

September 23, 2008

Kevin Baldrige, CPA  
Auditor Legislative Audit  
P.O. Box 1914  
Jonesboro, AR 72403-1914

Dear Mr. Baldrige:

This letter is our official response to the 2007 Legislative Audit findings. I have asked the Finance Director to respond in more detail once the final version of your audit is made available to us. We are aware of many of the management and accounting issues noted in your audit, and we are aggressively working to address them.

Many of the same issues from the 2006 audit were repeated in the 2007 audit. However, we have already addressed most of these 2008, the result of which will not be reflected in your 2007 findings. Please know that we are committed to addressing all of the issues in your report.

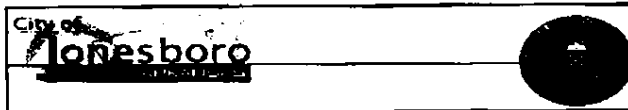
Below is a list of the 2007 audit findings. Our official response follows each in blue type.

### **2007 Audit Findings by the Arkansas Division of Legislative Audit**

#### **SIGNIFICANT FINDINGS – FINANCE DIRECTOR/TREASURER:**

2007-1 To ensure the proper safeguarding of assets, financial accounting duties relating to initiating, receipting, depositing, disbursing, and recording cash transactions should be distributed among appropriate employees. The Treasurer's office did not segregate these duties to sufficiently reduce the risks of fraud or error and properly safeguard the City's assets, because of limited financial resources. We recommend that the financial accounting duties in each office be segregated among employees to the extent possible.

We intend to segregate duties relating to the initiating, receipting, depositing, disbursing and recording cash transactions to the extent possible with current staffing levels. Given the current levels of staffing, there will be times when an employee has to receipt and deposit cash. However, we implemented procedures after the 2006 audit to ensure that at least one other employee reviews the transactions. Furthermore, the City Accountant reviews and initials all cash deposits. We have also added personnel to assist in receipting cash received in the mail. Those cash receipts are now under dual control and receipts are tracked in a mail receipt log. Other actions taken in this regard are detailed in attachment #1 & #2.



2007-2 Effective application security requires that users only be assigned the data access necessary for their job. Security access *again* appears excessive for some Finance Application user accounts as Department Heads and Managers given purchase order approval or commit authority have the ability to approve or commit payment for any departments' purchase orders.

This condition exists because the application does not include functionality to restrict users with purchase order payment approval authority to only their respective department's purchase orders. Failure to properly assign access permissions increases the risk of accidental or intentional unauthorized transactions or data manipulation.

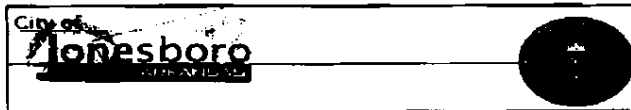
*We recommend the City Finance Application Security Administrator review and revise security accounts defined in the Springbrook Application for Department Heads and Managers to restrict access to only their appropriate departments.*

We intend designate a Security Administrator to review and revise security accounts defined in the Springbrook Application for Department Heads and Managers to restrict access to only their appropriate departments. Each position within the department will be reviewed to determine the level of access to which sections of the software are needed.

2007-3 Arkansas Code required monthly Bank reconciliations. Timely and accurate bank reconciliations were *again* not prepared for the consolidated bank account primarily due to a large number of errors in the accounting records which made the procedure tedious and laborious. Illness of key accounting staff contributed to the deficiency. Timely reconciliations are essential in order to endure proper accounting of receipts and disbursements and safeguarding of city assets.

*We recommend that procedures be implemented to ensure timely and accurate bank reconciliations.*

We intend to comply with A.C.A. 14-58-108 "Reconciliation of Bank Accounts" and have all accounts reconciled monthly. The City Accountant has been designated to reconcile all city bank accounts monthly and a summary report of bank reconciliations is given each month to the Finance Committee. (See Attachment #3)



2007-4 Arkansas Code requires City management to maintain financial records.

The City's financial records **again** contained omissions/errors that were considered material:

- 1.) The financial records for the General Fund contained misstatements in cash of \$435,011 due primarily to posting errors and omissions and also contained receipt and disbursement misstatements of \$148,582 and \$2,317,122, respectively, due to omitted entries, classification errors and posting errors:
- 2.) The financial records for the Street Fund contained misstatements in disbursements of \$600,250 due to classification errors.

