

ORIGINAL  
FULL COPY  
DO NOT SIGN OFF

These accounts  
close from this  
copy and FILED  
(2013 to 2014)

RECEIVED

June 24, 1998

ALEXANDRIA, LOUISIANA 71301

76824  
2298

TOWN OF HANSUDA  
HANSUDA, LOUISIANA

AUDITOR'S REPORT  
JUNE 30, 1998

These operations of said town are  
reported in a financial statement. A  
copy of the report is being provided  
to the board of directors of the  
town and the appropriate public  
officials. The report is available for  
public inspection at the Town  
Manager's Office, 1111  
1st Street, Hansuda, Louisiana 71301  
Office of the Town Clerk of said

Report Date 76824 1998

Roy E. Derbonne, Jr.  
Certified Public Accountant  
1101-A Bolton Avenue  
Alexandria, Louisiana 71301

TABLE OF CONTENTS

	<u>PAGE</u>
Independent Auditor's Report	1-2
Independent Auditor's Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in accordance with Government Auditing Standards	3-6
<b>General Purpose Financial Statements (Combined Statements - Overall)</b>	
Combined Balance Sheet - All Fund Types and Account Groups	8-7
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types	8
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (GAAP Basis) and Actual - General and Special Revenue Fund Types	8
Comparative Statement of Revenues, Expenses and Changes in Retained Earnings - Proprietary Fund Type	10-11
Comparative Statement of Cash Flows - Proprietary Fund Type	12-13
Notes to Financial Statements	14-25
<b>Financial Statements of Individual Funds and Account Groups</b>	
<b>General Fund</b>	
Comparative Balance Sheet	26
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual	27-28
Statement of Expenditures Compared to Budget (GAAP Basis) and Actual	29-30
<b>Special Revenue Funds</b>	
Combining Balance Sheet	31
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	32

Financial Statements of Individual Funds and  
Account Groups

Special Revenue Funds

Recreation and Park Fund

Comparative Balance Sheet 31

Statement of Revenues, Expenditures and Changes in  
Fund Balances - Budget (GAAP Basis) and Actual 34

Statement of Expenditures Compared to Budget (GAAP Basis) 35

Sales Tax Fund

Comparative Balance Sheet 36

Statement of Revenues, Expenditures and Changes in Fund  
Balances - Budget (GAAP Basis) and Actual 37

Statement of Expenditures Compared to Budget (GAAP Basis) 38-39

Capital Projects Fund

Comparative Balance Sheet 40

Statement of Revenues and Expenditures and Changes in Fund  
Balance 41

Enterprise Fund

Comparative Balance Sheet 42-43

Comparative Statement of Revenues, Expenses and Changes in  
Retained Earnings - Proprietary Fund Types 44

Comparative Statement of Cash Flows - Proprietary Fund Types 45-46

Comparative Statement of Cash Receipts and Disbursements 47

Schedule of Changes in Assets Restricted for Revenue Bond  
Debt Service 48

General Fixed Assets Account Group

Comparative Statement of General Fixed Assets 49

Statement of Changes in General Fixed Assets 50

# Roy K. Derbonne, Jr.

Certified Public Accountant  
1100-A Sabine Avenue  
Alexandria, Louisiana 71301-6808

Member  
Society of Louisiana C.P.A.'s

Tel: 318-445-6278  
Fax: 318-445-8962

## INDEPENDENT AUDITOR'S REPORT

The Honorable Mayor and Members  
of the Town Council  
Town of Mansura, Louisiana

I have audited the accompanying general purpose financial statements and the combining and individual fund and account group financial statements of the Town of Mansura, Louisiana, as of and for the year ended June 30, 1998, as listed in the table of contents. These financial statements are the responsibility of the management of the Town of Mansura, Louisiana. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I 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 general purpose 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. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Mansura, Louisiana, as of June 30, 1998, and the results of its operations and the cash flows of its proprietary fund for the year then ended in conformity with generally accepted accounting principles. Also, in my opinion, the combining and individual fund and account group financial statement referred to above present fairly, in all material respects, the financial position of each of the individual funds and account groups of the Town of Mansura, Louisiana, as June 30, 1998, and the results of operations of such funds and the cash flows of the proprietary fund for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued my report dated December 18, 1998, on my consideration of Town of Mansura, Louisiana's internal control over financial reporting and my tests of its compliance with certain provisions of laws and regulations.

My audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole and on the

combining and individual fund and account group financial statements. The accompanying financial information listed as supporting schedules in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of the Town of Mansura, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the general purpose, combining, and individual fund and account group financial statements and, in my opinion, is fairly presented in all material respects in relation to the financial statements of each of the respective individual funds and account groups taken as a whole.

The financial information for the preceding year which is included for comparative purposes was taken from the audit report for that year in which I expressed an unqualified opinion on the combined, combining, individual fund, and account group financial statements of the Town of Mansura, Louisiana.

This report is intended for the information of the Town Clerk, Mayor and Town Council, and the Legislative Auditor of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

  
Ray K. Davidson  
Certified Public Accountant

Alexandria, Louisiana  
December 14, 1998

# Roy K. Derbonne, Jr.

Certified Public Accountant  
1181-A Bolson Avenue  
Alexandria, Louisiana 71304-6878

Member  
Society of Louisiana C.P.A.'s

Tel: 337-443-8778  
Fax: 337-443-8967

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

The Honorable Mayor and Members  
of the Town Council  
Town of Mansura, Louisiana

I have audited the accompanying general purpose financial statements and the combining and individual fund and account group financial statements of the Town of Mansura, Louisiana, as of and for the year ended June 30, 1998, and have issued my report thereon dated December 24, 1998. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

### Compliance

As part of obtaining reasonable assurance about whether the Town of Mansura, Louisiana's general purpose financial statements and combining and individual fund and account group financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws and regulations, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed an instance of noncompliance that are required to be reported under Government Auditing Standards.

### Finding

State law requires that financial institutions pledge securities when combined with FDIC insurance meet exceed the municipalities funds on deposit. During the current fiscal year the requirements of this law was not met.

### Plan of Action

In all future years, under supervision of the Mayor, the Town Clerk will, on a monthly basis, request from the financial institution a schedule of pledged securities and compare the fair market value of the securities to the total amount of deposits held in the name of the Town of Mansura, Louisiana.

### Internal Control Over Financial Reporting

In planning and performing my audit of the general purpose financial statements and combining and individual fund and account group financial statements, I considered the Town of Mansura, Louisiana's, internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose of expressing my opinion on the general purpose financial statements and the combining and individual fund and account group financial statements and not to provide assurance on the internal control structure over financial reporting. However, I noted certain matters involving the internal control over financial reporting and its operation that I consider to be reportable conditions. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in my judgement, could adversely affect the Town of Mansura, Louisiana's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements and the combining and individual fund and account group financial statements.

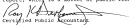
### Reportable Conditions

1. Inadequate segregation of duties. Due to the size of the Town's operations and its limited staff preclude an adequate segregation of duties and other features of an adequate system of internal control, although to employ such controls may not be cost beneficial.
2. Inadequate controls over safeguarding loss of assets due to failure of the Town's secretary depository. Please see the finding and plan of action found above under compliance of laws and regulations.

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 and combining and individual fund and account group 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. My 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 as defined above. However, the reportable conditions described above are considered to be material weaknesses.

I have repeated the above weakness involving the internal control structure and its operation to the management of the Town of Mansura, Louisiana, in separate letter dated December 14, 1998.

This report is intended for the information of the Town Clerk, Mayor and Town Council, and the Legislative Auditor of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



Certified Public Accountant

Alexandria, Louisiana  
December 14, 1998



GENERAL PURPOSE FINANCIAL STATEMENTS  
(COMBINED STATEMENTS - OVERVIEW)

