

CITY OF EVANSTON, ILLINOIS  
BONDANCE SCHEDULE  
FOR THE YEAR ENDED FIVE 31, 1997

<u>COUNTERPARTY</u>	<u>POLICY #</u>	<u>TYPE OF COVERAGE</u>	<u>AMOUNTS</u>	<u>REQUIREMENTS</u>	<u>TERM OF COVERAGE</u>
Standard Steam Boiler	44433443	Boiler and Machinery	1,000,000	1,000	6/25/96 to 6/30/97
Steering Equipment	45230924614	Standard Automobile Liability Hired Autos Non-Owned Liability TIC	500,000 No Limit 500,000 NA	NA NA NA NA	6/25/96 to 6/30/97 6/25/96 to 6/30/97 6/25/96 to 6/30/97 NA
Lawfirmson Mutual Company	NA7 074 075-08	Fire Equipment	1,000,000	1,000	6/25/96 to 6/30/97
Harford Steam Boiler	807114-08	Computer Equipment	10,000	1,000	6/25/96 to 6/30/97
Affiliate Insurance Group	41-40160	Fire & Extended Coverage with 90% Co-insurance Clause	6,000,000	NA	6/25/96 to 6/25/97
L.A. Municipal Risk Management Agency	LML 174 ACCT # 0174	General Liability Medical Payments Fire Legal Liability Law Enforcement Officers Comprehensive Liability Public Officials E & O Coverage	200,000,000 1,000,000,000 20,000 500,000 500,000	NA NA NA 5,000 5,000	6/1/97 to 5/31/99 6/1/97 to 5/31/99 6/1/97 to 5/31/99 6/1/97 to 5/31/99 6/1/97 to 5/31/99
L.A. Municipal Risk Management Agency	747-0115	Workmen's Compensation	500,000,000	NA	1/1/97 to 3/31/99
The Hartford	PS-PEERCT977	Fidelity Bond Employee Dishonesty Property in Automobiles	200,000 100,000	None None	6/25/96 to 6/30/97 6/25/96 to 6/30/97

CITY OF HOUSTON, TEXAS  
COMMISSIONER'S OFFICE OF INVESTMENTS BY FUND

JUNE 30, 1997

	LIQUIDITY TYPE	INTEREST RATE	TOTAL DOLLAR VALUE
<b>GENERAL FUNDS</b>			
Louisiana Asset Mgmt. Fund (LAMPS)	Variable	Variable	\$ 670,000
Certificates of Deposit	CD/90D	3.15%	480,000
Total General Fund Investments			<u>\$ 1,150,000</u>
<b>SPECIAL REVENUE FUNDS</b>			
<b>STREET FUNDS</b>			
Certificates of Deposit	CD/90D	3.15%	\$ 300,000
<b>LIQUOR FUNDS</b>			
Certificates of Deposit	CD/90D	3.15%	\$ 100,000
<b>PORTLAND CODE FUNDS</b>			
Certificates of Deposit	CD/90D	3.15%	\$ 100,000
<b>LIBRARY FUNDS</b>			
Certificates of Deposit	CD/90D	3.15%	\$ 121,000
<b>CAPITAL IMPROVEMENTS FUNDS</b>			
Louisiana Asset Mgmt. Fund (LAMPS)	Variable	Variable	\$ 381,700
Certificates of Deposit	CD/90D	3.15%	400,000
Total Capital Improvements Fund Investments			<u>\$ 781,700</u>
<b>NON-INDIVIDUAL TAX FUNDS</b>			
Louisiana Asset Mgmt. Fund (LAMPS)	Variable	Variable	\$ 300,000
Total Special Revenue Fund Investments			<u>\$ 1,700,700</u>
<b>INTEREST FUNDS</b>			
<b>UTILITY FUNDS</b>			
Louisiana Asset Mgmt. Fund (LAMPS)	Variable	Variable	\$ 1,790,000
Certificates of Deposit	CD/90D	3.15%	700,000
Total Utility Fund			<u>\$ 2,490,000</u>
Total Investments-All Funds			<u>\$ 4,321,700</u>

OTHER SUPPLEMENTARY INFORMATION

CITY OF MEMPHIS, TENNESSEE  
 STATEMENT OF GENERAL LONG-TERM DEBT  
 JUNE 30, 1997  
 WITH COMPARATIVE TOTALS FOR JUNE 30, 1996

	JUNE 30, 1997	JUNE 30, 1996
<b>AMOUNT AVAILABLE AND TO BE PROVIDED FOR</b>		
<b>THE RETIREMENT OF GENERAL LONG-TERM DEBT:</b>		
Amount to be Provided for Accumulated Unpaid Loans	\$ 35,431	\$ 47,474
Total Available and to be Provided	\$ 35,431	\$ 47,474
<b>GENERAL LONG-TERM DEBT PAYABLE:</b>		
Accumulated Unpaid Loans	\$ 35,431	\$ 47,474
Total General Long-Term Debt Payable	\$ 35,431	\$ 47,474

#### GENERAL LONG-TERM DEBT ACCOUNT GROUP

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

CITY OF BIRMINGHAM, ALABAMA

STATEMENT OF CHANGES IN FUNDING - FUND-BALANCE  
BY DEPARTMENT AND CAPITAL BUDGET  
FOR THE YEAR ENDING 6/30/88

	CURRENT- FUND AMOUNT (1988)	ADDED FROM BUDGETS (1988)	DELETED FROM BUDGETS (1988)	GRAND TOTAL 1988 TO 6/30/88
<b>GENERAL GOVERNMENT</b>				
Legal Department	\$ 46,224	\$ 5,511	\$ 488	\$ 52,223
Police Department				
Administrative Building	771,000	286,900	1,544	1,059,444
Total General Government	\$ 817,224	\$ 292,411	\$ 2,032	\$ 1,111,613
<b>PUBLIC SAFETY</b>				
Police Department	\$ 1,074,000	\$ 282,411	\$ 19,877	\$ 1,376,534
Fire Department	1,955,000	2,500	128,011	2,085,489
Total Public Safety	\$ 3,029,000	\$ 284,911	\$ 147,888	\$ 3,166,023
<b>PUBLIC WORKS</b>	\$ 880,100	\$ 15,100	\$ 18,800	\$ 876,400
<b>SALES TAXES</b>	89,204	-	-	89,204
<b>CIVIL RIGHTS DEPARTMENT</b>	1,201,488	144,070	1,244	1,346,802
<b>YEARS END</b>	241,700	888	-	242,588
<b>LIBRARY</b>	241,700	888	-	242,588
<b>TOTAL</b>	\$ 4,479,706	\$ 628,791	\$ 144,820	\$ 5,003,677

CITY OF MONROE, LOUISIANA  
 STATEMENT OF GENERAL FUND ASSETS  
 JUNE 30, 1991  
 WITH COMPARATIVE TOTALS FOR JUNE 30, 1990

	JUNE 30, 1991	JUNE 30, 1990
<b>GENERAL FUND ASSETS, AT COST:</b>		
Land	\$ 1,281,483	\$ 902,145
Buildings & Improvements	2,249,881	2,718,837
Machinery & Equipment	3,838,588	2,989,833
Constructions in Progress	<u>382,181</u>	<u>        </u>
<b>Total General Fund Assets</b>	<b><u>\$ 7,852,133</u></b>	<b><u>\$ 6,610,815</u></b>
<b>INVESTMENT IN GENERAL FUND ASSETS:</b>		
Property Acquired Prior to 7/1/90*	\$ 4,671,048	\$ 4,782,179
Property Acquired After 7/1/90 From:		
General Fund Revenues	679,829	582,864
Special Revenue Fund Revenues	1,736,112	1,428,778
Donations	<u>80,272</u>	<u>28,179</u>
<b>Total Investment in General Fund Assets</b>	<b><u>\$ 7,067,261</u></b>	<b><u>\$ 6,822,099</u></b>

\* Records reflecting items from which assets were acquired were not maintained prior to 7/1/90.

**GENERAL FUND AMBYS ACCOUNT GROUP**

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

CITY OF JENNISCO, LOUISIANA

PENSION TRUST FUND  
 STATEMENT OF CASH FLOWS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 1997  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE FISCAL YEAR ENDED JUNE 30, 1996

	FISCAL YEAR 1997	FISCAL YEAR 1996
<b>Cash Flows from Operating Activities:</b>		
Operating (Loss)	\$ -	\$ (168,075)
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:		
Net Changes in Assets & Liabilities:		2,000
Decreases (Increases) in Receivables	-	-
Net Cash (Used) by Operating Activities	<u>\$ -</u>	<u>\$ (128,715)</u>
<b>Cash Flows from Non-Capital Financing Activities:</b>		
Operating Transfers In	\$ -	\$ 28,700
Loans and Pled	<u>26,131</u>	<u>33,071</u>
Net Cash Provided by Non-Capital Financing Activities	<u>\$ 26,131</u>	<u>\$ 33,071</u>
<b>Cash Flows from Investing Activities:</b>		
Interest Income	<u>\$ 450</u>	<u>\$ 41</u>
Net Increase (Decrease) in Cash and Cash Equivalents	\$ 16,988	\$ 5,004
Cash and Cash Equivalents at Beginning of Year	<u>6,188</u>	<u>574</u>
Cash and Cash Equivalents at End of Year	<u>\$ 23,176</u>	<u>\$ 6,136</u>
Cash and Cash Equivalents at End of Year Consist of Unrestricted Cash in Operating Fund	<u>\$ 23,176</u>	<u>\$ 6,136</u>

CITY OF BIRMINGHAM, LOUISIANA  
**POSITIVE BUDGET YEAR**  
**STATEMENT OF REVENUE DISBURSEMENTS AND**  
**CHANGES IN FUND BALANCE APPROPRIATION AND ACTUAL**  
**FOR THE FISCAL YEAR ENDING DECEMBER 31, 1997**  
**WITH COMPARATIVE FIGURES AVAILABLE FOR YEAR ENDING 1996 AND 1995**

	JUNE 30, 1997		1996		1995	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
<b>OPERATING REVENUES</b>						
Employee Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>OPERATING EXPENSES</b>						
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,177
Miscellaneous	-	-	-	-	-	111
Total Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,288
<b>Operating (Loss)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (11,288)
<b>NONOPERATING REVENUES</b>						
Interest Income	\$ -	\$ 500	\$ -	\$ 475	\$ -	\$ 100
License & Fees	-	-	-	-	-	1,775
20% Rent & Liquor License	-	2,000	-	2,500	-	2,775
20% City-Court Fees	-	10,500	-	11,000	-	9,000
Total Nonoperating Revenues	\$ -	\$ 13,000	\$ -	\$ 14,975	\$ -	\$ 13,650
<b>Income (Loss) Before Operating Transfer</b>	\$ -	\$ 13,000	\$ -	\$ 14,975	\$ -	\$ 2,362
<b>OTHER (W/ TRANSFERS IN)</b>						
Fund-Administrative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,740
<b>Net Income (Loss)</b>	\$ -	\$ 13,000	\$ -	\$ 14,975	\$ -	\$ 23,102
<b>Transfers and/or Other Funding</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net:</b>						
(Decrease) Increase in Income for						
Administrative Systems	\$ (13,000)	\$ 13,000	\$ (14,975)	\$ 14,975	\$ -	\$ (23,102)
<b>Transfers and/or Other Funding</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF BENTON, ARKANSAS  
 GENERAL FUND  
 COMPARISON AND RECONCILIATION  
 YEAR ENDED 2007  
 WITH COMPARE CITY OF BENTON IN 2006

ACCOUNT	POSITION		TOTAL	
	2007 FUND	2006 FUND	2007 FUND	2006 FUND
Cash	\$ -	\$ 93,004	\$ 93,004	\$ 1,000,000
Accounts Receivable	-	-	-	-
Due from Clearing Fund	20,000	-	20,000	5,000
<b>TOTAL ASSETS</b>	<b>\$ 20,000</b>	<b>\$ 93,004</b>	<b>\$ 113,004</b>	<b>\$ 1,005,000</b>
<b>LIABILITIES AND FUND BALANCE</b>				
<b>LIABILITIES</b>				
Accounts Payable	\$ -	\$ 6,680	\$ 6,680	\$ 1,607
Employee Withholding	-	20,793	20,793	20,793
Due to Capital Improvement Fund	-	147,000	147,000	147,000
Due to General Fund	-	140,000	140,000	100,000
Due to Utility Fund	-	207,000	207,000	200,000
Due to Utility Fund (Restricted)	-	20,000	20,000	5,000
Due to Energy Fund	-	20,000	20,000	20,000
Due to General Property Fund	-	-	-	-
Due to Street Fund	-	44,000	44,000	20,000
Due to Pension Fund	-	20,790	20,790	5,000
Due to Payroll Clear Fund	-	10,000	10,000	0
Due to 1994 1/2% Sales Tax Fund	-	25,000	25,000	100,000
Due to High Complex Fund	-	30,000	30,000	100,000
<b>Total Liabilities</b>	<b>\$ -</b>	<b>\$ 673,000</b>	<b>\$ 673,000</b>	<b>\$ 1,000,000</b>
<b>FUND BALANCE</b>				
Retained Savings	-	-	-	-
Due to the Retirement System	20,000	-	20,000	5,000
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 20,000</b>	<b>\$ 673,000</b>	<b>\$ 693,000</b>	<b>\$ 1,005,000</b>

#### PERCUARY FUNDS:

**Pension Trust Fund** - To account for the accumulation of resources to be used for retirement annuity payments to all appropriate persons and firms in the future to members of the fund. The fund does not account for the administrative costs of the system. These costs are borne by the General Fund. Resources are accumulated from the following: member contributions of 6% of gross pay and supplemental pay; 18% of the proceeds of alcoholic beverage licenses sold by the City; and 25% of all City Court fees collected. The responsibility for retirement annuity payments was transferred to the Municipal Police Employees Retirement System with the merger into that system.

