (including certificates of deposit of \$25,000)	\$	56,379
Investments		436,660
Receivables (net, where applicable, of allowances for uncollectibles)		-
Taxes		606,766
Accounts		64,225
Accrued interest		679
Due from other funds		86,605
Inventory		7,888
Prepaid expenses		388
Retirement assets:		
Cash		10,987
Investments		1,774,390
TOTAL ASSETS	\$	3,099,127

LIABILITIES AND FUND BALANCE

LIABILITIES

Accounts payable	\$	479,834
Cash/ bonds and refundable deposits		26,750
Accrued liabilities		1,861,876
Due to other funds		121,789
Unearned revenues		287,283
TOTAL LIABILITIES		3,777,532

FUND BALANCE

Reserved for encumbrances	\$	70,477
Reserved for investments		7,888
Reserved for prepaid expenses		388
Reserved for subsequent year expenditures		173,329
Undesignated		1,288,555
TOTAL FUND BALANCE		1,580,247

TOTAL LIABILITIES AND FUND BALANCE **\$ 3,099,127**

**CITY OF GRAND GRANDMA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
YEAR ENDED MARCH 31, 2020**

REVENUES	GOVERNMENT TO BUDGETARY BASIS INCREASE		BUDGETARY	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
	ACTUAL				
REVENUES					
Taxes	\$ 4,784,201	\$ 0	\$ 4,784,201	\$ 4,784,201	\$ 0
License and permits	988,750	0	988,750	744,500	244,250
Intergovernmental	1,223,240	0	1,223,240	1,203,250	19,990
Charges for services	146,200	0	146,200	146,800	(600)
Fees and forfeitures	540,800	0	540,800	340,000	200,800
Miscellaneous	443,411	0	443,411	40,887	399,524
Interest	18,658	0	18,658	20,000	(1,342)
TOTAL REVENUES	7,563,000	0	7,563,000	6,681,137	881,863
OTHER FINANCING SOURCES					
Operating transfers in	80,000	0	80,000	80,000	0
TOTAL OTHER FINANCING SOURCES	80,000	0	80,000	80,000	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	8,063,000	0	8,063,000	7,081,137	981,863
EXPENDITURES					
Compensation	3,143,800	(954)	3,144,754	3,143,447	1,307
Public safety	4,887,240	84,278	4,971,518	4,948,442	23,076
Public works	1,862,889	(84,788)	1,947,677	1,786,770	160,907
Miscellaneous	88,400	0	88,400	88,774	(374)
Debt service	0	0	0	0	0
TOTAL EXPENDITURES	9,982,329	(84,788)	9,997,117	9,967,633	(34,414)
OTHER FINANCING USES					
Operating transfers out	10,740	0	10,740	10,740	0
Intergovernmental transfers out	88,887	0	88,887	88,887	0
TOTAL OTHER FINANCING USES	99,627	0	99,627	99,627	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	10,081,956	(84,788)	10,096,744	10,067,260	29,484
NET (GAIN/LOSS) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(2,018,956)	(84,788)	(2,103,744)	(2,086,123)	17,621
FUND BALANCE AT BEGINNING OF YEAR	1,726,801	(4,889)	1,681,912		
AT END OF YEAR	\$ 1,497,845	\$ (4,889)	\$ 1,492,956		

CITY OF BRITAIN, ILLINOIS
CITY OF BRITAIN, ILLINOIS
STATEMENT OF REVENUES, BUDGETS AND EXPENDITURES
YEAR ENDED MARCH 31, 1998

ITEMS	ADJUSTMENT TO BUDGETARY BASE			VARIANCE	
	ACTUAL	INCREASE	DECREASE	BUDGET	FAVORABLE/UNFAVORABLE
TAXES					
Ad Valorem tax	\$ 761,443	\$	\$ 761,443	\$ 750,000	\$ 11,443
Sales tax	1,268,873	\$	1,268,873	1,260,000	\$ 8,873
Franchise					
Entirety	179,354	\$	179,354	170,000	\$ 9,354
Levittown Gas/Power Company	10,584	\$	10,584	10,000	\$ 584
Cox-Cable Television	50,286	\$	50,286	50,000	\$ 286
American Midwestern	20,000	\$	20,000	\$	\$ 20,000
J&J Truck Rental	200,000	\$	200,000	200,000	\$ 0
TOTAL TAXES	2,780,250	\$	2,780,250	2,780,000	\$ 250
FEES AND PERMITS					
Business					
Occupational license	251,000	\$	251,000	250,000	\$ 1,000
Alcoholic beverage	10,000	\$	10,000	10,000	\$ 0
Motorcycle	15,000	\$	15,000	15,000	\$ 0
Fishing	11,000	\$	11,000	11,000	\$ 0
Hunting	5,700	\$	5,700	5,000	\$ 700
Tourism	20,000	\$	20,000	18,000	\$ 2,000
Recreational	15,400	\$	15,400	15,000	\$ 400
Income	94,500	\$	94,500	90,000	\$ 4,500
Fireworks	15,000	\$	15,000	15,000	\$ 0
Motor Gas	800	\$	800	700	\$ 100
TOTAL BUSINESS	557,900	\$	557,900	548,700	\$ 9,200
Non-Business					
Building	21,500	\$	21,500	20,000	\$ 1,500
TOTAL FEES AND PERMITS	579,400	\$	579,400	568,700	\$ 10,700
INTERGOVERNMENTAL					
State grant	11,200	\$	11,200	10,000	\$ 1,200
State capital aid	13,000	\$	13,000	14,000	\$ (1,000)
Other grants	\$	\$	\$	10,000	\$ (10,000)
Total intergovernmental	24,200	\$	24,200	34,000	\$ (9,800)
City fees	41,000	\$	41,000	40,000	\$ 1,000
Federal grant	105,000	\$	105,000	101,000	\$ 4,000
Base fee	11,200	\$	11,200	11,000	\$ 200
State video permit	100,000	\$	100,000	100,000	\$ 0
TOTAL INTERGOVERNMENTAL	282,400	\$	282,400	296,000	\$ (13,600)

**CITY OF GIBLINA, LOUISIANA
 GENERAL FUND
 STATEMENT OF REVENUES-BUDGET AND ACTUAL (CONTINUED)
 YEAR ENDED MARCH 31, 1992**

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS (POSITIVE)	BUDGETARY	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
CHARGES FOR SERVICES					
Inspection fees	\$ 1,986	\$ 0	\$ 1,986	\$ 1,986	\$ 0
Electricity	9,476	0	9,476	10,000	(524)
Telephone	4,000	0	4,000	2,000	2,000
Telephone service fees	61,644	0	61,644	70,000	(8,356)
Parking meter	7,000	0	7,000	7,000	0
Sales training fees	24,810	0	24,810	25,000	(190)
TOTAL CHARGES FOR SERVICES	108,922	0	108,922	135,000	(26,078)
FEES AND COMMITTEES					
Fees	54,824	0	54,824	55,000	(176)
Grant fees	40,782	0	40,782	40,000	782
TOTAL FEES AND COMMITTEES	95,606	0	95,606	95,000	606
MISCELLANEOUS					
Insurance/terminal bank	19,600	0	19,600	19,000	600
Fees	14,800	0	14,800	0	14,800
Statutory fees/fees income	44,907	0	44,907	20,000	24,907
Supplies/equipment	44,700	0	44,700	30,500	14,200
Other	61,770	0	61,770	14,000	47,770
TOTAL MISCELLANEOUS	175,777	0	175,777	143,500	32,277
TOTAL REVENUES	2,060,505	0	2,060,505	2,000,500	60,005
OTHER FINANCING SOURCES					
Operating transfers in	500,000	0	500,000	500,000	0
TOTAL OTHER FINANCING SOURCES	500,000	0	500,000	500,000	0
TOTAL REVENUES & OTHER FINANCING SOURCES	2,560,505	0	2,560,505	2,500,500	60,005

**CITY OF ORINDA, LOUISIANA
GENERAL FUND
STATEMENT OF EXPENDITURES/BUDGET AND ACTUAL
YEAR ENDING MARCH 31, 2008**

	ACTUAL	APPORTION TO BUDGETARY BASE PROGRAM	REVENUES	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
GENERAL GOVERNMENT					
Personnel expenses	\$ 69,867	\$ 0	\$ 69,867	\$ 69,867	\$ 0.00
Supplies	71,683	0	71,683	69,680	1,997
Service charges	275,029	0	275,029	438,728	163,699
Capital outlay	0	0	0	14,780	14,780
TOTAL GENERAL GOVERNMENT	1,016,589	0	1,016,589	1,233,055	216,466
PUBLIC SAFETY					
Personnel expenses	2,481,594	70	2,481,664	1,627,948	853,716
Supplies	258,787	890	261,677	890,780	(629,103)
Service charges	1,224,280	23,879	1,248,159	1,074,884	173,275
Capital outlay	211,760	38,724	250,484	247,580	2,904
TOTAL PUBLIC SAFETY	4,176,421	132,473	4,062,084	3,781,292	284,789
PUBLIC WORKS					
Personnel expenses	661,322	0	661,322	671,748	10,426
Supplies	124,620	894	125,514	349,420	(223,906)
Service charges	54,480	(71,763)	86,243	138,880	(52,637)
Capital outlay	240,970	0	240,970	242,785	1,815
TOTAL PUBLIC WORKS	1,081,392	(68,569)	1,099,049	1,362,833	(263,784)
MISCELLANEOUS					
Personnel expenses	21,100	0	21,100	24,170	3,070
Supplies	1,720	0	1,720	1,820	100
Service charges	44,267	0	44,267	42,954	1,313
Capital outlay	0	0	0	0	0
TOTAL MISCELLANEOUS	68,187	0	68,187	68,944	757
DEBT SERVICE					
Principal retirement	0	0	0	0	0
Interest on borrowed funds	0	0	0	0	0
TOTAL DEBT SERVICE	0	0	0	0	0
TOTAL EXPENDITURES	7,064,479	26,433	7,038,046	7,076,058	38,012
OTHER FINANCING USES					
Operating transfers out	112,744	0	112,744	690,244	(577,500)
Intergovernment transfers out	386,890	0	386,890	388,820	(1,930)
TOTAL OTHER FINANCING USES	499,634	0	499,634	1,079,064	(579,430)
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 7,564,113	\$ 26,433	\$ 7,537,680	\$ 8,155,122	\$ 617,442

**CITY OF CINCINNATI, OHIO
GENERAL FUND
STATEMENT OF DEPARTMENTAL EXPENDITURES-BUDGET AND ACTUAL
GENERAL EXTERNAL FUNCTION
YEAR ENDED MARCH 31, 1998**

