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CITY OF CROWLEY, LOUISIANA
FINANCIAL REPORT
AUGUST 31, 2023

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document. A copy of this report has been submitted to
the entity and other appropriate public officials. This
report is available for public inspection at the State
Budget Office of the Legislative Auditor and, where
appropriate, at the office of the parish clerk of court.

Released Date 3-10-24

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To the Mayor and 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, 2003, 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 auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards 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, 2003, and the results of its operations and the cash flows of its proprietary fund types for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated February 26, 2004, on our consideration of the City of Crowley's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

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

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements of the City of Crowley taken as a whole. The combining, individual fund, and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the City of Crowley. 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 presented, in all material respects, in relation to the general purpose financial statements taken as a whole.

Brussard, Poon, Lewis & Brown, L.L.P.

Crowley, Louisiana
February 25, 2024

GENERAL PURPOSE FINANCIAL STATEMENTS

(CONSOLIDATED STATEMENTS - CONTINUED)

CITY OF CROWLEY, LOUISIANA

COMBINED BALANCE SHEET -
ALL FUND TYPES AND ACCOUNT GROUPS
August 31, 2003

With Comparative Totals For August 31, 2002

	Governmental Fund Types		
	General Fund	Special Revenue Funds	Enterprise Service Fund
ASSETS AND OTHER DEBITS			
Cash and cash equivalents	\$ 787,283	\$ 2,778,807	\$ 433,843
Investments, at cost	2,187,714	4,047,188	-
Accounts receivable	21,054	848,848	-
Grants receivable	71,480	-	-
Accrued interest receivable	8,281	27,323	-
Due from other funds	24,460	47,658	-
Restricted assets:			
Cash and cash equivalents	-	-	-
Investments, at cost	-	-	-
Fixed assets, net of accumulated depreciation	-	-	-
Amount available in debt service fund for debt retirement	-	-	-
Amount to be provided for the payment of general long-term debt	-	-	-
Total assets and other debits	\$ 4,378,420	\$ 8,651,648	\$ 433,843

Expendable Fund Types	Fiduciary Fund Types	Account Groups		Totals	
		General	Special	(Memorandum Only)	
Expendable Funds	Trust and Agency Funds	Fixed Assets	Long-Term Debt	2002	2003
\$ 412,087	\$ 348,098	\$ 118,100	\$ -	\$ 5,088,377	\$ 5,512,084
858,159	188,965	188,965	-	8,382,881	10,879,759
74,702	4,794	-	-	352,785	879,814
184,883	-	-	-	378,832	181,883
4,814	189	2,843	-	48,518	88,384
25,134	-	-	-	151,094	182,657
488,258	-	-	-	480,758	688,712
432,982	-	-	-	431,528	618,897
11,870,478	-	-	11,882,801	24,824,175	27,242,583
-	-	-	-	612,082	629,728
-	-	-	-	7,848,089	8,418,389
<u>\$12,872,842</u>	<u>\$ 581,418</u>	<u>\$ 127,128</u>	<u>\$11,882,801</u>	<u>\$24,879,152</u>	<u>\$28,302,214</u>

(Continued)

CITY OF CHELSEY, LOUISIANA

COMBINED BALANCE SHEET -
ALL FUND TYPES AND ACCOUNT GROUPS
August 31, 2003

With Comparative Totals for August 31, 2002

	Governmental Fund Types		
	General Fund	Special Revenue Funds	Inter-Servicing Fund
LIABILITIES AND FUND EQUITY			
LIABILITIES			
Accounts payable	\$ 107,878	\$ 18,282	\$ -
Accrued expenses	-	-	-
Other current liabilities	51,127	18,259	-
Deferred revenues	11,858	4,850	-
Due to other funds	81,807	18,728	-
Due to other governmental entities	25,500	-	-
Leases payable - current portion	-	-	-
OBG revolving loans payable - current portion	-	-	-
Leases payable - long-term portion	-	-	-
OBG revolving loans payable - long-term portion	-	-	-
Notes payable	-	-	-
WFOB liability	-	-	-
Total liabilities	\$ 284,161	\$ 42,078	\$ -
FUND EQUITY			
Contributed capital	\$ -	\$ -	\$ -
Investment in general fixed assets	-	-	-
Retained earnings:			
Reserved for OBG loan requirements	-	-	-
Reserved for incomplete contracts	-	-	-
Unreserved	-	-	-
Fund balances:			
Reserved for collision losses	-	-	-
Reserved for OMB retirement	-	-	813,262
Reserved for incomplete contracts	1,119,488	26,720	-
Reserved for police retirement	49,227	-	-
Reserved for public improvements	248,038	-	-
Reserved for streets and drainage	-	881,843	-
Reserved for Workers' Compensation self insurance	418,442	-	-
Unreserved - undesignated	2,543,143	7,128,827	-
Total fund equity	\$ 4,816,508	\$ 7,947,790	\$ 813,262
Total liabilities and fund equity	\$ 4,270,828	\$ 8,092,868	\$ 813,262

See Notes to Financial Statements.

Proprietary Fund Types		Fiduciary Fund Types	Account Groups		Totals	
Enterprise Funds	Internal Service Funds	Trust and Agency Funds	General Funded Assets	General Long-Term Debt	2009	2008
\$ 158,847	\$ 88,488	\$ 2,803	\$ -	\$ -	\$ 348,288	\$ 388,184
-	-	89,814	-	-	89,814	42,347
218,714	-	-	-	-	271,148	385,883
-	-	-	-	-	18,194	-
10,884	-	28,891	-	-	133,098	382,017
-	-	-	-	-	28,508	189
28,793	-	-	-	-	28,793	24,481
328,880	-	-	-	-	328,880	606,608
89,947	-	-	-	-	89,947	68,704
4,424,927	-	-	-	-	4,424,927	3,774,538
-	-	-	-	7,712,888	7,712,888	8,248,808
-	-	-	-	744,383	744,381	787,128
<u>\$ 5,344,488</u>	<u>\$ 88,488</u>	<u>\$ 118,728</u>	<u>\$ -</u>	<u>\$ 8,479,153</u>	<u>\$14,279,695</u>	<u>\$19,929,148</u>
\$ 8,424,249	\$ -	\$ -	\$ -	\$ -	\$ 8,424,249	\$ 8,915,374
-	-	-	11,283,881	-	11,283,880	14,488,843
881,188	-	-	-	-	881,188	949,429
1,111,408	-	-	-	-	1,111,408	1,188,383
2,478,888	881,948	-	-	-	3,360,834	2,778,473
-	-	217,897	-	-	217,897	229,888
-	-	-	-	-	424,842	428,728
-	-	-	-	-	1,382,388	128,344
-	-	-	-	-	89,817	87,988
-	-	-	-	-	288,488	242,078
-	-	-	-	-	481,841	602,043
-	-	-	-	-	428,442	416,818
-	-	-	-	-	9,483,373	11,488,371
<u>\$10,298,743</u>	<u>\$ 881,948</u>	<u>\$ 237,897</u>	<u>\$11,283,881</u>	<u>\$ -</u>	<u>\$14,889,671</u>	<u>\$19,154,174</u>
<u>\$15,471,643</u>	<u>\$ 881,428</u>	<u>\$ 237,728</u>	<u>\$11,283,881</u>	<u>\$ 8,479,953</u>	<u>\$26,265,628</u>	<u>\$48,583,328</u>

CITY OF CHENLEY, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCES - ALL GOVERNMENTAL FUND TYPES AND DEFERRABLE TRUST FUND
 Year Ended August 31, 2000
 WITH Comparative Totals for Year Ended August 31, 2001

	Governmental	
	General Fund	Special Revenues Funds
REVENUES:		
Taxes	\$ 1,757,713	\$ 5,238,388
Charges for services	-	173,898
Intergovernmental	1,447,648	98,921
Licenses and permits	488,180	-
Investment income	381,813	148,668
Fines and forfeitures	88,817	-
Miscellaneous	828,848	18,348
Total revenues	\$ 4,450,828	\$ 5,708,548
Expenditures:		
Current:		
General government	\$ 888,883	\$ 124,728
Public safety	2,218,898	-
Public works	3,516,554	-
Health and welfare	-	24,488
Culture and recreation	-	794,388
Economic development and assistance	187,458	44,488
Capital outlay	1,818,328	313,873
Debt service:		
Principal retirement	253,588	-
Interest and fiscal charges	188,758	-
Total expenditures	\$ 8,145,879	\$ 1,363,884
Excess (Deficiency) of revenues over expenditures	\$ (4,428,251)	\$ 4,344,704
Other financing sources (uses):		
Operating transfers in	\$ 3,432,778	\$ 789,878
Operating transfers out	-	(4,385,898)
L.C.D.A. loan proceeds	-	-
Total other financing sources (uses)	\$ 3,432,778	\$ (3,596,020)
Excess (Deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ (1,043,381)	\$ 748,684
Fund balances, beginning	5,898,868	7,818,786
Residual equity transfers in (out)	-	-
Fund balances, ending	\$ 4,814,508	\$ 8,247,790

See Notes to Financial Statements.

Fund Type SOCC Service Fund	Fiduciary Fund Type Expenses Trust Fund	Totals (Memorandum Only)	
		1991	1992
\$ -	\$ -	\$ 4,095,995	\$ 4,710,519
-	-	172,388	274,578
-	-	3,899,370	818,827
-	-	488,280	982,858
12,787	4,248	388,838	451,704
-	-	48,827	89,527
-	-	628,885	877,248
<u>\$ 12,787</u>	<u>\$ 4,248</u>	<u>\$10,178,488</u>	<u>\$ 8,824,381</u>
\$ -	\$ -	\$ 982,377	\$ 824,313
-	58,153	3,148,821	2,488,884
-	-	3,028,888	2,324,817
-	-	38,888	19,410
-	-	798,888	785,888
-	-	382,344	277,459
-	-	3,388,888	2,843,388
575,888	-	628,188	483,788
388,788	-	397,328	321,388
<u>\$ 475,788</u>	<u>\$ 58,153</u>	<u>\$11,813,675</u>	<u>\$ 9,298,475</u>
\$ 1483,0421	\$ 043,8880	\$ 1858,3771	\$ 0884,0853
\$ 478,023	\$ 48,088	\$ 4,723,078	\$ 4,757,945
-	-	(8,888,000)	(8,248,448)
-	-	-	3,317,000
<u>\$ 478,023</u>	<u>\$ 48,088</u>	<u>\$ 181,8281</u>	<u>\$ 728,487</u>
\$ 12,883	\$ 01,8881	\$ 0807,8031	\$ 41,813
420,879	321,888	13,782,880	13,488,888
-	-	-	61,288
<u>\$ 423,882</u>	<u>\$ 217,887</u>	<u>\$13,828,388</u>	<u>\$13,782,880</u>

CITY OF CROWLEY, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCES - BUDGET (HAIF BASIS) AND ACTUAL -
 GENERAL AND SPECIAL REVENUE FUND TYPES
 Year Ended August 31, 2023

	GENERAL FUND		VARIANCE- Favorable (Unfavorable)
	Budget	Actual	
Revenues:			
Taxes	\$ 1,710,000	\$ 1,797,761	\$ 87,761
Charges for services	-	-	-
Intergovernmental	1,814,800	1,467,449	(347,351)
Licenses and permits	420,000	468,188	48,188
Investment income	200,000	100,000	(100,000)
Fines and forfeitures	40,000	48,007	8,007
Miscellaneous	444,870	608,548	163,678
Total revenues	\$ 4,450,840	\$ 4,490,933	\$ 40,093
Expenditures:			
CURRENT:			
General government	\$ 857,000	\$ 858,463	\$ (1,463)
Public safety	2,127,278	2,118,088	9,190
Public works	2,480,800	2,518,208	(37,408)
Health and welfare	-	-	-
Culture and recreation	-	-	-
Economic development and assistance	324,870	187,618	137,252
Capital outlay	1,134,500	1,813,320	(678,820)
Debt service	482,870	649,830	166,960
Total expenditures	\$ 7,377,318	\$ 7,145,517	\$ 231,801
Excess (deficiency) of revenues over expenditures	\$ 2,814,520	\$ 2,814,520	\$ -
Other financing sources (uses):			
Operating transfers in	\$ 3,413,778	\$ 3,413,778	\$ -
Operating transfers out	-	-	-
Total other financing sources (uses)	\$ 3,413,778	\$ 3,413,778	\$ -
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ (1,111,000)	\$ (1,000,000)	\$ 111,000
Fund balances, beginning	3,510,400	3,000,000	1,510,400
Fund balances, ending	\$ 2,287,348	\$ 4,018,000	\$ 1,730,652

See Notes to Financial Statements.

Special Revenue Funds		
Budget	Actual	Variance- Favorable (Unfavorable)
\$ 5,124,285	\$ 5,228,284	\$ 104,000
180,450	172,288	8,162
128,070	88,821	(39,249)
-	-	-
176,425	188,880	12,455
-	-	-
29,750	18,285	(11,465)
<u>\$ 5,438,530</u>	<u>\$ 5,768,568</u>	<u>\$ 330,038</u>
\$ 187,742	\$ 188,732	\$ 990
-	-	-
-	-	-
29,894	24,448	(5,446)
800,543	794,288	(6,255)
78,200	84,888	6,688
585,820	551,572	(34,248)
-	-	-
<u>\$ 1,682,199</u>	<u>\$ 1,564,844</u>	<u>\$ 117,355</u>
\$ 4,028,220	\$ 4,248,704	\$ 220,484
\$ 785,475	\$ 785,475	\$ -
(14,885,895)	(14,885,895)	-
<u>\$14,189,600</u>	<u>\$14,189,600</u>	<u>\$ -</u>
\$ 1168,480	\$ 127,884	\$ 1,040,596
8,878,428	7,828,794	(1,049,634)
<u>\$ 5,518,028</u>	<u>\$ 7,987,780</u>	<u>\$ 2,469,752</u>

CITY OF CROWLEY, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN RETAINED EARNINGS - ALL PROPRIETARY FUND TYPES
YEAR ENDED AUGUST 31, 2002
With Comparative Totals for Year Ended August 31, 2001

	Enterprise Funds	Internal Service Funds	Totals (Intercession Only)	
			2001	2002
Operating revenues:				
Charges for services	\$ 1,385,394	\$ 784,119	\$ 2,089,513	\$ 1,899,482
Intergovernmental	192,390	-	192,390	59,710
Miscellaneous	-	198	198	-
Total operating revenues	\$ 1,577,784	\$ 784,317	\$ 2,462,090	\$ 1,959,192
Operating expenses:				
Salaries and wages	\$ 122,290	\$ -	\$ 122,290	\$ 122,648
Employee benefits:				
Payroll taxes	3,428	-	3,428	3,442
Group insurance	47,315	376,498	423,813	384,888
Claims	-	192,888	192,888	192,479
Retirement	18,448	-	18,448	22,340
General insurance	28,987	-	28,987	28,822
Office expenses	3,252	-	3,252	929
Auto	11,828	1,862	13,690	14,748
Utilities	88,428	-	88,428	88,148
Depreciation	648,219	-	648,219	648,537
Collection fees	18,478	-	18,478	18,181
Administrative fees	-	8,288	8,288	7,382
Accord injury assessment	-	8,571	8,571	378
Supplies and materials	18,828	-	18,828	14,684
Repairs and maintenance	428,442	-	428,442	402,283
Printing	29,297	-	29,297	19,254
Professional fees	97,919	-	97,919	88,642
Uniforms	832	-	832	775
Travel fee refund	8,448	-	8,448	8,248
Miscellaneous	4,874	428	5,302	8,378
Total operating expenses	\$ 1,718,978	\$ 688,341	\$ 2,407,319	\$ 2,248,828
Income (loss) from operations	\$ (141,194)	\$ 95,976	\$ 8,402	\$ (289,636)
Non-operating revenues (expenses):				
Tax revenue	\$ 382,312	\$ -	\$ 382,312	\$ 588,782
Investment income	41,529	4,744	46,273	79,487
Other revenues	498	-	498	18,759
Administrative fee - DRG	128,897	-	128,897	128,824
Interest expense - DRG	(175,940)	-	(175,940)	(121,732)
Total non-operating revenues (expenses)	\$ 889	\$ 4,744	\$ 3,762	\$ 385,820
Income (loss) before operating transfers (overhead)	\$ (140,305)	\$ 100,720	\$ 14,164	\$ (253,816)

(Continued)

CITY OF CROWLEY, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN RETAINED EARNINGS - ALL PROPRIETARY FUND TYPES
Year Ended August 31, 2022
With Comparative Totals for Year Ended August 31, 2021

	Enterprise Funds	Discrete Service Funds	Totals <u>(Memorandum Only)</u>	
			2022	2021
Income (loss) before operating transfers (forwarded)	\$ 189,392	\$ 189,997	\$ 14,115	\$ (189,948)
Operating transfers:				
Operating transfers to	81,828	-	81,828	182,058
Net income (loss)	\$ 107,564	\$ 189,997	\$ 78,842	\$ (18,890)
Depreciation on fixed assets acquired by contributions	379,189	-	379,189	374,882
Increase in retained earnings	\$ 486,753	\$ 189,997	\$ 306,842	\$ (45,772)
Retained earnings, beginning	4,420,812	379,461	4,799,293	4,303,799
Retained earnings, ending	\$ 4,907,565	\$ 569,458	\$ 5,477,023	\$ 4,258,027
Contributed capital, beginning	\$ 5,925,379	\$ -	\$ 5,925,379	\$ 4,189,829
Depreciation transferred from retained earnings	(379,189)	-	(379,189)	(238,482)
Contributed capital, ending	\$ 5,546,190	\$ -	\$ 5,546,190	\$ 3,951,347
Fund equity, ending	\$10,453,755	\$ 569,458	\$11,023,213	\$10,209,374

See Notes to Financial Statements.