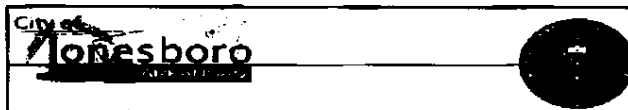
The effect of these omissions and misstatements constitutes a significant control deficiency in the process of preparing financial records. City management should implement procedures to ensure that all assets, receipts and disbursements are properly accounted for and recorded.

We are aware of the posting errors and we are in the process of making the necessary changes to ensure all fund balances are reported accurately. In addition to the procedures referred to in attachments #1 and #2, we are working to correct errors to the fund balances caused primarily due to turnover and lack of training on how to close out revenue and expense accounts on the Springbrook system. Rather than making manual entries to restate those balances in dozens of accounts, we plan to use the balances and adjustments from the 2006 and 2007 legislative audit to make the necessary correcting entries to the Fund balances. Furthermore, we have implemented and continue to add task to our month-end reporting process whereby detail reports of Funds, Budgets and Financial Reports are reviewed and research conducted to correct errors and determine significant changes in account balances.

2007-5 Documentation is necessary for validation of the adjusting journal entries to the financial records. The City **again** failed to maintain complete supporting documentation for adjusting journal entries. The deficiency was primarily due to carelessness of accounting staff and a lack of supervision by the Treasure/Finance Director. Without adequate documentation, erroneous or invalid entries could be made to the financial records.

*We recommend procedures be implemented to ensure that only authorized individuals make adjustments to the financial records and all adjustments and documentation be reviewed and approved by the Treasurer/Finance Director and maintained for audit purposes.*

We are aware of the lack of documentation of adjusting journal entries and have implemented a process whereby the City Accountant and/or the Finance Director must review and approve any manual entries to the general ledger. Official copies of all adjustments are now maintained in the City Accountant's office. A review of these items has been added to the end of month review process and a copy of the adjustments will be included with the EOM report schedules.



2007-6 In order to ensure the proper safeguarding of assets, two or more signatures should be required for all cash disbursements including fund transfers. **Again**, numerous transfers between accounts were made with only the signature of the city accountant. Failure by the Treasurer/Finance Director to establish and maintain proper controls over cash disbursements could make the City's assets vulnerable to misappropriation.

*We recommend the Treasurer/Finance Director establish and maintain controls to ensure that a minimum of two signatures be required to disburse funds including transfers between accounts.*

We intend to establish and maintain controls to ensure that a minimum of two signatures be required to disburse funds including transfers between accounts. All banking activity is now reviewed by the Depository Board made up of the Mayor, City Clerk, Finance Director and the City Collector. Once again all transfers between bank accounts or Funds on the books, must be reviewed and approved by the Finance Director.

Title		Date
<u>Mayor</u>		<u>09-23-08</u>
<u>Finance Director</u>		<u>09-23-08</u>
	Signature	