CITY ADMINISTRATION

EXPENDITURES	ADJUSTMENT TO BUDGETARY BASIS (NOTE 4A)			BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
	ACTUAL	BUDGETARY	BUDGET		
Personnel expenses	\$ 199,812	\$ 0	199,812	\$ 199,812	\$ (0)
Supplies	22,818	0	22,818	22,818	0
Service charges	183,324	(396)	183,324	200,420	61,128
Capital outlay	0	0	0	14,850	14,850
TOTAL EXPENDITURES	\$ 406,954	\$ (396)	406,954	\$ 438,900	\$ 31,946

ELECTED OFFICIALS

EXPENDITURES	ADJUSTMENT TO BUDGETARY BASIS (NOTE 4A)			BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
	ACTUAL	BUDGETARY	BUDGET		
Personnel expenses	\$ 41,327	\$ 0	41,327	\$ 47,283	\$ 5,956
Supplies	178	0	178	588	410
Service charges	49,277	0	49,277	49,980	703
Capital outlay	0	0	0	0	0
TOTAL EXPENDITURES	\$ 90,782	\$ 0	90,782	\$ 97,851	\$ 7,069

CITY ATTORNEYS

EXPENDITURES	ADJUSTMENT TO BUDGETARY BASIS (NOTE 4A)			BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
	ACTUAL	BUDGETARY	BUDGET		
Personnel expenses	\$ 0	\$ 0	0	\$ 0	\$ 0
Supplies	0	0	0	0	0
Service charges	61,981	0	61,981	60,800	1,181
Capital outlay	0	0	0	0	0
TOTAL EXPENDITURES	\$ 61,981	\$ 0	61,981	\$ 60,800	\$ 1,181

CITY OF DECATUR, GEORGIA
GENERAL FUNDS
STATEMENT OF DEPARTMENTAL EXPENDITURES-BUDGET AND ACTUAL (CONTINUED)
GENERAL GOVERNMENT FUNCTION
YEAR ENDED MARCH 31, 1998

DEPARTMENT OF FINANCE

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS (NOTE A5)	BUDGETARY	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
EXPENDITURES					
Personnel expenses	\$ 209,181 \$	0 \$	209,181 \$	215,400 \$	6,219
Supplies	6,070	0	6,070	5,100	(1,556)
Service charges	76,687	0	76,687	64,100	(10,587)
Capital outlay	0	0	0	0	0
TOTAL EXPENDITURES	\$ 291,938 \$	0 \$	(291,938) \$	(294,600) \$	(2,662)

TAX COLLECTION

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS (NOTE A5)	BUDGETARY	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
EXPENDITURES					
Personnel expenses	\$ 600,200 \$	0 \$	600,200 \$	581,500 \$	18,700
Supplies	7,110	0	7,110	3,500	(3,611)
Service charges	10,070	340	10,410	8,000	(2,411)
Capital outlay	0	0	0	0	0
TOTAL EXPENDITURES	\$ 617,380 \$	340 \$	(617,520) \$	(593,000) \$	(24,520)

CITY OF ORLEANS, LOUISIANA
(GENERAL FUND)
STATEMENT OF DEPARTMENTAL EXPENDITURES, BUDGET AND ACTUAL (CONTINUED)
GENERAL GOVERNMENT FUNCTION
YEAR ENDED MARCH 31, 2006

VEHICLE MAINTENANCE

EXPENDITURES	ADJUSTMENT TO BUDGETARY BASIS (NOTE A5)		BUDGETARY	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
	ACTUAL				
Personal expenses	\$ 111,641	\$ 0	\$ 111,641	\$ 116,681	\$(5,040)
Supplies	26,737	0	26,737	26,800	63
Service charges	8,429	0	8,429	11,800	3,371
Capital outlay	0	0	0	0	0
TOTAL EXPENDITURES	\$ 146,807	\$ 0	\$ 146,807	\$ 155,281	8,474

TOTAL GENERAL GOVERNMENT FUNCTION

EXPENDITURES	ADJUSTMENT TO BUDGETARY BASIS (NOTE A5)		BUDGETARY	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
	ACTUAL				
Personal expenses	\$ 657,867	\$ 0	\$ 657,867	\$ 691,627	\$(33,760)
Supplies	71,683	0	71,683	80,600	8,917
Service charges	373,139	(254)	373,105	428,100	54,995
Capital outlay	0	0	0	14,900	14,900
TOTAL EXPENDITURES	\$ 1,102,689	\$(254)	\$ 1,102,635	\$ 1,229,227	126,592

CITY OF OREGON, LEWISBURG
GENERAL FUND
STATEMENT OF DEPARTMENTAL EXPENDITURES-BUDGET AND ACTUAL (CONTINUED)
PUBLIC SAFETY DEPARTMENT
YEAR ENDING MARCH 31, 1998

CITY COURT

EXPENDITURES	ACTUAL	ADJUSTMENT TO BUDGETARY BASE (NOTE 4)		BUDGETARY BUDGET	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Personnel expenses	\$ 24,250.0	0	\$	24,250	\$ 24,250	0.00
Supplies	11,900	0		11,900	9,400	(2,500)
Service charges	60,812	0		60,812	60,812	0.00
Capital outlay	0	0		0	0	0
TOTAL EXPENDITURES	\$ 97,062	0	\$	97,062	94,462	2,600

CITY POLICE

EXPENDITURES	ACTUAL	ADJUSTMENT TO BUDGETARY BASE (NOTE 4)		BUDGETARY BUDGET	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Personnel expenses	\$ 2,291,887	70	\$	2,291,957	\$ 2,072,466	219,491
Supplies	21,283	900		20,383	18,000	(2,383)
Service charges	1,377,030	25,429		1,402,459	982,244	(420,215)
Capital outlay	223,800	18,724		242,524	213,000	(29,524)
TOTAL EXPENDITURES	\$ 4,113,900	104,123	\$	4,218,020	3,265,710	952,310

CITY INSPECTORS

EXPENDITURES	ACTUAL	ADJUSTMENT TO BUDGETARY BASE (NOTE 4)		BUDGETARY BUDGET	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Personnel expenses	\$ 10,300	0	\$	10,300	\$ 11,500	1,200
Supplies	1,000	0		1,000	1,500	500
Service charges	11,800	0		11,800	11,500	300
Capital outlay	5,000	0		5,000	3,500	(1,500)
TOTAL EXPENDITURES	\$ 28,100	0	\$	28,100	27,000	1,100

CITY OF GREYS, LOUISIANA
 GENERAL FUND
 STATEMENT OF DEPARTMENTAL EXPENDITURES-BUDGET AND ACTUAL (CONTINUED)
 PUBLIC SAFETY FUNCTION
 YEAR ENDED-MARCH 31, 1988

TOTAL - PUBLIC SAFETY FUNCTION

EXPENDITURES	ACTUAL	ADJUSTMENT TO	BUDGETARY	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
		BUDGETARY BASIS (NOTE 4A)			
Personnel expenses	\$ 1,047,888	\$ 78	\$ 1,047,966	\$ 1,007,984	\$ (40,117)
Supplies	128,500	800	129,300	180,200	(71,200)
Service charges	1,170,208	11879	1,182,087	1,078,884	(149,211)
Capital outlay	131,990	18779	150,769	250,200	(26,181)
TOTAL EXPENDITURES	\$ 4,581,186	\$ 62,226	\$ 4,643,412	\$ 4,517,268	\$ (126,277)

CITY OF COVINGA, LOUISIANA
GENERAL FUND
STATEMENT OF DEPARTMENTAL EXPENDITURES-BUDGET AND ACTUAL CONTINUED
PUBLIC WORKS FUNCTION
YEAR ENDING MARCH 31, 1998

ENGINEERING

EXPENDITURES	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS		BUDGETARY	BUDGET	VARIANCE PAYABLE (UNAVAILABLE)
		ORDER	DELETION			
Personnel expenses	\$ 0 \$	0 \$		0 \$	0 \$	0
Supplies	0	0		0	0	0
Service charges	25,600	0		25,600	25,600	(1,600)
Capital outlay	0	0		0	0	0
TOTAL EXPENDITURES	\$ 25,600 \$	0 \$		25,600 \$	25,600 \$	(1,600)

STREET

EXPENDITURES	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS		BUDGETARY	BUDGET	VARIANCE PAYABLE (UNAVAILABLE)
		ORDER	DELETION			
Personnel expenses	\$ 353,679 \$	0 \$		353,679 \$	414,600 \$	60,921
Supplies	96,311	94		96,260	100,679	4,419
Service charges	399,816	(17,283)		382,533	390,800	7,267
Capital outlay	144,581	0		144,581	139,340	(4,241)
TOTAL EXPENDITURES	\$ 994,387 \$	(17,289) \$		977,098 \$	1,044,419 \$	46,332

SEWERAGE

EXPENDITURES	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS		BUDGETARY	BUDGET	VARIANCE PAYABLE (UNAVAILABLE)
		ORDER	DELETION			
Personnel expenses	\$ 326,111 \$	0 \$		326,111 \$	316,170 \$	9,941
Supplies	15,274	0		15,274	19,650	4,376
Service charges	123,487	0		123,487	136,100	12,613
Capital outlay	74,360	0		74,360	71,500	(2,860)
TOTAL EXPENDITURES	\$ 539,232 \$	0 \$		539,232 \$	543,420 \$	(4,188)

CITY OF ORLEANS, LOUISIANA
 GENERAL FUND
 STATEMENT OF DEPARTMENTAL EXPENDITURES-BUDGET ACTUAL (CONTINUED)
 PUBLIC WORKS FUNCTION
 YEAR ENDING MARCH 31, 1998

PARKWAY

EXPENDITURES	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS		BUDGETARY	BUDGET	VARIANCE PAYABLE (UNAVAILABLE)
		INITIAL	FINAL			
Proposed expenses	\$ 11,600	\$ 0	\$ 0	\$ 11,600	\$ 143,900	(\$ 132,300)
Supplies	10,100	0	0	10,100	11,000	800
Service charges	10,845	0	0	10,845	28,000	17,155
Capital outlay	21,755	0	0	21,755	30,000	8,245
TOTAL EXPENDITURES	\$ 44,950	\$ 0	\$ 0	\$ 44,950	\$ 212,900	(\$ 167,950)

TOTAL PUBLIC WORKS FUNCTION

EXPENDITURES	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS		BUDGETARY	BUDGET	VARIANCE PAYABLE (UNAVAILABLE)
		INITIAL	FINAL			
Proposed expenses	\$ 801,111	\$ 0	\$ 0	\$ 801,111	\$ 873,700	(\$ 72,589)
Supplies	714,074	944	944	714,028	1,040,000	325,972
Service charges	334,400	(173,747)	(173,747)	160,653	238,000	77,347
Capital outlay	240,791	0	0	240,791	242,200	1,409
TOTAL EXPENDITURES	\$ 1,350,976	\$ (169,803)	\$ (169,803)	\$ 1,181,174	\$ 1,393,900	(\$ 212,726)