CITY OF ORCHLEY, LOUISIANA

COMBINED STATEMENT OF CASH FLOWS -
ALL PROPRIETARY FUND TYPES
YEAR ENDED AUGUST 31, 2000

With Comparative Totals for Year Ended August 31, 1999

	Enterprise Funds	Internal Service Funds	Totals (Memorandum Only)	
			2000	1999
CASH FLOWS FROM OPERATING ACTIVITIES:				
Income (loss) from operations	\$ 59,341	\$ 94,743	\$ 8,482	\$ (281,788)
Adjustments to reconcile income (loss) from operations to net cash provided (used) by operating activities:				
Depreciation	648,219	-	648,219	648,219
Changes in assets and liabilities:				
Increase in accounts receivable	-	4,794	4,794	14,421
(Increase) decrease in grants receivable	55,289	-	55,289	109,493
(Increase) decrease in accrued interest receivable	2,728	648	2,797	15,158
Increase in due from other funds	151,797	-	151,797	-
Increase (decrease) in accounts payable	141,884	28,796	152,388	120,897
Increase in other current liabilities	128,878	-	128,878	15,844
Increase in due to other funds	128,250	598,583	178,270	1,128,721
Net cash provided (used) by operating activities	\$ 872,422	\$ 72,486	\$ 648,152	\$ 12,088,142
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating transfers in	\$ 42,825	\$ -	\$ 42,825	\$ 182,088
Proceeds from taxes levied	148,312	-	142,312	158,782
Other revenue	625	-	625	25,978
Net cash provided by noncapital financing activities	\$ 224,812	\$ -	\$ 224,812	\$ 366,848
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition and construction of capital assets	\$ 12,482,382	\$ -	\$ 12,482,382	\$ 1829,250
Loan proceeds	1,288,287	-	1,288,287	249,879
Principal retirements	(246,477)	-	(246,477)	(218,874)
Interest and administrative fees paid	(282,877)	-	(282,877)	(269,288)
Net cash used by capital and related financing activities	\$ 1,237,315	\$ -	\$ 1,237,315	\$ 1,811,027
Subtotal (forward)	\$ 1,169,539	\$ 72,486	\$ 129,139	\$ 12,148,489
				(Over/Under)

CITY OF MONROE, LOUISIANA

COMBINED STATEMENT OF CASH FLOW -
ALL GOVERNMENT FUND TYPES
Year Ended August 31, 2002

With Comparative Totals for Year Ended August 31, 2001

	Enterprise Funds	Internal Service Funds	Totals (Memorandum Only)	
			2001	2002
Subtotals (forwarded)	\$ 1,144,481	\$ 32,488	\$ 1,176,969	\$ 1,144,481
CASH FLOW FROM INVESTING ACTIVITIES:				
Investment income	\$ 41,519	\$ 4,744	\$ 46,263	\$ 79,429
Purchases of investment securities	(1,524,384)	(109,212)	(1,633,596)	(1,549,404)
Proceeds from the sale and maturities of investment securities	1,251,872	182,452	1,434,324	1,872,882
Net cash provided by investing activities	\$ 28,957	\$ 87,984	\$ 116,941	\$ 1,402,907
Net increase (decrease) in cash and cash equivalents	\$ (121,409)	\$ 74,874	\$ (46,535)	\$ 1,829,404
Cash and cash equivalents, beginning	1,523,891	274,324	1,798,215	288,473
Cash and cash equivalents, ending	\$ 1,402,482	\$ 349,198	\$ 1,751,680	\$ 1,117,877

See Notes to Financial Statements.

CITY OF CROWLEY, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

Note 3. Summary of Significant Accounting Policies

The City of Crowley, Louisiana, (the City) was incorporated in 1890, under the provisions of the Louisiana 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 and works (police, highways and streets, fire), sanitation, culture and recreation, public improvements, planning and zoning, and general administrative services.

The accompanying 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 more significant accounting policies of the City are described below:

Financial reporting entity:

A financial reporting entity consists of (1) the primary government, (2) organizations for which the primary government is financially accountable, and (3) other organizations for which the primary government is not accountable, but for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. GASB Statement No. 14, The Financial Reporting Entity, establishes criteria for determining which entities should be considered a component unit, as such, part of the reporting entity for financial reporting purposes. The basic criteria are as follows:

1. A potential component unit must have separate corporate powers that distinguish it as being legally separate from the primary government. These include the right to issue its own debt, levy its own taxes and charges, appropriate property in its own name, sue and be sued in its own name without recourse to a state or local government, and the right to buy, sell, lease, and mortgage property in its own name.
2. The primary government must be financially accountable for a potential component unit. Financial accountability may exist as a result of the primary government appointing a governing body, their ability to impose their will on the potential component unit by significantly influencing the programs, projects, activities, or level of services performed or provided by the potential component unit; or the existence of a financial benefit or burden. In addition, financial accountability may also exist as a result of a potential component unit being financially dependent on the primary government.

In some instances, the potential component unit should be included in the reporting entity even when the criteria in No. 2 above are not met, if exclusion would render the reporting entity's financial statements incomplete or misleading.

CITY OF CROWLEY, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

Based on the foregoing criteria, the following governmental organizations are not considered part of the City and are thus excluded from the accompanying financial statements for the reasons noted:

The City of 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 or 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 financial management.

Basis of presentation - fund accounting:

The City uses funds and account groups to report on its financial position and the results of its operations. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the 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:

Governmental Funds

Governmental funds are used to account for all or most of the governmental entity's general activities, including the collection and disbursement of specific or legally restricted revenues, the acquisition or construction of general fund assets, and the servicing of general long-term debt. Governmental funds include:

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.

CITY OF CROWLEY, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

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.

Debt Service Fund:

The debt service fund is 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. 38, 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 (ARB) issued on or before November 30, 1989, be applied to proprietary activities unless they (FASB Statements and Interpretations, APB Opinions, and ARB) conflict with or contradict GASB pronouncements.

GASB Statement No. 38 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 (1) 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 (2) where the governing body has decided that the 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 nonprofit organizations.

Accrued liabilities include a provision for claims reported and paid after year-end applicable to the current fiscal year. The provision for reported claims is determined by reviewing the amount subsequently paid to each claimant.

CITY OF CHERRY, LOUISIANA
NOTES TO FINANCIAL STATEMENTS

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 Fund:

The expendable trust fund is used to account for assets of which both the principal and income earned by the principal may be spent.

Agency Fund:

The agency fund is purely 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 reporting devices used to account for certain assets and liabilities of the governmental funds not recorded directly in these 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 the measurement of the 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. Public Domain ("Infrastructure") 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, as these assets are immovable and of value only to the City. 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	10-40 Years
Equipment	10 Years

CITY OF CHOUIN, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

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

The City has elected to apply GASB's Codification, Section 968.126 that allows enterprise funds to close out depreciation expenses recognized on assets contributed by governments outside the financial reporting entity (i.e., grants, entitlements, or shared revenues) to contributed capital rather than retained earnings. In addition, contributions from other funds within the city are handled the same.

General Long-Term Debt Account Group:

Long-term debt and long-term liabilities reported 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, net in the governmental funds.

Because of their spending management focus, expenditures recognition for governmental fund types is limited to accrual amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term accounts 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 revenues (i.e., revenues and other financing sources) and expenses (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

CITY OF CROWLEY, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

accrual basis of accounting when the related fund liability is incurred, if measurable. Exceptions to this general rule include: (i) accumulated unpaid vacation, sick pay, and other employee accounts which are not accrued because they do not vest or accumulate, and (ii) principal and interest on general long-term debt which is recognized when due.

The proprietary funds are accounted for on a flow of economic resources measurement basis. With this measurement basis, 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. Proprietary 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 proprietary 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. BY NOVEMBER 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 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 5% at the individual fund level.

Encumbrances:

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

CITY OF CHENLEY, LOUISIANA
NOTES TO FINANCIAL STATEMENTS

Comparative Data:

Comparative totals for the prior year have been presented in the accompanying 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 combined statements:

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

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 these estimates.

Cash and investments:

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.

In accordance with GASB Statement No. 31, Accounting and Financial Reporting for Certain Investments and for Internal Investment Funds, investments meeting the criteria specified in the Statement are stated at fair value. Investments that do not meet the requirements are stated at cost. These investments include accounts invested in the Louisiana Asset Management Pool (LAMP).

Grants receivable:

Federal and State administered grants receivable consist of receivables for the reimbursement of expenditures under various programs and grants. All amounts are expected to be collected within the next year.

CITY OF CROWLEY, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

Short-term interfund receivables and payables:

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet.

Restricted assets:

Certain resources of the utility fund set aside for the repayment of DRQ loans outstanding, are classified as restricted assets on the balance sheet because their use is limited by applicable debt restrictions. The DRQ Sinking Fund Account is used to segregate resources accumulated for loan payments over the next twelve months. The DRQ Reserve Fund Account is used to report resources set aside to make up potential future deficiencies in the DRQ Sinking Fund Account. The DRQ Replacement Fund Account is used to report resources set aside to meet unexpected contingencies or to fund asset renewals and replacements.

Deferred revenues:

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

Long-term obligations:

Long-term obligations expected to be financed from governmental funds are reported in the General Long-Term Debt Account Group. Expenditures for principal and interest payments for long-term obligations are recognized in the governmental funds when due.

Fund equity:

Reservations of fund equity represent amounts that are not appropriated for expenditures or are legally restricted for specific uses. The purpose for each is indicated by the account title on the face of the balance sheet. Designated fund balances represent legislative plans for future use of financial resources. Dedicated capital is recorded in proprietary funds that have received capital grants or contributions from customers or other funds.

Interfund transactions:

Good-to-good transactions are accounted for as revenues, expenditures, or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund and as a reduction of expenditures/expenses in the fund that is reimbursed. Legally authorized transfers are treated as operating transfers and are included in the results of operations.

CITY OF CROWLEY, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

Compensated absences:

After one year of employment, each employee is entitled to one week paid vacation. After two years of employment, each employee is entitled to two weeks paid vacation. Vacation can not be accumulated and compensation in lieu of vacation is not paid. Therefore, no provision for compensated absences has been made in the general purpose financial statements.

Note 2. Cash and Investments

For reporting purposes, cash and cash equivalents include demand deposits, interest-bearing demand deposits, and time deposits. Under State law, 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.

At August 31, 2023, the carrying value of the City's cash deposits, including Demand Deposits and certificates of deposit, totaled \$14,545,518 and the bank balance totaled \$14,894,290. Of the bank balance, \$889,898 was covered by Federal Deposit Insurance Corporation (FDIC) coverage and \$1,894,898 was covered by collateral held by the custodial bank in the bank's name (Category 3).

There are three categories of credit risk that apply to the City's cash and investments:

1. Insured or registered or for which the securities are held by the government or the government's agent in the government's name.
2. Uninsured and unregistered for which the securities are held by the broker or dealer's trust department or the government's agent in the government's name.
3. Uninsured and unregistered for which the securities are held by the broker or dealer or the broker or dealer's trust department. This category also includes repurchase agreements with no underlying securities.

A summary of the City's investments at August 31, 2023, follows:

<u>Investments</u>	<u>Category</u> <u>1</u>	<u>Category</u> <u>2</u>	<u>Category</u> <u>3</u>	<u>Par</u> <u>Value</u>	<u>Market</u> <u>Value</u>
U.S. Government Agency Securities	\$1,147,408	\$ -	\$ -	\$1,147,408	\$1,114,215
Certificates of deposit	-	-	7,871,948	7,871,948	7,871,948
Totals	\$1,147,408	\$ -	\$7,871,948	\$9,019,356	\$9,019,356

CITY OF GROWLDT, LOUISIANA
NOTES TO FINANCIAL STATEMENTS

Note 1. Property Taxes

Property taxes attach as an assessable lien on property as January 1. Taxes are levied on September 1 and are 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 remain in current receivables.

The City levies taxes at 14.25 mills per dollar of assessed valuation of property. For the year ended August 31, 2003, the assessed valuation of property totaled \$48,490,180. 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
Wastewater Plant Maintenance	5.00 MILLS
Cemetery Maintenance	3.75 MILLS
Health Protection Tax	3.00 MILLS
Fire and Police	5.00 MILLS
Total Tax Mills	<u>16.25 MILLS</u>

Note 2. Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	Balance, August 31, 2002	Additions	Disposals	Balance, August 31, 2003
Land	\$ 404,045	\$ 7,500	\$ -	\$ 411,545
Buildings and Improvements	5,504,745	160,748	-	5,665,493
Improvements other than buildings	1,087,384	-	-	1,087,384
Equipment	1,524,311	404,318	-	1,928,629
Total general fixed assets	<u>\$12,540,485</u>	<u>\$ 572,566</u>	<u>\$ -</u>	<u>\$13,113,051</u>

Of the total assets in the General Fixed Assets Account Group, 3% is comprised of assets donated to the City. These assets are recorded at their fair market value on the date of donation. The remaining 97% of the assets are recorded at historical cost, including \$282,708 of assets acquired through capital leases.

Note 3. Restricted Assets - Utility Fund

A summary of restricted assets at August 31, 2003, follows:

OGD Drinking Fund Account	\$ 130,000
OGD Reserve Fund Account	375,000
OGD Replacement Fund Account	400,000
Total restricted assets	<u>\$ 905,000</u>

CITY OF CROWLEY, LOUISIANA

NOTE TO FINANCIAL STATEMENTS

Note 6. Proprietary Fund Type Property, Plant, and Equipment

A summary of proprietary fund type property, plant, and equipment at August 31, 2003, follows:

	Industrial Plant Fund	Utility Fund	Total
Land	\$ 28,000	\$ 815,100	\$ 843,100
Buildings and improvements	148,561	14,768,222	14,916,783
Construction in progress	-	2,807,204	2,807,204
Air conditioning system	13,167	-	13,167
Movable equipment	58,528	328,821	387,349
Total fixed assets	\$ 371,377	\$18,189,349	\$18,560,726
Less accumulated depreciation:			
	(112,842)	(4,382,620)	(4,495,462)
Net fixed assets	\$ 258,535	\$13,806,729	\$14,065,264

Depreciation expense for the fiscal years ended August 31, 2003 and 2002, totaled \$88,329 and \$98,927, respectively.

The City's Industrial plant was leased for a term of 25 years, expiring in 1998. The lessee had the option to renew the lease beyond 25 years for four consecutive renewal terms of 5 years each, provided the lessee employs not less than 50 persons. The lessee exercised options in 1998, 1999, and 1990. All taxes, utilities, and insurance are to be paid by the lessee. Minimum future rentals required under the renewal option are \$14 per year.

Note 7. Changes in Long-Term Obligations

The following is a summary of changes in long-term obligations for the year ended August 31, 2003:

	Beginning Balance	Debt Proceeds	Principal Retirements	Ending Balance
Bonds payable	\$ 8,248,908	\$ -	\$ 108,188	\$ 8,140,720
Due receivables				
Leases payable	3,978,518	2,158,387	1,000,000	5,136,905
SWPPP liability	787,128	-	(30,777)	756,351
Leases payable	87,108	-	(21,477)	65,631
Totals	\$13,103,652	\$ 2,158,387	\$ 1,160,365	\$14,101,674

CITY OF CROWLEY, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

Long-term obligations at August 31, 2023, consist of the following:

Bonds Payable:

Sales Tax Bonds:

\$4,850,000 Sales Tax Street Improvement Bonds, Series ST-1987A, due in annual installments of \$150,000 - \$470,000 through June 1, 2022; at an interest rate of 5.00% - 7.00%. The debt will be retired from proceeds of a special 1/2% sales and use tax. \$ 4,450,000

General Obligation Bonds:

\$4,840,000 General obligation Street Improvement Bonds, Series ST-1987B, due in annual installments of \$500,000 - \$100,000 through June 1, 2022; at an interest rate of 4.00% - 7.00%. The debt will be retired from proceeds of ad valorem taxes. 1,000,000

Revenue Bonds:

\$1,421,500 Revenue Bonds, Series 1988A, due in monthly installments of \$000 - \$8,000 through December 31, 1997; at a variable interest rate determined and reset weekly. The debt will be retired from excess annual revenues. 1,382,000

Total bonds payable \$ 7,712,000

Department of Environmental Quality Loans:

Revolving demand loans at an interest rate of 3.00% - 3.40% from the Department of Environmental Quality (DEQ). The debt will be retired from excess annual asset revenues. 4,325,207

Municipal Police Employees' Retirement System Liability:

The Municipal Police Employees' Retirement System (MPEERS) 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 MPEERS of the State of Louisiana. The MPEERS liability will be paid in quarterly installments of \$21,664 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. 364,354

Subtotal forward \$12,401,561

CITY OF CHENEY, IOWA
NOTES TO FINANCIAL STATEMENTS

Subtotal forwarded \$12,489,940

Bank Financial Corporation:

\$143,938 loans payable, dated July 1, 2000, due in monthly installments of \$1,813, including interest at 8.50%, through July 1, 2008. The debt will be retired from excess annual sewer revenues.

\$1,116

Total long-term obligations \$13,608,386

In addition to the outstanding debt shown, the City has been authorized to issue utility revenue bonds not to exceed \$4,500,000.

At August 31, 2003, annual requirements to maturity for principal and interest for all long-term obligations outstanding are as follows:

Years Ending August 31,	DEBT						TOTAL
	Bonds Payable	Revolving Loans Payable	WPAAs Issuance	WPAAs Debt	Lease Expense		
2004	\$ 884,728	\$ 402,488	\$ 88,878	\$ 18,282	\$ 28,228	\$ 1,422,604	
2005	884,815	402,488	88,878	18,282	28,228	1,422,691	
2006	885,718	402,488	88,878	18,487	-	1,422,591	
2007	886,815	402,488	88,878	18,488	-	1,422,669	
2008	887,788	402,488	88,878	18,432	-	1,422,586	
2009-2010	3,483,888	3,318,547	432,888	248,168	-	7,483,491	
2011-2018	-	1,348,881	372,888	282,782	-	2,048,551	
2019-2020	-	-	-	298,905	-	298,905	
2021-2028	-	-	-	618,428	-	618,428	
2029-2030	-	-	-	128,818	-	128,818	
Total	\$8,887,761	\$8,448,802	\$2,207,438	\$1,207,215	\$ 58,898	\$17,809,314	
Less:							
Increase	\$ 782,761	\$ 618,842	\$ 181,184	\$ 282,212	\$ 12,162	\$ 1,878,361	
Present value	\$8,105,000	\$7,829,960	\$ 206,254	\$ 925,003	\$ 46,736	\$15,931,358	

The various bond indentures contain significant limitations and restrictions on annual debt service requirements, maintenance and flow of funds through various restricted accounts, minimum amounts to be maintained in various sinking funds, and minimum revenue bond coverages. The City is substantially in compliance with all such significant limitations and restrictions at August 31, 2003.

NOTE 9. DEB Revolving Loan Fund

During the 1994 fiscal year, the Board of Aldermen approved a resolution to issue a maximum of \$12,000,000 of Sewer Revenue Bonds, to the Iowans Department of Environmental Quality (DEQ), to be issued in two or more series with the initial principal amount for the Series 1994 Bonds being \$4,000,000. The City entered into a lease and pledge agreement with DEQ that allows the city to make draws of the \$4,000,000 commitment as construction funds are expended for the construction and modification of wastewater treatment facilities.

