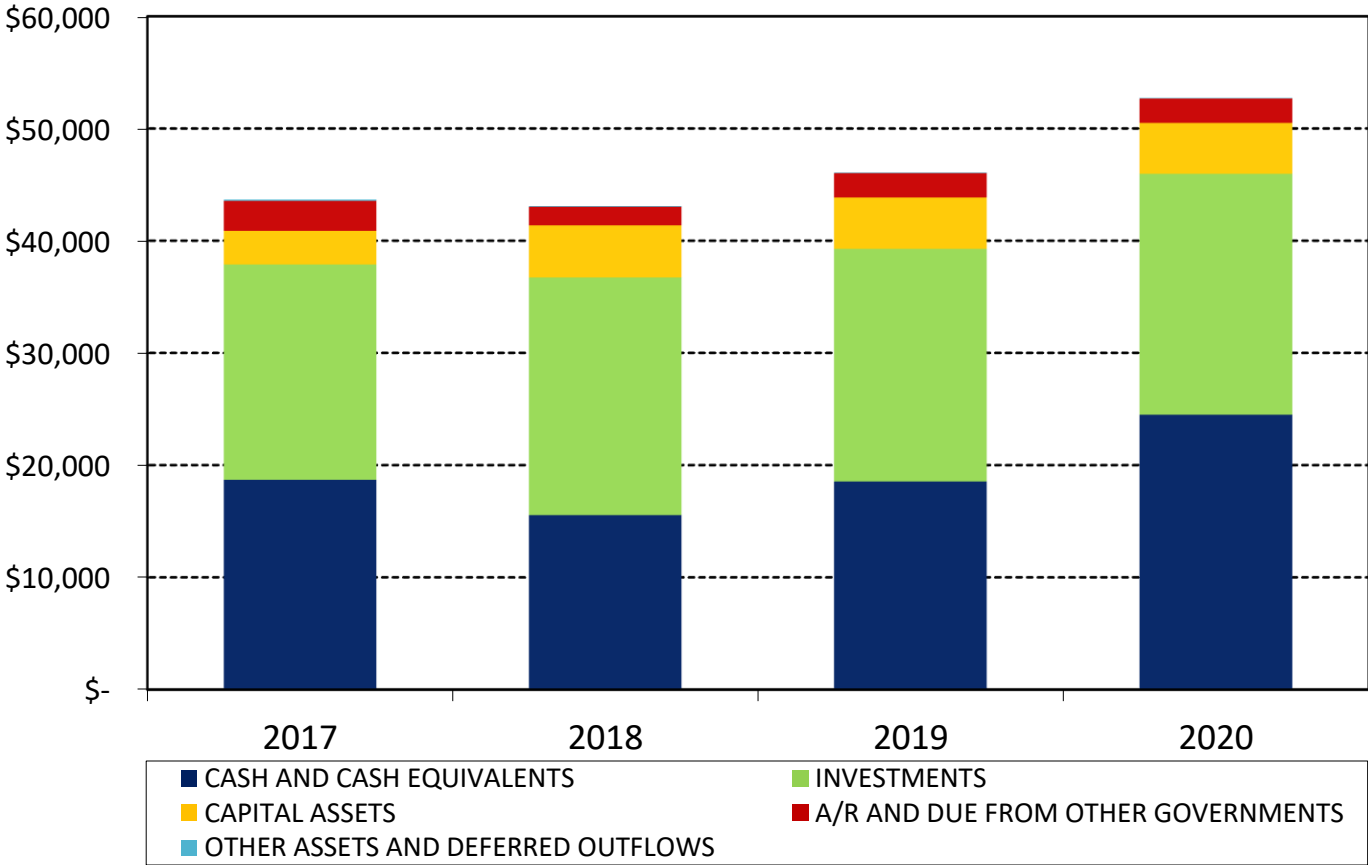


CITY OF CENTRAL

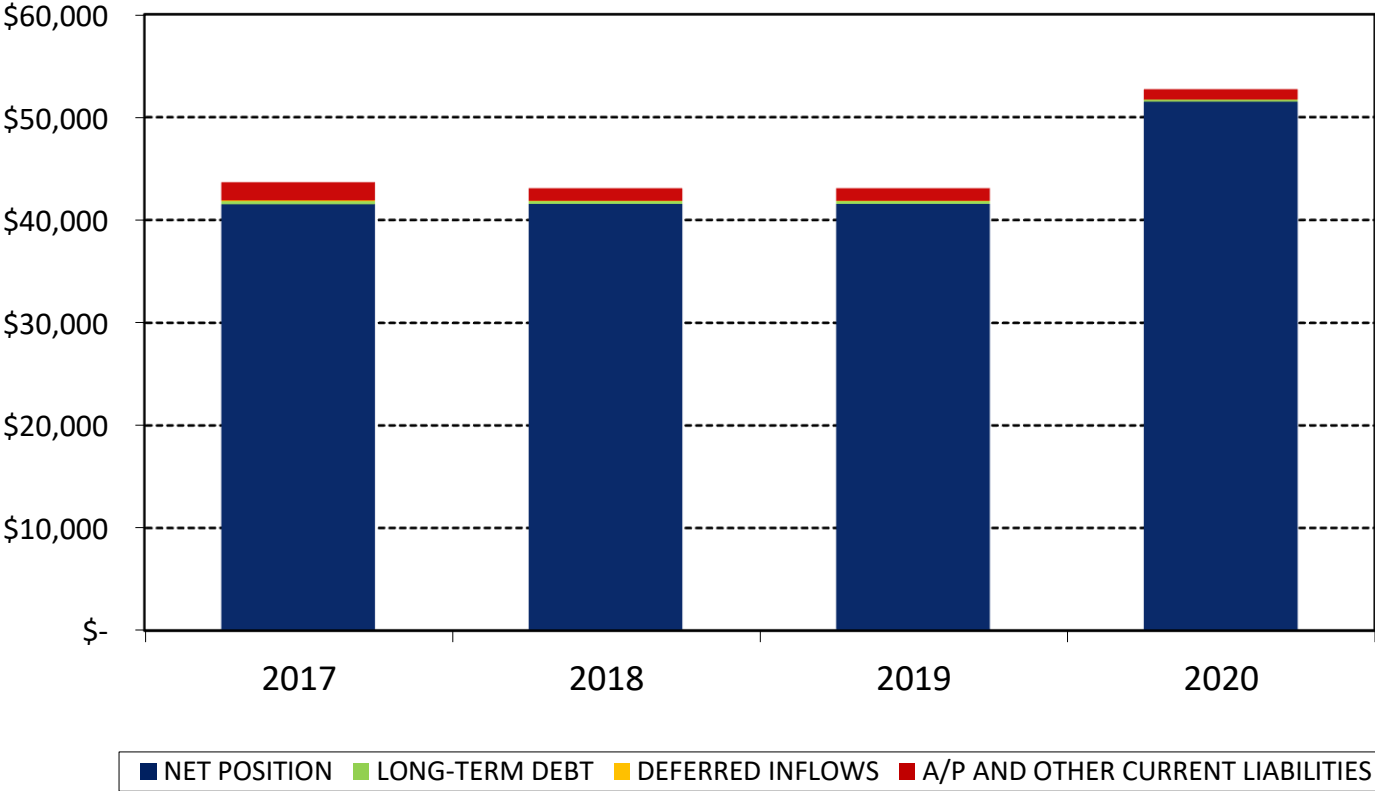


