

**CITY OF MONTEVALLO – GENERAL FUND**  
**MONTEVALLO, ALABAMA**

**FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2014, 2015, 2016, 2017 AND 2018**

CITY OF MONTEVALLO - GENERAL FUND

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# **DeLOACH, BARBER & CASPERS, P.C.**

## **CERTIFIED PUBLIC ACCOUNTANTS**

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Honorable Mayor Hollie C. Cost, Ph.D.  
Members of the City Council  
City of Montevallo, Alabama

We have compiled the accompanying balance sheets of the General Fund of the City of Montevallo, Alabama as of September 30, 2014, 2015, 2016, 2017, and 2018, and the related statements of revenues, expenditures and changes in fund balances for the years then ended. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

Management of the General Fund of the City of Montevallo, Alabama, is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

The financial statements present only the fund financial statements of the General Fund of the City of Montevallo, Alabama and are not intended to present fairly the financial position of the City of Montevallo, Alabama, and the results of its operations.

Management has omitted the required supplementary information (Management Discussion and Analysis, budgetary comparison information, and certain pension plan information) that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Government Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

Management has elected to omit the government-wide financial statements and substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the government-wide financial statements and the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the City's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

*DeLoach, Barber & Caspers, P. C.*

August 9, 2019

CITY OF MONTEVALLO - GENERAL FUND

BALANCE SHEETS - GOVERNMENTAL FUNDS

	09/30/14	09/30/15	09/30/16	09/30/17	09/30/18
<b>ASSETS</b>					
<b>CURRENT ASSETS</b>					
CASH AND CASH EQUIVALENTS	\$ 824,687	\$ 1,297,512	\$ 1,037,253	\$ 1,080,284	\$ 982,456
ACCOUNTS RECEIVABLE - TAXES	554,571	567,984	578,559	599,666	614,218
ACCOUNTS RECEIVABLE - FIRE DUES, NET	2,212	2,335	1,910	2,000	2,233
ACCOUNTS RECEIVABLE - FRANCHISE FEES	16,335				
ACCOUNTS RECEIVABLE - GRANTS	1,566	1,566	3,132	4,698	
ACCOUNTS RECEIVABLE - SANITATION SERVICES, NET	68,431	74,265	57,391	61,459	67,003
INTERFUND RECEIVABLES	252,899	26,225	26,423	79,194	282,744
INVENTORY	10,142	7,272	6,204	7,158	10,671
PREPAID EXPENSES	74,139	69,798	74,218	57,991	67,866
RESTRICTED ASSETS					
CASH AND CASH EQUIVALENTS	615,200	270,486	275,645	242,449	307,745
<b>TOTAL ASSETS</b>	<b>\$ 2,420,182</b>	<b>\$ 2,317,443</b>	<b>\$ 2,060,735</b>	<b>\$ 2,134,899</b>	<b>\$ 2,334,936</b>
<b>LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE</b>					
<b>LIABILITIES</b>					
ACCOUNTS PAYABLE	\$ 95,850	\$ 213,339	\$ 95,050	\$ 104,358	\$ 71,363
PAYROLL TAX LIABILITIES				57,773	42,312
ACCRUED SALARIES AND WAGES	195,471	228,013	248,997	259,241	307,650
BONDS PAYABLE	30,000	30,000	30,000	30,000	
CUSTOMER DEPOSITS			450	425	2,825
INTERFUND PAYABLES	6,538	3,106	2,631	119,190	55,294
UNEARNED REVENUE	10,302	25,000	26,970	31,152	31,152
<b>DEFERRED INFLOWS OF RESOURCES</b>					
UNAVAILABLE REVENUE - PROPERTY TAXES	304,370	300,980	314,380	329,253	334,868
<b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	<b>642,531</b>	<b>800,438</b>	<b>718,478</b>	<b>931,392</b>	<b>845,464</b>
<b>FUND BALANCES</b>					
NONSPENDABLE:					
INVENTORIES	10,142	7,272	6,204	7,158	10,671
PREPAID EXPENSES	74,139	69,798	74,218	57,991	67,866
ASSIGNED FOR:					
RESERVES	920	152,288	191,621	189,210	198,381
RESTRICTED FOR:					
PUBLIC SERVICES	615,200	270,486	275,645	242,449	307,745
UNASSIGNED	1,077,250	1,017,161	794,569	706,699	904,809
<b>TOTAL FUND BALANCES</b>	<b>1,777,651</b>	<b>1,517,005</b>	<b>1,342,257</b>	<b>1,203,507</b>	<b>1,489,472</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$ 2,420,182</b>	<b>\$ 2,317,443</b>	<b>\$ 2,060,735</b>	<b>\$ 2,134,899</b>	<b>\$ 2,334,936</b>

See accountant's compilation report.

CITY OF MONTEVALLO - GENERAL FUND

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-GOVERNMENTAL FUNDS  
FOR THE YEARS ENDED