CITY OF MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS

During the 1998 fiscal year, the board of Aldermen approved a resolution to issue an additional \$9,000,000 of Sewer Revenue Bonds to the Louisiana Department of Environmental Quality (DEQ) issued as a parity obligation amount to the Series 1998 Bonds of \$9,000,000. The City entered into a lease and pledge agreement with DEQ that allows the City to make draws of the \$9,000,000 commitment as construction funds are expended for the construction and modification of wastewater treatment facilities.

Note 9. Municipal Police Employees' Retirement System Liability

Effective January 1, 1994, the City entered into a merger agreement with the Municipal Police Employees' Retirement System (MPERS) 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 \$21,488 quarterly for 20 years from that date as its contribution into the retirement fund. The City is also 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 10 for additional information concerning the Municipal Police Employees' Retirement System.

Note 10. 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 police officers, firefighters, 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 non-sharing multiple-employer public employee retirement system (PERS) established and provided for by R.S. 11:1711 through 1861 of the Louisiana Revised Statutes (LAS). 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.

CITY OF CROWLEY, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

Employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 18 years of creditable service, or at any age with at least 15 years of creditable service are entitled to a retirement benefit payable monthly for life, equal to 1% 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, 7007 Office Park Boulevard, Baton Rouge, Louisiana 70809.

Funding policy:

Plan members are required to contribute 1.15% of their annual covered salary and the City is required to contribute an actuarially determined rate. The current rate is 7.80% 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 contributions to the System for the years ended August 31, 2011, 2010, and 2009, were \$14,161, \$99,425, and \$99,756, respectively, equal to the required contributions for each year.

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 (ERS)) established and provided for by W.S. 12:3211 through 1214 of the Louisiana Revised Statutes (RS). 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 officers employed by a municipality of the State of Louisiana and engaged in law enforcement, empowered to make arrests, 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 1% 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.

CITY OF MONROE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

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, 2802 United Plaza Boulevard, Suite 170, Baton Rouge, Louisiana 70809-7817.

Funding policy:

Plan members are required to contribute 4.0% of their annual covered salary and the City is required to contribute 3.0% as established by State statute. The City's contributions to the System for the years ended August 31, 2003, 2002, and 2001, were \$74,107, \$89,898, and \$18,613, respectively, equal to the required contributions for each year.

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. 118051 through 118058 of the Louisiana Revised Statutes (RS). 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 10 years of creditable service, or 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 1% 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 14 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 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 94880 Capital Station, Baton Rouge, Louisiana 70804-0888.

Funding policy:

Plan members are required to contribute 4.0% of their annual covered salary and the City is required to contribute at an actuarially determined rate. The current rate is 3.0% 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 contributions to the System for the years ended August 31, 2003, 2002, and 2001, were \$128,777, \$70,889, and \$88,888, respectively, equal to the required contributions for each year.

CITY OF CROWLEY, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

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 employees retirement system (PERS) established and provided for by R.S. 11:481 through 581 of the Louisiana Revised Statutes (RS). 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 50 with at least 10 years of creditable service, at or after age 55 with at least 10 years of creditable service, or at any age with at least 10 years of creditable service are entitled to a retirement benefit payable monthly for life, equal to 2% of their average compensation for every year of creditable service plus 20%. Average compensation is the employee's monthly earnings during the 30 successive months that produce the highest average. Employees who terminate with at least the amount of creditable 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 supplemental information. That report may be obtained by writing to Louisiana State Employees' Retirement System, Post Office Box 44111, Baton Rouge, Louisiana 70804-4111.

Funding policy:

Plan members are required to contribute 11.50% of their annual covered salary and the City is required to contribute 11.00% as established by State statute. The City's contributions to the system for the years ended August 31, 2007, 2008, and 2009, were \$1,818, 2-8-, and \$187, respectively, equal to the required contributions for each year.

Act 14 of the 1990 Louisiana legislature provided for a new retirement option designated as the Deferred Retirement Option Plan (DROP). When members waive DROP, their status changes from active member to retired even though they continue to work at their regular job and draw their regular salary for a period of up to three years. The City Judge has elected to participate in the Louisiana State Employees' Retirement System DROP program.

CITY OF MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS

NOTE 11. Allocation of Sales Tax Proceeds

The proceeds of the 17 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 outlay.

The proceeds of the 18 City sales and use tax which became effective on February 1, 1974, 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 19 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:

To be used for the purpose of City employee salary increases to be equally divided.

1. 1/3 to all employees not otherwise covered herein,
2. 1/3 to all fire personnel, and
3. 1/3 to all police personnel (increases to be paid across the board equally).

The proceeds of the 20 City sales and use tax which became effective on April 1, 1987, are accounted for in the One-Half Cent Sales Tax - Street Improvement Fund and are dedicated to 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 12. Litigation

The City is party to various legal proceedings that normally occur in governmental operations. Although the outcome of these lawsuits is not presently determinable, in the opinion of the City's attorneys, any judgments rendered in the favor of the plaintiff or payments resulting from compromise settlements, if any, will be within the limits of the various insurance coverage carried by the City or funded through its self-insurance program.

CITY OF ORLEANS, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

Note 13. Commitments

As of August 31, 2003, the City had accumulated expenditures for ongoing projects of all fund types as follows:

<u>Project</u>	<u>Contract Amount</u>	<u>Expended to Date</u>	<u>Remaining Commitment</u>
Miller Building Restoration	\$1,453,850	\$ 53,408	\$1,400,442
West Crowley sewer improvements	1,360,878	348,878	1,011,999
Food Building Restoration	82,878	48,938	33,940
Streets & Drainage Maintenance	194,400	115,350	79,050
Crowley Baseball Complex	52,400	37,513	14,887
Receiving Rice Festival Building	181,300	308,300	41,000
Totals	3,225,726	\$ 633,817	2,591,909

Note 14. Interfund Receivables and Payables

Interfund balances as August 31, 2003, consisted of the following individual fund receivables and payables:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 26,863	\$ 42,867
Special Revenue Funds:		
Sales Tax Funds	-	4,866
Civic Center Operations Fund	10,873	-
Youth Recreation Operating Fund	32,697	-
Youth Recreation Building Maintenance Fund	1,523	25,648
Cemetery Maintenance Fund	656	-
Motor Vehicle Facility Fund	597	-
Main Street Fund	543	-
Enterprise Fund:		
Utility Fund	55,814	10,464
Agency Fund:		
Payroll Fund	-	29,025
Total interfund balances	\$ 122,826	\$ 122,999

CITY OF CROWLEY, LOUISIANA
NOTES TO FINANCIAL STATEMENTS

Note 15. Interfund Transfers

Interfund transfers for the year ended August 31, 2022, were as follows:

<u>Fund</u>	Operating Transfers <u>In</u>	Operating Transfers <u>Out</u>
General Fund	\$ 1,213,718	\$ -
Special Revenue Funds:		
Sales Tax Funds	-	4,989,348
Industrial Incentives Fund	-	18,782
Civic Center Operations Fund	109,808	-
South Recreation Operating Fund	497,108	-
South Recreation Building Maintenance Fund	171,850	-
Main Street Fund	97,125	-
Debt Service Fund:		
2007 Sales Tax Bond Fund	476,825	-
Enterprise Fund:		
Utility Fund	81,820	-
Fiduciary Fund:		
Collision Bond Fund	48,882	-
Total operating transfers	<u>\$ 4,828,026</u>	<u>\$ 4,828,026</u>

Note 16. Changes in Agency Fund

A summary of changes in the Payroll Fund is as follows:

ASSETS	Balance, August 31, 2021	Additions	Deductions	Balance, August 31, 2022
Cash and bank equivalents	<u>\$ 71,000</u>	<u>\$ 4,568,038</u>	<u>\$18,489,020</u>	<u>\$ 447,018</u>
LIABILITIES				
Accrued expenses	\$ 48,180	\$ 2,851,632	\$12,907,869	\$ 28,000
Due to other funds	28,821	4,574,872	(4,479,422)	28,821
Total liabilities	<u>\$ 77,001</u>	<u>\$ 7,427,504</u>	<u>\$18,489,020</u>	<u>\$ 117,721</u>

Note 17. Risk Management

The City is exposed to various risks of loss related to acts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

CITY OF CROWLEY, LOUISIANA

NOTE TO FINANCIAL STATEMENTS

Effective May 1, 1998, 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 and employees' share of programs are paid into this fund and are available to pay claims and administrative costs. During the fiscal years ended August 31, 2000 and 2001, a total of \$218,888 and \$213,894, 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-internal interfund transactions.

All funds of the City participate in the program and make payments to the Group Insurance Fund based on estimates of the amounts needed to pay prior and current year claims and to establish a reserve for losses relating to catastrophes.

The City has adopted the provisions of GASB Statement No. 18, Accounting and Financial Reporting for Risk Financing and Related Insurance Issues. As required by that standard, a reconciliation of claims liabilities is shown below. All funds of the City participate in the program and make payments to the Group Insurance Fund based on premiums needed to pay prior and current year claims, administrative costs, and commercial insurance premiums. The claims liability balance of \$88,873 and \$13,778 reported in the group insurance fund at August 31, 2000 and 2001, respectively, is based on the requirements of GASB Statement No. 18, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

<u>Fiscal Year</u>	<u>Beginning Balance</u>	<u>Current Year Claims</u>	<u>Claims Paid</u>	<u>Ending Balance</u>
2000 - 2000	\$ 13,778	\$212,821	\$327,813	\$ 88,873
2001 - 2001	\$ 43,788	\$223,812	\$353,822	\$ 13,778

Effective February 1, 1998, 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 years ended August 31, 2000 and 2001, a total of \$89,557 and \$18,845, respectively, was paid in employee claims and loss time. Investments of \$48,818 have been reserved by the City to cover any excess claims in any future year.

All funds of the City participate in the program and make payments to the Worker's Compensation Fund based on estimates of the amounts needed to pay prior and current year claims and to establish a reserve for losses relating to catastrophes.

CITY OF CROWLEY, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

The City has adopted the provisions of GASB Statement No. 10, Accounting and Financial Reporting for Risk Financing and Related Insurance Issues. As required by that standard, a reconciliation of claims liabilities is shown below. All funds of the city participate in the program and make payments to the Worker's Compensation Fund based on premiums needed to pay prior and current year claims, administrative costs, and commercial insurance premiums. The claims liability balance of \$10,877 and \$8,878 reported in the Worker's Compensation Fund at August 31, 2001 and 2000, respectively, is based on the requirements of GASB Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

<u>Fiscal Year</u>	<u>Beginning Balance</u>	<u>Current Year Claims</u>	<u>Claims Paid</u>	<u>Ending Balance</u>
2002 - 2001	\$ 4,878	\$ 26,477	\$ 20,877	\$ 10,877
2001 - 2000	\$ 0	\$ 28,891	\$ 20,013	\$ 8,878

Note 18. Enterprise Funds - Segment Information

The city maintains two enterprise funds. The Industrial Plant Fund provides for the collection of rentals and the repayment of the industrial revenue bond principal and interest. The Utility Fund provides sewer services to the residents of the city of Crowley.

Key financial information as of and for the year ended August 31, 2001, for these funds is as follows:

	<u>Industrial Plant Fund</u>	<u>Utility Fund</u>	<u>Total</u>
Operating revenues	\$ -	\$ 1,437,704	\$ 1,437,704
Operating expenses, including depreciation	-	1,043,888	1,043,888
Depreciation	3,782	603,537	607,319
Operating loss	\$ (3,782)	\$ (646,685)	\$ (650,467)
Non-operating revenues	-	-	-
Capital, including tax revenue	-	(180,340)	(180,340)
Operating transfers in	-	40,828	40,828
In revenues	-	142,332	142,332
Net loss	\$ (3,782)	\$ (784,205)	\$ (787,987)
Fixed asset additions	\$ -	\$ 1,888,282	\$ 1,888,282
Net working capital	\$ -	\$ 506,582	\$ 506,582
Total assets	\$ 31,288	\$15,836,264	\$15,867,552
Long-term liabilities	\$ -	\$ 8,688,688	\$ 8,688,688
Total equity	\$ 31,288	\$ 6,947,576	\$ 6,978,864

CITY OF CHICAGO, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

Note 19. Compensation Paid to the Mayor and Board of Aldermen

The Detail of compensation paid to the Mayor and Individual Aldermen for the year ended August 31, 2003, is as follows:

Isabella de la Housaye, Mayor	\$ 47,880
James M. Hastil, Mayor Pro Tempore	4,400
Steven C. Freneman, Member at Large	4,400
J. Elliot Dorr, Alderman	2,000
Anthony Jude "Digger" Iatre, Alderman	2,000
Greg Jones, Alderman	2,000
Woodrow H. Harrison, Alderman	4,000
Vernon Martin, Alderman	4,000
Mary T. Helmerich, Alderwoman	4,000
Laurita D. Pate, Alderwoman	4,000
Ken Thomas, Alderman	4,000
Kathleen M. Valdebert, Alderwoman	4,000
Total compensation paid	<u>\$ 101,180</u>

Note 20. Leases

The City leases a building for use by the detectives. Future minimum lease payments under this lease as of August 31, 2003, are as follows:

Year Ending	
August 31,	
2004	\$ 2,000

Rental expenditures for the years ended August 31, 2003 and 2002, totaled \$8,280 and \$8,400, respectively.

The City leases space in facilities in its Enterprise Center. Future minimum lease receipts under these leases are as follows:

Years Ending	
August 31,	
2004	\$ 100,000
2005	48,451
2006	44,741
2007	41,781
2008	3,328
TOTAL	<u>\$ 238,301</u>

Rental income for the years ended August 31, 2003 and 2002, totaled \$124,243 and \$28,880, respectively.

CITY OF CROWLEY, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

Note 11. Federal and State Grants

The City participates in a number of federal and state grant programs that are fully or partially funded by grants received from other governmental entities. The grant programs are subject to audits by agents of the granting authority, the purpose of which is to ensure compliance with conditions precedent to the granting of funds. Any liability for reimbursement, which may arise as a result of these audits, is not believed to be material as any of the individual funds or the overall financial position of the City.

The City was awarded two grants from the Governor's Office of Rural Development for installing a sidewalk system throughout eight park locations and constructing a footpath in Bronze Park. These grant awards total \$15,400 and \$7,500, respectively. The City has not received any grant funds under either of these awards nor has it expended funds relative to these two projects as of August 31, 2003.

The City was awarded a grant from the Louisiana Department of Agriculture and Forestry for the 2003 Urban and Community Forestry Grant Project #03-01: "City of Crowley Municipal Student Internship" totaling \$10,000. The City has not received any grant funds under this award nor has it expended funds relative to this program as of August 31, 2003.

Subsequent to year-end the city was awarded a grant from the U.S. Department of Justice under the Fiscal Year 2003 Local Law Enforcement Block Grants Program totaling \$12,025. The City has not received any grant funds under this award nor has it expended funds relative to this program as of August 31, 2003.

Subsequent to year-end the City entered into an award contract/agreement with the Louisiana Department of Economic Development for the renovation and expansion of an existing manufacturing facility and the construction of new warehousing and shipping facilities. State funding under this award contract/agreement is not to exceed \$700,000. The City has not received any funding under this award contract/agreement nor has it expended funds relative to this program as of August 31, 2003.

Note 12. New Reporting Standard

In June 1999, the GASB issued Statement No. 34, Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments. This standard established new financial reporting requirements for state and local governments throughout the United States. When implemented, it will require new information and restructure much of the information that governments have presented in the past. Comparability with reports issued in all prior years will be affected. The City is required to implement this standard for the fiscal year ended August 31, 2004. The City has not yet determined the full impact that adoption of GASB Statement No. 34 will have on the financial statements.

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CITY OF CHENIERE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS

Note 13. Contributed Capital

The changes in contributed capital of the City's Utility Fund for the fiscal year are as follows:

Contributed capital, beginning	\$5,915,179
Current year depreciation on contributed assets	<u>1879,168</u>
Contributed capital, ending	<u>\$7,794,347</u>

Note 14. Subsequent Events

Subsequent to year-end, the City entered into contracts for construction as follows:

<u>Project</u>	<u>Contract Amount</u>
Ballhall Park Detention Complex	\$ 310,179
New Water Control Center and Control Panel Improvements at Main Sewage Pump Station	\$ 33,526
Sewerage Service to the Truck Stop on South Highway 13	\$ 94,816
Lowell Street Pump Station	\$ 19,820
SPMS System Replacement at the Central Fire Station	\$ 30,616
Central Fire Station Renovations	\$ 277,450
Recreational Facilities Sidewalk Improvement Project	\$ 99,880

CITY OF COVINGTON, LOUISIANA
NOTE TO FINANCIAL STATEMENTS

Note 26. Intergovernmental Revenues

Source	General Fund	City Center Operations Fund
Beer tax revenue	\$ 28,308	\$ -
Video poker tax revenue	87,812	-
Federal Emergency Management Agency - Public Assistance Grant	928,388	-
State of Louisiana, Military Department, Office of Homeland Security and Emergency Preparedness - Public Assistance Grant	187,348	-
Federal Emergency Management Agency - Assistance to Firefighters Grant Program	29,817	-
Louisiana Department of Health & Hospitals, Office of Public Health - West Side Youth Grant	21,478	-
28 Fire insurance proceeds	28,882	-
28 line of tax payments - Crowley Housing Authority	18,908	-
Louisiana Department of Justice, Division of Administrative Services, Louisiana Commission on Law Enforcement - Drug Abuse Assistance Educational Grant	18,212	-
U. S. Department of Justice, Office of Justice Programs, Bureau of Justice Assistance - Local Law Enforcement Youth Grants Program	22,882	-
State of Louisiana - Capital Policy: City Historic Building Rise Theater Restoration	124,728	18,878
Louisiana Department of Labor, Office of Workforce Development - WORKFORCE INVESTMENT ACT GRANT PROGRAM	24,471	-
Louisiana Department of Agriculture and Forestry, Office of Forestry - Louisiana Urban and Community Forestry Grant Program	5,288	-
Acadia Parish Police Jury Grant	-	-
State of Louisiana, Division of Administration, Office of Community Development, Community Development Block Grant Program	-	-
Louisiana Department of Culture, Recreation, and Tourism, Division of Historic Preservation - Main Street Program	-	-
Motor vehicle reimbursements	-	-
State of Louisiana, Governor's Office of Rural Development, Construction of Restroom/Changing Facilities Grant Revolving the South Coastal State Grant	-	-
Totals	<u>\$1,487,648</u>	<u>\$ 18,878</u>