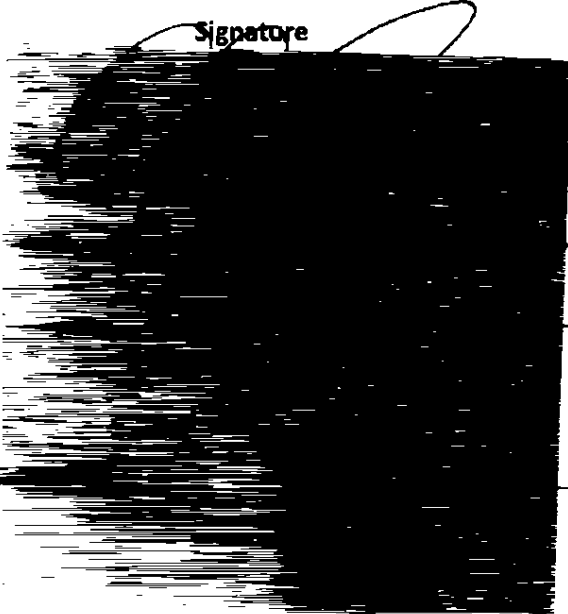
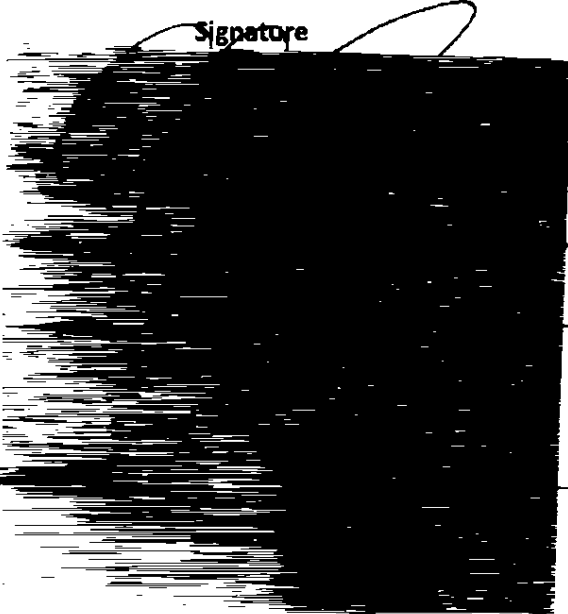
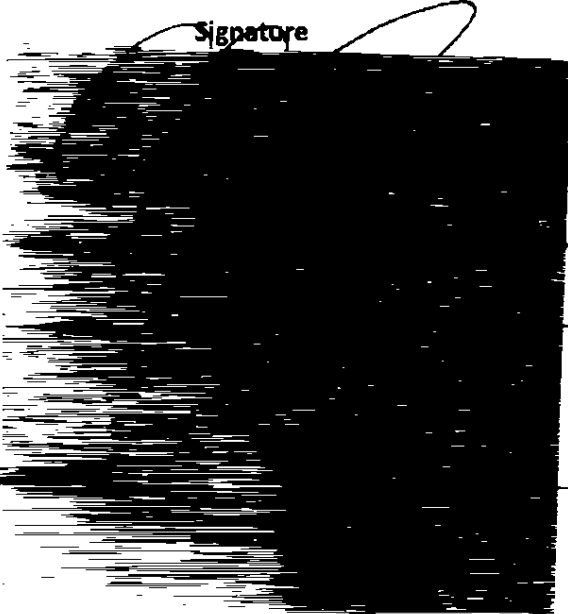
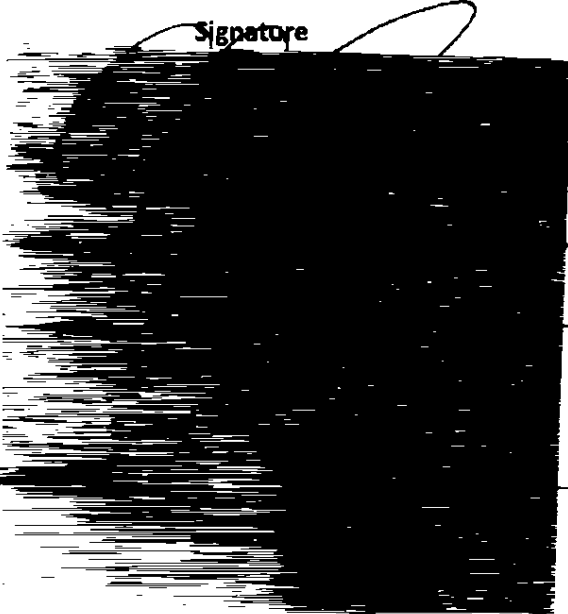
**OTHER FINDINGS – FINANCE DIRECTOR/TREASURER:**

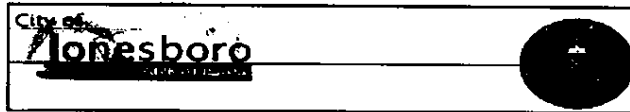
1. **Again**, the City has no formal documented and approved disaster recovery or business continuity plan. We are aware that there is no continuity plan. This item was discussed and at the council meeting and research was completed to find a vendor but there was no agreement reached or decision made on which company to hire. The new Finance Director will research this again and make a recommendation to the Finance Committee.