PRESENTATION OF THE 2020 OPERATING RESULTS

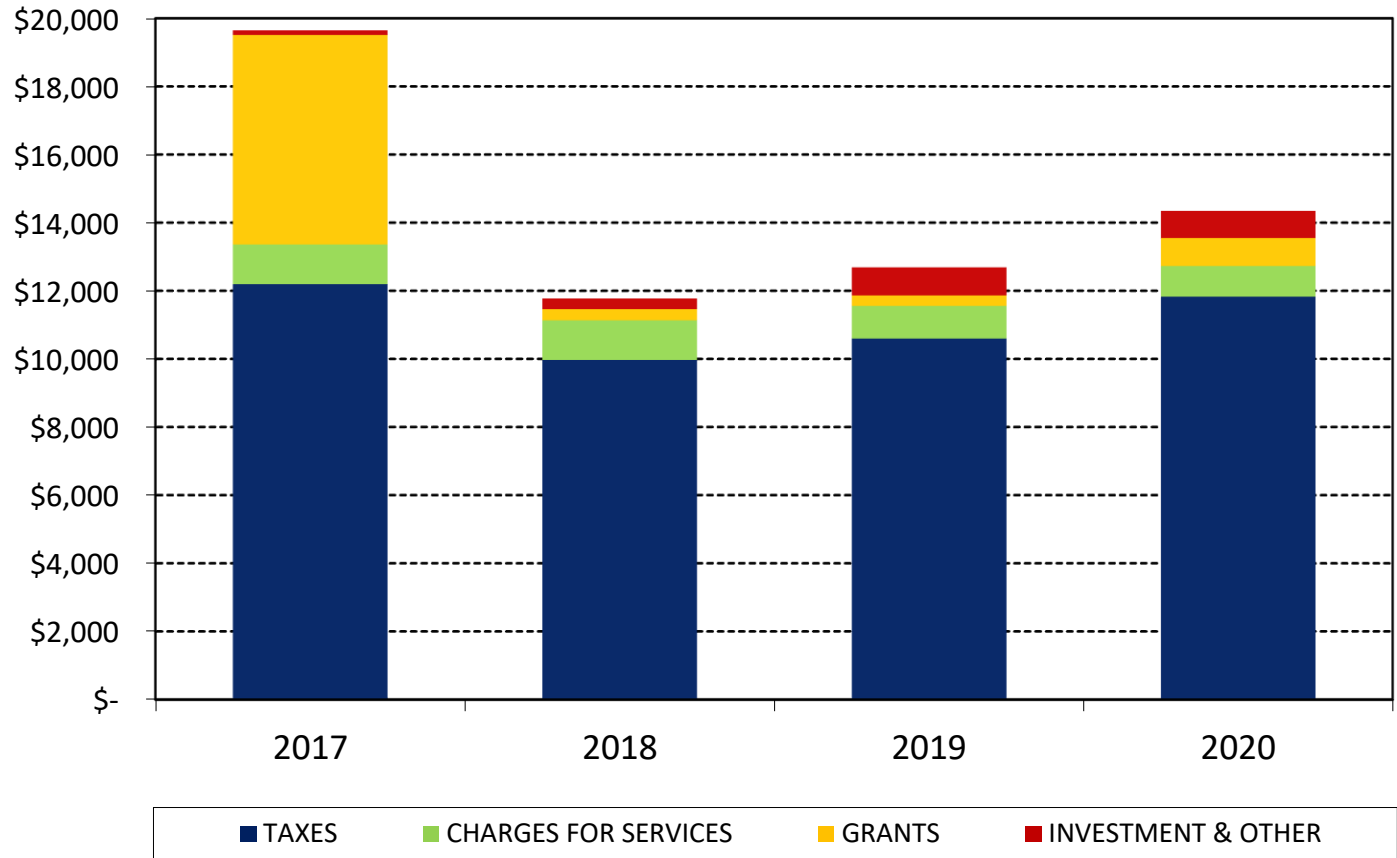
TOTAL ASSETS - PRIMARY GOVERNMENT
CITY OF CENTRAL, LOUISIANA
(IN THOUSANDS)



