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CITY OF CROWLEY, LOUISIANA

FINANCIAL REPORT

AUGUST 31, 1999

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Release Date MAR 08 2000

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To the Mayor and the Board of Aldermen
City of Crowley, Louisiana

We have audited the accompanying general-purpose financial statements of the City of Crowley, Louisiana, as of and for the year ended August 31, 1999, as listed in the table of contents. These general-purpose financial statements are the responsibility of the City of Crowley's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular (OMB) A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether 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.

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the City of Crowley, Louisiana, as of August 31, 1999, and the results of its operations and the cash flows of its proprietary fund types and nonexpendable trust funds for the year then ended in conformity with generally accepted accounting principles.

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To the Mayor and the Board of Aldermen
City of Crowley, Louisiana

In accordance with *Government Auditing Standards*, we have also issued our report dated February 10, 2000, on our consideration of the City of Crowley, Louisiana's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements of the City of Crowley, Louisiana, taken as a whole. The combining, individual fund, and individual account group financial statements and schedules listed in the table of contents, including the schedule of expenditures of federal awards as required by U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements of the City of Crowley, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

BROUSSARD, POCHE, LEWIS & BREAU, L.L.P.

Crowley, Louisiana
February 10, 2000

GENERAL-PURPOSE FINANCIAL STATEMENTS

(Combined Statements - Overview)

CITY OF CROWLEY, LOUISIANA

COMBINED BALANCE SHEET -
ALL FUND TYPES AND ACCOUNT GROUPS

August 31, 1999

With Comparative Totals for August 31, 1998

ASSETS AND OTHER DEBITS	<u>Governmental Fund Types</u>			
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>
Cash and cash equivalents	\$ 68,145	\$ 219,072	\$ 276	\$ 30,253
Investments, at cost	4,846,441	4,200,194	543,644	-
Receivables:				
Accrued interest	23,256	9,568	-	-
Special assessments	-	-	268	-
Accounts	142,603	698,878	-	-
Grants	-	-	-	-
Due from other funds	6,605	1,671,124	-	-
Prepaid insurance	-	-	-	-
Fixed assets (net of accumulated depreciation)	-	-	-	-
Amount available in Debt Service Fund	-	-	-	-
Amount to be provided for retirement of general long-term debt	-	-	-	-
Total assets and other debits	<u>\$5,087,050</u>	<u>\$6,798,836</u>	<u>\$ 544,188</u>	<u>\$ 30,253</u>

<u>Proprietary Fund Types</u>		<u>Fiduciary Fund Types</u>	<u>Account Groups</u>		<u>Totals (Memorandum Only)</u>	
<u>Enterprise</u>	<u>Internal Service</u>	<u>Trust and Agency</u>	<u>General Fixed Assets</u>	<u>General Long-Term Debt</u>	<u>1999</u>	<u>1998</u>
\$ 32,736	\$ 29,321	\$ 79,980	\$ -	\$ -	\$ 459,783	\$ 418,111
2,606,230	654,524	280,101	-	-	13,131,134	16,354,911
4,680	9,274	4,191	-	-	50,969	60,538
-	-	-	-	-	268	803
70,049	15,594	-	-	-	927,124	909,443
-	-	-	-	-	-	3,671
8,505	5,897	8,693	-	-	1,700,824	1,649,341
-	-	-	-	-	-	8,064
10,928,544	-	-	7,001,919	-	17,930,463	17,126,131
-	-	-	-	543,644	543,644	520,607
-	-	-	-	8,575,213	8,575,213	9,054,653

\$13,650,744 \$ 714,610 \$ 372,965 \$ 7,001,919 \$ 9,118,857 \$43,319,422 \$46,106,273

(Continued)

CITY OF CROWLEY, LOUISIANA

COMBINED BALANCE SHEET -
ALL FUND TYPES AND ACCOUNT GROUPS
August 31, 1999

With Comparative Totals for August 31, 1998

LIABILITIES AND FUND EQUITY	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
LIABILITIES				
Cash overdraft	\$ -	\$ -	\$ -	\$ -
Accounts payable	29,094	70,376	-	15,564
DEQ revolving loan payable	-	-	-	-
Accrued expenses	-	-	-	-
Due to other funds	42,101	1,378	-	15,105
Other current liabilities	-	-	-	-
Bonds payable	-	-	-	-
Deferred revenue	-	-	-	-
Due to other governmental entities	780	-	-	-
Installment purchases payable	-	-	-	-
MPERS liability	-	-	-	-
Total liabilities	<u>\$ 71,975</u>	<u>\$ 71,754</u>	<u>\$ -</u>	<u>\$ 30,669</u>
FUND EQUITY				
Investment in general fixed assets	\$ -	\$ -	\$ -	\$ -
Retained earnings	-	-	-	-
Contributed capital	-	-	-	-
Fund balances (deficit):				
Reserved for police retirement	-	-	-	-
Reserved for collision losses	-	-	-	-
Reserved for streets and drainage	-	505,467	-	-
Reserved for public improvement	207,002	-	-	-
Reserved for Worker's Compensation self insurance	358,411	-	-	-
Reserved for debt retirement	-	-	543,644	-
Unreserved - undesignated	<u>4,449,662</u>	<u>6,221,615</u>	<u>544</u>	<u>(416)</u>
Total fund equity	<u>\$ 5,015,075</u>	<u>\$ 6,727,082</u>	<u>\$ 544,188</u>	<u>\$ (416)</u>
Total liabilities and fund equity	<u>\$ 5,087,050</u>	<u>\$ 6,798,836</u>	<u>\$ 544,188</u>	<u>\$ 30,253</u>

See Notes to Financial Statements.

Exhibit A
(Continued)

<u>Proprietary Fund Types</u>		<u>Fiduciary Fund Types</u>	<u>Account Groups</u>		<u>Totals (Memorandum Only)</u>	
<u>Enterprise</u>	<u>Internal Service</u>	<u>Trust and Agency</u>	<u>General Fixed Assets</u>	<u>General Long-Term Debt</u>	<u>1999</u>	<u>1998</u>
\$ -	\$ 3,051	\$ -	\$ -	\$ -	\$ 3,051	\$ -
180,253	32,318	-	-	-	327,605	1,435,751
2,697,877	-	-	-	-	2,697,877	2,868,299
-	-	78,042	-	-	78,042	71,475
1,470,583	170,897	760	-	-	1,700,824	1,649,341
22,065	-	-	-	-	22,065	-
-	-	-	-	8,145,000	8,145,000	8,520,000
-	-	-	-	-	-	48
-	-	-	-	-	780	6,843
-	-	-	-	95,961	95,961	153,884
-	-	-	-	877,896	877,896	901,376
<u>\$ 4,370,778</u>	<u>\$ 206,266</u>	<u>\$ 78,802</u>	<u>\$ -</u>	<u>\$ 9,118,857</u>	<u>\$13,949,101</u>	<u>\$15,607,017</u>
\$ -	\$ -	\$ -	\$ 7,001,919	\$ -	\$ 7,001,919	\$ 6,216,431
1,427,226	508,344	-	-	-	1,935,570	1,278,990
7,852,740	-	-	-	-	7,852,740	7,852,740
-	-	61,036	-	-	61,036	58,306
-	-	233,127	-	-	233,127	215,487
-	-	-	-	-	505,467	478,889
-	-	-	-	-	207,002	196,484
-	-	-	-	-	358,411	340,689
-	-	-	-	-	543,644	520,607
-	-	-	-	-	10,671,405	13,340,633
<u>\$ 9,279,966</u>	<u>\$ 508,344</u>	<u>\$ 294,163</u>	<u>\$ 7,001,919</u>	<u>\$ -</u>	<u>\$29,370,321</u>	<u>\$30,499,256</u>
<u>\$13,650,744</u>	<u>\$ 714,610</u>	<u>\$ 372,965</u>	<u>\$ 7,001,919</u>	<u>\$ 9,118,857</u>	<u>\$43,319,422</u>	<u>\$46,106,273</u>

CITY OF CROWLEY, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCES - ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
 Year Ended August 31, 1999
 With Comparative Totals for Year Ended August 31, 1998

	<u>Governmental Fund</u>	
	<u>General</u>	<u>Special Revenue</u>
Revenues:		
Taxes and special assessments	\$ 1,492,680	\$ 4,464,414
Licenses and permits	425,665	-
Intergovernmental	214,644	63,450
Charges for services	-	110,191
Fines	39,073	-
Miscellaneous	<u>433,513</u>	<u>236,896</u>
Total revenues	<u>\$ 2,605,575</u>	<u>\$ 4,874,951</u>
Expenditures:		
Current:		
General government	\$ 748,099	\$ 114,668
Public safety	2,041,202	-
Public works	1,088,111	-
Welfare	-	14,224
Culture and recreation	-	467,087
Economic development and assistance	-	200
Capital outlay	275,296	294,500
Debt service:		
Principal retirement	-	-
Interest and fiscal charges	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 4,152,708</u>	<u>\$ 890,679</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (1,547,133)</u>	<u>\$ 3,984,272</u>
Other financing sources (uses):		
Operating transfers in	\$ 2,323,295	\$ 545,949
Operating transfers out	<u>(597,315)</u>	<u>(4,398,719)</u>
Total other financing sources (uses)	<u>\$ 1,725,980</u>	<u>\$ (3,852,770)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ 178,847	\$ 131,502
Fund balances, beginning	<u>4,836,228</u>	<u>6,595,580</u>
Fund balances, ending	<u>\$ 5,015,075</u>	<u>\$ 6,727,082</u>

See Notes to Financial Statements.

Types		Fiduciary	Totals	
Debt	Capital	Fund Type	(Memorandum Only)	
Service	Projects	Expendable	1999	1998
		Trust		
\$ 80	\$ -	\$ -	\$ 5,957,174	\$ 6,061,246
-	-	-	425,665	371,372
-	260,010	-	538,104	319,255
-	-	-	110,191	70,785
-	-	-	39,073	34,295
<u>25,923</u>	<u>43,491</u>	<u>14,126</u>	<u>753,949</u>	<u>1,333,171</u>
\$ <u>26,003</u>	\$ <u>303,501</u>	\$ <u>14,126</u>	\$ <u>7,824,156</u>	\$ <u>8,190,124</u>
\$ -	\$ -	\$ -	\$ 862,767	\$ 1,019,574
-	-	100,401	2,141,603	2,053,944
-	242	-	1,088,353	1,115,655
-	-	-	14,224	15,288
-	-	-	467,087	102,160
-	-	-	200	1,582
-	4,063,214	-	4,633,010	6,121,224
375,000	-	-	375,000	350,000
<u>480,155</u>	<u>-</u>	<u>-</u>	<u>480,155</u>	<u>502,084</u>
\$ <u>855,155</u>	\$ <u>4,063,456</u>	\$ <u>100,401</u>	\$ <u>10,062,399</u>	\$ <u>11,281,511</u>
\$ (829,152)	\$ (3,759,955)	\$ (86,275)	\$ (2,238,243)	\$ (3,091,387)
\$ 858,483	\$ 828,902	\$ 106,645	\$ 4,663,274	\$ 3,825,457
-	-	-	(4,996,034)	(4,213,164)
\$ <u>858,483</u>	\$ <u>828,902</u>	\$ <u>106,645</u>	\$ <u>(332,760)</u>	\$ <u>(387,707)</u>
\$ 29,331	\$ (2,931,053)	\$ 20,370	\$ (2,571,003)	\$ (3,479,094)
<u>514,857</u>	<u>2,930,637</u>	<u>273,793</u>	<u>15,151,095</u>	<u>18,630,189</u>
\$ <u>544,188</u>	\$ <u>(416)</u>	\$ <u>294,163</u>	\$ <u>12,580,092</u>	\$ <u>15,151,095</u>

CITY OF CROWLEY, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES - BUDGET (GAAP BASIS) AND ACTUAL -
GENERAL AND SPECIAL REVENUE FUND TYPES
Year Ended August 31, 1999

	<u>General Fund</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
Revenues:			
Taxes	\$ 1,429,495	\$ 1,492,680	\$ 63,185
Licenses and permits	410,375	425,665	15,290
Intergovernmental	217,576	214,644	(2,932)
Charges for services	-	-	-
Fines	34,000	39,073	5,073
Miscellaneous	<u>360,960</u>	<u>433,513</u>	<u>72,553</u>
Total revenues	<u>\$ 2,452,406</u>	<u>\$ 2,605,575</u>	<u>\$ 153,169</u>
Expenditures:			
Current:			
General government	\$ 718,564	\$ 748,099	\$ (29,535)
Public safety	2,026,901	2,041,202	(14,301)
Public works	1,216,010	1,088,111	127,899
Welfare	-	-	-
Culture and recreation	-	-	-
Economic development and assistance	-	-	-
Capital outlay	<u>245,863</u>	<u>275,296</u>	<u>(29,433)</u>
Total expenditures	<u>\$ 4,207,338</u>	<u>\$ 4,152,708</u>	<u>\$ 54,630</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (1,754,932)</u>	<u>\$ (1,547,133)</u>	<u>\$ 207,799</u>
Other financing sources (uses):			
Operating transfers in	\$ 2,303,295	\$ 2,323,295	\$ 20,000
Operating transfers out	<u>(594,725)</u>	<u>(597,315)</u>	<u>(2,590)</u>
Total other financing sources (uses)	<u>\$ 1,708,570</u>	<u>\$ 1,725,980</u>	<u>\$ 17,410</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses (subtotals forward)	<u>\$ (46,362)</u>	<u>\$ 178,847</u>	<u>\$ 225,209</u>

<u>Special Revenue Funds</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
\$ 4,302,788	\$ 4,464,414	\$ 161,626
-	-	-
44,500	63,450	18,950
88,508	110,191	21,683
-	-	-
<u>166,600</u>	<u>236,896</u>	<u>70,296</u>
<u>\$ 4,602,396</u>	<u>\$ 4,874,951</u>	<u>\$ 272,555</u>
\$ 116,885	\$ 114,668	\$ 2,217
-	-	-
-	-	-
36,620	14,224	22,396
449,267	467,087	(17,820)
9,950	200	9,750
<u>340,665</u>	<u>294,500</u>	<u>46,165</u>
<u>\$ 953,387</u>	<u>\$ 890,679</u>	<u>\$ 62,708</u>
<u>\$ 3,649,009</u>	<u>\$ 3,984,272</u>	<u>\$ 335,263</u>
\$ 545,949	\$ 545,949	\$ -
<u>(4,380,049)</u>	<u>(4,398,719)</u>	<u>(18,670)</u>
<u>\$(3,834,100)</u>	<u>\$(3,852,770)</u>	<u>\$ (18,670)</u>
<u>\$ (185,091)</u>	<u>\$ 131,502</u>	<u>\$ 316,593</u>

(Continued)

CITY OF CROWLEY, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES - BUDGET (GAAP BASIS) AND ACTUAL -
GENERAL AND SPECIAL REVENUE FUND TYPES
Year Ended August 31, 1999

	<u>General Fund</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses (subtotals forwarded)	\$ (46,362)	\$ 178,847	\$ 225,209
Fund balances, beginning	<u>3,805,737</u>	<u>4,836,228</u>	<u>1,030,491</u>
Fund balances, ending	<u>\$ 3,759,375</u>	<u>\$ 5,015,075</u>	<u>\$ 1,255,700</u>

See Notes to Financial Statements.

<u>Special Revenue Funds</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
\$ (185,091)	\$ 131,502	\$ 316,593
<u>5,085,359</u>	<u>6,595,580</u>	<u>1,510,221</u>
<u>\$ 4,900,268</u>	<u>\$ 6,727,082</u>	<u>\$ 1,826,814</u>

CITY OF CROWLEY, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES
 IN RETAINED EARNINGS - ALL PROPRIETARY FUND TYPES
 Year Ended August 31, 1999
 With Comparative Totals for Year Ended August 31, 1998

	<u>Enterprise Funds</u>	<u>Internal Service Funds</u>	<u>Totals (Memorandum Only)</u>	
			<u>1999</u>	<u>1998</u>
Operating revenues:				
Charges for services	\$1,320,123	\$ 378,567	\$1,698,690	\$1,723,926
Miscellaneous	<u>72</u>	<u>32,980</u>	<u>33,052</u>	<u>36,283</u>
Total operating revenues	<u>\$1,320,195</u>	<u>\$ 411,547</u>	<u>\$1,731,742</u>	<u>\$1,760,209</u>
Operating expenses:				
Salaries and wages	\$ 204,257	\$ -	\$ 204,257	\$ 167,769
Collection fees	36,179	-	36,179	36,237
Administrative fees	-	36,611	36,611	28,658
Bad debts	9,392	-	9,392	7,584
Supplies and materials	39,988	-	39,988	51,537
Depreciation	425,042	-	425,042	420,826
Audit	18,240	-	18,240	16,360
Employee benefits -				
Payroll taxes	3,290	-	3,290	2,413
Group insurance	11,395	209,277	220,672	203,058
Claims	-	299,431	299,431	300,230
Retirement	9,776	-	9,776	9,129
Second injury assessment	-	10,129	10,129	-
Repairs and maintenance	92,445	-	92,445	72,123
Pretreatment	31,084	-	31,084	34,438
Uniforms	1,063	-	1,063	1,132
Office expense	7,157	-	7,157	1,685
Engineering	3,184	-	3,184	7,080
General insurance	42,923	-	42,923	37,589
Utilities	45,428	-	45,428	46,880
Inspections	-	-	-	80
User fee refund	12,091	-	12,091	6,245
Miscellaneous	<u>6,666</u>	<u>1,372</u>	<u>8,038</u>	<u>8,206</u>
Total operating expenses	<u>\$ 999,600</u>	<u>\$ 556,820</u>	<u>\$1,556,420</u>	<u>\$1,459,259</u>
Operating income (loss) (subtotals forward)	<u>\$ 320,595</u>	<u>\$ (145,273)</u>	<u>\$ 175,322</u>	<u>\$ 300,950</u>

(Continued)

CITY OF CROWLEY, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN RETAINED EARNINGS - ALL PROPRIETARY FUND TYPES
Year Ended August 31, 1999
With Comparative Totals for Year Ended August 31, 1998

	Enterprise <u>Funds</u>	Internal Service <u>Funds</u>	Totals (Memorandum Only)	
			<u>1999</u>	<u>1998</u>
Operating income (loss) (subtotals forwarded)	\$ <u>320,595</u>	\$ <u>(145,273)</u>	\$ <u>175,322</u>	\$ <u>300,950</u>
Nonoperating revenues (expenses):				
Tax revenue	\$ 138,784	\$ -	\$ 138,784	\$ 133,767
Interest income	103,416	-	103,416	85,413
Other revenue	1,090	-	1,090	490
Administrative fee - DEQ	(16,066)	-	(16,066)	(15,730)
Interest expense - DEQ	<u>(78,726)</u>	<u>-</u>	<u>(78,726)</u>	<u>(76,275)</u>
Total nonoperating revenues (expenses)	<u>\$ 148,498</u>	<u>\$ -</u>	<u>\$ 148,498</u>	<u>\$ 127,665</u>
Net income (loss) before operating transfers	<u>\$ 469,093</u>	<u>\$ (145,273)</u>	<u>\$ 323,820</u>	<u>\$ 428,615</u>
Operating transfers:				
Operating transfers in	\$ 282,455	\$ 200,000	\$ 482,455	\$ 387,708
Operating transfers out	<u>(149,695)</u>	<u>-</u>	<u>(149,695)</u>	<u>-</u>
Total operating transfers	<u>\$ 132,760</u>	<u>\$ 200,000</u>	<u>\$ 332,760</u>	<u>\$ 387,708</u>
Net income	\$ 601,853	\$ 54,727	\$ 656,580	\$ 816,323
Retained earnings, beginning	<u>825,373</u>	<u>453,617</u>	<u>1,278,990</u>	<u>462,667</u>
Retained earnings, ending	<u>\$1,427,226</u>	<u>\$ 508,344</u>	<u>\$1,935,570</u>	<u>\$1,278,990</u>

See Notes to Financial Statements.