	<u>09/30/14</u>	<u>09/30/15</u>	<u>09/30/16</u>	<u>09/30/17</u>	<u>09/30/18</u>
<u>REVENUES</u>					
<u>TAX REVENUES:</u>					
SALES AND USE TAX	\$ 2,135,402	\$ 2,147,392	\$ 2,268,254	\$ 2,490,195	\$ 3,151,832
ADVALOREM TAXES	329,470	333,637	332,383	342,806	354,698
RENTAL AND LEASE TAX	55,191	60,196	74,902	81,771	90,900
LODGING TAX	2,917	5,320	8,696	2,484	2,830
GASOLINE TAX	81,944	81,928	78,012	77,311	74,878
TOBACCO TAX	50,494	58,312	54,173	52,962	47,177
COUNTY BEER TAX	27,327	27,206	28,498	43,455	48,559
LIQUOR TAX	11,465	13,034	18,231	13,294	17,167
ABC SALES TAX	15,464	15,300	14,084	12,673	12,812
WINE TAX	2,414	2,522	2,476	2,877	2,766
<u>LICENSES, PERMITS &amp; FRANCHISE FEES:</u>					
BUILDING PERMITS	9,533	13,816	11,918	20,425	21,188
BUSINESS LICENSES	322,043	384,723	379,975	373,830	386,008
BUSINESS LICENSES AUDIT	4,501	4,206	14,136	6,952	5,256
BUSINESS PRIVILEGE	4,329	4,362	4,394	4,427	4,461
FINANCIAL EXCISE TAX		18,773	17,321	12,980	7,204
FRANCHISE FEE - WATER BOARD	96,230	100,136	108,044	95,191	93,007
FRANCHISE LICENSES	319,302	306,880	301,943	295,932	296,605
LAND REDEMPTION	12,235	813	1,417	185	1,449
MANUFACTURED HOMES	89	93	88	92	104
MOTOR VEHICLE LICENSES - COUNTY	12,191	12,307	12,579	12,560	12,800
MOTOR VEHICLE LICENSES - STATE	1,273	1,303	1,330	1,360	1,392
MOTOR VEHICLE REGISTRATION FEES 21%	1,315	1,286	1,465	1,290	1,085
OIL PRODUCTION PRIVILEGE	370	226	167	177	206
PAYMENTS IN LIEU OF TAXES	817	1,781	1,145	514	514
REAL ESTATE LICENSE	107	316	273	244	262
MISCELLANEOUS					14,750
<u>CEMETERY REVENUES:</u>					
GRAVE OPENINGS AND CLOSINGS	17,300	17,800	21,950	23,500	27,000
LOT SALES	24,000	20,400	25,200	34,800	30,000
<u>DONATIONS:</u>					
BICENTENNIAL				43,682	19,550
CREEKBANK PROJECT				40,000	26,317
MAIN STREET				25,030	
MDCD - ALDOT				118,823	8,905
SHOAL CREEK PARK					8,543
MISCELLANEOUS					
<u>FIRE DEPT INCOME:</u>					
ALMONT FIRE DUES	10,248	10,160	9,738	9,873	9,724
FIRE DEPT CONTRIBUTIONS	6,290	9,072	6,121	6,000	14,297
MISCELLANEOUS	1,740	1,661	1,110	3,171	2,485
GRANT INCOME			25,029	137,143	19,048
STATE FORESTRY COMMISSION	1,165	1,167	1,052	1,058	1,157
WILTON FIRE AND RESCUE DUES	7,350	6,300	6,300	5,775	10,433

See accountant's compilation report.

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CITY OF MONTEVALLO - GENERAL FUND

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-GOVERNMENTAL FUNDS (Continued)  
FOR THE YEARS ENDED

	09/30/14	09/30/15	09/30/16	09/30/17	09/30/18
<u>REVENUES - CONTINUED</u>					
<u>GOLF DEPARTMENT INCOME:</u>					
BEER SALES		212			
CART RENTAL		24,800	113,427	96,152	82,335
CART HOUSE RENTAL		370	2,530	3,200	1,899
DRIVING RANGE FEES		1,599	16,623	14,384	13,938
MEMBERSHIP DUES		4,400	18,602	20,475	13,379
GREEN FEES		15,504	58,354	52,938	34,211
SHOP SUPPLIES SALES		4,653	5,890	5,837	5,794
MISCELLANEOUS				1,275	100
U.M. AGREEMENT			25,000		57,500
<u>HISTORICAL COMMISSION:</u>					
GRANT INCOME	1,275	5,314	5,406	1,120	
INTEREST INCOME	4,251	4,489	4,143	3,936	3,239
<u>MISCELLANEOUS CHARGES AND FEES:</u>					
ANIMAL LICENSES	160	230	180	130	20
ASSESSMENTS	800	880	1,026	952	1,322
PARKING AND STREET PERMITS	520	265	270	116	100
OTHER	150	180	100	2,000	3,078
<u>MISCELLANEOUS INCOME:</u>					
INSURANCE REIMBURSEMENTS	4,954		24,827	29,538	17,137
MAYOR'S BREAKFAST	3,340	4,575	2,515	6,578	5,687
OTHER	974	697	846	2,788	
<u>MISCELLANEOUS GRANTS:</u>					
COMMUNITY GARDEN GRANT	3,897	8,103	5,000		
SCOUT HUT GRANT	801	9,199			
COMPACT 2020 GRANT					57,500
SHELBY COUNTY SCHOOL INITIATIVE					
OTHER	1,000		599	1,936	
<u>PARK INCOME:</u>					
DONATIONS	50		2,120	1,685	1,064
FIELD USAGE AND ACTIVITY FEES	11,602	79,631	64,355	62,329	51,213
RENTAL FEES	9,875	9,975	8,925	3,250	1,625
SCOUT HUT RENTAL			3,350	4,275	4,100
<u>POLICE DEPARTMENT INCOME:</u>					
ACCIDENT REPORTS	1,652	1,545	1,695	1,980	1,625
DONATIONS	148	373	69	321	
EVENT SALARY - REIMBURSEMENT	10,725	28,845	19,040	22,293	19,880
FINGER PRINT FEES	400	380	350	340	510
SALARY REIMBURSEMENT GRANTS	39,850	45,245	42,810	43,240	39,250
MISCELLANEOUS	3,270				3,187
RECYCLING INCOME	1,995	954	4,381	5,515	1,432
<u>RENTAL INCOME</u>	22,283	22,337	25,794	24,425	25,794
<u>SANITATION SERVICES</u>	366,141	368,986	353,825	383,286	388,999

See accountant's compilation report.

(Continued)

CITY OF MONTEVALLO - GENERAL FUND

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-GOVERNMENTAL FUNDS (Continued)  
FOR THE YEARS ENDED

	<u>09/30/14</u>	<u>09/30/15</u>	<u>09/30/16</u>	<u>09/30/17</u>	<u>09/30/18</u>
<u>REVENUES - CONTINUED</u>					
<u>SENIOR CENTER</u>					
DONATIONS	2,076	1,754	1,756	1,748	2,151
GRANT - SALARY REIMBURSEMENT	9,397	9,397	9,397	14,095	2,349
GRANT - OTHER	2,000	2,000	2,000	2,000	2,000
VALLOCYCLE	199	365	160	237	240
TOTAL REVENUES	<u>4,068,301</u>	<u>4,320,785</u>	<u>4,657,769</u>	<u>5,209,216</u>	<u>5,670,027</u>
<u>EXPENDITURES</u>					
<u>AGING PROGRAM</u>					
ACTIVITY EXPENDITURES	896	859	1,072	1,660	3,030
CLEANING AND JANITORIAL	260	46	151	32	75
COMMUNICATIONS	1,266	939	1,255	1,596	1,144
CONTRACT SERVICES	300	300	275	336	337
DONATION TRANSFER TO M4 AGING	1,995	2,247	1,787	1,859	1,921
GENERAL SUPPLIES	319	478	1,677	225	283
INSURANCE - LIFE	44	40	34	30	36
INSURANCE - OTHER	865	848	821	822	813
MISCELLANEOUS	43	114	40	22	45
OFFICE SUPPLIES	27			36	134
PAYROLL TAXES	1,170	883	1,114	1,291	1,955
REPAIRS AND MAINTENANCE	1,477	14	503	1,782	1,615
SALARIES AND WAGES	15,380	11,524	14,671	17,560	25,459
STATE RETIREMENT	838	615	821	713	658
TUITION AND TRAINING		168			
UTILITIES - ELECTRICITY	3,487	3,376	3,321	2,818	3,125
UTILITIES - GAS	1,264	1,167	772	891	1,254
UTILITIES - WATER	710	642	639	590	912
TOTAL AGING PROGRAM	<u>30,341</u>	<u>24,260</u>	<u>28,953</u>	<u>32,263</u>	<u>42,796</u>
<u>ANIMAL CONTROL</u>					
COMMUNICATIONS	112				
CONTRACT SERVICES	477	479	6,530	10,013	6,200
GAS AND OIL	1,166	625	465	140	344
GENERAL SUPPLIES	177	392	526	137	627
INSURANCE - GENERAL	158	168	127	97	
MISCELLANEOUS	30	36	47	570	98
PAYROLL TAXES	877	904	907	794	
SALARIES AND WAGES	12,876	13,248	13,248	10,152	
STATE RETIREMENT	702	704	744	744	
TOTAL ANIMAL CONTROL	<u>16,575</u>	<u>16,556</u>	<u>22,594</u>	<u>22,647</u>	<u>7,269</u>