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

## CITY OF JENNINGS, LOUISIANA

ZIGLER COMPLEX FUND  
STATEMENT OF CASH FLOWS

FOR THE FISCAL YEAR ENDED JUNE 30, 1997

WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 1996

	JUNE 30, 1997	JUNE 30, 1996
<b>Cash Flows from Operating Activities:</b>		
Operating (Loss)	\$ (14,891)	\$ (26,572)
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:		
Depreciation	21,209	22,674
Net Changes in Assets and Liabilities:		
Increase (Decrease) in Accounts Payable	(89)	109
Increase (Decrease) in Accrued Payables	100	-
	<u>\$ 21,220</u>	<u>\$ 22,783</u>
<b>Net Cash Provided by Operating Activities</b>	<u>\$ 6,329</u>	<u>\$ -338</u>
<b>Cash Flows from Non-Capital Financing Activities:</b>		
Operating Transfers In	<u>\$ 16,000</u>	<u>\$ 15,000</u>
<b>Net Cash Provided (Used) by Non-Capital Financing Activities</b>	<u>\$ 16,000</u>	<u>\$ 15,000</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>		
Increase in Liabilities Payable from Restricted Assets		
Acquisition of Fixed Assets	<u>\$ (24,000)</u>	<u>\$ (52,279)</u>
<b>Net Cash (Used) by Capital and Related Financing Activities</b>	<u>\$ (24,000)</u>	<u>\$ (52,279)</u>
<b>Cash Flows from Investing Activities:</b>		
Purchase of Short-Term Investments	\$ -	\$ (10,893)
Redemption of Short-Term Investments	-	30,883
Interest Income	<u>355</u>	<u>664</u>
<b>Net Cash Provided by Investing Activities</b>	<u>\$ 355</u>	<u>\$ 20,654</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<u>\$ 3,684</u>	<u>\$ (37,673)</u>
<b>Cash and Cash Equivalents Beginning of Year</b>	<u>18,312</u>	<u>54,997</u>
<b>Cash and Cash Equivalents-End of Year</b>	<u>\$ 21,996</u>	<u>\$ 17,324</u>
<b>Cash and Cash Equivalents Held at Year-End at</b>		
Unrestricted Cash in Closing Fund	<u>\$ 16,815</u>	<u>\$ 15,190</u>

CITY OF BOSTON, MASSACHUSETTS

STATEMENT OF FINANCIAL POSITION  
 AS REPORTED BY THE COMPTROLLER, COMMISSIONER OF  
 FINANCE AND ASSISTANT COMMISSIONER OF FINANCE  
 FOR THE YEAR ENDING DECEMBER 31, 1997  
 WITH COMPARATIVE FIGURES FOR THE YEAR ENDING DECEMBER 31, 1996

	1997		1996	
	AMOUNT	PERCENT OF FUND BALANCE	AMOUNT	PERCENT OF FUND BALANCE
<b>ASSETS AND DEFERRED</b>				
Cash & Money Market	\$ 11,000	1	\$9,871	1
Miscellaneous Assets	200	0	100	0
Total Operating Assets	\$ 11,200	1	\$9,971	1
<b>OPERATING EXPENSES</b>				
Personnel Expenses				
Salaries	\$ 17,776	6	\$6,733	2
Employee Benefits	500	0	100	0
Expenses	500	0	10	0
Repairs & Maintenance	20,000	7	11,114	4
Depreciation	10,000	4	11,114	4
Audit Expenses	400	0	170	0
Miscellaneous	4,000	0	1,000	0
Total Operating Expenses	\$ 52,676	19	\$29,221	10
Operating Income (Loss)	\$ (41,476)	-18	\$ (19,250)	-7
<b>NON-OPERATING REVENUES (EXPENSES)</b>				
Interest Income	-	0	100	0
Loss on Disposition of Equipment	-	0	-	0
Total Non-Operating Revenues	\$ -	0	\$ 100	0
Income (Loss) Before Operating Transfers	\$ (41,476)	-18	\$ (19,150)	-7
<b>OPERATIONAL CHANGES TO NET POSITION</b>				
From Capital Improvement Fund	\$ 10,000	4	\$10,000	4
Net Income (Loss)	\$ (31,476)	-14	\$ (9,150)	-3
Increase and Decrease in Reserves, Equities	\$ 49,141	22	\$28,740	11
Decrease of Reserves, Equities	\$ 17,665	8	\$28,740	11

## CITY OF DENVER, COLORADO

 FUND BALANCE SHEET  
 COMPARATIVE BALANCE SHEET  
 JUNE 30, 1997 AND 1996

	JUNE 30, 1997	JUNE 30, 1996
<b>ASSETS</b>		
<b>CURRENT ASSETS:</b>		
Investments, at Cost	\$ -	\$ -
Due from Closing Fund	46,031	18,114
Prepaid Insurance	1,148	1,148
<b>Total Current Assets</b>	<u>\$ 47,179</u>	<u>\$ 19,262</u>
<b>PROPERTY, PLANT, AND EQUIPMENT:</b>		
Building and Improvements	\$ 418,833	\$ 394,321
Furniture and Fixtures	49,431	49,431
	<u>\$ 468,264</u>	<u>\$ 443,752</u>
Less: Accumulated Depreciation	(118,868)	(195,549)
Net Property, Plant and Equipment	<u>\$ 349,396</u>	<u>\$ 248,203</u>
<b>Total Assets</b>	<u>\$ 396,575</u>	<u>\$ 267,465</u>
<b>LIABILITIES AND FUND EQUITY</b>		
<b>LIABILITIES:</b>		
Accounts Payable	\$ 186	\$ 118
Lease Deposits	1,626	1,176
<b>Total Liabilities</b>	<u>\$ 1,812</u>	<u>\$ 1,294</u>
<b>FUND EQUITY:</b>		
Residual Earnings:		
Investment	<u>\$ 394,763</u>	<u>\$ 266,171</u>
<b>Total Liabilities and Fund Equity</b>	<u>\$ 396,624</u>	<u>\$ 267,588</u>

## CITY OF BIRMINGHAM, ALABAMA

BUDGET HIGHLIGHT  
 STATEMENT OF CASH FLOWS  
 FOR THE FISCAL YEAR ENDING JUNE 30, 1997  
 WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDING JUNE 30, 1996

	1997 \$	1996 \$
<b>Cash Flows from Operating Activities:</b>		
Operating Income (Loss)	\$ 111,987	\$ 181,174
Adjustments to reconcile Operating Income to Net Cash Provided by Operating Activities:		
Depreciation	180,578	173,667
Amortization of Intangibles	12,889	1,719
Losses (gains) Inventory	1,022	1,074
Losses (gains) Payable Intangible	-	-
Losses (Gains) in Accounts Payable	(188,875)	76,668
Increase in Accounts Payable	84,211	1,203
<b>Net Cash Provided by Operating Activities</b>	<b>\$ 170,822</b>	<b>\$ 335,505</b>
<b>Cash Flows from Non-Capital Financing Activities:</b>		
Dividend Income (Loss) in Due from Other Governments	\$ -	\$ -
Operating Transfers In	52,888	66,611
Operating Transfers Out	(125,888)	(125,078)
Continued Capital	-	-
<b>Net Cash Provided (Used) by Non-Capital Financing Activities</b>	<b>\$ 48,888</b>	<b>\$ 41,533</b>
<b>Cash Flows from Capital and Related Financing Activities:</b>		
Increase in Liabilities Payable from Capitalized Bonds	\$ 7,000	\$ 1,111
Amortization of Fixed Assets	(50,000)	(181,174)
Contributions	(1,000,000)	(1,075,754)
Proceeds from (DR) Loans	4,500,000	1,176,274
Payments to (DR) Loans	(185,000)	-
Other	200	600
<b>Net Cash (Used) by Capital and Related Financing Activities</b>	<b>\$ 162,200</b>	<b>\$ 121,770</b>
<b>Cash Flows from Investing Activities:</b>		
Purchases of Short-Term Investments	\$ (350,000)	\$ 100,215
Redemption of Short-Term Investments	-	100,000
Interest Income	76,947	87,774
<b>Net Cash Provided (Used) by Investing Activities</b>	<b>\$ (273,053)</b>	<b>\$ 288,009</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>\$ 66,657</b>	<b>\$ 405,244</b>
<b>Cash and Cash Equivalents Beginning of Year</b>	<b>678,668</b>	<b>273,424</b>
<b>Cash and Cash Equivalents End of Year</b>	<b>\$ 745,325</b>	<b>\$ 678,668</b>
<b>Cash and Cash Equivalents End of Year Consist of:</b>		
Unrestricted Cash	\$ 680	\$ 444
Restricted Cash in Clearing Fund	187,338	665,778
Restricted Cash in Clearing Fund	56,654	1,000
Restricted Cash	101,693	1,446
<b>Total</b>	<b>\$ 745,325</b>	<b>\$ 678,668</b>

## CITY OF MINNEAPOLIS

CITY FUND  
STATEMENT OF REVENUE, EXPENSES AND  
RESERVES BY FUND CATEGORY AND FUND CLASSIFICATION AND ACTUAL  
PERFORMANCE TO DATE ENDED 06/30/2017  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED 06/30/2016

	2017 TO DATE			2016 TO DATE
	BUDGET	ACTUAL	VARIANCE FUNDING REASONABLE	
Revenue in Reserve for Equity	\$ -	\$ -	\$ -	\$ -
Unassigned Reserve Funding, Beginning	\$ 0	\$ 0	\$ -	\$ 0
Unassigned Reserve Funding, Ending	\$ 0	\$ 0	\$ -	\$ 0
Committed Capital, Beginning	\$ 0	\$ 0	\$ -	\$ 0
Capital Items	-	-	-	-
Reserve/Fund Transfers	-	-	-	-
Committed Capital, Ending	\$ 0	\$ 0	\$ -	\$ 0

CITY OF DENVER, ILLINOIS

1987 FISCAL YEAR  
 STATEMENT OF REVENUES, EXPENSES AND  
 CHANGES IN RETAINED EARNINGS AND COMPREHENSIVE CAPITAL, DEFICIT AND SURPLUS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 1987  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR FISCAL YEAR ENDED JUNE 30, 1986

	1986, \$, 000		1987, \$, 000	
	BUDGET	ACTUAL	ACTUAL FUNDING (UNAVAILABLE)	1986 ACTUAL
<b>Revenues (Other)</b>				
Salaries	\$ 30,500	\$ 31,774	\$ 3,000	\$ 32,774
Overseas	3,000	30,100	(3,000)	30,100
Legal fees/fees/dues	8,000	7,900	2,500	7,900
Supplies	20,000	8,000	477	20,700
Repairs & Maintenance	20,000	14,700	(4,000)	20,700
Equipment/Repairs & Tools	1,000	1,000	-	1,000
Travel/Exp	1,000	1,700	(700)	1,200
Printing & Freight	477	200	277	477
Insurance	22,734	11,000	600	11,500
Utilities	24,000	22,000	(1,000)	20,000
Miscellaneous	27,000	20,770	(1,770)	20,700
Highway/Mail	500	500	500	500
Travel/Relocation/Expenses	-	-	-	-
Expenses	27,000	18,200	2,000	27,000
<b>Total Revenues (Other)</b>	\$ 107,000	\$ 207,770	\$ 12,300	\$ 207,770
<b>Revenues (Other)</b>				
Salaries	\$ 33,000	\$ 32,500	\$ 3,000	\$ 30,500
Overseas	500	500	-	500
Employee Benefits	17,000	17,000	500	17,500
Supplies	4,500	50,000	10,000	7,000
Repairs & Maintenance	1,000	4,500	(1,000)	5,200
Audit Fee	1,000	1,000	(500)	1,200
Printing & Freight	4,500	5,000	(500)	4,700
Insurance & Workshops	500	-	500	-
Gas & Oil	1,000	1,000	500	1,200
Insurance	5,000	5,000	1,000	6,000
Utilities	500	500	(700)	500
Travel/Exp	1,000	500	(1,000)	1,200
Miscellaneous	500	500	500	500
Expenses	7,500	5,000	(1,000)	7,000
Total Revenues (Other)	\$ 147,500	\$ 180,700	\$ 12,300	\$ 180,700
Total Operating Expenses	\$ 147,500	\$ 180,700	\$ 12,300	\$ 180,700
<b>Operating Income (Loss)</b>	\$ 60,000	\$ 127,070	\$ 2,000	\$ 127,070
<b>NON-OPERATING REVENUES (EXPENSES)</b>				
Interest Income	\$ 50,000	\$ 50,000	\$ 5,000	\$ 47,500
Gain (or) Loss on Disposition	-	(1,000)	(1,000)	(2,500)
Total Non-Operating Revenues (Loss)	\$ 50,000	\$ 49,000	\$ 4,000	\$ 45,000
<b>Income (after Operating Transfers)</b>	\$ 110,000	\$ 176,070	\$ 6,000	\$ 172,070
<b>DEBITORS (LIABILITIES) EXPENSES</b>				
Debt Capital Improvement Bond	\$ -	\$ -	\$ -	\$ 500
1984 P3 Debt, Tax Fund	40,000	40,000	(40,000)	40,000
Tax General Fund	120,000	120,000	-	(20,000)
Total Operating Transfers (in Place)	\$ 160,000	\$ 160,000	\$ 70,000	\$ 171,000
<b>Net Income (Loss)</b>	\$ 47,000	\$ 116,070	\$ 70,000	\$ 191,070

## CITY OF BOSTON FINANCIALS

TABLE 11 (CONT.)  
 RECONCILIATION OF BUDGETED EXPENSES AND  
 CHANGES IN BUDGETED AND FUNDING RECEIPTS TO REPORTED AND ACTUAL  
 FOR THE FISCAL YEAR ENDING JUNE 30, 1997  
 WITH COMPARABLE FUND-BY-FUND FOR FISCAL YEAR ENDING JUNE 30, 1996

	FISCAL YEAR 1997		FISCAL YEAR 1996	
	BUDGET	ACTUAL	COMPARABLE FUND-BY-FUND	PERCENTAGE ACTUAL
<b>OPERATING EXPENSES</b>				
<b>Police Department</b>				
Salaries for Services	\$ 1,277,000	\$ 1,281,000	\$ 1,281,000	100.0%
Wages & Gross Charges	100,000	118,000	100,000	100.0%
Wages & Gross Top Charges	7,000	7,000	7,000	100.0%
Indirect Charges	—	—	—	—
FD-1 Reimbursement	100	100	100	100.0%
Miscellaneous Receipts	—	—	—	—
<b>Total Operating Expenses</b>	<b>\$ 1,484,100</b>	<b>\$ 1,513,100</b>	<b>\$ 1,488,100</b>	<b>100.0%</b>
<b>Police (POL) Expenses</b>				
<b>State Police Department</b>				
Salaries	\$ 177,000	\$ 181,000	\$ 181,000	102.3%
Fees/Grants	3,000	4,000	3,000	100.0%
Employee Benefits	43,000	47,000	43,000	100.0%
Supplies	115,000	115,000	115,000	100.0%
Repairs & Maintenance	15,000	15,000	15,000	100.0%
Repairs - Vehicles	4,000	4,000	—	—
Auto Fuel	4,000	5,000	4,000	100.0%
Storage & Freight	500	500	500	100.0%
Travel & Meals	500	500	500	100.0%
Insurance - Auto	1,500	1,500	1,500	100.0%
Auto & Oil	5,000	5,000	5,000	100.0%
Insurance	26,500	26,500	26,500	100.0%
Utilities	40,000	40,000	40,000	100.0%
Miscellaneous	2,500	2,500	—	—
FD-1 Charges	—	—	—	—
Expenses	20,700	20,700	20,700	100.0%
<b>Total State Police Department</b>	<b>\$ 424,200</b>	<b>\$ 437,200</b>	<b>\$ 424,200</b>	<b>100.0%</b>
<b>State Police Bureau</b>				
Salaries	\$ 49,000	\$ 50,000	\$ 50,000	102.0%
Fees/Grants	1,000	1,000	—	—
Employee Benefits	15,000	15,000	15,000	100.0%
Supplies	2,000	2,000	2,000	100.0%
Repairs & Maintenance	15,000	14,000	14,000	93.3%
Repairs - Vehicles	15,000	15,000	14,000	93.3%
Auto Fuel	1,500	1,500	1,500	100.0%
Storage & Freight	500	500	—	—
Auto & Oil	4,000	4,000	4,000	100.0%
Insurance	40,000	40,000	40,000	100.0%
Utilities	5,000	5,000	—	—
Miscellaneous	500	500	—	—
<b>Total State Police Bureau</b>	<b>\$ 107,500</b>	<b>\$ 108,500</b>	<b>\$ 107,500</b>	<b>100.0%</b>