CITY OF CROWLEY, LOUISIANA

COMBINED STATEMENT OF CASH FLOWS -
ALL PROPRIETARY FUND TYPES
Year Ended August 31, 1999

With Comparative Totals for Year Ended August 31, 1998

	Enterprise <u>Funds</u>	Internal Service <u>Funds</u>	Totals <u>(Memorandum Only)</u>	
			<u>1999</u>	<u>1998</u>
CASH FLOWS FROM OPERATING ACTIVITIES:				
Operating income (loss)	\$ 320,595	\$ (145,273)	\$ 175,322	\$ 300,950
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	425,042	-	425,042	420,826
Change in assets and liabilities:				
(Increase) decrease in accounts receivable	10,978	(1,632)	9,346	219,690
(Increase) decrease in accrued interest receivable	2,624	2,073	4,697	19,116
(Increase) decrease in prepaid insurance	8,064	-	8,064	-
(Increase) decrease in due from other funds	(8,505)	(5,897)	(14,402)	-
Increase (decrease) in accounts payable	161,957	(3,575)	158,382	(281,319)
Increase (decrease) in accrued expenses	-	(58,665)	(58,665)	(4,505)
Increase (decrease) in due to other funds	558	5,897	6,455	(6,682)
Increase (decrease) in other liabilities	<u>16,654</u>	<u>-</u>	<u>16,654</u>	<u>(138,454)</u>
Net cash provided (used) by operating activities	<u>\$ 937,967</u>	<u>\$ (207,072)</u>	<u>\$ 730,895</u>	<u>\$ 529,622</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating transfers in	\$ 282,455	\$ 200,000	\$ 482,455	\$ 387,708
Operating transfers out	138,784	-	138,784	-
Proceeds from taxes levied	(149,695)	-	(149,695)	133,767
Other	<u>1,090</u>	<u>-</u>	<u>1,090</u>	<u>490</u>
Net cash provided by noncapital financing activities	<u>\$ 272,634</u>	<u>\$ 200,000</u>	<u>\$ 472,634</u>	<u>\$ 521,965</u>
Totals forward	<u>\$1,210,601</u>	<u>\$ (7,072)</u>	<u>\$1,203,529</u>	<u>\$1,051,587</u>

CITY OF CROWLEY, LOUISIANA

COMBINED STATEMENT OF CASH FLOWS -
ALL PROPRIETARY FUND TYPES
Year Ended August 31, 1999
With Comparative Totals for Year Ended August 31, 1998

	Enterprise Funds	Internal Service Funds	Totals (Memorandum Only)	
			1999	1998
Totals forwarded	<u>\$1,210,601</u>	<u>\$ (7,072)</u>	<u>\$ 1,203,529</u>	<u>\$ 1,051,587</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition and construction of capital assets	\$ (443,886)	\$ -	\$ (443,886)	\$ (197,830)
Proceeds from DEQ revolving loan	9,578	-	9,578	81,558
Payment on DEQ revolving loan	(180,000)	-	(180,000)	(175,000)
Interest and administrative fee paid on DEQ revolving loan	(94,792)	-	(94,792)	(92,005)
Proceeds from EPA grant	<u>-</u>	<u>-</u>	<u>-</u>	<u>38,371</u>
Net cash used by capital and related financing activities	<u>\$ (709,100)</u>	<u>\$ -</u>	<u>\$ (709,100)</u>	<u>\$ (344,906)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest on investments	\$ 103,416	\$ -	\$ 103,416	\$ 85,413
Purchase of investment securities	(1,047,427)	(101,295)	(1,148,722)	(2,966,466)
Proceeds from sale and maturities of investment securities	<u>410,000</u>	<u>100,000</u>	<u>510,000</u>	<u>2,245,219</u>
Net cash used by investing activities	<u>\$ (534,011)</u>	<u>\$ (1,295)</u>	<u>\$ (535,306)</u>	<u>\$ (635,834)</u>
Net increase (decrease) in cash and cash equivalents	\$ (32,510)	\$ (8,367)	\$ (40,877)	\$ 70,847
Cash and cash equivalents, beginning	<u>65,246</u>	<u>34,637</u>	<u>99,883</u>	<u>29,036</u>
Cash and cash equivalents, ending	<u>\$ 32,736</u>	<u>\$ 26,270</u>	<u>\$ 59,006</u>	<u>\$ 99,883</u>

See Notes to Financial Statements.

CITY OF CROWLEY, LOUISIANA
NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

The City of Crowley, Louisiana, (the City) was incorporated in 1899, under the provisions of the Lawrason Act. The City operates under a Mayor - Board of Aldermen form of government and provides the following services to the residents of the City of Crowley as authorized by its charter: public safety (police, highways and streets, fire), sanitation, culture and recreation, public improvements, planning and zoning, and general administrative services.

The City's financial statements include the accounts of all City operations. The following entities are not included in the City's financial statements because of the reasons noted:

The Crowley Housing Authority was chartered by the City, and its Board of Directors is appointed by the Mayor and Board of Aldermen. However, the City has no oversight responsibilities in the management of operations and financial accountability of the Housing Authority.

The City Court of Crowley is operated under the directorship of the Crowley City Judge who is an elected public official. Revenues are derived from court costs and appropriations from the City of Crowley's General Fund. However, the City cannot significantly influence operations nor does it have responsibility for fiscal management.

The general-purpose financial statements of the City have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental entities. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The accounting policies of the City of Crowley, Louisiana, conform to generally accepted accounting principles as applicable to governmental entities. The following is a summary of the more significant policies:

Basis of presentation - fund accounting:

The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund balances, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon purposes for which they are to be spent and the restrictions, if any, on the spending activities. The various funds are summarized by type and grouped in the financial statements of this report as follows:

CITY OF CROWLEY, LOUISIANA
NOTES TO FINANCIAL STATEMENTS

Governmental Funds

Governmental funds are used to account for the governmental entity's general activities.

General Fund:

The General Fund is the general operating fund of the City and accounts for all financial resources except those required to be accounted for in another fund. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and capital improvement costs that are not paid through other funds are paid from the General Fund.

Special Revenue Funds:

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

Capital Projects Funds:

Capital projects funds are used to account for the financial resources to be used for the acquisition or construction of major capital facilities other than those financed by proprietary or nonexpendable trust funds.

Debt Service Funds:

Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs other than those financed by proprietary or nonexpendable trust funds.

Proprietary Funds

Proprietary funds are reported in accordance with GASB Statement No. 20, *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting*. This standard requires that all applicable GASB pronouncements, Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board (APB) Opinions, and Accounting Research Bulletins (ARBs) issued on or before November 30, 1989, be applied to proprietary activities unless they (FASB Statements and Interpretations, APB Opinions, and ARBs) conflict with or contradict GASB pronouncements.

CITY OF CROWLEY, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

GASB Statement No. 20 also states that for proprietary activities, management may elect to apply all FASB Statements and Interpretations issued after November 30, 1989, except for those that conflict with or contradict GASB pronouncements. Proprietary activities under the control of the City have elected not to apply FASB Statements and Interpretations issued after November 30, 1989, unless they are adopted by GASB.

Enterprise Funds:

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

Internal Service Funds:

Internal service funds are used to account for the financing, on a cost reimbursement basis, of goods or services provided by one department or agency to other departments or agencies of the governmental entity or to other governmental entities or not-for-profit organizations.

Accrued liabilities include provisions for claims reported and claims incurred but not reported. The provision for reported claims is determined by estimating the amount which will ultimately be paid each claimant. The provision for claims incurred but not yet reported is estimated based on the City's experience since the inception of the program.

Fiduciary Funds

Fiduciary funds account for assets held by the governmental entity in a trustee capacity or as an agent on behalf of others.

Expendable Trust Funds:

Expendable trust funds are used to account for assets of which both the principal and income earned by the principal may be spent.

CITY OF CROWLEY, LOUISIANA
NOTES TO FINANCIAL STATEMENTS

Agency Fund:

The agency fund is custodial in nature (assets equal liabilities) and does not present results of operations or have a measurement focus. This fund is used to account for assets that the governmental entity holds for others in an agency capacity.

Account Groups

Account groups are a reporting device to account for certain assets and liabilities of the governmental funds not recorded directly in those funds. The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. The two account groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

General Fixed Assets Account Group:

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in the governmental funds. General fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems, are not capitalized with general fixed assets. In accordance with generally accepted accounting principles, no provision is made for depreciation of such assets in the General Fixed Assets Account Group.

All fixed assets are stated on the basis of historical cost. Assets acquired through gift or donation are recorded at their estimated fair value at time of acquisition.

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

Buildings	40 Years
Improvements	15-40 Years
Equipment	15 Years

General Long-Term Debt Account Group:

Long-term debt and long-term liabilities expected to be financed with resources to be provided in future periods from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds.

CITY OF CROWLEY, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

Basis of accounting - measurement focus:

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements; measurement focus refers to what is being measured. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The governmental, expendable trust, and agency funds use a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Their reported fund balance (net current assets) is considered a measure of "available spending resources." 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. Accordingly, they are said to present a summary of sources and uses of "available spending resources" during a period. The modified accrual basis of accounting is utilized by the governmental fund types. Their revenues are recognized when susceptible to accrual, i.e., when they become measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Taxpayer-assessed income, gross receipts, and sales taxes are considered measurable when in the hands of intermediary collecting governments and are recognized as revenue at that time. Anticipated refunds of such taxes are recorded as liabilities and reductions of revenue when they are measurable and their validity seems certain. Expenditure-driven grant revenues are recorded when the qualifying expenditures have been incurred and all other grant requirements have been met. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, if measurable. Exceptions to this general rule include: (1) accumulated unpaid vacation, sick pay, and other employee amounts which are not accrued because they do not vest or accumulate; and (2) principal and interest on general long-term debt which is recognized when due.

CITY OF CROWLEY, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

The 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 operations 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. Propriety fund type operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The accrual basis of accounting is utilized by the propriety fund types. Under this basis of accounting revenues are recognized when earned and expenses are recognized when the related liability is incurred.

Budgets and budgetary accounting:

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

1. Prior to September 1, the Mayor submits to the Board of Aldermen a *proposed operating budget for the ensuing fiscal year*. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted at the City Hall to obtain taxpayer comments.
3. The budget is then legally enacted through passage of a resolution.
4. An amendment involving the transfer of monies from one department to another or from one program or function to another or any other increases in expenditures exceeding amounts estimated must be approved by the Board of Aldermen.
5. Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).
6. The budget is employed as a management control device during the year that assists its users in financial activity analysis.

All budget appropriations lapse at year end.

The budget presented is as amended by the Board of Aldermen. Expenditures may not legally exceed budgeted appropriations by more than five percent at the fund level.

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not used by the City's governmental funds.

CITY OF CROWLEY, LOUISIANA
NOTES TO FINANCIAL STATEMENTS

Comparative data:

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

Total columns on general-purpose financial statements:

Total columns presented in the general-purpose financial statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. No consolidating entries or other eliminations were made in the aggregation of the totals; thus, they do not present consolidated information and do not purport to present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles.

Reclassifications:

To be consistent with current year classifications, some items from the previous year have been reclassified, with no effect on net income or excess (deficiency) of revenues over expenditures.

Use of estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures or expenses during the reporting period. Actual results could differ from those estimates.

Cash and cash equivalents:

For purposes of reporting cash flows, the City considers all highly liquid investments purchased with a maturity of three months or less to be cash equivalents.

Investments:

Investments are stated at cost or amortized cost, which approximates market.

CITY OF CROWLEY, LOUISIANA
NOTES TO FINANCIAL STATEMENTS

Prepaid items:

Payments made to vendors that will benefit periods beyond the current fiscal year, are recorded as prepaid items.

Deferred Revenue:

Deferred revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period.

Fund equity:

Reservations of fund equity represent amounts that are not appropriated for expenditure or are legally restricted for specific uses. The purpose for each is indicated by the account title on the face of the balance sheet.

Note 2. Property Taxes

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on September 1 and due by December 31. The City bills and collects its own property taxes. City property tax revenues are recognized when levied to the extent that they result in current receivables.

The City levies taxes at 30.25 mills per dollar of assessed valuation of property. For the year ended August 31, 1999, the assessed valuation of property amounted to \$40,058,120. A summary of tax millage dedication is as follows:

Corporation tax	7.00 Mills
Street maintenance	5.00 Mills
Public buildings and drainage	5.00 Mills
Public recreation and parks	3.00 Mills
Disposal plant maintenance	3.50 Mills
Cemetery maintenance	0.75 Mills
Youth recreation building maintenance	1.00 Mills
Fire and police salary fund	<u>5.00 Mills</u>
Total	<u>30.25 Mills</u>

CITY OF CROWLEY, LOUISIANA
NOTES TO FINANCIAL STATEMENTS

Note 3. Cash and Cash Equivalents

For reporting purposes, cash and cash equivalents include cash and certificates of deposit. The City may invest in United States bonds, treasury notes or certificates, or time certificates of deposit of state banks having their principal office in the State of Louisiana, or any other federally insured investment. The City may also invest in shares of any homestead and building and loan association in any amount not exceeding the federally insured amount. The carrying value of cash and cash equivalents at August 31, 1999, totaled \$4,074,604. The deposits at August 31, 1999, were secured as follows:

	<u>Bank Balance</u>	<u>FDIC Insurance</u>	<u>Balance Uninsured</u>
Demand deposit accounts	\$ 665,640	\$ (300,000)	\$ 365,640
Time and savings accounts	<u>3,617,872</u>	<u>(500,000)</u>	<u>3,117,872</u>
Totals	<u>\$ 4,283,512</u>	<u>\$ (800,000)</u>	\$ 3,483,512
Securities pledged and held by the custodial bank in the City's name (Category II)			<u>7,514,004</u>
Excess of FDIC insurance plus pledged securities over cash and cash equivalents			<u>\$ 4,030,492</u>

The market value of securities held by the City at August 31, 1999, were as follows:

	<u>Par Value</u>	<u>Market Value</u>
U.S. Treasury Note	\$ 559,000	\$ 567,558
FHLMC Securities	300,000	297,000
GNMA Securities	181,017	170,144
FNMA Securities	<u>130,237</u>	<u>122,569</u>
Totals	<u>\$1,170,254</u>	<u>\$1,157,271</u>

CITY OF CROWLEY, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

Note 4. Interfund Receivables and Payables

Interfund balances at August 31, 1999, consisted of the following individual fund receivables and payables:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 6,605	\$ 42,101
Special Revenue Funds:		
Sales Tax Funds	1,635,851	-
Youth Recreation Operating Fund	34,513	1,374
Youth Recreation Building Maintenance Fund	453	-
Motor Vehicle Facility Fund	307	4
Capital Projects Funds:		
1997 Street Improvement Fund	-	6,600
L.C.D.B.G. Fund	-	8,505
Enterprise Fund:		
Utility Fund	8,505	1,470,583
Internal Service Funds:		
Worker's Compensation Fund	5,897	-
Group Insurance Fund	-	170,897
Agency Fund:		
Payroll Fund	<u>8,693</u>	<u>760</u>
Totals	<u>\$1,700,824</u>	<u>\$1,700,824</u>

Note 5. Proprietary Fund Type Property

A summary of proprietary fund type property, plant, and equipment at August 31, 1999, follows:

	<u>Industrial Plant Fund</u>	<u>Utility Fund</u>	<u>Total</u>
Land	\$ 20,000	\$ 815,382	\$ 835,382
Buildings and improvements	149,941	11,119,168	11,269,109
Construction in progress	-	806,086	806,086
Air conditioning system	13,167	-	13,167
Movable equipment	<u>88,029</u>	<u>376,585</u>	<u>464,614</u>
Total fixed assets	\$ 271,137	\$13,117,221	\$13,388,358
Less accumulated depreciation	<u>(219,036)</u>	<u>(2,240,778)</u>	<u>(2,459,814)</u>
Net fixed assets	<u>\$ 52,101</u>	<u>\$10,876,443</u>	<u>\$10,928,544</u>

CITY OF CROWLEY, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

The City's industrial plant was leased for a term of 22 years, expiring in 1988. The lessee had the option to renew the lease beyond 22 years for 4 consecutive renewal terms of 5 years each, provided the lessee employs not less than 50 persons. The lessee exercised options in 1988, 1993, and 1998. All taxes, utilities, and insurance are to be paid by the lessee. Minimum future rentals required under the renewal option are \$24 per year.

Note 6. Changes in Long-Term Obligation

The following is a summary of changes in long-term debt for the year ended August 31, 1999:

	<u>Bonds</u> <u>Payable</u>	<u>DEQ</u> <u>Loan</u>	<u>MPERS</u> <u>Liability</u>	<u>Capital</u> <u>Leases</u>	<u>Total</u>
Balance, August 31, 1998	\$8,520,000	\$2,868,299	\$901,376	\$153,884	\$12,443,559
Additions	-	9,578	-	-	9,578
Retirements	<u>(375,000)</u>	<u>(180,000)</u>	<u>(23,480)</u>	<u>(57,923)</u>	<u>(636,403)</u>
Balance, August 31, 1999	<u>\$8,145,000</u>	<u>\$2,697,877</u>	<u>\$877,896</u>	<u>\$ 95,961</u>	<u>\$11,816,734</u>

Long-term obligations at August 31, 1999, consist of the following:

Bonds Payable:

Sales Tax Bonds:

\$4,830,000 Sales Tax Street Improvement Bonds Series ST-1997A, due in annual installments of \$190,000 - \$470,000 through June 1, 2012; at an interest rate of 5.00% - 7.00%. The debt will be retired from proceeds of a special one-half of one percent sales and use tax. \$ 4,435,000

General Obligation Bonds:

\$4,040,000 General Obligation Street Improvement Bonds Series ST-1997B, due in annual installments of \$160,000 - \$390,000 through June 1, 2012; at an interest rate of 4.80% - 7.00%. The debt will be retired from proceeds of ad valorem taxes. 3,710,000

Total bonds payable (subtotal forward) \$ 8,145,000

CITY OF CROWLEY, LOUISIANA
NOTES TO FINANCIAL STATEMENTS

Total bonds payable (subtotal forwarded)	<u>\$ 8,145,000</u>
Department of Environmental Quality Loan:	
Revolving demand loan at an interest rate of 2.45% from the Department of Environmental Quality (DEQ). The debt will be retired from excess annual sewer revenues.	<u>\$ 2,697,877</u>
Municipal Police Employees' Retirement System Liability:	
The MPERS liability was incurred on July 1, 1984. This liability resulted from the merger of the City pension obligations for retired members and beneficiaries into the MPERS of the State of Louisiana. The MPERS liability will be paid in quarterly installments of \$21,644 including interest at 7.00% over a thirty year period which commenced July 1, 1984. This debt will be retired from future revenues of the City.	<u>\$ 877,896</u>
Capital Leases:	
Purchase of fire truck under capital lease, payable in five annual installments of \$32,688, including interest of 5.50% per annum, payable from the General Fund.	\$ 33,906
Purchase of fire truck under capital lease, payable in five annual installments of \$33,643, including interest of 5.57% per annum, payable from the General Fund.	<u>62,055</u>
Total capital leases	<u>\$ 95,961</u>
Total long-term obligations	<u>\$11,816,734</u>

In addition to the outstanding debt above, the City has been authorized to issue utility revenue bonds not to exceed \$7,500,000.