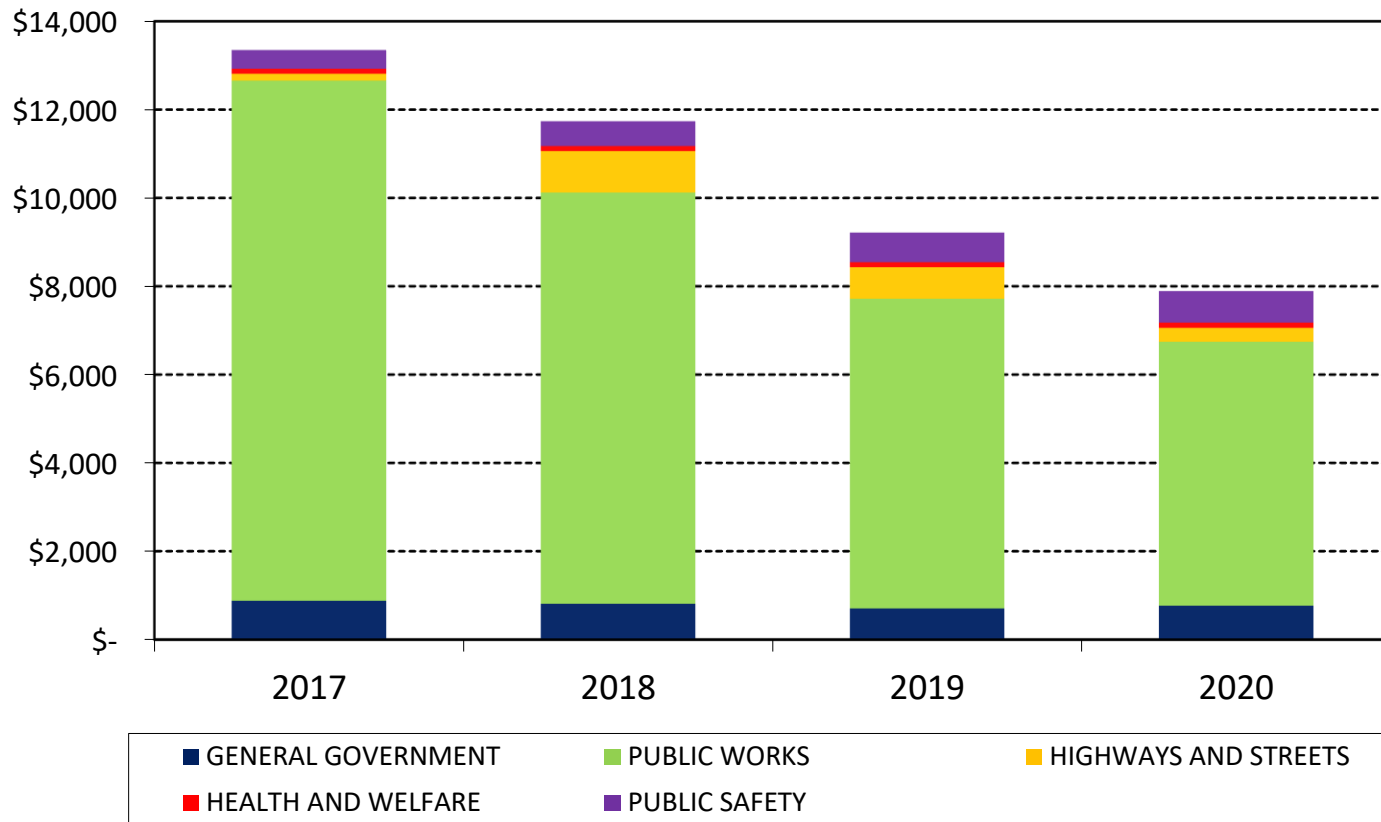
LIABILITIES & NET POSITION - PRIMARY GOVERNMENT
CITY OF CENTRAL, LOUISIANA
(IN THOUSANDS)