South Recreation Operating Fund	Youth Recreation Building Maintenance Fund	Water Treatment Facility Fund	Waste Water Fund	Utility Fund	TOTAL
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,368
-	-	-	-	-	47,413
9,813	2,487	-	-	34,318	1,523,544
874	184	-	-	4,948	133,873
-	-	-	-	-	28,817
-	-	-	-	-	11,478
-	-	-	-	-	24,443
-	-	-	-	-	56,588
-	-	-	-	-	39,333
-	-	-	-	-	12,983
-	-	-	-	-	114,733
-	-	-	-	-	18,873
-	-	-	-	-	14,871
-	-	-	-	-	2,339
-	-	-	-	17,848	17,848
-	-	-	-	176,648	176,648
-	-	-	8,880	-	8,880
-	-	62,418	-	-	62,418
-	18,080	-	-	-	18,080
-	12,080	-	-	-	12,080
<u>\$ 9,717</u>	<u>\$ 18,481</u>	<u>\$ 62,418</u>	<u>\$ 8,880</u>	<u>\$ 312,122</u>	<u>\$1,523,733</u>

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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 MONROE, LOUISIANA
GENERAL FUNDCOMPARATIVE BALANCE SHEETS
August 31, 2003 and 2002

	2003	2002
ASSETS		
Cash and cash equivalents	\$ 747,153	\$ 595,165
Investments, at cost	1,287,734	4,418,459
Accounts receivable	53,188	21,338
Grants receivable	73,488	1,800
Accrued interest receivable	8,181	18,897
Due from other funds	23,482	251,461
Total assets	<u>\$ 4,378,426</u>	<u>\$ 5,284,921</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 187,979	\$ 20,377
Retainage payable	21,127	62,908
Deferred revenues	22,898	-
Due to other funds	62,897	542
Due to other governmental entities	28,500	780
Total liabilities	<u>\$ 283,401</u>	<u>\$ 84,807</u>
FUND BALANCE		
Reserved for incomplete contracts	\$ 1,128,458	-
Reserved for police retirement	88,217	67,788
Reserved for public improvement	159,829	242,376
Reserved for Members' Compensation self insurance	428,642	618,618
Unreserved - undesignated	2,183,240	4,373,812
Total fund balance	<u>\$ 4,808,386</u>	<u>\$ 5,284,604</u>
Total liabilities and fund balance	<u>\$ 4,378,426</u>	<u>\$ 5,284,409</u>

CITY OF CROWLEY, LOUISIANA
GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GRAND TOTAL) AND ACTUAL
YEAR ENDED AUGUST 31, 2003

With Comparative Actual Accounts for Year Ended August 31, 2002

	2003		Variance: Favorable (Unfavorable)	2002	
	Budget	Actual		Budget	Actual
Revenues:					
Taxes	\$ 1,729,890	\$ 1,787,713	\$ 58,823	\$ 1,664,656	\$ 1,677,898
Intergovernmental	1,434,895	1,467,448	32,553	1,477,898	1,477,898
Licenses and permits	429,860	469,168	39,308	442,898	442,898
Investment income	389,000	381,812	(7,188)	399,294	399,294
Fines and forfeitures	49,000	69,817	20,817	49,137	49,137
Miscellaneous	444,000	609,568	165,568	214,812	214,812
Total revenues	\$ 4,486,645	\$ 4,486,638	\$ (7)	\$ 3,768,614	\$ 3,768,614
Expenditures:					
Current:					
General government	\$ 887,200	\$ 858,663	\$ (28,537)	\$ 794,282	\$ 794,282
Public safety	2,127,278	2,218,288	91,010	2,568,958	2,568,958
Public works	1,481,995	1,318,208	(163,787)	1,314,817	1,314,817
Economic development and assistance	114,870	187,438	72,568	166,078	166,078
Capital outlay	1,194,590	1,813,328	618,738	1,348,845	1,348,845
Debt service	481,878	449,818	(32,060)	542,338	542,338
Total expenditures	\$ 3,179,811	\$ 3,248,678	\$ 68,867	\$ 4,638,794	\$ 4,638,794
Deficiency of revenues over expenditures	\$ 16,721,800	\$ 16,889,181	\$ 67,381	\$ (1,170,180)	\$ (1,170,180)
Other financing sources					
(used):					
Operating transfers in	\$ 3,411,770	\$ 3,411,770	\$ -	\$ 3,124,288	\$ 3,124,288
Operating transfers out	-	-	-	(688,958)	(688,958)
U.C.D.A. loan proceeds	-	-	-	1,817,688	1,817,688
Total other financing sources (used)	\$ 3,411,770	\$ 3,411,770	\$ -	\$ 3,253,018	\$ 3,253,018
Deficiency of revenues and other financing sources over expenditures and other financing uses	\$ 13,310,030	\$ 13,477,411	\$ 167,381	\$ (117,162)	\$ (117,162)
Fund balance, beginning	3,124,433	3,899,898	775,465	3,124,433	3,124,433
Residual equity transfers in	-	-	-	88,423	88,423
Fund balance, ending	\$ 3,287,348	\$ 4,816,509	\$ 1,529,161	\$ 3,299,898	\$ 3,299,898

CITY OF CROWLEY, LOUISIANA
GENERAL FUND

STATEMENT OF REVENUES, COMPARED TO BUDGET (MAJOR SALES)
Year Ended August 31, 2000
With Comparative Actual Revenues For Year Ended August 31, 1999

	1999		Variance- Favorable (Unfavorable)	2000
	Budget	Actual		Actual
REVENUES:				
Taxes:				
All values	\$ 999,858	\$ 1,048,124	\$ 48,266	\$ 923,983
Gas franchise	110,000	88,477	(21,523)	125,363
Electric franchise	375,000	375,398	398	361,488
Cable TV franchise	80,000	94,831	14,831	88,383
Telephone franchise	180,000	177,300	(2,700)	121,000
Water franchise	32,000	48,898	16,898	51,880
Interest and penalties on taxes	3,800	3,028	(772)	3,423
Total taxes	\$ 1,779,658	\$ 1,757,912	\$ (21,746)	\$ 1,684,488
Intergovernmental:				
State tax revenue	\$ 37,500	\$ 36,300	\$ (1,200)	\$ 28,148
Video poker tax revenue	17,780	87,813	70,033	18,167
F.R.S.A. grants	1,188,000	1,129,588	(58,412)	-
Statewide Video grant	-	81,479	81,479	-
28 wire insurance proceeds	30,000	38,882	8,882	35,704
28 wire off tax payments	10,000	30,000	20,000	-
D.A.R.E. grant	10,000	58,833	48,833	14,788
Local law enforcement block grant	22,000	22,883	883	23,977
State grants	91,158	149,481	58,323	23,208
Drug elimination program	-	-	-	4,829
Total intergovernmental	\$ 1,414,338	\$ 1,487,444	\$ 73,106	\$ 187,888
Licenses and permits:				
Business licenses	\$ 180,000	\$ 178,573	\$ (1,427)	\$ 178,448
Cash store licenses	11,000	11,123	123	7,998
Liquor licenses	27,000	28,888	1,888	23,761
Insurance licenses	178,000	214,818	36,818	194,883
Building permits	34,950	89,814	54,864	38,927
Other licenses and permits	8,400	8,787	387	8,308
Total licenses and permits	\$ 429,350	\$ 488,183	\$ 58,833	\$ 443,838
Fees:				
Court fines and fees	\$ 65,000	\$ 48,027	\$ (17,973)	\$ 87,127
Subtotal forward	\$ 3,683,896	\$ 3,743,387	\$ 59,491	\$ 3,148,488

(Foot Inward)

CITY OF CROWLEY, LOUISIANA
GENERAL FUND

STATEMENT OF REVENUES, COMPARED TO BUDGET (GRAP BASIS)
Year Ended August 31, 2000
With Comparative Actual Accounts For Year Ended August 31, 2003

	2000		Variance- Favorable (Unfavorable)	2003
	Budget	Actual		Actual
Substate (Reversed)	\$ 2,812,200	\$ 2,781,207	\$ 30,993	\$ 2,244,400
Investment Income:				
Interest income	\$ 280,000	\$ 284,177	\$ 4,177	\$ 213,478
Net decrease in the fair value of investments	-	(10,260)	(10,260)	(4,280)
Total investment income	\$ 280,000	\$ 273,917	\$ 6,040	\$ 209,198
Miscellaneous:				
Royalty revenue	\$ -	\$ 4,400	\$ 4,400	\$ 28,800
Rental of property	150,400	138,300	(12,100)	20,500
Fair-Park fund-raiser	20,000	20,200	2,200	11,800
Gain on sale of fixed assets	-	-	-	1,400
March 2000 fund-raiser	10,000	10,000	0,000	11,900
Unemployment insurance refund	-	-	-	88,422
Insurance proceeds	275,000	260,000	(15,000)	-
Other	98,270	87,430	(10,840)	62,280
Total miscellaneous	\$ 644,670	\$ 608,240	\$ 36,430	\$ 226,200
Total revenues	\$ 4,036,870	\$ 4,030,228	\$ 6,642	\$ 2,788,428

CITY OF CHICKLEY, LOUISIANA
GENERAL FUND

STATEMENT OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS)
Year Ended August 31, 2003
With Comparative Actual Amounts for Year Ended August 31, 2002

CATEGORIES	2003		Variance- Favorable (Unfavorable)	2002
	Budget	Actual		Actual
CITY:				
General government:				
General and administrative:				
Salaries and wages	\$ 383,488	\$ 373,488	\$ 9,999	\$ 398,422
Retirement	25,500	29,841	(4,341)	18,208
Payroll taxes	7,376	6,448	928	6,474
Group insurance	68,500	74,381	(5,881)	63,844
General insurance	27,280	23,888	3,392	21,888
Office expenses	18,880	18,880	0	18,880
Audit	20,880	17,428	3,452	23,575
Telephones and utilities	18,380	15,177	3,203	13,888
Professional services	15,880	25,888	(10,008)	18,888
City planning commission appropriation	3,880	3,888	-	3,880
Computer expenses	18,880	20,496	(1,616)	24,220
Conventions and exhibits	15,880	18,888	(3,008)	18,881
Dues	8,880	3,147	5,733	3,870
Election expenses	18,380	5,887	12,493	8,222
Postage	18,880	5,381	13,499	11,888
Publication expenses	18,880	18,884	0	20,874
Tax roll expenses	8,880	8,884	0	8,780
ISO-9002 Certification	3,880	7,158	(3,278)	3,214
Uniforms	8,880	8,228	6,652	6,880
Miscellaneous	18,880	21,228	(2,348)	7,228
Total general and administrative	\$ 703,808	\$ 782,338	\$ 78,530	\$ 848,781
Courts:				
Salaries and wages	\$ 82,888	\$ 81,827	\$ 1,061	\$ 87,828
Retirement	12,788	15,888	(3,100)	8,888
Payroll taxes	3,188	888	2,300	888
Group insurance	12,874	18,844	(5,970)	12,385
General insurance	8,388	8,787	(400)	7,888
Office expenses	288	87	201	88
Telephones	3,188	3,344	(156)	3,848
City Court appropriation	18,880	18,880	-	18,880
Witness fees	8,880	3,880	5,000	8,880
Miscellaneous	488	-	488	474
Total courts	\$ 183,176	\$ 188,488	\$ (5,312)	\$ 148,488
Total general government (forward)	\$ 887,000	\$ 970,826	\$ (83,826)	\$ 997,269

(Continued)

CITY OF CROWLEY, LOUISIANA
GENERAL FUND

STATEMENT OF EXPENDITURES, COMPARED TO BUDGET ONAN BASIS
Year Ended August 31, 2003
With Comparative Actual Amounts for Year Ended August 31, 2002

	2002		Variance- Favorable (Unfavorable)	2002
	Budget	Actual		Actual
Total general government (forwarded)	\$ 887,300	\$ 888,843	\$ (1,543)	\$ 794,393
Public safety:				
Fire department:				
Salaries and wages (regular)	\$ 792,000	\$ 799,229	\$ 7,229	\$ 877,734
Salaries and wages (overtime)	57,325	355,454	298,129	94,948
Retirement	138,000	120,818	(17,182)	73,828
Payroll taxes	32,300	51,788	19,488	9,839
Group insurance	108,000	129,500	21,500	115,418
General insurance	97,000	181,388	84,388	38,804
Telephone	8,000	31,841	23,841	8,443
Utilities	18,000	35,896	17,896	11,899
Gas and oil	3,000	8,441	5,441	2,710
Repairs and supplies	92,100	88,287	(3,813)	27,853
Appropriation to Crowley Firemen's Association	13,000	13,000	-	13,000
Skill attendance	8,000	8,000	-	1,803
Conventions and schools	8,000	9,831	1,831	4,972
Uniforms	9,000	15,363	6,363	8,383
Interactive library	14,000	14,400	400	-
Miscellaneous	5,100	8,421	3,321	1,480
Total fire department (forwarded)	\$ 1,274,318	\$ 1,277,384	\$ 3,066	\$ 1,088,883
Police department:				
Salaries and wages (regular)	\$ 801,000	\$ 798,783	\$ (2,217)	\$ 744,487
Salaries and wages (overtime)	86,300	88,043	1,743	68,931
Retirement	80,000	87,503	7,503	83,424
Payroll taxes	28,000	14,828	(13,172)	13,148
Group insurance	100,200	100,518	318	113,254
Fees and payment	88,575	88,574	(1)	43,288
General insurance	141,800	141,800	-	38,104
Office expenses	22,000	21,914	(86)	13,138
Telephone	18,000	27,849	9,849	24,154
Utilities	5,000	4,804	(1,956)	2,703
Patrol car gas expense	48,000	82,800	34,800	34,803
Gas and oil	18,000	28,924	10,924	1,043
Computer expense	9,000	4,696	(4,304)	11,954
Conventions and schools	18,000	18,823	823	16,617
Equipment and supplies	4,000	8,833	4,833	1,043
Patrol car repairs	48,000	48,168	168	29,833
Subtotals (forward)	\$ 1,853,248	\$ 1,838,184	\$ (15,064)	\$ 1,220,897

(continued)

CITY OF CHOLLEY, LOUISIANA
GENERAL FUND

STATEMENT OF EXPENDITURES, COMPARED TO BUDGET (MMR BASIS)
Year Ended August 31, 2000
With Comparative Actual Amounts for Year Ended August 31, 1999

	1999		Variance: Favorable (Unfavorable)	2000
	Budget	Actual		
Total general government (forwarded)	\$ 887,108	\$ 898,441	\$ (1,333)	\$ 798,281
PUBLIC SAFETY (continued):				
Total fire department (forwarded)	\$ 1,372,315	\$ 1,379,154	\$ (6,839)	\$ 1,088,083
Police department:				
Subtotals (forwarded)	\$ 1,481,880	\$ 1,450,104	\$ 31,776	\$ 1,328,087
Radio maintenance	4,880	1,823	3,057	4,022
Building rental	8,483	8,390	93	8,498
Uniforms	8,083	3,880	4,203	8,874
Miscellaneous	18,889	21,213	(2,324)	8,388
Total police department	\$ 1,504,215	\$ 1,463,787	\$ 40,428	\$ 1,345,859
Code enforcement:				
Salaries and wages	\$ 177,808	\$ 181,892	\$ (4,084)	\$ 148,324
Retirement	10,508	13,981	(3,473)	7,780
Payroll taxes	2,278	2,082	196	2,877
Group insurance	23,280	22,178	1,102	28,716
General insurance	12,575	12,289	286	8,888
Office expenses	2,250	8,423	(6,173)	1,388
Telephone and utilities	4,280	4,188	92	4,798
Gas and oil	4,880	4,488	3,392	3,828
Repairs and supplies	18,880	10,178	8,702	12,282
Conventions and schools	1,880	942	938	1,358
Uniforms	3,880	1,118	2,762	2,287
Truck clean-up	18,888	4,858	14,030	8,878
Miscellaneous	8,288	8,242	4,646	3,917
Total code enforcement	\$ 278,288	\$ 291,255	\$ (12,967)	\$ 227,818
Total public safety (forward)	\$ 3,137,378	\$ 3,128,888	\$ 8,490	\$ 2,562,854
Public works:				
Maintenance and public buildings:				
Salaries and wages	\$ 187,828	\$ 187,750	\$ (78)	\$ 147,890
Retirement	14,808	17,488	(2,680)	8,728
Payroll taxes	3,258	3,753	(495)	2,821
Group insurance	21,808	24,028	(2,220)	21,857
General insurance	28,880	28,288	5,592	14,672
Utilities	20,480	67,847	(47,367)	48,848
Professional services	178,880	227,428	(48,548)	128
Gas and oil	22,880	14,288	8,592	12,788
Subtotals (forward)	\$ 323,672	\$ 483,255	\$ (159,583)	\$ 287,143

(Continued)

CITY OF CROWLEY, LOUISIANA
GENERAL FUND

STATEMENT OF EXPENDITURES, COMPARED TO BUDGET FISCAL BASIS
Year Ended August 31, 2003
With Comparative Actual Amounts For Year Ended August 31, 2002

	2003			2002	
	Budget	Actual	Variance- Favorable (Unfavorable)	Budget	Actual
Total general government (forwarded)	\$ 957,180	\$ 888,842	\$ 68,338	\$ 794,282	
Total public safety (forwarded)	\$ 2,127,278	\$ 2,128,898	\$ - 1,620	\$ 2,848,288	
Public works (continued): Sanitation and public buildings, subtotals (forwarded)	\$ 533,875	\$ 483,358	\$ 50,517	\$ 587,182	
Repairs and supplies	42,580	42,588	(8)	15,488	
City Hall maintenance	18,180	8,814	9,366	8,188	
Belongs and collect	18,000	8,802	9,198	8,088	
Quarter expense	1,718,000	1,735,350	(17,350)	-	
Uniforms	2,000	287	1,713	888	
Miscellaneous	795	4,800	(4,005)	148	
Total sanitation and public buildings	\$ 2,012,478	\$ 2,485,556	\$ (473,078)	\$ 328,872	
Street department: Salaries and wages	\$ 494,000	\$ 521,798	\$ (27,798)	\$ 524,888	
Retirement	10,258	28,481	(18,223)	22,892	
Fuel taxes	8,175	8,333	(158)	8,108	
Group insurance	81,808	72,732	9,076	88,178	
General insurance	60,000	60,388	(388)	21,282	
Office expenses	885	885	-	212	
Telephone	2,800	2,827	(27)	2,888	
Professional services	20,200	8,888	11,312	-	
Gas and oil	17,000	28,288	(11,288)	22,882	
Repairs and supplies	87,000	151,828	(64,828)	82,112	
Asphalt, gravel, shell, and sand	25,000	12,322	12,678	12,888	
Street signs and signals	10,000	8,185	1,815	7,287	
Street and traffic lights manufacture and revivification	18,200	29,188	(10,988)	24,282	
Sign removal expense	12,000	12,288	(888)	8,878	
Tree expense	17,800	28,287	(10,487)	7,818	
Mosquito control	20,000	42,088	(22,088)	28,287	
Conventions and schools	125	885	(760)	221	
Uniforms	2,800	2,288	512	2,788	
Miscellaneous	8,800	8,112	688	8,282	
Total street department	\$ 1,051,520	\$ 1,112,008	\$ (60,488)	\$ 788,885	
Total public works (forward)	\$ 3,483,898	\$ 3,618,898	\$ (134,998)	\$ 2,318,877	