CITY OF CROWLEY, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

As of August 31, 1999, annual requirements to maturity for principal and interest for all long-term debt outstanding are as follows:

Year Ending <u>August 31.</u>	Bonds <u>Payable</u>	DEQ <u>Loan</u>	MPERS <u>Liability</u>	Capital <u>Leases</u>	<u>Total</u>
2000	\$ 856,775	\$ 251,098	\$ 86,576	\$ 69,274	\$ 1,263,723
2001	858,425	251,565	86,576	33,643	1,230,209
2002	862,975	251,910	86,576	-	1,201,461
2003	865,075	252,133	86,576	-	1,203,784
2004	884,725	252,233	86,576	-	1,223,534
2005 and thereafter	<u>7,203,007</u>	<u>1,905,354</u>	<u>1,150,879</u>	<u>-</u>	<u>10,259,240</u>
Totals	\$11,530,982	\$ 3,164,293	\$ 1,583,759	\$ 102,917	\$16,381,951
Less:					
Interest	<u>(3,385,982)</u>	<u>(466,416)</u>	<u>(705,863)</u>	<u>(6,956)</u>	<u>(4,565,217)</u>
Present value	<u>\$ 8,145,000</u>	<u>\$ 2,697,877</u>	<u>\$ 877,896</u>	<u>\$ 95,961</u>	<u>\$11,816,734</u>

Note 7. Deficit Fund Equity

There are deficit fund equity balances in the Group Insurance Fund of \$189,293, the 1997 Street Improvement Fund of \$410, and the L.C.D.B.G. Fund of \$6, at August 31, 1999. The City plans to eliminate these deficits through appropriations from other funds and additional charges.

CITY OF CROWLEY, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

Note 8. Interfund Transfers

Interfund transfers during the year ended August 31, 1999, were as follows:

<u>Fund</u>	Operating Transfers <u>In</u>	Operating Transfers <u>Out</u>
General Fund	\$ 2,323,295	\$ (597,315)
Special Revenue Funds:		
Sales Tax Funds	-	(4,398,719)
Civic Center Operations Fund	100,000	-
Youth Recreation Operating Fund	162,263	-
Youth Recreation Building Maintenance Fund	271,124	-
Cemetery Fund	12,562	-
Debt Service Funds:		
1997 Sales Tax Bond Fund	467,813	-
1997 General Obligation Bond Fund	384,420	-
Special Assessment Bonds - 1985 Bayou Oaks Fund	6,250	-
Capital Projects Funds:		
1997 Street Improvement Fund	679,207	-
L.C.D.B.G. Fund	149,695	-
Enterprise Fund:		
Utility Fund	282,455	(149,695)
Internal Service Fund:		
Group Insurance Fund	200,000	-
Trust & Agency Funds:		
Police Pension Fund	99,645	-
Collision Loss Fund	<u>7,000</u>	<u>-</u>
Totals	<u>\$ 5,145,729</u>	<u>\$(5,145,729)</u>

Note 9. Dedication of Sales Tax Proceeds

The proceeds of the 1% City sales and use tax are accounted for in the Sales Tax Fund and are dedicated to the following purposes:

Public safety, public health, public works, sanitation, general government; maintaining and repairing streets, roads, highways, avenues, drain ditches and canals; and providing for operating expenses of said departments including salaries of personnel and capital outlays.

CITY OF CROWLEY, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

The proceeds of the 1/2% City sales and use tax which became effective on February 1, 1978, are accounted for in the Sales Tax Fund and are dedicated to the following purposes:

1. Increasing the compensation of all employees of the City.
2. For any other lawful corporate or public purpose.

The proceeds of the 1/2% City sales and use tax which became effective on April 1, 1982, are accounted for in the One-Half Cent Sales Tax - Salary Fund and are dedicated to the following purpose:

1. To be used for the purpose of City employees salary increase to be equally divided:
 - a. 33-1/3% to all employees not otherwise covered herein,
 - b. 33-1/3% to all fire personnel, and
 - c. 33-1/3% to all police personnel; increase to be paid across the board equally.

The proceeds of the 1/2% City sales and use tax which became effective on April 1, 1997, are accounted for in the One-Half Cent Sales Tax - Street Improvement Fund and are dedicated for the purposes of constructing, improving, and resurfacing City streets and to fund the proceeds of the tax into bonds to be issued in series from time to time for such purposes.

Note 10. Changes in Agency Fund

A summary of changes in the payroll fund is as follows:

	Balance, August 31, <u>1998</u>	<u>Additions</u>	<u>Reductions</u>	Balance, August 31, <u>1999</u>
ASSETS				
Cash and cash equivalents	\$ 64,172	\$3,000,243	\$(2,994,306)	\$ 70,109
Due from other funds	<u>2,336</u>	<u>2,962,168</u>	<u>(2,955,811)</u>	<u>8,693</u>
Total assets	<u>\$ 66,508</u>	<u>\$5,962,411</u>	<u>\$(5,950,117)</u>	<u>\$ 78,802</u>
LIABILITIES				
Accrued expenses	\$ 66,112	\$1,184,313	\$(1,172,383)	\$ 78,042
Due to other funds	<u>396</u>	<u>33,457</u>	<u>(33,093)</u>	<u>760</u>
Total liabilities	<u>\$ 66,508</u>	<u>\$1,217,770</u>	<u>\$(1,205,476)</u>	<u>\$ 78,802</u>

CITY OF CROWLEY, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

Note 11. Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	Balance, August 31, <u>1998</u>	<u>Additions</u>	<u>Deductions</u>	Balance, August 31, <u>1999</u>
Land	\$ 219,258	\$ 245,100	\$ -	\$ 464,358
Buildings and improvements	2,808,316	104,515	-	2,912,831
Improvements other than buildings	635,297	133,288	-	768,585
Equipment	<u>2,553,560</u>	<u>343,371</u>	<u>(40,786)</u>	<u>2,856,145</u>
Totals	<u>\$6,216,431</u>	<u>\$ 826,274</u>	<u>\$ (40,786)</u>	<u>\$7,001,919</u>

Of the total assets in the General Fixed Assets Account Group, 4% is comprised of assets donated to the City. These assets are recorded at their fair market value on the date of donation. The remaining 96% of the assets are recorded at historical cost, including \$282,708 of assets acquired through capital leases. In fiscal year 1993, the City adopted a policy to add assets with a cost exceeding \$1,000 to the property and equipment listing. A comprehensive inventory was taken and the General Fixed Assets Account Group was adjusted accordingly.

Note 12. Police Pension Fund

The Police Pension Fund was created and established by specific acts of the Louisiana Legislature. Assets of the fund are controlled by a Board of Trustees selected in accordance with the enabling legislation. As an entity created separate and apart from the City of Crowley, Louisiana, the assets of the fund are not owned by the City of Crowley, Louisiana, although accounting is done by the City as a service to the Police Pension Fund.

Effective January 1, 1984, the City entered into a merger agreement with the Municipal Police Employees' Retirement System of the State of Louisiana, whereby employees of the City will be covered under the State Retirement System. As part of this agreement, the City will continue to provide the necessary accounting for employees' contributions as it has in the past. In addition, the City is obligated to pay \$21,644 quarterly for 30 years from that date as its contribution into the retirement fund. Also, the City is obligated to pay all retirement benefits to existing employees who qualify for such payments based on the City's requirements until that person becomes eligible for benefits under the State Retirement System. See Note 13 for additional information concerning the Municipal Police Employees' Retirement System.

CITY OF CROWLEY, LOUISIANA
NOTES TO FINANCIAL STATEMENTS

Note 13. Pension Plans

The City has several pension plans covering substantially all of its employees, as follows:

- Municipal Employees' Retirement System of Louisiana
- State of Louisiana - Municipal Police Employees' Retirement System
- State of Louisiana - Firefighters' Retirement System
- Louisiana State Employees' Retirement System

Substantially all employees are covered under the Municipal Employees' Retirement System of Louisiana except for policemen, firemen, and judges which are covered under the Municipal Police Employees' Retirement System, Firefighters' Retirement System, and Louisiana State Employees' Retirement System, respectively. Details concerning these plans follow:

1. Municipal Employees' Retirement System of Louisiana

Plan description:

The Municipal Employees' Retirement System of Louisiana (the System) is a cost-sharing multiple-employer public employee retirement system (PERS) established and provided for by R.S. 11:1731 through 1866 of the Louisiana Revised Statutes (LRS). The System is controlled and administered by a separate Board of Trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. Employees of the City are members of Plan A.

Employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 35 years of creditable service are entitled to a retirement benefit payable monthly for life, equal to 3 percent of their average final compensation multiplied by the employee's years of creditable service. Average final compensation is the employee's monthly earnings during the 36 consecutive or joined months of service that produce the highest average. The System also provides death and disability benefits. Benefits are established by state statute.

The Municipal Employees' Retirement System of Louisiana issues a publicly available report that includes financial statements and required supplemental information. That report may be obtained by writing to Municipal Employees' Retirement System of Louisiana, 7937 Office Park Boulevard, Baton Rouge, Louisiana 70809.

CITY OF CROWLEY, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

Funding policy:

Plan members are required to contribute 9.25% of their annual covered salary and the City is required to contribute at an actuarially determined rate. The current rate is 7.15% of annual covered payroll. The contribution requirements of Plan members and the City are established and may be amended by the System's Board of Trustees. The City's contribution to the System for the year ended August 31, 1999, was \$67,532, equal to the required contribution for the year. The City's payroll for employees covered by this Plan for the year ended August 31, 1999, was \$411,781. Total payroll for the same period was \$2,577,755.

2. State of Louisiana - Municipal Police Employees' Retirement System

Plan description:

The Municipal Police Employees' Retirement System (the System) is a cost-sharing multiple-employer public employee retirement system (PERS) established and provided for by R.S. 11:2211 through 2234 of the Louisiana Revised Statutes (LRS). The System is controlled and administered by a separate Board of Trustees.

Membership is mandatory as a condition of employment for any full-time police officer employed by a municipality of the State of Louisiana and engaged in law enforcement, empowered to make arrest, provided they do not have to pay social security and meet the statutory criteria. Employees who retire at or after age 55 with at least 12 years of creditable service, at or after age 50 with at least 20 years of creditable service, or at any age with at least 25 years of creditable service are entitled to a retirement benefit payable monthly for life, equal to 3-1/3 percent of their average final compensation multiplied by the employee's years of creditable service. Average final compensation is the employee's monthly earnings during the 36 consecutive or joined months of service that produce the highest average. The System also provides death and disability benefits. Benefits are established by state statute.

The Municipal Police Employees' Retirement System issues a publicly available report that includes financial statements and required supplemental information. That report may be obtained by writing to Municipal Police Employees' Retirement System, 8401 United Plaza Boulevard, Suite 270, Baton Rouge, Louisiana 70809-7017.

CITY OF CROWLEY, LOUISIANA
NOTES TO FINANCIAL STATEMENTS

Funding policy:

Plan members are required to contribute 7.50% of their annual covered salary and the City is required to contribute 9.00% as established by state statute. The City's contribution to the System for the year ended August 31, 1999, was \$58,304, equal to the required contribution for the year. The City's payroll for employees covered by this Plan for the year ended August 31, 1999, was \$353,358. Total payroll for the same period was \$2,577,755.

3. State of Louisiana - Firefighters' Retirement System

Plan description:

The Firefighters' Retirement System (the System) is a cost-sharing multiple-employer public employee retirement system (PERS) established and provided for by R.S. 11:2251 through 2269 of the Louisiana Revised Statutes (LRS). The System is controlled and administered by a separate Board of Trustees.

Membership is mandatory as a condition of employment beginning on the date of employment provided the employee is on a permanent basis as a firefighter, not participating in another public funded retirement system, and under fifty (50) years of age at the date of employment. Employees who retire at or after age 55 with at least 12 years of creditable service, at or after age 50 with at least 20 years of creditable service, or at any age with at least 25 years of creditable service are entitled to a retirement benefit payable monthly for life, equal to 3-1/3 percent of their average final compensation multiplied by the employee's years of creditable service. Average final compensation is the employee's monthly earnings during any 36 successive or joined months of service that produce the highest average. The System also provides death and disability benefits. Benefits are established by state statute.

The Firefighters' Retirement System issues a publicly available report that includes financial statements and required supplemental information. That report may be obtained by writing to Firefighters' Retirement System, Post Office Box 94095 Capitol Station, Baton Rouge, Louisiana 70804-9095.

CITY OF CROWLEY, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

Funding policy:

Plan members are required to contribute 8.00% of their annual covered salary and the City is required to contribute at an actuarially determined rate. The current rate is 9.00% of annual covered payroll. The contribution requirements of Plan members and the City are established and may be amended by the System's Board of Trustees. The City's contribution to the System for the year ended August 31, 1999, was \$55,008, equal to the required contribution for the year. The City's payroll for employees covered by this Plan for the year ended August 31, 1999, was \$323,577. Total payroll for the same period was \$2,577,755.

4. Louisiana State Employees' Retirement System

Plan description:

The City Judge is a member of the Louisiana State Employees' Retirement System. The Louisiana State Employees' Retirement System (the System) is a cost-sharing multiple-employer public employee retirement system (PERS) established and provided for by R.S. 11.401 through 591 of the Louisiana Revised Statutes (LRS). The System is controlled and administered by a separate Board of Trustees.

All State permanent employees are mandated by State law to participate in the System and all elected or appointed officials are eligible to participate in the System. Employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit payable monthly for life, equal to 2-1/2 percent of their average compensation for every year of creditable service plus \$300. Average compensation is the employee's monthly earnings during the 36 successive months that produce the highest average. Employees who terminate with at least the amount of credited service stated previously and who do not withdraw their employee contributions, may retire at the ages specified previously and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

The Louisiana State Employees' Retirement System issues a publicly available report that includes financial statements and required supplementary information. That report may be obtained by writing Louisiana State Employees' Retirement System, Post Office Box 44213, Baton Rouge, Louisiana 70804-4213.

CITY OF CROWLEY, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

Funding policy:

Plan members are required to contribute 11.00% of their annual covered salary and the City is required to contribute 13.00% as established by state statute. The City's contribution to the System for the year ended August 31, 1999, was \$2,515, equal to the required contribution for the year. The City Judge's compensation for the year ended August 31, 1999, was \$10,480. Total payroll for the same period was \$2,577,755.

Note 14. Risk Management

Effective May 1, 1990, the City established a risk management program for its group health and life insurance coverage and accounts for it in the Group Insurance Fund. Both the employer's and employees' share of premiums are paid into this fund and are available to pay claims and administrative costs. During the fiscal years ended August 31, 1999 and 1998, a total of \$326,006 and \$333,303, respectively, was paid in benefits and costs, which included the purchase of excess coverage insurance. Interfund premiums are based primarily upon the insured funds number of participants and are reported as quasi-external interfund transactions.

Effective February 1, 1994, the City established a risk management program for its worker's compensation coverage and accounts for it in the Worker's Compensation Fund. Interfund premiums are paid into this fund and are available to pay claims and administrative costs. During the fiscal year ended August 31, 1999 and 1998, a total of \$114,083 and \$110,790, respectively, was paid in employee claims and loss time. Investments of \$358,411 have been reserved by the City to cover any excess claims in any future year.

Note 15. The Year 2000 Issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the government's operations as early as fiscal year 1999.

The City has performed a systems analysis of its main computers, auxiliary computers and facilities, including the wastewater treatment facility and communications system which are dependent upon computer control, which are date sensitive. Management believes that all date sensitive systems have been identified and are in compliance. Management also believes that it is, however, impossible to verify with certainty that there are no undiscovered errors in software programs, control systems, computer chips, and unidentified date sensitive problems which may exist and which may cause failure of systems.

CITY OF CROWLEY, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

Because of the unprecedented nature of the Year 2000 Issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that the City is or will be year 2000 ready, that the City's remediation efforts will be successful in whole or in part, or that parties with whom the City does business will be year 2000 ready.

Note 16. Subsequent Event

The City received a certificate for a cash line of credit granted by the State Bond Commission in the amount of \$140,000 on November 18, 1999. This line of credit is available for expenditures related to the Rice Theater Restoration Project.

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GENERAL FUND

To account for all resources traditionally associated with government that are not required legally or by sound financial management to be accounted for in another fund.

CITY OF CROWLEY, LOUISIANA
GENERAL FUND

COMPARATIVE BALANCE SHEET
August 31, 1999 and 1998

ASSETS	<u>1999</u>	<u>1998</u>
Cash and cash equivalents	\$ 68,145	\$ 62,335
Investments, at cost	4,846,441	4,663,509
Accrued interest receivable	23,256	28,066
Accounts receivable	142,603	137,622
Due from other funds	<u>6,605</u>	<u>6,850</u>
Total assets	<u>\$5,087,050</u>	<u>\$4,898,382</u>
LIABILITIES AND FUND BALANCES		
LIABILITIES		
Accounts payable	\$ 29,094	\$ 57,096
Due to other funds	42,101	4,278
Due to other governmental entities	<u>780</u>	<u>780</u>
Total liabilities	<u>\$ 71,975</u>	<u>\$ 62,154</u>
FUND BALANCES		
Reserved for public improvement	\$ 207,002	\$ 196,484
Reserved for Worker's Compensation self insurance	358,411	340,689
Unreserved - undesignated	<u>4,449,662</u>	<u>4,299,055</u>
Total fund balances	<u>\$5,015,075</u>	<u>\$4,836,228</u>
Total liabilities and fund balances	<u>\$5,087,050</u>	<u>\$4,898,382</u>

CITY OF CROWLEY, LOUISIANA
GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended August 31, 1999

With Comparative Actual Amounts for Year Ended August 31, 1998

	<u>1999</u>			<u>1998</u>
	<u>Budget</u>	<u>Actual</u>	Variance- Favorable (Unfavorable)	<u>Actual</u>
Revenues:				
Taxes	\$ 1,429,495	\$ 1,492,680	\$ 63,185	\$ 1,456,254
Licenses and permits	410,375	425,665	15,290	371,372
Intergovernmental	217,576	214,644	(2,932)	275,251
Fines	34,000	39,073	5,073	34,295
Miscellaneous	<u>360,960</u>	<u>433,513</u>	<u>72,553</u>	<u>705,944</u>
Total revenues	<u>\$ 2,452,406</u>	<u>\$ 2,605,575</u>	<u>\$ 153,169</u>	<u>\$ 2,843,116</u>
Expenditures:				
Current:				
General government	\$ 718,564	\$ 748,099	\$ (29,535)	\$ 655,345
Public safety	2,026,901	2,041,202	(14,301)	1,939,080
Public works	1,216,010	1,088,111	127,899	1,115,550
Capital outlay	<u>245,863</u>	<u>275,296</u>	<u>(29,433)</u>	<u>325,421</u>
Total expenditures	<u>\$ 4,207,338</u>	<u>\$ 4,152,708</u>	<u>\$ 54,630</u>	<u>\$ 4,035,396</u>
Deficiency of revenues over expenditures	<u>\$ (1,754,932)</u>	<u>\$ (1,547,133)</u>	<u>\$ 207,799</u>	<u>\$ (1,192,280)</u>
Other financing sources (uses):				
Operating transfers in	\$ 2,303,295	\$ 2,323,295	\$ 20,000	\$ 2,443,202
Operating transfers out	<u>(594,725)</u>	<u>(597,315)</u>	<u>(2,590)</u>	<u>(973,167)</u>
Total other financing sources (uses)	<u>\$ 1,708,570</u>	<u>\$ 1,725,980</u>	<u>\$ 17,410</u>	<u>\$ 1,470,035</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ (46,362)	\$ 178,847	\$ 225,209	\$ 277,755
Fund balances, beginning	<u>3,805,737</u>	<u>4,836,228</u>	<u>1,030,491</u>	<u>4,558,473</u>
Fund balances, ending	<u>\$ 3,759,375</u>	<u>\$ 5,015,075</u>	<u>\$ 1,255,700</u>	<u>\$ 4,836,228</u>

CITY OF CROWLEY, LOUISIANA
GENERAL FUND

STATEMENT OF REVENUES, COMPARED TO BUDGET (GAAP BASIS)
Year Ended August 31, 1999
With Comparative Actual Amounts for Year Ended August 31, 1998