CITY OF BREITPA, LOUISIANA
 GENERAL FUND
 STATEMENT OF DEPARTMENT EXPENDITURES-BUDGET AND ACTUAL (CONTINUED)
 MISCELLANEOUS FUNCTIONS
 YEAR ENDED MARCH 31, 1999

TOURISM

EXPENDITURES	ACTUAL	ADJUSTMENT TO	BUDGETARY	BUDGET	VARIANCE
		BUDGETARY BASIS			(FAVORABLE)
		(DOLLARS)			
Personnel expenses	\$ 25,000 \$	0 \$	25,000 \$	24,275 \$	(725)
Supplies	1,344	0	1,344	1,380	36
Service charges	17,028	0	17,028	16,873	155
Capital outlay	0	0	0	0	0
TOTAL EXPENDITURES	\$ 43,372 \$	0 \$	43,372 \$	42,528 \$	844

CEMETERY

EXPENDITURES	ACTUAL	ADJUSTMENT TO	BUDGETARY	BUDGET	VARIANCE
		BUDGETARY BASIS			(FAVORABLE)
		(DOLLARS)			
Personnel expenses	\$ 0 \$	0 \$	0 \$	0 \$	0
Supplies	0	0	0	0	0
Service charges	32,247	0	32,247	40,120	7,873
Capital outlay	0	0	0	0	0
TOTAL EXPENDITURES	\$ 32,247 \$	0 \$	32,247 \$	40,120 \$	7,873

TOTAL MISCELLANEOUS FUNCTIONS

EXPENDITURES	ACTUAL	ADJUSTMENT TO	BUDGETARY	BUDGET	VARIANCE
		BUDGETARY BASIS			(FAVORABLE)
		(DOLLARS)			
Personnel expenses	\$ 25,000 \$	0 \$	25,000 \$	24,275 \$	(725)
Supplies	1,344	0	1,344	1,380	36
Service charges	54,267	0	54,267	62,993	8,726
Capital outlay	0	0	0	0	0
TOTAL EXPENDITURES	\$ 80,611 \$	0 \$	80,611 \$	88,648 \$	8,037

SPECIAL REVENUE FUNDS

The Fire Prevention Fund is an account for the proceeds of all tobacco taxes, which are specifically dedicated for the purchase and maintenance of fire fighting equipment, payment of salaries for fire department staff, and for educational programs for the provision with volunteer fire departments.

The Garbage Fund is an account for the proceeds of garbage pricing service charges which are specifically dedicated for providing and maintaining garbage collection and disposal services.

The Recreation Center Revenue Fund is an account for the proceeds of recreation pricing services from the Recreation Center. These funds are to be dedicated monthly to various city funds by action of the City Council.

The Social Services for the Aged Fund is an account for the proceeds of all tobacco taxes which are specifically dedicated for services for the elderly.

The Sanitation Fund is an account for the proceeds of all tobacco taxes which are specifically dedicated for maintenance and operation of sanitation facilities.

The Street Light Improvement Fund is an account for the proceeds of all tobacco taxes which are specifically dedicated for the maintenance and operation of street lights.

The Ambulance Fund is an account for the proceeds of all tobacco taxes which are specifically dedicated for industrial and emergency rescue services.

**CITY OF GREYTON, LOUISIANA
SPECIAL REVENUE FUNDS
COMBINED BALANCE SHEET
MARCH 31, 1998**

ASSETS	FIRE PROTECTION	GARBAGE TAX	REVENUE CASINO FUND
Cash	\$ 12,806	\$ 698	\$ 83,368
Investments	0	10,918	792,712
Receivables (net, when applicable of allowance for uncollectibles) of various taxes	88,904	0	0
Other	0	18,838	78,405
Prepaid expenses	0	0	0
Inventory	0	0	0
Due from other funds	0	17	0
TOTAL ASSETS	\$ 102,710	\$ 11,531	\$ 864,715
 LIABILITIES AND FUND BALANCE			
Liabilities			
Accounts payable	\$ 1	\$ 71,847	\$ 0
Accrued liabilities	0	0	0
Due to other funds	0	17,873	109,815
TOTAL LIABILITIES	1	89,720	109,815
 Fund balance			
Reserved for prepaid expenses	0	0	0
Reserved for encumbrances	25,889	0	0
Unexpended	76,821	(14,211)	218,904
TOTAL FUND BALANCE	102,710	(14,211)	218,904
 TOTAL LIABILITIES AND FUND BALANCE	 \$ 102,710	 \$ 11,531	 \$ 864,715

SOCIAL SERVICES FOR THE AGED		RECREATION	STREET LIGHT IMPROVEMENT	AMBULANCE	TOTAL (EXCEPT AMBULANCE ONLY)				
1	46,687	3	19,714	1	61,401	1	0	3	238,741
	0		0		0		0		486,170
	1,615		10,028		11,644		36,400		194,230
	179		0		0		0		89,630
	0		0		0		0		0
	0		0		0		0		0
	0		0		0		0		188,817
1	48,481	3	30,742	1	36,612	1	36,400	3	1,206,538
1	13,811	3	20,221	1	9,000	1	1,300	3	170,402
	178		33		0		1,849		3,882
	3,144		11,841		0		28,777		458,683
	14,133		32,095		9,000		32,426		757,147
	0		0		0		0		0
	15,000		889		0		1180		48,734
	13,498		25,076		91,755		(28,258)		289,947
	28,628		26,975		91,755		(28,258)		371,847
1	42,411	3	48,761	1	99,812	1	36,400	3	1,888,333

CITY OF ERIE, PENNSYLVANIA
SPECIAL REVENUE FUND
STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES
IN FUND BALANCES
YEAR ENDED MARCH 31, 1998

	FIRE PROTECTION	GARAGE TAX	INTEREST EARNED REVENUE
REVENUES			
Taxes	\$ 678,231	\$ 0	\$ 0
Intergovernmental	41,476	0	1,501,100
Charges for services	0	89,344	0
Grants	0	1,792	11,112
Miscellaneous	0	8,000	0
TOTAL REVENUES	<u>719,707</u>	<u>99,136</u>	<u>1,512,212</u>
OTHER FINANCING SOURCES			
Operating transfers in	21,000	61,908	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>740,707</u>	<u>161,044</u>	<u>1,512,212</u>
EXPENDITURES			
Personnel expenses	0	0	0
Supplies	0	21,112	0
Service charges	705,840	234,653	0
Capital outlay	12,788	0	0
TOTAL EXPENDITURES	<u>718,628</u>	<u>255,765</u>	<u>0</u>
OTHER FINANCING USES			
Operating transfers out	0	0	1,131,000
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>718,628</u>	<u>255,765</u>	<u>1,131,000</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	29,079	(8,721)	381,212
FUND BALANCE AT BEGINNING OF YEAR	64,880	71,780	48,071
FUND BALANCE AT END OF YEAR	<u>\$ 93,959</u>	<u>\$ 63,059</u>	<u>\$ 489,483</u>

The accompanying notes are an integral part of this statement.

SOCIAL SERVICES FOR THE AGED		REHABILITATION	STREET LIGHT IMPROVEMENT	AMBULANCE	TOTAL (MEMORANDUM ONLY)
\$	11,111	\$ 277,750	\$ 246,540	\$ 246,541	\$ 1,482,440
	2,433	0	0	127,363	1,246,560
	0	0	0	0	16,688
	20	4,488	0	0	17,278
	34,771	286,238	246,540	374,363	2,386,526
	0	1,889	0	0	28,868
	34,771	288,127	246,540	374,363	3,449,789
	18,838	85,258	0	249,833	496,429
	0	47,315	0	44,863	116,433
	28,838	132,573	246,541	18,869	1,758,545
	0	12,888	0	0	20,388
	48,874	288,824	246,541	488,784	2,278,445
	0	0	0	0	1,170,888
	48,874	288,824	246,541	488,784	3,449,445
	6,695	2,187	12,629	29,882	178,170
	34,881	22,281	179,126	(188,783)	151,488
\$	28,388	\$ 28,478	\$ 182,755	\$ (294,443)	\$ 149,478

**CITY OF BREITENBURG, LOUISIANA
SPECIAL REVENUE FUNDS FIRE PROTECTION FUND
STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
YEAR ENDED MARCH 31, 1998**

REVENUES	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS (POSITIVE)	BUDGETARY	BUDGET	VARIANCE FAVORABLE (POSITIVE)
Total	\$ 678,211 \$	\$ 0	\$ 678,211 \$	\$ 657,000 \$	\$ 21,211
Intergovernmental					
For operations	44,434	0	44,434	40,000	4,434
Miscellaneous					
Interest on bonded bonds	0	0	0	0	0
Other income	0	0	0	0	0
TOTAL REVENUES	114,767	0	114,767	107,000	7,767
OTHER FINANCING SOURCES					
Outstanding bonds or	50,000	0	50,000	50,000	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	164,767	0	164,767	157,000	7,767
EXPENDITURES					
Public safety					
Personnel expenses	0	0	0	0	0
Supplies	0	0	0	0	0
Service charges	708,481	(18,875)	705,824	708,000	2,176
Capital outlay	12,500	20,889	20,589	20,589	0
TOTAL EXPENDITURES	720,981	(18,875)	705,324	756,898	(51,574)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(4,314)	(18,875)	(20,589)	1,602	(22,191)
FUND BALANCE AT BEGINNING OF YEAR AT END OF YEAR	44,481	(18,875)	25,606	27,208	(1,602)
	\$ 100,500 \$	\$ 81,725 \$	\$ 100,500 \$	\$ 100,500 \$	\$ 0 \$

CITY OF ORLEANS, LOUISIANA
 SPECIAL REVENUE 2017-2018 BUDGET FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 YEAR ENDED MARCH 31, 2018

	ACTUAL	ADJUSTMENT BUDGETARY BASIS (INCREASE)	BUDGETARY	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES					
Charges for services	\$ 195,267	\$	\$ 195,267	\$ 195,000	\$ 267
Miscellaneous					
Interest on invested funds	1,492	0	1,492	500	1,992
Other income	26,000	0	26,000	23,000	3,000
TOTAL REVENUES	<u>402,759</u>	<u>0</u>	<u>402,759</u>	<u>401,500</u>	<u>1,259</u>
OTHER FINANCING SOURCES					
Operating transfers in	60,000	0	60,000	60,000	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>462,759</u>	<u>0</u>	<u>462,759</u>	<u>461,500</u>	<u>1,259</u>
EXPENDITURES					
Public works					
Contracted expenses	0	0	0	0	0
Supplies	23,000	0	23,000	0	(23,000)
Services contracts	294,000	0	294,000	294,000	0
TOTAL EXPENDITURES	<u>317,000</u>	<u>0</u>	<u>317,000</u>	<u>394,000</u>	<u>77,000</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>145,759</u>	<u>0</u>	<u>145,759</u>	<u>67,500</u>	<u>78,259</u>
FUND BALANCE AT BEGINNING OF YEAR AT END OF YEAR	<u>\$ 7,990</u> <u>\$ 153,749</u>	<u>0</u> <u>0</u>	<u>\$ 7,990</u> <u>\$ 153,749</u>		