See accountant's compilation report.

(Continued)



CITY OF MONTEVALLO - GENERAL FUND

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-GOVERNMENTAL FUNDS (Continued)  
FOR THE YEARS ENDED

<u>EXPENDITURES (Continued)</u>	<u>09/30/14</u>	<u>09/30/15</u>	<u>09/30/16</u>	<u>09/30/17</u>	<u>09/30/18</u>
<b>BEAUTIFICATION</b>					
ACTIVITY EXPENDITURES	87		58		
GENERAL SUPPLIES	1,160	751	1,889	220	820
UTILITIES - WATER	1,094	1,079	1,249	1,057	504
<b>TOTAL BEAUTIFICATION DEPT</b>	<b>2,341</b>	<b>1,830</b>	<b>3,196</b>	<b>1,277</b>	<b>1,324</b>
<b>BUILDING INSPECTOR</b>					
COMMUNICATIONS					
COMPUTER SERVICES	780	820	860	904	1,186
CONTRACT SERVICES			10,825		
INSURANCE	322				
<b>TOTAL BUILDING INSPECTOR</b>	<b>1,102</b>	<b>820</b>	<b>11,685</b>	<b>904</b>	<b>1,186</b>
<b>CAPITAL EXPENDITURES</b>					
AGING PROGRAM			278		
CITY HALL - GENERAL OPERATIONS	3,815	91,296	9,537	5,995	40,529
FIRE AND RESCUE	9,905	969	25,372	145,149	25,704
FIRE PREVENTION	1,641	1,114	1,186	1,436	
GOLF DEPARTMENT		1,453	86,250	3,309	1,500
LEAF AND LIMB					
MAYOR'S OFFICE	1,183			580	
PARK AND RECREATION	2,625	6,924	5,896	80,009	16,918
POLICE	45,739	53,542	1,826	7,944	3,734
RECYCLING CENTER				39,000	
REVENUE OFFICER		795			309
SANITATION EXPENDITURES		28,821	56,986	55,865	
STREET		2,530			976
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>64,908</b>	<b>187,444</b>	<b>187,331</b>	<b>339,287</b>	<b>89,670</b>

See accountant's compilation report.

(Continued)

CITY OF MONTEVALLO - GENERAL FUND

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-GOVERNMENTAL FUNDS (Continued)  
FOR THE YEARS ENDED

	09/30/14	09/30/15	09/30/16	09/30/17	09/30/18
<u>EXPENDITURES (Continued)</u>					
<b>CEMETERY</b>					
COMMUNICATIONS	427	240	241	219	766
COMPUTER SERVICES	781	820	861	904	1,186
EMPLOYEES HEALTH AND LIFE INSURANCE	91	91	394	3,872	4,218
GAS AND OIL	821	294	36	46	
GENERAL SUPPLIES	214	349	660	231	131
GRAVE OPENING/CLOSING SERVICE	16,450	16,800	20,000	23,900	24,350
INSURANCE - WORKER'S COMPENSATION	3,121	2,855	2,530	2,398	2,796
MISCELLANEOUS	463	36	18	30	507
PAYROLL TAXES	3,117	2,530	3,056	3,016	3,294
REPAIRS AND MAINTENANCE - EQUIPMENT	628	318	942	2,946	1,117
REPAIRS AND MAINTENANCE - OTHER	388		395	15	21
REPAIRS AND MAINTENANCE - VEHICLES	710	155	102	210	146
SALARIES AND WAGES	42,935	34,947	42,691	39,769	46,094
STATE RETIREMENT	2,233	1,534	1,889	1,559	1,373
UNIFORMS	1,308	1,376	1,560	1,459	
UTILITIES - WATER	234	235	353	230	230
<b>TOTAL CEMETERY</b>	<b>73,921</b>	<b>62,580</b>	<b>75,728</b>	<b>80,804</b>	<b>86,229</b>
<b>CITY CLERK</b>					
COMMUNICATIONS		160	480	360	520
DUES AND MEMBERSHIPS	75	25	75	3,880	135
EMPLOYEES HEALTH AND LIFE INSURANCE	67	67	68	61	73
INSURANCE - GROUP	6,949	7,680	8,373	8,544	9,652
MISCELLANEOUS	550	1,159	1,537	769	738
OFFICE SUPPLIES AND EXPENSE		40			
PAYROLL TAXES	3,899	4,023	4,034	4,023	4,404
SALARIES AND WAGES	54,732	57,648	58,948	59,273	63,688
STATE RETIREMENT	2,999	3,003	3,178	2,705	2,478
TRAVEL AND LODGING	157	392	1,943	1,211	1,937
TUITION, TRAINING AND SEMINARS	780	945		450	1,624
<b>TOTAL CITY CLERK</b>	<b>70,208</b>	<b>75,142</b>	<b>78,636</b>	<b>81,276</b>	<b>85,249</b>

See accountant's compilation report.