(Cont. Inaud)

CITY OF CROWLEY, LOUISIANA
GENERAL FUND

STATEMENT OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS)
Year Ended August 31, 2003
With Comparative Actual Amounts for Year Ended August 31, 2002

	2003		VARIANCE- Favorable (Unfavorable)	2002
	Budget	Actual		Actual
Total general government (Forwarded)	\$ 897,100	\$ 898,481	\$ 1,381	\$ 794,281
Total public safety (Forwarded)	\$ 2,137,375	\$ 2,138,088	\$ 713	\$ 2,988,260
Total public works (Forwarded)	\$ 2,902,988	\$ 2,818,888	\$ (84,100)	\$ 2,324,817
Economic development and assistance:				
I-49/62	\$ 21,288	\$ 21,288	\$ 0	\$ 21,288
July-Fece fundraiser	30,000	30,000	0	28,844
March Open House/Signs	28,428	28,322	106	28,275
Tourism and promotion	128,000	104,842	23,158	128,288
Total economic development and assistance	\$ 307,716	\$ 284,452	\$ 23,264	\$ 286,695
Capital outlay	\$ 1,214,800	\$ 1,212,328	\$ 2,472	\$ 2,348,981
Debt service:				
Principal retirement	\$ 283,000	\$ 283,108	\$ (108)	\$ 288,780
Interest and fiscal charges	288,878	288,738	140	312,830
Total debt service	\$ 571,878	\$ 571,846	\$ 32	\$ 601,610
Total expenditures	\$ 6,379,820	\$ 6,268,879	\$ 110,941	\$ 6,308,794

CITY OF CHELSEA, LOSTIDARE
GENERAL FUND

STATEMENT OF OTHER FINANCING SOURCES AND USES,
COMPARED TO BUDGET (DASH MARKS)

Year Ended August 31, 2003

with Comparative Actual Amounts for Year Ended August 31, 2002

	2003		Variance- Favorable (Unfavorable)	2002
	Budget	Actual		Actual
Operating transfers in:				
Sales Tax Funds:				
For general operations	\$ 2,282,800	\$ 2,282,800	\$ -	\$ 2,278,800
For salary increases	1,000,228	1,000,228	-	990,800
Other Funds	18,758	18,758	-	18,758
Total operating transfers in	<u>\$ 3,411,778</u>	<u>\$ 3,411,778</u>	<u>\$ -</u>	<u>\$ 3,428,258</u>
Operating transfers out:				
Police Pension Fund	\$ -	\$ -	\$ -	\$ 181,250
Other Funds	-	-	-	648,288
Total operating transfers out	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 829,538</u>
Total other financing sources (uses)	<u>\$ 3,411,778</u>	<u>\$ 3,411,778</u>	<u>\$ -</u>	<u>\$ 2,627,282</u>

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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 1% sales and use tax.

ONE-HALF CENT SALES TAX - SALARY FUND - to account for the collection and disbursement of the City's .5% 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 .5% sales and use tax used to fund street improvements.

INDUSTRIAL DEVELOPMENT FUND - to account for the collection and disbursement of funds used for industrial development.

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

YOUTH RECREATION OPERATIONS FUND - to account for funds used in the daily operations of the City's 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 MAINTENANCE 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 development and maintenance of the new section of the South Crowley Cemetery.

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

MAIN STREET FUND - to account for the collection and disbursement of grant funds for the improvement and preservation of the downtown area.

CITY OF CHICKLEY, LOUISIANA
ALL SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET

August 31, 1953

With Comparative Totals For August 15, 1953

	Sales Tax Funds	Industrial Incubation Fund	Civil Center Operating Fund	Youth Recreation Operating Fund
ASSETS				
Cash and cash equivalents	\$ 2,811,893	\$ 32,188	\$ 21,788	\$ 27,368
Investments, at cost	3,431,588	447,329	-	153,968
Accounts receivable	877,848	-	-	-
Accrued interest receivable	24,788	888	-	873
Due from other funds	-	-	10,873	20,497
Total assets	\$ 7,146,117	\$ 480,465	\$ 32,661	\$ 214,676
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 30,378	-	-	-
Retainage payable	6,473	-	-	-
Deferred revenue	-	-	-	-
Other current liabilities	-	-	-	820
Due to other funds	8,880	-	-	-
Total liabilities	\$ 38,731	\$ -	\$ -	\$ 820
FUND BALANCES				
Reserved for incomplete contracts	\$ -	-	-	\$ 13,688
Reserved for streets and drainage	600,048	-	-	-
Unreserved - undesignated	6,568,481	480,465	12,661	189,674
Total fund balances	\$ 6,978,499	\$ 480,465	\$ 12,661	\$ 214,189
Total liabilities and fund balances	\$ 7,116,213	\$ 480,465	\$ 32,661	\$ 214,676

Youth recreation Building Maintenance Fund	Cemetery Maintenance Fund	Cemetery Development Fund	Motor Vehicle Facility Fund	Main Street Fund	Totals	
					2003	2004
\$ 83,444	\$ 22,743	\$ 22,518	\$ 49,047	\$ 4,712	\$ 2,179,897	\$ 1,791,081
-	112,999	-	-	-	4,987,989	5,426,044
12,908	-	-	-	-	849,868	774,778
-	859	-	-	-	27,321	29,338
3,523	555	-	365	143	47,499	48,419
<u>\$ 83,887</u>	<u>\$ 227,357</u>	<u>\$ 22,518</u>	<u>\$ 49,047</u>	<u>\$ 4,855</u>	<u>\$ 8,051,983</u>	<u>\$ 8,090,393</u>
\$ 7,883	\$ -	\$ -	\$ -	\$ -	\$ 28,383	\$ 184,833
8,207	-	-	-	-	9,737	42,933
-	-	-	-	4,508	4,589	-
-	-	-	-	-	823	-
28,848	-	-	-	-	28,733	82,866
<u>\$ 28,848</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,508</u>	<u>\$ 33,713</u>	<u>\$ 178,699</u>
\$ 41,833	\$ -	\$ -	\$ -	\$ -	\$ 26,733	\$ 125,844
-	-	-	-	-	802,043	802,043
18,204	137,182	22,925	48,894	415	7,215,527	7,094,429
<u>\$ 59,947</u>	<u>\$ 137,182</u>	<u>\$ 22,925</u>	<u>\$ 48,894</u>	<u>\$ 415</u>	<u>\$ 7,947,790</u>	<u>\$ 7,818,796</u>
<u>\$ 59,947</u>	<u>\$ 137,182</u>	<u>\$ 22,925</u>	<u>\$ 48,894</u>	<u>\$ 4,223</u>	<u>\$ 8,051,983</u>	<u>\$ 8,090,393</u>

CITY OF CROWLEY, LOUISIANA
ALL SPECIAL REVENUE FUNDS

(COMBINED) STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
Year Ended August 31, 1983
With Comparative Totals for Year Ended August 31, 1982

	Sales Tax Funds	Industrial Development Fund	Civic Center Operations Fund	Youth Recreation Operating Fund
Revenues:				
Taxes	\$ 5,417,964	\$ -	\$ -	\$ 139,098
Charges for services	-	-	21,990	247,602
Intergovernmental	-	-	10,873	5,787
Development income	256,717	24,240	-	5,092
Miscellaneous	-	-	28	14,128
Total revenues	\$ 5,674,681	\$ 24,240	\$ 32,788	\$ 312,647
Expenditures:				
Current:				
General government	\$ 84,048	\$ -	\$ -	\$ -
Health and welfare	-	-	-	-
Culture and recreation	-	-	48,824	601,579
Economic development and assistance	-	240	-	-
Capital outlay	-	-	67,277	107,488
Total expenditures	\$ 84,048	\$ 240	\$ 116,101	\$ 712,067
Excess (deficiency) of revenues over expenditures	\$ 5,590,633	\$ 14,000	\$ 206,687	\$ 600,580
Other financing sources (less):				
Operating transfers in	\$ -	\$ -	\$ 168,000	\$ 407,180
Operating transfers out	(4,959,345)	125,750	-	-
Total other financing sources (less)	\$(4,959,345)	\$ 125,750	\$ 168,000	\$ 407,180
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ 631,288	\$ (1,094)	\$ 34,687	\$ 193,400
Fund balances (deficit), beginning	4,848,788	482,321	(53,945)	228,279
Residual equity transfers out	-	-	-	-
Fund balances (deficit), ending	\$ 4,979,434	\$ 480,427	\$ 32,682	\$ 411,179

Youth Recreation Building Maintenance Fund	Community Maintenance Fund	Community Development Fund	MOEOT Vehicle Facility Fund	Main Street Fund	Totals	
					2012	2013
\$ 48,187	\$ 14,428	\$ -	\$ -	\$ -	\$ 6,228,298	\$ 6,028,888
-	-	2,798	-	-	572,298	178,378
18,280	-	-	48,488	8,388	88,822	358,872
1,848	1,252	-	728	-	182,892	188,882
-	-	-	-	4,892	28,282	32,222
<u>\$ 68,228</u>	<u>\$ 15,678</u>	<u>\$ 2,798</u>	<u>\$ 49,182</u>	<u>\$ 13,272</u>	<u>\$ 6,768,848</u>	<u>\$ 6,681,822</u>
\$ -	\$ -	\$ -	\$ 48,888	\$ -	\$ 124,718	\$ 128,822
-	24,122	848	-	-	28,888	12,422
243,872	-	-	-	-	788,282	788,428
-	-	-	-	84,488	44,488	81,282
152,488	2,228	-	892	892	282,872	1,282,282
<u>\$ 297,278</u>	<u>\$ 24,122</u>	<u>\$ 848</u>	<u>\$ 49,488</u>	<u>\$ 84,828</u>	<u>\$ 1,261,848</u>	<u>\$ 1,222,488</u>
\$ 1218,248	\$ 18,722	\$ 2,888	\$ 8,728	\$ 82,282	\$ 4,248,282	\$ 4,278,282
\$ 178,282	\$ -	\$ -	\$ -	\$ 42,282	\$ 288,478	\$ 1,228,282
-	-	-	-	-	18,282,282	18,282,282
<u>\$ 178,282</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 42,282</u>	<u>\$ 18,282,282</u>	<u>\$ 18,282,282</u>
\$ 148,282	\$ 18,722	\$ 2,888	\$ 8,728	\$ 14,222	\$ 282,282	\$ 178,282
188,282	128,472	28,282	42,282	4,282	7,228,282	7,228,282
-	-	-	-	-	-	128,282
<u>\$ 298,282</u>	<u>\$ 127,192</u>	<u>\$ 28,282</u>	<u>\$ 49,282</u>	<u>\$ 422</u>	<u>\$ 7,228,282</u>	<u>\$ 7,228,282</u>

CITY OF CROWLEY, LOUISIANA
SPECIAL REVENUE FUNDS
SALES TAX FUNDS

COMBINED BALANCE SHEET
August 31, 2000
With Comparative Totals for August 31, 1999

	Sales Tax Fund	One-Half Cent Sales Tax - Salary Fund	One-Half Cent Sales Tax - Street Improvement Fund	Totals	
				2000	1999
ASSETS					
Cash and cash equivalents	\$1,844,480	\$ 877,841	\$ 666,672	\$3,389,000	\$2,432,133
Investments, at cost	2,420,000	322,000	742,722	3,484,722	4,722,044
Accounts receivable	524,978	124,222	124,222	773,422	724,181
Accrued interest receivable	8,924	8,424	8,148	25,496	25,496
Due from other funds	-	-	-	-	22,000
Total assets	\$4,877,382	\$1,332,488	\$1,541,764	\$7,751,634	\$8,206,854
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ 12,378	\$ 12,378	\$ 12,378
Retainage payable	-	-	4,472	4,472	6,358
Due to other funds	-	-	8,866	4,800	84,723
Total liabilities	\$ -	\$ -	\$ 25,716	\$ 21,650	\$ 103,459
FUND BALANCES					
Reserved for streets and drainage	\$ 400,000	\$ -	\$ -	\$ 400,000	\$ 400,000
Unreserved - undesignated	3,477,382	1,332,488	1,541,764	6,351,634	7,363,781
Total fund balances	\$4,877,382	\$1,332,488	\$1,541,764	\$6,751,634	\$7,763,781
Total liabilities and fund balances	\$4,877,382	\$1,332,488	\$1,567,480	\$7,503,268	\$8,070,310

CITY OF ORACLE, LOUISIANA
SPECIAL REVENUE FUNDS
SALES TAX FUNDS

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
YEAR Ended August 31, 2002
With Comparative Totals For Year Ended August 31, 2001

	Sales Tax Fund	One-Half COCOA Sales Tax - SALETY FUND	One-Half COCOA Sales Tax - Street Improvement Fund	Totals	
				2002	2001
Revenues:					
Taxes	\$1,018,750	\$1,000,000	\$1,000,000	10,017,000	10,000,000
Investment income	87,710	37,000	31,300	156,700	187,000
Total revenues	<u>\$1,106,460</u>	<u>\$1,037,000</u>	<u>\$1,031,300</u>	<u>10,173,700</u>	<u>10,187,000</u>
Expenditures:					
Current:					
General government	\$ 30,000	\$ 30,000	\$ 10,000	\$ 64,000	\$ 70,000
Capital outlay	-	-	-	-	100,000
Total expenditures	<u>\$ 30,000</u>	<u>\$ 30,000</u>	<u>\$ 10,000</u>	<u>\$ 64,000</u>	<u>\$ 170,000</u>
Excess of revenues over expenditures	\$1,076,460	\$1,007,000	\$1,021,300	10,109,700	10,017,000
Other financing uses:					
Operating transfers out	(1,170,000)	(1,313,000)	(470,000)	(4,000,000)	(4,000,000)
Excess deficiency of revenues over expenditures and other financing uses	\$ (93,540)	\$ (306,000)	\$ (448,700)	\$ (100,000)	\$ (100,000)
Fund balances, beginning	4,000,000	3,000,000	3,000,000	6,000,000	6,000,000
Residual equity transferred out	-	-	-	-	100,000
Fund balances, ending	<u>\$4,000,000</u>	<u>\$3,000,000</u>	<u>\$3,000,000</u>	<u>\$6,000,000</u>	<u>\$6,000,000</u>

CITY OF CROWLEY, LOUISIANA
SPECIAL REVENUE FUND
SALES TAX FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (SNAP BASIS) AND ACTUAL
YEAR ENDED AUGUST 31, 2003

With Comparative Actual Accounts for Year Ended August 31, 2002

	2003		Variance- Favorable Unfavorable	2002
	Budget	Actual		Actual
Revenues:				
Taxes	\$ 2,945,100	\$ 2,810,778	\$ 85,878	\$ 2,894,384
Investment income	69,088	87,813	2,713	69,549
Total revenues	<u>\$ 3,014,188</u>	<u>\$ 2,898,591</u>	<u>\$ 88,391</u>	<u>\$ 2,973,933</u>
Expenditures:				
CURRENT:				
General government:				
Tax collection	\$ 44,308	\$ 44,304	\$ 4	\$ 43,898
Audit	9,508	4,380	4,880	4,398
Miscellaneous	88	4,254	14,240	15
Total expenditures	<u>\$ 53,904</u>	<u>\$ 52,938</u>	<u>\$ 77</u>	<u>\$ 48,311</u>
Excess of revenues over expenditures	<u>\$ 2,977,344</u>	<u>\$ 3,045,653</u>	<u>\$ 68,468</u>	<u>\$ 2,925,622</u>
Other financing uses:				
Operating transfers out	12,179,800	12,179,800	-	12,048,280
Deficiency of revenues over expenditures and other financing uses	<u>\$ (282,456)</u>	<u>\$ (121,947)</u>	<u>\$ 68,468</u>	<u>\$ (121,353)</u>
Fund balance, beginning	<u>2,179,344</u>	<u>4,205,299</u>	<u>1,425,649</u>	<u>4,107,344</u>
Fund balance, ending	<u>\$ 1,987,888</u>	<u>\$ 4,073,352</u>	<u>\$ 2,184,287</u>	<u>\$ 4,205,991</u>

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

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - BUDGET (2000 SALES) AND ACTUAL
 YEAR ENDED August 31, 2000

With Comparative Actual Amounts for Year Ended August 31, 1999

	2000		Variance- Favorable (Unfavorable)	2000
	Budget	Actual		Actual
Revenues:				
Taxes	\$ 881,700	\$ 1,001,000	\$ 21,800	\$ 981,718
Investment income	40,000	27,889	(12,111)	41,664
Total revenues	<u>\$ 1,021,700</u>	<u>\$ 1,028,889</u>	<u>\$ 7,189</u>	<u>\$ 1,023,382</u>
Expenditures:				
CURRENT:				
General government:				
Tax collection	\$ 13,828	\$ 14,705	\$ 877	\$ 14,488
Audit	1,000	1,348	348	1,468
Miscellaneous	15	-	(15)	38
Total expenditures	<u>\$ 14,843</u>	<u>\$ 16,053</u>	<u>\$ 1,210</u>	<u>\$ 15,954</u>
Balance of revenues over expenditures	<u>\$ 1,006,857</u>	<u>\$ 1,012,836</u>	<u>\$ 5,979</u>	<u>\$ 987,428</u>
Other financing uses:				
Operating transfers out	11,313,820	(11,313,820)	-	(11,826,775)
Deficiency of revenues over expenditures and other financing uses	<u>\$ (1,306,963)</u>	<u>\$ (128,984)</u>	<u>\$ 2,078</u>	<u>\$ (17,347)</u>
Fund balance, beginning	<u>896,576</u>	<u>1,306,917</u>	<u>410,341</u>	<u>1,817,818</u>
Fund balance, ending	<u>\$ 589,513</u>	<u>\$ 1,177,933</u>	<u>\$ 588,476</u>	<u>\$ 1,000,471</u>