## CITY OF BOSTON, MASSACHUSETTS

## CITY FUND

Consolidated Fund Asset Liability  
 (June 30, 1997 and 1996)

	1997 1997	1996 1996
<b>ASSETS</b>		
<b>NON-RECURRING:</b>		
Cash	\$ 400	\$ 401
Investments, at Cost	1,482,804	1,293,991
Receivables:		
Accounts	71,883	18,171
Unbilled Receivable	74,587	70,411
Other	1,091	1,014
Inventory	484	1,150
Prepaid Expenses	5,114	5,114
Due from Clearing Fund	147,000	545,144
Total Non-recurring Assets	<u>\$ 1,795,113</u>	<u>\$ 1,935,114</u>
<b>RECURRING ASSETS:</b>		
Due from Clearing Fund/Trading Fund	\$ 50,654	\$ 5,440
Cash		
Money Market Deposits	15,680	5,141
Investments, at Cost		
Time, Water and Sewer Deposits	146,690	117,600
Total Recurring Assets	<u>\$ 162,924</u>	<u>\$ 128,181</u>
<b>PROPERTY, PLANT AND EQUIPMENT:</b>		
Land	\$ 176,607	\$ 176,607
Building and Improvements	1,784,795	1,784,795
Machinery and Equipment	1,679,670	1,699,171
Accumulated Depreciation	(1,549,584)	(1,682,489)
Construction in Progress	5,886,176	1,964,678
Net Property, Plant and Equipment	<u>\$ 2,137,571</u>	<u>\$ 2,938,761</u>
Total Assets	<u>\$ 2,095,508</u>	<u>\$ 4,971,657</u>
<b>LIABILITIES AND FUND EQUITY</b>		
<b>CURRENT LIABILITIES/PAYABLE FROM CURRENT ASSETS:</b>		
Accounts Payable	\$ 54,165	\$ 54,165
Accrued Liabilities	14,000	14,000
Prepaid Accounts for Expenses	111	494
Total Current Liabilities (Payable from Current Assets)	<u>\$ 68,276</u>	<u>\$ 68,659</u>
<b>CURRENT LIABILITIES/PAYABLE FROM RECURRING ASSETS:</b>		
Current Deposits	\$ 120,668	\$ 119,668
Accrued Interest	50,654	5,440
Total Current Liabilities (Payable from Recurring Assets)	<u>\$ 171,322</u>	<u>\$ 125,108</u>
<b>LONG TERM LIABILITIES:</b>		
Bonds Payable (CRF)	\$ 3,326,130	\$ 3,326,130
Total Liabilities	<u>\$ 4,065,928</u>	<u>\$ 4,065,928</u>
<b>FUND EQUITY:</b>		
Unexpended Capital	\$ 600,000	\$ 600,000
Reserve/Contingency		
Reserved for Depreciation	3,886	4,014
Unexpended	1,144,054	1,094,205
Total Fund Equity	<u>\$ 1,747,940</u>	<u>\$ 1,708,219</u>
Total Liabilities and Fund Equity	<u>\$ 4,813,868</u>	<u>\$ 4,774,147</u>



CITY OF DENVER, COLORADO

FINANCIAL STATEMENTS  
 COMBINED STATEMENT OF REVENUES,  
 EXPENSES AND CHANGES IN NET POSITION AND FUND BALANCES  
 FOR THE FISCAL YEAR ENDED 6/30/2022, 2021  
 AND COMPARED WITH FISCAL YEAR ENDED 2020-21, 2020

	QUANTITY (\$,000)	PERCENT CHANGE	TOTAL	
			2022-21 2022	2021 2021
<b>REVENUES AND RECEIPTS</b>				
Charges for Services				
Water & Sewer Charges	\$ 1,289,077	\$ -	\$ 1,289,077	\$ 1,289,077
Water & Sewer Tag Charges	25,903	-	25,903	25,209
Road & Utility Charges	-	44,444	44,444	66,079
Miscellaneous Revenues	1,788	1,688	1,000	11,122
Total Operating Revenues	\$ 1,316,768	\$ 46,132	\$ 1,362,924	\$ 1,391,487
<b>EXPENSES AND EXPENSES</b>				
Salaries	\$ 547,311	\$ -	\$ 547,311	\$ 547,311
Travel & Conferences	118,751	-	118,751	105,121
Travel Allow.	285,700	-	285,700	285,211
Services - Other	150,911	-	150,911	149,430
Special Expenses	-	75,700	75,700	85,500
Total Operating Expenses	\$ 1,092,673	\$ 75,700	\$ 1,168,374	\$ 1,172,573
Operating Inflation Control	\$ 111,000	\$ (14,000)	\$ 97,000	\$ 95,000
<b>NON-OPERATING REVENUES AND EXPENSES</b>				
Interest Income	\$ 76,447	\$ 630	\$ 77,077	\$ 49,743
Investment Expenses	(120)	-	(120)	(120)
Total Nonoperating Revenues (Expenses)	\$ 76,327	\$ 630	\$ 76,957	\$ 49,623
Interest Before Operating Inflation	\$ (90,440)	\$ (15,370)	\$ (75,070)	\$ (144,411)
<b>OPERATING TRANSFER IN/OUTS</b>				
From Capital Improvement Fund	\$ -	\$ 14,000	\$ 14,000	\$ 22,744
FY2019 Public Fee Fund	(60,000)	-	(60,000)	(60,000)
To Interest Fund	(12,000)	-	(12,000)	(12,000)
Total Operating Transfer In/Out	\$ (72,000)	\$ 14,000	\$ (58,000)	\$ (49,256)
Net Interest (Flow)	\$ (166,413)	\$ 1,630	\$ (164,783)	\$ (266,033)
Transfers in Before the Inflation	\$ 497	\$ -	\$ 497	\$ -
Uncovered Retired Savings, Payrolling	\$ 2,089,727	\$ 197,441	\$ 2,287,168	\$ 1,820,775
Uncovered Retired Savings, Rolling	\$ 2,014,131	\$ 205,441	\$ 2,219,572	\$ 1,790,764
Transfer of Capital, Beginning	\$ 461,095	\$ -	\$ 461,095	\$ 492,337
Special Funds	-	-	-	-
Government's Contribution	-	-	-	-
Transferred Capital Funding	\$ 111,200	\$ -	\$ 111,200	\$ 400,147

CITY OF WASHINGTON, DC BOARD  
 UNIVERSITY OF THE  
 DISTRICT OF COLUMBIA  
 BOARD OF TRUSTEES  
 BALANCE SHEET  
 YEAR ENDED 2011

ACCOUNT	BALANCE			
	2011 FY11	2010 FY10	2011 FY11	2010 FY10
<b>INVESTMENTS</b>				
Cash	\$ 400	\$ -	\$ 400	\$ 000
Investments, at Fair Value	1,447,000	-	1,447,000	1,000,000
Accounts Receivable	0,000	-	0,000	00,000
Other	0,000	-	0,000	00,000
Prepaid Expenses	0,000	1,000	0,000	0,000
Inventory	0,000	-	0,000	0,000
Due from/To Parent Fund	0,000	0,000	0,000	00,000
Total Investments Assets	\$ 1,447,000	\$ 1,000	\$ 1,447,000	\$ 1,000,000
<b>LIABILITIES</b>				
Due from/To Parent Fund-Student Fund	\$ 0,000	\$ -	\$ 0,000	\$ 0,000
Cash	0,000	-	0,000	0,000
Investments, at Fair Value	1,000,000	-	1,000,000	000,000
Total Liabilities	\$ 1,000,000	\$ -	\$ 1,000,000	\$ 000,000
<b>FIXED ASSETS, NET OF DEPRECIATION</b>				
Land	\$ 0,000	\$ -	\$ 0,000	\$ 00,000
Buildings and Improvements	1,000,000	0,000	1,000,000	1,000,000
Machinery and Equipment	1,000,000	-	1,000,000	1,000,000
Furniture and Fixtures	-	0,000	0,000	00,000
Accumulated Depreciation	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)
Construction in Progress	0,000,000	-	0,000,000	0,000,000
Net Property, Plant and Equipment	\$ 0,000,000	\$ 0,000,000	\$ 0,000,000	\$ 0,000,000
Total Assets	\$ 1,447,000	\$ 1,000	\$ 1,447,000	\$ 1,000,000
<b>LIABILITIES AND EQUITY</b>				
<b>LIABILITIES</b>				
Current Liabilities (Payable from Current Assets)				
Accounts Payable	\$ 0,000	\$ 000	\$ 0,000	\$ 00,000
Accrued Liabilities	0,000	-	0,000	00,000
Current Deposits	-	1,000	0,000	0,000
Prepaid Expenses	0,000	-	0,000	000
Total Current Liabilities (Payable from Current Assets)	\$ 0,000	\$ 1,000	\$ 0,000	\$ 000,000
Current Liabilities (Payable from Non-current Assets)				
Deposits	\$ 0,000	\$ -	\$ 0,000	\$ 0,000
Accounts Payable	0,000	-	0,000	0,000
Total Current Liabilities (Payable from Non-current Assets)	\$ 0,000	\$ -	\$ 0,000	\$ 0,000
Long Term Liabilities				
Payable (Payable from)	\$ 0,000,000	\$ -	\$ 0,000,000	\$ 0,000,000
Total Liabilities	\$ 0,000,000	\$ 1,000	\$ 0,000,000	\$ 0,000,000
<b>EQUITY</b>				
Contributed Capital	\$ 0,000,000	\$ -	\$ 0,000,000	\$ 0,000,000
Reserve for Expenditures	0,000	-	0,000	0,000
Retained	0,000,000	0,000,000	0,000,000	0,000,000
Total Fund Equity	\$ 0,000,000	\$ 0,000,000	\$ 0,000,000	\$ 0,000,000
Total Liabilities and Fund Equity	\$ 0,000,000	\$ 1,000	\$ 0,000,000	\$ 0,000,000

#### ENTERPRISE FUNDS

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

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

CITY OF WINNEMAN, MARYLAND

STATE FUND  
 - EXCESSIVE EXPENSES, FISCAL YEAR  
 CHANGES IN FUND BALANCE FROM FUND BALANCE AVAILABLE YEAR  
 FROM EXPENSES AND FROM THE STATE FUND'S FUND NO. 007

	2006 FUND BALANCE	2007 YEAR	2008 YEAR	2009 YEAR
<b>REVENUE</b>				
Intergovernmental Federal (CDBG) Grant	\$ 66,886	\$ 55,189	\$ 49,000	\$ 49,761
<b>EXPENSES</b>				
Capital Outlay	49,600	(36,471)	208,479	60,179
<b>Excess (Deficiency) of Revenue over Expenses</b>	\$ 17,286	\$ 186,660	\$ 280,521	\$ 11,581
<b>CHANGES IN FUND BALANCE</b>				
Operating Transfer to State (Transfer Tax Fund)	20,800	39,664	1,488	11,000
<b>Excess (Deficiency) of Revenue and Other Financing Sources over (Under) Expenditures</b>	\$ 38,086	\$ 226,324	\$ 282,009	\$ 22,581
Transferred from Other Fund Beginning			(183,000)	
Transferred from Other Fund Ending (2008)			\$ 183,000	

CITY OF BOSSIERE, LOUISIANA  
 STREET GRANT  
 COMPARATIVE BALANCE SHEET  
 JUNE 30, 1971 AND 1970

	<u>JUNE 30,</u> 1971	<u>JUNE 30,</u> 1970
<b>ASSETS</b>		
Due from Capital Improvements Fund	\$ -	\$ -
Due from Other Governments	-	-
	<u>\$ -</u>	<u>\$ -</u>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES:</b>		
Accounts Payable	\$ -	\$ -
Contracts Payable	-	158,111
Retainage Payable	-	17,115
Total Liabilities	<u>\$ -</u>	<u>\$ 175,226</u>
<b>FUND BALANCE:</b>		
Unreserved (Deficit)	-	<u>(175,226)</u>
Total Liabilities and Fund Balance	<u>\$ -</u>	<u>\$ -</u>

#### CAPITAL PROJECTS FUND

**Street Grant** - To account for receipts from Louisiana Community Development Block Grant (LCDBG) and matching amounts to be provided by City, and the expenditure of these funds to accomplish the street enhancement project.

