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# CITY OF ABBEVILLE, LOUISIANA

## Financial Report

Year Ended December 31, 1999

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**JUL 26 1999**

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

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**DARNALL, SIKES & FRIDERICK**  
(A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS)

REPORT NUMBER, DSA-100000000

1. City of Abbeville, La.  
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20. City of Abbeville, La.

**INDEPENDENT AUDITOR'S REPORT**

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The Honorable R. Standy Stouffard, Mayor,  
and Members of the City Council  
City of Abbeville, Louisiana

We have audited the accompanying primary government financial statements of the City of Abbeville, Louisiana, as of and for the year ended December 31, 1998, as listed in the table of contents. These financial statements are the responsibility of the City of Abbeville, 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, Government Auditing Standards issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133 "Audits of State and Local Governments". These standards and OMB Circular A-133 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 body politic 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 present fairly, in all material respects, the financial position of the primary government of the City of Abbeville, Louisiana, as of December 31, 1998, and the results of its operations and cash flows of its proprietary fund types 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 Abbeville, Louisiana, do not present as, and do not, present fairly the financial position of the City of Abbeville, Louisiana, as of December 31, 1998, and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

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In accordance with Government Auditing Standards, we have also issued a report dated May 2, 1993 on our consideration of the City of Abbeville, Louisiana's internal control structure and a report dated May 2, 1993 on its compliance with laws and regulations.

Our audit was conducted for the purpose of forming an opinion on the primary government financial statements taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the primary government financial statements of the City of Abbeville, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the primary government financial statements and, in our opinion, is fairly presented in all material respects in relation to the primary government financial statements taken as a whole, except that:

1. We have not audited the insurance coverage data and we express no opinion on it, and
2. Information as to the number of metered utility customers is based on unaudited data obtained from the City's records, on which we express no opinion.

The financial information for the preceding year which is included for comparative purposes was taken from the financial report for that year in which we expressed an unqualified opinion on the primary government financial statements of the City of Abbeville, Louisiana.

*Dunnell, Sikes & Frederick*

A Corporation of Certified Public Accountants

Abbeville, Louisiana  
May 2, 1993

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

#### UTILITY CUSTOMER DEPOSITS AND ACCOUNT RECEIVABLE

##### Finding:

An analysis of Utility System internal controls revealed that utility subsidiary listings of customer deposits and accounts receivable were not being reconciled to general ledger totals on a monthly basis. This procedure could represent a breakdown in control procedures and could lead to lost revenues for the City.

##### Response:

The City is in the process of establishing reconciliation procedures.

#### FAILURE TO MAKE TIMELY DEPOSITS OF BOND PROCEEDS

##### Finding:

An analysis of internal controls over cash revealed that bond fees collected by the Police Department were not being deposited in a timely manner. Since cash is an asset inherently susceptible to theft or misuse, failure to make timely deposits exposes the City to potential losses.

##### Response:

When this finding was noted in the previous year, the City's officials requested that the Police Chief deposit all bond fees be collected in a timely manner. The City has had no success in its attempt to enforce the Police Chief's compliance in this matter. The Chief of Police is responsible for collecting bond fees and for making timely deposits. The mayor and council have no supervisory authority over the elected Chief of Police.

#### FAILURE TO MAKE TIMELY DEPOSITS OF MISCELLANEOUS RECEIPTS

##### Finding:

Audit procedures applied to City revenues revealed two instances where payments from third parties to the City of Asheville were mistakenly filed away instead of being forwarded to employees responsible for making deposits. As such, these City funds were not deposited until subsequently re-discovered many months after first reaching City Hall.

##### Response:

These instances of misplacing payments appear to be a result of a simple lack of communication between employees unfamiliar with handling certain non-recurring transactions. All employees will be reminded of the importance of promptly forwarding all payments to the accounting department in an effort to avoid this problem in the future.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or 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.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe none of the reportable conditions described above is a material weakness.

We also noted other matters involving the internal control structure and its operation that we have reported to the management of the City of Abbeville, Louisiana, in a separate letter dated May 3, 1997.

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

*Darrell J. Jones & Frederick*

A Corporation of Certified Public Accountants

Abbeville, Louisiana  
May 3, 1997

**DARNALL, SIKES & FREDERICK**  
(A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS)

Report of Darnall, Sikes & Frederick

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The Honorable B. Brady Broussard, Mayor  
and Members of the City Council  
City of Abbeville, Louisiana

We have audited the primary government financial statements of the City of Abbeville, Louisiana, as of and for the year ended December 31, 1984 and have issued our report thereon dated May 3, 1985.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circulars 4-128 "Audits of State and Local Governments." These standards and OMB Circular 4-128 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

Material instances of noncompliance resulted in failures to follow requirements, or violations of prohibitions, contained in statutes, regulations, contracts, or grants, that would, in our opinion, be material to the financial statements. The results of our tests of compliance disclosed the following material instance of noncompliance.

**VIOLATIONS OF GENERAL PURPOSES, BOND RESTRICTIONS**

**Finding:**

- A. The City is not operating each individual division of the Utility System separately which is a violation of Section 901 (b) of the 1984 Bond Resolution.
- B. The City is not always adhering to requirements of Section 901 regarding termination of service to customers with delinquent balances.

REPORT OF  
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**Remarks:**

The City's Utility system is operating on an overall profitable basis. Because of the economic conditions, it is not appropriate to adjust water and sewer rates at this time. The City has, however, adopted cost containment procedures which should help these departments operate more profitably.

The City does have a policy of terminating services for delinquent customers; however, there are certain instances where compassion and good sense allow departures from this policy.

We considered this instance of noncompliance in forming our opinion on whether the City of Abbeville, Louisiana's December 31, 1994 financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report dated May 2, 1997, on these financial statements.

We noted certain immaterial instances of noncompliance that we have reported to the management of the City of Abbeville, Louisiana in a separate letter dated May 2, 1997.

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

*Dunnell, Sims & Frederick*

A Corporation of Certified Public Accountants

Abbeville, Louisiana  
May 2, 1997

FINANCIAL STATEMENTS

## CITY OF AMHERST, MASSACHUSETTS

Consolidated Balance Sheet - All Fund Types and Account Groups  
December 31, 1990

With Comparative Totals For December 31, 1989

	Nonproprietary Fund Types			
	General	Special	Debt	Capital
	1990	1989	1990	1989
<b>ASSETS AND OTHER DEBITS</b>				
Cash	\$ 94,233	\$ -	\$ -	\$ -
Interest-bearing deposits	113,840	689,307	-	-
Investments	-	831,300	-	-
Receivables:				
Accounts	4,089	-	-	-
All other items	19,748	4,769	-	-
Sales tax	-	100,000	-	-
Other	-	2,860	-	-
Due from other funds	100,000	190,000	-	14,707
Due from other governmental entities	10,000	104,000	-	68,000
Inventory	1,150	-	-	-
Prepaid insurance	-	-	-	-
Unrecorded assets:				
Cash	-	-	-	-
Interest-bearing deposits	-	-	-	-
Investments	-	-	-	-
Land	-	-	-	-
Buildings	-	-	-	-
Improvements other than buildings	-	-	-	-
Equipment	-	-	-	-
Other property, plant and equipment	-	-	-	-
Accumulated depreciation	-	-	-	-
Amount available to other service funds	-	-	-	-
Amount to be provided for retirement of general long-term debt	-	-	-	-
Unrecorded bond proceeds less part of accumulated depreciation	-	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total assets and other debits</b>	<b>\$88,170</b>	<b>\$1,813,476</b>	<b>\$ -</b>	<b>\$ 97,707</b>
	*****	*****	*****	*****

Description	1990 Items		1990 Total 1990-1991	1991 Items		Totals	
	General Account	Special Account		General Account	Special Account	1990 Total	1991 Total
	\$ 20,122	\$ -	\$ -	\$ -	\$ -	\$ 111,636	\$ 95,599
	200,373	549,837	48,284	-	-	1,111,373	1,541,111
	-	190,000	-	-	-	90,000	60,000
	1,047,567	-	-	-	-	1,154,100	1,180,074
	-	-	-	-	-	20,000	80,000
	-	-	-	-	-	100,000	100,000
	8,426	767,373	-	-	-	767,344	55,771
	288,000	271,000	-	-	-	1,020,100	1,070,000
	337,371	-	-	-	-	360,000	700,000
	4,278	-	-	-	-	4,278	4,278
	41,854	-	-	-	-	41,854	41,854
	207,138	-	-	-	-	207,138	100,000
	1,118,000	-	-	-	-	1,118,000	1,400,000
	-	-	-	483,395	-	483,395	483,395
	-	-	-	1,379,200	-	1,379,200	1,171,077
	-	-	-	10,000,000	-	10,000,000	10,000,000
	-	-	-	1,000,000	-	1,000,000	1,000,000
	100,000,000	-	-	-	-	100,000,000	20,000,000
	1,000,000,000	-	-	-	-	1,000,000,000	20,000,000
	-	-	-	-	100,000	100,000	100,000
	99,962	-	-	-	-	99,962	700,000
	111,573,680	887,110	100,344	916,825,108	110,000	833,870,160	833,180,060

(Continued)

## CITY OF ARBEEVILLE, LOUISIANA

Continued Balance Sheet - All Fund Types and Account Groups - Continued  
December 31, 1979  
with Comparative Totals for December 31, 1978

LIABILITIES, EQUITY AND OTHER CREDITS	Governmental Fund Types			
	General	Special Revenue	Fund Donations	Capital Projects
<b>Liabilities:</b>				
Accounts payable	\$ 17,426	\$ 68,153	\$ -	\$64,771
State order on account	-	-	-	-
Retainage payable	-	5,888	-	26,854
Accrued salaries payable	25,000	188	-	-
Other accrued liabilities	21,000	188	-	-
Due to other funds	241,200	265,721	-	-
Due to other governmental units	4,376	-	-	-
Reserve from restricted assets	-	-	-	-
FMS revolving loan payable	-	-	-	-
FMS certificates of indebtedness payable	-	-	-	-
Accrued interest payable	-	-	-	-
Customers' deposits	-	-	-	-
Retained revenue	-	-	-	-
Unapportioned encumbrance payable	-	-	-	-
FMS revolving loan payable	-	-	-	-
FMS certificates of indebtedness payable	-	-	-	-
<b>Total Liabilities</b>	<u>408,922</u>	<u>348,303</u>	<u>-</u>	<u>296,526</u>
<b>Equity and Other Credits:</b>				
Contributed capital	-	-	-	-
Investment in general fund assets	-	-	-	-
Retained earnings (deficits)	-	-	-	-
Reserve for revenue bond retirement	-	-	-	-
Unapportioned for grants	-	-	-	-
Unreserved	-	-	-	-
<b>Fund Reserves:</b>				
Reserved for boundary	1,264	-	-	-
Reserved for debt service	-	-	-	-
Unreserved -				
interfund	-	-	-	-
<b>Total equity and other credits</b>	<u>12,528</u>	<u>1,264</u>	<u>-</u>	<u>11,264</u>
<b>Total liabilities, equity and other credits</b>	<u>\$421,450</u>	<u>\$449,567</u>	<u>\$ -</u>	<u>\$307,790</u>

The accompanying notes constitute an integral part of this statement.



## CITY OF ANNEBORO, VERMONT

Revised Statement of Revenues, Expenditures and Changes in Fund Balances  
 All Governmental Fund Types  
 For Ending Period of, 1998  
 Other Comparative Totals for the Year Ended December 31, 1997

	General Fund	Special Revenue Funds	Sales Service Fund	Capital Projects Fund	Totals	
					1998 100	1997 100
<b>Revenues:</b>						
Taxes	\$ 188,700	\$1,444,500	\$ -	\$ -	\$1,633,200	\$1,559,487
License and permit	288,849	-	-	-	288,849	299,437
Intergovernmental	383,435	271,750	-	388,750	1,043,935	994,000
Charges for services	24,270	-	-	-	24,270	21,389
Fees	27,888	-	-	-	27,888	27,250
Other revenues	186,802	48,389	-	-	235,191	211,751
Total revenues	<u>1,115,944</u>	<u>1,772,929</u>	<u>-</u>	<u>388,750</u>	<u>3,277,623</u>	<u>3,014,314</u>
<b>Expenditures:</b>						
Current -						
General government	642,270	60,800	-	-	1,103,070	1,150,287
Public safety	-	-	-	-	-	-
Police	1,482,808	52,588	-	-	1,535,396	1,441,438
Fire	1,023,872	30,207	-	-	1,054,079	1,041,076
Highways and streets	173,644	170,176	-	-	343,820	1,184,174
Culture and recreation	188,176	85,892	-	-	274,068	294,000
Capital outlay	-	-	-	444,142	444,142	437,000
Sales Service -						
Employee retirement	-	-	-	-	-	37,000
Interest and fiscal charges	-	-	-	-	-	830
Total expenditures	<u>3,368,560</u>	<u>599,563</u>	<u>-</u>	<u>444,142</u>	<u>4,412,265</u>	<u>4,807,734</u>
DEBT AMORTIZATION OF FINANCES OVER CAPITAL FUNDS	\$1,007,480	1,174,770	-	181,170	2,363,420	2,044,400
Other financing sources (uses):						
Operating transfers in	1,158,475	-	-	57,474	1,215,949	1,718,178
Operating transfers out	(1,507)	(282,843)	-	-	(284,350)	(323,719)
Total other financing sources (uses)	<u>1,156,968</u>	<u>(282,843)</u>	<u>-</u>	<u>57,474</u>	<u>931,600</u>	<u>1,394,459</u>
DEBT AMORTIZATION OF OPERATING AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	180,000	777,737	-	11,700	969,437	20,360
Fund balances, beginning	57,914	607,540	-	-	665,454	1,084,214
Included equity transfers to Utility System Fund	-	(180,480)	-	-	(180,480)	(276,450)
Fund balances (deficit), ending	\$ 186,437	\$1,594,497	\$ -	\$ 11,700	\$1,792,634	\$ 867,524

The accompanying notes constitute an integral part of this statement.

CITY OF BIRMGHAM, ALABAMA

RECONCILED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 Budget (2008 Actual) and Actual -  
 All Governmental Fund Types  
 Year Ended December 31, 2008

	General Fund		Variances Favorable (Unfavorable)
	Budget	Actual	
<b>Revenues:</b>			
Taxes	\$ 150,700	\$ 150,700	\$ -
Licenses and permits	480,700	480,700	0.00
Intergovernmental	547,000	547,000	0.00
Charges for services	2,000	2,000	0.00
Fees	11,000	11,000	0.00
Other revenues	81,000	80,800	200
<b>Total revenues</b>	<u>1,272,400</u>	<u>1,272,400</u>	<u>0.00</u>
<b>Expenditures:</b>			
Current -			
General government	950,000	950,000	0.00
Public safety -			
Police	1,120,000	1,420,000	300,000
Fire	1,000,000	1,000,000	0.00
Highways and streets	70,000	70,000	0.00
Public works and utilities	10,000	10,000	0.00
Other services -			
Contractual retirement	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	<u>3,150,000</u>	<u>3,450,000</u>	<u>300,000</u>
Excess (deficiency) of revenues over expenditures	<u>(2,877,600)</u>	<u>(2,877,600)</u>	<u>0.00</u>
Other financing sources (uses)			
Operating transfers in	3,700,000	3,700,000	0.00
Operating transfers out	(1,000)	(1,000)	0.00
Total other financing sources (uses)	<u>3,699,000</u>	<u>3,699,000</u>	<u>0.00</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	822	822	0.00
Fund balances, beginning	0.00	0.00	-
Revised equity transfers to utility system fund	-	-	-
Fund balances, ending	<u>\$ 822</u>	<u>\$ 822</u>	<u>\$ 0.00</u>

The accompanying notes constitute an integral part of this statement.



## CITY OF AMEVILLE, ILLINOIS

Optimal Statement of Revenues, Expenditures and Changes in Fund Balances  
 Budget 1947 Actual and Budget - Continued  
 All Governmental Fund Types  
 Year Ended December 31, 1946

	Capital Projects Fund		
	Budget	Actual	Excess (Deficiency) Budgetary
Revenues	\$ -	\$ -	\$ -
Taxes	-	-	-
Licenses and permits (except government)	480,000	588,750	(108,750)
Charges for services	-	-	-
Fines	-	-	-
Other revenues	-	-	-
Total revenues	<u>480,000</u>	<u>588,750</u>	<u>(108,750)</u>
Expenditures			
Current:			
General government:	-	-	-
Public safety -			
Police	-	-	-
Fire	-	-	-
Streets and streets	-	-	-
Culture and recreation	-	-	-
Capital outlay	100,000	600,750	50,750
Bond service	-	-	-
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	<u>100,000</u>	<u>600,750</u>	<u>50,750</u>
Excess (deficiency) of revenues over expenditures	380,000	(12,000)	(5,000)
Other financing sources (uses):			
Operating transfers in	50,000	50,000	0,000
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>50,000</u>	<u>50,000</u>	<u>0,000</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	-	(12,000)	(5,000)
Fund balances, beginning	-	-	-
Residual equity transfers to Utility System Fund	-	-	-
Fund balances (deficit), ending	\$ -	\$ (12,000)	\$ (5,000)
	amount	amount	amount
			(total deficit)

The accompanying notes constitute an integral part of this statement.