	<u>1999</u>		Variance-	<u>1998</u>
	<u>Budget</u>	<u>Actual</u>	Favorable	<u>Actual</u>
			(Unfavorable)	
Revenues:				
Taxes:				
Ad valorem tax	\$ 864,495	\$ 872,714	\$ 8,219	\$ 843,209
Gas franchise tax	90,000	83,035	(6,965)	96,221
Electric franchise tax	290,000	339,713	49,713	317,114
Cable TV franchise tax	68,000	72,115	4,115	70,644
Telephone franchise tax	65,000	72,029	7,029	75,549
Water franchise tax	50,000	50,784	784	51,373
Interest and penalties on taxes	<u>2,000</u>	<u>2,290</u>	<u>290</u>	<u>2,144</u>
Total taxes	<u>\$ 1,429,495</u>	<u>\$ 1,492,680</u>	<u>\$ 63,185</u>	<u>\$ 1,456,254</u>
Licenses and permits:				
Business licenses	\$ 160,000	\$ 163,804	\$ 3,804	\$ 151,021
Chain store licenses	6,000	3,750	(2,250)	5,159
Liquor licenses	22,700	24,861	2,161	23,981
Insurance licenses	180,000	190,738	10,738	153,392
Building permits	32,275	33,112	837	30,094
Other permits	<u>9,400</u>	<u>9,400</u>	<u>-</u>	<u>7,725</u>
Total licenses and permits	<u>\$ 410,375</u>	<u>\$ 425,665</u>	<u>\$ 15,290</u>	<u>\$ 371,372</u>
Intergovernmental:				
Tobacco tax revenue	\$ 68,000	\$ 68,164	\$ 164	\$ 68,164
Beer tax revenue	25,000	27,856	2,856	23,158
Video poker tax revenue	40,000	46,507	6,507	49,915
In lieu of tax payments	22,176	-	(22,176)	26,879
2% Fire insurance proceeds	22,000	30,545	8,545	28,585
D.A.R.E. grant	10,400	13,359	2,959	5,982
L.L.E.B.G. grant	-	28,213	28,213	27,248
Rural Development grant	30,000	-	(30,000)	45,000
State grant	<u>-</u>	<u>-</u>	<u>-</u>	<u>320</u>
Total inter- governmental	<u>\$ 217,576</u>	<u>\$ 214,644</u>	<u>\$ (2,932)</u>	<u>\$ 275,251</u>
Totals forward	<u>\$ 2,057,446</u>	<u>\$ 2,132,989</u>	<u>\$ 75,543</u>	<u>\$ 2,102,877</u>

(Continued)

CITY OF CROWLEY, LOUISIANA
GENERAL FUND

STATEMENT OF REVENUES, COMPARED TO BUDGET (GAAP BASIS)
Year Ended August 31, 1999
With Comparative Actual Amounts for Year Ended August 31, 1998

	1999		Variance- Favorable (Unfavorable)	1998
	Budget	Actual		Actual
Totals forwarded	\$ 2,057,446	\$ 2,132,989	\$ 75,543	\$ 2,102,877
Fines:				
Court fines and fees	\$ 34,000	\$ 39,073	\$ 5,073	\$ 34,295
Miscellaneous:				
Royalty revenue	\$ -	\$ 45,744	\$ 45,744	\$ 360,113
Interest on investments	250,000	272,419	22,419	271,949
Rental of property	26,400	27,400	1,000	26,850
Franco-Fete	6,000	13,872	7,872	-
Gain on sale of investments	-	4,400	4,400	-
Other	78,560	69,678	(8,882)	47,032
Total miscellaneous	\$ 360,960	\$ 433,513	\$ 72,553	\$ 705,944
Total revenues	\$ 2,452,406	\$ 2,605,575	\$ 153,169	\$ 2,843,116

CITY OF CROWLEY, LOUISIANA
GENERAL FUND

STATEMENT OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS)
Year Ended August 31, 1999
With Comparative Actual Amounts for Year Ended August 31, 1998

	<u>1999</u>		Variance-	<u>1998</u>
	<u>Budget</u>	<u>Actual</u>	Favorable	<u>Actual</u>
			(Unfavorable)	
General government:				
General and administrative:				
Salaries and wages	\$ 321,600	\$ 309,179	\$ 12,421	\$ 265,637
Retirement	14,600	16,178	(1,578)	14,071
Payroll taxes	4,515	4,945	(430)	3,634
Group insurance	19,400	33,183	(13,783)	23,009
General insurance	23,500	17,238	6,262	30,141
Office expense	25,000	20,569	4,431	24,868
Audit	18,000	24,110	(6,110)	22,160
Telephone	6,600	11,176	(4,576)	6,922
Administrative expense	6,800	4,325	2,475	1,512
Civil defense appropriation	1,500	-	1,500	-
Attorney fees	15,000	18,690	(3,690)	19,880
Accounting services	-	-	-	405
Professional fees	-	-	-	7,118
City planning commission appropriation	3,000	-	3,000	6,000
Computer expense	11,000	7,081	3,919	8,507
Conventions and schools	6,500	9,288	(2,788)	6,645
Tourism and promotion	18,000	19,257	(1,257)	3,690
Dues	4,000	4,666	(666)	4,329
Election expense	8,000	2,902	5,098	10,903
Postage	6,000	6,352	(352)	5,362
Publishing expense	16,000	13,832	2,168	17,567
Tax roll expense	7,850	7,996	(146)	7,823
CD ROM	-	-	-	7,500
I - Acadia	21,125	21,125	-	14,214
Unrealized loss on investments	-	12,982	(12,982)	-
Franco-Fete	-	36,253	(36,253)	-
ISO-9002 Certification	12,000	12,373	(373)	-
Miscellaneous	<u>21,180</u>	<u>10,208</u>	<u>10,972</u>	<u>19,744</u>
Total general and administrative (totals forward)	<u>\$ 591,170</u>	<u>\$ 623,908</u>	<u>\$ (32,738)</u>	<u>\$ 531,641</u>

(Continued)

CITY OF CROWLEY, LOUISIANA
GENERAL FUND

STATEMENT OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS)
Year Ended August 31, 1999
With Comparative Actual Amounts for Year Ended August 31, 1998

	<u>1999</u>			<u>1998</u>
	<u>Budget</u>	<u>Actual</u>	Variance- Favorable <u>(Unfavorable)</u>	<u>Actual</u>
General government (continued):				
Total general and administrative (totals forwarded)	\$ <u>591,170</u>	\$ <u>623,908</u>	\$ <u>(32,738)</u>	\$ <u>531,641</u>
Courts:				
Salaries and wages	\$ 89,900	\$ 90,423	\$ (523)	\$ 80,888
Retirement	8,660	8,380	280	6,285
Payroll taxes	1,034	897	137	747
Group insurance	6,700	4,658	2,042	5,819
General insurance	3,850	3,313	537	4,263
Office expense	2,150	2,159	(9)	2,218
Audit	3,000	3,000	-	850
Telephone	2,500	2,976	(476)	2,851
Conventions and schools	250	-	250	2,500
Driver instruction	-	-	-	1,200
Dues	1,000	1,000	-	750
Postage	100	40	60	40
Witness fees	5,000	4,225	775	6,634
Miscellaneous	<u>3,250</u>	<u>3,120</u>	<u>130</u>	<u>8,659</u>
Total courts	\$ <u>127,394</u>	\$ <u>124,191</u>	\$ <u>3,203</u>	\$ <u>123,704</u>
Total general government (totals forward)	\$ <u>718,564</u>	\$ <u>748,099</u>	\$ <u>(29,535)</u>	\$ <u>655,345</u>
Public safety:				
Fire department:				
Salaries and wages (regular time)	\$ 565,100	\$ 567,571	\$ (2,471)	\$ 517,852
Salaries and wages (overtime)	53,000	64,380	(11,380)	18,466
Retirement	52,425	56,165	(3,740)	49,893
Payroll taxes	6,460	6,652	(192)	5,261
Group insurance	25,500	27,656	(2,156)	25,679
General insurance	<u>76,700</u>	<u>73,603</u>	<u>3,097</u>	<u>83,169</u>
Subtotals forward	\$ <u>779,185</u>	\$ <u>796,027</u>	\$ <u>(16,842)</u>	\$ <u>700,320</u>

(Continued)

CITY OF CROWLEY, LOUISIANA
GENERAL FUND

STATEMENT OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS)
Year Ended August 31, 1999
With Comparative Actual Amounts for Year Ended August 31, 1998

	1999		Variance- Favorable (Unfavorable)	1998
	Budget	Actual		Actual
Total general government (totals forwarded)	\$ 718,564	\$ 748,099	\$ (29,535)	\$ 655,345
Public safety (continued):				
Fire department:				
Subtotals forwarded	\$ 779,185	\$ 796,027	\$ (16,842)	\$ 700,320
Fire truck lease	66,331	66,331	-	63,388
Audit	-	-	-	4,480
Telephone	4,500	5,253	(753)	4,207
Utilities	12,000	10,851	1,149	11,488
Gas and oil	2,500	2,162	338	1,980
Repairs and supplies	41,000	36,955	4,045	56,037
Appropriation to Crowley				
Firemen's Association	12,000	12,000	-	12,000
Drill attendance	10,000	3,646	6,354	7,298
Conventions and schools	7,000	6,445	555	7,394
Uniforms	5,200	5,600	(400)	5,400
Miscellaneous	3,120	4,681	(1,561)	3,489
Total fire department (totals forward)	\$ 942,836	\$ 949,951	\$ (7,115)	\$ 877,481
Police department:				
Salaries and wages (regular time)	\$ 603,000	\$ 592,602	\$ 10,398	\$ 575,946
Special overtime	27,840	30,484	(2,644)	25,638
Retirement	62,550	62,791	(241)	57,425
Payroll taxes	10,350	10,816	(466)	9,449
Group insurance	37,500	44,101	(6,601)	38,973
General insurance	92,375	92,375	-	99,518
Office expense	13,000	13,123	(123)	11,723
Telephone	12,000	13,452	(1,452)	10,674
Conventions and schools	10,000	12,252	(2,252)	5,659
Patrol car gas expense	27,500	22,423	5,077	26,730
Subtotals forward	\$ 896,115	\$ 894,419	\$ 1,696	\$ 861,735

(Continued)

CITY OF CROWLEY, LOUISIANA
GENERAL FUND

STATEMENT OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS)
Year Ended August 31, 1999
With Comparative Actual Amounts for Year Ended August 31, 1998

	<u>1999</u>		Variance- Favorable	<u>1998</u>
	<u>Budget</u>	<u>Actual</u>	<u>(Unfavorable)</u>	<u>Actual</u>
Total general government (total forwarded)	\$ <u>718,564</u>	\$ <u>748,099</u>	\$ <u>(29,535)</u>	\$ <u>655,345</u>
Public safety (continued):				
Total fire department (totals forwarded)	\$ <u>942,836</u>	\$ <u>949,951</u>	\$ <u>(7,115)</u>	\$ <u>877,481</u>
Police department:				
Subtotals forwarded	\$ 896,115	\$ 894,419	\$ 1,696	\$ 861,735
Patrol car repairs	27,450	33,551	(6,101)	29,500
Utilities	3,300	2,594	706	3,201
Radio maintenance	2,000	1,757	243	1,382
Equipment rental	6,000	4,500	1,500	8,663
Building rental	8,400	8,400	-	6,300
Uniforms	6,200	6,317	(117)	5,350
Miscellaneous	<u>22,690</u>	<u>22,361</u>	<u>329</u>	<u>24,698</u>
Total police department	\$ <u>972,155</u>	\$ <u>973,899</u>	\$ <u>(1,744)</u>	\$ <u>940,829</u>
Code enforcement:				
Salaries and wages	\$ 64,000	\$ 64,926	\$ (926)	\$ 79,390
Retirement	4,000	3,643	357	3,741
Payroll taxes	1,150	1,031	119	1,364
Group insurance	4,000	5,433	(1,433)	4,016
General insurance	4,500	3,990	510	4,381
Office expense	1,500	1,675	(175)	1,757
Utilities and telephone - City pound	4,150	3,641	509	3,431
Gas and oil	2,500	2,632	(132)	1,453
Repairs and supplies	8,100	9,474	(1,374)	10,818
Conventions and schools	500	515	(15)	734
Engineering fees	6,000	8,650	(2,650)	3,259
Replacement	-	385	(385)	150
Miscellaneous	<u>11,510</u>	<u>11,357</u>	<u>153</u>	<u>6,276</u>
Total code enforcement	\$ <u>111,910</u>	\$ <u>117,352</u>	\$ <u>(5,442)</u>	\$ <u>120,770</u>
Total public safety	\$ <u>2,026,901</u>	\$ <u>2,041,202</u>	\$ <u>(14,301)</u>	\$ <u>1,939,080</u>
Totals forward	\$ <u>2,745,465</u>	\$ <u>2,789,301</u>	\$ <u>(43,836)</u>	\$ <u>2,594,425</u>

(Continued)

CITY OF CROWLEY, LOUISIANA
GENERAL FUND

STATEMENT OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS)
Year Ended August 31, 1999
With Comparative Actual Amounts for Year Ended August 31, 1998

	<u>1999</u>		Variance- Favorable (Unfavorable)	<u>1998</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
Totals forwarded	\$2,745,465	\$2,789,301	\$ (43,836)	\$2,594,425
Public works:				
Drainage and public buildings:				
Salaries and wages	\$ 230,000	\$ 200,376	\$ 29,624	\$ 192,407
Retirement	13,225	9,397	3,828	9,548
Payroll taxes	4,500	4,087	413	3,101
Group insurance	8,000	6,730	1,270	7,531
General insurance	38,500	38,185	315	42,829
Repairs and supplies	22,000	13,240	8,760	9,462
Utilities	28,000	25,816	2,184	27,150
City Hall maintenance	14,000	13,088	912	12,874
Gas and oil	7,500	8,056	(556)	7,302
Bridges and culverts	24,000	8,655	15,345	22,167
Sewer refunds	-	-	-	31,900
Miscellaneous	<u>5,135</u>	<u>4,353</u>	<u>782</u>	<u>8,584</u>
Total drainage and public buildings (totals forwarded)	\$ <u>394,860</u>	\$ <u>331,983</u>	\$ <u>62,877</u>	\$ <u>374,855</u>
Street Department:				
Salaries and wages	\$ 311,250	\$ 316,505	\$ (5,255)	\$ 264,905
Retirement	15,500	14,886	614	13,036
Payroll taxes	6,425	5,332	1,093	5,357
Group insurance	13,500	22,132	(8,632)	13,610
General insurance	74,000	72,670	1,330	78,014
City barn telephone	1,250	1,636	(386)	1,152
Gas and oil	13,000	12,370	630	17,214
Repairs and supplies	90,000	80,611	9,389	80,541
Asphalt, gravel, shell and sand	22,500	21,450	1,050	33,502
Street signs and signals	10,000	16,095	(6,095)	16,097
Street and traffic lights	110,000	105,783	4,217	108,119
Beautification and revivification	<u>30,000</u>	<u>18,215</u>	<u>11,785</u>	<u>12,278</u>
Subtotals forward	\$ <u>697,425</u>	\$ <u>687,685</u>	\$ <u>9,740</u>	\$ <u>643,825</u>

(Continued)

CITY OF CROWLEY, LOUISIANA
GENERAL FUND

STATEMENT OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS)
Year Ended August 31, 1999
With Comparative Actual Amounts for Year Ended August 31, 1998

	<u>1999</u>		Variance- Favorable (Unfavorable)	<u>1998</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
Totals forwarded	<u>\$2,745,465</u>	<u>\$2,789,301</u>	<u>\$ (43,836)</u>	<u>\$2,594,425</u>
Public works (continued):				
Total drainage and public buildings (totals forwarded)	<u>\$ 394,860</u>	<u>\$ 331,983</u>	<u>\$ 62,877</u>	<u>\$ 374,855</u>
Street Department:				
Subtotals forwarded	<u>\$ 697,425</u>	<u>\$ 687,685</u>	<u>\$ 9,740</u>	<u>\$ 643,825</u>
Rice Festival expense	<u>10,000</u>	<u>11,608</u>	<u>(1,608)</u>	<u>9,918</u>
Tree expense	<u>20,000</u>	<u>7,859</u>	<u>12,141</u>	<u>13,720</u>
Miscellaneous	<u>93,725</u>	<u>48,976</u>	<u>44,749</u>	<u>73,232</u>
Total street department	<u>\$ 821,150</u>	<u>\$ 756,128</u>	<u>\$ 65,022</u>	<u>\$ 740,695</u>
Total public works	<u>\$1,216,010</u>	<u>\$1,088,111</u>	<u>\$ 127,899</u>	<u>\$1,115,550</u>
Capital outlay	<u>\$ 245,863</u>	<u>\$ 275,296</u>	<u>\$ (29,433)</u>	<u>\$ 325,421</u>
Total expenditures	<u>\$4,207,338</u>	<u>\$4,152,708</u>	<u>\$ 54,630</u>	<u>\$4,035,396</u>

CITY OF CROWLEY, LOUISIANA
GENERAL FUND

STATEMENT OF OTHER FINANCING SOURCES AND USES,
COMPARED TO BUDGET (GAAP BASIS)
Year Ended August 31, 1999
With Comparative Actual Amounts for Year Ended August 31, 1998

	<u>1999</u>			<u>1998</u>
	<u>Budget</u>	<u>Actual</u>	Variance- Favorable <u>(Unfavorable)</u>	<u>Actual</u>
Operating transfers in:				
Sales Tax Funds:				
For general operations	\$1,641,036	\$1,661,036	\$ 20,000	\$1,456,921
For salary increases	<u>662,259</u>	<u>662,259</u>	<u>-</u>	<u>986,281</u>
Total operating transfers in	<u>\$2,303,295</u>	<u>\$2,323,295</u>	<u>\$ 20,000</u>	<u>\$2,443,202</u>
Operating transfers out:				
Collision Loss Fund	\$ (7,000)	\$ (7,000)	\$ -	\$ (7,000)
Police Pension Fund	(96,800)	(99,645)	(2,845)	(119,198)
Other funds	<u>(490,925)</u>	<u>(490,670)</u>	<u>255</u>	<u>(846,969)</u>
Total operating transfers out	<u>\$ (594,725)</u>	<u>\$ (597,315)</u>	<u>\$ (2,590)</u>	<u>\$ (973,167)</u>
Total other financing sources (uses)	<u>\$1,708,570</u>	<u>\$1,725,980</u>	<u>\$ 17,410</u>	<u>\$1,470,035</u>

SPECIAL REVENUE FUNDS

To account for specific revenues that are legally restricted to expenditure for specified purposes.

SALES TAX FUNDS:

SALES TAX FUND - to account for the collection and disbursement of the City's one and one-half (1-1/2) percent sales and use tax.

ONE-HALF CENT SALES TAX - SALARY FUND - to account for the collection and disbursement of the City's one-half (½) percent sales and use tax used to fund salaries.

ONE-HALF CENT SALES TAX - STREET IMPROVEMENT FUND - to account for the collection and disbursement of the City's one-half (½) percent sales and use tax used to fund street improvements.

INDUSTRIAL INDUCEMENT FUND - to account for the collection and disbursement of lease payments used for industrial development.

CIVIC CENTER OPERATIONS FUND - to account for funds used in the daily operation of the Rice City Civic Center.

YOUTH RECREATION OPERATING FUND - to account for funds used in the daily operation of the City swimming pool and youth centers.

YOUTH RECREATION BUILDING MAINTENANCE FUND - to account for funds received from the Sales Tax Fund used for the maintenance of the youth center buildings.

CEMETERY FUND - to account for funds used for the maintenance of the City cemetery.

CEMETERY DEVELOPMENT FUND - to account for funds received from the sale of plots and funds used for the maintenance of the City cemetery.

MOTOR VEHICLE FACILITY FUND - to account for the collection and disbursement of state reimbursement fees.