(Continued)

CITY OF MONTEVALLO - GENERAL FUND

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-GOVERNMENTAL FUNDS (Continued)  
FOR THE YEARS ENDED

<u>EXPENDITURES (Continued)</u>	<u>09/30/14</u>	<u>09/30/15</u>	<u>09/30/16</u>	<u>09/30/17</u>	<u>09/30/18</u>
<b>CITY COUNCIL</b>					
DUES AND MEMBERSHIPS	100				
MISCELLANEOUS	203				
PRINTING		65			254
TRAVEL AND LODGING		267		1,145	350
TUITION, TRAINING AND SEMINARS		750	2,075		
TOTAL CITY COUNCIL	303	1,082	2,075	1,145	604
<b>CITY JUDGE</b>					
CONTRACT LABOR	18,533	18,533	18,533	18,533	18,533
TOTAL CITY JUDGE	18,533	18,533	18,533	18,533	18,533
<b>CITY PROSECUTOR</b>					
CONTRACT LABOR	11,583	11,261	11,583	11,583	11,583
TOTAL CITY PROSECUTOR	11,583	11,261	11,583	11,583	11,583
<b>CITY SHOP</b>					
CLEANING AND JANITORIAL	98				67
COMMUNICATIONS	3,389	1,709	1,111	875	331
GENERAL SUPPLIES	1,351	1,849	1,698	3,388	8,906
INSURANCE - GENERAL	702	719	731	740	733
MISCELLANEOUS		5		102	307
REPAIRS AND MAINTENANCE	649			1,978	1,147
UNIFORMS	2,732	2,954	3,110	2,884	
UTILITIES - ELECTRICITY	4,645	4,565	5,260	4,730	5,212
UTILITIES - GAS	2,885	2,403	1,548	1,563	
UTILITIES - WATER	1,914	580	862	1,449	3,485
TOTAL CITY SHOP	18,365	14,784	14,320	17,709	20,188

See accountant's compilation report.

(Continued)

CITY OF MONTEVALLO - GENERAL FUND

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-GOVERNMENTAL FUNDS (Continued)  
FOR THE YEARS ENDED

EXPENDITURES (Continued)	09/30/14	09/30/15	09/30/16	09/30/17	09/30/18
<b>COURT</b>					
BUILDING REPAIRS & MAINTENANCE				267	243
INSURANCE - GENERAL	3,250	164			
LEGAL SERVICES		206	119	(65)	363
OFFICE SUPPLIES AND EXPENSES					
TOTAL COURT	3,250	370	119	202	606
<b>ECONOMIC DEVELOPMENT (PLANNING &amp; ZONING)</b>					
ACTIVITY EXPENDITURES	3,420	3,094	5,000	3,000	
ADVERTISING	288	442			
COMPUTER SERVICES			1,515		15
DUES	3,825	3,825	3,825		3,117
ENGINEERING FEES	3,681				30
LIFE INSURANCE					1,027
PAYROLL TAXES					14,063
SALARIES AND WAGES					270
STATE RETIREMENT				1,575	2,385
TRAVEL AND LODGING			1,382		
TUITION, TRAINING & SEMINARS			360	2,650	1,685
TOTAL ECONOMIC DEVELOPMENT (PLANNING & ZONING)	11,214	7,361	12,082	7,225	22,592
<b>ELECTION EXPENDITURES</b>					
CONTRACT LABOR			1,184		
FOOD					
GENERAL SUPPLIES			5,124		
MISCELLANEOUS			102	200	
SALARIES AND WAGES					
TRAVEL			14		
TUITION, TRAINING & SEMINARS			58		
TOTAL ELECTION EXPENDITURES	0	0	6,482	200	0

See accountant's compilation report.

(Continued)

CITY OF MONTEVALLO - GENERAL FUND

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-GOVERNMENTAL FUNDS (Continued)  
FOR THE YEARS ENDED

	09/30/14	09/30/15	09/30/16	09/30/17	09/30/18
<u>EXPENDITURES (Continued)</u>					
<b>FIRE AND RESCUE</b>					
COMMUNICATIONS	8,096	5,097	10,255	6,818	5,985
COMPUTER SERVICES	2,724	4,885	4,282	4,412	4,236
CONTRACT SERVICES	20,000	20,000	20,000	20,000	115,524
COPIER LEASE					1,920
DRUG TESTING			35	210	90
DUES AND MEMBERSHIPS	133	79	130	54	150
EMPLOYEES HEALTH AND LIFE INSURANCE	34				
GAS AND OIL	7,011	4,829	3,834	4,517	2,996
GENERAL SUPPLIES	3,315	3,371	4,766	10,106	3,055
INSURANCE - GENERAL	20,126	19,527	19,120	21,953	24,901
INSURANCE - WORKER'S COMPENSATION	3,581	3,185	4,924	7,218	7,042
INTERNET SERVICE	790	1,407	1,632	2,426	2,073
MEDICAL SUPPLIES	13,131	7,577	11,393	10,206	22,646
MISCELLANEOUS	3,134	2,607	1,099	751	790
OFFICE SUPPLIES	337	283	415	619	377
PAYROLL TAXES	4,505	4,164	4,460	4,310	4,283
REPAIRS AND MAINTENANCE - BUILDING	1,556	2,527	6,434	663	931
REPAIRS AND MAINTENANCE - EQUIPMENT	6,775	5,712	9,310	3,023	2,447
REPAIRS AND MAINTENANCE - OTHER	3,548	35		509	
REPAIRS AND MAINTENANCE - VEHICLE	11,904	24,656	15,543	9,530	8,725
SALARIES AND WAGES	58,970	55,696	57,279	59,156	58,280
SMALL TOOLS AND EQUIPMENT	8,112	1,648	510	495	2,333
STATE RETIREMENT	567	1,654	2,691	2,038	1,276
TRAVEL	363	2,099		104	93
TUITION, TRAINING & SEMINARS	3,113	4,143	5,497		11,482
UNIFORMS	1,890	2,312	7,511	1,689	5,002
UTILITIES - ELECTRICITY	10,292	10,882	10,902	10,168	12,453
UTILITIES - GAS	1,805	2,288	2,833	1,230	2,180
UTILITIES - WATER	2,960	3,033	3,403	3,064	4,014
<b>TOTAL FIRE DEPARTMENT</b>	<b>198,772</b>	<b>193,696</b>	<b>208,258</b>	<b>185,269</b>	<b>305,284</b>

See accountant's compilation report.