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

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (DRAFT BASIS) AND ACTUAL

Year Ended August 31, 2002

With Comparative Actual Amounts for Year Ended August 31, 2001

	2002			2001
	BUDGET	ACTUAL	Variance- Favorable Unfavorable	ACTUAL
Revenues:				
Taxes	\$ 882,700	\$ 1,000,883	\$ 118,183	\$ 882,218
Investment income	28,000	21,320	(6,680)	27,250
Total revenues	<u>\$ 1,000,700</u>	<u>\$ 1,022,203</u>	<u>\$ 21,503</u>	<u>\$ 909,473</u>
Expenditures:				
Current:				
General government:				
Tax collection	\$ 12,805	\$ 18,795	\$ 5,990	\$ 18,483
Audit	3,000	1,300	(1,700)	1,250
Total general government	<u>\$ 15,805</u>	<u>\$ 20,095</u>	<u>\$ 4,290</u>	<u>\$ 19,733</u>
Capital outlay	15	-	(15)	125,581
Total expenditures	<u>\$ 15,820</u>	<u>\$ 20,095</u>	<u>\$ 4,275</u>	<u>\$ 145,314</u>
Excess of revenues over expenditures	<u>\$ 984,880</u>	<u>\$ 1,002,108</u>	<u>\$ 17,223</u>	<u>\$ 764,159</u>
Other financing uses:				
Operating transfers out	(478,020)	(478,020)	-	(478,758)
Excess of revenues over expenditures and other financing uses	<u>\$ 506,860</u>	<u>\$ 524,088</u>	<u>\$ 17,228</u>	<u>\$ 285,401</u>
Fund balance, beginning	888,880	1,283,876	423,996	888,880
Residual equity transfers out	-	-	-	(159,551)
Fund balance, ending	<u><u>\$ 1,388,420</u></u>	<u><u>\$ 1,886,864</u></u>	<u><u>\$ 498,444</u></u>	<u><u>\$ 1,283,876</u></u>

CITY OF CROWLEY, LOUISIANA
SPECIAL REVENUE FUNDS
INDUSTRIAL DEVELOPMENT FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (ORAS BASIS) AND ACTUAL
Year Ended August 31, 2003

With Comparative Actual Amounts for Year Ended August 31, 2002

	2003		VARIANCE- Favorable (Unfavorable)	2002
	Budget	Actual		Actual
Revenues:				
Investment income	\$ 14,500	\$ 14,840	\$ 340	\$ 10,507
Expenditures:				
Current:				
Economic development and assistance:				
Audit	\$ 200	\$ 200	\$ -	\$ 200
Miscellaneous	500	-	500	50
Total expenditures	\$ 700	\$ 200	\$ 500	\$ 250
Excess of revenues over expenditures	\$ 15,750	\$ 14,640	\$ 1,110	\$ 10,257
Other financing uses: operating transfers out	115,750	115,750	-	115,750
Excess (deficiency) of revenues over expenditures and other financing uses	\$ -	\$ (1,110)	\$ (1,110)	\$ 4,507
Fund balance, beginning	428,120	492,120	64,000	477,613
Fund balance, ending	\$ 428,120	\$ 491,010	\$ 62,890	\$ 482,120

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

STATEMENT OF REVENUES, EXPENDITURES, AND CARRYOVER
IN FUND BALANCE - BUDGET COMPARED AND ACTUAL
YEAR ENDED August 31, 1993

with Comparative Actual Accounts for Year Ended August 31, 1992

	1993		Variance- Favorable (Or Unfavorable)	1992
	Budget	Actual		Actual
Revenues:				
Charges for services:				
Rent income	\$ 11,800	\$ 12,368	\$ 568	\$ 3,898
Concession income	2,750	2,600	(150)	5,871
Other	1,000	-	(1,000)	-
Total charges for services	<u>\$ 15,550</u>	<u>\$ 14,968</u>	<u>\$ (582)</u>	<u>\$ 9,769</u>
Intergovernmental	\$ 57,375	\$ 58,873	\$ 1,498	\$ 887,390
Miscellaneous:				
Donations	-	38	38	\$ 4,471
Other	-	150	150	781
Total miscellaneous	<u>\$ -</u>	<u>\$ 178</u>	<u>\$ 178</u>	<u>\$ 5,252</u>
Total revenues	<u>\$ 72,875</u>	<u>\$ 73,919</u>	<u>\$ 1,044</u>	<u>\$ 904,428</u>
Expenditures:				
Current:				
Culture and recreation:				
Salaries and wages	\$ 18,900	\$ 18,577	\$ 323	\$ 4,780
Insurance	1,450	1,374	76	1,321
Audit	500	380	120	350
Telephones and utilities	18,300	17,889	411	12,181
Repairs and maintenance	1,500	1,133	367	3,390
Event expenses	4,000	-	4,000	-
Commissions	3,800	2,720	1,080	3,288
Miscellaneous	1,800	433	1,367	3,408
Total culture and recreation	<u>\$ 50,250</u>	<u>\$ 48,884</u>	<u>\$ 1,366</u>	<u>\$ 32,888</u>
Capital outlay	192,578	67,277	125,301	790,599
Total expenditures	<u>\$ 242,828</u>	<u>\$ 116,161</u>	<u>\$ 126,667</u>	<u>\$ 828,889</u>
Deficiency of revenues over expenditures (forward)	\$ (170,953)	\$ (42,242)	\$ 128,711	\$ (524,557)

(continued)

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

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GRAND BASIS) AND ACTUAL
Year Ended August 31, 2003

With Comparative Actual Accounts for Year Ended August 31, 2002

	2003		Variance- Favorable (Unfavorable)	2002
	Budget	Actual		Actual
Excess of revenues over expenditures (forwarded)	\$ 170,000	\$ 180,000	\$ 88,420	\$ 184,500
Other financing sources: Operating transfers in	150,000	140,000	-	450,000
Excess (deficiency) of revenues and other financing sources over expenditures	\$ 32,000	\$ 40,000	\$ 88,420	\$ 182,500
Fund balance (deficit), beginning	20,000	(32,000)	(72,000)	810
Fund balance (deficit), ending	\$ 16,000	\$ 8,000	\$ 16,000	\$ 182,490

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

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (MAYBE BASIS) AND ACTUAL
Year Ended August 31, 2022

With Comparative Actual Amounts For Year Ended August 31, 2021

	2022		Variance - Favorable (Unfavorable)	2021	
	Budget	Actual		Budget	Actual
Revenues:					
Taxes	\$ 134,216	\$ 139,000	\$ 4,784	\$ 134,067	
Charges for services:					
Rentals	\$ 43,500	\$ 37,800	\$ (5,700)	\$ 43,400	
Sports fees	18,000	45,400	27,400	40,800	
Commissions	22,500	22,304	(196)	22,943	
Leagues and tournaments	20,400	22,180	1,780	7,300	
Summer youth camp	14,000	22,304	8,304	21,400	
Total charges for services	\$ 118,400	\$ 147,988	\$ 29,588	\$ 135,843	
Intergovernmental	\$ -	\$ 3,727	\$ 3,727	\$ -	
Investment income	\$ 4,300	\$ 3,070	\$ (1,230)	\$ 4,500	
Miscellaneous:					
Donations	\$ 3,000	\$ 4,870	\$ 1,870	\$ 2,800	
Other	12,750	7,253	(5,497)	15,843	
Total miscellaneous	\$ 15,750	\$ 12,123	\$ (3,627)	\$ 18,643	
Total revenues (forward)	\$ 208,666	\$ 211,947	\$ 3,281	\$ 221,857	
Expenditures:					
Current:					
Culture and recreation:					
Salaries and wages	\$ 247,800	\$ 250,300	\$ 2,500	\$ 250,704	
Payroll taxes and retirement	22,875	24,457	1,582	18,400	
Group insurance	18,875	18,382	(593)	19,717	
General insurance	95,750	95,787	37	17,144	
Audit	3,000	1,718	1,282	2,000	
Telephone and utilities	40,700	37,542	(3,158)	43,400	
Operational supplies	10,000	12,887	2,887	5,575	
Office expenses	4,000	3,742	258	3,742	
Sporting goods	84,700	49,700	(35,000)	32,200	
Summer youth camp	21,000	18,439	2,561	17,800	
Instructors and officials	10,000	18,921	8,921	18,072	
Subtotal (forward)	\$ 509,500	\$ 509,482	\$ (178)	\$ 492,088	

(Continued)

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

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (HARF DOLLAR) AND ACTUAL

Year Ended August 31, 2000

With Comparative Actual Results for Year Ending August 31, 2000

	2000		ENCLOSURE- Favorable (Unfavorable)	2000
	Budget	Actual		Actual
Total revenues forwarded	\$ 218,000	\$ 213,847	\$ 4,153	\$ 209,694
Expenditures-				
CURRENT:				
Current and noncurrent:				
Subtotals forwarded	\$ 500,000	\$ 500,000	\$ 0,000	\$ 492,000
Repairs and supplies	40,000	40,000	0	40,000
Commissions	17,000	20,000	(3,000)	20,000
Fees and insurance				
expenses	10,000	10,000	0	10,000
Miscellaneous	24,000	10,000	14,000	21,000
Total current and recreation	\$ 604,000	\$ 600,000	\$ 4,000	\$ 600,000
Capital outlay	200,000	120,400	79,600	100,000
Total expenditures	\$ 800,000	\$ 720,400	\$ 79,600	\$ 700,000
Deficiency of revenues over expenditures	\$ (582,000)	\$ (506,553)	\$ 75,447	\$ (500,306)
Other financing sources:				
Operating transfers in	400,000	400,000	-	400,000
Deficiency of revenues and other financing sources over expenditures	\$ (182,000)	\$ (106,553)	\$ 75,447	\$ (100,306)
Fund balance, beginning	0	200,000	200,000	200,000
Fund balance (deficit), ending	\$ (182,000)	\$ (106,553)	\$ 75,447	\$ (100,306)

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

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GRAND BASIS) AND ACTUAL
Year Ended August 31, 2003

With Comparative Actual Amounts for Year Ended August 31, 2002

	2003			2002
	Budget	Actual	Variance- Favorable (Unfavorable)	Actual
Revenues:				
Taxes	\$ 45,418	\$ 44,197	\$ 1,221	\$ 45,192
Intergovernmental	14,508	14,249	259	-
Investment income	2,128	2,948	820	2,182
Miscellaneous	-	-	-	3,046
Total revenues	\$ 62,054	\$ 61,394	\$ 660	\$ 50,420
Expenditures:				
Current:				
Culture and recreation:				
Salaries and wages	\$ 42,000	\$ 40,104	\$ 1,896	\$ 42,244
Payroll taxes and retirement	3,350	3,414	664	2,414
Insurance	21,750	15,248	6,502	12,284
Auto	2,800	1,700	1,100	1,800
Utilities	1,000	1,370	370	1,200
Building and equipment repairs	27,000	29,879	2,879	20,813
Building maintenance supplies	28,200	24,818	3,382	19,913
Miscellaneous	2,000	174	1,826	801
Total culture and recreation	\$ 148,900	\$ 149,877	\$ 977	\$ 121,248
Capital outlay	100,000	150,000	(50,000)	81,810
Total expenditures	\$ 248,900	\$ 299,877	\$ (50,977)	\$ 203,058
Excess of revenues over expenditures	\$ (186,846)	\$ (238,483)	\$ 51,637	\$ (152,638)
Other financing sources:				
Operating transfers in	173,268	173,268	-	168,945
Excess of revenues and other financing sources over expenditures	\$ (13,578)	\$ (65,215)	\$ 51,637	\$ 16,297
Fund balance, beginning	27,897	106,040	78,143	206,488
Fund balance, ending	\$ 14,319	\$ 40,825	\$ 26,506	\$ 222,785

CITY OF COVINGTON, LOUISIANA
SPECIAL REVENUE FUNDS
COURTESY MAINTENANCE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GRAN BASSO) AND ACTUAL
Year Ended August 31, 2003
With Comparative Actual Amounts for Year Ended August 31, 2002

	2003			2002
	Budget	Actual	Variance- Favorable (Unfavorable)	Actual
Revenues:				
Taxes	\$ 14,848	\$ 14,825	\$ 745	\$ 14,853
Government income	3,328	2,282	(2,472)	2,288
Miscellaneous	-	-	-	2,823
Total revenues	\$ 18,176	\$ 17,107	\$ (702)	\$ 19,964
Expenditures:				
Current:				
Health and welfare:				
Salaries and wages	\$ 21,850	\$ 18,469	\$ 4,580	\$ 18,247
Paproll loans and retirement	1,300	2,288	(108)	889
Insurance	7,865	7,438	185	4,124
Judis	380	148	94	170
Repairs and supplies	5,890	121	4,879	489
Miscellaneous	550	149	340	151
Total welfare	\$ 33,835	\$ 28,713	\$ 11,828	\$ 26,129
Capital outlay	1,800	2,224	(109)	-
Total expenditures	\$ 35,635	\$ 30,937	\$ 11,429	\$ 26,129
Excess of revenues over expenditures	\$ -	\$ 18,732	\$ 10,722	\$ 28,454
Fund balance, beginning	14,441	208,478	122,829	208,478
Fund balance, ending	\$ 14,441	\$ 227,210	\$ 122,751	\$ 236,932

CITY OF CROWLEY, LOUISIANA
SPECIAL REVENUE FUNDS
CENTURY DEVELOPMENT FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (MSAP BASIS) AND ACTUAL
YEAR ENDED AUGUST 31, 2000
with Comparative Actual Accounts for Year Ended August 31, 1999

	2000		Variance- Favorable Unfavorable	2000
	Budget	Actual		Actual
Revenues:				
Charges for services:				
Sale of plots	\$ 3,000	\$ 2,981	\$ 11,800	\$ 4,000
Permits	200	200	0	200
Total revenues	<u>\$ 3,200</u>	<u>\$ 3,181</u>	<u>\$ 11,800</u>	<u>\$ 4,200</u>
Expenditures:				
Current:				
Health and welfare:				
Salaries	\$ 300	\$ 270	\$ 80	\$ 280
Professional services	3,400	270	3,130	-
Repairs and maintenance	100	-	100	-
Total expenditures	<u>\$ 3,800</u>	<u>\$ 540</u>	<u>\$ 3,310</u>	<u>\$ 280</u>
Excess of revenues over expenditures	\$ -	\$ 2,350	\$ 3,000	\$ 4,100
Fund balance, beginning	10,000	10,000	3,000	10,000
Fund balance, ending	<u>\$ 10,000</u>	<u>\$ 12,350</u>	<u>\$ 6,000</u>	<u>\$ 14,100</u>

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

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended August 31, 2003

With Comparative Actual Accounts for Year Ended August 31, 2002

	(2003)		Variance: Favorable (Unfavorable)	(2002)	
	Budget	Actual		Budget	Actual
Revenues:					
Intergovernmental	\$ 40,000	\$ 42,908	\$ 1,908	\$ 40,073	
Investment Income	790	724	(66)	790	
Total revenues	\$ 41,790	\$ 43,632	\$ 1,847	\$ 41,870	
Expenditures:					
Current:					
General government:					
Boning	\$ 20,400	\$ 20,400	-	\$ 20,400	
Insurance	1,120	760	370	1,120	
Fuel	100	270	170	200	
Utilities	4,300	2,815	1,485	2,814	
Sanitorial services	0,000	0,000	(0)	0,000	
Repairs and supplies	2,000	2,000	(0)	2,000	
Miscellaneous	100	-	100	-	
Total general government	\$ 43,120	\$ 40,000	\$ 1,327	\$ 40,000	
Capital outlay	-	400	(400)	-	
total expenditures	\$ 43,120	\$ 40,400	\$ 407	\$ 40,000	
Excess of revenues over expenditures	\$ -	\$ 2,734	\$ 2,734	\$ 1,870	
Fund balance, beginning	50,074	47,248	(2,826)	48,100	
Fund balance, ending	\$ 50,074	\$ 49,982	\$ (2,092)	\$ 49,970	

CITY OF CROWLEY, LOUISIANA
SPECIAL REVENUE FUND
MAIN STREET FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (BASIC BASIS) AND ACTUAL
Year Ended August 31, 2000

With Comparative Actual Accounts for Year Ended August 31, 2000

	2000			2000	
	BUDGET	ACTUAL	Variance- Favorable (Unfavorable)	ACTUAL	ACTUAL
Revenues:					
Intergovernmental	\$ 13,700	\$ 9,380	\$ (4,320)	\$	\$ 9,370
Miscellaneous	13,700	4,491	(9,209)	\$	15,861
Total revenues	<u>\$ 27,400</u>	<u>\$ 13,871</u>	<u>\$ (13,529)</u>	<u>\$</u>	<u>\$ 25,231</u>
Expenditures:					
Economic development and assistance:					
Salaries and wages	\$ 27,000	\$ 26,438	\$ 562	\$	\$ 26,990
Payroll taxes and retirement	2,000	2,726	(726)	\$	2,641
Insurance	5,500	4,722	778	\$	4,896
Rent	300	300	0	\$	400
Office expenses	4,050	3,584	466	\$	3,684
Telephone and utilities	2,800	2,722	78	\$	2,778
Main Street Alive	12,000	9,719	2,281	\$	18,042
Parade grant	2,000	2,000	0	\$	4,342
Promotion	2,200	202	1,998	\$	802
Conventions and exhibits	4,200	4,978	(778)	\$	5,894
Repairs and supplies	1,200	840	360	\$	5,124
Miscellaneous	2,000	1,100	900	\$	1,888
Total economic development and assistance	<u>\$ 78,450</u>	<u>\$ 68,648</u>	<u>\$ 9,802</u>	<u>\$</u>	<u>\$ 81,108</u>
Capital outlay	-	400	(400)	\$	3,399
Total expenditures	<u>\$ 78,450</u>	<u>\$ 69,048</u>	<u>\$ 9,592</u>	<u>\$</u>	<u>\$ 84,507</u>
Deficiency of revenues over expenditures	\$ (48,750)	\$ (55,177)	\$ 6,427	\$	\$ (48,940)
Other financing sources: operating transfers in	47,500	47,124	-	\$	48,500
Deficiency of revenues and other financing sources over expenditures	\$ (1,250)	\$ (8,053)	\$ 6,803	\$	\$ (4,440)
Fund balance (deficit), beginning	12,150	4,847	7,303	\$	9,843
Fund balance (deficit), ending	<u>\$ 10,900</u>	<u>\$ 415</u>	<u>\$ 10,485</u>	<u>\$</u>	<u>\$ 4,843</u>

DEBT SERVICE FUND

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 District Improvement Bonds, Series 97-1997.