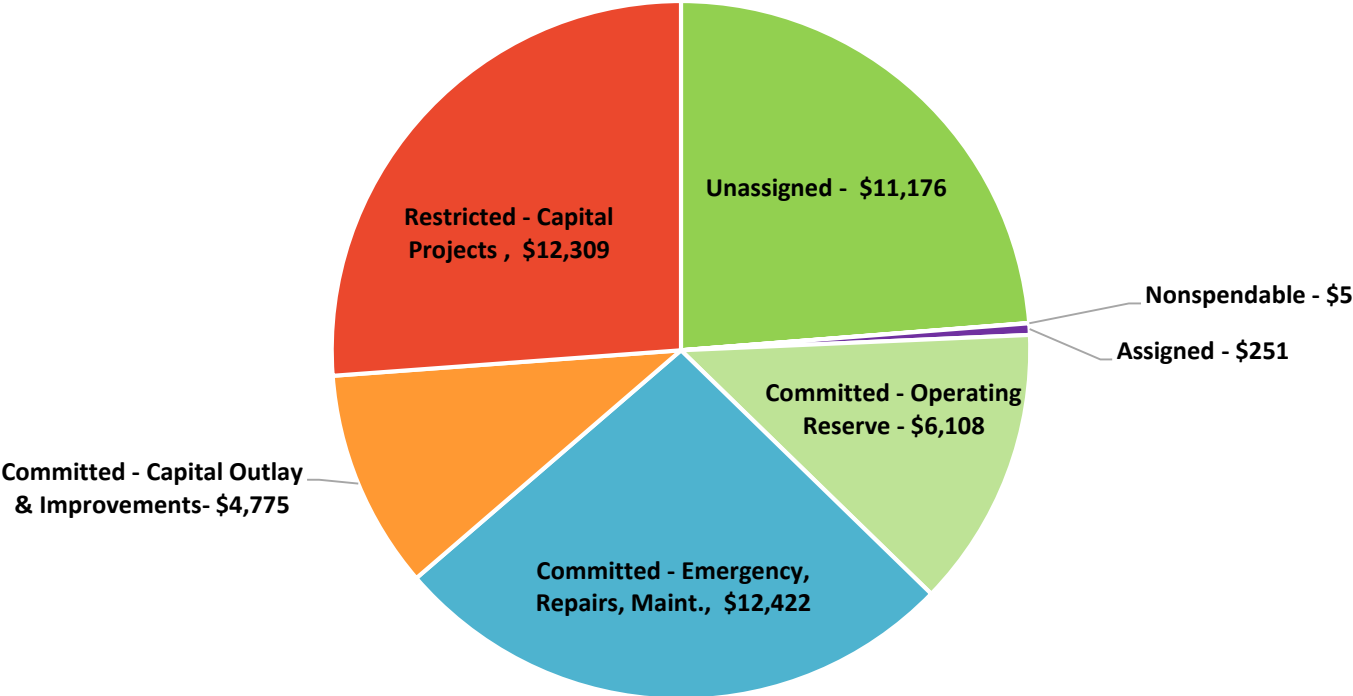
PRIMARY GOVERNMENT REVENUES CITY OF CENTRAL, LOUISIANA (IN THOUSANDS)



PRIMARY GOVERNMENT EXPENDITURES CITY OF CENTRAL, LOUISIANA (IN THOUSANDS)



CITY OF CENTRAL
FUND BALANCE CLASSIFICATION
 (IN THOUSANDS)
JUNE 30, 2020



■ Unassigned	■ Nonspendable
■ Assigned	■ Committed - Operating Reserve
■ Committed - Emergency, Repairs, Maint.	■ Committed - Capital Outlay & Improvements
■ Restricted - Capital Projects	

**CITY OF CENTRAL
CHANGES IN FUND BALANCE
2019 - 2021**

Fund	2019 Fund Balance	Operating Surplus (Deficit)	Other Proceeds & Transfers In (Out)	2020 Fund Balance	Budgeted Surplus (Deficit)	2021 Projected Fund Balance
General Fund:						
Committed	\$ 5,076,945	\$ 1,031,465	\$ -	\$ 6,108,410	\$ 1,984,411	\$ 8,092,821
Unassigned	16,369,175	1,450,429	(6,638,961)	11,180,643	(590,345)	10,590,298
Nonspendable	<u>1,150</u>	<u>3,727</u>	<u>-</u>	<u>4,877</u>	<u>-</u>	<u>4,877</u>
Total General Fund	21,447,270	2,485,621	(6,638,961)	17,293,930	1,394,066	18,687,996
ESDRIM	7,692,090	2,509,375	2,220,080	12,421,545	1,003,125	13,424,670
Half Cent Sales Tax	7,953,016	1,500,994	(1,263,900)	8,190,110	1,298,458	9,488,568
MoveBR	326,395	1,319,588	-	1,645,983	1,239,254	2,885,237
Traffic Contribution	219,812	30,800	-	250,612	17,000	267,612
Capital Project	<u>2,949,431</u>	<u>(1,421,732)</u>	<u>5,720,820</u>	<u>7,248,519</u>	<u>(2,966,610)</u>	<u>4,281,909</u>
Total governmental	<u>\$ 40,588,014</u>	<u>\$ 6,424,646</u>	<u>\$ 38,039</u>	<u>\$ 47,050,699</u>	<u>\$ 1,985,293</u>	<u>\$ 49,035,992</u>

REPORTABLE ITEMS

➤ **2020-001: Failure to Maintain Records for Donated Ammunition (Pg. 56)**

- Initiated by Legislative Auditor in relation to R.S. 33:4712(B)
 - Council must approve by ordinance to receive donated ammunition
 - Records must be maintained on receipt, utilization and disposal of all ammunition
- Resolved based upon review of controls implemented

➤ **Follow-up on prior year reportable items:**

- There were no prior year findings.