## CITY OF BOSTON, MASSACHUSETTS

Revised Statement of Revenues, Expenses and Changes in Related Fundings  
 All Major Funds and Special  
 Year Ended December 31, 1996  
 (with comparative totals for the year ended December 31, 1995)

	Balance for Fund	Interest Revenues Fund	Totals	
			December 31, 1995	1996
<b>Operating revenues:</b>				
Charges for services:				
Electric sales and related charges	\$ 4,736,379	\$ -	\$ 4,736,379	\$ 4,657,881
Water sales	666,380	-	666,380	658,121
Waste services	662,000	-	662,000	666,729
Transfer	-	1,209,000	1,209,000	1,800,841
Other revenues	117,891	706,712	824,603	826,173
Total operating revenues	<u>5,182,650</u>	<u>1,915,712</u>	<u>7,098,362</u>	<u>7,569,745</u>
<b>Operating expenses:</b>				
Electric power purchased	1,824,376	-	1,824,376	1,824,376
Electric department expenses	617,876	-	617,876	616,717
Water department expenses	687,071	-	687,071	679,861
Waste department expenses	717,374	-	717,374	706,243
General and administrative expenses	341,676	-	341,676	332,447
Cost of services rendered	-	1,549,000	1,549,000	1,688,861
Depreciation expense	704,329	-	704,329	700,152
Total operating expenses	<u>4,883,632</u>	<u>1,549,000</u>	<u>6,432,632</u>	<u>6,882,850</u>
Operating income	<u>2,998,998</u>	<u>366,712</u>	<u>3,365,710</u>	<u>3,786,895</u>
<b>Recovery of revenues (expenses):</b>				
Recovery 1996 damage settlement	26,900	-	26,900	-
Interest income	44,460	11,433	55,893	53,876
Interest expense	(434,176)	-	(434,176)	(440,376)
Transfer funds' fees	(489)	-	(489)	(489)
Recovery of 1995 transfer items	(14,000)	-	(14,000)	(16,500)
Total recovering revenues (expenses)	<u>(271,305)</u>	<u>11,433</u>	<u>(259,872)</u>	<u>(252,989)</u>
Income before operating transfers	<u>2,727,693</u>	<u>378,145</u>	<u>3,105,835</u>	<u>3,533,906</u>
<b>Operating transfers in (costs):</b>				
Operating transfers in	314,428	300	314,728	313,710
Operating transfers out	(1,116,870)	-	(1,116,870)	(1,099,714)
Total operating transfers in (costs)	<u>(782,442)</u>	<u>300</u>	<u>(782,142)</u>	<u>(786,004)</u>
Net income (loss)	<u>(54,749)</u>	<u>378,445</u>	<u>(26,304)</u>	<u>(48,088)</u>
<b>Add:</b> Depreciation on assets required for capital projects retained in restricted for capital acquisitions and construction that reduce non-fund capital	<u>300,436</u>	-	<u>300,436</u>	<u>31,381</u>
Increase (decrease) in related fundings	<u>(200,000)</u>	<u>20,000</u>	<u>(180,000)</u>	<u>(171,000)</u>
Related earnings, beginning	<u>796,886</u>	<u>20,887</u>	<u>817,773</u>	<u>817,773</u>
Related earnings (deficit), ending	<u>\$ 296,137</u>	<u>\$ 59,332</u>	<u>\$ 355,469</u>	<u>\$ 386,767</u>

The accompanying notes constitute an integral part of this statement.

## CITY OF ARMYVILLE, OREGON

## Condensed Statement of Cash Flows -

## All Proprietary Fund Types

Year Ended December 31, 1998

With Comparative Totals For the Year Ended December 31, 1997

	Enterprise Fund	Internal Service Funds	Totals	
			Comparison: 1998 1997	1998 1997
<b>Cash flow from operating activities:</b>				
Operating Income	\$2,688,133	\$,21,425	\$2,688,208	\$2,706,117
<b>Adjustments to reconcile operating income to net cash provided by operating activities -</b>				
Depreciation	754,178	-	754,178	877,811
Changes in current assets and liabilities:				
(Increase) decrease in accounts receivable	(165,066)	(188,811)	(353,877)	37,589
(Increase) decrease in due from other funds	-	184,000	184,000	(247,264)
(Increase) decrease in inventories	1,339	-	1,339	(26,881)
(Increase) decrease in other receivables	1,000	-	1,000	(2,874)
(Increase) decrease in prepaid insurance	1153	-	1,153	(277)
Increase (decrease) in accounts payable	(5,365)	(274,044)	(279,409)	582,877
Increase (decrease) in short-term investments	700	-	700	7,217
Increase (decrease) in accrued salaries payable	4,591	341	4,932	143
Increase (decrease) in other accrued liabilities	1471	111	1,582	7,717
Increase (decrease) in due to other funds	(27,000)	50,000	23,000	(25,000)
Total adjustments	(30,543)	(34,844)	(65,387)	82,532
<b>Net cash provided by operating activities</b>	<b>2,657,590</b>	<b>86,581</b>	<b>2,664,620</b>	<b>2,623,649</b>
<b>Cash flow from noncapital financing activities:</b>				
Proceeds from license retirement	38,500	-	38,500	-
Operating transfers to this other funds	548,478	389	548,867	576,711
Operating transfers out to other funds	(2,156,651)	-	(2,156,651)	(2,470,711)
<b>Net cash provided (used) by noncapital financing activities</b>	<b>(1,569,673)</b>	<b>389</b>	<b>(1,569,284)</b>	<b>(1,894,000)</b>
<b>Cash flow from capital and related financing activities:</b>				
Acquisition of plant and equipment	(174,788)	-	(174,788)	(254,701)
Principal paid on revenue bond maturities	(147,000)	-	(147,000)	(247,000)
Interest paid on revenue bonds	(58,000)	-	(58,000)	(47,871)
Interest paid on certificates of indebtedness	18,000	-	18,000	18,000
Interest paid on certificates of indebtedness	14,111	-	14,111	14,111
Interest collected on customer meter deposits	12,511	-	12,511	12,511
Capital contributed from municipality and other government entities	74,378	-	74,378	154,100
Paying agency fees	(200)	-	(200)	(200)
<b>Net cash used by capital and related financing activities</b>	<b>(188,600)</b>	<b>-</b>	<b>(188,600)</b>	<b>(21,000)</b>

CITY OF MONROE, LOUISIANA

Combined Statement of Cash Flows -  
All Proprietary Fund Types - Continued  
Year Ended December 31, 1990

(With Comparative Totals for the Year Ended December 31, 1989)

	Estimated Total	Actual Service Total	Totals	
			1989	1990
<b>Cash Flows from Investing Activities:</b>				
Acquisition (purchase) of investments	\$ 25,000	\$190,000	\$0,000	\$ (165,000)
Interest on interest-bearing deposits and investments	21,600	11,320	162,200	120,200
Net cash provided (used) by investing activities	116,600	109,320	22,200	155,200
Net decrease in cash and cash equivalents	118,200	149,680	200,000	156,800
Cash and cash equivalents, beginning	500,000	500,000	500,000	1,100,000
Cash and cash equivalents, ending	618,200	649,320	700,000	943,200
	*****	*****	*****	*****
<b>Reconciliation of cash and cash equivalents per statements of cash flows to the balance sheet:</b>				
<b>Cash and cash equivalents, beginning:</b>				
Cash - unrestricted	\$ 2,320	\$ 4,320	\$ 12,320	\$ 22,600
Interest-bearing deposits - unrestricted	20,100	26,700	70,000	50,000
Cash - restricted	10,000	-	11,000	20,000
Interest-bearing deposits - restricted	100,000	-	100,000	210,000
Total cash and cash equivalents	142,420	131,020	193,320	292,600
	*****	*****	*****	*****
<b>Cash and cash equivalents, ending:</b>				
Cash - unrestricted	\$ 20,420	\$ -	\$ 20,420	\$ 20,000
Interest-bearing deposits - unrestricted	177,170	200,000	541,000	550,000
Cash - restricted	10,000	-	11,000	20,000
Interest-bearing deposits - restricted	20,000	-	20,000	100,000
Total cash and cash equivalents	147,590	200,000	612,420	790,000
	*****	*****	*****	*****

Continued

The accompanying notes constitute an integral part of this statement.

CITY OF ABBEVILLE, LOUISIANA

Notes to Financial Statements

**Introduction:**

The City of Abbeville was incorporated March 19, 1890, by special charter and operates under Mayor - Council form of Government.

**(1) Summary of Significant Accounting Policies:**

**A. Basis of Presentation -**

The accounting and reporting policies of the City of Abbeville have been prepared in conformity with generally accepted accounting principles as applied to government units, except for the inclusion of all component units. Such accounting and reporting procedures also conform to the guidelines set forth in the industry audit guide, Audits of State and Local Governmental Units and the Corporations of the National Council on Governmental Accounting (NCGA). The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing accounting and financial reporting principles.

**B. Reporting Entity -**

The City of Abbeville, Louisiana is a municipal corporation governed by an elected board. These financial statements present only the financial activity of the City of Abbeville, Louisiana (the primary government). They do not include the data of the component units necessary for reporting in conformity with generally accepted accounting principles.

**C. Fund Accounting -**

The City uses funds and account groups to report on the financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate "fund types."

Governmental funds are used to account for all or most of a government's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general fixed assets (capital projects funds), and the servicing of general long-term debt (debt service funds). The general fund is used to account for all activities of the general government not accounted for in some other fund.

CITY OF ABBEVILLE, LOUISIANA

Notes to Financial Statements (Continued)

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprises funds) or to other departments or agencies primarily within the government (internal service funds).

Fiduciary funds are used to account for assets held on behalf of outside parties, or on behalf of other funds within the government. Agency funds generally are used to account for assets that the government holds on behalf of others as their agent.

B. Basis of Accounting -

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

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

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

These revenues measurable or accrual are property taxes, sales taxes, intergovernmental revenues and charges for services. Fines, permits and licenses are not measurable or accrual because generally they are not measurable until received in cash.

The accrual basis of accounting is utilized by proprietary fund types. Under this method, revenues are recorded when billed and expenses are recorded at the time liabilities are incurred.

CITY OF ARSHVILLE, LOUISIANA

Notes to Financial Statements (Continued)

The government reports deferred revenue on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when resources are received by the government before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the government has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

**B. Budgets -**

Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for the general, special revenue, debt service, and capital projects funds. All annual appropriations lapse at fiscal year end.

**C. Encumbrances/Accounts Payable -**

Encumbrances represent commitments related to unperformed services for goods or services. Encumbrances encompassing orders which purchase orders, contracts and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation is not employed by the City.

**D. Cash and Interest Bearing Deposits -**

Cash represents non interest bearing demand deposits.

Interest bearing deposits include interest bearing demand deposits and short term time deposits. These interest bearing deposits are stated at rates which approximate market.

Under state law, the City of Arshville may deposit funds with a fiscal bank organized under the laws of the State of Louisiana, the laws of any other state in the union or the laws of the United States. Further, the City may invest its time deposits or certificates of deposit at state banks organized under Louisiana law and national banks having principal offices in Louisiana.

For the purpose of the statement of cash flows, the City considers cash and interest bearing deposits with an initial maturity date of 90 days or less to be cash and cash equivalents.

**E. Short-Term Interest Bearing Receivables/Payables -**

Short term interest bearing receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet.

CITY OF ANNEVILLE, LOUISIANA

Notes to Financial Statements (Continued)

2. **Inventory** -

Inventory is valued at cost (weighted-average). The cost is recorded as an expenditure at the time individual inventory items are used. Inventory in the General Fund consists of gas diesel and oil at the water pool base. General Fund inventories are equally offset by a fund balance reserve which indicates that they do not constitute "available spendable resources" even though they are a component of net current assets. Billing system fund inventory consists primarily of parts and supplies to be used for maintenance of the utility system.

3. **Restricted Assets** -

Certain proceeds of enterprise fund revenue bonds, as well as certain revenues and aside for their payments, are classified as restricted assets on the balance sheet because their use is limited by applicable bond covenants. The "1997 Certificate of Incorporation Sinking Fund" and the "1998 Refunding Bond Sinking Fund" are used to set aside resources necessary to meet annual debt service requirements. The "1998 Refunding Bond Reserve Fund" is used to aggregate 1998 operations funds equal to 10 percent of the original bond interest. These funds serve to protect the City from defaulting on debt service payments in the event of difficulties in utility operations. The "1998 Capital Addition and Contingency Fund" reports resources set aside to meet unexpected contingencies or to fund significant asset replacements or repairs. "Customer" deposits represent advance deposits received from utility customers which shall be either refunded upon termination of services or applied toward billings in arrears.

4. **Fixed Assets** -

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist. Donated fixed assets are valued at their estimated fair market value at the date received. Estimated amounts are immaterial in relation to total fixed assets.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related fixed assets, as applicable.

Public domain ("infrastructure") general fixed assets consisting of roads, bridges, canals and gattars, streets and sidewalks, drainage systems and lighting systems are not capitalized, as these assets are inseparable and of value only to the government.

CITY OF ANNEVILLE, LOUISIANA

Notes to Financial Statements (Continued)

Assets in the general fixed assets account group are not depreciated. Depreciation of buildings, equipment and vehicles in the proprietary fund types is computed using the straight-line method.

Interest is capitalized on proprietary fund assets acquired with tax-exempt debt. The amount of interest to be capitalized is calculated by affixing interest expense incurred from the date of the borrowing until completion of the project with interest earned on invested proceeds over the same period. There was no capitalized interest during 1984.

L. Compensated Absences -

All employees in the classified service shall receive one day of sick leave for each calendar month of service up to a maximum of 180 days. On December 31 of each year the unused accumulated sick leave earned by an employee shall be carried forward to the succeeding year. All accumulated sick leave shall be forfeited upon termination of employment, except in the case of retirement. Retirees are compensated for any unused sick leave at the hourly rate being earned by the employee at retirement.

For classified employees, up to 1/3 of the earned, but unused, vacation leave shall be credited to the employee's sick leave account. Any remaining vacation leave shall be carried to the following year. Upon termination of employment, for other than disciplinary reasons, the employee shall be paid for unused vacation earned during the prior calendar year. In case of death of the employee, unused vacation shall be paid to the beneficiary of the employee.

Sick leave and other absences of unclassified employees (not covered by the civil service system) are determined on a case-by-case basis at the Mayor's discretion.

The cost of current leave privileges is recognized as a current year expenditure in the individual fund when leave is actually taken.

M. Long-Term Obligations -

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. The remaining portion of such obligations is reported in the general long-term debt account group. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

CITY OF AMEVILLE, LOUISIANA

Notes to Financial Statements (Continued)

**H. Fund Balances -**

Reserves represent those portions of fund equity not appropriate for expenditures or legally obligated for specific future use. Designated fund balances represent tentative plans for future use of financial resources.

Grants, entitlements, or shared revenues received that are restricted for the acquisition or substitution of capital assets are recorded as contributed capital in the Enterprise Fund. Contributed capital is amortized based on the depreciation recognized on that portion of the assets acquired from such contributions. This depreciation is charged to the contributed capital account and is reflected as an adjustment to net income.

**I. Bond Discounts/Insurance Costs -**

In governmental fund types, bond discounts and insurance costs are recognized in the current period. Bond discounts and insurance costs for proprietary fund types are deferred and amortized over the term of the bonds using the bonds-outstanding method, which approximates the effective interest method. Bond discounts are presented as a reduction of the face amount of bonds payable whereas insurance costs are recorded as deferred charges.

**J. Interfund Transactions -**

quasi-interval transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-interval transactions and reimbursements, are reported as transfers. Reversing an erroneous payment transfer of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

**K. Bad Debt -**

Uncollectible amounts due for ad valorem taxes, sales taxes, and customers' utility receivables are recognized as bad debts by direct write-off at the time information becomes available which would indicate the uncollectibility of the particular receivable. Although the specific charge-off method is not in conformity with generally accepted accounting principles (GAAP), an allowance for uncollectible receivables was made due to immateriality at December 31, 1994.

CITY OF ABBEVILLE, LOUISIANA

Notes to Financial Statements (Continued)

8. Centralization of Interest Expense -

It is the policy of the City of Abbeville to capitalize material amounts of interest resulting from borrowings in the course of the construction of fixed assets. During the year ended December 31, 1996, the City did not capitalize any interest expense.

9. Memorandum Only - Total Columns -

Total columns on the financial statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or changes in financial position in conformity with generally accepted accounting principles. Neither are such data comparable to a consolidation. Inferred eliminations have not been made in the aggregation of this data.

10. Comparative Data -

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the government's financial position and operations. However, comparative data have not been presented in all statements because their inclusion would make certain statements unduly complex and difficult to understand.

11. Related Organizations -

The City's officials are also responsible for appointing the board members of the Abbeville Housing Authority, but the City's accountability for this organization does not extend beyond making the appointments.

(12) Ad Valorem Taxes:

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied by the City in September or October and are actually billed on the taxpayers in November. Billed taxes become delinquent on January 1 of the following year. Revenues from ad valorem taxes are budgeted in the year billed.

The City bills and collects its own property taxes using the assessed values determined by the tax assessor of Southlick Parish.