CITY OF CROWLEY, LOUISIANA
ALL SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET
August 31, 1999
With Comparative Totals for August 31, 1998

ASSETS	<u>Sales Tax Funds</u>	<u>Industrial Inducement Fund</u>	<u>Civic Center Operations Fund</u>	<u>Youth Recreation Operating Fund</u>
Cash and cash equivalents	\$ 153,557	\$ 24,592	\$ 13,042	\$ 11,296
Investments, at cost	3,332,639	416,594	-	153,880
Accrued interest receivable	6,893	1,558	-	-
Other receivable	695,304	-	-	-
Due from other funds	<u>1,635,851</u>	<u>-</u>	<u>-</u>	<u>34,513</u>
Total assets	<u>\$ 5,824,244</u>	<u>\$ 442,744</u>	<u>\$ 13,042</u>	<u>\$ 199,689</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	1,374
Due to other governmental entities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,374</u>
FUND BALANCES				
Reserved for streets and drainage	\$ 505,467	\$ -	\$ -	\$ -
Unreserved - undesigned	<u>5,318,777</u>	<u>442,744</u>	<u>13,042</u>	<u>198,315</u>
Total fund balances	<u>\$ 5,824,244</u>	<u>\$ 442,744</u>	<u>\$ 13,042</u>	<u>\$ 198,315</u>
Total liabilities and fund balances	<u>\$ 5,824,244</u>	<u>\$ 442,744</u>	<u>\$ 13,042</u>	<u>\$ 199,689</u>

Youth Recreation Building Maintenance Fund	Cemetery Fund	Cemetery Development Fund	Motor Vehicle Facility Fund	Totals	
				1999	1998
\$ 4,076	\$ 2,050	\$ 6,662	\$ 3,797	\$ 219,072	\$ 151,519
115,509	139,726	-	41,846	4,200,194	4,142,905
-	1,117	-	-	9,568	9,743
-	-	-	3,574	698,878	680,503
453	-	-	307	1,671,124	1,637,363
<u>\$ 120,038</u>	<u>\$ 142,893</u>	<u>\$ 6,662</u>	<u>\$ 49,524</u>	<u>\$ 6,798,836</u>	<u>\$ 6,622,033</u>
\$ 70,376	\$ -	\$ -	\$ -	\$ 70,376	\$ 20,390
-	-	-	4	1,378	-
-	-	-	-	-	6,063
<u>\$ 70,376</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4</u>	<u>\$ 71,754</u>	<u>\$ 26,453</u>
\$ -	\$ -	\$ -	\$ -	\$ 505,467	\$ 478,889
49,662	142,893	6,662	49,520	6,221,615	6,116,691
<u>\$ 49,662</u>	<u>\$ 142,893</u>	<u>\$ 6,662</u>	<u>\$ 49,520</u>	<u>\$ 6,727,082</u>	<u>\$ 6,595,580</u>
<u>\$ 120,038</u>	<u>\$ 142,893</u>	<u>\$ 6,662</u>	<u>\$ 49,524</u>	<u>\$ 6,798,836</u>	<u>\$ 6,622,033</u>

CITY OF CROWLEY, LOUISIANA
ALL SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
Year Ended August 31, 1999
With Comparative Totals for Year Ended August 31, 1998

	<u>Sales Tax Funds</u>	<u>Industrial Inducement Fund</u>	<u>Civic Center Operations Fund</u>	<u>Youth Recreation Operating Fund</u>
Revenues:				
Taxes	\$ 4,276,072	\$ -	\$ -	\$ 118,948
Intergovernmental	-	-	-	30,000
Charges for services	-	-	23,362	82,649
Miscellaneous	<u>188,293</u>	<u>22,571</u>	<u>3,049</u>	<u>11,596</u>
Total revenues	<u>\$ 4,464,365</u>	<u>\$ 22,571</u>	<u>\$ 26,411</u>	<u>\$ 243,193</u>
Expenditures:				
Current:				
General government	\$ 72,483	\$ -	\$ -	\$ -
Welfare	-	-	-	-
Culture and recreation	-	-	95,925	288,415
Economic development and assistance	-	200	-	-
Capital outlay	<u>-</u>	<u>-</u>	<u>30,262</u>	<u>64,913</u>
Total expenditures	<u>\$ 72,483</u>	<u>\$ 200</u>	<u>\$ 126,187</u>	<u>\$ 353,328</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 4,391,882</u>	<u>\$ 22,371</u>	<u>\$ (99,776)</u>	<u>\$ (110,135)</u>
Other financing sources (uses):				
Operating transfers in	\$ -	\$ -	\$ 100,000	\$ 162,263
Operating transfers out	<u>(4,398,719)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>\$(4,398,719)</u>	<u>\$ -</u>	<u>\$ 100,000</u>	<u>\$ 162,263</u>
Excess (deficiency) of revenue and other financing sources over expenditures and other financing uses	\$ (6,837)	\$ 22,371	\$ 224	\$ 52,128
Fund balances, beginning	<u>5,831,081</u>	<u>420,373</u>	<u>12,818</u>	<u>146,187</u>
Fund balances, ending	<u>\$ 5,824,244</u>	<u>\$ 442,744</u>	<u>\$ 13,042</u>	<u>\$ 198,315</u>

Youth Recreation Building Maintenance Fund	Cemetery Fund	Cemetery Development Fund	Motor Vehicle Facility Fund	Totals	
				1999	1998
\$ 39,648	\$ 29,746	\$ -	\$ -	\$ 4,464,414	\$ 4,604,992
-	-	-	33,450	63,450	44,004
-	-	4,180	-	110,191	70,785
<u>3,451</u>	<u>5,843</u>	<u>-</u>	<u>2,093</u>	<u>236,896</u>	<u>214,416</u>
<u>\$ 43,099</u>	<u>\$ 35,589</u>	<u>\$ 4,180</u>	<u>\$ 35,543</u>	<u>\$ 4,874,951</u>	<u>\$ 4,934,197</u>
\$ -	\$ -	\$ -	\$ 42,185	\$ 114,668	\$ 122,058
-	13,884	340	-	14,224	15,288
82,747	-	-	-	467,087	344,331
-	-	-	-	200	1,582
<u>199,325</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>294,500</u>	<u>271,471</u>
<u>\$ 282,072</u>	<u>\$ 13,884</u>	<u>\$ 340</u>	<u>\$ 42,185</u>	<u>\$ 890,679</u>	<u>\$ 754,730</u>
<u>\$(238,973)</u>	<u>\$ 21,705</u>	<u>\$ 3,840</u>	<u>\$(6,642)</u>	<u>\$ 3,984,272</u>	<u>\$ 4,179,467</u>
\$ 271,124	\$ 12,562	\$ -	\$ -	\$ 545,949	\$ 401,265
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,398,719)</u>	<u>(3,239,997)</u>
<u>\$ 271,124</u>	<u>\$ 12,562</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$(3,852,770)</u>	<u>\$(2,838,732)</u>
\$ 32,151	\$ 34,267	\$ 3,840	\$ (6,642)	\$ 131,502	\$ 1,340,735
<u>17,511</u>	<u>108,626</u>	<u>2,822</u>	<u>56,162</u>	<u>6,595,580</u>	<u>5,254,845</u>
<u>\$ 49,662</u>	<u>\$ 142,893</u>	<u>\$ 6,662</u>	<u>\$ 49,520</u>	<u>\$ 6,727,082</u>	<u>\$ 6,595,580</u>

CITY OF CROWLEY, LOUISIANA
 SPECIAL REVENUE FUNDS
 SALES TAX FUNDS

COMBINING BALANCE SHEET
 August 31, 1999
 With Comparative Totals for August 31, 1998

ASSETS	Sales Tax Fund	One-Half Cent Sales Tax - Salary Fund	One-Half Cent Sales Tax - Street Improvement Fund	Totals	
				1999	1998
Cash and cash equivalents	\$ 47,032	\$ 25,843	\$ 80,682	\$ 153,557	\$ 31,727
Investments, at cost	2,037,118	1,120,336	175,185	3,332,639	3,483,092
Accrued interest receivable	4,722	2,171	-	6,893	7,081
Sales tax receivable	417,182	139,061	139,061	695,304	674,181
Due from other funds	<u>1,635,000</u>	<u>851</u>	<u>-</u>	<u>1,635,851</u>	<u>1,635,000</u>
Total assets	<u>\$4,141,054</u>	<u>\$1,288,262</u>	<u>\$ 394,928</u>	<u>\$5,824,244</u>	<u>\$5,831,081</u>
FUND BALANCES					
Reserved for streets and drainage	\$ 505,467	\$ -	\$ -	\$ 505,467	\$ 478,889
Unreserved - undesignated	<u>3,635,587</u>	<u>1,288,262</u>	<u>394,928</u>	<u>5,318,777</u>	<u>5,352,192</u>
Total fund balances	<u>\$4,141,054</u>	<u>\$1,288,262</u>	<u>\$ 394,928</u>	<u>\$5,824,244</u>	<u>\$5,831,081</u>

CITY OF CROWLEY, LOUISIANA
SPECIAL REVENUE FUNDS
SALES TAX FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
Year Ended August 31, 1999
With Comparative Totals for Year Ended August 31, 1998

	<u>Sales Tax Fund</u>	<u>One-Half Cent Sales Tax - Salary Fund</u>	<u>One-Half Cent Sales Tax - Street Improvement Fund</u>	<u>Totals</u>	
				<u>1999</u>	<u>1998</u>
Revenues:					
Taxes	\$ 2,564,006	\$ 856,033	\$ 856,033	\$ 4,276,072	\$ 4,423,459
Miscellaneous	<u>108,418</u>	<u>53,334</u>	<u>26,541</u>	<u>188,293</u>	<u>155,946</u>
Total revenues	\$ 2,672,424	\$ 909,367	\$ 882,574	\$ 4,464,365	\$ 4,579,405
Expenditures:					
Current:					
General government	<u>41,972</u>	<u>15,368</u>	<u>15,143</u>	<u>72,483</u>	<u>79,971</u>
Excess of revenues over expenditures	\$ 2,630,452	\$ 893,999	\$ 867,431	\$ 4,391,882	\$ 4,499,434
Other financing uses:					
Operating transfers out	<u>(2,507,943)</u>	<u>(743,756)</u>	<u>(1,147,020)</u>	<u>(4,398,719)</u>	<u>(3,234,497)</u>
Excess (deficiency) of revenues over expenditures and other financing uses	\$ 122,509	\$ 150,243	\$ (279,589)	\$ (6,837)	\$ 1,264,937
Fund balances, beginning	<u>4,018,545</u>	<u>1,138,019</u>	<u>674,517</u>	<u>5,831,081</u>	<u>4,566,144</u>
Fund balances, ending	<u>\$ 4,141,054</u>	<u>\$ 1,288,262</u>	<u>\$ 394,928</u>	<u>\$ 5,824,244</u>	<u>\$ 5,831,081</u>

CITY OF CROWLEY, LOUISIANA
SPECIAL REVENUE FUNDS
SALES TAX FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended August 31, 1999
With Comparative Actual Amounts for Year Ended August 31, 1998

	<u>1999</u>			<u>1998</u>
	<u>Budget</u>	<u>Actual</u>	Variance- Favorable (Unfavorable)	<u>Actual</u>
Revenues:				
Taxes:				
Sales tax	\$ 2,470,000	\$ 2,564,006	\$ 94,006	\$ 2,654,115
Miscellaneous:				
Interest on investments	<u>80,000</u>	<u>108,418</u>	<u>28,418</u>	<u>92,375</u>
Total revenues	<u>\$ 2,550,000</u>	<u>\$ 2,672,424</u>	<u>\$ 122,424</u>	<u>\$ 2,746,490</u>
Expenditures:				
Current:				
General government:				
Tax collection	\$ 37,050	\$ 34,132	\$ 2,918	\$ 45,523
Audit	7,430	7,840	(410)	4,872
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>90</u>
Total expenditures	<u>\$ 44,480</u>	<u>\$ 41,972</u>	<u>\$ 2,508</u>	<u>\$ 50,485</u>
Excess of revenues over expenditures	\$ 2,505,520	\$ 2,630,452	\$ 124,932	\$ 2,696,005
Other financing uses:				
Operating transfers out	<u>(2,487,943)</u>	<u>(2,507,943)</u>	<u>(20,000)</u>	<u>(2,165,465)</u>
Excess of revenues over expenditures and other financing uses	\$ 17,577	\$ 122,509	\$ 104,932	\$ 530,540
Fund balances, beginning	<u>3,337,627</u>	<u>4,018,545</u>	<u>680,918</u>	<u>3,488,005</u>
Fund balances, ending	<u>\$ 3,355,204</u>	<u>\$ 4,141,054</u>	<u>\$ 785,850</u>	<u>\$ 4,018,545</u>

CITY OF CROWLEY, LOUISIANA
SPECIAL REVENUE FUNDS
ONE-HALF CENT SALES TAX - SALARY FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended August 31, 1999

With Comparative Actual Amounts for Year Ended August 31, 1998

	<u>1999</u>			<u>1998</u>
	<u>Budget</u>	<u>Actual</u>	Variance- Favorable (Unfavorable)	<u>Actual</u>
Revenues:				
Taxes:				
Sales tax	\$ 823,333	\$ 856,033	\$ 32,700	\$ 884,672
Miscellaneous:				
Interest on investments	<u>37,000</u>	<u>53,334</u>	<u>16,334</u>	<u>44,766</u>
Total revenues	<u>\$ 860,333</u>	<u>\$ 909,367</u>	<u>\$ 49,034</u>	<u>\$ 929,438</u>
Expenditures:				
Current:				
General government:				
Tax collection	\$ 12,350	\$ 12,828	\$ (478)	\$ 13,724
Audit	2,410	2,540	(130)	1,554
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>60</u>
Total expenditures	<u>\$ 14,760</u>	<u>\$ 15,368</u>	<u>\$ (608)</u>	<u>\$ 15,338</u>
Excess of revenues over expenditures	\$ 845,573	\$ 893,999	\$ 48,426	\$ 914,100
Other financing uses:				
Operating transfers out	<u>(743,756)</u>	<u>(743,756)</u>	<u>-</u>	<u>(601,213)</u>
Excess of revenues over expenditures and other financing uses	\$ 101,817	\$ 150,243	\$ 48,426	\$ 312,887
Fund balances, beginning	<u>904,311</u>	<u>1,138,019</u>	<u>233,708</u>	<u>825,132</u>
Fund balances, ending	<u>\$1,006,128</u>	<u>\$1,288,262</u>	<u>\$ 282,134</u>	<u>\$1,138,019</u>

CITY OF CROWLEY, LOUISIANA
SPECIAL REVENUE FUNDS
ONE-HALF CENT SALES TAX - STREET IMPROVEMENT FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended August 31, 1999

With Comparative Actual Amounts for Year Ended August 31, 1998

	<u>1999</u>		<u>1998</u>	
	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>	<u>Actual</u>
Revenues:				
Taxes:				
Sales tax	\$ 823,333	\$ 856,033	\$ 32,700	\$ 884,672
Miscellaneous:				
Interest on investments	<u>12,000</u>	<u>26,541</u>	<u>14,541</u>	<u>18,805</u>
Total revenues	<u>\$ 835,333</u>	<u>\$ 882,574</u>	<u>\$ 47,241</u>	<u>\$ 903,477</u>
Expenditures:				
Current:				
General government:				
Tax collection	\$ 12,350	\$ 12,828	\$ (478)	\$ 13,724
Audit	2,160	2,270	(110)	394
Miscellaneous	<u>25</u>	<u>45</u>	<u>(20)</u>	<u>30</u>
Total expenditures	<u>\$ 14,535</u>	<u>\$ 15,143</u>	<u>\$ (608)</u>	<u>\$ 14,148</u>
Excess of revenues over expenditures	\$ 820,798	\$ 867,431	\$ 46,633	\$ 889,329
Other financing uses:				
Operating transfers out	<u>(1,148,350)</u>	<u>(1,147,020)</u>	<u>1,330</u>	<u>(467,819)</u>
Excess (deficiency) of revenues over expenditures and other financing uses	\$ (327,552)	\$ (279,589)	\$ 47,963	\$ 421,510
Fund balances, beginning	<u>342,369</u>	<u>674,517</u>	<u>332,148</u>	<u>253,007</u>
Fund balances, ending	<u>\$ 14,817</u>	<u>\$ 394,928</u>	<u>\$ 380,111</u>	<u>\$ 674,517</u>

CITY OF CROWLEY, LOUISIANA
SPECIAL REVENUE FUNDS
INDUSTRIAL INDUCEMENT FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended August 31, 1999

With Comparative Actual Amounts for Year Ended August 31, 1998

	<u>1999</u>			<u>1998</u>
	<u>Budget</u>	<u>Actual</u>	Variance- Favorable (Unfavorable)	<u>Actual</u>
Revenues:				
Miscellaneous:				
Interest on investments	\$ 20,000	\$ 22,571	\$ 2,571	\$ 20,538
Expenditures:				
Current:				
Economic development and assistance:				
Promotion	\$ 4,500	\$ -	\$ 4,500	\$ 1,392
Audit	150	200	(50)	190
Miscellaneous	<u>5,300</u>	<u>-</u>	<u>5,300</u>	<u>-</u>
Total expenditures	\$ 9,950	\$ 200	\$ 9,750	\$ 1,582
Excess of revenues over expenditures	\$ 10,050	\$ 22,371	\$ 12,321	\$ 18,956
Fund balances, beginning	<u>404,876</u>	<u>420,373</u>	<u>15,497</u>	<u>401,417</u>
Fund balances, ending	<u>\$414,926</u>	<u>\$442,744</u>	<u>\$ 27,818</u>	<u>\$420,373</u>

CITY OF CROWLEY, LOUISIANA
SPECIAL REVENUE FUNDS
CIVIC CENTER OPERATIONS FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended August 31, 1999

With Comparative Actual Amounts for Year Ended August 31, 1998

	<u>1999</u>			<u>1998</u>
	<u>Budget</u>	<u>Actual</u>	Variance- Favorable <u>(Unfavorable)</u>	<u>Actual</u>
Revenues:				
Charges for services:				
Rent income	\$ 9,700	\$ 10,880	\$ 1,180	\$ 8,055
Concession income	7,000	7,547	547	3,510
Other	<u>3,600</u>	<u>4,935</u>	<u>1,335</u>	<u>-</u>
Total charges for services	<u>\$ 20,300</u>	<u>\$ 23,362</u>	<u>\$ 3,062</u>	<u>\$ 11,565</u>
Miscellaneous:				
Donations	\$ 1,000	\$ 875	\$ (125)	\$ 7,059
Other	<u>1,300</u>	<u>2,174</u>	<u>874</u>	<u>1,842</u>
Total miscellaneous	<u>\$ 2,300</u>	<u>\$ 3,049</u>	<u>\$ 749</u>	<u>\$ 8,901</u>
Total revenues	<u>\$ 22,600</u>	<u>\$ 26,411</u>	<u>\$ 3,811</u>	<u>\$ 20,466</u>
Expenditures:				
Current:				
Culture and recreation:				
Salaries and wages	\$ 14,070	\$ 12,224	\$ 1,846	\$ 4,819
Repairs and maintenance	59,800	57,837	1,963	21,886
Utilities	7,600	10,032	(2,432)	7,975
Audit	380	410	(30)	390
Miscellaneous	<u>10,600</u>	<u>15,422</u>	<u>(4,822)</u>	<u>6,412</u>
Total culture and recreation	\$ 92,450	\$ 95,925	\$ (3,475)	\$ 41,482
Capital outlay	<u>30,000</u>	<u>30,262</u>	<u>(262)</u>	<u>-</u>
Total expenditures	<u>\$122,450</u>	<u>\$126,187</u>	<u>\$ (3,737)</u>	<u>\$ 41,482</u>
Deficiency of revenues over expenditures (totals forward)	<u>\$ (99,850)</u>	<u>\$ (99,776)</u>	<u>\$ 74</u>	<u>\$ (21,016)</u>