**CITY OF BROWARD COUNTY**

**2014 FINANCIAL YEAR  
STATEMENT OF REVENUE AND EXPENDITURES  
CLAIMED BY FUND BALANCE-BUDGET GROUP BUDGET ACTIVITY  
FOR THE FISCAL YEAR ENDED 6/30/2017  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED 6/30/2016**

	2016 \$0,000		2017 \$0,000	
	ACTUAL	BUDGET	ACTUAL	BUDGET
<b>REVENUES</b>				
Taxes/Fees/Sales Tax	\$ 1,368,800	\$ 1,481,579	\$ 1,378,791	\$ 1,461,963
Interest Income	6,800	11,800	11,800	8,500
Miscellaneous Income	11,800	11,800	-	-
Fund Revenues	\$ 1,387,400	\$ 1,505,179	\$ 139,591	\$ 1,470,463
<b>EXPENSES</b>				
Contract/Commitment				
Salaries	\$ -	\$ -	\$ -	\$ 8,800
Total Contract/Commitment	\$ -	\$ -	\$ -	\$ 8,800
Public Safety				
Asset Improvements	\$ 511,800	\$ 561,800	\$ 511,700	\$ 561,800
Insurance/Supplies	66,000	11,000	66,000	11,700
Total Public Safety	\$ 577,800	\$ 572,800	\$ 577,700	\$ 573,500
Police and Security				
Salaries	\$ 8,000	\$ 18,200	\$ 17,911	\$ 8,400
Equipment	-	-	-	-
Total Police and Security	\$ 8,000	\$ 18,200	\$ 17,911	\$ 8,400
Public Safety				
Salaries	\$ 11,800	\$ 30,000	\$ 11,800	\$ 11,800
Total Public Safety	\$ 11,800	\$ 30,000	\$ 11,800	\$ 11,800
Total Expenditures	\$ 589,600	\$ 601,000	\$ 599,611	\$ 595,300
Interest/Refund of Revenue over Expenditures	\$ 488,800	\$ 894,179	\$ 789,000	\$ 875,163
Other Funding Uses				
Transfers to Capital Projects Fund	\$ -	\$ 1,000	\$ (1,000)	\$ 30,000
Transfers to Police Division	-	-	-	30,000
Transfers to Street Department	100,000	100,000	-	100,000
Transfers to Utility Fund	643,000	551,000	643,000	550,000
Total Other Funding Uses	\$ 743,000	\$ 752,000	\$ 642,000	\$ 610,000
Excess/Deficiency of Revenue over Expenditures and Other Funding Uses	\$ 305,600	\$ 652,179	\$ 287,980	\$ 375,263
Unreserved Fund Balance-Engineering	\$ 564,111	\$ 564,111	\$ -	\$ 564,111
Item				
Reserve for Contingencies	\$ -	\$ 649,700	\$ 649,700	\$ -
Unreserved Fund Balance-Utility	\$ 211,000	\$ 171,000	\$ 211,000	\$ 171,111

CITY OF DENVER, LOBBYISM  
 1994 1% SALES TAX FUND  
 COMPARATIVE BALANCE SHEET  
 FISCAL YEARS 1995 AND 1994

	JUNE 30, 1995	JUNE 30, 1994
<b>ASSETS</b>		
Investment in Cash	\$ 100,000	\$ 100,000
Accounts Receivable	150,913	121,894
Due from Clearing Fund	(11,881)	141,533
<b>Total Assets</b>	<b>\$ 239,032</b>	<b>\$ 263,427</b>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES:</b>		
Accounts Payable	\$ 51,179	\$ 30.0
Accounts Payable	51,000	-
<b>Total Liabilities</b>	<b>\$ 102,179</b>	<b>\$ 30.0</b>
<b>FUND BALANCE:</b>		
Reserved for Encumbrances	\$ 649,793	\$ -
Unreserved (Deficit)	(791,738)	(64,153)
<b>Total Fund Balance</b>	<b>\$ 649,793</b>	<b>\$ 704,153</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 751,972</b>	<b>\$ 738,153</b>

CITY OF ANN ARBOR, MICHIGAN

STATE OF MICHIGAN DEPARTMENT OF TREASURY  
 REPORT OF THE CITY OF ANN ARBOR, MICHIGAN  
 CITY OF ANN ARBOR, MICHIGAN  
 FISCAL YEAR ENDING 06/30/04  
 FISCAL YEAR ENDING 06/30/03  
 YEAR-ENDING ACTUAL BUDGET FOR YEAR ENDING 06/30/04

	06/30/03		06/30/04		DIFFERENCE 03-04
	BUDGET	ACTUAL	BUDGET	ACTUAL	
<b>Other and Recreation</b>					
Council on Aging	\$ 60,000	\$ 60,000	\$ -	\$ -	\$ 60,000
Cable Services	5,000	5,000	-	-	5,000
Food Service	-	68	4,000	-	5,068
Former Park Building	5,000	-	5,000	-	10,000
General Office	14,000	10,000	14,000	-	44,000
L-Street	3,000	3,000	-	-	3,000
Lull Water Area/Closed	2,700	2,700	-	-	5,400
Lull Water Park/Boat Club	1,500	1,500	-	-	3,000
Outdoor Lights	5,000	5,000	10,000	-	10,000
Park Restoration & Improvements	10,000	10,000	10,000	-	-
Parks	500	500	1,500	-	5,000
Tree Planting	5,000	5,000	1,500	-	10,000
Cemeteries/Open	14,000	14,000	14,000	-	-
South Hills Playground	20,000	20,000	20,000	-	20,000
Miscellaneous	-	10,000	-	-	10,000
Total Other and Recreation	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ 100,000
<b>Public Safety</b>					
Department Fire Department	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	-
Department Police Department	15,000	15,000	15,000	15,000	-
Department Public Department	5,000	10,000	5,000	5,000	10,000
Department Police Department	10,000	10,000	10,000	10,000	10,000
Department Fire Department	10,000	10,000	10,000	-	-
Total Public Safety	\$ 65,000	\$ 65,000	\$ 65,000	\$ 30,000	\$ 35,000
Total Expenditures	\$ 165,000	\$ 165,000	\$ 165,000	\$ -	\$ 165,000
<b>Inter-Governmental Revenue and Transfers</b>	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
<b>Other Funding Sources</b>					
Department Capital Projects Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Department Cable Channels Fund	10,000	10,000	-	-	10,000
Department Utility Fund	-	-	-	-	100,000
Department General Fund	-	-	-	-	90,000
Total Other Funding Sources	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ 100,000
<b>Inter-Governmental Revenue and Transfers with Other Funding Sources</b>	\$ 110,000	\$ 110,000	\$ 100,000	\$ 100,000	\$ 110,000
<b>Revenue &amp; Expenditures (Engineering)</b>	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ 100,000
<b>Revenue for Reserves</b>	-	-	-	-	-
<b>Revenue &amp; Expenditures (Total)</b>	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000

STATE OF MISSISSIPPI

STATE DEPARTMENT OF TRANSPORTATION  
 MISSISSIPPI TURNPIKE AUTHORITY, 1998  
 FINANCIAL STATEMENTS PREPARED AND AUDITED  
 IN ACCORDANCE WITH THE SINGLE AUDIT ACT OF 1994  
 AND FUNDAMENTAL ACCOUNTING PRINCIPLES APPLICABLE TO STATE GOVERNMENTS, 1998

	YEAR END 1998			
	1998	1997	1996	1995
<b>REVENUES</b>				
Travel Facility Use	1	1	1	1
Management Services	49,000	100,000	50,000	100,000
Road Worker Salary	40,000	40,000	40,000	40,000
Construction	40,000	100,000	100,000	100,000
Other Revenues	40,000	40,000	40,000	40,000
Maintenance	50,000	50,000	50,000	50,000
ETC Turnback Revenue	10,000	10,000	10,000	10,000
Interest Income	40,000	100,000	100,000	40,000
Total Revenues	1	1	1	1
	279,000	440,000	490,000	480,000
<b>EXPENSES</b>				
General Expenses				
Highway Construction	1	1	1	1
Construction Management Services	40,000	40,000	-	40,000
ETC Turnback	10,000	10,000	-	10,000
Repair Shop Building	20,000	40,000	40,000	40,000
Improvement Safety Building	30,000	30,000	30,000	30,000
Materials Expense	40,000	100,000	100,000	40,000
Construction Public Improvement	-	-	-	-
Post Office	-	-	-	10,000
ETC Turnback	10,000	10,000	-	10,000
Utility & Signs	10,000	10,000	10,000	-
Highway Maintenance Equipment	10,000	10,000	10,000	-
ETC Turnback	40,000	40,000	40,000	40,000
Construction Office	10,000	-	10,000	-
Construction Office	-	-	-	10,000
Construction Development Office	10,000	10,000	10,000	10,000
Construction Sign & Sign	10,000	10,000	10,000	10,000
Construction Office ETC	10,000	10,000	-	10,000
ETC Turnback	10,000	10,000	10,000	10,000
Construction Development	1	1	1	1
	240,000	340,000	340,000	240,000
<b>Public Works</b>				
Construction	1	1	1	1
Construction Office	-	-	-	-
Equipment & Equipment Maintenance	10,000	10,000	10,000	10,000
Equipment Office	-	-	-	-
Material Storage	-	-	-	-
Public	-	-	-	-
Other Expenses	-	-	-	10,000
ETC Turnback	10,000	10,000	10,000	10,000
Material Expense	-	-	-	-
ETC Turnback	10,000	10,000	10,000	10,000
Total Public Works	1	1	1	1
	30,000	30,000	30,000	30,000

CITY OF BIRMINGHAM, LOUISIANA

CAPITAL IMPROVEMENT FUND  
COMPARATIVE BALANCE SHEET  
JUNE 30, 1997 AND 1996

	<u>1997</u>	<u>1996</u>
<b>ASSETS</b>		
Investments, at Cost	\$ 681,794	\$ 906,794
Due from Tax Receivable	11,750	11,804
Due from Operating Fund	149,114	89,837
Total Assets	<u>\$ 842,658</u>	<u>\$ 1,008,435</u>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accounts Payable	<u>\$ 3,332</u>	<u>\$ 141,250</u>
Total Liabilities	<u>\$ 3,332</u>	<u>\$ 141,250</u>
<b>FUND BALANCE:</b>		
Unassigned	<u>\$ 839,326</u>	<u>\$ 867,185</u>
Total Fund Balance	<u>\$ 839,326</u>	<u>\$ 867,185</u>
Total Liabilities and Fund Balance	<u>\$ 842,658</u>	<u>\$ 1,008,435</u>

## CITY OF BOSTON, MASSACHUSETTS

STATE OF MASSACHUSETTS, COMMONWEALTH, 1996  
 STATEMENT OF REVENUE BALANCE SHEET (BUDGETARY ACCOUNTS)  
 FOR THE FISCAL YEAR ENDED JUNE 30, 1997  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1996

	1996 (EST)			1996 (ACTUAL)	1996 (ACTUAL)
	BUDGET	ACTUAL	UNAVAILABLE (UNAPPORTIONED)		
<b>REVENUES</b>					
Interest Income	\$ 600	\$ 624	\$ 0	\$ 624	\$ 624
<b>EXPENSES</b>					
State Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Excess (Deficiency) of Revenues</b>					
Over to operations	\$ 600	\$ 624	\$ 0	\$ 624	\$ 624
Transfer of Fund Balance Beginning	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Excess (deficit) to Revenue for</b>					
Working Loan Program	\$ 600	\$ 624	\$ 0	\$ 624	\$ 624
Transfer of Fund Balance Ending	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF BOSSIERE, LOUISIANA  
 LEASED FUND  
 COMPARATIVE BALANCE SHEET  
 JUNE 30, 1997 AND 1996

	JUNE 30, 1997	JUNE 30, 1996
<b>ASSETS</b>		
<b>RESTRICTED ASSETS:</b>		
Cash on Hand	\$ 6,850	\$ 24,900
Investments	115,000	800,000
Lease Receivable	-	-
<b>Total Assets</b>	<b>\$ 121,850</b>	<b>\$ 824,900</b>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES:</b>		
Due to State of Louisiana	\$ -	\$ -
<b>Total Liabilities</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCE:</b>		
Reserved for Revolving Loan Program	\$ 121,850	\$ 824,900
<b>Total Liabilities and Fund Balance</b>	<b>\$ 121,850</b>	<b>\$ 824,900</b>

STATE OF CALIFORNIA DEPARTMENT OF

REVENUES AND EXPENSES

STATEMENT OF REVENUES, EXPENSES, AND  
 CHANGES IN FUND BALANCES FOR THE FISCAL YEAR ENDING JUNE 30, 1997  
 FOR THE FISCAL YEAR ENDING JUNE 30, 1997  
 NOT COMPARED TO ACTUAL AMOUNTS FOR YEAR ENDING JUNE 30, 1996

	FISCAL YEAR 1997			FUND BALANCE JULY 1, 1996	CHANGE IN FUND BALANCE DURING YEAR	FUND BALANCE JUNE 30, 1997
	BUDGET	ACTUAL	PERCENTAGE DIFFERENCE			
<b>REVENUES</b>						
Unappropriated Revenues	\$ 48,400	\$ 70,173	5	1,000	\$ 71,173	
Miscellaneous Revenues	0	-	(100)	-	-	
<b>Total Revenues</b>	<u>\$ 48,400</u>	<u>\$ 70,173</u>	<u>5</u>	<u>1,000</u>	<u>\$ 71,173</u>	
<b>EXPENDITURES</b>						
Salaries & Benefits	\$ 24,000	\$ 26,074	1	(2,449)	\$ 23,551	
Advertising & Promotion	4,000	4,000	-	-	4,000	
Utilities	3,000	3,000	-	-	3,000	
Travel	1,000	653	347	-	347	
Printing & Postage	1,000	1,000	-	-	1,000	
Health Insurance	140	375	139	-	235	
Insurance	141	480	62	-	339	
Materials	1,200	1,094	19	-	1,094	
Miscellaneous	7,400	8,000	(108)	-	7,892	
<b>Total Expenditures</b>	<u>\$ 46,001</u>	<u>\$ 51,556</u>	<u>1</u>	<u>(2,222)</u>	<u>\$ 49,784</u>	
<b>Change in Fund Balances</b>						
From Appropriated Revenues	\$ 2,400	\$ 4,100	4	(100)	\$ 4,000	
Transfer of Fund Balance-Engineering	\$ 20,000	\$ 20,000	0	-	\$ 20,000	
Transfer of Fund Balance-Printing	\$ 7,600	\$ 7,600	0	(100)	\$ 7,500	

CITY OF BIRMINGHAM, LOUISIANA  
HOTEL/MOTOR TAX FUND  
COMPARATIVE BALANCE SHEET  
JUNE 30, 1997 AND 1996

	JUNE 30, 1997	JUNE 30, 1996
<b>ASSETS</b>		
Cash	\$ 20,514	\$ 20,514
Accounts Receivable	4,064	4,064
<b>Total Assets</b>	<b>\$ 24,578</b>	<b>\$ 24,578</b>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accounts Payable	\$ 83	\$ 83
<b>Total Liabilities</b>	<b>\$ 83</b>	<b>\$ 83</b>
<b>FUND BALANCE</b>		
Unreserved	\$ 24,495	\$ 24,495
<b>Total Fund Balance</b>	<b>\$ 24,495</b>	<b>\$ 24,495</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 24,578</b>	<b>\$ 24,578</b>