## TOWN OF MONTELA, LOUISIANA

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
JUNE 30, 1988

ASSETS AND OTHER DEBITS	GOVERNMENTAL FUND TYPES		
	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUND
<b>ASSETS</b>			
Cash	\$ 88,200	\$ 18,005	\$ 79
Certificate of Deposit	18,000	0	0
Accounts Receivable, Net	0	0	0
Interfund Transfer Receivable	0	167	0
Grant Funds Receivable	0	0	0
Property Taxes	538	0	0
Intergovernmental Receivable	2,949	0	0
Franchise Fees Receivable	12,371	0	0
Police Fines Receivable	10,787	0	0
Sales Taxes Receivable	0	6,188	0
Due from Other Funds	3,759	0	0
Restricted Assets - Sewer System Development, at Cost	0	0	0
Land	0	0	0
Buildings and Parks	0	0	0
Improvements Other than Buildings	0	0	0
Equipment	0	0	0
Sewer System, Plant and Equipment, Net	0	0	0
Construction in Progress	0	0	0
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<u>\$ 134,637</u>	<u>\$ 24,252</u>	<u>\$ 79</u>

The accompanying notes are

PREPARED FUND TYPE	ACCOUNT (GROUP GENERAL FUND)	TOTALS (MEMORANDUM ONLY)	
		1988	1987
INTERFUND FUND	ASSETS		
\$ 88,000	\$ 0	\$ 174,456	\$ 132,938
88,000	0	10,000	78,000
1,450	0	1,450	7,125
0	0	167	229
0	0	0	0
0	0	539	328
0	0	2,849	1,875
0	0	12,371	10,583
0	0	18,787	31,886
0	0	6,100	5,270
839	0	4,628	4,880
23,320	0	33,320	23,363
21,300	89,891	122,824	110,824
0	318,380	318,380	308,970
0	18,888	18,484	13,888
0	231,570	232,570	227,851
1,782,887	0	1,782,887	1,822,483
0	0	0	0
<u>\$ 1,983,118</u>	<u>\$ 655,871</u>	<u>\$ 2,288,111</u>	<u>\$ 2,770,138</u>

(Continued)

an integral part of this statement.

TOWN OF NASSAWA, LOUISIANA

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
JUNE 30, 1998

LIABILITIES, EQUITY AND OTHER CREDITS	GOVERNMENTAL FUND TYPES		
	GENERAL FUNDS	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUNDS
<b>LIABILITIES</b>			
Accounts Payable	\$ 169	\$ 5,620	\$ 0
Amount Due From Plan	0	0	0
Amount Due Contractors	0	0	0
Accrued Salaries Payable	2,213	89	0
Accrued Payroll Taxes Payable	3,463	130	0
Interest Coupons Payable (113/1)	0	0	0
Bonds Payable	0	0	0
Deferred Income	0	0	0
Due to Other Funds	386	4,889	0
Total Liabilities	<u>7,149</u>	<u>6,936</u>	<u>0</u>
<b>EQUITY AND OTHER CREDITS</b>			
Contributed Capital	0	0	0
Investment in General Fixed Assets	0	0	0
Retained Earnings:			
Reserved for Reserve Bond Retirement	0	0	0
Unreserved - Undesignated Fund Balances	0	0	0
Reserved for Streets, Drainage, Public Safety, and any General Fund Expenditure	0	11,398	0
Reserved For Debt Retirement Unreserved:	0	0	0
Undesignated	<u>107,460</u>	<u>3,019</u>	<u>78</u>
Total Equity and Other Credits	<u>107,460</u>	<u>14,414</u>	<u>78</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 714,637</b>	<b>\$ 24,352</b>	<b>\$ 78</b>

The accompanying notes are

PROPRIETARY FUND TYPE	ACCOUNT GROUP	TOTALS (MEMORANDUM ONLY)	
		1996	1997
ENTERPRISE FUND	GENERAL FIXED ASSETS		
\$ 2,600	\$ 0	\$ 8,991	\$ 8,435
0	0	0	0
0	0	0	0
0	0	2,380	3,843
367	0	3,848	3,497
261	0	261	246
35,800	0	35,800	42,880
0	0	0	0
0	0	4,795	5,880
<u>38,370</u>	<u>0</u>	<u>55,255</u>	<u>62,498</u>
1,764,333	0	1,764,333	1,764,333
0	655,925	655,925	637,428
23,328	0	23,328	23,328
159,287	0	159,297	164,994
0	0	11,398	10,290
0	0	0	0
0	0	110,585	98,414
<u>1,944,948</u>	<u>655,925</u>	<u>3,754,954</u>	<u>3,707,998</u>
<u>\$ 3,985,118</u>	<u>\$ 655,925</u>	<u>\$ 3,780,111</u>	<u>\$ 3,710,498</u>

an integral part of this statement.