CITY OF ORLEANS, LOUISIANA
 SPECIAL REVENUE FUNDS-REVENUE CASINO FUNDS
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 YEAR ENDED MARCH 31, 2008

	ACTUAL	ADJUSTMENT BUDGETARY BASIS PERCENTAGE	BUDGETARY	BUDGET	VARIANCE (FAVORABLE)
REVENUES					
Intergovernmental					
Federal casino revenues	\$1,200,000	0	\$1,200,000	\$1,400,000	\$200,000
Miscellaneous					
Interest on bonded funds	13,000	0	13,000	40,000	27,000
TOTAL REVENUES	1,213,000	0	1,213,000	1,440,000	227,000
OTHER FINANCING USES					
Operating transfers out	1,000,000	0	1,000,000	1,000,000	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	1,000,000	0	1,000,000	1,000,000	0
EXCESS-BUDGETARY REVENUES AND OTHER RESOURCES OVER EXPENDITURES AND OTHER USES					
	\$213,000	0	\$213,000	\$440,000	\$227,000
FUND BALANCE:					
at beginning of year	0	0	0	0	0
at end of year	\$213,000	0	\$213,000	\$440,000	\$227,000

CITY OF CENTRAL IOWA
 SPECIAL REVENUE FUNDS, SPECIAL SERVICES FOR THE AGED
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 YEAR ENDED MARCH 31, 2008

REVENUES	ACTUAL	ADJUSTMENT TO BUDGETARY BASE		BUDGET	VARIANCE	FAVORABLE / UNFAVORABLE	
		PERMANENT	NONPERMANENT				
TOTAL							
Taxes	\$ 20,111	\$	\$	11,000	\$ 9,111	\$	811
Charges for services	3,683	0	0	3,683	0,000		(3,683)
User charges	0	0	0	0	0		0
Miscellaneous	0	0	0	0	0		0
Interest on invested funds	0	0	0	0	0		0
Other	322	0	0	322	0		322
TOTAL REVENUES	<u>24,117</u>	<u>0</u>	<u>0</u>	<u>15,005</u>	<u>9,112</u>		<u>(5,888)</u>
OTHER FINANCING SOURCES							
Operating transfer in	0	0	0	0	0		0
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>24,117</u>	<u>0</u>	<u>0</u>	<u>15,005</u>	<u>9,112</u>		<u>(5,888)</u>
EXPENDITURES							
Cultural & recreation	10,625	0	0	10,625	10,625		\$0.00
Personnel expenses	1,146	0	0	1,146	1,500		354
Supplies	2,889	4,889	0	4,889	10,700		(7,811)
Service charges	0	0	0	0	0		0
Capital outlay	0	0	0	0	0		0
TOTAL EXPENDITURES	<u>14,660</u>	<u>4,889</u>	<u>0</u>	<u>16,660</u>	<u>22,825</u>		<u>(8,165)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER DUES	<u>(4,743)</u>	<u>(4,889)</u>	<u>0</u>	<u>(1,655)</u>	<u>(13,713)</u>		<u>(12,058)</u>
FUND BALANCE							
AT BEGINNING OF YEAR	14,800	0,000	0	14,800			
AT END OF YEAR	\$ 10,057	\$ 0	\$ 0	\$ 13,145			

CITY OF CENTRA, LOUISIANA
 SPECIAL DEFENSE FUND-RECREATION FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND CARRIED OVER BALANCE
 BUDGET AND ACTUAL
 YEAR ENDING MARCH 31, 2008

	ACTUAL	ADJUSTMENT TO BUDGETARY BASE (POSITIVE)	BUDGETARY	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES					
Taxes					
Ad valorem	\$ 271,900	\$ 0	271,900	\$ 271,900	\$ 0
Miscellaneous					
Interest on bonded funds	0	0	0	0	0
Other	1,400	0	1,400	1,200	200
TOTAL REVENUES	283,300	0	283,300	273,300	1,000
OTHER FINANCING SOURCES					
Operating transfers in	1,000	0	1,000	1,000	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	284,300	0	284,300	274,300	1,000
EXPENDITURES					
Capitalized revenues					
Physical repairs	55,000	0	55,000	51,000	4,000
Supplies	47,000	0	47,000	47,000	0
Service charges	17,000	0	17,000	16,000	1,000
Depreciation	11,000	0	11,000	11,000	0
TOTAL EXPENDITURES	130,000	0	130,000	125,000	5,000
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES					
	154,300	0	154,300	149,300	5,000
BEGINNING BALANCE AS REPORTED BY YEAR AN END OF YEAR					
	11,000	0	11,000	11,000	0
	\$ 165,300	\$ 0	\$ 165,300	\$ 160,300	\$ 5,000

CITY OF CHELSEA, MASSACHUSETTS
 SPECIAL REVENUE FUND STREET LIGHT IMPROVEMENTS FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET FISCAL YEAR
 YEAR UNDER SURVEILLANCE

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS (DEFICIT)	BUDGETARY	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES					
Taxes					
All voters tax	\$ 26,041.0		\$ 26,041.0	\$ 26,041.0	0.00
Miscellaneous					
Interest on borrowed funds	0	0	0	0	0
Other income	0	0	0	0	0
TOTAL REVENUES	<u>26,041.0</u>	<u>0</u>	<u>26,041.0</u>	<u>26,041.0</u>	<u>0.00</u>
EXPENDITURES					
Public works					
Street charges	28,711	0	28,711	28,680	31.00
TOTAL EXPENDITURES	<u>28,711</u>	<u>0</u>	<u>28,711</u>	<u>28,680</u>	<u>31.00</u>
EXCESS DEFICIENCY OF REVENUES AND OTHER RESOURCES OVER EXPENDITURES AND OTHER USES	12,609	0	12,609	1,361	11,248
FUND BALANCE					
AT BEGINNING OF YEAR	178,126	0	178,126		
AT END OF YEAR	\$ 190,735	\$ 0	\$ 190,735		

CITY OF GREENA, ILLINOIS
 SPECIAL REVENUE FUND-BALANCE FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 YEAR ENDED MARCH 31, 1998

	ACTUAL	ADJUSTMENT TO BUDGETARY BASE (INCREASE)	BUDGETARY	BUDGET	VARIANCE FAVORABLE
REVENUES					
Taxes					
All subjects tax	\$ 146,540	\$ 0	\$ 146,540	\$ 150,000	\$ 3,460
Charges for services					
Fire charges	117,360	0	117,360	115,000	2,360
Miscellaneous					
Interest on bonded funds	0	0	0	0	0
Other	0	0	0	0	0
TOTAL REVENUES	263,900	0	263,900	265,000	(1,100)
OTHER FINANCING SOURCES					
Operating transfer in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	263,900	0	263,900	265,000	(1,100)
EXPENDITURES					
Public safety					
Personnel expenses	200,000	0	200,000	211,000	11,000
Supplies	44,000	(50)	44,000	41,000	3,000
Service charges	38,800	1,000	39,800	41,000	1,200
Capital additions	0	0	0	0	0
TOTAL EXPENDITURES	282,800	(50)	282,800	293,000	10,200
EXCESS DEFICIENCY OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(19,900)	50	(19,850)	(28,000)	8,150
FUND BALANCE AT BEGINNING OF YEAR	(180,000)	0	(180,000)		
AT END OF YEAR	(199,900)	50	(199,850)		

DEBT SERVICE:

The Debt Service Fund is to accumulate monies for the payment of principal, interest, and fiscal charges on the City of Orono's general obligation and revenue bonds.

CITY OF GREYS, LOUISIANA
 BERT SERVICE FUNDS - 1999 SALES TAX BONDS
 1999 SALES TAX REPLACEMENT BONDS
 COMBINED BALANCE SHEET
 MARCH 31, 1999

ASSETS

Current assets

Cash	\$	90,588
Investments		1,261,828
Sales tax receivable		78,178
Accrued interest receivable		112
Due from other funds		0
TOTAL ASSETS	\$	<u>1,430,506</u>

LIABILITIES AND FUNDS BALANCE

Liabilities

Accounts payable	\$	0
Due to other funds		<u>208,000</u>
TOTAL LIABILITIES		208,000

Fund balances

Reserved for debt service		<u>1,222,506</u>
TOTAL FUNDS BALANCE		<u>1,222,506</u>

TOTAL LIABILITIES AND FUNDS BALANCE	\$	<u>1,430,506</u>
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CITY OF BRITAIN COLUMBIA
PORT SERVICE FUND-TRAILER, TOLL BONDS
 (OFFICIALS' SALARY, RETIREMENT BONDS)
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND-BALANCE
 SUBJECT AND ACTUAL
 YEAR ENDING MARCH 31, 1998

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS (NOTES 1, 2)	BUDGETARY	BUDGET	VARIANCE FAVOURABLE (UNFAVOURABLE)
REVENUES					
Taxes					
Auto	\$ 67,540	\$ 0	67,540	67,500	40
Miscellaneous					
Increase interest bonds	6,000	0	6,000	6,000	0
Other	0	0	0	0	0
TOTAL REVENUES	<u>73,540</u>	<u>0</u>	<u>73,540</u>	<u>73,500</u>	<u>40</u>
OTHER FINANCING SOURCES					
Operating transfers in	0	0	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>73,540</u>	<u>0</u>	<u>73,540</u>	<u>73,500</u>	<u>40</u>
EXPENDITURES					
Auto driver					
Transportation	270,000	0	270,000	270,000	0
Interest and printing					
upon this	298,204	0	298,204	298,870	664
TOTAL EXPENDITURES	<u>568,204</u>	<u>0</u>	<u>568,204</u>	<u>568,870</u>	<u>664</u>
OTHER FINANCING USES					
Operating transfers in	0	0	0	0	0
TOTAL OTHER EXPENDITURES AND OTHER FINANCING USES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>16,336</u>	<u>0</u>	<u>16,336</u>	<u>4,630</u>	<u>20,966</u>
FUND-BALANCE					
AT BEGINNING OF FISCAL YEAR	1,341,860	0	1,341,860	1,341,860	0
AT END OF FISCAL YEAR	<u>\$ 1,358,196</u>	<u>\$ 0</u>	<u>\$ 1,358,196</u>	<u>\$ 1,347,230</u>	<u>\$ 10,966</u>

CAPITAL PROJECTS FUND

The Capital Projects Fund is to account for all revenues and expenditures in connection with the acquisition of capital facilities and major capital improvements.