For the year ended December 31, 1996, taxes of 5.71 mills were levied on property with assessed valuations totaling \$31,388,828. A recap of the millage, assessment, taxes levied and collected is as follows:

CITY OF ARBOVILLE, LOUISIANA

Notes to Financial Statements (Continued)

	2022	2021	2020/21	2020
	Amount	Tax	At Risk	Investment
	-----	-----	-----	-----
Tangible Property	\$50,715,578	\$19,007	\$78,450	\$12,000
Less Adjustments, Contingencies, Etc.	(16,000,000)	(4,331)	(4,000)	(1,000)
Total per Adjusted Basis	\$34,715,578	\$14,676	\$74,450	\$11,000
Less Tax Collected	-----	(12,000)	(10,000)	(10,000)
Tax To Be Collected		\$2,676	\$14,450	\$1,000

(C) Sales Taxes:

Proceeds of a 1 percent sales and use tax levied by the City of Arboville (1978 collections \$1,604,189) are dedicated to the purposes of paving, constructing and improving streets, alleys, sidewalks, sewers, lighting and power plants; constructing and improving drains, drainage canals and sub-surface drainages; constructing and purchasing fire department stations and equipment; constructing and purchasing police department stations and equipment; constructing and purchasing garbage disposal and health and sanitation equipment and facilities; constructing public buildings; purchasing, constructing and improving public parks and recreational facilities and acquiring the necessary equipment and furnishings therefor; purchasing equipment for civil defense; constructing, acquiring or improving any work of permanent public improvement; and purchasing and acquiring all equipment and furnishings for the public works, buildings improvements and facilities in the City of Arboville.

(d) Budgets and Budgetary Accounting:

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

1. The Mayor prepares a proposed budget and submits it to the City Council no later than fifteen days prior to the beginning of each fiscal year.
2. A summary of the proposed budget is published and the public notified that the proposed budget is available for public inspection. At the same time a public hearing is called.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.
4. After 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. Budgetary amendments involving the transfer of funds from one department, program or function to another or involving increases in expenditures resulting from revenues exceeding amounts estimated require the approval of the City Council.

## CITY OF ARDENVILLE, LOUISIANA

## Notes to Financial Statements (Continued)

8. Budgets for all Governmental Funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgetary comparisons are presented in the financial statements of these funds. Budgeted amounts presented are as originally adopted or as amended from time to time by the City Council.

(2) Bank, Interest-Bearing Deposits and Investments:

The City of Ardenville has cash, interest-bearing deposits and investments (book balances) totaling \$5,803,383 as follows:

Party Cash and Change Funds	\$ 3,380
Interest Deposits	178,377
Money Market Accounts (Interest bearing)	1,379,713
Investments	3,212,000
Total	<u>\$5,803,383</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, (as the resulting bank balances) must be covered by Federal Deposit Insurance or the pledge of securities owned by the financial agent bank. The market value of the pledged securities plus the Federal deposit insurance must at all times equal the amount on deposit with the financial agent bank. These securities are held in the name of the pledging financial agent bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) on December 31, 1978 are presented as follows:

Bank Balances	\$3,824,461
Federal Deposit Insurance	<u>408,000</u>
Balance Uninsured	3,416,461
Pledged Securities (Category 3)	<u>3,882,383</u>
Money FDU Insurance and Pledged Securities	
Over Cash and Investments	<u>\$3,528,383</u>

Pledged securities in Category 3 includes uninsured or unregistered investments for which the securities are held by the broker or dealer, or by the trust department or agent, but not in the City's name. Even though pledged securities are considered uncollateralized Category 3, state law imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the City that the financial agent has failed to pay deposited funds upon demand.

Investments consist of certificates of deposit totaling \$7,330,000 held at various local banks. Maturities range from 30 days to 360 days and interest rates vary from 4.1% to 5.0%. A \$125,000 certificate of deposit is pledged to the Louisiana Department of Labor to guarantee the City's workers' compensation self-insurance program.

As December 31, 1978 the City held \$6,814 in an escrow account in the General Fund which are funds contributed by the Police Department which have not yet been released by the District Attorney's Office (see Note 11).

## CITY OF MONROE, LOUISIANA

## Notes to Financial Statements (Continued)

16) Due From Other Governmental Units:

Amounts due from other governmental units consisted of the following at December 31, 1996:

Due from Louisiana Office of Community Development for 1996 LCDCO Heavy Recreation Grant	\$ 80,838
Due from United States Department of the Interior for Jean Lafitte National Park Grant	38,800
Due from Louisiana Department of Transportation for water and sewer relocation grants	64,330
Due from State of Louisiana for State Revenue Sharing Payment	38,758
Due from Louisiana Department of the Treasury for video poker revenue	54,068
Due from Federal aviation administration for Airport Improvement Grant	7,017
Due from State of Louisiana DOTD for Airport Grant	179
Due from State of Louisiana DOTD for Maintenance Reimbursement	8,364
Due from Louisiana Department of Culture, Recreation and Tourism for Main Street Grant	3,480
Due from Louisiana Commission on Law Enforcement for Data Grant	2,274
Due from United States Department of Justice for Corps Post Grant	3,180
<b>Total</b>	<b>\$ 283,378</b>

(7) Restricted Assets - Proprietary Fund Type:

Restricted assets were applicable to the following at December 31, 1996:

1988 refunding bonds sinking fund	\$ 100,000
1988 refunding bonds reserve fund	889,780
1988 refunding bonds capital additions and contingencies fund	250,000
1992 certification of indebtedness sinking fund	88,381
Customers' Deposits	187,853
<b>Total</b>	<b>\$1,515,914</b>

18) Fixed Assets:

A summary of changes in general fixed assets for the year ended December 31, 1996 follows:

	Balance December 31, 1995	ADDITIONS	DELETIONS	Balance December 31, 1996
Land	\$ 483,381	\$ -	\$ -	\$ 483,381
Buildings	3,355,811	4,300	-	3,360,111
Improvements other than buildings	10,084,483	58,739	20,845	10,122,377
Equipment	2,008,823	82,381	324,218	2,766,986
<b>Total General Fixed Assets</b>	<b>\$14,932,498</b>	<b>\$144,420</b>	<b>\$145,063</b>	<b>\$15,031,855</b>

## CITY OF ARBONVILLE, LOUISIANA

## Notes to Financial Statements (Continued)

A summary of changes in proprietary fund type property, plant and equipment for the year ended December 31, 1996 follows:

	Balance December 31, 1995	Additions	Retirements	Balance December 31, 1996
Electric utility:				
Extensions and improvements	\$ 5,875,688	\$ 13,138	\$ -	\$ 5,888,826
Lines and meters	1,890,834	3,433	-	1,894,267
Water utility:				
Treatment plant	415,363	-	-	415,363
Extensions	2,866,286	65,706	-	2,931,992
Improvements	2,027,142	-	-	2,027,142
Lines and meters	962,479	-	-	962,479
Sewerage utility:				
Treatment plant	4,322,644	-	-	4,322,644
Lift pumps	380,694	-	-	380,694
Extensions and improvements	5,186,948	92,902	-	5,479,850
Other assets:				
Buildings	121,154	-	-	121,154
Automobiles and trucks	444,880	-	-	444,880
Furniture and fixtures	110,899	3,402	4,979	112,422
Small tools and equipment	127,575	-	-	127,575
Utility building	80,275	-	-	80,275
Real estate	20,828	-	-	20,828
Construction in progress	-	583,832	-	583,832
Total	\$25,383,579	\$204,778	\$4,979	\$25,883,378
Less: Accumulated depreciation				126,243,622
Net property, plant and equipment				\$25,757,136

Construction in progress consists of costs incurred related to the 1995/1996 sewer extension or subdivisions within the city. As December 31, 1996 this project was estimated to be 75% complete and total costs incurred were \$583,832. Also included in construction in progress is \$118,793 which represents costs incurred on the Bay 14 water and sewer relocation project which was estimated to be 30% complete on December 31, 1996.

## (C) Long-Term Debt:

The following is a summary of long-term debt transactions of the City of Arbonville for the year ended December 31, 1996:

	Compromised - Advances	Payable	Total
Long-term debt payable - December 31, 1995	\$185,742	\$5,983,800	\$6,169,542
Additions	72,500	623,820	696,320
Reductions	-	-	-
Long-term debt payable - December 31, 1996	\$258,242	\$6,607,620	\$6,865,862

## CITY OF MONROEVILLE, LOUISIANA

## Notes to Financial Statements (Continued)

Bonds payable at December 31, 1996 are comprised of the following individual issues:

## Revenue Refunding Bonds and Certificates of Indebtedness:

\$2,000,000 Utility Revenue Refunding Bonds dated 11/27/85, due in annual installments of \$20,000 to \$200,000 through 12/1/94; interest at 7.0 - 7.15 percent.	\$2,000,000
\$700,000 certificates of indebtedness dated 3/1/82; due in annual installments of \$50,000 - \$20,000 through 3/1/92; interest from 5.125 to 6.75%.	<u>465,000</u>
Total Revenue Refunding Bonds and Certificates of Indebtedness Payable	2,465,000
Less: Unamortized discount	<u>88,527</u>
Net Revenue Refunding Bonds and Certificates of Indebtedness Payable	<u>\$2,481,483</u>

These utility revenue refunding bonds are reflected in the utility fund financial statements as follows:

Current liabilities payable from restricted assets:	
Bonds	\$ 336,876
Certificates of indebtedness	40,000
Total Current	<u>376,876</u>
Long-Term Liabilities:	
Bonds	4,456,850
Certificates of indebtedness	180,000
Total Long-Term	<u>4,636,850</u>
Net Revenue Refunding Bonds and Certificates of Indebtedness Payable	<u>\$2,481,483</u>

The annual requirements to amortize all such debt outstanding as of December 31, 1996, including interest payments of \$1,729,531 are as follows:

Year Ending December 31,	Total
1997	\$2,001,650
1998	1,805,130
1999	1,604,876
2000	1,406,423
2001	1,203,268
2002-2004	2,252,676
	<u>\$9,279,531</u>

CITY OF ABBEVILLE, LOUISIANA

Notes to Financial Statements (Continued)

(10) Interfund Assets/Liabilities:

Interfund Fund	Payable Fund	Amount
Risk Management Fund	General Fund	\$ 100,000
General Fund	Utility Fund	288,000
General Fund	Risk Management Fund	8,387
Sales Tax Fund	Risk Management Fund	138,000
1985 LDDMO Sewer Fund	Sales Tax Fund	14,171
Utility Fund	Sales Tax Fund	288,000
		<u>\$1,026,558</u>

(11) Due to Other Governmental Units:

Amounts due to other governmental units consisted of the following as of December 31, 1988:

Due to the office of the District Attorney, 10th Judicial District for audited funds	\$6,814
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(12) Flow of Funds/Restrictions on Use of Utilities Revenues:

Utility Revenues Refunding Bonds

As shown in Note 8, the City has \$3,083,880 of utility revenues refunding bonds outstanding at December 31, 1988, which are payable from a pledge and dedication of the income and revenues of the combined electric, waterworks, and sewer systems. In order that the principal of and the interest on the bonds will be paid in accordance with their terms and for the other objects and purposes hereinafter provided, the City covenants that all such income and revenues shall be deposited daily in the name may be collected in a separate and special bank account to be known and designated as the "City of Abbeville Utilities System Fund," and said Utilities System Fund shall be administered and administered in the following order of priority and for the following express purposes:

- a. The payment of all reasonable and necessary expenses of administering, operating and maintaining the Utilities System;
- b. The establishment of a "City of Abbeville Utilities Revenue Bond Sinking Fund" (the "Sinking Fund") sufficient in amount to pay promptly and fully the principal of the interest on the bonds herein authorized including any additional pari passu bonds issued hereafter in the manner provided by this bond resolution, as they severally become due and payable, by transferring from the Utilities System Fund to the Fiscal Agent of the issuer, in advance of or before the 10th day of each month of each year, commencing January 30, 1989 a sum equal to two-fifths (2/5) less-sixth after May 30, 1989) of the interest falling due on the next Interest Payment Date and one-tenth (1/10) of the principal falling due on November 1, 1989 (adjusted for any accrued interest accrued upon the delivery of the bonds) and commencing December 30, 1989, a sum equal to one-tenth (1/10) of the interest falling due on the next Interest Payment Date, and a sum equal to one-twelfth (1/12) of the principal falling due on the next principal payment date, together with such additional proportionate sum as may be required to pay said principal and interest on the same respectively before due. Said cash shall make available from the Sinking Fund to the Paying

## CITY OF ARBOVILLE, LOUISIANA

## NOTES TO Financial Statements (Continued)

agency for all bonds payable from the Sinking Fund, so long as there is no default in the payment of the principal or interest on any such bonds, and the sinking fund is sufficient to pay promptly the principal and interest on the bonds as falling due on such date.

- C. The establishment of a "City of Arboretville Utilities Revenue Bond Reserve Fund" (the "Reserve Fund") by transferring from the reserve funds established for the Refunded Bonds, upon delivery of the bonds, an amount equal to the lesser of (i) 18 percent of the proceeds for the bonds, or (ii) the highest combined principal and interest requirements on the bonds for any succeeding bond year. The money in the Reserve Fund shall be retained solely for the purpose of paying the principal of and interest on bonds payable from the sinking fund and on which there would otherwise be default (except such amount, if any, as may be payable to the United States of America as a rebate of arbitrage pursuant to Section 148(f) of the Code), and in the event that moneys in the Reserve Fund are so used, then such moneys shall be replaced as provided in (B) below. In the event that additional pari passu bonds are issued hereafter in the manner provided by this bond resolution, there shall be transferred from the proceeds of such pari passu bonds and/or said Utilities System Fund and said Reserve Fund, monthly or annually such amount (as may be designated in the resolution authorizing the issuance of such pari passu bonds) as will increase the total amount so deposited in said Reserve Fund within a period not exceeding five (5) years to a sum equal to the lesser of (i) the sum of 18% of the proceeds of such issue payable from the sinking fund or (ii) the highest combined principal and interest requirements in any succeeding bond year on the bonds and such additional pari passu bonds.
- D. The establishment of a "City of Arboretville Utilities Revenue Capital Additions and Contingencies Fund" (the "Contingencies Fund"), as here provided, additions, additions, improvements, renewals and replacements necessary to properly operate the Utilities System, by transferring from the Utilities System Fund to regularly designated fiscal agent bank of the issuer, on or before the 30th day of each month of each year, commencing not later than January 31, 1989, a sum equal to five percent (5%) of the gross proceeds of the Utilities System for the preceding month, less the prior month's disbursements, until the sum of \$250,000 is so deposited therein, providing that such sum is available under provisions here made for the bonds required under paragraphs (A), (B) and (C) above. So long as the maximum amount required there is so deposited, monthly payments shall not be required. However, as moneys are expended therefrom for the intended purposes, monthly payments shall resume until the maximum amount required is again so deposited. In addition to caring for extensions, additions, improvements, renewals and replacements necessary to properly operate the Utilities System, the money in the Contingencies Fund shall be used to pay the principal of and the interest on the bonds, including any additional pari passu bonds issued hereafter in the manner provided by this bond resolution, for the payment of which there is not sufficient money in the Sinking Fund or Reserve Fund, provided in paragraphs (B) and (C) above, but the money in the Contingencies Fund shall never be used for the making of extensions, additions, improvements, renewals and replacements to the Utilities System if such use of said moneys will leave in the Contingencies Fund for the making of emergency repairs or replacements less than the sum of One Hundred Thousand Dollars (\$100,000).

CITY OF MONROE, LOUISIANA

Notes to Financial Statements (Continued)

1. If at any time it shall be necessary to use moneys in the Reserve Fund or Contingencies Fund above provided for the purpose of paying principal or interest on bonds payable from the Sinking Fund or to which there would otherwise be default, then the moneys so used shall be replaced from the revenues of the Utilities System (such revenues as interest, net distributions required for the purposes described in (A) and (B) of this section, it being the intention herein that there shall be moneys as provided for at all times in the Reserve Fund and the Contingencies Fund the amount hereinafter specified.

All or any part of the moneys in the Utilities System Fund, Sinking Fund, Reserve Fund and Contingencies Fund shall be invested in qualified investments (as defined in the bond indenture); except for bond proceeds representing accrued interest, which shall be invested in Government Securities) in which every all income derived from such qualified investments shall be added to Utilities System Fund as income and revenues of the Utilities System, and such investments shall, to the extent at any time necessary, be liquidated and the proceeds thereof applied to the purpose for which such funds are created.

Any moneys remaining in the Utilities System Fund on the 31st day of each month and after making the required payments into the Sinking Fund, Reserve Fund and Contingencies Fund for the current month and for prior months during which the required payments may not have been made shall be considered surplus. Such surplus may be used by the issuer for such other lawful corporate purposes as the City may determine, whether such purposes are or are not related to the Utilities System.

Certificates of Indebtedness

As shown in Note 9, the City has \$403,000 of certificates of indebtedness outstanding as December 31, 1998 representing funds used to acquire electrical service facilities, meter locations and metering rights on customers located in portions of the City previously being serviced by SLRMO electrical company.

The certificates are secured by and payable solely from a pledge and dedication of the gross annual revenues of the City. The City is to budget annually a sufficient sum of money to pay principal and interest on the certificates mature from 1999 to 2005 and will levy and collect in each year taxes and other revenues within the limits prescribed by law, including the revenues of the Utility System.

The City shall maintain a Sinking Fund and shall deposit at least three days in advance of the date on which such payment of principal and/or interest falls due funds fully sufficient to promptly pay the maturing principal and/or interest falling due on such date.