(Continued)

CITY OF MONTEVALLO - GENERAL FUND

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-GOVERNMENTAL FUNDS (Continued)  
FOR THE YEARS ENDED

	09/30/14	09/30/15	09/30/16	09/30/17	09/30/18
<u>EXPENDITURES (Continued)</u>					
<b>FIRE PREVENTION</b>					
ADVERTISING		35		108	108
COMMUNICATIONS	1,101	3,188	2,297	1,936	3,343
COMPUTER SERVICES	737	1,372	2,319	992	2,436
DUES AND MEMBERSHIPS	535	506	908		470
EDUCATIONAL SUPPLIES	7,361	2,336	3,279	4,708	6,145
GAS & OIL			546	1,261	2,127
GENERAL SUPPLIES	1,190	1,380	572	1,401	547
INSURANCE - EMPLOYEE HEALTH AND LIFE	67	67	68	61	55
INSURANCE - OTHER THAN EMPLOYEE			1,200		
INSURANCE - WORKER'S COMPENSATION	132	17	108	217	273
MISCELLANEOUS		151		313	93
OFFICE SUPPLIES	1,174	858	560	568	610
PAYROLL TAXES	1,461	2,405	2,885	2,944	2,598
SALARIES AND WAGES	19,268	32,071	37,904	39,283	32,618
SMALL TOOLS AND EQUIPMENT	313	288	579	443	597
STATE RETIREMENT	1,047	1,074	1,173	998	649
SUBSCRIPTIONS AND BOOKS	1,390	1,397	2,577	1,387	187
TRAVEL	623	2,048	4,027	4,094	1,409
TUITION, TRAINING, & SEMINARS	1,276	2,257	2,109	972	839
UNIFORMS	295	837	615	527	507
<b>TOTAL FIRE PREVENTION</b>	<b>37,970</b>	<b>52,287</b>	<b>63,726</b>	<b>62,213</b>	<b>55,611</b>
<b>GENERAL OPERATIONS (CITY HALL)</b>					
ADVERTISING	1,721	1,869	264	6,415	288
BANK CHARGES		578	722	963	1,590
BICENTENNIAL				35,659	3,153
CLEANING AND JANITORIAL	42,725	43,609	45,727	41,722	32,470
COMMUNICATIONS AND INTERNET	5,147	11,647	22,674	24,158	27,811
COMMUNITY GARDEN EXPENSE	3,897	6,236			
COMPUTER SERVICES	13,103	29,950	39,633	38,063	41,655
CONTRACT SERVICES	17,049	13,771	4,146	14,276	3,666
COPIER LEASE PAYMENTS	812	918	761	719	539
CREDIT CARD FEES			4,480	1,452	1,836
DONATIONS AND CHAMBER CONTRACT	17,745	17,745	21,369	60,706	45,150
DUES	2,999	2,874	2,905	3,054	3,129
DRUG TESTING	35	250	60	220	55
EMPLOYEES HEALTH AND LIFE INSURANCE	20,234	23,533	22,677	28,722	33,554
ENGINEERING	19,800	19,885	23,074	29,089	67,349

See accountant's compilation report.

(Continued)

CITY OF MONTEVALLO - GENERAL FUND

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-GOVERNMENTAL FUNDS (Continued)  
FOR THE YEARS ENDED

	<u>09/30/14</u>	<u>09/30/15</u>	<u>09/30/16</u>	<u>09/30/17</u>	<u>09/30/18</u>
<u>EXPENDITURES (Continued)</u>					
<b>GENERAL OPERATIONS (CITY HALL) (Continued)</b>					
GENERAL SUPPLIES	75	1,009	2,958	1,458	902
INSURANCE - GENERAL	12,652	12,088	18,056	16,769	20,265
INSURANCE - WORKER'S COMPENSATION	1,886	(5,377)	4,493	758	650
LEGAL AND ACCOUNTING	42,724	45,578	60,905	61,982	55,880
MAIN STREET				10,633	20,300
MISCELLANEOUS	5,244	9,948	1,838	5,739	7,102
OFFICE SUPPLIES AND EXPENSE	7,815	8,337	14,670	12,793	6,625
PAYROLL PROCESSING FEES				514	19,629
PAYROLL TAXES	12,416	10,449	7,775	9,041	8,193
POSTAGE	4,622	5,112	4,956	4,038	4,184
PRINTING	4,222	7,598	4,637	10,081	13,897
REPAIRS AND MAINTENANCE - BUILDING	420	847	103	327	385
REPAIRS AND MAINTENANCE - EQUIPMENT	206	610	332	62	
SALARIES AND WAGES	137,016	81,704	107,748	123,117	124,618
SALES TAX AUDIT & COLLECTION FEES	44,040	44,444	42,029	50,437	50,569
SECURITY SYSTEM					7,271
STATE RETIREMENT	6,205	3,468	5,167	4,734	2,852
SUBSCRIPTIONS AND BOOKS	248	260	260		
TRAVEL, MEALS AND LODGING	1,233	672	1,406	475	3,263
TUITION, TRAINING & SEMINARS	2,840	1,554	5,820	449	125
UTILITIES - ELECTRICITY	10,247	13,594	14,423	12,140	13,910
UTILITIES - GAS	1,317	996	842	1,358	2,320
UTILITIES - WATER	990	2,087	2,232	1,658	1,719
WOMEN'S GRANT FUND EXPENSES					6,750
VALLOCYCLE EXPENSES	87	176	1,059	940	719
<b>TOTAL CITY HALL (GENERAL OPERATIONS)</b>	<b>441,772</b>	<b>418,019</b>	<b>490,201</b>	<b>614,721</b>	<b>634,373</b>

See accountant's compilation report.

(Continued)

CITY OF MONTEVALLO - GENERAL FUND

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-GOVERNMENTAL FUNDS (Continued)  
FOR THE YEARS ENDED