**CITY OF GRIFTON, LOUISIANA
CAPITAL PROJECTS
BALANCE SHEET
MARCH 31, 1998**

ASSETS

Current assets

Cash	\$ 500,000
Investments	128,754
Inter receivable (1998)	11,880
Receivable - other	82,079
Accrued interest receivable	141
Due from other funds	201,280
TOTAL CURRENT ASSETS	1,044,034

Restricted assets

Revenue bond fund	
Cash	0
Investments	0
Accrued revenues	0
TOTAL RESTRICTED ASSETS	0

TOTAL ASSETS **\$ 1,044,034**

LIABILITIES AND FUND BALANCE

Liabilities

Contracts payable	\$ 70,114
Warrants payable	10,380
Due to other funds	0
TOTAL LIABILITIES	118,494

Fund balance

Designated for subsequent year expenditures	
Reserve for maintenance	57,889
Unexpended	
Undesignated	1,280,120
TOTAL FUND BALANCE	1,340,508

TOTAL LIABILITIES AND FUND BALANCE **\$ 1,459,002**

**CITY OF CHICAGO - ILLINOIS
CAPITAL PROJECTS FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
REPORT AND ACTUAL
YEAR ENDED MARCH 31, 2009**

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS CHANGES	BUDGET 2009	BUDGET	VARIANCE FAVORABLE
REVENUES					
Taxes					
Ad valorem	\$ 1,094,007	\$ 0	1,094,007	1,111,000	\$ 16,993
Intergovernmental					
Illinois Public Works	0	0	0	0	0
Fees and fines	190,700	0	190,700	170,000	20,700
Community development	43,881	0	43,881	71,111	(27,230)
State grant	23,000	0	23,000	23,000	0
Excise and fees	7,700	0	7,700	0	7,700
Licenses	40,700	0	40,700	20,000	20,700
Miscellaneous					
Interest	7,700	0	7,700	20,000	(12,300)
TOTAL REVENUES	<u>1,508,588</u>	<u>0</u>	<u>1,508,588</u>	<u>1,455,000</u>	<u>\$ 53,588</u>
OTHER FINANCING SOURCES					
Operating transfers in	440,700	0	440,700	400,000	40,700
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>1,949,288</u>	<u>0</u>	<u>1,949,288</u>	<u>1,855,000</u>	<u>\$ 94,288</u>
EXPENDITURES					
Public works	1,714,500	(440,500)	1,274,000	1,200,500	74,500
TOTAL EXPENDITURES	<u>1,714,500</u>	<u>(440,500)</u>	<u>1,274,000</u>	<u>1,200,500</u>	<u>74,500</u>
OTHER FINANCING USES					
Operating transfers out	3,000	0	3,000	3,000	0
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>1,717,500</u>	<u>(440,500)</u>	<u>1,277,000</u>	<u>1,203,500</u>	<u>74,000</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>231,788</u>	<u>440,500</u>	<u>672,288</u>	<u>(348,500)</u>	<u>1,020,788</u>
RECONCILING AMT AS DIFFERENCE OF NEAR AS END OF YEAR	<u>1,117,111</u>	<u>(200,500)</u>	<u>916,611</u>	<u>1,183,110</u>	<u>(266,499)</u>

ENTERPRISE FUNDS

The Municipal Waterworks System Fund is to account for the provision of water services to the residents of the City of Omaha. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing, and related debt service and billing.

The Municipal Sewer System Fund is to account for the provision of sewer services to the residents of the City of Omaha. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing, and related debt service billing.

**CITY OF GREYSHA, LOUISIANA
ENTERPRISE FUNDS
COMBINED BALANCE SHEET
MARCH 31, 2018**

	MUNICIPAL WATERWORKS SYSTEM	MUNICIPAL SEWER SYSTEM	TOTAL (AMOUNTS IN DOLLARS)
ASSETS			
Current assets			
Cash	\$ (29,481)	\$ (26,700)	\$ 56,181
Investments	167,639	167,639	335,278
Receivables (net, where applicable, of allowance for uncollectibles)			
Service charges	159,684	150,840	310,524
Accrued interest	0	29,489	29,489
Other	14,800	0	14,800
Due from other funds	30	225,859	225,889
TOTAL CURRENT ASSETS	312,122	600,727	912,849
Restricted assets			
Source: water fund			
Cash	0	1,728	1,728
Investments	0	14,888	14,888
Money deposits/bonds			
Cash	94,887	0	94,887
Investments	179,877	0	179,877
TOTAL RESTRICTED ASSETS	274,764	16,616	291,380
Property, Plant and equipment at cost, less accumulated depreciation			
	1,695,049	5,598,907	7,293,956
TOTAL ASSETS	\$ 3,276,645	\$ 6,304,416	\$ 9,581,061

	MUNICIPAL WATERWORKS SYSTEM	MUNICIPAL SEWER SYSTEM	TOTAL (MUNICIPAL WATER AND SEWER)
LIABILITIES AND FUND EQUITY			
LIABILITIES			
Current liabilities			
Accounts Payable (including Non-Current Items)			
Accounts payable	\$ 54,200	\$ 100,000	\$ 154,200
Accounts receivable	6,400	6,700	13,100
Due to other funds	438,243	33,600	471,843
TOTAL CURRENT LIABILITIES (PAYABLE FROM CURRENT ASSETS)	<u>498,843</u>	<u>140,300</u>	<u>639,143</u>
Current liabilities			
Deposits payable	206,271	0	206,271
TOTAL CURRENT LIABILITIES (PAYABLE FROM RESTRICTED ASSETS)	<u>206,271</u>	<u>0</u>	<u>206,271</u>
Long-term liabilities			
Committed debt(s)	11,000	101,700	112,700
TOTAL LONG-TERM LIABILITIES	<u>11,000</u>	<u>101,700</u>	<u>112,700</u>
TOTAL LIABILITIES	<u>716,114</u>	<u>242,000</u>	<u>958,114</u>
Fund equity			
Contributed capital	3,902,473	8,703,000	12,605,473
Retained earnings:			
Balance for plant replacement and expansion	0	10,000	10,000
Unreserved	(2,400,940)	(2,604,400)	(5,005,340)
TOTAL RETAINED EARNINGS	<u>(2,400,940)</u>	<u>(2,594,400)</u>	<u>(4,995,340)</u>
TOTAL FUND EQUITY	<u>1,501,533</u>	<u>6,108,600</u>	<u>7,610,133</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 1,217,647</u>	<u>\$ 8,356,600</u>	<u>\$ 9,574,247</u>

**CITY OF GENERAL LEDGING
ENTERPRISE FUNDS
COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
YEAR ENDED MARCH 31, 1998**

	MUNICIPAL NON-REVENUE SYSTEM	MUNICIPAL REVENUE SYSTEM	TOTAL ENTERPRISE FUNDS
OPERATING REVENUES			
Charges for services	\$ 1,204,140	\$ 1,348,934	\$ 2,553,074
Miscellaneous	65,885	31,600	97,485
TOTAL OPERATING REVENUES	<u>1,270,025</u>	<u>1,380,534</u>	<u>2,650,559</u>
OPERATING EXPENSES			
Insurance expense	74,827	472,793	547,620
Operating supplies and purchases	77,829	84,700	162,529
Building maintenance expense	276,880	771,864	1,048,744
Outside work	15,800	778,411	794,211
Transportation	23,777	21,482	45,259
General expenses	33,246	116,324	149,570
Depreciation	245,828	325,180	571,008
TOTAL OPERATING EXPENSES	<u>1,071,197</u>	<u>1,800,854</u>	<u>2,872,051</u>
OPERATING INCOME (LOSS)	<u>198,828</u>	<u>(420,320)</u>	<u>(221,492)</u>
NON-OPERATING REVENUES (EXPENSES)			
Aut sales/leases		200,249	200,249
Income on invested funds	65,810	3,648	69,458
NET NON-OPERATING REVENUES (EXPENSES)	<u>65,810</u>	<u>203,897</u>	<u>269,707</u>
NET INCOME (LOSS)	<u>264,638</u>	<u>(216,423)</u>	<u>48,215</u>
NET ASSETS (LIABILITIES)			
AT BEGINNING OF YEAR	\$ 2,488,828	\$ 2,725,777	\$ 5,214,605
AT END OF YEAR	<u>\$ 2,753,466</u>	<u>\$ 2,509,354</u>	<u>\$ 5,262,820</u>

**CITY OF GREENSBORO
 INTERFUND FUNDS
 COMBINED STATEMENT OF CASH FLOWS
 YEAR ENDED MARCH 31, 1993**

	MUNICIPAL WATERWORKS SYSTEM	MUNICIPAL SERVICES SYSTEM	TOTAL (MUNICIPAL/STAD) (DOLLARS)
CASH FLOWS FROM OPERATING ACTIVITIES			
Revenues (less) for the year	\$ (24,000)	\$ 90,177	\$ 66,177
Adjustments to reconcile net income to cash provided by operating activities			
Depreciation	24,820	53,100	77,920
Change in deferred assets	(7,194)	(14,841)	(22,035)
Decrease (increase) in accounts payable	92,299	50,853	143,152
Increase (decrease) in account receivable	5,341	1,180	6,521
Increase (decrease) in contract assets	4,800	0	4,800
Increase (decrease) in account prepaid amounts	2,714	(2,000)	714
NET CASH PROVIDED BY OPERATIONS	<u>170,277</u>	<u>105,369</u>	<u>275,646</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES			
Deposits of loans from other funds	(9,000)	(75,000)	(84,000)
Contributed capital	21,000	36,000	57,000
NET CASH PROVIDED BY NON-CAPITAL FINANCING ACTIVITIES	<u>12,000</u>	<u>39,000</u>	<u>51,000</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Repayment of capital assets	(10,000)	(105,000)	(115,000)
NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES	<u>(10,000)</u>	<u>(105,000)</u>	<u>(115,000)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of investments	1,000	11,000	12,000
NET CASH USED BY INVESTING ACTIVITIES	<u>1,000</u>	<u>11,000</u>	<u>12,000</u>
NET INCREASE (DECREASE) IN CASH	<u>172,277</u>	<u>28,369</u>	<u>200,646</u>
CASH AT BEGINNING OF YEAR	<u>0</u>	<u>102,000</u>	<u>102,000</u>
CASH AT END OF YEAR	172,277	130,369	302,646