2. Financial statements *again* were not published for 2007.

We are aware that financials were not published in 2007 due to staff turnover and lack of cross training in the past. The 2007 financials were published in the Jonesboro Sun on Sunday July 27, 2008 which alone with the volume of clean-up work in the Finance department delayed the publication of the financial statements for the first six months of 2008. Since the report was late, the Finance Director decided to publish financials through August 31, 2008. In the future, we intend to comply with A.C.A. 14-59-116 and publish financial statements by required in the code.

We intend to comply (not to comply) with the above findings (except as stated above).

Title	Signature	Date
<u>Mayor</u>		<u>09-23-08</u>
<u>Finance Director</u>		<u>09-23-08</u>
_____		_____
_____		_____



**FINDINGS – MAYOR:**

1. To ensure the proper safeguarding of assets, financial accounting duties relating to initiating, receipting, depositing, disbursing, and recording cash transactions should be distributed among appropriate employees. The Mayor’s office did not segregate these duties sufficiently to reduce the risks of fraud or error and properly safeguard the City’s assets, because of limited financial resources. We recommended that the financial accounting duties in each office be segregated among employees to the extent possible.

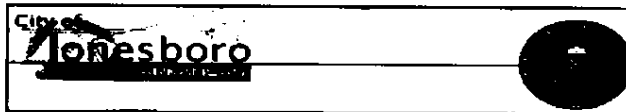
We intend to segregate duties relating to the initiating, receipting, depositing, disbursing and recording cash transactions to the extent possible with current staffing levels. Given the current levels of staffing, there will be times when an employee has to receipt and deposit cash.

Title	Signature	Date
<u>Mayor</u>	[Signature]	<u>09-23-08</u>
<u>Finance Director</u>	-	<u>09-23-08</u>

**OTHER FINDINGS – MAYOR: NONE**

I intend to comply (not to comply) with the above findings (except as stated above).     

Title	Signature	Date
<u>Mayor</u>	-	<u>09-23-08</u>
<u>Finance Director</u>	-	<u>09-23-08</u>
_____	-	_____
_____	Signatur	_____




In our study and evaluation of internal accounting controls, cash management practices and code and constitutional compliance, we noted the following:

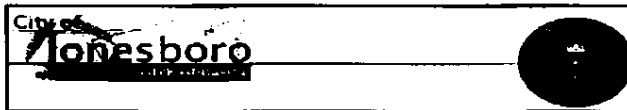
- 1. General fund expenditures exceeded budget by \$239,313.
- 2. Three funds in the Aggregate exceeded the final amended budget:

	<u>Budget</u>	<u>Actual</u>	<u>Over Budget</u>
Federal Funds	688,867	712,812	(23,945)
Community Development Block Grant	235,341	1,024,557	(789,216)
JETS	1,328,807	1,330,315	(1,508)

*We recommend that the aforementioned supplemental findings be corrected in the near future. The items discussed, if not corrected, may be included in the formal Report on Internal Control Over Financial Reporting, Compliance and Other Matters, and Other Issues based on an audit of financial statements performed in accordance with Government Auditing Standards in future audits. Thank you for your cooperation in the correction of the supplemental findings.*

We are aware of various expenditures exceeded the authorized budget and these items were addressed in the 2007 Clean-Up Ordinance that was pasted on July 15, 2008. (See attachment #5) The same condition exists for 2008 and the Finance Director has prepared a "clean up" ordinance to be considered at the next regular council meeting. All amendments to the budget and line item changes were documented and signatures obtain by the department heads. All changes which exceed the Mayor statutory authority will be submitted to the council for approval and reviewed to ensure compliance with A.C.A. 14-58-203.