## CITY OF WINSTON-SALEM

STATE FUND CASH FLOW  
 REVENUES BY SOURCE, EXPENSES, AND  
 TRANSFER FROM/TO OTHER FUND BALANCES,  
 AND THE FUND BALANCE SHEET FOR THE  
 YEAR ENDED DECEMBER 31, 2007

	2007			2006 FPO ACTUAL
	BUDGET	ACTUAL	CHANGE STATEABLE (UNAVAILABLE)	
<b>REVENUES</b>				
Receipts for Proposed Year	\$ 4,000	\$ 4,000	\$ (1,000)	\$ 7,000
<b>EXPENSES</b>				
Audit Expense	\$ 200	\$ 200	\$ (100)	\$ 700
Transfer to Revenue and Expenditures	\$ 1,500	\$ 1,500	\$ (1,000)	\$ 1,100
Transfer of Fund Balance-Engineering	\$ 147,000	\$ 147,000	\$ -	\$ 147,114
Unrecovered Fund Balance-Engineering	\$ 114,000	\$ 114,000	\$ (1,000)	\$ 147,114

## CITY OF MONROE, LOUISIANA

 PERIODICAL CARE FUND  
 COMPARATIVE BALANCE SHEET  
 (JUNE 30, 1997 AND 1996)

	<u>JUNE 30, 1997</u>	<u>JUNE 30, 1996</u>
<b>ASSETS</b>		
Investment, At Cost	\$ 140,000	\$ 140,000
Due From Clearing Fund	<u>11,712</u>	<u>7,794</u>
Total Assets	<u>\$ 151,712</u>	<u>\$ 147,794</u>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>FUND BALANCE:</b>		
Unassigned	<u>\$ 151,712</u>	<u>\$ 147,794</u>
Total Liabilities and Fund Balance	<u>\$ 151,712</u>	<u>\$ 147,794</u>

## CITY OF DENVER, DENVER

FINANCIAL STATEMENT  
 STATEMENT OF REVENUE, EXPENSE, AND  
 CHANGES FUNDING ACCOUNTS BY FUND HEADLAND ACTUAL  
 FOR THE FISCAL YEAR ENDING 06/30, 1997  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDING 06/30, 1996

	FISCAL YEAR		FUNDING CATEGORIES (PROVISIONAL)	DIFF. TO 1996 ACTUAL
	BUDGET	ACTUAL		
<b>REVENUE</b>				
Taxes	\$ 11,000	\$ 10,000	\$ 0.00	\$ 1,000
Charges for Service	1,000	1,000	0.00	0.00
Fees & Fines	500	500	0	0.00
Miscellaneous Revenue	1,000	700	1,000	0.00
Grant Income	0.00	0.00	-	-
Interest Income	1,000	1,000	1,000	0.00
<b>Total Revenue</b>	<b>\$ 15,500</b>	<b>\$ 14,200</b>	<b>\$ 0.00</b>	<b>\$ 1,300</b>
<b>EXPENSES</b>				
<b>Capital Expenditures</b>				
Salaries	\$ 66,000	\$ 66,000	\$ 0.00	\$ 0.00
Employee Benefits	11,000	10,000	0.00	\$ 1,000
Rents	11,000	10,000	10,000	0.00
Office Supplies/Equipment	1,000	1,000	1,000	0.00
New Equipment	50,000	11,000	50,000	0.00
Printing & Maintenance	11,000	10,000	1,000	0.00
Fuel Fee	1,000	1,000	1,000	0.00
Postage & Freight	500	500	500	0.00
Legal Fees	1,000	500	1,000	-
Insurance	1,000	1,000	1,000	0.00
Utilities	0.00	0.00	0.00	0.00
Services & Work shop	400	400	400	-
Miscellaneous	0.00	0.00	0.00	0.00
<b>Total Expenditures</b>	<b>\$ 160,000</b>	<b>\$ 150,000</b>	<b>\$ 1,000</b>	<b>\$ 10,000</b>
<b>Source of Funds/Transfers</b>				
State Expenditures	\$ 10,000	\$ 1,000	\$ 10,000	\$ 1,000
Recurrent Fund Balance (Engineering)	\$ 11,000	\$ 11,000	\$ -	\$ 0.00
Recurrent Fund Balance (Police)	\$ 11,000	\$ 14,200	\$ 11,000	\$ 3,200

CITY OF MONROE, LOUISIANA  
 LIBRARY FUND  
 COMPARATIVE BALANCE SHEET  
 JUNE 30, 1997 AND 1996

	<u>JUNE 30,</u> <u>1997</u>	<u>JUNE 30</u> <u>1996</u>
<b>ASSETS</b>		
Cash	\$ 111	\$ 111
Accounts Receivable	2,900	-
Inventory, At Cost	118,000	100,000
Due From Clearing Fund	<u>72,969</u>	<u>77,799</u>
Total Assets	<u>\$ 194,980</u>	<u>\$ 175,910</u>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES:</b>		
Accounts Payable	<u>\$ 796</u>	<u>\$ 840</u>
Total Liabilities	<u>\$ 796</u>	<u>\$ 840</u>
<b>FUND BALANCE:</b>		
Unexpended	<u>\$ 184,776</u>	<u>\$ 175,070</u>
Total Liabilities and Fund Balance	<u>\$ 184,572</u>	<u>\$ 175,910</u>

CITY OF DOWNS BUDGET

BUDGET LINE

CITY OF DOWNS FUNDING, EXPENDITURES, AND CHANGES BY FUND TYPE AND FUND GROUP BASED APPROXIMATE FISCAL YEAR ENDING YEAR ENDING 09/30/07 WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDING 09/30/06

	FISCAL YEAR			
	2006	2007	2006	2007
	ACTUAL	BUDGET	ACTUAL	BUDGET
<b>REVENUES</b>				
Taxes	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Miscellaneous Revenue	0.00	0.00	0.00	0.00
Interest Income	0.00	0.00	0.00	0.00
<b>Total Revenues</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>
<b>EXPENDITURES</b>				
<b>Public Works</b>				
Salaries	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000
Employee Benefits	11,000	20,000	2,000	2,000
Supplies	2,000	1,000	800	800
Repairs & Maintenance	80,000	80,000	6,000	6,000
Equipment Rentals	3,000	3,000	0.00	0.00
Auto Exp	1,000	1,000	0.00	0.00
Printing & Postage	100	100	0.00	0.00
Gas & Oil	8,000	10,000	0.00	0.00
Insurance	10,000	10,000	0.00	0.00
Equipment	4,000	5,000	0.00	0.00
U.S. Expense	200	10	0.00	0.00
Miscellaneous	500	500	0.00	0.00
<b>Total Expenditures</b>	<b>\$ 140,000</b>	<b>\$ 140,000</b>	<b>\$ 88,000</b>	<b>\$ 88,000</b>
<b>Transfers (Refunded) Between</b>				
Other Expenditures	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ (10,000)
<b>GRAND FINANCING RESULTS:</b>				
Transfer from Capital	\$ -	\$ -	\$ -	\$ -
Improvement Fund	\$ -	\$ -	\$ -	\$ -
Transfer from Other Funds Tax	\$ 10,000	\$ 10,000	\$ -	\$ -
<b>Transfers to Administrative Department</b>				
Other Administrative Expenditures	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ (10,000)
<b>Transfers to Other Funds</b>				
Transfers to Other Funds	\$ 10,000	\$ 10,000	\$ -	\$ -
<b>Transfers to Other Funds</b>				
Transfers to Other Funds	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ (10,000)

## CITY OF BIRMINGHAM, LOUISIANA

STREET FUND  
COMPARATIVE BALANCE SHEET  
JUNE 30, 1997 AND 1996

	JUNE 30, 1997	JUNE 30, 1996
<b>ASSETS</b>		
Investment At Cost	\$ 500,000	\$ 200,000
Due From Clearing Fund	44,500	70,163
<b>Total Assets</b>	<b>\$ 544,500</b>	<b>\$ 270,163</b>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES:</b>		
Accounts Payable	\$ 3,000	\$ 5,750
<b>Total Liabilities</b>	<b>\$ 3,000</b>	<b>\$ 5,750</b>
<b>FUND BALANCE:</b>		
Unassigned	\$ 541,500	\$ 264,413
<b>Total Liabilities and Fund Balance</b>	<b>\$ 544,500</b>	<b>\$ 270,163</b>





## SPECIAL REVENUE FUNDS

**Street Fund** - To account for the receipt of 8-93 mill tax and the expenses relating to streets, sidewalks, bridges, tree trimming and other related items.

**Library Fund** - To account for the receipt of 3-53 mill tax and the expenses of staffing and operating the Jennings Community Public Library.

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

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

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

**Capital Improvements Fund** - To account for the receipt of 14% (changed in fiscal 1994 from 40%) of the City's 0% sales tax collections, the receipt of revenue sharing funds received, if any, from the federal and state governments and any other budgetary revenues and the subsequent expenditure of these funds which are dedicated to capital improvements.

**1994 1% Sales Tax Fund** - To account for the receipt of a 1% sales tax which was authorized in 1994. This tax is to be collected for a period not to exceed twenty-four (24) years. At least \$500,000 annually is to be used for acquiring, constructing, extending, improving, maintaining and operating sewage collection and disposal facilities for the City, and to pay any bonded or funded indebtedness of the City incurred for sewage collection and disposal facilities. This bond is to be used for street construction and maintenance, drainage, heavy equipment purchases, jail operations, and police pension payments.

STATE OF NEW YORK

COMPTROLLER

STATE OF NEW YORK COMPTROLLER'S OFFICE  
 100 STATE STREET, 10TH FLOOR, ALBANY, NY 12247  
 TELEPHONE: 518-474-8300 FAX: 518-474-8301

ACCOUNT	2011-12 BUDGET			2011-12 ACTUAL (AS OF 10/31)
	GENERAL	UNASSIGNED	COMBINED TOTAL AVAILABLE	
STATE OF NEW YORK	\$	\$	\$	\$
COMBINED STATE				
GENERAL	1,000,000	1,000,000	1,000,000	1,000,000
UNASSIGNED	1,000,000	1,000,000	1,000,000	1,000,000
COMBINED TOTAL	2,000,000	2,000,000	2,000,000	2,000,000
TOTAL STATE	2,000,000	2,000,000	2,000,000	2,000,000
TOTAL LOCAL	1,000,000	1,000,000	1,000,000	1,000,000
TOTAL FEDERAL	1,000,000	1,000,000	1,000,000	1,000,000
TOTAL	4,000,000	4,000,000	4,000,000	4,000,000

CITY OF MEMPHIS, TENNESSEE

GENERAL FUND  
 FINANCIAL STATEMENT OF REVENUES, EXPENSES AND RESOURCES  
 FOR THE YEAR ENDING DECEMBER 31, 2010  
 WITH COMPARISON WITH BUDGET AND PERCENTAGE VARIATION THEREOF BY LINE

FUND - SERVICE	2010 ACTUAL			2009 ACTUAL	PERCENTAGE VARIATION
	BUDGET	ACTUAL	DIFFERENCE		
<b>PAID - SERVICE</b>					
<b>EXPENSES - SERVICE</b>					
Salaries	\$ 6,624	\$ -	\$ 6,624		100.00
Employee Benefits	2,700	57	2,643		98.63
Supplies & Materials	500	1,070	570		114.00
Utilities	100	100	0		100.00
Printing & Repro	100	80	20		80.00
Travel	100	-	100		100.00
Telephone	100	1,000	900		900.00
Miscellaneous	100	100	0		100.00
TOTAL	10,824	12,487	1,663		142.99
Total Change - Expense	\$ 4,200	\$ 12,487	\$ 8,287		197.31
<b>REVENUES</b>					
Salaries	\$ -	\$ -	\$ -		
Employee Benefits	100	271	171		171.00
Utilities	100	1,000	900		900.00
Printing & Repro	100	1,000	900		900.00
Other State & Federal Revenues	10,000	10,000	0		100.00
Miscellaneous	100	1,000	900		900.00
TOTAL	10,400	13,271	2,871		276.06
Total Revenues	\$ 10,400	\$ 13,271	\$ 2,871		276.06
<b>PROPERTY AND SERVICE</b>					
<b>EXPENSES</b>					
Salaries	\$ 6,500	\$ 10,000	\$ 3,500		53.85
Employee Benefits	2,500	5,500	3,000		120.00
Supplies	1,000	1,000	0		100.00
Supplies & Materials	1,000	1,000	0		100.00
Utilities	1,000	1,000	0		100.00
Printing & Repro	1,000	1,000	0		100.00
Travel	1,000	1,000	0		100.00
Telephone	1,000	1,000	0		100.00
Miscellaneous	100	100	0		100.00
TOTAL	18,100	23,100	5,000		270.77
Total Expenses	\$ 18,100	\$ 23,100	\$ 5,000		270.77
<b>OTHER REVENUES</b>					
Salaries	\$ 1,000	\$ 1,000	\$ 0		100.00
Employee Benefits	1,000	1,000	0		100.00
Utilities	1,000	1,000	0		100.00
Supplies & Materials	1,000	1,000	0		100.00
Utilities	100	100	0		100.00
Printing & Repro	100	100	0		100.00
Travel	1,000	1,000	0		100.00
Telephone	1,000	1,000	0		100.00
Miscellaneous	100	100	0		100.00
TOTAL	8,100	8,100	0		100.00
Total Revenues	\$ 8,100	\$ 8,100	\$ 0		100.00
<b>OTHER SERVICES</b>					
Salaries	\$ 1,000	\$ 1,000	\$ 0		100.00
Supplies & Materials	1,000	1,000	0		100.00
Utilities	100	100	0		100.00
Printing	100	100	0		100.00
Travel	1,000	1,000	0		100.00
Telephone	1,000	1,000	0		100.00
Miscellaneous	100	100	0		100.00
TOTAL	6,200	6,200	0		100.00
Total Revenues	\$ 6,200	\$ 6,200	\$ 0		100.00
<b>TOTAL</b>	\$ 35,024	\$ 45,758	\$ 10,734		307.67

NET INCOME STATEMENT

CONSOLIDATED  
STATEMENT OF OPERATIONS OF THE CORPORATION OF GREAT BAY  
FOR THE PERIOD ENDED 31 DECEMBER 2017  
AND FOR THE PERIOD ENDED 31 DECEMBER 2016