**CITY OF ORLANDO, FLORIDA
 ENTERPRISE FUNDS-ORLANDO WATERWORKS SYSTEM FUND
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS-BUDGET AND ACTUAL
 YEAR ENDED MARCH 31, 2008**

	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
OPERATING REVENUES			
Charges for services			
Water service charges	\$ 1,234,140	\$ 1,231,000	\$ 3,140
Installation fees	4,400	4,000	400
Reimbursement fees	21,944	22,000	(4,800)
Special fee charges	1,000	175	825
Penalty charges	23,872	22,000	1,872
TOTAL CHARGES FOR SERVICES	1,285,356	1,280,175	5,234
Minor Revenues	4,000	2,500	1,500
TOTAL OPERATING REVENUES	1,289,356	1,282,675	6,684
OPERATING EXPENSES			
Personnel salaries	\$41,340	\$11,150	(30,190)
Operating supplies and purchases	71,150	60,850	10,300
Building and maintenance expenses	176,980	64,600	(112,380)
Contract services	26,000	22,250	3,750
Transportation	23,777	62,900	(39,123)
General expenses	81,960	22,150	(59,810)
Depreciation	245,879	210,000	(35,879)
TOTAL OPERATING EXPENSES	1,277,176	1,155,900	121,276
OPERATING INCOME (LOSS)	12,180	126,775	114,595
NON-OPERATING REVENUES (EXPENSES)			
Interest on investment funds	9,311	9,800	(489)
NET NON-OPERATING REVENUES (EXPENSES)	9,311	9,800	(489)
NET INCOME (LOSS)	21,491	136,575	115,086
RETAINED EARNINGS			
AT BEGINNING OF YEAR	(2,400,000)		
AT END OF YEAR	\$ (2,378,509)		

CITY OF GREENA, ILLINOIS
ENTERPRISE FUNDS (WATER/WASTEWATER)
STATEMENT OF DEPARTMENTAL OPERATING EXPENSES-BUDGET AND ACTUAL
YEAR ENDED MARCH 31, 2008

	ACTUAL	BUDGET	FAVORABLE (UNFAVORABLE)
PRODUCTION			
Personnel expense	\$ 260,081	\$ 260,100	\$ (19)
Operating supplies and purchases	26,007	40,000	13,993
Building and maintenance			
expense	175,277	181,000	(5,723)
Outside services	17,500	20,000	2,500
Transportation	11,810	1,000	(10,810)
General expense	38,545	54,000	15,455
TOTAL PRODUCTION	<u>\$ 428,210</u>	<u>\$ 459,100</u>	<u>\$ (30,890)</u>
DISTRIBUTION			
Personnel expense	\$ 217,214	\$ 206,700	\$ 10,514
Operating supplies and purchases	35,641	31,700	3,941
Building and maintenance			
expense	0	0	0
Outside services	1,607	0	(1,607)
Transportation	5,823	9,000	3,177
General expense	17,066	31,700	14,634
TOTAL DISTRIBUTION	<u>\$ 277,351</u>	<u>\$ 279,100</u>	<u>\$ (1,749)</u>
GENERAL AND ADMINISTRATIVE			
Personnel expense	\$ 461,373	\$ 461,944	\$ (571)
Operating supplies and purchases	6,741	7,600	859
Building and maintenance			
expense	1,700	1,700	0
Outside services	7,220	7,200	20
Transportation	9,026	5,000	(4,026)
General expense	21,793	24,000	2,207
TOTAL GENERAL AND ADMINISTRATIVE	<u>\$ 528,653</u>	<u>\$ 527,444</u>	<u>\$ (1,209)</u>
DEPRECIATION	<u>\$ 34,628</u>	<u>\$ 34,600</u>	<u>\$ (28)</u>
TOTAL			
Personnel expense	\$ 741,667	\$ 731,500	\$ 10,167
Operating supplies and purchases	72,648	89,300	16,652
Building and maintenance			
expense	176,977	182,700	(5,723)
Outside services	26,927	27,200	273
Transportation	31,771	16,000	(15,771)
General expense	8,046	123,000	114,954
Depreciation	34,628	34,600	(28)
TOTAL	<u>\$ 1,128,666</u>	<u>\$ 1,194,300</u>	<u>\$ (65,634)</u>

CITY OF GREENA, ILLINOIS
ENTERPRISE FUNDS-MUNICIPAL WATER SYSTEM FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS-BUDGET AND ACTUAL
YEAR ENDED MARCH 31, 1998

	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
OPERATING REVENUES			
Charges for services			
Sewerage service charges	\$ 1,000,041	\$ 1,000,000	\$ 41
Penalty charges	20,479	20,000	479
Sewerage availability fees	6,177	5,000	1,177
Miscellaneous	0	0	0
TOTAL OPERATING REVENUES	<u>1,026,707</u>	<u>1,025,000</u>	<u>1,707</u>
OPERATING EXPENSES			
Facilities repairs	752,762	706,000	46,762
Operating supplies and purchases	84,700	70,000	14,700
Building and maintenance expenses	171,961	148,100	23,861
Outside service	178,412	200,000	(21,588)
Transportation	21,482	20,100	1,382
General expenses	146,333	124,400	21,933
Depreciation	335,000	400,000	(65,000)
TOTAL OPERATING EXPENSES	<u>1,906,650</u>	<u>1,868,600</u>	<u>38,050</u>
OPERATING INCOME (LOSS)	<u>120,057</u>	<u>156,400</u>	<u>(36,343)</u>
NON-OPERATING REVENUES-(EXPENSES)			
Ad valorem taxes	272,219	301,400	(29,181)
Interest on invested funds	3,498	380	3,118
NET NON-OPERATING REVENUES (EXPENSES)	<u>275,717</u>	<u>301,780</u>	<u>(26,063)</u>
NET INCOME (LOSS)	<u>495,774</u>	<u>458,180</u>	<u>37,594</u>
RETAINED EARNINGS			
At BEGINNING OF YEAR	\$ (2,757,720)		
At END OF YEAR	<u>\$ (2,261,946)</u>		

CITY OF GRETNA, LOUISIANA
ENTERPRISE FUND-MUNICIPAL SERVICE SYSTEM FUND
STATEMENT OF DEPARTMENTAL OPERATING EXPENSES-BUDGET AND ACTUAL
YEAR ENDED MARCH 31, 2008

			TABLE 001 PAYABLES (DEFERRED)
DEPARTMENT	ACTUAL	BUDGET	
PERSONNEL			
Personnel expense	\$ 280,799	\$ 311,114	\$ 26,388
Operating supplies and purchases	71,811	65,000	(7,267)
Building and maintenance			
expense	171,290	147,000	(24,290)
Outside services	174,111	280,000	79,888
Transportation	1,000	6,000	800
General expense	89,420	87,000	8,980
TOTAL PERSONNEL	\$ 727,431	\$ 896,114	\$ 165,699
COLLECTIONS			
Personnel expense	\$ 265,000	\$ 265,000	\$ 0
Operating supplies and purchases	4,500	6,000	1,297
Building and maintenance			
expense	371	750	379
Outside services	0	0	0
Transportation	1,299	6,000	1,000
General expense	28,790	14,000	5,510
TOTAL COLLECTIONS	\$ 299,960	\$ 391,000	\$ 10,186
GENERAL AND ADMINISTRATIVE			
Personnel expense	\$ 111,000	\$ 111,000	\$ 0
Operating supplies and purchases	1,100	6,000	1,115
Building and maintenance			
expense	0	0	0
Outside services	4,000	4,000	0
Transportation	4,377	4,100	(1,000)
General expense	29,450	23,000	(3,112)
TOTAL GENERAL AND ADMINISTRATIVE	\$ 150,927	\$ 148,100	\$ 2,815
DEPRECIATION	\$ 111,000	\$ 100,000	\$ 11,000
TOTAL			
Personnel expense	\$ 472,762	\$ 708,114	\$ 11,008
Operating supplies and purchases	84,780	79,000	14,870
Building and maintenance			
expense	171,961	148,000	(23,964)
Outside services	174,111	280,000	79,888
Transportation	21,482	20,100	(1,112)
General expense	114,732	114,000	8,980
Depreciation	311,000	300,000	(11,000)
TOTAL	\$ 1,266,828	\$ 1,869,214	\$ 102,670

**ENTERPRISE FUNDS
SUPPLEMENTAL INFORMATION**

**CITY OF ORLEANS, LOUISIANA
ENTERPRISE FUNDS
STATEMENT OF CHANGES IN RETAINED EARNINGS
YEAR ENDED MARCH 31, 1997**

	MUNICIPAL WATERWORKS SYSTEM	PRINCIPAL SEWER SYSTEM	TOTAL (MEMORANDUM ONLY)
RETAINED EARNINGS			
Reserve For Plant Replacement and Extension			
At beginning of year	\$ 0	\$ 18,865	\$ 18,865
Income in reserve	0	0	0
At end of year	\$ 0	\$ 18,865	\$ 18,865
Unreserved			
At beginning of year	\$ (2,426,422)	\$ (2,744,395)	\$ (5,170,817)
Net income (loss) for the year	(34,888)	90,157	55,269
Income in reserve: Replacement and extension fund	0	0	0
At end of year	\$ (2,461,310)	\$ (2,654,238)	\$ (5,115,548)
TOTAL RETAINED EARNINGS	\$ (2,461,310)	\$ (2,635,373)	\$ (5,096,683)

CITY OF GREYTON, LOUISIANA
 ENTERPRISE FUNDS
 ANALYSIS OF CASH RECEIPTS AND DISBURSEMENTS-RESTRICTED ACCOUNTS
 YEAR ENDED MARCH 31, 1998

	MUNICIPAL WATERWORKS SYSTEM	SEWER SYSTEM REPLACEMENT AND EXTENSION FUND
CASH AND CERTIFICATE OF DEPOSIT AT BEGINNING OF YEAR	\$ 240,794	\$ 10,000
RECEIPTS		
Customer deposits, net	40,420	0
Inventory	—	—
Interest	12,120	777
	<u>52,540</u>	<u>777</u>
DISBURSEMENTS		
Customer deposits, net	17,120	0
	<u>17,120</u>	<u>0</u>
CASH AND CERTIFICATE OF DEPOSIT AT YEAR END	\$ 315,174	\$ 10,777

GENERAL FIXED ASSETS

ACCOUNT GROUP

The General Fixed Assets Account Group is to account for fixed assets not used in proprietary fund operations or accounted for in the Trust Fund.