	09/30/14	09/30/15	09/30/16	09/30/17	09/30/18
<b>EXPENDITURES (Continued)</b>					
<b>GOLF</b>					
ADVERTISING		3,406	5,733	2,680	1,114
CART REPAIRS		166	1,425	355	466
CHEMICALS		1,428	316	8,905	11,896
CLEANING AND JANITORIAL		300	2,058	2,401	1,869
COMMUNICATIONS			577	907	655
COMPUTER SERVICES AND EXPENSES		1,313		481	287
CONTRACT SERVICES		106	318	538	456
CREDIT CARD FEES			106	3,254	2,969
DRUG TESTING			605	285	175
FOOD		948	3,514	261	75
GAS AND OIL		1,930	5,779	8,889	8,777
GENERAL SUPPLIES		4,056	13,666	13,858	16,929
GROUP INSURANCE		1,920	9,158	13,378	13,942
INTERNET SERVICES		744	1,836	1,905	1,042
INSURANCE OTHER THAN EMPLOYEE			2,506	2,726	2,697
INSURANCE - WORKER'S COMPENSATION		25	1,529	1,597	1,744
LIFE INSURANCE			147	175	207
MISCELLANEOUS		1,131	4,596	1,437	2,238
OFFICE SUPPLIES AND EXPENSES		2,229	404	582	883
PAYROLL TAXES		225	10,064	10,897	11,479
PERMIT FEES					
REPAIRS AND MAINTENANCE - BUILDING		327	2,494	779	2,238
REPAIRS AND MAINTENANCE - EQUIPMENT		12,036	35,007	14,713	16,053
REPAIRS AND MAINTENANCE - OTHER		1,292	22,040	9,661	8,088
SALARIES AND WAGES		36,616	137,492	147,607	161,852
SMALL TOOLS AND EQUIPMENT		536	305	1,450	1,581
STATE RETIREMENT		724	2,902	2,371	1,451
TREE REMOVAL		450	500	3,000	1,300
TUITION, TRAINING		35	31		50
UTILITIES - ELECTRICITY		4,874	17,030	17,466	17,541
UTILITIES - WATER		1,099	5,355	4,099	2,214
WASTE PICK UP		327	1,475	601	
<b>TOTAL GOLF EXPENSES</b>	<b>0</b>	<b>78,243</b>	<b>288,968</b>	<b>277,258</b>	<b>292,268</b>

See accountant's compilation report.

(Continued)



CITY OF MONTEVALLO - GENERAL FUND

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-GOVERNMENTAL FUNDS (Continued)  
FOR THE YEARS ENDED

	<u>09/30/14</u>	<u>09/30/15</u>	<u>09/30/16</u>	<u>09/30/17</u>	<u>09/30/18</u>
<u>EXPENDITURES (Continued)</u>					
<b>HISTORICAL COMMISSION</b>					
ACTIVITY EXPENDITURES		300			
CONTRACT SERVICES		6,000			2,000
GRANT EXPENDITURES	250	5,900			
MISCELLANEOUS	40	39			
TRAVEL	209				
TUITION, TRAINING & SEMINAR	888	1,000	1,312		
TOTAL HISTORICAL COMMISSION	<u>1,387</u>	<u>13,239</u>	<u>1,312</u>	<u>0</u>	<u>2,000</u>
<b>INTEREST EXPENSE</b>					
INTEREST EXPENSE - GOLF		413	840		
TOTAL INTEREST EXPENSE	<u>0</u>	<u>413</u>	<u>840</u>	<u>0</u>	<u>0</u>
<b>LEAF AND LIMB</b>					
CONTRACT SERVICES		1,150	2,550	1,450	2,450
GAS AND OIL	8,707	7,394	2,148	7,394	7,347
GENERAL SUPPLIES	568	501	438	264	453
INSURANCE - EMPLOYEE HEALTH AND LIFE	3,296	1,365	1,165	12,827	9,725
INSURANCE - WORKER'S COMPENSATION	4,250	2,474	3,734	3,156	4,990
MISCELLANEOUS	52	246	110		313
PAYROLL TAXES	1,828	2,806	2,439	2,608	1,551
RENT EXPENSE - INDUSTRIAL DEVELOPMENT	6,000	6,000	6,000	5,500	6,000
REPAIRS AND MAINTENANCE - EQUIPMENT	4,022	5,549	3,322	5,189	6,231
REPAIRS AND MAINTENANCE - OTHER	1,033	571	20		
REPAIRS AND MAINTENANCE - VEHICLES	3,065	2,328	4,755	337	3,438
SALARIES AND WAGES	26,580	39,061	34,853	38,787	23,470
STATE RETIREMENT	1,297	1,377	1,175	1,066	438
TREE REMOVAL				2,650	2,300
UNIFORMS	22			82	
TOTAL LEAF AND LIMB	<u>60,720</u>	<u>70,822</u>	<u>62,709</u>	<u>81,310</u>	<u>68,706</u>

See accountant's compilation report.

(Continued)

CITY OF MONTEVALLO - GENERAL FUND

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-GOVERNMENTAL FUNDS (Continued)  
FOR THE YEARS ENDED

	09/30/14	09/30/15	09/30/16	09/30/17	09/30/18
<b>EXPENDITURES (Continued)</b>					
<b>MAHLER PROPERTY</b>					
BUILDING REPAIRS AND MAINTENANCE			400		
CONTRACT SERVICES	400	3,128			
GENERAL SUPPLIES	10	515		1,850	
INSURANCE - GENERAL	307	149			
LEGAL SERVICES	925	1,565			
PERRY HALL EXPENSES			6,821	9,798	
REPAIRS AND MAINTENANCE					21
UTILITIES - ELECTRICITY	1,147	1,781	569	230	382
UTILITIES - GAS	1,447				
UTILITIES - WATER	370	235	310	232	231
<b>TOTAL MAHLER PROPERTY</b>	<b>4,606</b>	<b>7,373</b>	<b>8,100</b>	<b>12,110</b>	<b>634</b>
<b>MAYOR'S OFFICE</b>					
ADVERTISING					
COMMUNICATIONS			367	373	465
COMPUTER SERVICES & EXPENSES					
DUES					
FOOD			275	193	572
GENERAL SUPPLIES	129	438	257	777	
INSURANCE - GENERAL					
MAYOR'S BREAKFAST EXPENSES		352	4,748	4,978	4,053
MISCELLANEOUS	200	1,664		6	2,027
OFFICE SUPPLIES & EXPENSES	170			111	77
PAYROLL TAXES	473	473	473	485	658
PRINTING		20			145
SALARIES AND WAGES	6,205	6,204	6,204	6,528	8,432
TRAVEL AND LODGING	824	1,470	1,073	298	2,294
TUITION, TRAINING & SEMINARS	350	594	880	1,286	555
<b>TOTAL MAYOR'S OFFICE</b>	<b>8,351</b>	<b>11,215</b>	<b>14,277</b>	<b>15,035</b>	<b>19,278</b>

See accountant's compilation report.