Title	Signature	Date
<u>Mayor</u>		<u>09-23-08</u>
<u>Finance Director</u>	---	<u>09-23-08</u>
_____	---	_____
_____	Signa	_____



**INTERNAL CONTROL FINDINGS:**

In our study and evaluation of internal accounting controls, cash management practices and code and constitutional compliance, we noted the following:

1. Noted several errors with fixed assets:
  - A. Forum equipment purchases are not posted to the City's fixed asset listing.
  - B. City records were not properly updated to remove an excavator that was destroyed.
  - C. Lease purchase payments were included in fixed asset purchase line items.
  - D. Equipment purchased in the Sanitation Fund was not added to the Fixed Asset List until 2008.
  - E. Fixed asset purchases were not easily determined in the Capital Improvement Fund.
2. Voided receipt forms were not maintained at the Humane Shelter.
3. Camping receipts sometimes collected by non-employees.
4. Several invoices over \$2,000 were not initialed by the Mayor.
5. Checks O/S in the Sales Tax Construction Fund had not been reviewed periodically for propriety.
6. Interest Revenue is not receipted but posted by journal entry by city accountant.
7. Permits and animal control fees were not always settled intact and timely.
8. Direct Deposits and its related transfers were not always posted to the ledger in the Federal Grant.

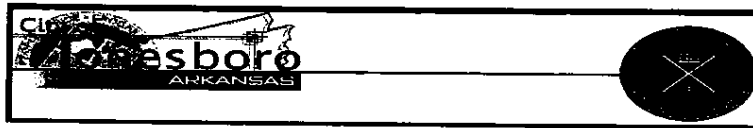
*We recommend that the aforementioned supplemental findings be corrected in the near future. The items discussed, if not corrected, may be included in the formal Report on Internal Control Over Financial Reporting, Compliance and Other Matters, and Other Issues based on an audit of financial statements performed in accordance with Government Auditing Standards in future audits. Thank you for your cooperation in the correction of the supplemental findings.*

The fixed asset issues were corrected during the audit. Items 2, 3 and 7 will be discussed in the next Department Head meeting and we will address these issues. The invoices over \$2,000 were all signed off on by the Mayors designee or department head. Items 5, 6 and 8 have already been corrected.

Title	Date
<u>Mayor</u> _____	<u>09-23-08</u>
<u>Finance Director</u> _____	<u>09-23-08</u>
_____	_____
_____ Signatu	_____
_____	_____



**ATTACHMENT #1**  
**Response to 2007 Audit Findings**

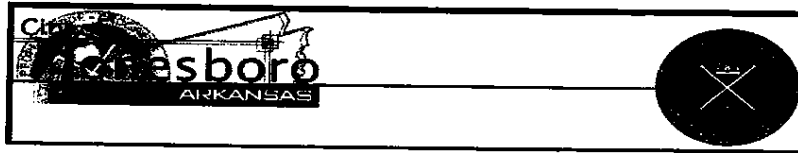


All Receipts of city funds will be reviewed by the Finance Director and/or at least one Staff Accountant. For these Receipts, I have asked the City Accountant (Kortney White) to do the following:

1. **Bank Deposit and Collections Receipts.** The Finance Director or City Accountant will review all receipts and bank deposit slips before the deposits are made at the bank. If I am not available, Kortney will be contacted to sign and review so the deposits can be made in a timely manner. A copy of the approval signatures will be maintained by City Collector in whatever manner that is sufficient.
2. **Cash Receipts Journal.** (i.e. GL Distribution Report in Springbrook) After the deposit is made, KORTNEY will review Cash Receipts journal and make sure 1) Receipts/revenues are booked to the appropriate general ledger {GL} account; 2) Receipts/revenues are booked to the appropriate Cash Fund, 3) The total Received amount is reconciled to the total increases of cash balances in our bank account and to the GL(our books) on a daily basis.
3. **Reconcile the GL Funds Report back to Bank Statements.** Any variances will be documented and appropriate adjustments will be made to the GL in order to record adjustments needed or errors that may have cause the two reports to differ. Outstanding checks will be monitored to ensure they clear our bank account before becoming "stale dated".

In addition to this daily review, "the cash Receipts Journal shall be reconciled monthly to total bank as indicated on the monthly bank statement" (Arkansas Code 14-59-108 & 14-59-110) by the City Accountant.