Violation of Revenue Refunding Bonds Restrictions

The City is in compliance with all significant limitations and restrictions set forth upon issuance of the outstanding revenue refunding bonds with the following exceptions:

- A. The City is not operating each individual division of the Utility System profitably which is a violation of Section 901 (5) of the 1988 Bond Resolution.
- B. The City is not always adhering to requirements of Section 902 regarding termination of service to customers with delinquent balances.

CITY OF ARMYVILLE, LOUISIANA

Notes to Financial Statements (Continued)

413) Retirement Commitments:

Eligible employees of the City participate in one of the following retirement systems: Municipal Employees' Retirement System of Louisiana, Municipal Police Employees' Retirement System and Firefighters' Retirement System. Each of these retirement systems is controlled and administered by a separate board of trustees. These retirement systems provide retirement, disability and death benefits to plan members and their beneficiaries. Pertinent information relative to each plan follows:

A. Municipal Employees' Retirement System

Plan members are required to contribute 5.00 percent of their annual covered salary to the system while the City is required to contribute the statutory rate of 3.25 percent of the total annual covered salary. The City's contributions to the system for the years ended December 31, 1993, 1994 and 1995 were \$31,404, \$38,138 and \$36,784, respectively, equal to the required contribution for each year.

A publicly available financial report that includes financial statements and required supplemental financial information may be obtained by writing to the Municipal Employees' Retirement System, 7937 Office Park Blvd., Baton Rouge, Louisiana 70809.

B. Municipal Police Employees' Retirement System

Plan members are required to contribute 7.3 percent of their annual covered salary to the system while the City is required to contribute the statutory rate of 4.0 percent of the total annual covered salary. The City's contributions to the system for the years ended December 31, 1993, 1994 and 1995 were \$14,344, \$17,748 and \$13,324, respectively, equal to the required contribution for each year.

A publicly available financial report that includes financial statements and required supplemental financial information may be obtained by writing to the Municipal Police Employees' Retirement System, 6821 United Plaza Blvd., Baton Rouge, Louisiana 70809-2308.

C. Firefighters' Retirement System

Plan members are required to contribute 8.8 percent of their annual covered salary to the system while the City is required to contribute the statutory rate of 4.8 percent of the total annual covered salary. The City's contributions to the system for the years ended December 31, 1993, 1994 and 1995 were \$14,643, \$18,453 and \$19,041, respectively, equal to the required contribution for each year.

A publicly available financial report that includes financial statements and required supplemental financial information may be obtained by writing to the Firefighters' Retirement System, P. O. Box 56099, Baton Rouge, Louisiana 70805.

**CITY OF ARREVILLE, LOUISIANA.**

**Notes to Financial Statements (Continued)**

**(14) Segment Information for the Enterprise Fund:**

The City of Arreville maintains an Enterprise Fund with departments which provide electric, water and sewerage services. Segment information for the year ended December 31, 1996 is as follows:

	Electric Revenues	Water Revenues	Sewerage Revenues	Total Enterprise Fund
Operating revenues	\$5,884,421	\$ 177,000	\$ 500,000	\$11,561,421
Operating expenses	<u>3,443,000</u>	<u>270,000</u>	<u>1,000,000</u>	<u>4,713,000</u>
Operating Income (Loss)	\$2,441,421	\$ 107,000	\$ 500,000	\$ 3,048,421

**(15) Louisiana Energy and Power Authority:**

By referendum on October 21, 1983, the City of Arreville elected to join the Louisiana Energy and Power Authority (LEPA), and an appointment was made by the City Council to the LEPA board of directors. LEPA, a statewide public power authority which is a political subdivision of the State of Louisiana, was created by an act of the state legislature in April of 1979 for the purpose of helping all of Louisiana's municipal electric systems to work together to provide firm, stable sources of electrical energy to their citizens/users at the lowest cost possible.

On June 18, 1985, the City entered into a power sales contract for electricing with LEPA with service commencing on March 1, 1986. The original agreement was to expire on April 30, 1990. However, on September 1, 1992, the City signed a contract extension which lengthens the original contract until December 31, 1994.

**(16) Risk Management Fund:**

On November 20, 1984, the City passed a resolution allowing its workers' compensation, business automobile and general liability insurance policies to expire and established a Risk Management Fund (or Internal Service Fund) for the accumulation of monies and subsequent disbursement of loss claims. Therefore, the City is exposed to material judgment in favor of such and other claimants together with legal interest thereon. The City has since procured excess coverage with substantial deductibles. The Risk Management Fund's retained earnings designated for claims amounted to \$15,300 at December 31, 1996.

**(17) Employee Health Insurance Fund:**

On November 20, 1990 the City established a partially self-funded internal service fund to accumulate monies for the payment of health care claims of the City employees and their dependents. An integral part of this self-funded health insurance program is the procurement of both specific and aggregate Stop-Loss insurance. The Employee Health Insurance Fund's retained earnings designated for claims amounted to \$37,674 at December 31, 1996.

CITY OF ABBEVILLE, LOUISIANA

Notes to Financial Statements (Continued)

118) Post-Employment Benefits:

A. Subs -

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the City provides health care benefits to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured monthly for the actual month covered. This program is offered for a duration of 18 months after the termination date.

B. Pension Benefits -

The City is committed to pensions for four retired police officers or their beneficiaries who retired before the City began participating in the Municipal Police Employees' Retirement System of Louisiana. These pensions are financed out of current general fund operations. The total pension costs for the year ended December 31, 1978 is \$19,368.

119) Deficit Fund Balance and Retained Earnings

The 1979 LOGOEC Sewer Extension Capital Projects Fund had a deficit fund balance of \$2,745 as of December 31, 1978. This deficit results from the accrual of retainages on construction contracts. The deficit will be remedied in 1987 by transfers from the Sales Tax Fund upon completion of the project.

The Utility System Fund had a deficit retained earnings balance of \$143,644 as of December 31, 1978.

120) Commitments and Contingencies:

Litigation

There are several lawsuits presently pending against the City of Abbeville. The City's legal counsel and elected officials are of the opinion that any unfavorable outcome in these cases would not materially affect the financial statements.

Grant Audits

The City receives Federal and state grants for specific purposes that are subject to review and audit by Federal and state agencies. Such audits could result in a request for reimbursement by those agencies for expenditures disallowed under the terms and conditions of the appropriate agency. In the opinion of City management, such disallowances, if any, will not be significant to the City's financial statements.

Writing Reimbursement Grants

In prior and current years, the City utilized Federal funding under Act 319 to pay its share of the cost to relocate electric, water and sewer facilities to accommodate the expansion of Highway 14. As part of the funding agreement the City is prohibited from incurring additional obligations in-kind within any right-of-way owned by the State of Louisiana until the City reimburses the Department of Transportation the full amount of costs expended on the City's behalf, which amounted to \$317,388.

CITY OF ABBEVILLE, LOUISIANA  
Notes to Financial Statements (Continued)

4211 Subsequent Events

On May 1, 1987, the City issued \$1,750,000 of Certificates of Indebtedness Series 1987 for the purpose of (1) refinancing and improving public streets and (2) refunding and refinancing \$480,000 of outstanding Certificates of Indebtedness, Series 1982. The interest rate of these newly issued certificates of indebtedness is 5.98% and annual debt service (principal and interest) will be approximately \$230,000 per year over the next 30 years.

On March 28, 1987, a resolution was declared certifying that an extreme public emergency existed due to the necessity to acquire a fire truck to replace the fire truck destroyed in an auto accident. On April 23, 1987, a new fire truck was acquired with funds from the City's Maintenance and Operation - Fire Department Special Revenue Fund. The purchase price was \$171,000.

On January 7, 1987, the City council adopted an ordinance providing for the declaration of approximately the acres located on Louisiana Highway 14 by-Pass as surplus and available for sale. On January 10, 1987, this property was sold to the United States Postal Service at a price of \$142,000. Net cash received by the City after paying realtor's commission was \$34,120.

## CITY OF BIRMINGHAM

## Capital Projects Fund

Reconciling Statement of Revenues, Expenditures and Changes in Fund Balance  
for the year ended December 31, 1990  
With Comparative Balance for the Year Ended December 31, 1989

	1990		1989	
	1990 Actual BALANCE (See Fund)	1990 Budget Revenue Fund	1989 Actual	1989 Budget
Revenues:				
Intergovernmental - Federal Grant	888,563	0 -	888,563	888,563
Expenditures:				
Capital outlay	244,362	-	244,362	244,362
Excess (deficiency) of revenues over expenditures	644,201	-	644,201	644,201
Other financing sources:				
Operating transfer in	32,678	-	32,678	32,678
Excess (deficiency) of revenues and other financing sources over expenditures	676,879	-	676,879	-
Fund balance, beginning	-	-	-	-
Fund balance, deficits, ending	\$ (676,879)	\$ -	\$ (676,879)	\$ -

## CITY OF ANN ARBOR

Capital Projects Fund  
1993 LEIS (over) Estimate Fund

Statement of Revenues, Expenditures and Changes in Fund Balance  
Under the GMAT System and Actual  
for the Year Ended December 31, 1993,  
With Comparative Totals for the Year Ended December 31, 1992

	1993		1992 Actual	1992 Estimate
	Actual	Estimate		
<b>Revenues</b>				
Intergovernmental - Federal Grant	640,000	688,700	644,385	\$ -
<b>Expenditures</b>				
Capital outlay	500,000	500,000	51,000	-
Excess (deficiency) of revenues over expenditures	140,000	188,700	11,385	-
<b>Other financing sources</b>				
Operating transfer in	50,000	50,000	1,625	-
Excess (deficiency) of revenues and other financing sources over expenditures	-	138,700	13,010	-
<b>Fund balance, beginning</b>	-	-	-	-
<b>Fund balance available, ending</b>	\$ -	\$ -	\$ 13,010	\$ -

## CITY OF ANNEARKE

Capital Projects Fund  
1993 LEAFS Water Extension Fund

Statement of Revenues, Expenditures and Changes in Fund Balance  
Budget, 1993 Budget and Actual  
for the Year Ended September 30, 1993  
With Comparative Totals for the Year Ended September 30, 1992

	1993		Variance (Favorable Unfavorable)	1992 Actual
	Budget	Actual		
Revenues:				
Intergovernmental -				
Federal Grant	\$ -	\$ -	\$ -	\$481,217
Expenditures:				
Capital outlay				\$27,882
Excess (deficiency) of revenues over expenditures	-	-	-	(\$24,665)
Other financing sources:				
Operating transfer in				\$2,422
Excess (deficiency) of revenues and other financing sources over expenditures	-	-	-	-
Fund balance, beginning				
Fund balance, ending	\$ -	\$ -	\$ -	\$ -

CITY OF ABBEVILLE, LOUISIANA

Enterprise Fund

UTILITY SYSTEM FUND - To account for the provisions of electric, water, sewerage, and sanitation services to the residents of the City. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing and related debt service, and billing and collection.

## CITY OF ARREVILLE, LOUISIANA

Emergency Fund  
Utility System FundComparative Balance Sheet  
December 31, 1994 and 1993

ASSETS	1994	1993
<b>Current assets:</b>		
Cash	\$ 28,483	\$ 7,743
Interest-bearing deposits	232,272	187,100
Investment	-	25,000
Accounts Receivable -		
Customers' utility	1,242,947	1,242,373
Other	8,424	10,333
Due from other funds	288,000	288,000
Inventory	187,321	192,000
Prepaid insurance	6,340	6,185
Total current assets	<u>1,793,787</u>	<u>1,958,731</u>
<b>Restricted assets:</b>		
1998 refunding bonds sinking fund -		
Interest-bearing deposits	108,869	79,734
1998 refunding bonds reserve fund -		
Interest-bearing deposits	1,380	1,380
Investment	808,000	808,000
1998 refunding bonds capital additions and		
contingencies fund -		
Interest-bearing deposits	30,000	-
Investment	140,000	218,000
1992 certificates of indebtedness sinking fund -		
Interest-bearing deposits	88,742	88,740
Customers' deposits -		
Cash	27,264	13,017
Interest-bearing deposits	5,587	18,080
Investment	128,000	128,000
Total restricted assets	<u>1,284,442</u>	<u>1,386,561</u>
<b>Property, plant and equipment:</b>		
Property, plant and equipment at cost,		
net of accumulated depreciation		
(1994-\$14,242,428, 1993-\$13,493,343)	<u>11,892,233</u>	<u>11,892,233</u>
Total property, plant and equipment		
<b>Intangible assets:</b>		
Unamortized bond issuance cost, net of cumulative		
amortization (1994-\$112,189, 1993-\$93,740)	<u>82,742</u>	<u>113,891</u>
<b>Total assets</b>	<u>\$13,375,662</u>	<u>\$13,738,321</u>

LIABILITIES AND FUND EQUITY	1996	1995
<b>Liabilities:</b>		
<b>Current liabilities (payable from current assets) -</b>		
Accounts payable	\$ 424,482	\$ 428,787
State sales tax payable	22,183	22,273
accrued salaries payable	12,183	6,887
Other accrued liabilities	13,000	10,701
Due to other funds	280,000	382,000
<b>Total current liabilities</b> (payable from current assets)	<u>751,848</u>	<u>850,648</u>
<b>Current liabilities (payable from restricted assets) -</b>		
1996 refunding bonds payable, net of unamortized discount (1996-\$38,361, 1995-\$50,188)	326,976	326,976
1995 refunding bonds payable, net of unamortized discount (1996-\$3,550, 1995-\$7,350)	63,600	63,600
accrued interest payable	29,894	63,150
Customers' deposits	293,883	281,892
<b>Total current liabilities</b> (payable from restricted assets)	<u>614,353</u>	<u>635,618</u>
<b>Long-term liabilities:</b>		
1996 refunding bonds payable, net of unamortized discount (1996-\$81,088, 1995-\$184,815)	4,456,839	4,980,812
1995 refunding bonds payable, net of unamortized discount (1996-\$7,350, 1995-\$8,750)	79,000	83,850
<b>Total long-term liabilities</b>	<u>4,535,839</u>	<u>5,064,662</u>
<b>Total liabilities</b>	<u>9,842,320</u>	<u>10,549,928</u>
<b>Fund equity:</b>		
<b>Contributed capital -</b>		
Municipality	4,748,180	4,526,718
Federal grants	4,037,349	3,816,018
State grants	-	2,463
Donations	2,937	2,300
<b>Retained earnings (deficit) -</b>		
Reserved for Pension Fund retirement	608,733	366,976
Unreserved	(738,312)	(132,618)
<b>Total fund equity</b>	<u>8,706,437</u>	<u>8,626,807</u>
<b>Total liabilities and fund equity</b>	<u>\$15,573,680</u>	<u>\$25,780,730</u>

## CITY OF ARDENVILLE, LOUISIANA

Enterprise Fund  
Utility FundComparative Statement of Revenues, Expenses and Changes in Retained Earnings  
For the Years Ended December 31, 1996 and 1995

	1996	1995
Operating revenues:		
Charges for services -		
Electric sales and related charges	\$ 9,779,305	\$ 9,654,803
Water sales	488,187	538,457
Sewer services	484,850	642,789
Other revenues	132,351	138,351
Total operating revenues	<u>11,084,693</u>	<u>10,974,400</u>
Operating expenses:		
Electric power purchased	3,308,336	4,838,376
Electric Department expenses	432,854	490,773
Water department expenses	489,681	479,845
Sewer department expenses	377,171	366,889
General and administrative expenses	383,836	373,652
Depreciation expense	128,159	123,821
Total operating expenses	<u>5,126,130</u>	<u>6,683,356</u>
Operating income	<u>5,958,563</u>	<u>4,291,044</u>
Nonoperating revenues (expenses):		
Interest income	81,660	134,883
Recovery from damage settlement	28,500	-
Interest expense	(428,279)	(648,370)
Paying agency fees	(930)	(889)
Amortization of bond insurance cost	(14,525)	(34,525)
Total nonoperating revenues (expenses)	<u>(383,474)</u>	<u>(556,891)</u>
Income before operating transfers	<u>5,575,089</u>	<u>3,734,153</u>
Operating transfers in (out):		
Operating transfers in	368,479	893,459
Operating transfers out	(3,190,850)	(3,483,326)
Total operating transfers in (out)	<u>(2,822,371)</u>	<u>(2,589,867)</u>
Net loss	<u>(247,282)</u>	<u>(855,714)</u>
Add: Depreciation on fixed assets acquired by capital grants externally restricted for capital acquisition and construction that reduces contributed capital	<u>182,626</u>	<u>92,361</u>
Increase in retained earnings	<u>(64,656)</u>	<u>(763,353)</u>
Retained earnings, beginning	<u>286,838</u>	<u>486,239</u>
Retained earnings (deficit), ending	<u>\$ 222,182</u>	<u>\$ 222,886</u>

## CITY OF ABBEVILLE, LOUISIANA

Enterprise Fund  
Utility FundComparative Statement of Cash Flows  
For the Years Ended December 31, 1996 and 1995