TOWN OF MONROE, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - ALL GOVERNMENTAL FUND TYPES  
JUNE 30, 1998

	GOVERNMENTAL	
	GENERAL FUND	SPECIAL REVENUE
<b>REVENUES</b>		
Taxes	\$ 36,450	\$ 0
Licenses, Permits and Franchise Fees	85,411	0
Fines	10,711	0
Rental Income	1,500	0
Grant Funds Received	2,500	0
Video Poker Rebates	1,135	0
Interest Income	1,185	392
Salon Taxes Collected	0	74,583
AMO - Indian Affairs	28,517	0
Donations	0	0
Miscellaneous	12,835	0
Total Revenues	254,844	74,975
<b>EXPENDITURES</b>		
<b>CURRENT</b>		
General Government	85,789	10,055
Public Safety	107,316	22,387
Streets and Sanitation	59,078	43,733
Recreation	0	5,098
<b>CAPITAL OUTLAYS</b>	20,822	3,874
Total Expenditures	232,655	94,547
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	21,389	(19,572)
<b>OTHER FINANCING SOURCES (USES)</b>		
Operating Transfers In	733	7,210
Operating Transfers Out	(7,213)	(1,021)
Total Other Financing Sources (Uses)	(6,480)	6,189
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER FEES</b>	14,909	(13,383)
<b>FUND BALANCE, BEGINNING</b>	92,584	11,797
<b>FUND BALANCE, ENDING</b>	\$ 107,493	\$ 0

The accompanying notes are

FUND TYPE CAPITAL PROJECTS	TOTALS (MEMORANDUM ONLY)	
	1998	1997
\$ 0	\$ 94,890	\$ 32,500
0	99,811	102,308
0	10,711	45,985
0	7,999	7,500
20,820	26,509	528,764
0	7,735	18,432
0	3,577	7,411
0	76,101	78,457
0	76,517	51,249
0	0	0
0	12,032	7,886
20,820	354,357	958,622
0	84,805	87,576
0	128,763	121,553
0	82,811	58,285
0	5,898	4,828
20,883	47,741	360,373
20,883	251,048	901,885
(23)	3,369	54,687
100	8,090	4,856
0	17,327	16,122
100	173	844
77	4,882	57,541
0	184,343	50,948
\$ 79	\$ 189,425	\$ 107,901

an integral part of this statement.

TOWN OF HARGISA, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL - GENERAL  
 AND SPECIAL REVENUE FUND TYPES FOR THE YEAR ENDED  
 JUNE 30, 1999

	GENERAL FUNDS	
	BUDGET	ACTUAL
<b>REVENUES</b>		
Taxes	\$ 32,788	\$ 34,450
Licenses, Permits and Franchise Fees	96,208	95,431
Fines	23,000	10,713
Rental Income	7,500	7,500
Video Poker Rebates	10,000	7,793
Interest Income	2,000	2,183
Sales Taxes Collected	0	0
Revenue Sharing - APFD - Indian Affairs	47,000	70,517
Grant - Red River Delta	0	2,500
Miscellaneous	3,400	12,035
<b>Total Revenues</b>	<u>222,600</u>	<u>254,044</u>
<b>EXPENDITURES</b>		
<b>CURRENT</b>		
General Government	72,480	65,780
Public Safety	91,880	107,376
Streets and Sanitation	33,360	35,078
Recreation	0	0
<b>CAPITAL OUTLAYS</b>	1,000	20,422
<b>Total Expenditures</b>	<u>219,860</u>	<u>232,656</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>2,740</b>	<b>21,388</b>
<b>OTHER FINANCING SOURCES (USES)</b>		
Operating Transfers In	0	773
Operating Transfers Out	(18,000)	(7,213)
<b>Total Other Financing Sources (Uses)</b>	<u>(18,000)</u>	<u>(6,440)</u>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>0</b>	<b>14,948</b>
<b>FUND BALANCE, BEGINNING</b>	<u>0</u>	<u>50,544</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ 0</u>	<u>\$ 143,499</u>