CITY OF EBENEZA, ILLINOIS
STATEMENT OF GENERAL FIXED ASSETS - BY SOURCES
MARCH 31, 1998

GENERAL FIXED ASSETS	
Land	\$ 91,317
Buildings	713,020
Improvements other than buildings	24,961,040
Furniture, fixtures and equipment	2,366,399
Vehicles and mail machinery	3,894,370
Construction in progress	0
TOTAL GENERAL FIXED ASSETS	\$ 32,926,146
INVESTMENT IN GENERAL FIXED ASSETS FROM	
General fund revenues	5,728,368
Other funds	25,462,380
Federal grants	1,713,327
State grants	271,708
Gifts	83,000
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	\$ 33,968,883

GENERAL LONG-TERM DEBT

ACCOUNT GROUP

The General Long-Term Debt Account Group is to account for the City's accumulated general long-term debt.

CITY OF GRETNA, LOUISIANA
STATEMENT OF LONG-TERM DEBT
MARCH 31, 1999

	GENERAL DEBT	SALES TAX BOND	TOTAL (MEMORANDUM ONLY)
AMOUNT AVAILABLE AND TO BE PROVIDED FROM THE PAYMENT OF GENERAL LONG-TERM DEBT			
Amount available in Depository Funds for retirement of debt	\$ 0	\$ 1,000,000	\$ 1,000,000
Amount provided from:			
General revenues	\$ 84,784	0	\$ 84,784
Sales taxes	----- 0	1,890,732	1,890,732
TOTAL AMOUNT AVAILABLE AND TO BE PROVIDED	\$ 84,784	\$ 1,990,732	\$ 2,075,516
GENERAL LONG-TERM DEBT			
Componant amounts	\$ 84,784	0	\$ 84,784
Bonds payable	----- 0	1,900,000	1,900,000
TOTAL GENERAL AND LONG-TERM DEBT	\$ 84,784	\$ 1,900,000	\$ 1,984,784

CITY OF GREY, LOUISIANA
SCHEDULE OF COMPENSATION PAGE 10
CITY COUNCIL
YEAR ENDED MARCH 31, 1998

<u>COUNCILMEN</u>	<u>SALARY</u>
ROBERT F. USSE	\$ 9,000
CHARLES L. MAH	\$ 9,000
SALVATORE MARCHESE, JR.	\$ 9,000
VINCENT L. DON III	\$ 9,000
GERARD L. ACHENMANN	\$ 9,000

COMPLIANCE SECTION

1. **COMPLIANCE SECTION**

2. **COMPLIANCE SECTION**

3. **COMPLIANCE SECTION**

4. **COMPLIANCE SECTION**

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8. **COMPLIANCE SECTION**

9. **COMPLIANCE SECTION**

10. **COMPLIANCE SECTION**

11. **COMPLIANCE SECTION**

12. **COMPLIANCE SECTION**

13. **COMPLIANCE SECTION**

14. **COMPLIANCE SECTION**

15. **COMPLIANCE SECTION**

16. **COMPLIANCE SECTION**

17. **COMPLIANCE SECTION**

18. **COMPLIANCE SECTION**

19. **COMPLIANCE SECTION**

20. **COMPLIANCE SECTION**

21. **COMPLIANCE SECTION**

22. **COMPLIANCE SECTION**

23. **COMPLIANCE SECTION**

24. **COMPLIANCE SECTION**

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Edward L. Cannetar, Jr., CPA

a PROFESSIONAL ACCOUNTING CORPORATION

34 Woodbank Expressway - Suite B, Gretna, LA 70052

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

Honorable Mayor and Members of the City Council
City of Gretna, Louisiana

We have audited the general purpose financial statements of the City of Gretna, Louisiana, as of and for the year ended March 31, 1998, and have issued our report thereon dated September 15, 1998. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits issued 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 Gretna, Louisiana's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant, non-compliance 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 instances of non-compliance that are reported in the reported under Government Auditing Standards, which are described in the accompanying schedule of findings and questioned costs at items 1998-3, 1998-2 and 1998-1.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City of Gretna, Louisiana's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters relating to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the City of Gretna, Louisiana's ability to record, process, summarize and report financial data consistent with the objectives of management in the general purpose financial statements. Reportable conditions are described in the accompanying schedule of findings and questioned costs at item 1998-4.

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 sufficiently low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe none of the reportable conditions described above is a material weakness.

This report is intended for the information of the audit committee, management, and federal awarding agencies and pass through entities. However, this report is a matter of public record and its distribution is not limited.



Edward L. Cannetar, Jr., CPA
A Professional Accounting Corporation

Gretna, Louisiana
September 15, 1998

Edward L. Cammett, Jr., CPA

A PROFESSIONAL ACCOUNTING CORPORATION
34 Westbank Expressway - Suite B, Gretna, Louisiana

REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO MAJOR FEDERAL PROGRAMS AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Honorable Mayor and Members of the City Council
City of Gretna, Louisiana

Compliance

We have audited the compliance of the City of Gretna, Louisiana, with the types of compliance requirements described in the U.S. Office of Management and Budget OMB Circular A-133 Compliance Requirements that are applicable to each of its major federal programs for the year ended March 31, 1998. The City of Gretna, Louisiana's major federal programs are as identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the City of Gretna, Louisiana's management. Our responsibility is to express an opinion on the City of Gretna, Louisiana's compliance based on our audit.

We evaluated our audit in accordance with generally accepted auditing standards, the standards applicable to financial audits contained in the consensus auditing standards, issued by the Comptroller General of the United States, and OMB Circular A-133, Audit of State, Local Governments and Non-Profit Organizations. These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City of Gretna, Louisiana's compliance with these requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the City of Gretna, Louisiana's compliance with these requirements.

In our opinion, the City of Gretna, Louisiana, complied, in all material aspects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended March 31, 1998.

Internal Control Over Compliance

The management of the City of Gretna, Louisiana, is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the City of Gretna, Louisiana's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control 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 noncompliance with applicable requirements of laws, regulations, contracts and grants that could be material in relation to a major federal program 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 compliance and its operation that we consider to be material weaknesses.

This report is intended for the information of the audit committee, management, and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.



Edward L. Cammett, Jr., CPA
A Professional Accounting Corporation

Gretna, Louisiana
September 15, 1998

**CITY OF CRETINA, MISSOURI
 SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
 YEAR ENDED MARCH 31, 2017**

DESCRIPTION	OPEN NUMBER	GRANT NUMBER	GRANT PERIOD FROM	GRANT PERIOD THROUGH	TOTAL GRANT AMOUNT
DEPARTMENT OF JUSTICE					
Operation Municipal Task Force Grant	15-079	99-07-B-02 (02)	08/01/16	07/31/17	\$ 141,000
Operation Municipal Task Force Grant	15-079	99-07-B-02 (03/01)	08/01/16	07/31/16	100,000
Operation Municipal Task Force Grant	15-079	99-07-B-02 (02/04)	08/01/17	03/31/18	70,000
Office of Community Oriented Policing Services (COPS)	14-710	99-07-VS1122	09/14/14	11/30/16	340,000
Local Law Enforcement Block Grant	15-240	99-18-VS2923	08/01/16	09/30/16	70,000
Office of Community Oriented Policing (COPS) - Merit PI	14-710	99CM900800			147,000
Local Law Enforcement Block Grant	14-800	97-18-VS1048	08/01/17	09/30/19	11,000
TOTAL					\$ 1,089,000

The accompanying notes are an integral part of this statement.

ACCUMULATED REVENUE MARCH 31, 1977	CASH RECEIVED FROM GRANTS	EXPENSES OTHER SOURCES	ACCUMULATED REVENUE MARCH 31, 1978	TOTAL REVENUE RECOGNIZED	TOTAL EXPENDITURES
\$ 71,154	\$ 161,771	\$ 2,000	\$ 0	\$ 163,771	\$ 134,341
10,000	0	0	0	0	0
0	16,800	24,000	16,800	121,000	121,000
12,972	189,600	0	20,672	127,672	172,000
0	0	0	0	0	6,800
0	0	0	0	0	0
_____0	_____20,000	_____0	_____0	_____11,000	_____0
\$ 74,126	\$ 186,171	\$ 2,000	\$ 20,672	\$ 127,672	\$ 134,141

CITY OF GRETNA, LOUISIANA
NOTES TO SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
MARCH 31, 1998

NOTE A - FISCAL PERIOD AUDITED

Single audit testing procedures were performed for program transactions occurring during the year ended March 31, 1998. Federal financial assistance received during the year did meet the criteria set forth in the Single Audit Act and OMB Circular A-111. Grant terms are indicated in the Schedule of Federal Financial Assistance.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Presentation

The accompanying Schedule of Federal Financial Assistance has been prepared on the accrual basis of accounting. Grant revenues are recorded for financial reporting purposes when the City has met the qualifications for the respective grants. Costs incurred in programs partially funded by federal grants are applied against federal grant funds to the extent of revenue available when they properly apply to the grant.

**CITY OF GUYTON, NEBRASKA
SCHEDULE OF REVENUES AND EXPENSES COSTS
FOR THE YEAR ENDED MARCH 31, 1998**

We have audited the general purpose financial statements of the City of Guyton, Nebraska as of and for the year ended March 31, 1998, and have issued our report thereon dated September 29, 1998. We conducted the audit in accordance with generally accepted auditing standards and for standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of OMB Circular 4111. Our audit of the financial statements as of March 31, 1998 resulted in an unqualified opinion.

Section I - Summary of Auditor's Reports

a. Report on Internal Control and Compliance Material to the Financial Statements:

Internal Control

Material Weaknesses Yes No Reportable Condition Yes No

Compliance

Compliance Material to Financial Statements Yes No

b. Federal Awards

Internal Control

Material Weaknesses Yes No Reportable Condition Yes No

Type of Opinion On Compliance
For Major Programs

Unqualified Qualified
Disclaimer Adverse

Are the findings required to be reported in accordance with Circular A-133, Section 3.100(f)?

Yes No

c. Identification of Major Programs: None

Dollar threshold used to distinguish between Type A and Type B Programs: \$ 500,000

Is the audit a "limited-scope" audit, as defined by OMB Circular A-133? Yes No

Section II - Financial Statement Findings

A - Areas of Noncompliance

Finding 1998-1 Budgeting - Noncompliance (a Revised Statute 76-1194). The City of Guyton is required under LABS 76-1194 to adopt a budget which the total of proposed expenditures shall not exceed the total of estimated funds available for the ensuing fiscal year. The City of Guyton adopted a budget for its fiscal year ending March 31, 1998 for its Ambulance Fund in which budgeted expenditures exceeded budgeted revenues by \$70,697. Beginning fund balance showed a deficit of \$49,354 resulting in a budgeted deficit of \$212,412.

Management's Response:

In a report dated September 24, 1998, Randolph Dufrenoy, Director of Finance for the City of Guyton, indicates that the original budget for the Ambulance Fund (1998-1999) for the Ambulance Fund was in balance and the City's Administration plans to submit a proposal to the City Council to offset the operational deficit with monies from other funds in subsequent years.