	1996	1995
<b>Cash Flows from operating activities:</b>		
Operating income	<u>\$ 3,648,155</u>	<u>\$ 3,713,742</u>
Adjustments to reconcile operating income to net cash provided by operating activities -		
Depreciation	794,179	778,873
Changes in current assets and liabilities:		
Decrease (Increase) in accounts receivabls	(67,984)	(58,500)
Increase (Decrease) in other Receivabls	1,489	19,315
Increase (Decrease) in Due from other Funds		(189,808)
Increase (Decrease) in Inventory	9,398	(38,883)
Decrease (Increase) in prepaid insurance	(125)	(177)
Increase (Decrease) in accounts payable	15,980	37,803
Increase (Decrease) in state sales tax payable	(80)	1,713
Increase (Decrease) in accrued salaries payable	6,094	645
Increase (Decrease) in other account liabilities	(871)	1,613
Increase (Decrease) in Due to other Funds	(22,000)	282,800
Total adjustments	<u>607,948</u>	<u>130,213</u>
Net cash provided by operating activities	<u>4,256,103</u>	<u>4,843,955</u>
<b>Cash flows from noncapital financing activities:</b>		
Proceeds from damage settlement	38,500	
Operating transfers in from other funds	348,429	379,618
Operating transfers out to other funds	<u>(38,138,822)</u>	<u>(3,219,773)</u>
Net cash (used) by noncapital financing activities	<u>(37,762,393)</u>	<u>(2,840,265)</u>
<b>Cash flows from capital and related financing activities:</b>		
Acquisition of plant and equipment	\$ (718,128)	\$ (264,802)
Principal paid on revenue bond securities	(518,080)	(570,808)
Interest paid on revenue bonds	(383,155)	(417,873)
Principal paid on certificates of indebtedness	(88,000)	(80,000)
Interest paid on certificates of indebtedness	(59,731)	(78,290)
Increase (Decrease) in customer meter deposits	12,731	59,216
Capital contributed from municipality and other government entities	778,738	394,803
Paying agency fees	<u>(232)</u>	<u>(882)</u>
Net cash (used) by capital and related financing activities	<u>(138,632)</u>	<u>(11,022,376)</u>

## CITY OF ARREVILLE, LOUISIANA

Enterprise Fund  
Utility FundComparative Statement of Cash Flows - Continued  
For the Years Ended December 31, 1990 and 1989

	<u>1990</u>	<u>1989</u>
Cash flows from investing activities:		
Redemption (purchase) of investments	25,000	(180,000)
Interest on interest-bearing deposits and investments	<u>31,468</u>	<u>114,893</u>
Net cash provided (used) by investing activities	<u>56,468</u>	<u>(65,107)</u>
Net decrease in cash and cash equivalents	(173,254)	(290,568)
Cash and cash equivalents, beginning	<u>608,943</u>	<u>899,511</u>
Cash and cash equivalents, ending	<u>\$ 435,689</u>	<u>\$ 608,943</u>

## Reconciliation of cash and cash equivalents per statement of cash flows to the balance sheet:

Cash and cash equivalents, beginning:		
Cash - unrestricted	\$ 3,793	\$ 47,433
Interest-bearing deposits - unrestricted	295,180	603,943
Cash - restricted	13,007	74,134
Interest-bearing deposits - restricted	<u>188,084</u>	<u>717,511</u>
Total cash and cash equivalents	<u>\$600,943</u>	<u>\$899,511</u>
Cash and cash equivalents, ending:		
Cash - unrestricted	\$ 38,425	\$ 3,793
Interest-bearing deposits - unrestricted	223,372	295,180
Cash - restricted	37,894	13,007
Interest-bearing deposits - restricted	<u>187,198</u>	<u>188,084</u>
Total cash and cash equivalents	<u>\$487,889</u>	<u>\$600,943</u>

Continued

## CITY OF ARSHVILLE, LOUISIANA

Engineering Fund  
Utility FundComparative Statement of Miscellaneous Revenue  
For the Years Ended December 31, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Other revenues:		
Penalties	\$106,435	\$187,450
Reconnection fees	8,670	12,884
Electric permits	3,880	4,800
Water and sewerage permits	4,580	4,500
Recovery of bad debts	5,117	5,366
Other sources	<u>6,732</u>	<u>7,182</u>
Total miscellaneous revenue	<u>\$137,941</u>	<u>\$228,182</u>

## CITY OF ARDENVILLE, LOUISIANA

Enterprise Fund  
Utility FundComparative Statement of Operating Expenses  
For the Years Ended December 31, 1986 and 1985

	1986	1985
<b>Electric department (including electric power purchased):</b>		
Salaries	\$221,964	\$181,130
Maintenance and repairs - system	200,806	238,266
Employee's insurance	58,543	73,210
General insurance	83,500	87,880
Equipment operating expense	58,113	34,380
Miscellaneous repairs and supplies	74,878	41,349
Small tools and supplies	8,533	7,319
Payroll taxes	14,988	14,080
Retirement	4,711	3,879
Miscellaneous	3,889	3,164
Depreciation	182,825	208,312
<b>Total electric department</b>	<u>\$1,487,736</u>	<u>\$1,097,734</u>
<b>Water Department:</b>		
Salaries	\$238,495	\$218,025
Maintenance and repairs - system	74,518	67,371
Electricity for pumps	21,852	19,684
Employee's insurance	77,883	63,899
General insurance	74,320	71,887
Equipment operating expense	28,727	28,684
Utilities	89,414	80,782
Telephone	4,822	4,191
Small tools and supplies	84,282	92,178
Retirement	4,200	3,900
Payroll taxes	18,722	18,179
School and conventions	628	7,311
Miscellaneous	4,396	4,888
Depreciation	128,821	113,382
<b>Total water department</b>	<u>\$1,779,872</u>	<u>\$1,586,425</u>
<b>Sewerage Department:</b>		
Salaries	\$134,991	\$230,874
Maintenance and repairs - system	112,179	91,848
Electricity for pumps	67,222	61,626
Employee's insurance	71,846	51,100
General insurance	38,722	44,514
Equipment operating expense	18,222	14,226
Retirement	7,691	4,837
Utilities	94,266	84,562
Telephone	827	800
Small tools and supplies	67,897	60,779
Payroll taxes	18,313	17,514
Schools and conventions	329	871
Miscellaneous	18,282	7,878
Depreciation	118,999	128,820
<b>Total sewerage department</b>	<u>\$1,089,178</u>	<u>\$1,023,508</u>

(continued)

## CITY OF ARBOVILLE, LOUISIANA

Electricity Fund  
Utility FundComparative Statement of Operating Expenses - Continued  
For the Years Ended December 31, 1984 and 1983

	<u>1984</u>	<u>1983</u>
General and Administrative:		
Salaries	\$483,500	\$177,377
Employee's insurance	22,272	44,491
General insurance	13,098	12,380
Accounting services	18,618	17,880
Office expense	18,788	25,754
Postage	12,680	15,885
Payroll taxes	15,958	23,551
Utilities	5,880	5,351
Miscellaneous	10,722	21,543
Professional services	4,450	25,673
Collection fees	2,187	1,688
Bad debts	10,974	22,767
Telephone	4,685	4,318
Equipment operating expense	3,852	3,768
Retirement	8,251	5,465
Contract services	3,546	3,078
Depreciation	12,206	70,867
Total general and administrative	<u>\$734,878</u>	<u>\$413,595</u>

(Continued)



CITY OF ARNERVILLE, LOUISIANA

Internal Service Funds

RISK MANAGEMENT FUND - To account for the accumulation of self-insurance funds designated for the adjudication and satisfaction of claims made against the City.

EMPLOYEE HEALTH INSURANCE FUND - To account for the accumulation of funds from self-insurance sources and from employees dedicated to the satisfaction of health care claims made by employees and their dependents.

CITY OF MONROE, LOUISIANA

General Service Fund

Combining Balance Sheet

December 31, 1996

With Comparative Totals for December 31, 1995

	With	Without	Totals	
	Management	Services	1996	1995
	Fund	Fund		
<b>ASSETS</b>				
Current assets:				
Cash	\$ -	\$ -	\$ -	\$ 4,385
Interest-bearing deposits	196,737	104,638	301,375	343,750
Investments	190,000	-	190,000	-
Receivables	-	-	-	-
Other	4,804	142,529	147,333	28,267
Due from other funds	223,000	-	223,000	437,000
Total assets	\$594,541	\$247,167	\$841,706	\$813,392
<b>LIABILITIES AND FUND EQUITY</b>				
Liabilities:				
Current liabilities:				
Accounts payable	\$405,100	\$388,275	\$793,375	\$876,100
Accrued salaries payable	50	-	50	179
Other account liabilities	50	-	50	180
Due to other funds	228,380	-	228,380	4,381
Total liabilities	\$682,080	\$388,275	\$1,070,355	\$1,475,740
Fund equity:				
Residual resources -				
designated for voting	10,561	58,892	69,453	21,652
Total liabilities and fund equity	\$692,641	\$447,167	\$1,139,808	\$1,497,392

## CITY OF ANNEVILLE, COLOREDIA

## Isolated Service Fund

Including statement of revenues, expenses and changes in Isolated Savings  
for the Year Ended December 31, 1966  
With Comparative Totals for the Year Ended December 31, 1965

	1966	1965	1966	1965
	Actual	Actual	Actual	Actual
Operating revenues				
Charges for services -				
Premiums	4700,667	4603,368	46,744,864	46,888,461
Other revenues -				
Interest on investments	187,000	208,880	208,111	191,880
Total operating revenues	<u>4887,667</u>	<u>4812,248</u>	<u>46,952,975</u>	<u>47,080,341</u>
Cost of services rendered				
Claims	124,500	100,700	912,560	1,155,600
Administrative Costs:				
Plan administration/legal fees	66,270	-	66,270	75,000
Salaries	44,200	-	44,200	40,000
Employee insurance	1,800	-	1,800	50,410
Other insurance	547,170	508,700	447,100	400,810
Pension funds	1,307	-	1,307	1,020
Relief fund	1,454	-	1,454	1,200
Schools and康missions	1,241	-	1,241	1,210
Office supplies	80	-	80	1,000
Telephone	80	-	80	80
Utilities	799	-	799	30
Miscellaneous	1,400	-	1,400	11,110
Total cost of services rendered	<u>707,000</u>	<u>509,400</u>	<u>1,322,000</u>	<u>1,688,000</u>
Operating income	7806	33028	33,235	31,000
Nonoperating revenues				
Interest income	<u>7,000</u>	<u>8,100</u>	<u>11,000</u>	<u>8,000</u>
Income before operating transfers	14,806	41,128	44,235	39,000
Operating transfers in	500	-	500	500
Net income	15,306	41,128	44,735	39,500
Retained earnings, beginning	500	16,500	20,000	21,000
Retained earnings, ending	<u>\$ 15,806</u>	<u>\$ 57,628</u>	<u>\$ 64,735</u>	<u>\$ 60,500</u>

## CITY OF CHESTER, DELAWARE

## Internal Service Funds

Comparative Statement of Cash Flows  
For the Year Ended December 31, 1999  
With Comparative Totals for the Year Ended December 31, 1998

	City Management Fund	Employee Health Insurance Fund	Totals	
			1999	1998
Cash flows from operating activities:				
Operating income	\$ 7,000	\$ 13,991	\$ 21,001	\$ 16,000
Adjustments to reconcile operating income to net cash provided by operating activities -				
Changes in current assets and liabilities:				
Increase decrease in accounts receivable	75,200	117,600	192,800	91,000
Increase decrease in due from other funds	100,000	-	100,000	(447,000)
Increase decrease in accounts payable	(209,175)	107,000	(102,175)	60,000
Increase decrease in accrued vacation payable	500	-	500	100
Increase decrease in other accrued liabilities	150	-	150	0
Increase decrease in due to other funds	150,100	-	150,100	0
Total adjustments	(50,425)	124,600	74,175	(487,000)
Net cash provided (used) by operating activities	17,075	24,591	41,666	16,000
Cash flows from noncapital financing activities:				
Operating transfers in from other funds	500	-	500	0
Cash flows from investing activities:				
Increase (decrease) on interest-bearing deposits	7,200	2,100	9,300	0
Purchase of investments	(100,000)	-	(100,000)	-
Net Cash provided (used) by investing activities	(92,800)	2,100	(90,700)	0
Net increase (decrease) in cash and cash equivalents	(75,725)	26,691	(49,034)	16,000
Cash and cash equivalents, beginning	200,120	100,210	300,330	284,200
Cash and cash equivalents, ending	124,395	126,901	251,296	300,200

CITY OF ABBEVILLE, LOUISIANA

Agency Fund

PAYROLL FUND - To account for the payment of the City payroll and disbursement of all withholdings. Monies are provided by the various funds which incurred the salaries expense.

## CITY OF MONROE, LOUISIANA

Agency Fund  
Payroll FundStatement of Changes in Assets and Liabilities  
For the Year Ended December 31, 1996

	Balance December 31, 1995	Additions	Deductions	Balance December 31, 1996
<b>ASSETS</b>				
Cash	\$ -	\$3,038,868	\$3,038,868	\$ -
Interest-bearing deposits	\$41,309	982,751	979,754	\$44,306
Receivables:				
Other		3,853	3,853	
Total assets	\$41,309	\$4,025,472	\$4,022,475	\$44,306
<b>LIABILITIES</b>				
Accrued liabilities	\$41,309	\$2,945,344	\$2,988,309	\$44,306
Due to other funds		3,682,288	3,682,288	
Total liabilities	\$41,309	\$6,627,632	\$6,670,597	\$44,306

CITY OF MONROE, LOUISIANA  
General Fixed Assets Account Group

To account for fixed assets not used in proprietary fund operations.

## CITY OF ARBOVILLE, LOUISIANA

Comparative Statement of General Fixed Assets  
December 31, 1986 and 1985

	<u>1986</u>	<u>1985</u>
General fixed assets, at cost:		
Land	\$ 485,100	\$ 485,100
Buildings	2,319,393	2,315,813
Improvements other than buildings	20,006,363	20,006,449
Equipment	1,887,714	2,850,813
Total general fixed assets	<u>\$24,698,560</u>	<u>\$24,658,275</u>
Investment in general fixed assets:		
Property acquired prior to 1/1/79 *	\$ 4,895,118	\$ 4,817,250
Property acquired after 1/1/79* from -		
General fund revenues	676,800	679,990
Sales tax revenues	4,383,268	4,837,714
Ad valorem tax revenues	362,850	362,850
Revenue sharing funds	375,367	375,367
Capital Projects fund revenues and transfers	783,157	787,974
Verdunien Parish Police Jury fire protection revenue	621,394	621,190
State grants	325,888	325,888
Federal grants	2,366,373	2,402,668
Donations	-	1,500
Total investment in general fixed assets	<u>\$26,826,500</u>	<u>\$26,855,678</u>

\* Records reflecting source from which assets were acquired were not maintained prior to 1/1/79.

## CITY OF AMHERST, MASSACHUSETTS

Statement of Changes in General Fixed Assets  
for the Year Ended December 31, 1996

	Land	Buildings	Improvements Other Than Buildings	Equipment	Total
General Fixed Assets - December 31, 1995	\$88,780	\$1,218,800	\$16,896,187	\$1,299,870	\$18,403,637
<b>Additions:</b>					
Intelligence Building Addition July 1996	-	-	-	2,788	2,788
Protection Revenue	-	-	-	27,000	27,000
Police Fee Revenue	-	4,568	4,447	2,848	11,863
General Fund Revenue	-	-	2,544	2,848	5,392
Federal Grants	-	-	62,883	-	62,883
Total additions	-	4,568	69,874	32,484	106,926
Total Increases and Additions	\$88,780	\$4,568	\$75,321	\$32,484	\$139,153
<b>Reductions:</b>					
Assets Disposed of	-	-	28,861	168,528	197,389
General Fixed Assets - December 31, 1996	\$88,780	\$1,223,368	\$16,933,347	\$1,362,774	\$18,608,269

CITY OF ANNEVILLE, LOUISIANA.

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. Payment of maturing obligations, including interest, are accounted for in the debt service funds.

## CITY OF ANNEVILLE, LOUISIANA

Comparative Statement of General long-term Debt  
December 31, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Amount Available and to Be Provided for the Retirement of General long Term Debt		
Amount available in debt service fund for debt retirement	\$ -	\$ -
Amount to be provided for general long-term debt	<u>146,742</u>	<u>185,742</u>
Total Available and To Be Provided	<u>\$146,742</u>	<u>\$185,742</u>
General Long-term Debt Payable		
Compensated absence payable	\$146,742	\$185,742
Bonds payable	<u>\$146,742</u>	<u>\$185,742</u>

SINGLE AXIS SECTION

**DARNALL, SIKES & FREDERICK**  
(A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS)

Report: Report No. 1000-100

1. **City of Abbeville, Louisiana**  
2. **City of Abbeville, Louisiana**  
3. **City of Abbeville, Louisiana**  
4. **City of Abbeville, Louisiana**

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20. **City of Abbeville, Louisiana**

**Independent Auditor's Report on the Internal Control Structure  
Used in Accounting for  
Federal Financial Assistance Programs**

1. **City of Abbeville, Louisiana**  
2. **City of Abbeville, Louisiana**  
3. **City of Abbeville, Louisiana**  
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20. **City of Abbeville, Louisiana**

The Honorable E. Brady Broussard, Mayor  
and Members of the City Council  
City of Abbeville, Louisiana

We have audited the primary government financial statements of the City of Abbeville, Louisiana, for the year ended December 31, 1990, and have issued our report thereon dated May 2, 1991. We have also audited the compliance of the City of Abbeville, Louisiana, with requirements applicable to major Federal financial assistance programs and have issued our report thereon dated May 2, 1991.

We conducted our audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-128, "Standards of State and Local Governments". These standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement and about whether the City of Abbeville, Louisiana, complied with laws and regulations, non-compliance with which would be material to a major federal financial assistance program.