	2017				2016
	Revenue	Expenses	Financial Expenses	Other Income	
<b>REVENUE AND OTHER INCOME</b>					
Interest	16,871	16,871	16,871	16,871	17.7%
Dividends	5,000	5,000	5,000	5,000	5.3%
Expenses Reimbursed	272,414	272,414	272,414	272,414	28.7%
Other Income	4,300	4,300	4,300	4,300	4.5%
Revenue & Other Income	298,585	298,585	298,585	298,585	31.2%
Costs Inc.	2,140	2,140	2,140	2,140	2.3%
Storage & Freight	1,344	1,344	1,344	1,344	1.4%
General Admin.	5,000	5,000	5,000	5,000	5.3%
Professional Fees	2,000	2,000	2,000	2,000	2.1%
Office Exp.	2,000	2,000	2,000	2,000	2.1%
Advertising & Publicity	2,000	2,000	2,000	2,000	2.1%
Other Exp.	2,000	2,000	2,000	2,000	2.1%
Marketing & Selling	700	700	700	700	0.7%
Research	20,000	20,000	20,000	20,000	21.1%
Other	2,000	2,000	2,000	2,000	2.1%
Expenses & Other Income	30,824	30,824	30,824	30,824	32.5%
Financial Expenses	2,000	2,000	2,000	2,000	2.1%
Other Income	2,000	2,000	2,000	2,000	2.1%
<b>Net Income</b>	<b>267,761</b>	<b>267,761</b>	<b>267,761</b>	<b>267,761</b>	<b>28.2%</b>
<b>Net Other Income</b>					
Interest	5,000	5,000	5,000	5,000	5.3%
Expenses Reimbursed	100	100	100	100	0.1%
Other	700	700	700	700	0.7%
Revenue & Other Income	5,800	5,800	5,800	5,800	6.1%
Costs Inc.	800	800	800	800	0.8%
Storage & Freight	200	200	200	200	0.2%
General Admin.	200	200	200	200	0.2%
Other	400	400	400	400	0.4%
Expenses & Other Income	1,200	1,200	1,200	1,200	1.3%
Financial Expenses	2,000	2,000	2,000	2,000	2.1%
Other Income	2,000	2,000	2,000	2,000	2.1%
<b>Net Other Income</b>	<b>2,600</b>	<b>2,600</b>	<b>2,600</b>	<b>2,600</b>	<b>2.7%</b>
<b>Net Income &amp; Other Income</b>					
Interest	21,871	21,871	21,871	21,871	23.0%
Dividends	5,000	5,000	5,000	5,000	5.3%
Expenses Reimbursed	272,414	272,414	272,414	272,414	28.7%
Other Income	6,300	6,300	6,300	6,300	6.6%
Revenue & Other Income	305,585	305,585	305,585	305,585	32.0%
Costs Inc.	2,940	2,940	2,940	2,940	3.1%
Storage & Freight	1,544	1,544	1,544	1,544	1.6%
General Admin.	5,000	5,000	5,000	5,000	5.3%
Professional Fees	2,000	2,000	2,000	2,000	2.1%
Office Exp.	2,000	2,000	2,000	2,000	2.1%
Marketing & Selling	700	700	700	700	0.7%
Research	20,000	20,000	20,000	20,000	21.1%
Other	2,000	2,000	2,000	2,000	2.1%
Expenses & Other Income	33,824	33,824	33,824	33,824	35.3%
Financial Expenses	2,000	2,000	2,000	2,000	2.1%
Other Income	2,000	2,000	2,000	2,000	2.1%
<b>Net Income &amp; Other Income</b>	<b>271,761</b>	<b>271,761</b>	<b>271,761</b>	<b>271,761</b>	<b>28.5%</b>



STATE OF MICHIGAN

GENERAL FUND

STATE DEPARTMENT OF TREASURY AND FINANCE

STATE DEPARTMENT OF TREASURY AND FINANCE

FOR THE YEAR ENDING DECEMBER 31, 2022

WITH COMPARISON OF THE PREVIOUS YEAR AND PERCENTAGE CHANGES

	2022		2021		2020	
	AMOUNT	PERCENT	AMOUNT	PERCENT	AMOUNT	PERCENT
<b>REVENUES</b>						
<b>State</b>						
Contributions	\$	10,000	\$	10,000	\$	10,000
Michigan Tax		1,200,000		1,200,000		1,200,000
Other Revenues		40,000		40,000		40,000
<b>Expenses and Credits</b>						
Administrative Expenses		10,000		10,000		10,000
State Departmental Expenses		10,000		10,000		10,000
Other Expenses		10,000		10,000		10,000
<b>Administrative Expenses</b>						
Salaries		10,000		10,000		10,000
Benefits		10,000		10,000		10,000
Travel		10,000		10,000		10,000
Supplies		10,000		10,000		10,000
Telephone		10,000		10,000		10,000
Printing		10,000		10,000		10,000
Postage		10,000		10,000		10,000
Miscellaneous		10,000		10,000		10,000
Total		10,000		10,000		10,000
<b>Net Increase</b>						
Total		10,000		10,000		10,000
<b>Other</b>						
Contributions		10,000		10,000		10,000
Michigan Tax		1,200,000		1,200,000		1,200,000
Other Revenues		40,000		40,000		40,000
Administrative Expenses		10,000		10,000		10,000
State Departmental Expenses		10,000		10,000		10,000
Other Expenses		10,000		10,000		10,000
<b>Net Increase</b>						
Total		10,000		10,000		10,000
<b>Other</b>						
Contributions		10,000		10,000		10,000
Michigan Tax		1,200,000		1,200,000		1,200,000
Other Revenues		40,000		40,000		40,000
Administrative Expenses		10,000		10,000		10,000
State Departmental Expenses		10,000		10,000		10,000
Other Expenses		10,000		10,000		10,000
<b>Net Increase</b>						
Total		10,000		10,000		10,000

CITY OF BIRMINGHAM, ALABAMA  
 GENERAL FUND  
 COMPARATIVE BALANCE SHEET  
 JUNE 30, 2013 AND 2012

	<u>JUNE 30,</u> <u>2013</u>	<u>JUNE 30,</u> <u>2012</u>
<b>ASSETS</b>		
<b>ASSETS:</b>		
Cash	\$ 18,447	\$ 79,159
Investments, at Cost	1,058,088	1,000,000
Accounts Receivable	179,878	171,947
Inventory	56,547	54,170
Due From Other Funds	<u>218,094</u>	<u>177,790</u>
<b>Total Assets</b>	<b><u>\$ 1,480,054</u></b>	<b><u>\$ 1,383,066</u></b>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES:</b>		
Accounts Payable	\$ 108,218	\$ 54,440
Due to Other Governments	<u>1</u>	<u>1</u>
<b>Total Liabilities</b>	<b><u>\$ 108,219</u></b>	<b><u>\$ 54,441</u></b>
<b>FUND BALANCE:</b>		
Reserved for Encumbrances	\$ 470,068	\$ 1
Reserved for Inventory	56,547	54,170
Reserved for Impact Fee	30,000	30,000
Unassigned	<u>673,087</u>	<u>1,277,995</u>
<b>Total Fund Balance</b>	<b><u>\$ 1,231,614</u></b>	<b><u>\$ 1,362,166</u></b>
<b>Total Liabilities and Fund Balance</b>	<b><u>\$ 1,480,053</u></b>	<b><u>\$ 1,383,067</u></b>

#### GENERAL FUND

To account for monies traditionally associated with governments which are not required to be accounted for in another fund and to account for the receipts and use or transfer of 80% (changed in fiscal 1999 from 60%) of the proceeds of the City's 1% Sales and Use tax. These taxes are dedicated to: Establishing, acquiring, reconstructing, improving, operating & maintaining (1) streets, sidewalks, and bridges; (2) drains & drainage facilities; (3) sewerage facilities; (4) water & sewage disposal works; (5) garbage & solid waste facilities; (6) public parks and recreational facilities; (7) fire department stations and equipment, including fire trucks; (8) police department stations and equipment, and furnishings for any of the aforesaid public works, improvements and facilities, including salaries of City employees.

FINANCIAL STATEMENTS OF INDIVIDUAL FUNDS  
AND ACCOUNT GROUPS

CITY OF BOSSIERE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1997

Operating Transfers:			
In	967,089	16,808	983,897
Out	(112,608)	-	(112,608)
Net Income (Loss)	854,481	1,444	855,925
Property, Plant & Equipment:			
Additions & Transfers In	4,643,979	24,643	4,768,622
Deletions & Transfers Out	39,377	-	39,377
Net Working Capital	1,098,082	15,798	1,213,880
Total Assets	9,401,372	281,462	9,682,834
Total Equity	3,868,619	259,685	4,128,304

**(12) FEDERAL GRANT**

The City participates in a federally assisted grant program. These programs are subject to the program compliance rules by the grantors. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time. The City's management feels such disallowances, if any, will be immaterial.

**(18) CONTRIBUTED CAPITAL**

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

**(19) RESTATEMENT**

The accompanying financial statements as of June 30, 1996 have been restated to correct the following errors in the General Fund:

In the General Fund, Intergovernmental Revenues were increased by \$107,996. Salaries expense for the fire, police, and legal departments of the General Fund were increased by the same amount. This error was caused by failure to record state supplemental pay received by the City on behalf of its fire, police, and emergency employees in the fiscal year ending June 30, 1996.

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

During 1996 the City implemented GASB Statement No. 24, *Accounting and Financial Reporting for Certain Grants and Other Financial Assistance*. This standard requires the City to report in the financial statements on-behalf funding payments made by the State of Louisiana to certain groups of city employees. Supplementary salary payments are made by the state directly to certain groups of employees. The City is not legally responsible for these salaries. Therefore, the basis for recognizing the revenue and expenditure payments is the actual contributions made by the state. For 1997, the state paid supplemental salaries to the City's police, firemen and city marshal. On-behalf payments recorded as revenues and expenditures in the general fund financial statements for 1997 totaled \$114,852.

## CITY OF BIRMINGHAM, ALABAMA

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1997

	Balance		Additions		Deletions		Balance	
	July 1, 1996	\$ Transfers In	\$	\$	\$	\$	June 30, 1997	
Land	\$ 176,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 176,000	
Buildings & Improvements	2,091,116	24,000	-	-	-	-	2,115,116	
Machinery & Equipment	1,851,578	88,000	-	15,071	-	-	1,934,649	
Furniture & Fixtures	49,431	-	-	-	-	-	49,431	
Construction in Progress	1,180,173	1,180,173	-	-	-	-	2,360,346	
	\$ 4,348,298	\$ 4,292,173	\$ -	\$ 15,071	\$ -	\$ -	\$ 8,655,542	

A summary of proprietary (fixed type Utility Fund and Zephyr Complex Fund) property, plant and equipment at June 30, 1997 follows:

	Utility Fund		Zephyr Complex Fund		Total	
	\$	\$	\$	\$	\$	\$
Land	\$ 176,000	\$ -	\$ -	\$ -	\$ 176,000	\$ -
Buildings & Improvements	1,821,940	-	409,823	-	2,231,763	2,231,763
Machinery & Equipment	1,851,578	-	-	-	1,851,578	1,851,578
Furniture & Fixtures	-	-	49,431	-	49,431	49,431
Construction in Progress	1,180,173	-	-	-	1,180,173	1,180,173
Total	\$ 4,829,701	\$ -	\$ 409,823	\$ -	\$ 5,239,524	\$ 5,239,524
Less: Accumulated Depreciation	(1,268,381)	(-)	(274,068)	(-)	(1,542,449)	(-)
Net	\$ 3,561,320	\$ -	\$ 135,755	\$ -	\$ 3,697,075	\$ 3,697,075

Depreciation for the year ended June 30, 1997 was \$179,896.

Interest capitalized into construction in progress for the year ended June 30, 1997 was \$112,827.

(12) COMPENSATION PAID TO MAYOR AND CITY COUNCIL

Greg Marshall, Mayor	\$ 26,100
Michael Iker	6,800
Clarence Levy, Jr.	6,800
Wilfred A. Hensel	6,800
Artie Henry	6,800
Mildred Davis	6,800
Total	\$ 56,100

(16) SEGMENT INFORMATION FOR ENTERPRISE FUNDS

The City maintains two enterprise funds which provide utility (water and sewer) and an office/government complex. Segment information for the year ended June 30, 1997 was as follows:

	Office/ Apartment Complex		Total Enterprise Funds	
	Public Utility	\$	\$	\$
Operating Revenues	\$ 1,214,639	\$ 65,698	\$ 1,280,337	\$ 1,280,337
Depreciation	181,577	27,215	208,792	208,792
Operating Income (Loss)	103,500	(14,891)	88,609	88,609

CITY OF MONROE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS  
APRIL 30, 1993

adequately covered by liability insurance presently enforced by the City, except for policy deductibles which are considered to be immaterial.

The City has been notified by the general contractor of the sewage plant project that it is due an additional sum of \$350,000 to \$400,000. The City has asserted a claim against the contractor for \$150,000 for work not completed and liquidated damages. The contractor has indicated that it intends to file litigation if the matter is not resolved. In the opinion of the City Attorney, no resolution is expected.

**11) COMMITMENTS AND CONTINGENCIES**

The City of Monroe is under an administrative order issued by the United States Environmental Protection Agency (EPA) in 1984 for violations of the effluent quality requirements established by the EPA. To comply with this order, the City began construction of a new wastewater treatment facility that will meet the requirements of the EPA's administrative order. Due to the "Good Faith" effort by the City, the EPA has updated and implemented its order to allow the City time to construct and begin operations of the new facility. The EPA has not proposed any monetary fines for noncompliance. The current cost estimate of the project is \$6,500,000.

**12) OTHER RESERVES AND DESIGNATIONS**

A reservation of fund balance in the General Fund has been made to provide for impact fees that may result from the acceptance by the City of the Cozy Park Housing Development. The reservation was made in the previous fiscal year, however, the potential for impact fees still remains.

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

Reservation of fund balance has been made in the General and 1994 1% Sales Tax Fund for construction contracts in progress as of June 30, 1993. The General Fund is financing the construction of the public facilities building and 1994 1% Sales Tax Fund is financing various street improvements.

**13) CASH AND CASH EQUIVALENTS**

For purposes of the Statement of Cash Flows, the Utility Fund, Style Complex Fund and Police Pension Fund considers only demand deposit accounts (including restricted assets) with financial institutions and amounts due from the clearing fund to be cash equivalents.

**14) FIXED ASSETS**

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

## CITY OF BIRMINGHAM, LOUISIANA

NOTE 5 TO FINANCIAL STATEMENTS  
JUNE 30, 1997

system, this deposit is reduced less the amount of any charges outstanding against the account. Due to the shortage of restricted assets available to refund customer deposits, \$3,816 of unearned earnings from FICA reserved, which represent the excess of customer deposits over assets restricted for that purpose.