(Continued)

CITY OF CROWLEY, LOUISIANA
SPECIAL REVENUE FUNDS
CIVIC CENTER OPERATIONS FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended August 31, 1999
With Comparative Actual Amounts for Year Ended August 31, 1998

	<u>1999</u>		Variance- Favorable (Unfavorable)	<u>1998</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
Deficiency of revenues over expenditures (totals forwarded)	\$ (99,850)	\$ (99,776)	\$ 74	\$ (21,016)
Other financing sources: Operating transfers in	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>39,398</u>
Excess of revenues and other financing sources over expenditures	\$ 150	\$ 224	\$ 74	\$ 18,382
Fund balances, beginning	<u>11,239</u>	<u>12,818</u>	<u>1,579</u>	<u>(5,564)</u>
Fund balances, ending	<u>\$ 11,389</u>	<u>\$ 13,042</u>	<u>\$ 1,653</u>	<u>\$ 12,818</u>

CITY OF CROWLEY, LOUISIANA
SPECIAL REVENUE FUNDS
YOUTH RECREATION OPERATING FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended August 31, 1999

With Comparative Actual Amounts for Year Ended August 31, 1998

	<u>1999</u>			<u>1998</u>
	<u>Budget</u>	<u>Actual</u>	Variance- Favorable (Unfavorable)	<u>Actual</u>
Revenues:				
Taxes:				
Ad valorem tax	\$ 117,545	\$ 118,948	\$ 1,403	\$ 114,648
Intergovernmental:				
Rural development grant	\$ -	\$ 30,000	\$ 30,000	\$ -
Charges for services:				
Rentals	\$ 20,000	\$ 25,203	\$ 5,203	\$ 15,350
Sports fees	27,000	32,254	5,254	33,742
Tennis proceeds	-	-	-	67
Summer youth camp	<u>17,608</u>	<u>25,192</u>	<u>7,584</u>	<u>6,121</u>
Total charges for services	<u>\$ 64,608</u>	<u>\$ 82,649</u>	<u>\$ 18,041</u>	<u>\$ 55,280</u>
Miscellaneous:				
Interest on investments	\$ 6,500	\$ 6,964	\$ 464	\$ 6,764
Donations	1,000	3,848	2,848	9,350
Other	<u>500</u>	<u>784</u>	<u>284</u>	<u>3,961</u>
Total miscellaneous	<u>\$ 8,000</u>	<u>\$ 11,596</u>	<u>\$ 3,596</u>	<u>\$ 20,075</u>
Total revenues (forward)	<u>\$ 190,153</u>	<u>\$ 243,193</u>	<u>\$ 53,040</u>	<u>\$ 190,003</u>

(Continued)

CITY OF CROWLEY, LOUISIANA
SPECIAL REVENUE FUNDS
YOUTH RECREATION OPERATING FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended August 31, 1999

With Comparative Actual Amounts for Year Ended August 31, 1998

	<u>1999</u>		Variance- Favorable (Unfavorable)	<u>1998</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
Total revenues (forwarded)	\$ <u>190,153</u>	\$ <u>243,193</u>	\$ <u>53,040</u>	\$ <u>190,003</u>
Expenditures:				
Current:				
Culture and recreation:				
Salaries and wages	\$ 150,000	\$ 133,047	\$ 16,953	\$ 105,040
Payroll taxes and retirement	5,325	6,610	(1,285)	5,364
Group insurance	2,700	1,336	1,364	1,503
General insurance	5,750	13,022	(7,272)	14,277
Telephone	1,500	2,908	(1,408)	2,018
Utilities	27,000	23,921	3,079	24,924
Operational supplies	6,000	4,443	1,557	5,061
Swimming pool supplies	-	-	-	1,400
Sporting goods	12,000	11,468	532	5,962
Summer youth camp	10,000	23,533	(13,533)	-
Instructors and officials	10,000	9,491	509	8,937
Contract labor	11,500	16,160	(4,660)	18,379
Repairs and supplies	36,750	25,318	11,432	32,511
Audit	1,800	2,490	(690)	2,210
Miscellaneous	<u>13,940</u>	<u>14,668</u>	<u>(728)</u>	<u>14,585</u>
Total culture and recreation	\$ 294,265	\$ 288,415	\$ 5,850	\$ 242,171
Capital outlay	<u>65,165</u>	<u>64,913</u>	<u>252</u>	<u>34,627</u>
Total expenditures	\$ <u>359,430</u>	\$ <u>353,328</u>	\$ <u>6,102</u>	\$ <u>276,798</u>
Deficiency of revenues over expenditures (totals forward)	\$ <u>(169,277)</u>	\$ <u>(110,135)</u>	\$ <u>59,142</u>	\$ <u>(86,795)</u>

(Continued)

CITY OF CROWLEY, LOUISIANA
SPECIAL REVENUE FUNDS
YOUTH RECREATION OPERATING FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended August 31, 1999
With Comparative Actual Amounts for Year Ended August 31, 1998

	1999		Variance- Favorable (Unfavorable)	1998
	Budget	Actual		Actual
Deficiency of revenues over expenditures (totals forwarded)	\$ (169,277)	\$ (110,135)	\$ 59,142	\$ (86,795)
Other financing sources (uses):				
Operating transfers in	\$ 162,263	\$ 162,263	\$ -	\$ 92,310
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,500)</u>
Total other financing sources (uses)	\$ 162,263	\$ 162,263	\$ -	\$ 86,810
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ (7,014)	\$ 52,128	\$ 59,142	\$ 15
Fund balances, beginning	<u>109,402</u>	<u>146,187</u>	<u>36,785</u>	<u>146,172</u>
Fund balances, ending	<u>\$ 102,388</u>	<u>\$ 198,315</u>	<u>\$ 95,927</u>	<u>\$ 146,187</u>

CITY OF CROWLEY, LOUISIANA
SPECIAL REVENUE FUNDS
YOUTH RECREATION BUILDING MAINTENANCE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended August 31, 1999

With Comparative Actual Amounts for Year Ended August 31, 1998

	<u>1999</u>			<u>1998</u>
	<u>Budget</u>	<u>Actual</u>	Variance- Favorable (Unfavorable)	<u>Actual</u>
Revenues:				
Taxes:				
Ad valorem tax	\$ 39,182	\$ 39,648	\$ 466	\$ 38,215
Miscellaneous:				
Interest on investments	<u>1,800</u>	<u>3,451</u>	<u>1,651</u>	<u>2,014</u>
Total revenues	<u>\$ 40,982</u>	<u>\$ 43,099</u>	<u>\$ 2,117</u>	<u>\$ 40,229</u>
Expenditures:				
Current:				
Culture and recreation:				
Salaries and wages	\$ 25,250	\$ 30,255	\$ (5,005)	\$ 22,465
Payroll taxes and retirement	1,875	1,776	99	1,311
Building and equipment repairs	15,000	27,474	(12,474)	15,568
Building maintenance and supplies	7,000	12,081	(5,081)	6,986
Insurance	10,032	8,147	1,885	11,035
Audit	2,100	2,270	(170)	2,010
Miscellaneous	<u>1,295</u>	<u>744</u>	<u>551</u>	<u>1,303</u>
Total culture and recreation	\$ 62,552	\$ 82,747	\$ (20,195)	\$ 60,678
Capital outlay	<u>245,500</u>	<u>199,325</u>	<u>46,175</u>	<u>236,844</u>
Total expenditures	<u>\$ 308,052</u>	<u>\$ 282,072</u>	<u>\$ 25,980</u>	<u>\$ 297,522</u>
Deficiency of revenues over expenditures (subtotals forward)	<u>\$ (267,070)</u>	<u>\$ (238,973)</u>	<u>\$ 28,097</u>	<u>\$ (257,293)</u>

(Continued)

CITY OF CROWLEY, LOUISIANA
SPECIAL REVENUE FUNDS
YOUTH RECREATION BUILDING MAINTENANCE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended August 31, 1999

With Comparative Actual Amounts for Year Ended August 31, 1998

	<u>1999</u>		Variance- Favorable (Unfavorable)	<u>1998</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
Deficiency of revenues over expenditures (subtotals forwarded)	\$ (267,070)	\$ (238,973)	\$ 28,097	\$ (257,293)
Other financing sources: Operating transfers in	<u>271,124</u>	<u>271,124</u>	<u>-</u>	<u>258,338</u>
Excess of revenues and other financing sources over expenditures	\$ 4,054	\$ 32,151	\$ 28,097	\$ 1,045
Fund balances, beginning	<u>16,665</u>	<u>17,511</u>	<u>846</u>	<u>16,466</u>
Fund balances, ending	<u>\$ 20,719</u>	<u>\$ 49,662</u>	<u>\$ 28,943</u>	<u>\$ 17,511</u>

CITY OF CROWLEY, LOUISIANA
SPECIAL REVENUE FUNDS
CEMETERY FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended August 31, 1999

With Comparative Actual Amounts for Year Ended August 31, 1998

	<u>1999</u>			<u>1998</u>
	<u>Budget</u>	<u>Actual</u>	Variance- Favorable (Unfavorable)	<u>Actual</u>
Revenues:				
Taxes:				
Ad valorem tax	\$ 29,395	\$ 29,746	\$ 351	\$ 28,670
Miscellaneous:				
Interest on investments	<u>3,500</u>	<u>5,843</u>	<u>2,343</u>	<u>4,724</u>
Total revenues	<u>\$ 32,895</u>	<u>\$ 35,589</u>	<u>\$ 2,694</u>	<u>\$ 33,394</u>
Expenditures:				
Current:				
Welfare:				
Salaries and wages	\$ 22,250	\$ 7,797	\$ 14,453	\$ 7,681
Payroll taxes and retirement	1,625	279	1,346	157
Insurance	4,500	2,988	1,512	3,400
Repairs and supplies	6,400	2,312	4,088	3,441
Audit	150	220	(70)	190
Utilities	50	-	50	21
Miscellaneous	<u>1,470</u>	<u>288</u>	<u>1,182</u>	<u>8</u>
Total expenditures	<u>\$ 36,445</u>	<u>\$ 13,884</u>	<u>\$ 22,561</u>	<u>\$ 14,898</u>
Excess (deficiency) of revenues over expenditures	\$ (3,550)	\$ 21,705	\$ 25,255	\$ 18,496
Other financing sources: Operating transfers in	<u>12,562</u>	<u>12,562</u>	<u>-</u>	<u>11,219</u>
Excess of revenues and other financing sources over expenditures	\$ 9,012	\$ 34,267	\$ 25,255	\$ 29,715
Fund balances, beginning	<u>73,478</u>	<u>108,626</u>	<u>35,148</u>	<u>78,911</u>
Fund balances, ending	<u>\$ 82,490</u>	<u>\$142,893</u>	<u>\$ 60,403</u>	<u>\$108,626</u>

CITY OF CROWLEY, LOUISIANA
SPECIAL REVENUE FUNDS
CEMETERY DEVELOPMENT FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended August 31, 1999

With Comparative Actual Amounts for Year Ended August 31, 1998

	<u>1999</u>			<u>1998</u>
	<u>Budget</u>	<u>Actual</u>	Variance- Favorable (Unfavorable)	<u>Actual</u>
Revenues:				
Charges for services:				
Sale of plots	\$ 3,300	\$ 3,900	\$ 600	\$ 3,600
Administrative fees	-	-	-	-
Permits	<u>300</u>	<u>280</u>	<u>(20)</u>	<u>340</u>
Total revenues	<u>\$ 3,600</u>	<u>\$ 4,180</u>	<u>\$ 580</u>	<u>\$ 3,940</u>
Expenditures:				
Current:				
Welfare:				
Office expense	\$ -	\$ -	\$ -	\$ -
Repairs and maintenance	100	-	100	-
Audit	50	340	(290)	90
Engineering fees	-	-	-	-
Miscellaneous	<u>25</u>	<u>-</u>	<u>25</u>	<u>300</u>
Total expenditures	<u>\$ 175</u>	<u>\$ 340</u>	<u>\$ (165)</u>	<u>\$ 390</u>
Excess of revenues over expenditures	\$ 3,425	\$ 3,840	\$ 415	\$ 3,550
Fund balances, beginning	<u>3,145</u>	<u>2,822</u>	<u>(323)</u>	<u>(728)</u>
Fund balances, ending	<u>\$ 6,570</u>	<u>\$ 6,662</u>	<u>\$ 92</u>	<u>\$ 2,822</u>

CITY OF CROWLEY, LOUISIANA
SPECIAL REVENUE FUNDS
MOTOR VEHICLE FACILITY FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended August 31, 1999

With Comparative Actual Amounts for Year Ended August 31, 1998

	<u>1999</u>			<u>1998</u>
	<u>Budget</u>	<u>Actual</u>	Variance- Favorable <u>(Unfavorable)</u>	<u>Actual</u>
Revenues:				
Intergovernmental:				
Motor vehicle reimbursements	\$ 44,500	\$ 33,450	\$ (11,050)	\$ 44,004
Miscellaneous:				
Interest on investments	<u>2,000</u>	<u>2,093</u>	<u>93</u>	<u>2,218</u>
Total revenues	<u>\$ 46,500</u>	<u>\$ 35,543</u>	<u>\$ (10,957)</u>	<u>\$ 46,222</u>
Expenditures:				
Current:				
General government:				
Salaries and wages	\$ 6,370	\$ -	\$ 6,370	\$ 5,874
Payroll taxes and retirement	-	-	-	133
Insurance	500	292	208	685
Housing	24,000	24,000	-	24,000
Utilities	3,000	2,913	87	3,089
Repairs and supplies	6,000	5,910	90	4,375
Miscellaneous	<u>3,240</u>	<u>9,070</u>	<u>(5,830)</u>	<u>3,931</u>
Total expenditures	<u>\$ 43,110</u>	<u>\$ 42,185</u>	<u>\$ 925</u>	<u>\$ 42,087</u>
Excess (deficiency) of revenues over expenditures	\$ 3,390	\$ (6,642)	\$ (10,032)	\$ 4,135
Fund balances, beginning	<u>53,734</u>	<u>56,162</u>	<u>2,428</u>	<u>52,027</u>
Fund balances, ending	<u>\$ 57,124</u>	<u>\$ 49,520</u>	<u>\$ (7,604)</u>	<u>\$ 56,162</u>

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DEBT SERVICE FUNDS

To account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

1997 SALES TAX BOND FUND - to account for the accumulation of resources for, and the payment of, costs associated with the Sales Tax Street Improvement Bonds Series ST-1997A.

1997 GENERAL OBLIGATION BOND FUND - to account for the accumulation of resources for, and the payment of, costs associated with the General Obligation Street Improvement Bonds Series ST-1997B.

SPECIAL ASSESSMENT BONDS - 1985 BAYOU OAKS FUND - to account for the accumulation of resources for, and the payment of, costs associated with the 1995 Bayou Oaks Special Assessment Bonds.

CITY OF CROWLEY, LOUISIANA
ALL DEBT SERVICE FUNDS

COMBINING BALANCE SHEET
August 31, 1999
With Comparative Totals for August 31, 1998

	1997 Sales Tax Bond Fund	1997 General Obligation Bond Fund
ASSETS		
Cash and cash equivalents	\$ -	\$ -
Investments, at cost	543,644	-
Special assessments receivable	-	-
Due from other funds	<u>-</u>	<u>-</u>
Total assets	<u>\$543,644</u>	<u>\$ -</u>
LIABILITIES AND FUND BALANCES		
LIABILITIES		
Due to other funds	<u>\$ -</u>	<u>\$ -</u>
FUND BALANCES		
Reserved for debt retirement	\$543,644	\$ -
Unreserved - undesignated	<u>-</u>	<u>-</u>
Total fund balances	<u>\$543,644</u>	<u>\$ -</u>
Total liabilities and fund balances	<u>\$543,644</u>	<u>\$ -</u>

Special Assessment Bonds - 1985 Bayou Oaks Fund	Totals	
	1999	1998
\$ 276	\$ 276	\$ 297
-	543,644	517,815
268	268	803
<u>-</u>	<u>-</u>	<u>2,792</u>
<u>\$ 544</u>	<u>\$544,188</u>	<u>\$521,707</u>
\$ -	\$ -	\$ 6,850
\$ -	\$543,644	\$520,607
<u>544</u>	<u>544</u>	<u>(5,750)</u>
<u>\$ 544</u>	<u>\$544,188</u>	<u>\$514,857</u>
<u>\$ 544</u>	<u>\$544,188</u>	<u>\$521,707</u>

CITY OF CROWLEY, LOUISIANA
ALL DEBT SERVICE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended August 31, 1999
With Comparative Totals for Year Ended August 31, 1998

	1997 Sales Tax <u>Bond Fund</u>	1997 General Obligation <u>Bond Fund</u>
Revenues:		
Special assessments	\$ -	\$ -
Miscellaneous:		
Interest on investments	25,829	-
Interest on assessments	<u>-</u>	<u>-</u>
Total revenues	<u>\$ 25,829</u>	<u>\$ -</u>
Expenditures:		
Debt service:		
Principal retirement	\$ 205,000	\$ 170,000
Interest coupons paid	263,350	214,675
Fiscal charges	1,000	1,000
Audit	-	-
Miscellaneous	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 469,350</u>	<u>\$ 385,675</u>
Excess (deficiency) of revenues over expenditures	\$(443,521)	\$(385,675)
Other financing sources:		
Operating transfers in	<u>467,813</u>	<u>384,420</u>
Excess (deficiency) of revenues and other financing sources over expenditures	\$ 24,292	\$ (1,255)
Fund balances, beginning	<u>519,352</u>	<u>1,255</u>
Fund balances, ending	<u>\$ 543,644</u>	<u>\$ -</u>

Special Assessment Bonds - 1985 Bayou Oaks Fund	Totals	
	1999	1998
\$ 80	\$ 80	\$ -
-	25,829	28,210
<u>94</u>	<u>94</u>	<u>94</u>
\$ <u>174</u>	\$ <u>26,003</u>	\$ <u>28,304</u>
\$ -	\$ 375,000	\$ 350,000
-	478,025	499,733
-	2,000	2,266
130	130	70
<u>-</u>	<u>-</u>	<u>15</u>
\$ <u>130</u>	\$ <u>855,155</u>	\$ <u>852,084</u>
\$ 44	\$ (829,152)	\$ (823,780)
<u>6,250</u>	<u>858,483</u>	<u>854,791</u>
\$ 6,294	\$ 29,331	\$ 31,011
<u>(5,750)</u>	<u>514,857</u>	<u>483,846</u>
\$ <u>544</u>	\$ <u>544,188</u>	\$ <u>514,857</u>

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CAPITAL PROJECTS FUNDS

To account for the acquisition or construction of major capital facilities (other than those financed by proprietary and trust funds).

1997 STREET IMPROVEMENT FUND - to account for the collection and disbursement of funds for the construction and improvement of City streets.

LOUISIANA COMMUNITY DEVELOPMENT BLOCK GRANT (L.C.D.B.G.) FUND - to account for the collection and disbursement of grant funds for the extension of the City's sewer system.