CITY OF MONROE, LOUISIANA
 DEBT SERVICE FUND
 1997 SALES TAX ROAD BOND FUND

COMPARATIVE BALANCE SHEETS
 August 31, 2000 and 1999

	2000	1999
ASSETS		
Cash and cash equivalents	\$ 433,883	\$ 418,719
Accrued interest receivable	-	348
Total assets	<u>\$ 433,883</u>	<u>\$ 419,067</u>
FUND BALANCE		
Reserved for debt retirement	\$ 433,883	\$ 418,719
Encumbered - unassigned	-	348
Total fund balance	<u>\$ 433,883</u>	<u>\$ 419,067</u>

CITY OF CROWLEY, LOUISIANA
DEBT SERVICE FUND
1997 SALES TAX BOND FUND

COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
Years Ended August 31, 2003 and 2002

	2003	2002
Revenues:		
Investment income	\$ 12,793	\$ 13,889
Expenditures:		
Debt service:		
Principal retirement	\$ 278,000	\$ 288,000
Interest paid	289,358	217,188
Fiscal charges	1,049	1,000
audit	650	600
Total expenditures	\$ 479,759	\$ 479,798
Deficiency of revenues over expenditures	\$ 1461,842	\$ 1400,181
Other financing sources:		
Operating transfers in	479,820	479,798
Excess of revenues and other financing sources over expenditures	\$ 10,983	\$ 10,559
Fund balance, beginning	490,879	490,529
Fund balance, ending	\$ 502,862	\$ 500,879

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ENTERPRISE FUNDS

TO ACCOUNT FOR OPERATIONS (1) THAT ARE FINANCED AND OPERATED IN A MANNER SIMILAR TO PRIVATE BUSINESS ENTERPRISES - WHERE THE INTENT OF THE GOVERNING BODY IS THAT THE COSTS INCURRED, INCLUDING DEPRECIATION OF PROVIDING GOODS OR SERVICES TO THE GENERAL PUBLIC ON A CONTINUING BASIS BE FUNDED OR RECOVERED PRIMARILY THROUGH USER CHARGES; OR (2) WHERE THE GOVERNING BODY HAS DECIDED THAT THE 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 PURCH OF THE SITE ARE ACCUMULATED BY THE FUND FOR PAYMENT OF THE INDUSTRIAL REVENUE BOND PRINCIPAL AND INTEREST.

WELFARE FUND - TO ACCOUNT FOR THE PROVISION OF WELFARE 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, 2003

With Comparative Totals for August 31, 2002

ASSETS	Industrial Fund		Utility Fund		Totals	
	2003	2002	2003	2002	2003	2002
Cash and cash equivalents	\$ 4	\$ 432,083	\$ 432,083	\$ 432,083	\$ 873,116	\$ 873,116
Investments, at cost	-	458,139	458,139	458,139	900,900	900,900
Accounts receivable	-	74,791	74,791	74,791	74,791	74,791
Grants receivable	-	100,000	100,000	100,000	200,000	200,000
Accrued interest receivable	-	8,034	8,034	8,034	2,200	2,200
Due from other funds	-	50,934	50,934	50,934	2,200	2,200
Restricted assets:						
cash and cash equivalents	-	640,388	640,388	640,388	480,733	480,733
investments at cost	-	832,993	832,993	832,993	418,887	418,887
Fixed Assets (net of accumulated depreciation of \$4,867,448 and \$4,820,243 for 2003 and 2002, respectively)	27,289	13,812,178	20,870,474	22,888,280	22,888,280	22,888,280
Total assets	\$ 27,293	\$ 18,434,244	\$ 18,434,244	\$ 18,434,244	\$ 18,712,844	\$ 18,712,844
LIABILITIES AND FUND EQUITY						
LIABILITIES						
Accounts payable	\$ -	\$ 138,867	\$ 138,867	\$ 138,867	\$ 178,821	\$ 178,821
Retainage payable	-	21,212	21,212	21,212	22,200	22,200
Accrued interest payable	-	138,322	138,322	138,322	88,750	88,750
Due to other funds	-	10,884	10,884	10,884	60,184	60,184
Lease payable - current portion	-	26,763	26,763	26,763	26,481	26,481
DDG revolving loan payable - current portion	-	310,800	310,800	310,800	300,000	300,000
Lease payable - long-term portion	-	26,847	26,847	26,847	60,784	60,784
DDG revolving loan payable - long-term portion	-	4,414,917	4,428,917	4,428,917	3,778,000	3,778,000
Total liabilities	\$ -	\$ 5,386,820	\$ 5,386,820	\$ 5,386,820	\$ 4,583,584	\$ 4,583,584
FUND EQUITY						
Contributed capital	\$ -	\$ 8,434,244	\$ 8,434,244	\$ 8,434,244	\$ 8,434,244	\$ 8,434,244
Retained earnings:						
reserved for DDG loan requirements	-	682,180	682,180	682,180	603,428	603,428
reserved for incomplete contracts	-	1,112,488	1,112,488	1,112,488	1,204,300	1,204,300
Unreserved	27,289	2,441,587	2,479,886	2,479,886	2,297,012	2,297,012
Total fund equity	\$ 27,289	\$ 13,048,444	\$ 13,048,444	\$ 13,048,444	\$ 14,129,260	\$ 14,129,260
Total liabilities and fund equity	\$ 27,289	\$ 18,434,244	\$ 18,434,244	\$ 18,434,244	\$ 18,712,844	\$ 18,712,844

CITY OF CROWLEY, LOUISIANA
ALL ENTERPRISE FUNDS

COMBINED STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN RETAINED EARS(1992)
YEAR ENDED AUGUST 31, 1993

With Comparative Totals for Year Ended August 31, 1992

	Industrial Fund Paid	Utility Fund	Totals	
			1992	1993
Operating revenues:				
Charges for services	\$ -	\$ 1,385,384	\$ 1,385,384	\$ 1,314,267
Intergovernmental	-	512,320	322,320	65,718
Total operating revenues	\$ -	\$ 1,897,704	\$ 1,897,714	\$ 1,379,985
Operating expenses:				
Salaries and wages	\$ -	\$ 218,280	\$ 200,298	\$ 218,948
Employee benefits:				
Payroll taxes	-	3,455	3,815	3,442
Group insurance	-	47,265	47,215	48,898
Retirement	-	18,448	28,468	17,342
General insurance	-	26,987	28,987	14,812
Office expenses	-	3,250	3,250	709
Rent	-	21,820	17,820	22,880
Utilities	-	85,424	88,424	88,148
Depreciation	3,702	481,517	650,219	645,537
Collection fees	-	28,870	28,878	24,181
Supplies and materials	-	18,820	18,828	14,408
Repairs and maintenance	-	428,461	428,462	508,388
Waste treatment	-	58,887	68,887	18,554
Professional fees	-	77,828	87,828	25,442
Uniforms	-	822	822	777
Tear fee refund	-	8,485	8,485	8,544
Miscellaneous	-	8,874	8,874	2,222
Total operating expenses	\$ 3,702	\$ 1,728,375	\$ 1,728,878	\$ 1,827,785
Loss from operations	\$ (3,702)	\$ (86,671)	\$ (86,164)	\$ (447,799)
Non-operating revenues (expenses):				
Tax revenue	\$ -	\$ 142,312	\$ 162,312	\$ 158,762
Investment income	-	41,528	41,528	64,898
Other revenue	-	888	888	18,778
Administrative fee - DDG	-	128,877	128,877	(22,422)
Interest expense	-	(175,840)	(175,840)	(127,732)
Total non-operating revenues (expenses)	\$ -	\$ 98	\$ 869	\$ (84,877)
Loss before operating transfers	\$ (3,702)	\$ (86,573)	\$ (85,295)	\$ (532,672)
Operating transfers:				
Operating transfers in	-	63,828	61,828	562,898
Net loss (forward)	\$ (3,702)	\$ (22,745)	\$ (23,467)	\$ (26,774)

(Continued)

CITY OF CROWLEY, LOUISIANA
ALL INFORMATION FUND

COMBINED STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN RETAINED EARNINGS
THAT ENDED August 31, 2022
With Comparative Details for Year Ended August 31, 2021

	Industrial	Utility	Totals	
	Fund		2021	2022
Net loss (overhead)	\$ 15,760	\$ (23,668)	\$ (27,907)	\$ (1,648)
Depreciation on fixed assets acquired by contributions	-	279,169	279,169	279,481
Increase (decrease) in retained earnings	\$ (15,760)	\$ 255,499	\$ 261,642	\$ 277,833
Retained earnings, beginning	41,681	4,379,813	4,421,494	4,385,827
Retained earnings, ending	\$ 25,921	\$ 4,635,312	\$ 4,673,474	\$ 4,663,660
Contributed capital, beginning	\$ -	\$ 5,915,378	\$ 5,915,378	\$ 4,285,828
Depreciation transferred from retained earnings	-	(279,169)	(279,169)	(279,481)
Contributed capital, ending	\$ -	\$ 5,636,209	\$ 5,636,209	\$ 3,986,347
Fund equity, ending	\$ 25,921	\$ 4,359,103	\$ 4,385,093	\$ 4,350,007

CITY OF CROWLEY, CALIFORNIA
ALL ENTERPRISE FUNDS

COMBINED STATEMENT OF CASH FLOWS
Year Ended August 31, 2002

With Comparative Totals for Year Ended August 31, 2001

	Industrial Fund	Utility Fund	Totals	
			2002	2001
CASH FLOWS FROM OPERATING ACTIVITIES:				
Loss from operations	\$ (1,762)	\$ 186,699	\$ 184,937	\$ 1267,718
Adjustments to reconcile loss from operations to net cash provided (used) by operating activities:				
Depreciation	3,782	661,517	665,299	643,537
Changes in assets and liabilities:				
Increase in accounts receivable	-	-	-	14,482
Increase in grants receivable	-	28,268	18,268	(188,483)
(Increase) decrease in accrued interest receivable	-	12,728	(2,728)	1,375
Increase in due from other funds	-	(83,792)	(83,792)	-
Increase (decrease) in accounts payable	-	(41,084)	(41,084)	328,687
Increase in other current liabilities	-	128,878	128,878	87,895
Decrease in due to other funds	-	(28,878)	(28,878)	(1,564,712)
Net cash provided (used) by operating activities	\$ -	\$ 572,411	\$ 572,417	\$ (288,281)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating transfers in	\$ -	\$ 41,825	\$ 41,825	\$ 162,088
Proceeds from taxes levied	-	159,518	162,213	158,782
Other revenue	-	62	62	13,732
Net cash provided by non-capital financing activities	\$ -	\$ 201,405	\$ 204,100	\$ 334,602
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition and construction of capital assets	\$ -	\$ (1,680,363)	\$ (1,680,363)	\$ (588,350)
Loan proceeds	-	1,268,387	1,268,387	149,495
Principal retirements	-	(334,477)	(334,477)	(588,894)
Interest and administrative fees paid	-	(281,567)	(281,567)	(143,158)
Net cash used by capital and related financing activities	\$ -	\$ (108,010)	\$ (980,013)	\$ (172,807)
Subtotals (forward)	\$ -	\$ (64,214)	\$ (163,556)	\$ (126,486)

(Dollars)

CITY OF CROWLEY, LOUISIANA
ALL ENTERPRISE FUNDS

COMBINED STATEMENT OF CASH FLOW
Year Ended August 31, 2003

With Comparative Totals for Year Ended August 31, 2002

	Industrial Fund	Utility Fund	Totals	
			2003	2002
Subtotals (Reversed)	\$ -	\$ (144,881)	\$ (144,881)	\$ (1,267,268)
CASH FLOW FROM INVESTING ACTIVITIES:				
Investment income	\$ -	\$ 41,529	\$ 41,529	\$ 64,894
Purchases of investment securities	-	11,551,394	11,551,394	11,556,604
Proceeds from the sale and maturities of investment securities	-	3,243,873	3,243,873	3,374,265
Net cash provided by investing activities	\$ -	\$ 32,952	\$ 32,952	\$ 3,495,763
Net increase (decrease) in cash and cash equivalents	\$ -	\$ (121,929)	\$ (121,929)	\$ 943,770
Cash and cash equivalents, beginning	-	3,523,847	3,523,847	72,481
Cash and cash equivalents, ending	\$ -	\$ 3,401,918	\$ 3,401,918	\$ 3,523,847

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 COVINGTON, LOUISIANA
ALL INTERNAL SERVICE FUNDS

COMBINED BALANCE SHEET
August 31, 2003
With Comparative Totals for August 31, 2002

	Worker's Compensation Fund	Group Insurance Fund	Totals	
			2002	2003
ASSETS				
Cash and cash equivalents	\$ 154,814	\$ 374,548	\$ 529,362	\$ 574,224
Investments, at cost	188,848	-	188,848	184,490
Accounts receivable	-	4,798	4,798	-
Accrued interest receivable	329	-	329	481
Total assets	\$ 343,991	\$ 379,346	\$ 723,339	\$ 763,295
LIABILITIES AND FUND EQUITY				
LIABILITIES				
Claims in process	\$ 28,877	\$ 88,873	\$ 117,750	\$ 117,750
Due to other funds	-	-	-	88,080
Total liabilities	\$ 28,877	\$ 88,873	\$ 117,750	\$ 205,830
FUND EQUITY				
Retained earnings	315,114	290,473	605,587	557,465
Total liabilities and fund equity	\$ 343,991	\$ 379,346	\$ 723,339	\$ 763,295

CITY OF CROWLEY, LOUISIANA
ALL INTERNAL SERVICE FUNDS

COMPARING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN RETAINED EARNINGS

Year Ended August 31, 2015

With Comparative Totals for Year Ended August 31, 2014

	Workers Compensation Fund	Group Insurance Fund	Totals	
			2015	2014
Operating revenues:				
Charges for services	\$ 171,041	\$ 813,208	\$ 794,129	\$ 889,129
Miscellaneous	-	195	195	-
Total operating revenues	\$ 171,041	\$ 813,203	\$ 794,324	\$ 889,129
Operating expenses:				
Insurance premiums	\$ 91,889	\$ 384,517	\$ 276,488	\$ 355,897
Claims	88,477	330,510	389,288	348,823
Loss time	2,880	-	2,880	2,884
Salil	400	1,210	2,000	1,950
Administrative fees	8,288	-	8,288	7,292
Second injury assessment	8,971	-	8,971	173
Miscellaneous	-	828	828	2,147
Total operating expenses	\$ 148,475	\$ 698,865	\$ 688,381	\$ 621,186
Income (Loss) from operations	\$ 22,566	\$ 114,337	\$ 105,943	\$ 266,943
Non-operating revenues:				
Investment income	4,744	-	4,744	8,733
Net income (Loss)	\$ 27,310	\$ 114,337	\$ 110,687	\$ 275,676
Retained earnings, beginning	512,303	48,188	378,440	406,798
Retained earnings, ending	\$ 539,613	\$ 162,525	\$ 481,858	\$ 682,474

CITY OF MONROE, LOUISIANA
ALL INTERNAL SERVICE FUNDS

COMBINED STATEMENT OF CASH FLOWS
Year Ended August 31, 2003
With Comparative Totals for Year Ended August 31, 2002

	Worker's Compensation Fund	Group Insurance Fund	Totals	
			2003	2002
CASH FLOW FROM OPERATING ACTIVITIES:				
Income (Loss) from operations	\$ 24,148	\$ 74,287	\$ 98,435	\$ (18,040)
Adjustments to reconcile income (loss) from operations to net cash provided (used) by operating activities:				
Changes in assets and liabilities:				
Decrease in accounts receivable	-	(4,784)	14,784	-
Increase/ decrease in accrued interest receivable	(48)	-	180	8,783
Increase (decrease) in claims in process	3,828	25,858	29,786	(1,942)
Decrease in due to other funds	-	152,820	(52,820)	152,820
Net cash provided (used) by operating activities	\$ 27,828	\$ 48,481	\$ 72,428	\$ 179,218
CASH FLOW FROM INVESTING ACTIVITIES:				
Investment income	\$ 8,744	\$ -	\$ 4,744	\$ 8,744
Purchases of investment securities	(382,820)	-	(382,820)	(482,800)
Proceeds from the sale and maturities of investment securities	182,820	-	182,820	287,820
Net cash provided by investing activities	\$ 2,178	\$ -	\$ 2,178	\$ 189,820
Net increase in cash and cash equivalents	\$ 18,176	\$ 48,481	\$ 74,674	\$ 118,438
Cash and cash equivalents, beginning	224,343	189,883	374,226	258,798
Cash and cash equivalents, ending	\$ 242,519	\$ 238,364	\$ 448,899	\$ 377,236

FIDUCIARY FUNDS

DEFERRABLE TRUST FUND:

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 purposes specified in the trust agreement.

COLLISION LOSS FUND - to account for the accumulation of 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 related costs incurred in conjunction with payrolls.