In planning and performing our audit for the year ended December 31, 1990, we considered the City's internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the City's financial statements and on the compliance of the City of Abbeville, Louisiana, with requirements applicable to major programs and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to Federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the financial statements in a separate report dated May 2, 1991.

The management of the City of Abbeville, Louisiana, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, 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, and that Federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of non-compliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

MEMBER OF  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
1000 PINEAPPLE AVENUE  
HOUSTON, TEXAS 77056

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering Federal financial assistance programs in the following categories:

**Accounting**  
**Billings**  
**Revenue/Receipts**  
**Payables/Disbursements**  
**Accounts Payable**  
**Payroll/Personnel**  
**Property, Plant and Equipment**  
**Reporting**

General	Administration	Special
Political activity		Types of services allowed or
Davis Bacon Act		unallowed
Civil Rights		Eligibility
Cost Management		Reporting
Federal Financial Reports		Claims for advances and
Drug Free Workplace		Reimbursements
Administrative Requirements		Amounts claimed or used for
		matching

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the year ended December 31, 1988, the City of Shreveville, Louisiana, expended 89% of its total Federal financial assistance under major Federal financial assistance programs.

We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we have considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to each of the City of Shreveville, Louisiana's major Federal financial assistance programs, which are identified in the accompanying schedule of Federal financial assistance. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material to relations 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 structure and its operation that we considered to be material weaknesses as defined above.

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

*Darnall, Sikes & Frederick*

A Corporation of Certified Public Accountants

Shreveport, Louisiana  
May 3, 1967

**DARNALL, SIKES & FREDERICK**  
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

Report of Board, Orleans Parish

1 East Main Street  
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MEMBER OF THE INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS  
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MEMBER OF THE NATIONAL ASSOCIATION OF ACCOUNTING FIRMS  
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MEMBER OF THE NATIONAL ASSOCIATION OF PUBLIC ACCOUNTANTS

**Independent Auditor's Report on Compliance  
With the General Requirements Applicable to  
Federal Financial Assistance Programs**

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The Honorable E. Brady Browneard, Mayor  
and Members of the City Council  
City of Abbeville, Louisiana 70510

We have audited the primary government financial statements of the City of Abbeville, Louisiana, as of and for the year ended December 31, 1994, and have issued our report thereon dated May 3, 1997.

We have applied procedures to test the City of Abbeville, Louisiana's compliance with the following requirements applicable to the federal financial assistance program, which are identified in the schedule of Federal Financial Assistance, for the year ended December 31, 1994:

Political Activity  
Davis-Bacon Act  
Civil Rights  
Cash Management  
Federal Financial Reports  
Drug Free Workplace  
Administrative Requirements

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Supplement for Single Audits of State and Local Governments". Our procedures were substantially those in scope than an audit, the objective of which is the expression of an opinion on the City of Abbeville, Louisiana's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of these procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the City of Abbeville, Louisiana, had not complied, in all material respects, with those requirements.

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

*Darnall, Sikes & Frederick*

A Corporation of Certified Public Accountants

Abbeville, Louisiana  
May 3, 1997

MEMBER OF THE INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS  
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MEMBER OF THE NATIONAL ASSOCIATION OF PUBLIC ACCOUNTANTS

**DARNALL, SIKES & FREDERICK**  
(A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS)

REPORT OF DARNALL, SIKES & FREDERICK

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**Independent Auditor's Report on Compliance  
with Specific Requirements Applicable to Major  
Federal Financial Assistance Programs**

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Shreveport, LA 71201  
501 West Avenue  
Shreveport, LA 71201

The Honorable R. Brady Broussard, Mayor  
and Members of the City Council  
City of Abbeville, Louisiana 70500

We have audited the primary government financial statements of the City of Abbeville, Louisiana, as of and for the year ended December 31, 1986 and have issued our report thereon dated May 2, 1987.

We have also audited the City of Abbeville, Louisiana's compliance with the requirements governing types of services allowed or unallowed; eligibility; reporting; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of its major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance, for the year ended December 31, 1986. The management of the City of Abbeville, Louisiana, is responsible for the City of Abbeville, Louisiana's compliance with these requirements. Our responsibility is to express an opinion on compliance with those requirements based on our audit.

We conducted our audit of compliance with these requirements in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-133, "Schedule of State and Local Governments." These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the City of Abbeville, Louisiana's compliance with these requirements. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the City of Abbeville, Louisiana, complied, in all material respects, with the requirements governing types of services allowed or unallowed; eligibility; matching; level of effort; or earmarking; reporting; claims for advances and reimbursements; and amounts claimed or used or matching that are applicable to each of its major federal financial assistance programs for the year ended December 31, 1986.

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

**Darnall, Sikes & Frederick**

A Corporation of Certified Public Accountants

Abbeville, Louisiana  
May 2, 1987

REPORT OF  
DARNALL, SIKES & FREDERICK  
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS  
OFFICE OF MANAGEMENT AND BUDGET





## CITY OF ARMENTA, LOUISIANA

Schedule of Federal Financial Assistance  
For the Year Ended December 31, 1994

Federal Agency/Pass Through Agency/Program Name	CFDA #	Grant Funds Received	Grant Funds Expended
United States Department of Agriculture Food and Nutrition Services Passed through Louisiana Department of Education Summer Food Service Program	10-538	\$ 35,878	\$ 35,878
United States Department of Housing and Urban Development Passed through Louisiana Office of Community Development Lower Rehabilitation	14-378	388,763	388,763 *
United States Department of the Interior National Park Service Historic Preservation Fund Grants-In-Aid	15-904	11,878	11,878
United States Department of the Interior National Park Service - Jean Lafitte Historic Park Grant	9/A	60,811	60,811
United States Department of Justice Office of Justice Programs Passed through Louisiana Commission on Law Enforcement Drug Abuse Resistance Education Program	18-538	4,778	4,778
United States Department of Justice Office of Justice Programs Passed through Louisiana Commission on Law Enforcement Multi-Jurisdictional Task Force	18-538	3,863	3,863
United States Department of Justice Office of Justice Programs Community Oriented Policing Services	18-738	13,803	13,803
United States Department of Transportation Federal Aviation Administration Airport Improvement Program	20-108	64,878	64,878
United States Department of Transportation Federal Highway Administration Passed through Louisiana Department of Transportation and Development Water and Sewer Rehabilitation	20-200	<u>128,643</u>	<u>128,643</u>
Total		<u>\$642,883</u>	<u>\$642,883</u>

\* Denotes a major federal financial assistance program.

**OTHER SUPPLEMENTARY INFORMATION**

CITY OF ARBONVILLE, LOUISIANA

Intergovernmental Fund  
Utility Fund

Schedule of Number of Utility Customers  
(Thousands)  
December 31, 1986

Records maintained by the City indicated the following number of customers were being served during the month of December, 1986:

Customers

Electric (metered)	3,100
Water (metered)	4,800
Sewerage	3,000

## CITY OF ARBONVILLE, MISSOURI

Electricity and  
Utility System FundComparative Departmental Analysis of Revenues and Expenses  
For the Years Ended December 31, 1958 and 1957

	1958		1957	
	1958	1957	1958	1957
<b>Operating revenues:</b>				
charges for services	\$1,579,175	\$1,451,855	\$ 445,182	\$ 428,557
other revenues	125,884	122,886	1,428	5,893
<b>Total operating revenues</b>	<u>1,705,059</u>	<u>1,574,741</u>	<u>446,610</u>	<u>434,450</u>
<b>Operating expenses:</b>				
Salaries	222,994	191,500	248,489	238,025
Sundry items	78,980	74,880	78,927	55,700
Employees' insurance	29,543	31,218	27,582	43,880
Depreciation	1,711	3,879	8,288	3,500
Maintenance and repair-expense	202,702	238,260	76,158	11,271
Equipment operating expense	48,132	34,780	38,727	25,088
Electricity for power	-	-	27,892	73,880
Electricity	-	-	88,424	84,097
Miscellaneous repairs, tools & exp.	13,264	27,480	76,588	48,274
General insurance	85,800	87,800	76,122	71,887
Miscellaneous	5,889	5,794	17,884	12,800
Electric power purchased	5,388,554	4,938,074	-	-
Miscellaneous services	-	-	-	-
Office expense, postage and	-	-	-	-
computer processing	-	-	-	-
gasoline and oil-torque fees	-	-	-	-
contract services	-	-	-	-
supplies	100,000	100,000	718,884	113,587
distribution of general and	-	-	-	-
administrative expenses	117,633	70,892	116,433	133,758
<b>Total operating expenses</b>	<u>6,438,753</u>	<u>5,288,347</u>	<u>1,712,137</u>	<u>1,887,757</u>
<b>Operating income (loss)</b>	<u>\$1,266,306</u>	<u>\$1,086,394</u>	<u>\$234,473</u>	<u>\$246,703</u>

Debit		General and accumulated		Total	
1964	1965	1964	1965	1964	1965
\$ 641,400	\$ 646,700	\$ -	\$ -	\$ 641,400	\$ 646,700
20,120	2,442	-	-	20,120	2,442
<u>661,520</u>	<u>649,142</u>	-	-	<u>681,640</u>	<u>648,592</u>
124,991	100,688	100,626	100,677	225,617	201,365
50,273	11,234	50,958	50,821	101,236	101,679
21,280	24,501	20,277	14,404	41,557	38,805
3,681	4,037	4,211	3,420	7,692	7,451
100,708	91,008	-	-	100,708	91,008
60,000	44,236	1,000	1,000	61,000	45,236
20,000	41,000	-	-	20,000	41,000
60,000	66,000	9,543	7,688	69,543	73,688
67,897	66,000	10,000	10,000	77,897	76,000
50,700	50,000	10,710	11,262	61,410	61,262
75,880	9,000	-	-	75,880	9,000
-	-	14,000	10,000	24,000	10,000
-	-	30,700	21,000	51,700	42,000
-	-	22,500	24,200	46,700	48,400
-	-	3,000	3,000	6,000	6,000
510,000	270,000	32,200	24,663	542,200	294,663
118,529	100,748	120,000	100,000	238,529	200,748
<u>628,529</u>	<u>370,748</u>	-	-	<u>628,529</u>	<u>370,748</u>
\$ 1,190,049	\$ 1,019,888	\$ -	\$ -	\$ 1,190,049	\$ 1,019,888

(CONTINUED)

## CITY OF ABBEVILLE, LOUISIANA

Municipal Fund  
Utility System FundComparative Departmental Analysis of Revenues and Expenses - Continued  
For the Years Ended December 31, 1986 and 1985

	<u>1986</u>	<u>1985</u>
Nonoperating revenues (expenses):		
Interest income	\$ 81,640	\$ 116,990
Recovery from damage settlement	38,380	-
Interest expense and paying agents' fees	(427,314)	(464,459)
Amortization of bond issuance costs	134,429	716,688
Total nonoperating revenues (expenses)	<u>127,135</u>	<u>769,219</u>
Income before operating transfers	<u>2,347,338</u>	<u>2,345,312</u>
Other financing sources (uses):		
Operating transfers in	348,429	853,418
Operating transfers out	(3,158,875)	(3,480,712)
Total other financing sources (uses)	<u>(2,810,446)</u>	<u>(2,627,294)</u>
Net income (loss)	(463,108)	(281,982)
Add: Depreciation on fixed assets acquired by capital grants universally restricted for capital acquisitions and construction that reduces contributed capital	<u>322,426</u>	<u>32,361</u>
Decrease in retained earnings	(140,682)	(149,621)
Retained earnings, beginning	<u>236,828</u>	<u>485,379</u>
Retained earnings (deficit), ending	<u>\$ (140,682)</u>	<u>\$ 385,758</u>

(continued)

## CITY OF ARSHVILLE, LOUISIANA

## All Funds

Combined Schedule of Interest Bearing Deposits  
December 31, 1990

	<u>Term</u>	<u>Security</u> <u>Date</u>	<u>Interest</u> <u>Rate</u>	<u>Amount</u>
<b>General Fund:</b>				
Airport Surface Lease Fund Insured				
Money Market	3/6	AAA	Variable	\$ 21,277
Police Bond Fund Insured Money Market	3/6	AAA	Variable	15,180
Main Street Special Insured Money Market	3/6	AAA	Variable	12,885
Airway Park Insured Money Market	3/6	AAA	Variable	3,117
Village Park Fund Insured Money Market	3/6	AAA	Variable	18,388
Total General Fund				<u>111,847</u>
<b>Special Revenue Funds:</b>				
Sales Tax Fund Insured Money Market	3/6	AAA	Variable	471,367
Public Imp. Fund Insured Money Market	3/6	AAA	Variable	45,498
Maintenance & Operation - Fire Department Fund Insured Money Market	3/6	AAA	Variable	32,328
Total Special Revenue Funds				<u>549,193</u>
<b>Enterprise Fund:</b>				
Utility Operating Account Insured Money Market	3/6	AAA	Variable	221,212
1988 Refunding Bonds Sinking Insured Money Market	3/6	AAA	Variable	100,869
1988 Refunding Bonds Reserve Insured Money Market	3/6	AAA	Variable	1,500
Capital Additions and Contingency Insured Money Market	3/6	AAA	Variable	10,000
1992 Certificate of Indebtedness Sinking Insured Money Market	3/6	AAA	Variable	88,782
Restricted Utility Customers Deposit Insured Money Market	3/6	AAA	Variable	5,982
Total Enterprise Fund				<u>428,343</u>
<b>Internal Service Funds:</b>				
Risk Management Fund Insured Money Market	3/6	AAA	Variable	186,153
Employee Health Insurance Fund Insured Money Market	3/6	AAA	Variable	126,828
Total Internal Service Funds				<u>312,981</u>
<b>Agency Fund:</b>				
Payroll Fund Insured Money Market	3/6	AAA	Variable	58,245
Total Agency Fund				<u>58,245</u>
Total Interest Bearing Deposits - all Funds				<u>\$1,389,713</u>

## CITY OF ABBEVILLE, LOUISIANA

## All Funds

Combined Schedule of Investments  
December 31, 1994

<u>Institution</u>	<u>Term</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Amount</u>
Bank of Abbeville	182 Days	5/22/97	4.875	\$ 938,000
Hibernia National Bank	182 Days	5/22/97	4.875	512,975
Gulf Coast Bank	182 Days	5/22/97	4.875	512,975
Bank of Abbeville	182 Days	5/21/97	4.875	175,000
Bank of Abbeville	182 Days	5/22/97	4.875	72,750
Hibernia National Bank	182 Days	5/22/97	4.875	72,750
Gulf Coast Bank	182 Days	5/22/97	4.875	72,750
Bank of Abbeville	182 Days	5/22/97	5.000	82,175
Hibernia National Bank	182 Days	5/22/97	5.000	65,938
Gulf Coast Bank	182 Days	5/22/97	5.000	45,937
Bank of Abbeville	70 Days	5/22/97	4.185	75,000
Hibernia National Bank	70 Days	5/22/97	4.185	7,875
Gulf Coast Bank	70 Days	5/22/97	4.185	7,875
				<u>\$1,739,080</u>

LIST OF ASSETS, LIABILITIES

(Liability of insurance is here  
omitted)  
December 31, 1976

Category	Amount	Source	Register No.
General Insurance			
Public Liability	(1) 1,000,000	General Ins. Co.	10708
Auto Liability	(1) 1,000,000	General Ins. Co.	10708
Liability	(1) 1,000,000	General Ins. Co.	10708
Other Insurance			
Home & contents (float premium)	(1) 25,000	General Ins. Co.	10708
Home & contents (float premium)	(1) 25,000	General Ins. Co.	10708
Home & contents (float premium)	(1) 25,000	General Ins. Co.	10708
Home & contents (float premium)	(1) 25,000	General Ins. Co.	10708
Home & contents (float premium)	(1) 25,000	General Ins. Co.	10708
Property Insurance			
20-25 (including float)	(1) 75,000,000	Fireman's Fund of America	10708
Auto-Motor	(1) 1,000,000	Fireman's Fund of America	10708
Building and contents (float premium)	(1) 1,000,000	Fireman's Fund of America	10708
Auto and equipment	(1) 1,000,000	Fireman's Fund of America	10708
Public Liability			
Public Liability (employee liability)	(1) 1,000,000	Industrial Union Fire Ins. Co.	10708
Other			
Unearned (float) (retained) tax and	(1) 11,000,000	General Insurance Agency	10708
Liability (float)	(1) 10,000	National Benefit	10708
Flow of other interests	(1) 100,000	General Ins. Co.	10708
Other (interest)	(1) 1,000,000	General Ins. Co.	10708
Employee liability			

(1) \$1,000,000 per-occurrence for each occurrence \$50,000 annual aggregate sub-limit.

(2) \$1,000,000 per-occurrence for each occurrence \$50,000 annual aggregate sub-limit.

(3) \$1,000,000 per-occurrence for each occurrence \$50,000 annual aggregate sub-limit.

(4) \$1,000,000 per-occurrence for each occurrence \$50,000 annual aggregate sub-limit.

(5) \$1,000,000 per-occurrence for each occurrence \$50,000 annual aggregate sub-limit.