(Continued)

CITY OF MONTEVALLO - GENERAL FUND

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-GOVERNMENTAL FUNDS (Continued)  
FOR THE YEARS ENDED

	09/30/14	09/30/15	09/30/16	09/30/17	09/30/18
<b>EXPENDITURES (Continued)</b>					
<b>PARK AND RECREATION</b>					
ACTIVITY EXPENDITURES		2,620	7,319	2,046	8,178
ADVERTISING	3,132	46	219		
ATHLETIC FIELD SUPPLIES		572	3,017	4,694	13,328
ATHLETIC OFFICIALS			7,672	9,395	9,105
ATHLETIC EQUIPMENT SUPPLIES			5,119	6,342	6,367
BANK CHARGES		133			
CHEMICALS		1,936	265		1,550
CLEANING AND JANITORIAL	1,000	628	508	1,859	2,815
COMMUNICATIONS	2,889	1,931	1,380	2,067	2,118
COMPUTER SERVICES	781	1,716	861	904	1,186
CONTRACT SERVICES	300	2,090	10,610	661	2,677
DRUG TESTING	35	70		275	30
DUES		75	110		
EMPLOYEE HEALTH AND LIFE INSURANCE	10,211	18,746	24,605	14,239	10,896
FIELD USAGE	3,321	45,784			
GAS AND OIL	6,692	2,892	2,118	1,529	1,325
GENERAL SUPPLIES	8,518	9,191	6,637	2,468	4,885
INSURANCE - GENERAL	6,216	7,188	8,647	7,082	6,755
INSURANCE - WORKER'S COMPENSATION	1,452	1,400	1,945	1,812	813
MISCELLANEOUS	331	172	1,940	1,832	1,308
PAYROLL TAXES	3,970	4,972	5,303	5,371	6,578
REGISTRATION PROCESSING			1,215		
REPAIRS AND MAINTENANCE - BUILDING	1,172	5,813	2,899	6,357	6,210
REPAIRS AND MAINTENANCE - EQUIPMENT	3,703	3,765	1,717	2,783	5,390
REPAIRS AND MAINTENANCE - OTHER	6,368	4,218	6,706	3,391	6,049
REPAIRS AND MAINTENANCE - VEHICLE		112	362	495	882
SALARIES AND WAGES	58,623	75,616	76,288	77,269	93,449
STATE RETIREMENT	2,782	2,584	3,227	1,925	1,343
TROPHIES AND AWARDS				4,139	3,286
UNIFORMS		4,763	26,851	27,439	34,430
UTILITIES - ELECTRICITY	31,665	35,999	38,872	29,111	33,228
UTILITIES - GAS	1,258	1,040	586	732	958
UTILITIES - WATER	3,611	9,248	9,904	7,311	10,723
<b>TOTAL PARK AND RECREATION DEPT</b>	<b>158,331</b>	<b>245,320</b>	<b>256,902</b>	<b>223,528</b>	<b>275,862</b>

See accountant's compilation report.

(Continued)

CITY OF MONTEVALLO - GENERAL FUND

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-GOVERNMENTAL FUNDS (Continued)  
FOR THE YEARS ENDED

	09/30/14	09/30/15	09/30/16	09/30/17	09/30/18
<b>EXPENDITURES (Continued)</b>					
<b>POLICE DEPT</b>					
ADVERTISING	500	500			53
CLEANING & JANITORIAL			14,748	13,192	13,187
COMMUNICATIONS	13,987	14,952	2,771	5,937	7,617
COMPUTER SERVICES	8,035	5,475	2,643	2,208	11,181
CONTRACT SERVICES	3,008	2,860	3,097	2,790	3,122
COPIER LEASE PAYMENTS	3,302	2,670	400	574	325
DUES AND MEMBERSHIPS	400	100			
DRUG TESTING	1,030	902	1,197	1,348	1,183
EMPLOYEES HEALTH AND LIFE INSURANCE	93,860	99,436	110,567	109,601	129,323
GAS AND OIL	46,397	33,130	25,241	24,323	32,718
GENERAL SUPPLIES	907	4,827	2,385	1,980	2,651
INSURANCE - GENERAL	21,608	20,322	20,343	19,850	34,792
INSURANCE - WORKER'S COMPENSATION	24,338	18,759	16,854	18,483	16,669
INTERNET SERVICES		4,555	8,297	3,397	6,168
LEGAL			218	210	70
MISCELLANEOUS	2,238	2,470	1,956	2,275	2,078
OFFICE SUPPLIES AND EXPENSE	2,936	1,239	1,373	1,137	1,483
PAYROLL TAXES	59,673	63,888	66,482	85,489	72,804
PRINTING	320	442	155	248	525
REPAIRS AND MAINTENANCE - BUILDING	2,389	684	1,463	839	150
REPAIRS AND MAINTENANCE - EQUIPMENT	3,875	1,697	2,548	4,467	891
REPAIRS AND MAINTENANCE - VEHICLE	16,986	17,604	22,550	13,368	10,323
SALARIES AND WAGES	857,733	900,122	935,313	923,998	1,020,235
SMALL TOOLS AND EQUIPMENT	1,645	1,026	977	2,412	8,696
STATE RETIREMENT	41,094	43,813	48,498	39,784	30,340
TRAVEL, MEALS AND LODGING	1,567	481	520	190	793
TUITION, TRAINING & SEMINARS	1,694	3,478	2,398	4,688	6,424
UNIFORMS	7,139	7,725	8,058	10,504	9,806
UTILITIES - ELECTRICITY	5,748	5,858	9,045	6,963	9,984
UTILITIES - GAS	571	437	749	142	
UTILITIES - WATER	939	735	1,824	1,155	1,069
<b>TOTAL POLICE DEPARTMENT</b>	<b>1,223,919</b>	<b>1,260,187</b>	<b>1,312,670</b>	<b>1,301,552</b>	<b>1,434,660</b>

See accountant's compilation report.

(Continued)

CITY OF MONTEVALLO - GENERAL FUND

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-GOVERNMENTAL FUNDS (Continued)  
FOR THE YEARS ENDED

	09/30/14	09/30/15	09/30/16	09/30/17	09/30/18
<b>EXPENDITURES (Continued)</b>					
<b>PRINCIPLE PAYMENTS ON DEBT</b>					
LEASE PAYMENTS - GOLF		4,061	25,769		
TOTAL PRINCIPLE PAYMENTS ON DEBT	0	4,061	25,769	0	0
<b>RECYCLING CENTER</b>					
ADVERTISING					
COMMUNICATIONS	1,021	1,230	1,249	2,639	2,093
DUMPSTER EXPENSE	1,265			226	
GENERAL SUPPLIES	679	673		240	259
INSURANCE - GENERAL				421	
MISCELLANEOUS					51
REPAIRS AND MAINTENANCE - BUILDING	3,563	1,034	152	155	354
REPAIRS AND MAINTENANCE - EQUIPMENT	3,465	2,698	2,191	2,182	3,641
UTILITIES - ELECTRICITY	3,795	4,070	5,011	3,118	5,190
UTILITIES - WATER	297	235	369	306	290
TOTAL RECYCLING CENTER	14,085	9,940	8,972	9,287	11,878
<b>REVENUE OFFICER</b>					
ADVERTISING		177			
BUSINESS LICENSE AUDIT FEES			1,788	400	1,268
COMMUNICATIONS		718	556		
COMPUTER SERVICES		15	247		363
EMPLOYEES HEALTH AND LIFE INSURANCE			68	55	7,918
GAS & OIL			2,200	2,200	2,750
MISCELLANEOUS		25	25	100	939
OFFICE SUPPLIES AND EXPENSE	268	833	314	421	400
PAYROLL TAXES		3,492	3,505	3,859	3,997
PRINTING		607	555	400	
SALARIES AND WAGES		58,390	52,709	57,363	61,241
SALES TAX AUDIT FEES	2,730	4,176	3,851	2,308	
STATE RETIREMENT		2,662	2,817	2,628	2,363
TRAVEL		424	1,158	529	
TUITION, TRAINING AND SEMINARS		195	255	243	73
TOTAL REVENUE OFFICER	2,998	71,714	70,048	70,506	81,312