CITY OF CROSBY, LOUISIANA
ALL FISCAL YEAR FUNDSCOMBINED BALANCE SHEET
August 31, 2003

With Comparative Totals for August 31, 2002

	Expendable Trust		Agency		Totals	
	Fund COLLISION	Fund	Fund	Fund	2003	2002
	Less Fund		Special Fund			
ASSETS						
Cash and cash equivalents	\$ 38,843	\$ 127,727	\$ 128,278	\$ 97,798		
Investments, at cost	188,822	-	188,812	183,802		
Accrued interest receivable	8,243	-	8,243	8,243		
Total assets	\$ 235,908	\$ 127,727	\$ 225,333	\$ 290,643		
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Claims in process	\$ 2,000	\$ -	\$ 2,000	\$ 800		
Accrued expenses	-	88,628	88,628	43,383		
Due to other funds	-	88,628	88,628	88,628		
Total liabilities	\$ 2,000	\$ 117,256	\$ 119,256	\$ 132,811		
FUND BALANCES						
Reserved for collision losses	213,908	-	213,907	221,895		
Total liabilities and Fund Balances	\$ 215,908	\$ 117,256	\$ 233,163	\$ 354,706		

CITY OF CROWLEY, LOUISIANA
 FUNDING FUND
 COLLISION LOSS FUND

COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCE
 Years Ended August 31, 2003 and 2002

	<u>2003</u>	<u>2002</u>
Revenues:		
Investment Income	\$ 4,265	\$ 16,018
Miscellaneous	-	590
Total revenues	<u>\$ 4,265</u>	<u>\$ 16,608</u>
Expenditures:		
Public safety:		
Claims	\$ 28,828	\$ 28,290
Audit	271	280
Administrative fees	22,078	24,884
Miscellaneous	78	-
Total expenditures	<u>\$ 51,255</u>	<u>\$ 53,454</u>
Deficiency of revenues over expenditures	\$ 46,990	\$ 36,846
Other financing sources: operating transfers in	<u>46,990</u>	<u>-</u>
Deficiency of revenues and other financing sources over expenditures	\$ 0,000	\$ 36,846
Fund balance, beginning	221,888	204,928
Fund balance, ending	<u>\$ 217,888</u>	<u>\$ 241,774</u>

CITY OF CREOLE, LOUISIANA
FINANCIAL FUNDSSTATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
AGENCY FUND
Year Ended August 31, 2003

	Balance, August 31, 2002	Additions	Reductions	Balance, August 31, 2003
ASSETS				
Cash and cash equivalents	\$ 72,004	\$ 4,800,074	\$14,400,391	\$ 117,727
LIABILITIES				
Accrued expenses	\$ 42,160	\$ 8,000,000	\$10,077,300	\$ 49,860
Due to other funds	29,844	4,474,480	10,474,480	29,844
Total liabilities	\$ 72,004	\$ 4,828,134	\$14,400,391	\$ 117,727

GENERAL FIRED ASSETS ACCOUNT GROUP

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

CITY OF CHOUIN, LOUISIANA
 GENERAL FIXED ASSETS ACCOUNT GROUP

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS
 Year Ended August 31, 1955

	Balance, August 31, 1953	ADDITIONS	DISPOSALS	Balance, August 31, 1955
General fixed assets, at cost:				
Land	\$ 454,588	\$ 7,500	\$ -	\$ 462,088
Buildings and improvements	5,590,743	102,948	-	5,693,691
Improvements other than buildings	1,287,294	-	-	1,287,294
Equipment	2,594,221	488,000	-	3,082,221
Total general fixed assets	<u>100,000,843</u>	<u>\$ 578,448</u>	<u>\$ -</u>	<u>\$ 11,263,603</u>
Investment in general fixed assets:				
Donated assets	\$ 305,000	\$ 8,275	\$ -	\$ 313,275
Property acquired prior to 08/31/1953*	288,417	-	-	288,417
Property acquired after 08/31/1953 from:				
Federal/state grants	1,088,878	62,338	-	1,151,216
General fund revenues	4,859,885	598,144	-	5,458,029
Sales Tax Fund revenues	822,788	-	-	822,788
Federal revenue sharing fund	1,496,800	-	-	1,496,800
Special assessments	72,269	-	-	72,269
Other special revenue fund revenues	2,887,440	519,493	-	3,406,933
Total investment in general fixed assets	<u>518,488,843</u>	<u>\$ 576,958</u>	<u>\$ -</u>	<u>\$ 11,263,603</u>

* Records reflecting the source from which assets were acquired were not maintained prior to 08/31/1953.

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 CHELSEY, LOUISIANA
GENERAL LONG-TERM DEBT ACCOUNT SHEET

STATEMENT OF GENERAL LONG-TERM DEBT
August 31, 2022
With Comparative Totals For August 31, 2021

	Sales Tax Street Improvement Bonds Series BT-18876	General Obligation Street Improvement Bonds Series BT-18878
AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE PAYMENT OF GENERAL LONG-TERM DEBT		
Amount available in debt service fund for debt retirement	\$ 413,043	\$ -
Amount to be provided from:		
Increase revenues of the City	-	-
Sales tax revenues	2,818,938	-
Ad Valorem Tax revenues	-	2,889,900
	<hr/>	<hr/>
Total amount available and to be provided for the payment of general long-term debt	\$ 3,231,981	\$ 2,889,900
	<hr/>	<hr/>
GENERAL LONG-TERM DEBT PAYABLE		
Bonds payable	\$ 3,450,000	\$ 2,889,900
OTHER liability	-	-
	<hr/>	<hr/>
total general long-term debt payable	\$ 3,450,000	\$ 2,889,900
	<hr/>	<hr/>

Revenue Receipts, Less EXPENSE	Police Pension Liability	Totals	
		2001	2002
\$ -	\$ -	\$ 833,082	\$ 818,718
1,382,800	788,381	2,269,182	2,201,018
-	-	2,818,918	2,209,282
-	-	2,880,800	2,310,800
<u>\$ 1,382,800</u>	<u>\$ 788,381</u>	<u>\$ 4,478,182</u>	<u>\$ 4,028,828</u>
\$ 1,382,800	788,381	2,712,800	2,240,800
-	788,381	788,381	787,328
<u>\$ 1,382,800</u>	<u>\$ 788,381</u>	<u>\$ 4,478,182</u>	<u>\$ 4,028,828</u>

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CITY OF CHENLEY, LOUISIANA

COMBINED SCHEDULE OF CERTIFICATES OF
DEPOSIT AND INVESTMENTS - ALL FUNDS
August 31, 2022

<u>Mutual Fund</u>	<u>Interest Rates</u>	<u>Maturity Dates</u>	<u>Carrying Value</u>
Certificate of deposit	3.20%	10-24-2023	\$ 224,222
Certificate of deposit	3.20%	08-25-2024	272,222
Certificate of deposit	3.20%	08-26-2024	222,222
Certificate of deposit	3.20%	08-26-2024	222,222
Certificate of deposit	3.20%	10-04-2023	131,222
Certificate of deposit	3.20%	08-27-2024	222,222
FILAC Securities	7.50%	05-01-2023	4,127
FILAC Securities	6.50%	04-01-2023	32,222
FILAC Securities	7.50%	12-01-2022	22,122
FILAC Securities	8.50%	01-01-2023	22,272
FILAC Securities	8.50%	12-01-2022	22,272
FILAC Securities	8.50%	05-01-2023	22,222
FILAC Securities	8.50%	05-01-2023	22,222
FILAC Securities	4.50%	07-01-2023	12,272
FILAC Securities	5.50%	08-15-2022	22,222
FILAC Securities	5.50%	12-15-2022	21,222
FILAC Securities	5.50%	08-15-2022	22,222
FMSA Securities	5.50%	02-02-2023	22,222
FMSA Securities	5.50%	02-02-2023	22,222
FMSA Securities	5.50%	08-01-2024	4,272
FMSA Securities	7.00%	08-02-2022	1,222
FMSA Securities	6.00%	08-02-2022	1,222
FMSA Securities	7.00%	12-02-2022	22,222
FMSA Securities	7.00%	12-02-2022	2,222
FMSA Securities	7.00%	12-02-2021	2,272
FMSA Securities	7.00%	08-02-2021	2,222
FMSA Securities	8.00%	07-01-2022	6,222
FMSA Securities	8.00%	08-01-2022	11,222
FMSA Securities	8.00%	12-01-2022	22,222
FMSA Securities	8.00%	02-02-2023	22,222
FMSA Securities	8.00%	12-22-2022	22,222
FMSA Securities	8.00%	08-22-2022	22,222
GNSS Securities	7.00%	08-22-2022	2,222
GNSS Securities	8.50%	12-22-2021	22,222
GNSS Securities	8.50%	08-22-2022	22,222
GNSS Securities	8.50%	08-22-2022	22,222
GNSS Securities	7.00%	05-22-2022	22,222
GNSS Securities	7.00%	12-22-2022	2,222
GNSS Securities	7.00%	04-22-2024	2,222
GNSS Securities	7.50%	04-22-2024	2,222
GNSS Securities	7.50%	07-22-2022	12,222
GNSS Securities	7.50%	08-22-2022	2,222
GNSS Securities	7.50%	08-22-2024	2,222
Subtotal Forward			\$ 1,122,222

(Continued)

CITY OF COMLEY, MISSISSIPPI

COMBINED SCHEDULE OF CERTIFICATES OF
 DEPOSIT AND INVESTMENTS - ALL FUNDS
 August 31, 2003

General Fund	Interest Rate	Maturity Date	Carrying Value
Individual Forwarded			\$ 3,119,428
CDMA Securities	4.00%	08-18-2024	3,273
CDMA Securities	7.00%	08-18-2025	4,308
CDMA Securities	7.00%	08-18-2025	3,818
CDMA Securities	6.00%	10-18-2025	18,000
CDMA Securities	6.00%	07-18-2027	2,333
CDMA Securities	7.00%	07-15-2028	5,488
CDMA Securities	7.00%	04-15-2028	5,880
CDMA Securities	7.00%	12-15-2028	8,787
CDMA Securities	6.00%	05-15-2028	8,884
CDMA Securities	6.00%	02-15-2029	12,768
CDMA Securities	7.00%	07-15-2029	12,000
CDMA Securities	7.00%	10-15-2029	18,001
CDMA Securities	6.00%	09-15-2029	18,008
CDMA Securities	7.00%	07-15-2027	4,794
CDMA Securities	7.00%	10-15-2027	4,828
Delmas Brothers Bank	7.00%	02-22-2008	88,243
Total General Fund (Forward)			<u>\$ 3,387,716</u>
Special Revenue Funds			
Sales Tax Funds:			
Certificate of deposit	2.25%	12-31-2008	\$ 504,400
Certificate of deposit	1.90%	09-24-2008	549,780
Certificate of deposit	2.25%	12-18-2008	389,663
Certificate of deposit	1.90%	09-30-2008	580,800
Certificate of deposit	1.90%	08-30-2008	481,843
Certificate of deposit	2.25%	02-28-2008	250,000
Certificate of deposit	2.25%	08-28-2008	380,000
Certificate of deposit	1.44%	12-28-2008	279,870
Certificate of deposit	1.90%	08-24-2008	285,200
Certificate of deposit	1.25%	04-24-2008	188,843
Total Sales Tax Funds			<u>\$ 3,833,589</u>
Industrial Incentive Fund:			
Certificate of deposit	1.40%	08-05-2008	\$ 487,310
YOUTH Recreation Operating Fund:			
Certificate of deposit	1.40%	09-18-2003	\$ 283,000
Cemetery Maintenance Fund:			
Certificate of deposit	2.10%	08-10-2003	\$ 61,870
Certificate of deposit	1.90%	04-24-2004	51,318
Total Cemetery Maintenance Fund			<u>\$ 113,188</u>
Total Special Revenue Funds (Forward)			<u>\$ 4,387,588</u>

(Continued)

CITY OF CROWLEY, LOUISIANA

COMBINED SCHEDULE OF CERTIFICATES OF
DEPOSIT AND INVESTMENTS - ALL FUNDS
August 31, 2000

	<u>Interest</u> <u>Rates</u>	<u>Maturity</u> <u>Dates</u>	<u>Carrying</u> <u>Value</u>
Total General Fund (Forwarded)			<u>\$ 3,287,714</u>
Total Special Revenue Funds (Forwarded)			<u>\$ 4,387,160</u>
<u>Enterprise Fund</u>			
<u>Utility Fund:</u>			
Certificate of Deposit	0.20%	02-15-2004	\$ 250,000
Certificate of Deposit	1.00%	06-24-2004	885,299
Certificate of Deposit	1.00%	06-15-2004	150,000
Certificate of Deposit	0.20%	02-24-2004	121,000
Certificate of Deposit	0.70%	03-24-2004	<u>150,000</u>
Total Utility Fund			<u>\$ 1,556,300</u>
<u>Interest Service Fund</u>			
<u>Worker's Compensation Fund:</u>			
Certificate of Deposit	0.70%	10-26-2000	<u>\$ 125,860</u>
<u>Trust and Agency Fund</u>			
<u>Collision Loss Fund:</u>			
Certificate of Deposit	1.70%	10-26-2000	\$ 94,012
Certificate of Deposit	1.00%	08-26-2004	<u>108,062</u>
Total Collision Loss Fund			<u>\$ 202,074</u>
Total all funds			<u>\$ 8,883,000</u>

CITY OF CREOLE

SCHEDULE OF EXPENDITURES OF FEDERAL FUNDS
 Year Ended August 31, 2012

Federal Grantor/Pass-Through AGENCY/PROGRAM OR CLASSIFIED TITLE	Federal CFDA Number	Pass-Through SECURITY Identifying Number	Federal Expenditures
U.S. Department of Homeland Security:			
Pass-Through Program From:			
State of Louisiana, Military Department, Office of Homeland Security and Emergency Preparedness -			
Public Assistance Grant	97.038	00-0140-00	\$ 221,204
Assistance to Firefighters Grant Program	97.048	00-1001-00-0100	<u> 217</u>
Total U.S. Department of Homeland Security			<u>\$ 221,421</u>
Environmental Protection Agency:			
Capitalization Grants for Clean Water State Revolving Funds	04-408		<u>\$ 492,370</u>
U.S. Department of Housing and Urban Development:			
Pass-Through Program From:			
State of Louisiana, Division of Administration, Office of Community Development -			
Community Development Block Grant Program	14.238	74440	<u>\$ 275,665</u>
U. S. Department of Justice:			
Local Law Enforcement Block Grants Program	16.392	2000-10-00-1041	<u>\$ 12,863</u>
U. S. Department of Labor:			
Pass-Through Program From:			
Louisiana Department of Labor, Office of Workforce Development -			
Workforce Investment Act Adult Program	17.388		<u>\$ 86,671</u>
U. S. Department of the Interior:			
Pass-Through Program From:			
Louisiana Department of Culture, Recreation, and Tourism, Office of Cultural Development, Division of Historic Preservation -			
Historic Preservation Fund Grants-In-Aid	18.998		<u>\$ 2,282</u>
Total expenditures of federal awards			<u>\$ 826,375</u>
			FOOTNOTED

CITY OF CHICAGO

SCHEDULE OF EXPENDITURES OF FEDERAL MONIES
Year Ended August 31, 2003

The accompanying notes are an integral part of this schedule.

Note 1. Basis of Presentation.

The accompanying schedule of expenditures of federal monies includes the Federal grant activity of the Police Jury and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of GPM Circular 4-133, 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.



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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 Crosby, Louisiana

We have audited the general purpose financial statements of the City of Crosby, Louisiana, as of and for the year ended August 31, 2003, and have issued our report thereon dated February 25, 2004. We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 Crosby's general purpose 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 would 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 Crosby'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 judgment, could adversely affect the City of Crosby'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 2003-1.

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 general purpose 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. We consider the reportable condition described above to be a material weakness.

This report is intended solely for the information and use of the Mayor, Board of Aldermen, City of Crowley's management, Louisiana Legislative Auditor, Federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

BRANDON RICH, LEWIS T. BRAYNE, L.C.P.

Crowley, Louisiana
February 28, 2024



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

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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 Aldermen
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, 2003. 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 auditing standards generally accepted in the United States of America; 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. These 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 these 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 these requirements.

In our opinion, the City of Crowley 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, 2003.

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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-122.

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 solely for the information and use of management and the Legislative Auditor and is not intended to be and should not be used by anyone other than those specified parties. Under Louisiana Revised Statute 48:1513, this report is distributed by the Legislative Auditor as a public document.

CHARLES PIERRE LEWIS & ASSOCIATES, L.L.P.

Crowley, Louisiana
February 23, 2004

CITY OF CROWLEY, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended August 31, 2003

We have audited the general purpose financial statements of the City of Crowley, Louisiana, as of and for the year ended August 31, 2003, and have issued our report thereon February 26, 2004. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our audit of the financial statements as of August 31, 2003, resulted in an unqualified opinion.

Section 2. 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 there findings required to be reported in accordance with Circular A-133, Section .303(a)? Yes No

c. Identification of Major Programs

CFA Number	Name of Federal Program (or Cluster)
97.028	Public Assistance Grants
66.450	Capitalization Grants for Clean Water State Receiving Funds

Dollar threshold used to distinguish between Type A and Type B Programs: \$25,500

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

CITY OF CROWLEY, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended August 31, 2003

Section II. Financial Statement Findings

2003-1 - General Fixed Assets

Finding: While performing audit procedures relating to general fixed assets we noted that some fixed asset purchases were not added to the property and equipment listing.

Cause: This problem is indicative of a lack of an internal control system over property management.

Recommendation: We recommend that the City take an inventory of general fixed assets and compare it to the City's records to determine that the property and equipment listing represents actual items on hand. This will ensure that all general fixed assets are properly accounted for.

Response: Management agrees that an inventory of general fixed assets should be taken and that their property and equipment listing should be updated accordingly. Management also agrees to develop an internal control system over property management to ensure that accounting records for all fixed asset transactions are properly maintained.

Section III. Federal Award Findings and Questioned Costs

There were no errors noted relating to reportable conditions, material weaknesses, or instances of noncompliance, including questioned costs relating to Federal awards for the year ended August 31, 2003.

CITY OF CROWLEY, LOUISIANA

SCHEDULE OF PRIOR YEAR FINDINGS
Year Ended August 31, 2003**Section I. Internal Control and Compliance Material to the Financial Statements****2002-3 - General Fixed Assets**

Finding: While performing audit procedures relating to general fixed assets we noted the following problems:

- Some fixed asset purchases were not added to the property and equipment listing.
- On those fixed asset purchases that were added to the property and equipment listing, pertinent information relating to the purchase was not included on the property and equipment listing, i.e. acquisition price, acquisition date, purchase order number, etc. (identifying information).
- Fixed assets sold or otherwise disposed of were still included on the property and equipment listing.

This finding is repeated in the current year report in the schedule of findings and questioned costs at 2003-3.

2003-3 - Budget Violation

STATUS: RESOLVED - Management has monitored the budget more closely and made amendments when necessary to comply with the 5% limitation.

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, 2003.

Section III. Management Letter

There were no matters reported in a separate management letter for the year ended August 31, 2003.

CITY OF CROWLEY, LOUISIANA

MANAGEMENT'S COMPREHENSIVE ACTION PLAN
Year Ended August 31, 2003

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

Part I - General Fixed Assets

Management agrees that an inventory of general fixed assets should be taken and that their property and equipment listing should be updated accordingly. Management also agrees to develop an internal control system over property management to ensure that accounting records for all fixed asset transactions are properly maintained.

Section II. Internal Control and Compliance Material to Federal Awards

There were no matters noted relating to reportable conditions, material weaknesses, or instances of noncompliance, including questioned costs, relating to Federal awards for the year ended August 31, 2003.

Section III. Management Letter

There were no matters reported in a separate management letter for the year ended August 31, 2003.

Responsible Party: Isabelle de La Houssaye, Mayor