**ATTACHMENT #2**  
**Response to 2007 Audit Findings**



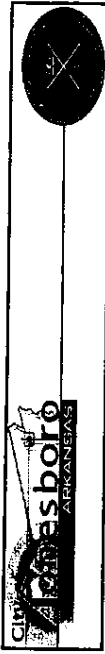
All disbursement of city funds will be reviewed by the Finance Director and/or at least one Staff Accountant. For these disbursements, I have asked the Financial Accountant (H. J. Hwang) to do the following:

1. **Computer Check Proof list from Springbrook.** Before checks are cut and the invoices committed in Springbrook, the Finance Director and the City Accountant will review, initial approval and date this report. If I am not available, H. J. should be contacted to sign and review. A copy of the approval signatures will be maintained by the Accounts Payable Manager and kept in the finance department.
2. **Cash Disbursements Journal.** (i.e. GL Distribution Report in Springbrook) After checks are cut, H. J. will review this detail listing of all bills paid to ensure 1) Expenditures are booked to the appropriate general ledger {GL} account; 2) Expenditures are taken from the appropriate Cash Fund, 3) Expenditures do not exceed Appropriations or Council approved Budget limits; and make sure the **total disbursed amount is reconciled to the total reductions of cash balances in our bank account and to the GL (our books).**
3. **Reconcile the GL Summary Report by Fund back to the GL Distribution Report.** Any variances will be documented and appropriate adjustments will be made to the GL in order to record credits, discounts or errors that may have cause the two reports to differ.

In addition to this daily review, "the cash disbursements Journal shall be reconciled monthly to total bank as indicated on the monthly bank statement" (Arkansas Code 14-59-111) by the City Accountant.

# ATTACHMENT #3

## Response to 2007 Audit Findings



### Bank Reconciliation Summary of Cash Balances

For the Month of July, 2008

BANK ACCOUNT	CONSOLIDATED * BANCORP SOUTH	CAPITAL IMPROVEMENT BANCORP SOUTH	STREET BANCORP SOUTH	FEDERAL FORFEITURE BANCORP SOUTH	FEDERAL FUNDS LIBERTY	CDBG / MPO LIBERTY	J.E.T.S. LIBERTY	M.A.T.A. # LIBERTY
Adjusted Balance per Bank Statement	\$ 16,032,263	\$ 10,527,123	\$ 4,108,334	\$ 26,866	\$ 128,345	\$ 263,084	\$ 84,941	\$ 95,592
Adjusted Balance per General Ledger	\$ 16,176,912	\$ 10,527,123	\$ 4,108,334	\$ 26,866	\$ 128,345	\$ 263,084	\$ 84,941	\$ 95,592
Variance	\$ 144,649							

July 31, 2008

Interest earned during July 2008**	\$ 52,004.12	\$ 34,682.07	\$ 14,197.47	\$ 91.39	\$ 237.30	\$ -	\$ 30.81	\$ 294.32
------------------------------------	--------------	--------------	--------------	----------	-----------	------	----------	-----------

\* The Consolidated Bank Account is comprised of the cash belonging to the General Fund, Sanitation Fund, Parks Fund, Parking Fund, Emergency 911 Fund, Advertising and Promotion Fund, Fire Truck Fund, and the Perpetual Care Fund.

\*\*Interest amounts ARE included in balances per both the Bank Statement AND the General Ledger above.