CITY OF CROWLEY, LOUISIANA
ALL CAPITAL PROJECTS FUNDS

COMBINING BALANCE SHEET
August 31, 1999
With Comparative Totals for August 31, 1998

	1997 Street	L.C.D.B.G.	Totals	
	Improvement Fund	Fund	1999	1998
ASSETS				
Cash and cash equivalents	\$ 21,754	\$ 8,499	\$ 30,253	\$ 17,938
Investments, at cost	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,160,902</u>
Total assets	<u>\$ 21,754</u>	<u>\$ 8,499</u>	<u>\$ 30,253</u>	<u>\$4,178,840</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 15,564	\$ -	\$ 15,564	\$1,245,411
Due to other funds	<u>6,600</u>	<u>8,505</u>	<u>15,105</u>	<u>2,792</u>
Total liabilities	\$ 22,164	\$ 8,505	\$ 30,669	\$1,248,203
FUND BALANCES				
Unreserved - undesignated	<u>(410)</u>	<u>(6)</u>	<u>(416)</u>	<u>2,930,637</u>
Total liabilities and fund balances	<u>\$ 21,754</u>	<u>\$ 8,499</u>	<u>\$ 30,253</u>	<u>\$4,178,840</u>

CITY OF CROWLEY, LOUISIANA
ALL CAPITAL PROJECTS FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended August 31, 1999
With Comparative Totals for Year Ended August 31, 1998

	1997 Street Improvement <u>Fund</u>	L.C.D.B.G. <u>Fund</u>	<u>Totals</u>	
			<u>1999</u>	<u>1998</u>
Revenues:				
Intergovernmental:				
Louisiana Community Development Block Grant	\$ -	\$ 260,010	\$ 260,010	\$ -
Miscellaneous:				
Interest on investments	\$ 42,356	\$ -	\$ 42,356	\$ 369,905
Other	<u>1,135</u>	<u>-</u>	<u>1,135</u>	<u>1,691</u>
Total miscellaneous	<u>\$ 43,491</u>	<u>\$ -</u>	<u>\$ 43,491</u>	<u>\$ 371,596</u>
Total revenues	<u>\$ 43,491</u>	<u>\$ 260,010</u>	<u>\$ 303,501</u>	<u>\$ 371,596</u>
Expenditures:				
Current:				
Public works:				
Miscellaneous	\$ 236	\$ 6	\$ 242	\$ 105
Capital outlay	<u>3,653,509</u>	<u>409,705</u>	<u>4,063,214</u>	<u>5,524,332</u>
Total expenditures	<u>\$ 3,653,745</u>	<u>\$ 409,711</u>	<u>\$ 4,063,456</u>	<u>\$ 5,524,437</u>
Deficiency of revenues over expenditures	\$ (3,610,254)	\$ (149,701)	\$ (3,759,955)	\$ (5,152,841)
Other financing sources (uses):				
Operating transfers in	<u>679,207</u>	<u>149,695</u>	<u>828,902</u>	<u>-</u>
Deficiency of revenues and other financing sources over expenditures	\$ (2,931,047)	\$ (6)	\$ (2,931,053)	\$ (5,152,841)
Fund balances, beginning	<u>2,930,637</u>	<u>-</u>	<u>2,930,637</u>	<u>8,083,478</u>
Fund balances, ending	<u>\$ (410)</u>	<u>\$ (6)</u>	<u>\$ (416)</u>	<u>\$ 2,930,637</u>

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ENTERPRISE FUNDS

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

INDUSTRIAL PLANT FUND - to account for the cost of an industrial site acquired by the City with proceeds from an industrial revenue bond issue. Proceeds from the rental of the site are accumulated by the fund for payment of the industrial revenue bond principal and interest.

UTILITY FUND - to account for the provision of sewer 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 CROWLEY, LOUISIANA
ALL ENTERPRISE FUNDS

COMBINING BALANCE SHEET
August 31, 1999
With Comparative Totals for August 31, 1998

ASSETS	Industrial Plant Fund	Utility Fund	<u>Totals</u>	
			<u>1999</u>	<u>1998</u>
Cash and cash equivalents	\$ 64	\$ 32,672	\$ 32,736	\$ 65,246
Investments, at cost	-	2,606,230	2,606,230	1,968,803
Accrued interest receivable	-	4,680	4,680	7,304
Accounts receivable	-	70,049	70,049	77,356
Grants receivable	-	-	-	3,671
Due from other funds	-	8,505	8,505	-
Prepaid insurance	-	-	-	8,064
Fixed assets (net of accumulated depreciation of \$2,459,814 in 1999 and \$2,034,772 in 1998	<u>52,101</u>	<u>10,876,443</u>	<u>10,928,544</u>	<u>10,909,700</u>
Total assets	<u>\$ 52,165</u>	<u>\$13,598,579</u>	<u>\$13,650,744</u>	<u>\$13,040,144</u>
LIABILITIES				
Accounts payable	\$ -	\$ 180,253	\$ 180,253	\$ 18,296
Retainage payable	-	6,750	6,750	-
DEQ revolving loan payable	-	2,697,877	2,697,877	2,868,299
Due to other funds	-	1,470,583	1,470,583	1,470,025
Accrued interest payable	-	15,315	15,315	5,363
Deferred revenue	-	-	-	48
Total liabilities	<u>\$ -</u>	<u>\$ 4,370,778</u>	<u>\$ 4,370,778</u>	<u>\$ 4,362,031</u>
FUND EQUITY				
Retained earnings	\$ 52,165	\$ 1,375,061	\$ 1,427,226	\$ 825,373
Contributed capital	<u>-</u>	<u>7,852,740</u>	<u>7,852,740</u>	<u>7,852,740</u>
Total fund equity	<u>\$ 52,165</u>	<u>\$ 9,227,801</u>	<u>\$ 9,279,966</u>	<u>\$ 8,678,113</u>
Total liabilities and fund equity	<u>\$ 52,165</u>	<u>\$13,598,579</u>	<u>\$13,650,744</u>	<u>\$13,040,144</u>

CITY OF CROWLEY, LOUISIANA
ALL ENTERPRISE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN RETAINED EARNINGS
Year Ended August 31, 1999
With Comparative Totals for Year Ended August 31, 1998

	Industrial Plant <u>Fund</u>	Utility <u>Fund</u>	<u>Totals</u>	
			1999	1998
Operating revenues:				
Charges for services	\$ -	\$1,320,123	\$1,320,123	\$1,338,615
Miscellaneous	<u>72</u>	<u>-</u>	<u>72</u>	<u>24</u>
Total operating revenues	<u>\$ 72</u>	<u>\$1,320,123</u>	<u>\$1,320,195</u>	<u>\$1,338,639</u>
Operating expenses:				
Personal services -				
Salaries and wages	\$ -	\$ 204,257	\$ 204,257	\$ 167,769
Collection fees	-	36,179	36,179	36,237
Bad debts	-	9,392	9,392	7,584
Supplies and materials	-	39,988	39,988	51,537
Depreciation	3,702	421,340	425,042	420,826
Audit	-	18,240	18,240	16,360
Employee benefit -				
Payroll taxes	-	3,290	3,290	2,413
Group insurance	-	11,395	11,395	6,681
Retirement	-	9,776	9,776	9,129
Repairs and maintenance	-	92,445	92,445	72,123
Pretreatment	-	31,084	31,084	34,438
Uniforms	-	1,063	1,063	1,132
Office expense	-	7,157	7,157	1,685
Engineering	-	3,184	3,184	7,080
General insurance	-	42,923	42,923	37,589
Utilities	-	45,428	45,428	46,880
Inspections	-	-	-	80
User fee refund	-	12,091	12,091	6,245
Miscellaneous	<u>-</u>	<u>6,666</u>	<u>6,666</u>	<u>3,157</u>
Total operating expenses	<u>\$ 3,702</u>	<u>\$ 995,898</u>	<u>\$ 999,600</u>	<u>\$ 928,945</u>
Operating income: (loss) (subtotals forward)	<u>\$ (3,630)</u>	<u>\$ 324,225</u>	<u>\$ 320,595</u>	<u>\$ 409,694</u>

(Continued)

CITY OF CROWLEY, LOUISIANA
ALL ENTERPRISE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN RETAINED EARNINGS
Year Ended August 31, 1999
With Comparative Totals for Year Ended August 31, 1998

	Industrial Plant <u>Fund</u>	Utility <u>Fund</u>	<u>Totals</u>	
			1999	1998
Operating income (loss) (subtotals forwarded)	\$ (3,630)	\$ 324,225	\$ 320,595	\$ 409,694
Nonoperating revenues (expenses):				
Tax revenue	\$ -	\$ 138,784	\$ 138,784	\$ 133,767
Interest income	-	103,416	103,416	85,413
Other revenue	-	1,090	1,090	490
Administrative fee - DEQ	-	(16,066)	(16,066)	(15,730)
Interest expense - DEQ	-	(78,726)	(78,726)	(76,275)
Total nonoperating revenues (expenses)	\$ -	\$ 148,498	\$ 148,498	\$ 127,665
Net income (loss) before operating transfers	\$ (3,630)	\$ 472,723	\$ 469,093	\$ 537,359
Operating transfers:				
Operating transfers in	\$ -	\$ 282,455	\$ 282,455	\$ 271,041
Operating transfers out	-	(149,695)	(149,695)	-
Total operating transfers	\$ -	\$ 132,760	\$ 132,760	\$ 271,041
Net income (loss)	\$ (3,630)	\$ 605,483	\$ 601,853	\$ 808,400
Retained earnings, beginning	<u>55,795</u>	<u>769,578</u>	<u>825,373</u>	<u>16,973</u>
Retained earnings, ending	<u>\$ 52,165</u>	<u>\$1,375,061</u>	<u>\$1,427,226</u>	<u>\$ 825,373</u>

CITY OF CROWLEY, LOUISIANA
ALL ENTERPRISE FUNDS

COMBINING STATEMENT OF CASH FLOWS
Year Ended August 31, 1999
With Comparative Totals for Year Ended August 31, 1998

	Industrial Plant Fund	Utility Fund	<u>Totals</u>	
			<u>1999</u>	<u>1998</u>
CASH FLOWS FROM OPERATING ACTIVITIES:				
Operating income (loss)	\$ (3,630)	\$ 324,225	\$ 320,595	\$ 409,694
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation	3,702	421,340	425,042	420,826
Change in assets and liabilities:				
Decrease in accounts receivable	-	10,978	10,978	240,358
(Increase) decrease in accrued interest receivable	-	2,624	2,624	(5,841)
Decrease in prepaid insurance	-	8,064	8,064	-
Increase in due from other funds	-	(8,505)	(8,505)	-
Increase (decrease) in accounts payable	-	161,957	161,957	(284,894)
Increase (decrease) in due to other funds	-	558	558	(1,632)
Increase (decrease) in other liabilities	<u>(48)</u>	<u>16,702</u>	<u>16,654</u>	<u>(138,454)</u>
Net cash provided by operating activities	<u>\$ 24</u>	<u>\$ 937,943</u>	<u>\$ 937,967</u>	<u>\$ 640,057</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating transfers in	\$ -	\$ 282,455	\$ 282,455	\$ 271,041
Operating transfers out	-	(149,695)	(149,695)	-
Proceeds from taxes levied	-	138,784	138,784	133,767
Other	<u>-</u>	<u>1,090</u>	<u>1,090</u>	<u>490</u>
Net cash provided by noncapital financing activities	<u>\$ -</u>	<u>\$ 272,634</u>	<u>\$ 272,634</u>	<u>\$ 405,298</u>
Subtotals forward	<u>\$ 24</u>	<u>\$1,210,577</u>	<u>\$1,210,601</u>	<u>\$1,045,355</u>

(Continued)

CITY OF CROWLEY, LOUISIANA
ALL ENTERPRISE FUNDS

COMBINING STATEMENT OF CASH FLOWS
Year Ended August 31, 1999
With Comparative Totals for Year Ended August 31, 1998

	Industrial Plant Fund	Utility Fund	<u>Totals</u>	
			1999	1998
Subtotals forwarded	\$ 24	\$ 1,210,577	\$ 1,210,601	\$ 1,045,355
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition and construction of capital assets	\$ -	\$ (443,886)	\$ (443,886)	\$ (197,830)
Proceeds from DEQ revolving loan	-	9,578	9,578	81,558
Payment on DEQ revolving loan	-	(180,000)	(180,000)	(175,000)
Interest and administrative fee paid on DEQ revolving loan	-	(94,792)	(94,792)	(92,005)
Proceeds from EPA grant	-	-	-	38,371
Net cash used by capital and related financing activities	\$ -	\$ (709,100)	\$ (709,100)	\$ (344,906)
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest on investments	\$ -	\$ 103,416	\$ 103,416	\$ 85,413
Purchase of investment securities	-	(1,047,427)	(1,047,427)	(2,255,203)
Proceeds from sale and maturities of investment securities	-	410,000	410,000	1,529,201
Net cash used by investing activities	\$ -	\$ (534,011)	\$ (534,011)	\$ (640,589)
Net increase (decrease) in cash and cash equivalents	\$ 24	\$ (32,534)	\$ (32,510)	\$ 59,860
Cash and cash equivalents, beginning	40	65,206	65,246	5,386
Cash and cash equivalents, ending	\$ 64	\$ 32,672	\$ 32,736	\$ 65,246

INTERNAL SERVICE FUNDS

To account for the financing of goods and services provided by one department or agency to other departments or agencies of the governmental entity and/or to other governmental entities on a cost-reimbursement basis.

WORKER'S COMPENSATION FUND - to account for the accumulation of funds for the City's self-insurance against employees' work related claims.

GROUP INSURANCE FUND - to account for the accumulation of funds for the City's self-insurance against health care claims.

CITY OF CROWLEY, LOUISIANA
ALL INTERNAL SERVICE FUNDS

COMBINING BALANCE SHEET
August 31, 1999
With Comparative Totals for August 31, 1998

ASSETS	Worker's Compensation <u>Fund</u>	Group Insurance <u>Fund</u>	<u>Totals</u>	
			<u>1999</u>	<u>1998</u>
Cash and cash equivalents	\$ 29,321	\$ -	\$ 29,321	\$ 34,637
Investments, at cost	654,524	-	654,524	653,229
Accrued interest receivable	9,274	-	9,274	11,347
Accounts receivable	-	15,594	15,594	13,962
Due from other funds	<u>5,897</u>	<u>-</u>	<u>5,897</u>	<u>-</u>
Total assets	<u>\$ 699,016</u>	<u>\$ 15,594</u>	<u>\$ 714,610</u>	<u>\$ 713,175</u>
LIABILITIES AND FUND EQUITY				
LIABILITIES				
Cash overdraft	\$ -	\$ 3,051	\$ 3,051	\$ -
Accounts payable	-	-	-	3,575
Due to other funds	-	170,897	170,897	165,000
Claims in process	<u>1,379</u>	<u>30,939</u>	<u>32,318</u>	<u>90,983</u>
Total liabilities	\$ 1,379	\$ 204,887	\$ 206,266	\$ 259,558
FUND EQUITY				
Retained earnings (deficit)	<u>697,637</u>	<u>(189,293)</u>	<u>508,344</u>	<u>453,617</u>
Total liabilities and fund equity	<u>\$ 699,016</u>	<u>\$ 15,594</u>	<u>\$ 714,610</u>	<u>\$ 713,175</u>

CITY OF CROWLEY, LOUISIANA
ALL INTERNAL SERVICE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN RETAINED EARNINGS
Year Ended August 31, 1999
With Comparative Totals for Year Ended August 31, 1998

	Worker's Compensation <u>Fund</u>	Group Insurance <u>Fund</u>	<u>Totals</u>	
			1999	1998
Operating revenues:				
Charges for services	\$ 203,300	\$ 175,267	\$ 378,567	\$ 385,311
Miscellaneous:				
Interest on investments	32,490	-	32,490	35,400
Other	-	490	490	859
Total operating revenues	<u>\$ 235,790</u>	<u>\$ 175,757</u>	<u>\$ 411,547</u>	<u>\$ 421,570</u>
Cost of services rendered:				
Insurance premiums	\$ 83,995	\$ 125,282	\$ 209,277	\$ 196,377
Administrative fees	21,253	15,358	36,611	28,658
Claims	20,941	185,348	206,289	289,826
Loss time	93,142	-	93,142	10,404
Second injury assessment	10,129	-	10,129	-
Miscellaneous	<u>1,354</u>	<u>18</u>	<u>1,372</u>	<u>5,049</u>
Total cost of services rendered	<u>\$ 230,814</u>	<u>\$ 326,006</u>	<u>\$ 556,820</u>	<u>\$ 530,314</u>
Income (loss) before operating transfers	\$ 4,976	\$ (150,249)	\$ (145,273)	\$ (108,744)
Operating transfers:				
Operating transfers in	-	200,000	200,000	116,667
Net income	\$ 4,976	\$ 49,751	\$ 54,727	\$ 7,923
Retained earnings (deficit), beginning	<u>692,661</u>	<u>(239,044)</u>	<u>453,617</u>	<u>445,694</u>
Retained earnings (deficit), ending	<u>\$ 697,637</u>	<u>\$ (189,293)</u>	<u>\$ 508,344</u>	<u>\$ 453,617</u>

CITY OF CROWLEY, LOUISIANA
ALL INTERNAL SERVICE FUNDS

COMBINING STATEMENT OF CASH FLOWS
Year Ended August 31, 1999
With Comparative Totals for Year Ended August 31, 1998

	Worker's Compensation <u>Fund</u>	Group Insurance <u>Fund</u>	<u>Totals</u>	
			1999	1998
CASH FLOWS FROM OPERATING ACTIVITIES:				
Operating income (loss)	\$ 4,976	\$(150,249)	\$(145,273)	\$(108,744)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operations:				
(Increase) decrease in accounts receivable	5,896	(7,528)	(1,632)	(13,962)
(Increase) decrease in accrued interest receivable	2,073	-	2,073	(6,706)
(Increase) decrease in due from other funds	(5,897)	-	(5,897)	24,957
Increase (decrease) in accounts payable	(3,575)	-	(3,575)	3,575
Increase (decrease) in accrued expenses	1,379	(60,044)	(58,665)	(4,505)
Increase (decrease) in due to other funds	<u>-</u>	<u>5,897</u>	<u>5,897</u>	<u>(5,050)</u>
Net cash provided (used) by operating activities	<u>\$ 4,852</u>	<u>\$(211,924)</u>	<u>\$(207,072)</u>	<u>\$(110,435)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating transfers in	<u>\$ -</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 116,667</u>
CASH FLOWS FROM INVESTING ACTIVITIES:				
Purchase of investment securities	\$(101,295)	\$ -	\$(101,295)	\$(711,263)
Proceeds from sale and maturities of investment securities	<u>100,000</u>	<u>-</u>	<u>100,000</u>	<u>716,018</u>
Net cash provided (used) by investing activities	<u>\$ (1,295)</u>	<u>\$ -</u>	<u>\$ (1,295)</u>	<u>\$ 4,755</u>
Net increase (decrease) in cash and cash equivalents	\$ 3,557	\$ (11,924)	\$ (8,367)	\$ 10,987
Cash and cash equivalents, beginning	<u>25,764</u>	<u>8,873</u>	<u>34,637</u>	<u>23,650</u>
Cash and cash equivalents, ending	<u>\$ 29,321</u>	<u>\$(3,051)</u>	<u>\$ 26,270</u>	<u>\$ 34,637</u>

FIDUCIARY FUNDS

EXPENDABLE TRUST FUNDS:

To account for assets held by the government in a trustee capacity for others when both the principal and the income earned by the principal may be used for the purpose specified in the trust agreement.

POLICE PENSION FUND - to account for the accumulation of resources to be used for retirement annuity payments at appropriate amounts and times in the future.

COLLISION LOSS FUND - to accumulate funds for the City's self-insurance against collision losses.

AGENCY FUND:

To account for assets held by the government as an agent for other funds.

PAYROLL FUND - to account for the disbursement of salaries and expenditures incurred in conjunction with payrolls.