## CITY OF ABBEVILLE, LOUISIANA

Schedule of Compensation Paid to Members of Governing Board  
For the Year Ended December 31, 1998

Name and Office Held	Compensation
B. Brady Brownard, Mayor	\$16,720
Dorcas Brownard, Alderman	10,000
LeDion Campbell, Alderman	0,000
Larkins Dixon, Alderman	0,000
Harold J. Lenoire, Alderman	0,000
Mark Plante, Alderman	0,000
Total	<u>\$46,720</u>

**DARNALL, SIKES & FREDERICK**  
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

Report Made For: Mayor 1988

1. New Orleans, LA  
2. Baton Rouge, LA  
3. Lake Charles, LA  
4. Houma, LA  
5. Thibodaux, LA

6. Lake St. Charles, LA  
7. Lake View, LA  
8. Lake View, LA  
9. Lake View, LA  
10. Lake View, LA  
11. Lake View, LA  
12. Lake View, LA  
13. Lake View, LA  
14. Lake View, LA  
15. Lake View, LA  
16. Lake View, LA  
17. Lake View, LA  
18. Lake View, LA  
19. Lake View, LA  
20. Lake View, LA



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The Honorable R. Brady Brummand, Mayor  
and Members of the City Council  
City of Abbeville  
Abbeville, Louisiana 70010

During the course of our audit of the financial statements of the City of Abbeville for the year ended December 31, 1988, we observed certain conditions which we wish to submit for your consideration. Although these conditions are not of a nature that would affect our opinion on the financial statements, we do feel that they are of significant importance and should be brought to your attention in order that you may consider appropriate action.

1. Purchase of Personal Clothing

It was noted that the Police Chief used a credit card registered in the name of the City of Abbeville to purchase articles of personal clothing for himself and another officer at a total cost of \$940. This purchase is a violation of Article VII, Section 34 of the 1974 Louisiana Constitution. We recommend that the Police Chief reimburse the City for the amount of these purchases.

2. Police Department Overtime Policy Not in Accordance With State Law

For the payroll periods ending April 18th and April 25th of 1987, the Police Chief, acting on his own and without any notice to or approval from the City Council, instituted a new policy regarding the calculation of overtime hours for the Police Department. This new policy provided that all hours worked in excess of eight hours during the payroll period were to be considered overtime hours payable at one and one half times the regular hourly rate. Because the Police Department is currently issued paychecks twice each month the payroll periods in question consisted of sixteen days and fifteen days respectively.

Under provisions of state law, this report is a public document. A copy of the report is being submitted to the Clerk of Court, and will also be made available to the public upon request. The report is available for public inspection at the Baton Rouge office of the State House and at the legislative auditor and, where appropriate, at the office of the parish clerk of court.

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

MEMBER OF  
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS  
CERTIFIED PUBLIC ACCOUNTANT

Louisiana Statute 15:2221, however specifically provides that a work week of business days is to be used in determining overtime hours worked during a pay period. According to State Law, as it relates to the City of Monroe, all hours worked in excess of eighty hours ~~within a fourteen day work cycle~~ shall be considered overtime hours payable at one and one half times the regular hourly rate. Under the Police Chief's policy, an officer that worked exactly eighty hours during the first fourteen days of the payroll period would receive overtime pay for any hours worked on the fifteenth day, while according to State Law that officer is only entitled to regular pay for any hours worked on that day.

Because the Police Chief's policy did not consider the number of days in the payroll period when determining overtime hours it is clear that Police Department personnel received some amount of overtime pay which they were not entitled to under overtime calculations in accordance with State Law.

We would like to express our appreciation to you and your office staff for the courtesy and assistance rendered to us during the performance of our audit. Should you have any questions or need assistance in resolving these issues, please feel free to contact us.

*Dornall, Sikes & Frederick*

A Corporation of Certified Public Accountants

Monroeville, Louisiana  
May 2, 1987

SCHEDULES OF INDIVIDUAL FUNDS AND ACCOUNT GROUPS

CITY OF MONROE, LOUISIANA

General Fund

The general fund is the general operating fund of the City. It is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

## CITY OF ANNEVILLE, LOUISIANA

## General Fund

Comparative Balance Sheet  
December 31, 1996 and 1995

	<u>1996</u>	<u>1995</u>
<b>ASSETS</b>		
Cash	\$ 91,328	\$ 86,374
Interest-bearing deposits	133,885	136,511
Receivables:		
Accounts	8,877	8,758
All salaries taxes	87,345	48,548
Due from other funds	388,382	388,853
Due from other governmental units	57,325	117,899
Inventory	1,788	1,250
<b>Total assets</b>	<u>\$661,709</u>	<u>\$661,368</u>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>Liabilities:</b>		
Accounts payable	\$ 37,004	\$ 44,558
Retainages payable	-	7,314
Accrued salaries payable	35,505	33,788
Other accrued liabilities	15,458	15,486
Due to other funds	292,080	478,080
Due to other governmental units	8,820	8,810
<b>Total liabilities</b>	<u>\$437,669</u>	<u>\$632,796</u>
<b>Fund Balance:</b>		
Reserved for inventory	1,788	1,250
Unreserved - undesignated	228,852	28,312
<b>Total fund balance</b>	<u>\$228,852</u>	<u>\$29,562</u>
<b>Total liabilities and fund balance</b>	<u>\$661,709</u>	<u>\$661,368</u>

CITY OF ARROYVILLE, CALIFORNIA

General Fund

Statement of Revenues Compared to Budget: 1999 Budget  
 for the Year Ended December 31, 1999  
 With Comparative Totals for Year Ended December 31, 1998

	1999			
	Budget	Actual	Percentage Favorable	1998 Actual
<b>Taxes:</b>				
Ad valorem	\$ 148,800	\$ 142,134	9 1/2%	\$ 142,134
including earlier payment in lieu of taxes	75,800	75,442	11,38%	75,130
Cable share	5,500	5,249	95	5,130
Total taxes	<u>169,600</u>	<u>162,632</u>	<u>96%</u>	<u>162,394</u>
<b>Licenses and permits:</b>				
Computers	211,000	279,400	1,32%	271,160
Beer and liquor	22,000	20,142	91%	20,129
Building	4,000	5,488	136	2,688
Other	1,000	2,344	234	772
Total licenses and permits	<u>248,000</u>	<u>307,374</u>	<u>1,24%</u>	<u>304,759</u>
<b>Intergovernmental:</b>				
Federal -				
Summer food service program	25,000	25,375	101	25,186
Alcohol	44,000	44,375	101	43,941
Pain relief	11,000	11,375	103%	11,276
Community forestry	-	-	-	2,000
Open field	17,000	15,375	90	2,000
Toll fees	2,000	2,375	119%	1,000
Drug awareness	2,000	4,375	219	2,000
State of California -				
Revenue sharing	21,000	20,488	97%	20,488
Tobacco taxes	54,500	54,134	99	54,143
Brew taxes	25,500	27,407	11,02%	25,884
Video poker	85,000	104,023	12,24%	85,124
Gaming	17,500	20,774	119	20,774
Memorandum Article XII(a) July - City Insurance fee	<u>27,000</u>	<u>28,375</u>	<u>105%</u>	<u>28,200</u>
Total intergovernmental	<u>242,000</u>	<u>307,374</u>	<u>12,71%</u>	<u>304,759</u>
<b>Grants for services:</b>				
Bartlett	<u>26,000</u>	<u>26,777</u>	<u>103%</u>	<u>26,189</u>
<b>Fees:</b>				
City work fees	<u>21,000</u>	<u>21,488</u>	<u>1,12%</u>	<u>21,856</u>
<b>Other revenues:</b>				
membership fees - Green	40,500	40,500	100	40,777
membership fees - Galois FC	15,500	15,500	100	15,907
membership fees - Ball South	44,000	42,375	96	42,854
interest	5,000	7,500	1,50%	5,886
Women's fees	40,000	40,130	100	40,777
Gift and mineral leases	44,000	44,130	100	-
Other sources	21,000	22,142	105	20,111
Total other revenues	<u>231,000</u>	<u>232,812</u>	<u>1,01%</u>	<u>230,811</u>
<b>Total revenues</b>	<b>\$1,104,000</b>	<b>\$1,252,789</b>	<b>114,77%</b>	<b>\$1,212,712</b>

## CITY OF ABINGVILLE, MARYLAND

## General Fund

Statement of Expenditures compared to Budget (GAAP Basis)  
for the Year Ended December 31, 1994  
with Comparative Totals for Year Ended December 31, 1993

	1994		1993	1993
	Budget	Actual		
<b>General Government</b>				
<b>Administrative -</b>				
Salaries	\$228,000	\$222,409	\$ 1,576	\$ 212,541
Salaries fees	6,000	7,700	11,900	7,488
Dues and subscriptions	6,000	3,475	385	5,241
Equipment operating expense	5,000	7,957	1,652	6,800
General insurance	78,000	17,452	26	12,521
Employee's insurance	50,000	51,566	816	71,758
Auto rental	10,000	11,200	300	12,500
Legal and accounting	50,000	41,900	(200)	75,571
Appointments and repair	10,000	17,703	(200)	10,500
Other governmental fees	3,000	1,399	(199)	3,347
Travel and communication expense	4,000	4,451	(100)	7,400
Miscellaneous	42,400	44,312	14,752	44,582
Books	6,000	1,727	342	5,717
Auto repair	7,700	4,044	364	6,517
Office supplies	25,400	24,212	516	26,800
Postage	75,000	12,584	3,240	12,749
Public works	7,500	3,499	(1,471)	5,371
Payroll taxes	78,200	57,847	1,433	10,800
Gas fuel preparation	3,000	1,375	18	4,200
Telephone	88,000	28,207	308	12,875
Utilities	3,000	10,100	1,800	12,000
Electricity for traffic lights	7,000	7,417	89	6,507
Screen cutting	12,000	12,889	600	12,700
Police and cabinet control	75,000	12,500	4,500	12,710
Employee dues testing	3,000	1,587	1,911	2,500
Summer food service program	38,000	26,775	2,227	35,257
Public street project	38,000	42,411	(5,911)	33,240
Capital outlay	4,000	3,800	150	
<b>Total administrative fee</b>	<b>661,000</b>	<b>621,222</b>	<b>7,711</b>	<b>688,079</b>
<b>City Court -</b>				
Salaries	30,000	29,244	(944)	48,200
Payroll taxes	4,000	3,422	114	3,700
General	4,000	4,200	600	4,200
Telephone	200	200	100	200
Employee's insurance	20,000	20,000	100	21,000
Utilities	2,000	1,700	200	2,000
Gasoline	4,000	3,700	200	3,600
Vehicle fees	7,000	4,200	500	7,000
Miscellaneous	2,000	1,000	100	900
Legal	50,000	41,000	3,000	47,000
<b>Total city court</b>	<b>100,000</b>	<b>111,422</b>	<b>6,700</b>	<b>142,000</b>
				<b>COMBINED</b>

## CITY OF ARMYVILLE, OREGON

## General Fund

Statement of Expenditures Reported to BUDGET COMMISSION - 1966  
for the Year Ended December 31, 1966  
With Comparative Totals for Year Ended December 31, 1965

	1966			
	Budget	Actual	Per 1965 Per Cent Comparison	1965 Actual
<b>Water Dept -</b>				
Salaries	\$ 31,000	\$ 29,400	4 1/2%	\$ 29,000
Equipment operating expense	1,000	687	33	1,000
Material insurance	4,000	3,700	8	4,100
Employee's insurance	4,000	4,321	10	3,900
Supplies	3,000	2,177	33	3,100
Payroll taxes	3,000	2,988	33	3,100
Maintenance	1,000	1,004	90	900
Miscellaneous	1,000	1,118	118	100
Telephone	1,500	1,500	100	1,500
<b>Total water dept</b>	<b>41,000</b>	<b>48,887</b>	<b>-21%</b>	<b>50,000</b>
<b>City services -</b>				
Salaries	19,000	18,900	33	18,700
Employee's insurance	3,000	2,707	33	3,100
Payroll taxes	1,000	1,007	90	1,000
Supplies and publications	1,000	107	1,007	1,000
Miscellaneous services	3,000	3,700	123	3,000
Maintenance	500	400	80	500
Telephone	500	507	100	500
Utilities	500	500	100	500
Legal fees	2,000	1,100	55	2,000
Miscellaneous	1,000	1,007	110	1,000
<b>Total city services</b>	<b>34,000</b>	<b>39,827</b>	<b>-43%</b>	<b>39,400</b>
<b>Street expenses -</b>				
Maintenance	10,000	10,007	100	9,800
Street lighting	-	-	-	1,000
Equipment operating expense	1,000	800	80	1,000
Miscellaneous	1,000	1,000	1,000	1,000
Supplies	1,000	800	80	1,000
Professional services	1,000	800	80	1,000
Capital outlay	11,000	10,700	-3	11,000
<b>Total street</b>	<b>25,000</b>	<b>24,107</b>	<b>-3.6%</b>	<b>23,800</b>
<b>Total general government</b>	<b>100,000</b>	<b>112,814</b>	<b>12.1%</b>	<b>113,200</b>

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## CITY OF ARDENVILLE, GEORGIA

## GENERAL FUND

Statement of Expenditures Compared to Budget (GAAP Basis)  
for the Year Ended December 31, 1999  
With Comparative Totals for Year Ended December 31, 1998

	1999		Variance Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
<b>Public Safety:</b>				
<b>Police -</b>				
Salaries	\$ 480,000	\$ 480,000	\$0,000	\$ 482,288
Equipment operating expense	30,000	30,200	2,200	35,877
General Insurance	150,000	150,000	0	150,209
Employees' Insurance	99,000	98,996	4	100,497
Utilities	10,000	10,000	0	9,700
Supplies	20,000	20,200	2,000	17,400
Amortized	4,700	4,500	200	4,500
Professional fees	250,000	250,200	2,000	243,310
Printing	10,000	10,000	0	10,000
Telephone	5,000	5,000	0	7,000
Travel	1,000	1,000	0	900
City equipment	1,000	1,000	0	4,000
Miscellaneous	10,000	10,000	0	10,000
Books and materials	10,000	10,000	0	9,700
Supplies	10,000	10,000	0	9,700
Travel	10,000	10,000	0	10,000
Insurance and repairs	1,000	-	1,000	200
Police pension	20,000	19,200	800	21,000
Special investigation expense	-	800	800	3,400
Capital outlay - equipment	3,000	3,000	0	-
<b>Total police</b>	<b>1,430,000</b>	<b>1,430,000</b>	<b>0</b>	<b>1,430,310</b>
<b>Fire -</b>				
Salaries	400,000	400,000	0	400,000
Equipment operating expense	10,000	10,200	200	9,317
General Insurance	20,000	20,000	0	20,400
Employees' Insurance	99,000	98,996	4	100,310
Utilities	10,000	10,000	0	9,200
Supplies	10,000	10,000	0	10,000
Printing	10,000	10,000	0	10,000
Telephone	4,000	4,000	0	4,200
Equipment and repairs	5,000	5,000	0	5,000
Water system fees	20,000	20,000	0	20,000
Miscellaneous	10,000	10,000	0	10,000
Books and materials	10,000	10,000	0	10,000
Supplies	10,000	10,000	0	10,000
Travel	5,000	5,000	0	5,000
Insurance and materials	1,000	1,000	0	1,000
<b>Total fire</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>0</b>	<b>1,000,000</b>
<b>Total public safety</b>	<b>2,430,000</b>	<b>2,430,000</b>	<b>0</b>	<b>2,430,310</b>

## CITY OF MONROE, LOUISIANA

## General Fund

Statement of Expenditures Compared to Budget (GAAP Basis) - Continued  
for the year ended December 31, 1990  
With Comparative Totals for Year Ended December 31, 1989

	1990		Variance (Increase Decrease)	1989 Actual
	Budget	Actual		
<b>Highways and Streets:</b>				
Salaries	\$ 283,000	\$ 268,713	\$ 14,287	\$ 277,795
Equipment operating expense	11,000	78,843	67,843	43,771
General Insurance	277,000	278,744	1,744	175,000
Employees' Insurance	20,000	27,478	7,478	75,171
Utilities	1,000	5,870	4,870	4,407
Suppl, tools and supplies	1,000	3,076	2,076	3,283
Maintenance materials	11,000	10,843	1,157	10,411
Grass seeding	1,000	3,766	2,766	5,500
Miscellaneous	10,000	3,888	6,112	18,150
Recreation	1,000	2,388	1,388	7,188
Payroll taxes	25,000	78,906	53,906	26,671
Contracted for street lights	75,000	78,078	3,078	76,000
<b>Total highways and streets</b>	<b>717,000</b>	<b>787,885</b>	<b>70,885</b>	<b>1,052,187</b>
<b>Outlets and Recreation:</b>				
<b>Parks:</b>				
Salaries	\$5,000	\$7,645	2,645	78,700
Equipment operating expense	12,000	12,800	800	12,400
Supplies	18,000	12,100	5,900	18,100
Repairs and maintenance	2,000	2,884	884	4,188
General Insurance	12,000	12,188	188	12,200
Equip operat' insurance	1,000	1,000	0	10,100
Recreation	1,000	1,488	488	1,488
Payroll taxes	1,000	4,912	3,912	1,000
Utility and telephone	21,000	18,476	2,524	18,588
Miscellaneous	1,000	2,713	1,713	1,700
<b>Total parks</b>	<b>76,000</b>	<b>97,771</b>	<b>21,771</b>	<b>186,700</b>
<b>Tourist Information Center:</b>				
Salaries	11,000	18,478	7,478	18,500
Equip oper' insurance	1,000	2,188	1,188	1,000
Payroll taxes	1,000	780	220	780
Utilities	200	200	0	200
Telephone	200	447	247	171
Utilities	1,000	5,740	4,740	1,700
Miscellaneous	2,000	2,174	174	2,188
Equip operat'	200	100	100	200
<b>Total tourist information</b>	<b>21,000</b>	<b>38,507</b>	<b>17,507</b>	<b>38,700</b>
<b>Total culture and recreation</b>	<b>294,000</b>	<b>388,515</b>	<b>94,515</b>	<b>385,187</b>
<b>Total expenditures</b>	<b>\$1,734,000</b>	<b>\$1,279,114</b>	<b>\$454,886</b>	<b>\$1,704,000</b>

CITY OF ARREVILLE, LOUISIANA

Special Revenue Funds

**SALES TAX FUND** - To account for the receipt and disbursement of proceeds of the City's 1% sales and use tax. These taxes are dedicated as described in the Notes to the Financial Statements.