ATTACHMENT #4

**CITY OF JONESBORO, ARKANSAS**

\$1311.98

**Statement Of Receipts, Disbursement and Changes in Fund Balances - UNAUDITED  
For the Year Ended December 31, 2007**

	GENERAL FUND	STREET FUND	CAPITAL IMPROVEMENT FUND	OTHER FUNDS IN THE AGGREGATE	TOTAL
<b>RECEIPTS</b>					
LOCAL PERMITS AND FEES	\$ 1,608,238			\$ 230,030	\$ 1,838,268
FINES AND FORFEITURE	1,218,088			59,896	1,277,984
STATE TURNBACK	1,215,332	\$ 2,644,165		0	3,859,497
PROPERTY TAX	12,925	901,648		0	914,573
FRANCHISE TAX	2,197,245	0		0	2,197,245
INTEREST	681,491	201,474	\$ 860,598	290,527	2,034,090
MISCELLANEOUS	1,862,171	555,340	305,732	1,661,678	4,184,921
SALES TAX	24,215,668	1,199,969	6,689,408	5,397,437	37,502,482
SANITATION FEES	0	0	0	784,697	784,697
PROCEEDS FROM INSURANCE SETTLEMENT	37,896	148,644	0	14,466	201,006
OTHER FEDERAL AND STATE AID	559,198	0	761,685	2,983,599	4,294,482
<b>TOTAL RECEIPTS</b>	<b>\$ 33,408,252</b>	<b>\$ 5,651,240</b>	<b>\$ 8,607,423</b>	<b>\$ 11,422,330</b>	<b>\$ 59,089,245</b>
<b>DISBURSEMENTS</b>					
GENERAL GOVERNMENT	\$ 23,404,907			\$ 1,416,147	\$ 24,821,054
LAW ENFORCEMENT	7,663,262			7,420	7,670,682
PUBLIC SAFETY	5,247,952			1,003,029	6,250,981
HIGHWAYS AND STREETS	0	\$ 3,917,634		0	3,917,634
SANITATION	0	0		3,748,806	3,748,806
RECREATION AND CULTURE	0	0		1,261,466	1,261,466
SOCIAL SERVICES	0	0		2,300,752	2,300,752
CAPITAL IMPROVEMENTS (2)	0	0	\$ 127,332.73	0	127,332.73
CONTRIBUTION TO OTHER AGENCIES	878,045	0	0	0	878,045
CAPITAL OUTLAY	2,518,772	1,204,983	0	1,033,594	4,757,349
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 39,712,938</b>	<b>\$ 5,122,617</b>	<b>\$ 12,785,273</b>	<b>\$ 10,770,011</b>	<b>\$ 68,336,839</b>
<b>Excess (Deficiency) of Receipts over Expenditures</b>					
Other Financing Sources (Uses)	(6,304,686)	528,623	(4,126,850)	652,319	(9,249,594)
TRANSFER IN	7,093,267	18,780	0	17,587	7,129,634
TRANSFER OUT	0	0	0	(7,093,267)	(7,093,267)
<b>Total Other Financing Sources (Uses)</b>	<b>7,093,267</b>	<b>18,780</b>	<b>0</b>	<b>(7,075,680)</b>	<b>(36,367)</b>
<b>Net Change in Fund Balance</b>	<b>\$ 788,581</b>	<b>\$ 547,403</b>	<b>\$ (4,126,850)</b>	<b>\$ (6,423,361)</b>	<b>\$ (9,213,227)</b>
<b>Beginning Fund Balances</b>	<b>\$ 10,064,866</b>	<b>\$ 3,841,669</b>	<b>\$ 16,679,110</b>	<b>\$ 13,609,873</b>	<b>\$ 43,835,517</b>
<b>Ending Fund Balances</b>	<b>\$ 10,853,447</b>	<b>\$ 4,128,971</b>	<b>\$ 12,552,260</b>	<b>\$ 7,086,512</b>	<b>\$ 34,622,190</b>

**DEBT OBLIGATIONS AS OF DECEMBER 31, 2007**

BANC OF AMERICA LEASING AND CAPITAL, LLC	\$ 3,724,777
DRAIGHEAD COUNTY SOLID WASTE DISPOSAL AUTHORITY	3,200,000
SUN TRUST LEASING CORPORATION	740,287
DAIMLER CHRYSLER SERVICES, N.A.	120,000
<b>TOTAL DEBT OBLIGATIONS AS OF DECEMBER 31, 2007</b>	<b>\$ 7,785,064</b>

**FUNDS RESTRICTED FOR SPECIFIC PURPOSES BY STATUTE, JUDGEMENT, OR ORDINANCE AND NOT AVAILABLE FOR GENERAL OPERATIONS**

EMPLOYEE CAFETERIA FUND	\$ 28,040
NON UNIFORM EMPLOYEE PENSION FUND (3)	6,309,386
POLICE PENSION FUND (3)	11,512,584
<b>TOTAL AMOUNT RESTRICTED FOR SPECIFIC PURPOSE</b>	<b>\$ 17,850,010</b>

NOTE (1): These are unaudited financial statements and as such may change after the 2007 Annual Audit which will start in June.