**CITY OF GIBTTA, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS CONTINUED
FOR THE YEAR ENDED MARCH 31, 1998**

Finding 1998-2 Public (66) Law - Non-compliance LA Revised Statute 38:2211. The City of Gibtta is required under LRS 38:2202 to prepare public bid for materials and supplies which exceed \$10,000. In two instances noted during the year, computer equipment was purchased at a cost of \$10,076 and \$11,034 respectively, for which no evidence of competitive bidding could be ascertained.

Management's Response:

In a letter dated September 26, 1998, Randolph DeLoache, Director of Finance for the City of Gibtta, indicates it is the City's position that, for non-compliance with the bid law was intended and due to oversight and misunderstanding of City personnel and that personnel involved have been made aware of the error.

Finding 1998-3 Budgetary Control - Non-compliance LA Revised Statute 39:1316. The City of Gibtta is required under LRS 39:1316 to monitor the results of its operations during the fiscal year in relation to its legally adopted budget and advise the governing authority of the City when total expenditures and other costs plus projected expenditures and other costs exceed total budgeted expenditures and other costs by five percent or more. Expenditures of the Garbage Fund exceeded projected expenditures by eleven percent and expenditures of the Social Services for The Aged Fund exceeded projected expenditures by thirty-five percent.

Management's Response:

In a letter dated September 26, 1998, Randolph DeLoache, Director of Finance for the City of Gibtta, indicates that the budget shortfall in the Garbage Fund was due to a changed budget scope combined with higher than anticipated activities charges by the City Contractor due to a revision of the City's responsibility. The budget shortfall in the Social Services for The Aged Fund was due entirely to an anticipated increase in activities. Mr. DeLoache intends to more closely monitor progress in these smaller funds in the current fiscal year to prevent similar happenings in the future.

B - Reportable Conditions

Finding 1998-4 Control Purchasing - The police department fails to use the City's control purchasing system, to a great extent, police department purchases are often missing key documents, purchase orders, receiving reports, etc. which slows processing and payment to vendors. We further feel the finding of 1998-2 above could have been avoided had control purchasing been in place.

Management's Response:

In a letter dated September 24, 1998, Randolph DeLoache, Director of Finance for the City of Gibtta, states that purchases made by the Police Department were of a nature to require special knowledge of the person making the purchase. Mr. DeLoache feels that internal control weaknesses created by this situation can be overcome through training and coordination of personnel.

Section III Federal Award Findings and Questioned Costs

None

**CITY OF BUFFALO, ILLINOIS
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED MARCH 31, 2008**

SECTION I - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

1991-1 Budget Adoption in Violation of State Law (see current year finding 1996-1) - The City adopted a deficit budget in its Anticipation Fund. This violation was reported in the current year.

1991-2 Lack of Control Purchasing for Police Department Purchasing (see current year finding 1999-2) - The City finds this position has not been partially resolved by a change in personnel and a more cooperative effort by the Police Department.

SECTION II - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL FUNDS

None

SECTION III - MANAGEMENT LETTER

DEED ASSESSMENT - The City has not updated its inventory of deed assets. The City finds the cost of implementation to prohibitive at this time. Reported current year.

MANAGEMENT LETTERS - Management letters were incomplete and not updated - resolved.

COMPENSATION SERVICES - The City's unlinked compensated absences is significant. The City agrees but the issue is unresolved at this time. Reported current year.

BUDGET MONITORING - Significant over-spending had occurred in the past as a result of limited budget monitoring during the year - resolved.

CITY OF SHREVEPORT, LOUISIANA
MANAGEMENT'S CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED: MARCH 31, 1998

Section I - Internal Control And Compliance Material To The Financial Statement

See Findings 1998-1, 1998-2, 1998-3 and 1998-4 in the "Schedule of Findings and Questioned Costs" at Pages 80 and 81 of this report.

Section II - Internal Control And Compliance Material To Federal Awards

1998:

Section III - Management Letter

1998-1 - Fixed Asset Accounting Recommendation to update and computerize City's Fixed Asset Listing.

Management's Response:

Management feels this recommendation would prove too costly at the present time.

1998-6 - Ad Valorem Tax Collection Recommendation to generate delinquent notices in Ad Valorem areas to improve collection efforts.

Management's Response:

Management agrees and will contract its computer programmer to develop an automated system to collect delinquent taxes.

1998-7 - Commercial Accounts Recommendation to alter City's policy with regard to accumulation of unpaid and late fees.

Management's Response:

Management agrees and will introduce a proposal to the City Council to alter the policy.

1998-8 - Garbage Collection Fees Recommendation to review the adequacy of Garbage Collection Fees.

Management's Response:

Management feels, at this time, it can adequately fund the shortfall by transfer from its General Fund.

Edward L. Cammett, Jr., CPA

A PROFESSIONAL ACCOUNTING CORPORATION
44 Westbank Expressway - Suite B, Covington, LA 70040
(504) 833-1540 Telex 984333 EAC

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Honorable Mayor and Members of the City Council
City of Gretna, Louisiana

As part of our examination of the financial statements of the City of Gretna, Louisiana, for the year ended March 31, 1988, we reviewed the system of internal control, administrative procedures, and financial procedures of the City. Our review did not include a detailed examination of all transactions, such as would be necessary to detect any deficiencies or irregularities that may have occurred. However, our engagement did include such tests of the City's system and procedures to the extent we considered necessary to make an evaluation as required by generally accepted auditing standards and the Louisiana Municipal, Parish and Accounting Code.

As a result of our review, we noted certain areas in the City's system and procedures where we believe improvements could be made. This memorandum summarizes our comments and suggestions.

We will be pleased to discuss them with you and provide assistance in their implementation.

Edward L. Cammett, Jr., CPA
A Professional Accounting Corporation

Gretna, Louisiana
September 13, 1988

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or assigned, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date _____

We would like at this time to take the opportunity to extend our thanks for the assistance given us during the course of our examination to Mayor Harris and Mr. DeSautels as well as their staff.

The accompanying advisory comments reflect observations made during the course of this year's audit, as well as observations made in prior years. These observations are not intended as an evaluation of the performance of any of the City's personnel.

We would be glad to review these findings with any member of the City's administration or governing body should further discussion be deemed necessary.

COMMENTS AND SUGGESTIONS

1998.3 - FIXED ASSET ACCOUNTING - A significant amount of time has passed since the last inventory and tagging of the City's fixed assets. We would suggest that the City inventory its fixed assets and computerize the listing of these items.

1998.6 - DELINQUENT TAX COLLECTIONS - We noted during the course of our audit that the balance of delinquent ad valorem taxes has grown. We believe a major contributing factor is the lack of a formal aggressive automated system of delinquent notices designed to attempt to collect these balances when they first become delinquent.

We feel that the City should investigate implementation of a formal aggressive automated collection system.

1998.7 - COMPENSATED ABSENCE - As was mentioned in the prior year's management advisory letter, compensated absence is a significant unfunded liability of the City. The unfunded portion of this liability as of March 31, 1998, is \$418,784. This balance has grown due to the policy of the City to allow accumulation of balances.

We feel the City should investigate its policy and alter the ability to accumulate, particularly with new hires.

1998.8 - GARBAGE FEES - It appears that garbage collection fees are not sufficient to fund the costs of garbage pickup and recycling. Even after an operating transfer of \$118,080 in 1998, the fund posted a current operating deficit of \$206,800. The budget for fiscal year 1998-99 required operating transfers of \$326,800 to balance the budget. It is our opinion that the City must seriously consider the need for increased fees to maintain the fiscal integrity of this fund.

CITY OF GREENNA
ROUNDEAU, DAKOTA

P.O. BOX 404

GREENNA, DAKOTA 58043-0404

PHONE: (605) 283-1500

FAX: (605) 283-1500

September 24, 1998

BRUCE L. EYDE

State Representative for 1st

Assembly District

1000 S. 17th St.

Sioux Falls, SD

BRUCE L. EYDE

1000 S. 17th St.

Sioux Falls, SD

Accountant

BRUCE L. EYDE

1000 S. 17th St.

Sioux Falls, SD

605-336-1500

BRUCE L. EYDE, CPA, CFE

1000 S. 17th St.

Sioux Falls, SD

605-336-1500

BRUCE L. EYDE, CPA, CFE

1000 S. 17th St.

Mr. David G. Eyle, CPA, CFE
Secretary
Legislative Audit Advisory Council
P O Box 84187
Sioux Falls, S.D. 57108-0187

Dear Mr. Eyle:

The following outlines the action to be taken by the City of Greenna regarding the management advisory comments and the "Schedule of Findings and Questioned Costs" addressed to you by our auditor, Mr. Edward L. Cameron, II, CPA, in his report dated September 15, 1998.

Finding 1998-1 - Budgeting

The City recognizes the error in passing the budget for fiscal 1997-1998, which constituted a budget deficit. The adopted budget for fiscal 1998-1999 provides for a transfer from the General Fund in an amount required to make the budget balance.

The City administration plans to present a proposal to the City Council during the current year which would provide additional monies to partially offset the accumulated deficit. These monies will be made in subsequent years until the deficit is eliminated. The above proposal is subject to Council approval.

Finding 1998-2 - Public Biller

After further review, it was determined that the non-compliance in question was an isolated incident. The total amount that exceeded the bid law requirement was less than \$800 and the employees responsible have been made aware of the departure from the bid requirements.

Finding 1998-3 - Budgetary Control

The City recognizes its error in not amending the budget for these funds when the following incidences were discovered:

Garbage Fund - A clerical error in the original budget occurred which supplies for the fund were not budgeted. The City's garbage pick-up contractor needed household and increased the pick-up fees charged during the year.

Special Services for the Aged - An anticipated income deductible had to be paid by the City for a vehicle accident.

The City will more closely monitor the progress of these smaller funds in the future to assure proper budget amendment procedures take place.

Facilities 1999-4 - Central Purchasing

The purchase order of such a nature as to require special police knowledge of the items required. The situation will be reviewed with the necessary parties to insure a better coordination of personnel and adherence to the Central Purchasing policy.

MANAGEMENT COMMENTS

Third-Party Accounting

The City does not have the manpower or the resources available to hire additional personnel for the purpose of taking an inventory of the City's assets. If conditions improve, then perhaps this item could be addressed.

Self-Administered Tax Collection

In addition to annual tax sales, the City will continue with our computer programming to develop a system of generating delinquent notices for mailing to tax payers.

Consolidated Agency

This item has been discussed with the City Council and a formal proposal will be submitted prior to the conclusion of this fiscal year for their consideration.

Garbage Fund

It is the City's position, at this time, that any short fall in the Garbage Fund will be made up by transfers from the General Fund rather than an increase in fees.


Matthew Buchanan, CPA
Director of Finance