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

During the fiscal year ended June 30, 1996, the City issued a bond to the Department of Environment and Quality (DEQ) of the State of Louisiana to acquire funds necessary to construct a new wastewater treatment facility. A requirement of the loan and pledge agreement was the establishment of a sinking fund and reserve fund to insure the payment of the bond principal and interest. During the Interest Loan Period, an amount equal to the interest accruing on the bond must be established in the sinking fund until paid. During the Permanent Loan Period, an amount equal to the principal and interest must be established in the sinking fund until paid. In addition during the Permanent Loan Period, a sum at least equal to 25% of the amount established in the sinking fund must be established in the reserve fund. The total amount to be established in the reserve fund will be determined by the DEQ when the project is complete and total bonded debt is owed to the City. To comply with the loan and pledge agreement, the City restricted cash in the Clergy Fund.

DEPOSITS AND INVESTMENTS DEPOSITED WITH FINANCIAL INSTITUTIONS

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

The City's cash and investments (Certificates of Deposit) as of June 30, 1997 deposited with financial institutions are categorized as follows to give an indication of the level of risk at year-end as follows:

Insured (FDIC)	\$ 344,006
Uninsured/covered (Financial agents' securities are pledged to the City and held by the financial agents' third party agent institution)	2,258,870
Total Bank Balance	\$ 2,792,096

As of June 30, 1997, the City had investments with the Louisiana Asset Management Pool (LAMPS) totaling \$2,034,108, which approximates market value of the securities. LAMPS is an investment pool, administered by the Treasurer of the State of Louisiana, which invests in various open securities not listed by state statute.

(II) LITIGATION

The City is involved in law suits for collection of incorrect sales tax, wrongful arrest, and several claims involving personal injury. In the opinion of the City's attorney, these suits are without merit and it

CITY OF MONROE, LOUISIANA  
 NOTES TO FINANCIAL STATEMENTS  
 June 30, 1997

Condensed financial information for the Jefferson Davis Parish Sanitary Landfill as of December 31, 1996 (the latest available audited financial statements) were as follows:

	Total	Funding 102.1 1997a
Total assets	\$ 3,485,183	\$ 1,457,911
Total liabilities	12,086	2,436
Total Equity	3,473,197	1,455,475
Total liabilities and equity	3,485,183	1,457,911
Total revenues	778,289	327,812
Total expenditures	618,287	257,813
Net increase in fund balance	160,002	70,000

As of December 31, 1996, the Commission had no long-term debt outstanding.

For the year ended June 30, 1997, the City received \$489,511 from this Commission as its proportionate distribution.

**(7) CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets follows:

	Balance July 3, 1996	Additions & Transfers In	Deletions & Transfers Out	Balance June 30, 1997
Land	\$ 903,346	\$ 288,178	\$ -	\$ 1,201,524
Buildings & Improvements	2,718,820	78,580	-	2,797,400
Machinery & Equipment	1,989,820	190,626	141,869	2,038,580
Construction in Progress	-	187,181	-	187,181
	\$ 5,622,990	\$ 654,565	\$ 141,869	\$ 7,136,691

**(8) RESTRICTED ASSETS AND RESERVE RETAINED EARNINGS UNLID BALANCES**

At June 30, 1997 restricted assets consisted of the following:

Cash-Water & Sewer Deposit Account	\$ 13,649
Investment-Certificate of Deposit, Water & Sewer Deposit Account	110,000
Cash-LCDRG Fund	6,853
Investment-Certificate of Deposit, LCDRG Fund	125,000
Due from Closing Fund-Utility Fund	90,624
Total	\$ 306,126

The Water and Sewer Deposit account assets, a component of the Utility Fund, are restricted to pay customer deposits in the amount of \$127,505 at June 30, 1997. When a customer withdraws from the

CITY OF JENNINGS, OKLAHOMA  
NOTICE TO BENEFICIAL STATEMENTS  
JUNE 30, 1992

contributions to the System for the years ending June 30, 1991, 1990 and 1989, were \$690, \$677, and \$676, respectively, equal to the required contributions for each year.

#### F. Police Pension and Relief Trust Fund

Through December 31, 1985, the City of Jennings sponsored a retirement plan for certain police employees that was funded by liquor licenses, coat fines and a transfer from the City's general fund. Participation was limited as this plan had been phased out and replaced with participation in the Social Security System. Police employees employed at that time were allowed to continue their participation with this plan. All participants in the plan have retired and are receiving benefits.

However, with the mandatory coverage of all other police employees by the Municipal Police Employees Retirement System (MPERS) beginning in the fiscal year ended June 30, 1994, there was a provision allowing for the merger of this plan with MPERS. The City elected to merge this plan and on January 1, 1996, MPERS assumed responsibility for pension benefits being paid to participants in this plan. The City has not determined the appropriate disposition of the assets remaining in this fund, and therefore, has continued its existence.

#### G. LANDFILL JOINT VENTURE

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

Locality	Number of Households	Percentage
Jennings	4,184	.431196
Widish	1,167	.118129
Lake Arthur	1,217	.127684
Parishes (including Jennings, Widish, Lake Arthur, & Ittam)	3,392	.....33.7951
Totals	8,859	1.000000

The Commission consists of six commissioners as follows: two residents of Jennings, one resident of Widish, one resident of Lake Arthur, and two residents of Jefferson Davis Parish living outside the city limits of the Jennings, Widish, Lake Arthur and Ittam. The Commission members are to be appointed by the governing body of their place of residence.

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

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

**Plan Description.** Membership in the Louisiana Firefighters' Retirement System is mandatory for all full-time firefighters employed by a municipality, parish, or fire protection district that did not enact an ordinance before January 1, 1980, exempting itself from participation in the System. Employees are eligible to retire at or after age 55 with at least 12 years of creditable service or at or after age 70 with at least 20 years of creditable service. Upon retirement, members are entitled to a retirement benefit payable monthly for life, equal to 5-1/3 percent of their final-average salary for each year of creditable service, not to exceed 100 percent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joint months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 (or at or after age 70 with at least 20 years of creditable service at termination) and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established or amended by state statute.

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

Firefighters' Retirement System, Post Office Box 9495, Baton Rouge, Louisiana 70804, or by calling (504) 925-4060.

**Funding Policy.** Plan members are required by state statute to contribute 0.0 percent of their annual covered salary and the City of Jennings is required to contribute at an actuarially determined rate. The current rate is 0.0 percent of annual covered payroll. The contribution requirements of plan members and the City of Jennings are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:305, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The City of Jennings' contributions to the System for the year ending June 30, 1990, 1990, and 1990, were \$18,462, \$17,124, and \$25,942, respectively, equal to the required contributions for each year.

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

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

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana State Employees Retirement System, P.O. Box 44013, Capitol Station, Baton Rouge, Louisiana 70804-0113 or by calling 1-800-276-3880.

**Funding Policy.** Plan members are required by state statute to contribute 11.3 percent of their annual covered salary and the City of Jennings is required to contribute at an actuarially determined rate. The current rate is 12.4 percent of annual covered payroll. The contribution requirements of plan members and the City of Jennings are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:305, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The City of Jennings'

## CITY OF JENNIS, LOUISIANA

STATE FINANCIAL STATEMENTS  
JUNE 30, 2007

March 1, 1998	\$ 250,000
March 1, 1999	260,000
March 1, 2000	262,000
March 1, 2001	275,000
March 1, 2002	280,000
Five years ended March 1, 2007	1,525,000
Five years ended March 1, 2003	1,775,000
Four years ended March 1, 2015	1,685,000
<b>Total</b>	<b>\$6,315,000</b>

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

**15. PENSION PLANS**

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

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

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

All permanent employees working at least 30 hours per week who are not covered by another pension plan and are paid wholly or in part from municipal funds and all elected municipal officials are eligible to participate in the System. Under Plan B, employees who retire on or after age 60 with at least 30 years of creditable service or at or after age 55 with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 2 percent of their final-average monthly salary in excess of \$1000 for each year of creditable service. Furthermore, employees with at least 10 years of creditable service, but less than 30 years, may take early retirement benefits commencing at or after age 60, with the basic benefit reduced 3 percent for each year retirement precedes age 62, unless he has at least 30 years of creditable service. In any case, monthly retirement benefits paid under Plan B cannot exceed 60 percent of final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or non-consecutive months that produce the highest average. Employees who terminate with

## CITY OF MONROE, LOUISIANA

BUDGET TO BUDGET STATEMENT  
JUNE 30, 1997

(FUND)	INTERFUND- RECEIVABLE	INTERFUND PAYABLE
General Fund	\$ 276,694	-
Special Revenue Funds:		
Street Fund	44,283	-
Library Fund	32,903	-
Personal Care Fund	11,212	-
Capital Improvements Fund	149,274	-
1994 1/2% Sales Tax Fund	134,992	-
Enterprise Funds:		
Utility Fund-Restricted	30,624	-
Utility Fund	167,238	-
Ziglar Complex Fund	35,833	-
Fiduciary Funds:		
Pension Trust Fund	22,329	-
Clearing Fund	-	825,730
	\$ 925,278	\$ 825,730

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

The following table summarizes the changes in long-term obligations during the year ended June 30, 1997:

	(000)	Accumulated	
	Final Payable	Unpaid Loans	Total
Balance, June 30, 1996	\$ 1,136,278	\$ 47,424	\$ 1,183,694
Additions	4,384,858	55,432	4,440,290
Retirements	(385,000)	(47,430)	(432,430)
Balance, June 30, 1997	\$ 5,136,136	\$ 55,426	\$ 5,191,562

On December 1, 1995, the City entered into a loan and pledge agreement with the Department of Environment and Quality (DEQ) of the State of Louisiana and issued a Public Improvement Sales Tax Bond in the total amount of \$6,580,000. The bond shall bear interest at a rate of two and fifty-five one hundredths percent (2.55%) per annum on the outstanding principal balance. In addition, an administrative fee of one-half of one percent (0.5%) per annum on the outstanding principal balance; for a constant rate of two and ninety-five one hundredths percent (2.95%) per annum on the outstanding principal balance.

This bond was issued to provide funding necessary to construct a new wastewater treatment facility and improve and repair existing lift stations and distribution systems. The initial Loan Period began on December 1, 1995 and will continue through the completion of the project. During this period, only interest on the bond will be due and payable on March 1 and September 1 of each year. Once the project is complete, the Payment 1 Loan Period will begin and continue through March 1, 2016. During this period, scheduled payments of interest will be due and payable on March 1 and September 1 of each year and principal will be due on March 1 of each year as follows:

The following schedule of principal payments is based on the assumption that the total \$6,580,000 will be borrowed from the DEQ. In 1997, \$385,000 of principal was repaid.

CITY OF HONOLULU, HAWAII  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1997

**M. CAPITALIZATION OF INTEREST COST**

FASB Statements No. 34, Capitalization of Interest Cost, and No. 62, Capitalization of Interest Cost in Statements Involving Certain Tax-Exempt Borrowings and Certain Gifts and Grants, require that interest cost (net of interest received) during the construction phase of major capital projects be capitalized if financed with borrowed tax-exempt debt. The objective of capitalizing interest are (a) to obtain a measure of acquisition cost that more closely reflects the enterprise's total investment in the asset, and (b) to charge a cost that relates to the acquisition of a resource that will benefit a future period against the revenues of the period benefited.

The amount of interest cost capitalized on major capital projects acquired/constructed with proceeds of tax-exempt tax-exempt debt includes all interest cost of the borrowing less any interest earned on related interest-bearing investments acquired with proceeds of the related tax-exempt borrowings from the date of the borrowing until the funds are ready for their intended use. Interest cost capitalized for the period ending June 30, 1997 is disclosed by project in Note M, Fixed Assets.

**(2) PROPERTY TAXES**

**A. MILLAGE**

Taxes are levied on November 15 and payable by December 31. The City bills and collects its own property taxes. The property tax millage in effect at June 30, 1997 according to Ordinance No. 1-903, was as follows:

General Millage	3.48	Mills
Street Maintenance	8.98	
Library Maintenance	3.93	
Total	16.39	Mills

There are no material taxes receivable as of June 30, 1997 as all taxes have either been collected or property have been sold and sold.

**(3) REQUIRED INDIVIDUAL FUND DISCLOSURES**

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

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

Parsonal Care Fund expenditures of \$292 exceeded appropriations of \$380  
Herd/Mead Tax Fund expenditures of \$63,583 exceeded appropriations of \$45,663.

**B. Deficits in fund balance or retained earnings of individual funds at June 30, 1997-**

1% Sales Tax Fund had a deficit fund balance of \$18,138.

**C. Individual fund interfund receivable and payable balances-**

Such balances at June 30, 1997 were-

CITY OF JEFFERSON, LOUISIANA  
NOTICE TO MUNICIPAL DEBT HOLDERS  
JUNE 30, 1997

**H. BAD DEBTS:**

Uncollectible amounts due for customers' utility receivables, since they are immaterial, are recognized as bad debts through a "write-off" at the time information becomes available which would indicate the unavailability of the particular receivable. If bad values were becoming available, the property involved is seized and sold as of May 31 of the official fiscal year, and therefore, all material bad values have been collected as of the end of the current fiscal year.

**I. INVENTORY:**

Inventory in the General Fund consists of miscellaneous office supplies and merchandise held for resale by the Tipper Store. The inventory of the Tipper Store is valued at Cost. Reported inventory is equally offset by a fund balance reserve which indicates that it does not constitute "available expendable resources" even though it is a component of net current assets. Other inventories in the General and Special Revenue Funds consist of expendable supplies held for consumption. Their cost is recorded as an expenditure at the time the individual inventory items are purchased.

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

**J. COMPARATIVE DATA:**

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

**K. TOTAL COLUMNS ON COMBINED STATEMENTS - OVERVIEW:**

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

**L. ACCUMULATED VACATION AND OTHER LEAVE PROGRAMS:**

The City provides leave for vacation, sickness and illness, personal business and an unpaid leave (sabbatical) program. Vacation leave is provided for all employees with one or more years of service. It ranges from 15 to 20 days per year depending on length of service. Sickness and illness leave of 3 to 30.5 days is provided depending on length of service and the department in which the employee serves. These days of leave is provided for personal business each year and two to four days of leave is awarded to employees annually for safety on their job.