See accountant's compilation report.

CITY OF MONTEVALLO - GENERAL FUND

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-GOVERNMENTAL FUNDS (Continued)  
FOR THE YEARS ENDED

<u>EXPENDITURES (Continued)</u>	<u>09/30/14</u>	<u>09/30/15</u>	<u>09/30/16</u>	<u>09/30/17</u>	<u>09/30/18</u>
<b>SANITATION</b>					
BAD DEBT EXPENSE			2,151	2,258	1,612
CONTRACT SERVICE - WASTE PICKUP	235,513	228,786	233,547	241,233	247,819
DUMPSTER FEES	2,696	3,423	4,121	1,854	2,128
EMPLOYEE INSURANCE AND LIFE	2,088	2,871	606	11,530	13,911
INSURANCE - GENERAL	293		2,143	4,287	
MISCELLANEOUS	766	3,369	24	84	2,861
PAYROLL TAXES			3,345	2,878	
REPAIRS AND MAINTENANCE		47,833	46,349	8,551	42,464
SALARIES AND WAGES	13,056	2,530	2,652	43,540	1,798
STATE RETIREMENT	592			2,063	
<b>TOTAL SANITATION DEPT</b>	<b>255,004</b>	<b>288,812</b>	<b>294,938</b>	<b>318,278</b>	<b>312,593</b>
<b>STREETS AND ROADS</b>					
CLEANING AND JANITORIAL	692	165	18	34	251
COMMUNICATIONS	3,764	4,360	4,419	3,650	2,529
COMPUTER SERVICES	781	820	861	904	990
CONTRACT SERVICES	16,440	9,040	3,390	9,606	9,129
DRUG TESTING	255	220	130	225	205
EMPLOYEE HEALTH AND LIFE INSURANCE	51,024	51,923	57,081	49,324	57,963
GAS AND OIL	28,739	25,324	20,534	18,369	25,734
GENERAL SUPPLIES	21,318	18,148	19,149	16,692	9,709
INSURANCE - GENERAL	19,122	18,794	18,177	19,261	19,076
INSURANCE - WORKERS COMPENSATION	15,125	13,689	8,896	13,434	14,621
MISCELLANEOUS	2,450	500	56	1,416	42
PAYROLL TAXES	17,810	16,900	18,338	18,881	23,287
REPAIRS AND MAINTENANCE - BUILDING	519	2,288	609	739	1,017
REPAIRS AND MAINTENANCE - EQUIPMENT	8,673	8,225	9,610	9,060	8,111
REPAIRS AND MAINTENANCE - OTHER	1,146	320	1,086	114	1,259
REPAIRS AND MAINTENANCE - VEHICLES	2,923	3,245	11,598	8,724	3,494
SAFETY PROGRAM	75	328	200		
SALARIES AND WAGES	264,547	250,361	272,740	280,658	344,839
SMALL TOOLS AND EQUIPMENT	305	20	1,516	184	462
STATE RETIREMENT	12,758	11,107	12,925	13,276	12,177
STREET REPAIRS AND PAVING	3,685	2,613	2,910	3,199	1,888
SUBSCRIPTIONS AND BOOKS		299			
TRAVEL		324	130	902	
UNIFORMS	3,132	3,098	4,328	5,913	11,963
UTILITIES - ELECTRICITY	32,487	37,502	36,822	31,716	41,047
UTILITIES - GAS					2,627
UTILITIES - WATER	2,275	470	509	418	441
<b>TOTAL STREETS AND ROADS DEPT</b>	<b>510,045</b>	<b>480,083</b>	<b>506,032</b>	<b>506,699</b>	<b>592,861</b>

See accountant's compilation report.

(Continued)

CITY OF MONTEVALLO - GENERAL FUND

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-GOVERNMENTAL FUNDS (Continued)  
FOR THE YEARS ENDED

	09/30/14	09/30/15	09/30/16	09/30/17	09/30/18
TOTAL EXPENDITURES - ALL DEPARTMENTS	3,240,604	3,627,447	4,087,039	4,292,821	4,475,149
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	827,697	693,338	570,730	916,395	1,194,878
OTHER FINANCING SOURCES (USES)					
SALE OF CAPITAL ASSETS	6,300	1,035	4,402	1,665	1,875
LOSS ON LIQUIDATION OF GOLF BOARD		(260,290)			
OPERATING TRANSFER IN - COURT FINES	75,000	75,000	90,000	60,000	40,331
OPERATING TRANSFER IN - COURT RESTITUTION	39,714	50,473	48,045	53,242	46,587
OPERATING TRANSFER IN - COURT PAYROLL			2,019	564	
OPERATING TRANSFER OUT - PARK AND REC BOARD # 2					
OPERATING TRANSFER OUT - LIBRARY	(160,000)	(160,000)	(160,000)	(162,665)	(232,054)
OPERATING TRANSFER OUT - RESERVE FUND	(637,056)	(660,202)	(729,944)	(733,951)	(765,652)
OPERATING TRANSFER OUT - CAPITAL RESERVE				(274,000)	
TOTAL OTHER FINANCING SOURCES (USES)	(676,042)	(953,984)	(745,478)	(1,055,145)	(908,913)
NET CHANGE IN FUND BALANCES	151,655	(260,646)	(174,748)	(138,750)	285,965
FUND BALANCE - BEGINNING OF YEAR	1,625,996	1,777,651	1,517,005	1,342,257	1,203,507
FUND BALANCE - END OF YEAR	\$ 1,777,651	\$ 1,517,005	\$ 1,342,257	\$ 1,203,507	\$ 1,489,472

See accountant's compilation report.