CITY OF CROWLEY, LOUISIANA
ALL FIDUCIARY FUNDS

COMBINING BALANCE SHEET
August 31, 1999
With Comparative Totals for August 31, 1998

	<u>Expendable Trust Funds</u>	
	Police Pension Fund	Collision Loss Fund
ASSETS		
Cash and cash equivalents	\$ 6,348	\$ 3,523
Investments, at cost	54,688	225,413
Accrued interest receivable	-	4,191
Due from other funds	-	-
Total assets	<u>\$ 61,036</u>	<u>\$233,127</u>
LIABILITIES AND FUND BALANCES		
LIABILITIES		
Accrued expenses	\$ -	\$ -
Due to other funds	-	-
Total liabilities	<u>\$ -</u>	<u>\$ -</u>
FUND BALANCES		
Reserved for police retirement	\$ 61,036	\$ -
Reserved for collision losses	-	<u>233,127</u>
Total fund balances	<u>\$ 61,036</u>	<u>\$233,127</u>
Total liabilities and fund balances	<u>\$ 61,036</u>	<u>\$233,127</u>

Agency Fund

<u>Payroll Fund</u>	<u>Totals</u>	
	<u>1999</u>	<u>1998</u>
\$ 70,109	\$ 79,980	\$ 86,139
-	280,101	247,748
-	4,191	4,078
<u>8,693</u>	<u>8,693</u>	<u>2,336</u>
<u>\$ 78,802</u>	<u>\$372,965</u>	<u>\$340,301</u>
\$ 78,042	\$ 78,042	\$ 66,112
<u>760</u>	<u>760</u>	<u>396</u>
<u>\$ 78,802</u>	<u>\$ 78,802</u>	<u>\$ 66,508</u>
\$ -	\$ 61,036	\$ 58,306
<u>-</u>	<u>233,127</u>	<u>215,487</u>
<u>\$ -</u>	<u>\$294,163</u>	<u>\$273,793</u>
<u>\$ 78,802</u>	<u>\$372,965</u>	<u>\$340,301</u>

CITY OF CROWLEY, LOUISIANA
FIDUCIARY FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - ALL EXPENDABLE TRUST FUNDS
Year Ended August 31, 1999
With Comparative Totals for Year Ended August 31, 1998

	Police Pension <u>Fund</u>	Collision Loss <u>Fund</u>	<u>Totals</u>	
			<u>1999</u>	<u>1998</u>
Revenues:				
Miscellaneous:				
Interest on investments	\$ 2,598	\$ 11,528	\$ 14,126	\$ 12,911
Expenditures:				
Public safety:				
Pension payments	\$ 98,773	\$ -	\$ 98,773	\$ 113,620
Claims	-	518	518	259
Audit	740	340	1,080	970
Miscellaneous	-	30	30	15
Total expenditures	<u>\$ 99,513</u>	<u>\$ 888</u>	<u>\$ 100,401</u>	<u>\$ 114,864</u>
Excess (deficiency) of revenues over expenditures	\$ (96,915)	\$ 10,640	\$ (86,275)	\$ (101,953)
Other financing sources:				
Operating transfers in	<u>99,645</u>	<u>7,000</u>	<u>106,645</u>	<u>126,199</u>
Excess of revenues and other financing sources over expenditures	\$ 2,730	\$ 17,640	\$ 20,370	\$ 24,246
Fund balances, beginning	<u>58,306</u>	<u>215,487</u>	<u>273,793</u>	<u>249,547</u>
Fund balances, ending	<u>\$ 61,036</u>	<u>\$ 233,127</u>	<u>\$ 294,163</u>	<u>\$ 273,793</u>

CITY OF CROWLEY, LOUISIANA
FIDUCIARY FUNDS

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUND

Year Ended August 31, 1999

	Balance, August 31, <u>1998</u>	<u>Additions</u>	<u>Reductions</u>	Balance, August 31, <u>1999</u>
ASSETS				
Cash and cash equivalents	\$ 64,172	\$3,000,243	\$(2,994,306)	\$ 70,109
Due from other funds	<u>2,336</u>	<u>2,962,168</u>	<u>(2,955,811)</u>	<u>8,693</u>
Total assets	<u>\$ 66,508</u>	<u>\$5,962,411</u>	<u>\$(5,950,117)</u>	<u>\$ 78,802</u>
LIABILITIES				
Accrued expenses	\$ 66,112	\$1,184,313	\$(1,172,383)	\$ 78,042
Due to other funds	<u>396</u>	<u>33,457</u>	<u>(33,093)</u>	<u>760</u>
Total liabilities	<u>\$ 66,508</u>	<u>\$1,217,770</u>	<u>\$(1,205,476)</u>	<u>\$ 78,802</u>

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GENERAL FIXED ASSETS ACCOUNT GROUP

To account for fixed assets other than those accounted for in proprietary or trust funds.

CITY OF CROWLEY, LOUISIANA
GENERAL FIXED ASSETS ACCOUNT GROUP

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS
Year Ended August 31, 1999

	Balance, August 31, <u>1998</u>	<u>Additions</u>	<u>Deductions</u>	Balance, August 31, <u>1999</u>
General fixed assets, at cost:				
Land	\$ 219,258	\$ 245,100	\$ -	\$ 464,358
Buildings and improvements	2,808,316	104,515	-	2,912,831
Improvements other than buildings	635,297	133,288	-	768,585
Equipment	<u>2,553,560</u>	<u>343,371</u>	<u>(40,786)</u>	<u>2,856,145</u>
Total general fixed assets	<u>\$6,216,431</u>	<u>\$ 826,274</u>	<u>\$ (40,786)</u>	<u>\$7,001,919</u>
Investment in general fixed assets:				
Donated assets	\$ 57,900	\$ 233,000	\$ -	\$ 290,900
Property acquired prior to 9-1-65*	195,390	-	-	195,390
Property acquired after 9-1-65 from:				
Federal/state grants	640,712	52,958	-	693,670
General fund revenues	1,624,318	311,790	(40,786)	1,895,322
Sales tax revenues	614,786	-	-	614,786
Federal revenue sharing fund	1,606,930	-	-	1,606,930
Special assessments	72,269	-	-	72,269
Other special revenues	<u>1,404,126</u>	<u>228,526</u>	<u>-</u>	<u>1,632,652</u>
Total investment in general fixed assets	<u>\$6,216,431</u>	<u>\$ 826,274</u>	<u>\$ (40,786)</u>	<u>\$7,001,919</u>

* Records reflecting source from which assets were acquired were not maintained prior to 9-1-65.

GENERAL LONG-TERM DEBT ACCOUNT GROUP

To account for general long-term debt and other liabilities that are not specific liabilities of proprietary or trust funds.

CITY OF CROWLEY, LOUISIANA
GENERAL LONG-TERM DEBT ACCOUNT GROUP

STATEMENT OF GENERAL LONG-TERM DEBT
August 31, 1999
With Comparative Totals for August 31, 1998

	<u>Police Pension Liability</u>	<u>Installment Purchase Contract (Fire Truck)</u>
AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE PAYMENT OF GENERAL LONG-TERM DEBT		
Amount available in Debt Service Funds for debt retirement	\$ -	\$ -
Amount to be provided from:		
Excess revenues of the City	877,896	95,961
Sales tax	-	-
Ad valorem tax	<u>-</u>	<u>-</u>
Total amount available and to be provided for the payment of general long-term det	<u>\$877,896</u>	<u>\$ 95,961</u>
GENERAL LONG-TERM DEBT PAYABLE		
Installment purchases payable	\$ -	\$ 95,961
MPERS liability	877,896	-
Bonds payable	<u>-</u>	<u>-</u>
Total general long-term debt payable	<u>\$877,896</u>	<u>\$ 95,961</u>

<u>1997 Sales Tax Bonds</u>	<u>1997 General Obligation Bonds</u>	<u>Totals</u>	
		<u>1999</u>	<u>1998</u>
\$ 543,644	\$ -	\$ 543,644	\$ 520,607
-	-	973,857	1,055,260
3,891,356	-	3,891,356	4,119,393
<u>-</u>	<u>3,710,000</u>	<u>3,710,000</u>	<u>3,880,000</u>
<u>\$4,435,000</u>	<u>\$3,710,000</u>	<u>\$ 9,118,857</u>	<u>\$9,575,260</u>
\$ -	\$ -	\$ 95,961	\$ 153,884
-	-	877,896	901,376
<u>4,435,000</u>	<u>3,710,000</u>	<u>8,145,000</u>	<u>8,520,000</u>
<u>\$4,435,000</u>	<u>\$3,710,000</u>	<u>\$ 9,118,857</u>	<u>\$9,575,260</u>

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OTHER SUPPLEMENTARY INFORMATION

CITY OF CROWLEY, LOUISIANA

COMBINED SCHEDULE OF CERTIFICATES OF
DEPOSIT AND INVESTMENTS - ALL FUNDS
August 31, 1999

	<u>Interest Rates</u>	<u>Maturity Dates</u>	<u>Book Value</u>
<u>General Fund</u>			
Certificate of deposit	5.00%	10-11-1999	\$ 248,359
Certificate of deposit	5.25%	08-04-2000	575,000
Certificate of deposit	5.25%	08-15-2000	1,000,000
Certificate of deposit	5.00%	10-11-1999	110,053
Certificate of deposit	5.15%	08-04-2000	200,371
U.S. Treasury Note	8.50%	02-15-2000	565,075
FHLMC Securities	6.89%	10-03-2005	298,553
GNMA Securities	7.00%	12-15-2022	13,039
GNMA Securities	7.50%	07-15-2023	97,784
GNMA Securities	7.50%	08-15-2023	14,618
GNMA Securities	7.00%	04-15-2024	15,556
GNMA Securities	7.50%	04-15-2045	40,019
FNMA Securities	7.00%	12-01-2028	130,237
LAMP	Varies	N/A	<u>1,537,777</u>
Total General Fund			<u>\$ 4,846,441</u>
<u>Special Revenue Funds</u>			
Sales Tax Funds:			
Certificate of deposit	5.25%	08-05-2000	\$ 505,467
Certificate of deposit	5.15%	08-05-2000	100,000
Certificate of deposit	5.25%	08-05-2000	482,363
Certificate of deposit	5.25%	08-04-2000	729,000
LAMP	Varies	N/A	<u>1,515,809</u>
Total Sales Tax Funds			<u>\$ 3,332,639</u>
Industrial Inducement Fund:			
Certificate of deposit	5.25%	08-05-2000	<u>\$ 416,594</u>
Youth Recreation Operating Fund:			
LAMP	Varies	N/A	<u>\$ 153,880</u>
Youth Recreation Building Maintenance Fund:			
LAMP	Varies	N/A	<u>\$ 115,509</u>
Cemetery Fund:			
Certificate of deposit	4.75%	09-15-1999	\$ 51,400
LAMP	Varies	N/A	<u>88,326</u>
Total Cemetery Fund			<u>\$ 139,726</u>

(Continued)

CITY OF CROWLEY, LOUISIANA

COMBINED SCHEDULE OF CERTIFICATES OF
DEPOSIT AND INVESTMENTS - ALL FUNDS
August 31, 1999

	<u>Interest Rates</u>	<u>Maturity Dates</u>	<u>Book Value</u>
<u>Special Revenue Funds</u> (Continued)			
Motor Vehicle Facility Fund:			
LAMP	Varies	N/A	\$ 41,846
Total Special Revenue Funds			<u>\$ 4,200,194</u>
<u>Debt Service Fund</u>			
1997 Sales Tax Bond Fund:			
LAMP	Varies	N/A	\$ 543,644
<u>Enterprise Fund</u>			
Utility Fund:			
Certificate of deposit	4.24%	11-27-1999	\$ 103,759
Certificate of deposit	4.50%	02-26-2000	150,000
Certificate of deposit	4.50%	02-15-2000	400,000
LAMP	Varies	N/A	<u>1,952,471</u>
Total Enterprise Fund			<u>\$ 2,606,230</u>
<u>Internal Service Fund</u>			
Worker's Compensation Fund:			
Certificate of deposit	5.25%	08-04-2000	\$ 149,000
Certificate of deposit	4.15%	10-15-1999	170,635
Certificate of deposit	4.15%	10-15-1999	166,139
LAMP	Varies	N/A	<u>168,750</u>
Total Internal Service Fund			<u>\$ 654,524</u>

(Continued)

CITY OF CROWLEY, LOUISIANA

COMBINED SCHEDULE OF CERTIFICATES OF
DEPOSIT AND INVESTMENTS - ALL FUNDS
August 31, 1999

	<u>Interest Rates</u>	<u>Maturity Dates</u>	<u>Book Value</u>
<u>Trust and Agency Funds</u>			
Police Pension Fund:			
LAMP	Varies	N/A	\$ <u>54,688</u>
Collision Loss Fund:			
Certificate of deposit	5.35%	10-15-1999	\$ 79,781
Certificate of deposit	5.25%	08-05-2000	120,000
Lamp	Varies	N/A	<u>25,632</u>
Total Collision Loss Fund			\$ <u>225,413</u>
Total Trust and Agency Funds			\$ <u>280,101</u>
Total all funds			<u>\$13,131,134</u>

CITY OF CROWLEY, LOUISIANA

SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS
Year Ended August 31, 1999

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>
U.S. Department of Agriculture:			
Pass-Through Program From:			
Governor's Office of Rural Development - Rural Development Grant	10.769	9899-ACD-0202	\$ 30,000
Pass-Through Program From:			
Louisiana Department of Education - Summer Food Service Program for Children	10.559	99SFSP	<u>11,830</u>
Total U.S. Department of Agriculture			<u>\$ 41,830</u>
Environmental Protection Agency:			
Pass-Through Program From:			
Louisiana Department of Environmental Quality - Capitalization Grants for State Revolving Funds	66.458	CS-221045-02	<u>\$ 2,697,877</u>
U.S. Department of Housing and Urban Development:			
Pass-Through Program From:			
Louisiana Office of Community Development - Community Development Block Grants/ Entitlement Grants	14.218	107-900325	<u>\$ 260,010</u>
U.S. Department of Justice:			
Local Law Enforcement Block Grants Program	16.592	-	\$ 28,213
Pass-Through Program From:			
Louisiana Commission on Law Enforcement and Administration of Criminal Justice - Byrne Formula Grant Program	16.592	E99-4-015	<u>13,359</u>
Total U.S. Department of Justice			<u>\$ 41,572</u>
Total expenditures of federal awards			<u>\$ 3,041,289</u>

The accompanying notes are an integral part of this schedule.

CITY OF CROWLEY, LOUISIANA

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended August 31, 1999

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the City of Crowley and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of general-purpose financial statements.

Note 2. Loans Outstanding

The City of Crowley had the following loan balance outstanding at August 31, 1999. This loan balance outstanding is also included in the federal expenditures presented in the schedule.

<u>Cluster/Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Outstanding</u>
Capitalization Grants for State Revolving Funds	66.458	\$2,697,877



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Troy J. Breaux, CPA*
Fayette T. Dupre', CPA*

Retired:

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Leon K. Poche', CPA 1984
James H. Breaux, CPA 1987
Erna R. Walton, CPA 1988
George A. Lewis, CPA* 1992
Geraldine J. Wimberly, CPA* 1995
Rodney L. Savoy, CPA* 1996
Larry G. Broussard, CPA* 1996
Lawrence A. Cramer, CPA* 1999
Michael P. Crochet, CPA* 1999

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

To the Mayor and Board of Aldermen
City of Crowley, Louisiana

We have audited the financial statements of the City of Crowley, Louisiana, as of and for the year ended August 31, 1999, and have issued our report thereon dated February 10, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

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

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City of Crowley's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgement, could adversely effect the City of Crowley's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying schedule of findings and questioned costs as item #1999-1

To the Mayor and Board of Aldermen
City of Crowley, Louisiana

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that the reportable condition described above is a material weakness.

This report is intended for the information of the Mayor and Board of Aldermen, management, federal awarding agencies, and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

BROUSSARD, POCHE, LEWIS & BREAU, L.L.P.

Crowley, Louisiana
February 10, 2000



BROUSSARD, POCHE, LEWIS & BREAUX, L.L.P.

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Fayette T. Dupre, CPA*

Retired:

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Leon K. Poche, CPA 1984
James H. Breaux, CPA 1987
Erma R. Walton, CPA 1988
George A. Lewis, CPA* 1992
Geraldine J. Wimberly, CPA* 1995
Rodney L. Savoy, CPA* 1996
Larry G. Broussard, CPA* 1996
Lawrence A. Cramer, CPA* 1999
Michael P. Crochet, CPA* 1999

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

To the Mayor and Board of Alderman
City of Crowley, Louisiana

Compliance

We have audited the compliance of the City of Crowley, Louisiana, with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended August 31, 1999. The City of Crowley's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the City of Crowley's management. Our responsibility is to express an opinion on the City of Crowley's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City of Crowley's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the City of Crowley's compliance with those requirements.

In our opinion, the City of Crowley, Louisiana, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended August 31, 1999.

To the Mayor and Board of Aldermen
City of Crowley, Louisiana

Internal Control Over Compliance

The management of the City of Crowley is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the City of Crowley's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information of the Mayor and Board of Aldermen, management, federal awarding agencies, and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

BROUSSARD, POCHE, LEWIS & BREAU, L.L.P.

Crowley, Louisiana
February 10, 2000

CITY OF CROWLEY, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended August 31, 1999

We have audited the financial statements of the City of Crowley, Louisiana, as of and for the year ended August 31, 1999, and have issued our report thereon February 10, 2000. We conducted our audit in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the provisions of OMB Circular A-133. Our audit of the financial statements as of August 31, 1999, resulted in an unqualified opinion.

Section I. Summary of Auditor's Reports

a. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weaknesses Yes No Reportable Conditions Yes No

Compliance

Compliance Material to Financial Statements Yes No

b. Federal Awards

Internal Control

Material Weaknesses Yes No Reportable Conditions Yes No

Type of Opinion on Compliance Unqualified Qualified
For Major Programs Disclaimer Adverse

Are their findings required to be reported in accordance with Circular A-133, Section .510 (a)? Yes No

c. Identification of Major Programs:

<u>CDEFA Number</u>	<u>Name of Federal Program</u>
66.458	Capitalization Grants for State Revolving Funds
14.218	Community Development Block Grants/Entitlement Grants

Dollar threshold used to distinguish between Type A and Type B Programs: \$ 300,000

Is the auditee a "low-risk" auditee, as defined by OMB Circular A-133?
 Yes No

(Continued)

CITY OF CROWLEY, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended August 31, 1999

Section II. Financial Statement Findings

#1999-1 - General Fixed Assets

Finding: While vouching additions to fixed assets it was noted that additions were not added to the property and equipment listing. Also, fixed asset deletions could not be identified.

Cause: The City does not require personnel to update the property and equipment listing periodically for additions and deletions.

Recommendation: All information relating to fixed asset purchases and disposals should be accounted for and the property and equipment listing updated accordingly.

Response: Management will require that appropriate personnel maintain accounting records for all fixed asset purchases and disposals and update the property and equipment listing periodically.

Section III. Federal Award Findings and Questioned Costs

No matters were noted relating to reportable conditions, material weaknesses, or instances of noncompliance, including questioned costs, related to federal awards for the year ended August 31, 1999.

CITY OF CROWLEY, LOUISIANA
SCHEDULE OF PRIOR YEAR FINDINGS
Year Ended August 31, 1999

Section I. Internal Control and Compliance Material to the Financial Statements

There were no matters reported relating to reportable conditions, material weaknesses, or instances of noncompliance relating to the financial statements for the year ended August 31, 1998.

Section II. Internal Control and Compliance Material to Federal Awards

There were no matters reported relating to reportable conditions, material weaknesses, or instances of noncompliance, including questioned costs, relating to federal awards for the year ended August 31, 1998.

Section III. Management Letter

There were no matters reported in a separate management letter for the year ended August 31, 1998.

CITY OF CROWLEY, LOUISIANA

MANAGEMENT'S CORRECTIVE ACTION PLAN
Year Ended August 31, 1999

Section I. Internal Control and Compliance Material to the Financial Statement

#1999-1 - General Fixed Assets

Management is in the process of updating the property and equipment listing and will account for all future fixed asset purchases and disposals accordingly.

Section II. Internal Control and Compliance Material to Federal Awards

There were no matters reported relating to reportable conditions, material weaknesses, or instances of noncompliance, including questioned costs, relating to federal awards for the year ended August 31, 1999.

Section III. Management Letter

There were no matters reported in a separate management letter for the year ended August 31, 1999.

Responsible Party:


Isabella de la Houssaye, Mayor