**PUBLIC IMPROVEMENT (SEWER FUND)** - To account for the receipt and disposition of ad valorem taxes dedicated to public improvement of sewer facilities.

**MAINTENANCE AND OPERATION - FIRE DEPARTMENT FUND** - To account for the receipt and disbursement of proceeds from the Veracilias Parish Police Jury to be used for the purpose of maintaining, acquiring, improving and/or maintaining fire department facilities and equipment.

## CITY OF ARMYVILLE, OREGON

## Special Revenue Funds

Combining Balance Sheet  
December 31, 1998

With Comparative Totals for December 31, 1997

	Sales Tax	Public Improvement	Maintenance and Operations - Fire Department	Totals	
	1998	1998	1998	1998	1997
<b>ASSETS</b>					
Interest-bearing deposits	\$ 471,307	\$ 45,480	\$ 25,200	\$ 542,087	\$ 489,440
Investments	125,300	170,800	125,800	421,900	361,100
Due from other funds	-	6,700	-	6,700	10,200
Due from other agencies	60,000	-	-	60,000	208,475
Other	2,500	500	2,500	5,500	8,475
Due from other funds	100,000	-	-	100,000	107,500
Due from other governments	100,000	-	-	100,000	90,147
<b>Total assets</b>	<b>\$1,360,007</b>	<b>\$623,080</b>	<b>\$154,500</b>	<b>\$1,938,478</b>	<b>\$1,205,862</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ 40,100	\$ -	\$ -	\$ 40,100	\$ 37,844
Accrued interest payable	5,000	-	-	5,000	-
Other accrued liabilities	100	-	-	100	100
Due to other funds	200,000	-	-	200,000	118
Deferred revenues	-	-	-	-	10,000
<b>Total liabilities</b>	<b>\$245,200</b>	<b>\$-</b>	<b>\$-</b>	<b>\$245,200</b>	<b>\$58,062</b>
<b>Fund Balances</b>					
Encumbered -					
Underspent -	100,000	100,000	100,000	300,000	300,000
<b>Total Fund Balances</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>300,000</b>	<b>300,000</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$1,360,007</b>	<b>\$723,080</b>	<b>\$154,500</b>	<b>\$1,938,478</b>	<b>\$1,263,862</b>

## CITY OF ANNAPOLIS, MARYLAND

## Special Revenue Funds

Comparing Statement of Revenues, Expenditures, and Changes in Fund Balance  
for the Year Ended December 31, 2000  
with Comparative Totals for the Year Ended December 31, 1999

	1999 Total	Public Improvement Fund	Maintenance and Operations - Fire Department Fund	Totals	
				1999	2000
<b>Revenues:</b>					
Taxes	\$1,424,200	\$ 42,275	\$ -	\$1,466,475	\$1,476,475
Intergovernmental	181,000	-	28,000	209,000	209,000
Other Revenues	31,987	7,000	3,300	42,287	42,287
Total revenues	<u>1,637,187</u>	<u>49,275</u>	<u>31,300</u>	<u>1,717,762</u>	<u>1,727,762</u>
<b>Expenditures:</b>					
Current -					
General government	141,000	-	-	141,000	141,000
Public safety -					
Police	31,100	-	-	31,100	31,100
Fire	18,313	-	6,574	24,887	24,887
Highways and streets	125,384	-	-	125,384	125,384
Utilities and related facilities	25,000	-	-	25,000	25,000
Total expenditures	<u>340,807</u>	<u>-</u>	<u>6,574</u>	<u>347,381</u>	<u>347,381</u>
Excess of revenues over expenditures	<u>1,296,380</u>	<u>49,275</u>	<u>24,726</u>	<u>1,370,381</u>	<u>1,380,381</u>
<b>Other financing sources/uses:</b>					
Operating transfers in	-	-	-	-	-
Operating transfers out	<u>(200,000)</u>	<u>-</u>	<u>-</u>	<u>(200,000)</u>	<u>(200,000)</u>
Total other financing sources/uses	<u>(200,000)</u>	<u>-</u>	<u>-</u>	<u>(200,000)</u>	<u>(200,000)</u>
Excess of revenues and other financing sources/uses over expenditures and other financing uses	<u>106,380</u>	<u>49,275</u>	<u>24,726</u>	<u>170,381</u>	<u>180,381</u>
Fund balances, beginning	500,000	171,717	85,440	757,167	757,167
Net local equity transfers to working capital fund	<u>(200,000)</u>	<u>-</u>	<u>-</u>	<u>(200,000)</u>	<u>(200,000)</u>
Fund balances, ending	<u>\$ 296,380</u>	<u>\$221,002</u>	<u>\$110,166</u>	<u>\$ 627,548</u>	<u>\$ 637,548</u>

## CITY OF ARDENVILLE, GEORGIA

Special Revenue Fund  
Water Fee Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance  
Budget 1947 Actual and Actual  
for the Year Ended December 31, 1948  
With Comparative Totals for the Year Ended December 31, 1947

	1948		Variance Favorable Disadvantage	1947 Actual
	Budget	Actual		
<b>Revenues:</b>				
Water fees	\$1,429,000	\$1,462,300	\$33,300	\$1,395,700
Intergovernmental -				
Federal Grant -				
Joint Action	20,000	40,271	20,271	20,000
Utility Subvention	180,000	177,000	(3,000)	-
State Grant -				
Water Extension	10,000	10,000	-	-
Funds	1,000	5,000	4,000	14,000
Other	-	-	-	1,750
Other revenues -				
Interest on Investments	20,000	20,000	-	20,000
Other sources	-	-	-	8,000
Total revenues	<u>1,649,000</u>	<u>1,699,571</u>	<u>150,571</u>	<u>1,448,700</u>
<b>Expenditures:</b>				
Current -				
General government	100,000	144,000	44,000	87,000
Public Safety -				
Police	40,000	50,000	10,000	50,000
Fire	20,000	18,000	(2,000)	17,000
Highways and streets	240,000	284,000	44,000	274,000
Culture and recreation	20,000	20,000	-	20,000
Total expenditures	<u>420,000</u>	<u>516,000</u>	<u>96,000</u>	<u>468,000</u>
Excess of revenues over expenditures	1,229,000	1,183,571	(45,429)	980,700
Other financing items:				
Special tax interest net	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>100,000</u>
Excess (deficiency) of revenues over expenditures and other financing items	200,000	408,750	208,750	20,000
Fund balance, beginning	550,000	550,000	-	478,000
Included equity transfer to utility system fund	<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>	<u>1,111,700</u>
Fund balance, ending	\$ 1,550,000	\$ 1,958,750	\$ 408,750	\$ 1,618,700

CASH IN HAND

## CITY OF MEMPHIS, TENNESSEE

2001 All Revenue Funds  
Sales Tax FundStatement of Expenditures Compared to Budget (GAAP Basis) - Continued  
for the Year Ended December 31, 2000  
With Comparative Details for the Year Ended December 31, 1999

	2000		variance favorable unfavorable	1999 Actual
	Budget	Actual		
<b>General Government</b>				
Administrative -				
Salaries	\$ 12,000	\$ 12,081	\$ 81	\$ 12,407
Payroll taxes	2,500	259	2,241	1,658
Postage and printing	2,000	2,000	0	1,700
Employee's insurance	2,500	2,000	500	2,073
Cost of insurance	2,500	2,100	400	2,100
Retirement	500	427	73	500
Professional services	10,000	10,000	0	10,233
Supplies and materials	10,000	8,400	1,600	7,230
Miscellaneous	-	100	1,000	311
Capital outlay -				
City hall parking	40,000	40,000	0	-
Equipment	2,000	2,111	111	20,000
Total administrative	<u>70,000</u>	<u>70,000</u>	<u>0</u>	<u>52,531</u>
City Court -				
Capital outlay -				
Equipment	2,000	-	2,000	2,000
Total city court	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>2,000</u>
Water Plant -				
Capital outlay -				
Equipment	2,000	2,000	0	-
Total water plant	<u>2,000</u>	<u>2,000</u>	<u>0</u>	<u>-</u>
Risk Management -				
Professional services	-	-	-	2,111
Capital outlay -				
Equipment	2,000	2,000	0	2,111
Total risk management	<u>2,000</u>	<u>2,000</u>	<u>0</u>	<u>4,222</u>
Airport -				
Professional services	2,000	1,401	599	611
Capital outlay -				
Equipment	2,000	2,000	0	2,000
Total airport	<u>4,000</u>	<u>3,401</u>	<u>599</u>	<u>2,611</u>
Lease Project -				
Expenditures	2,000	2,000	0	2,000
Total lease rehabilitation project	<u>2,000</u>	<u>2,000</u>	<u>0</u>	<u>2,000</u>
Total general government	<u>78,000</u>	<u>78,000</u>	<u>0</u>	<u>61,364</u>

(Amounts in thousands)

## CITY OF ARBOVILLE, LOUISIANA

Special Revenue Fund  
June 30, 1992Statement of Expenditures Enclosed in Budget (Cash Basis - continued)  
for the Year Ended December 31, 1991  
With Comparative Totals for the Year Ended December 31, 1990

	1991		Variance Increase (Decrease)	1990 Actual
	Budget	Actual		
<b>Public Safety</b>				
Police -				
Supplies and maintenance	\$ 20,000	\$ 19,155	\$ 845	\$ 20,000
Capital outlay -				
Buildings and improvements	50,000	4,500	45,500	-
Equipment	20,000	20,000	-	20,000
Total police	90,000	43,655	46,345	40,000
Fire -				
Supplies and maintenance	15,000	7,944	7,056	2,421
Capital outlay -				
Equipment	20,000	20,000	-	20,000
Total fire	35,000	27,944	7,056	22,421
Total public safety	125,000	71,599	53,401	62,421
<b>Highways and Streets</b>				
Street Department -				
Supplies and maintenance	10,000	17,420	7,420	10,000
Street and drainage				
Improvements	100,000	100,700	700	100,000
Street signs	7,000	7,000	-	7,000
Total Street and equipment	107,000	107,700	700	107,000
Capital outlay -				
Equipment	20,000	20,000	-	20,000
Total Highway and Streets	227,000	245,820	18,820	229,000
<b>Outlets and Recreation</b>				
Parks -				
Anti-Litter Program -				
Materials and purchased	1,000	800	200	-
Capital outlay -				
Improvements other than				
land holdings	10,000	11,933	1,933	10,000
Purchased	7,000	877	6,123	7,000
Capital outlay -				
Equipment	10,000	9,000	1,000	4,500
Improvements other than				
land holdings	10,000	11,200	1,200	17,000
Total Anti-Litter and recreation	38,000	44,210	6,210	38,500
Total outlets and recreation	39,000	45,010	6,010	38,500
<b>Total expenditures</b>	<b>\$650,000</b>	<b>\$584,879</b>	<b>\$65,121</b>	<b>\$584,371</b>

1990 Budget

## CITY OF ARBOVILLE, LOUISIANA

Special Revenue Fund  
Public Improvement (26607) Fund

Statement of Revenues, Expenditures and Changes in Fund Balance  
Budget (GAAP Basis) and Actual  
for the Year Ended December 31, 1996  
With Comparative Totals for the Year Ended December 31, 1995

	1996		Variance Favorable (Unfavorable)	1995 Actual
	Budget	Actual		
<b>Revenues:</b>				
Taxes -				
Ad Valorem Taxes	\$ 42,800	\$ 42,124	\$ 676	\$ 42,124
Other revenues -				
Transfer on Investments	1,500	1,500	-	1,500
Total revenues	44,300	43,624	676	43,624
<b>Expenditures:</b>				
Current -				
General Government -				
See Note	-	-	-	-
Total expenditures	-	-	-	-
Excess of revenues over expenditures	44,300	43,624	676	43,624
Fund balance, beginning	103,807	103,807	-	103,807
Residual equity transfers to Utility System Fund	-	-	-	189,134
Fund balance, ending	148,107	147,431	676	392,941

CITY OF ARBONVILLE, LOUISIANA

Special Revenue Funds  
Maintenance and Operation - Fire Department Fund

Statement of Revenues, Expenditures and Changes in Fund Balance  
Budget (GAAP Basis) and Actual  
For the Year Ended December 31, 1999  
with Comparative Totals for the Year Ended December 31, 1998

	1999		Percentage Variance	1998 Actual
	Budget	Actual		
<b>Revenues:</b>				
Non governmental -				
Licenses (Police Jury				
Fire protection	\$ 40,000	\$ 40,000	0.00%	\$40,000
Other revenues -				
Interest on investments	2,000	2,000	0.00%	2,000
Total revenues	<u>42,000</u>	<u>42,000</u>		<u>42,000</u>
<b>Expenditures:</b>				
Current -				
Fuel for trucks - fire				
Equipment operating expense	10,000	10,000	0.00%	10,000
Total expenditures	<u>10,000</u>	<u>10,000</u>		<u>10,000</u>
Change of reserves				
over expenditures	32,000	32,000	0.00%	32,000
Fund balance, beginning	<u>35,000</u>	<u>35,000</u>		<u>35,000</u>
Fund balance, ending	<u>\$67,000</u>	<u>\$67,000</u>		<u>\$67,000</u>

CITY OF ARNOVILLE, LOUISIANA

Debt Service Fund

WATER IMPROVEMENT 2/01/63 - To accumulate monies for payment of the 1963 Public Improvement Serial Obligation Bonds. Final principal and interest payments on the bonds were made in 1993.

## CITY OF ARBIVILLE, LOUISIANA

Debt Service Fund  
Public Improvement - 1/01/65

Comparative Balance Sheet  
December 31, 1970 and 1971

	<u>1971</u>	<u>1970</u>
<b>ASSETS</b>		
Interest bearing deposits	\$ -	\$ -
Receivables:		
ad valorem taxes	<u>          </u>	<u>          </u>
Total assets	<u>\$ -</u>	<u>\$ -</u>
<b>FUND BALANCES</b>		
Fund balances		
Reserved for debt service	<u>\$ -</u>	<u>\$ -</u>

## CITY OF ARMYVILLE, OREGON

Debt Service Fund  
Public Improvement - 1971/72

Statement of Revenues, Expenditures and Changes in Fund Balance  
Budget (GAAP Basis) and Actual  
For the Year Ended December 31, 1972  
With Comparative Totals for the Year Ended December 31, 1971

	1972			1971 Actual
	Budget	Actual	Percentage Difference	
<b>Revenues:</b>				
Taxes -				
ad valorem taxes	1 -	1 -	1 -	1 -
Other revenues -				
Interest on Investments	---	---	---	---
Total revenues	1 -	1 -	1 -	1 -
<b>Expenditures:</b>				
Principal retirement	-	-	-	57,000
Interest	-	-	-	181
Payroll and Fr. Tax	-	-	-	600
Total expenditures	---	---	---	57,781
Excess (deficiency) of revenues over expenditures	1 -	1 -	1 -	(57,781)
Fund balance, beginning	---	---	---	57,781
Fund balance, ending	1 -	1 -	1 -	1 -

CITY OF ABBEVILLE, LOUISIANA

Capital Projects Funds

- 1995 LCDCB SEWER SYSTEM EXTENSION FUND - To account for the construction of Sewer System Extensions to the Eden Park, Oakshire and Shiverside Subdivisions. This project is primarily funded by 1995 Louisiana Community Development Block Grant Funds. The costs of construction to areas not within the grant target area will be paid for by transfers from the Sales Tax Fund.
- 1995 LCDCB DISASTER RECOVERY FUND - To account for costs associated with rehabilitation of the City's Sewer System. This project is being funded by 1995 Louisiana Community Development Block Grant Funds.

## CITY OF ANNEVILLE, MARYLAND

## Capital Projects Fund

ENDING BALANCE SHEET

December 31, 1998

With Comparative Totals for December 31, 1997

	1998	1998	1997	
	1998 Open Enrollment Fund	1998 In award Recovery Fund	1997	1997
<b>ASSETS</b>				
Due from other funds	\$ 54,500	\$ -	\$ 54,500	\$ -
Due from other governments	8,400	-	8,400	-
Total assets	\$ 62,900	\$ -	\$ 62,900	\$ -
<b>LIABILITIES AND FUND BALANCE</b>				
<b>Liabilities</b>				
Accounts payable	\$ 40,500	\$ -	\$ 40,500	\$ -
Retainage payable	20,000	-	20,000	-
Total liabilities	60,500	-	60,500	-
Total liabilities (plus/less)	60,500	-	60,500	-
Unreserved - (under/over)	2,400	-	2,400	-
Total liabilities and fund balance	\$ 62,900	\$ -	\$ 62,900	\$ -