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

CITY OF BIRMINGHAM, ALABAMA  
POLICE FINANCIAL STATEMENTS  
JUNE 30, 1997

**F. BUDGETS AND BUDGETARY ACCOUNTING**

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

1. The City Clerk prepares an operating departmental budget, a pay plan budget, and a capital improvement budget and submits these budgets to the Mayor and City Council no later than 60 days prior to the beginning of each fiscal year.
2. A summary of the total proposed budgets is published and the public notified that the proposed budgets are available for public inspection. At the same time, a public hearing is called.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is adopted through passage of an ordinance prior to the commencement of the fiscal year for which the budget is being adopted.
5. The City Clerk is authorized to transfer budgeted amounts within departments, within any fund except for salary items and capital improvement items which cannot be amended without City Council approval. Budgetary amendments involving the transfer of funds from one department, program or function to another or involving increases in expenditures resulting from revenues exceeding previous estimated requires the approval of the City Council.
6. Fiscal budgetary integration is used as a management control device by all funds during the year.
7. Budgets for all funds, except the Voluntary and Capital Projects Funds, which have no adopted budgets, are adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgetary amounts shown on the financial statements were amended by the City Council on October 8, 1996, January 14, 1997, April 8, 1997 and June 10, 1997.
8. All budgetary appropriations lapse at the end of each fiscal year.

**F. INVESTMENTS**

Investments are stated at cost or amortized cost. Discounts and premiums, if any, on the purchase of investments are amortized over the life of the investment resulting from the date of purchase to the date of maturity.

**G. ENCUMBRANCES**

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

CITY OF BISMARCK, NORTH DAKOTA

NOTES TO FINANCIAL STATEMENTS  
 June 30, 1997

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

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

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date donated. There was capital outlay interest expense incurred by the City during the year ended June 30, 1997, and this interest was included in construction in progress. All fixed assets were paid for in cash.

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

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

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

Buildings & Improvements	25-30 years
Machinery & Equipment	3-15 years
Furniture & Fixtures	5-10 years

**D. BASIS OF ACCOUNTING**

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements.

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Franchise taxes are considered "measurable" when collected and are recognized as revenue at that time.

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

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

CITY OF BIRMINGHAM, ALABAMA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2000

**GOVERNMENTAL FUNDS:**

**General Fund** - The General Fund is the general operating fund of the City. It is used to account for all forms of revenues except those reported to be accounted for in another fund.

**Special Revenue Funds** - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

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

**Capital Projects Funds** - Account for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental funds.

**PROPRIETARY FUNDS**

**Enterprise Funds** - Enterprise Funds are used to account for operations (a) that are financial and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public are a continuing burden to be financed or recovered primarily through user charges, or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

**FIDUCIARY FUNDS**

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

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

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

All governmental fund type operations are accounted for on a spending or "financial flow" measurement focus, and only current assets and current liabilities are generally included on their balance sheets.

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

CITY OF JENNINGS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1997

Component/Unit	Fiscal Year End	Criteria Used
Industrial Development Board	June 30	1, 3a and 3
City Clerk and City Marshal	June 30	2 and 3

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

These primary government (City) financial statements include all funds, account groups, and separate units within the City maintain the accounting records. The Hood/Belmont Tax Fund for which the City collects the activity and maintains the accounting records is considered part of the primary government (City).

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

#### Related Organizations

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

#### Joint Venture

Jefferson Davis Parish Landfill Commission - A jointly owned commission with the Jefferson Davis Parish Police Jury and the Cities of Webb and Lake Arthur was formed to provide a solid waste disposal facility. It is an member-owners (See Note 6). This commission has not been included in the reporting entity.

## B. FUND ACCOUNTING

The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate.

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

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

CITY OF JENNINGS, LOUISIANA  
NOTICE TO FUNDRAISERS STATEMENTS  
JUNE 30, 1997

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Jennings was incorporated May 2, 1885 and has adopted a Home Rule Charter according to Title 33 of the Louisiana Revised Statutes. The City operates under a Mayor-City Council form of government and provides the following services as authorized by its charter: public safety (police and fire), public works (sanitation and lighting), sanitation, health, culture-recreation, public improvements, planning, and general administrative services.

The accounting and reporting policies of the City of Jennings conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:517 and to the guidelines both in the *Comptroller's Compendium of Public Entity*, and in the industry code guide, *Codes of Best and Proved Governmental Units*, published by the American Institute of Certified Public Accountants. Our accounting was also made in accordance with the provisions of *Government Accounting Standards*, promulgated by the United States Comptroller General, as they pertain to financial and compliance audits.

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

A. REPORTING ENTITY

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

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

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the City to impose its will on the organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the City.
2. Organizations for which the City does not appoint a voting majority but are fiscally dependent on the City.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

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







## PART III FINANCIAL STATEMENTS

STATEMENT OF CHANGES IN NET ASSETS, LIABILITIES, AND FUND BALANCES BY FUND BALANCE  
 ALL FUND BALANCES AS OF FISCAL YEAR  
 FOR FISCAL YEAR ENDING JUNE 30, 2015

	2015				
	GENERAL	STREET IMPROVEMENT	PUBLIC UTILITIES	WATER SEWER	OTHER FUND
<b>NET ASSETS</b>					
Land	\$ 1,460,000	\$ 2,300,000	\$ -	\$ 1,847,500	\$ 1,760,000
Investment and Bonds	100,000	-	-	700,000	100,000
Intergovernmental Accounts	77,000	60,000	10,000	600,000	100,000
Unexpended Services	50,000	1,000	-	100,000	100,000
Plant and Equipment	10,000	50	-	50,000	50,000
Miscellaneous Resources	100,000	100,000	-	100,000	100,000
Total Assets	\$ 1,807,000	\$ 2,560,000	\$ 10,000	\$ 2,497,500	\$ 2,160,000
<b>LIABILITIES</b>					
Current					
Accounts Payable	\$ 17,000	\$ 17,000	\$ -	\$ 10,000	\$ 10,000
Public Utility	1,000,000	600,000	-	1,000,000	1,000,000
Public Works	600,000	60,000	100,000	1,000,000	1,000,000
Reserves	10,000	-	-	20,000	20,000
Pensions and Accruals	100,000	100,000	-	100,000	100,000
Other	10,000	-	-	10,000	10,000
Total Liabilities	\$ 1,007,000	\$ 877,000	\$ 100,000	\$ 2,240,000	\$ 2,260,000
Change in Net Assets of Governmental Expenditures	\$ 790,000	\$ 1,680,000	\$ 10,000	\$ 257,500	\$ 1,100,000
<b>NET ASSETS AND LIABILITIES (FUND)</b>					
Balance in	\$ 1,000,000	\$ 1,000,000	\$ 1,000	\$ 1,000,000	\$ 1,000,000
Transfer In	-	(100,000)	-	(100,000)	(100,000)
Total (Net Assets and Liabilities)	\$ 1,000,000	\$ 900,000	\$ 1,000	\$ 900,000	\$ 900,000
Change in Net Assets of Governmental Fund (Net Assets and Liabilities and Other Fund)	\$ 790,000	\$ 1,680,000	\$ 100,000	\$ 257,500	\$ 1,100,000
Change of Fund Balance Equity	\$ 1,100,000	\$ 1,000,000	\$ 100,000	\$ 2,000,000	\$ 1,100,000
Reserve to Reserve	30,000	-	-	30,000	30,000
Reserve for Contingencies	(10,000)	(100,000)	-	(100,000)	-
Transfer from one fund to another for financing	(10,000)	-	-	(10,000)	(10,000)
Change of Reserve Balance for Contingency Fund/Reserve	-	30,000	-	30,000	30,000
Change of Fund Balance Equity	\$ 1,100,000	\$ 900,000	\$ 100,000	\$ 2,000,000	\$ 1,100,000

STATE OF TEXAS  
 DEPARTMENT OF  
 TRANSPORTATION

PROJECT	APPROPRIATION		TOTAL		COMPLETED		TOTAL	
	FY97	FY98	FY97	FY98	FY97	FY98	FY97	FY98
<b>STATEWIDE</b>	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Construction	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Maintenance	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Planning	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Administration	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Research	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Education	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Public Information	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Safety	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Traffic	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Transportation	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Other	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Total	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
<b>REGIONAL</b>	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
North Central	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
South Central	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
East Central	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
West Central	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Total	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
<b>COUNTY</b>	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Dallas	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Houston	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
San Antonio	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Austin	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Fort Worth	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Total	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000

PRIMARY GOVERNMENT FINANCIAL STATEMENTS  
(COMBINED STATEMENTS-OVERVIEW)

**KRIELOW, GILLESPIE & CO.**

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**INDEPENDENT AUDITORS' REPORT**

The Honorable Gregory W. Marcantel, Mayor  
and the Members of the City Council  
City of Jennings, Louisiana

We have audited the accompanying primary joint trust financial statements of the City of Jennings, Louisiana, as of and for the year ended June 30, 1997, as listed in the table of contents. These financial statements are the responsibility of the City of Jennings, Louisiana's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

A primary government is a legal entity or political body and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. In our opinion, the primary government financial statements presented fairly, in all material respects, the financial position as of the primary government of the City of Jennings, Louisiana, as of June 30, 1997, and the results of its operations and cash flows of its proprietary fund types and nonexpendable trust funds for the year then ended in conformity with generally accepted accounting principles.

However, the primary government financial statements, because they do not include the financial data of component units of the City of Jennings, Louisiana, do not properly, and do not, present fairly the financial position of the City of Jennings, Louisiana, as of June 30, 1997, and the results of its operations and cash flows of its proprietary fund types and nonexpendable trust funds for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report, dated December 4, 1997, on our considerations of the City's internal control and compliance with laws and regulations.

Our audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The reviewing, individual fund, and account group financial statements and other supplemental information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of the City of Jennings, Louisiana. Also, the accompanying schedule of expendable or federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-113, *Audit of State, Local, Governmental, and Non-Profit Organizations*, and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.

*Krielow, Gillespie & Co.*

Certified Public Accountants

Jennings, Louisiana  
December 4, 1997

## CITY OF MONROE, LOUISIANA

ANNUAL FINANCIAL REPORT  
JUNE 30, 1997

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## CITY OF BIRMINGHAM, LOUISIANA

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## CITY OF MONROE, LOUISIANA

ANNUAL FINANCIAL REPORT  
11:00 AM, 1999

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## CITY OF MONROE, LOUISIANA

ANNUAL FINANCIAL REPORT  
JUNE 30, 1997

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**CITY OF JENNINGS, LOUISIANA**

**ANNUAL FINANCIAL REPORT**

**JUNE 30, 1980**

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

**FEB 04 1988**

Release Date: \_\_\_\_\_

The above conditions were considered in determining the nature, timing, and extent of the audit tests to be applied to the audit of the primary government financial statements for the fiscal year ended June 30, 1997 and this report does not affect our report on those financial statements dated December 8, 1997.

*Kristen, Gillespie & Co.*

Certified Public Accountants

Four sqs., Louisiana  
December 4, 1997

**KRIEGER, GILLESPIE & CO.**

A PROFESSIONAL CORPORATION • NEW ORLEANS, LOUISIANA

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**MANAGEMENT MEMORANDUM**

To the Mayor and City Council  
City of Jennings, Louisiana

We have audited the primary government financial statements of the City of Jennings, Louisiana for the year ended June 30, 1987, and have issued our report thereon dated December 4, 1987. As part of our audit, we made a study and evaluation of the City's internal control structure to the extent we considered necessary to evaluate the structure as required by generally accepted auditing standards. The purpose of our study and evaluation was to determine the nature, timing, and extent of the auditing procedures necessary for expressing an opinion on the City's financial statements. Our study and evaluation was more limited than would be necessary to express an opinion on the internal control structure taken as a whole.

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

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

**Condition:** The City undertook two public works projects to improve an existing baseball park, and construct a new one. Both of these projects exceeded \$50,000 and neither was let for public bid. Both of these instances are violations of LA Revised Statute 38:223(1)(g) and also require the solicitation of public bids for public works projects that equal or exceed \$50,000.

**Recommendation:**

The City administration should institute procedures to provide for compliance with state law that requires public bids on public works projects that will equal or exceed the statutory amount.

**Client Response:**

The City Clerk concurs with the findings, however, he indicated that when the projects were originally considered the anticipated costs were to be less than the statutory amount required for public bid.

## CITY OF BIRMINGHAM, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 1997

## Summary of Auditors' Results

There were no material findings or questioned costs for the year ended June 30, 1997 relating to the financial statements or federal awards. The major federal programs were as follows:

Federal Grant	CFDA Number
United States Department of Housing & Urban Development Passed through Louisiana Division of Administration Community Development Block Grants Program	14.219
United States Environmental Protection Agency Passed through Louisiana Department of Environmental Quality State Revolving Loan Fund for Capitalization Grants	66.456

## CITY OF MONROE, LOUISIANA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 1990

Federal Grants	CFDA Number	Expenditures
United States Department of Housing and Urban Development, Passed through Louisiana Division of Administration- Community Development Block Grants/State Program	14.119	\$ 424,840
United States Department of Housing and Urban Development Public and Indian Housing, Drug Elimination Program	14.854	18,385
United States Department of Justice Local Law Enforcement Block Grants Program	16.992	16,509
U.S. Environmental Protection Agency Passed through Louisiana Department of Environmental Quality State Revolving Loan Fund for Capitalization Grants	66.408	4,284,268
United States Department of Education Passed through Louisiana State Library State Grants for Assistive Technology	84.324	1,958
Total Receipts/Expenditures		\$ 4,808,375

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

To the Mayor and City Council  
City of Jennings, Louisiana

### **Compliance**

We have audited the compliance of the City of Jennings, Louisiana, with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 1997. The City of Jennings' major federal programs are 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 Jennings' management. Our responsibility is to express an opinion on the City of Jennings' compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and OMB Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations*. Those 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 is material. An audit includes examining, on a test basis, evidence about the City of Jennings' compliance with those 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 Jennings' compliance with those requirements.

In our opinion, the City of Jennings complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 1997.

### **Internal Control Over Compliance**

The management of the City of Jennings 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 consider the City of Jennings' internal control over compliance with requirements that we did 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 would be material in relation to a major federal program being audited. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

However, we noted certain matters involving the internal control structure and its operation that we have reported to the management of the City of Jennings, Louisiana, in a separate letter dated December 4, 1997.

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

To the Mayor and City Council  
City of Jennings, Louisiana

We have audited the primary government financial statements of the City of Jennings, Louisiana, as of and for the year ended June 30, 1997, and have issued our report thereon dated December 4, 1997. We conducted our audit in accordance with generally accepted auditing standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.

### **Compliance**

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

### **Internal Control over Financial Reporting**

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

However, we noted certain matters involving the internal control structure and its operation that we have reported to the management of the City of Jennings, Louisiana, in a separate letter dated December 4, 1997.

This report is intended for the information of the Mayor, City Council, management, the Legislative Auditor, and Federal and other grantor agencies. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

*Kudlow, Gillespie & Co.*  
Certified Public Accountants

Jennings, Louisiana  
December 4, 1997

#### OTHER REPORTS