NOTE (2): Capital Improvements in 2007 included the following major projects: Lawson Road Extension Project; City Drainage Projects; Construction of Fire Station #3; Construction of Fire Station #7; Construction of Animal Control Facility; and Old Landfill Closure/Methane

NOTE (3): The Non-Uniform Employee Pension Fund and the Police Pension Fund balances are not included in the General Fund balance, however, the contributions to these pensions are funded out of the General Fund.

GENERAL NOTE: All financial statements for the City of Jonesboro are public records and are open for public inspection during business hours of 8:00 a.m. through 5:00 p.m., Monday through Friday, City Hall, in Jonesboro, Arkansas. If the record is in active use or in storage and, therefore, not available at the time a citizen asks to examine it, the custodian shall certify this fact in writing to the applicant and set a date and hour within three (3) business days at which time the record will be available for inspection and copy.

# Attachment # 5a



City of Jonesboro

Legislative File Number ORD-08:059 (version 1)

---

AN ORDINANCE AMENDING THE 2007 BUDGET ORDINANCE FOR THE CITY OF JONESBORO, ARKANSAS

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF JONESBORO, ARKANSAS THAT:

SECTION 1: Budget Ordinance ~~#07-048~~, adopted January 2, 2007, as amended during 2007, is further amended by the increase in budgeted expenditures as detailed in the attached Schedule A

SECTION 2: This ordinance being necessary for the financial continuity of the City of Jonesboro, Arkansas is hereby declared to be an emergency and shall take effect from and after its passage and approval.

PASSED AND ADOPTED this 15<sup>th</sup> day of July, 2008.

#5b

City of Jonesboro, Arkansas  
Budget Clean-Up Ordinance for 2007

Line #	Fund Number	Department / Fund	2007 Springbrook Budget Appropriations	2007 Actual Expenditures	Expenditures Over (Under) Budget Appropriations
1	01-100	Finance	\$ 503,654	\$ 483,478	\$ (20,177)
2	01-101	Police	7,277,044	8,410,626	1,133,582
3	01-102	Fire	5,328,641	6,208,444	879,803
4	01-104	Inspections	309,651	308,272	(1,379)
5	01-105	Animal Control	275,566	240,968	(34,598)
6	01-106	City Clerk	234,254	218,412	(15,843)
7	01-107	City Attorney	188,698	191,266	2,568
8	01-108	Planning	324,317	305,223	(19,094)
9	01-110	Information Systems	960,372	905,734	(54,638)
10	01-113	Human Resource	275,418	218,575	(56,843)
11	01-115	Building Maintenance	704,838	571,637	(133,201)
12	01-130	Outside Agency	860,900	878,045	17,145
13	01-131	Mayor's Office	387,241	458,880	71,639
14	01-132	Council	184,565	153,733	(30,832)
15	01-134	General Administration	3,231,860	3,479,786	247,926
16		General Earmarked Fund	1,537,000	1,757,420	220,420
17	02-100	Street	4,036,029	4,191,135	155,106
18	02-101	Engineering	748,145	693,188	(54,957)
19	03-100	Sanitation (all departments)	4,706,003	4,540,867	(165,136)
20	05-100	Parks	1,306,551	1,334,676	28,125
21	06-100	E-911	984,325	970,055	(14,270)
22	07-100	Capital Improvement	10,733,120	12,731,245	1,998,125
23	08-100	Advertising & Promotion	229,125	185,425	(43,700)
24	09-100	Federal Fund	2,087,377	688,868	(1,398,509)
25	10-100	CDBG	111,634	116,690	5,056
26	10-101	MPO	135,658	118,651	(17,007)
27	13-100	Transit (JETS)	1,060,759	1,328,807	268,048
28	17-100	Perpetual Care	0	16,086	16,086
29	20-100	Federal Forfeiture Fund	0	6,600	6,600
<b>Totals :</b>			<b>\$ 48,722,745</b>	<b>\$ 51,712,790</b>	<b>\$ 2,990,045</b>
<b>Less 2007 Adopted Budget Appropriation</b>			<b>48,679,957</b>	<b>48,679,957</b>	
<b>Discrepancies</b>			<b>\$ 42,788</b>	<b>\$ 3,032,833</b>	

**Total Requested Appropriation Increases for 2007**      **\$ 3,032,833**