The accompanying notes are



TYPES VARIANCE FAVORABLE (DEFWOR.)	SPECIAL REVENUE FUNDS		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (DEFWOR.)
\$ 3,750	\$ 0	\$ 0	\$ 0
1769)	0	0	0
(13,269)	0	0	0
0	0	0	0
(2,265)	0	0	0
7,185	0	392	392
0	45,000	76,101	31,101
32,517	0	0	0
2,500	0	0	0
8,835	0	0	0
<u>32,244</u>	<u>45,000</u>	<u>76,493</u>	<u>34,493</u>
6,416	16,500	16,055	445
(14,324)	16,500	22,267	(2,867)
12,222	24,000	43,722	(17,722)
0	4,000	3,800	200
(18,422)	0	3,474	(3,474)
(14,854)	<u>71,000</u>	<u>84,549</u>	<u>(23,549)</u>
13,388	(4,000)	(18,054)	(12,054)
773	4,000	7,217	3,217
(1,217)	0	1100	1100
(444)	<u>4,000</u>	<u>7,117</u>	<u>3,117</u>
14,844	0	(12,839)	(12,839)
<u>82,244</u>	<u>0</u>	<u>23,266</u>	<u>79,266</u>
\$ 107,488	\$ 0	\$ 14,436	\$ 14,436

an integral part of this statement.

TOWN OF HARRIS, LOUISIANA

ENTERPRISE FUND  
SEWER SYSTEM FUND

COMPARATIVE STATEMENT OF REVENUES, EXPENSES AND CHANGES IN  
RETAINED EARNINGS - PROPRIETARY FUND TYPE  
YEARS ENDED JUNE 30, 1998 AND 1997

	1998	1997
<b>OPERATING REVENUES</b>		
Sewer Fees	\$ 51,150	\$ 88,005
<b>OPERATING EXPENDITURES</b>		
Salaries	12,680	12,000
Payroll Taxes	845	2,100
Supplies	10,239	13,151
RPA Reports	1,383	2,200
Utilities	16,193	19,188
Insurance	5,459	4,587
Legal and Audit	1,088	850
Fees	873	641
Repairs and Maintenance	5,088	6,279
Uniforms	429	218
Travel and Seminars	127	100
Bank Charges	22	33
Truck Gas and Maintenance	5,591	6,386
Backhoe Repairs	299	886
Printing and Publishing	95	0
Certification costs	39	857
Miscellaneous	0	0
Depreciation	40,686	28,078
Total Expenditures	97,797	88,924
<b>OPERATING INCOME (LOSS)</b>	(46,647)	(2,919)
<b>NONOPERATING REVENUES (EXPENSES)</b>		
Interest Income	2,921	3,254
State Grant	0	3,815
State Grant Expense	(485)	(3,959)
Interest Expense	(3,828)	(3,879)
Total Nonoperating Revenues (Expenses)	(492)	(3,829)
<b>INCOME BEFORE OPERATING TRANSFERS</b>	(47,139)	(6,748)

The accompanying notes are an integral part of this statement.

(Continued)

## TOWN OF MONROE, LOUISIANA

ENTERPRISE FUND  
SEWER SYSTEM FUNDCOMPARATIVE STATEMENT OF REVENUES, EXPENSES AND CHANGES IN  
RETAINED EARNINGS - PROPRIETARY FUND TYPE  
YEARS ENDED JUNE 30, 1998 AND 1997  
(CONTINUED)

	1998	1997
(CONTINUED FROM THE PREVIOUS PAGE)		
INCOME BEFORE OPERATING TRANSFERS	(4,897)	698
OTHER FINANCING SOURCES (USES)		
Operating Transfers Out	(773)	1044
NET INCOME (LOSS)	(5,670)	52
RETAINED EARNINGS, Beginning	<u>188,297</u>	<u>188,225</u>
RETAINED EARNINGS, Ending	<u>182,627</u>	<u>188,297</u>

The accompanying notes are an integral part of this statement.

## TOWN OF HANOVER, LOUISIANA

ENTERPRISE FUND  
SEWER SYSTEM FUNDCOMPARATIVE STATEMENT OF CASH FLOWS - PROPRIETARY FUND TYPE  
YEARS ENDED JUNE 30, 1998 AND 1997  
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS

	1998	1997
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash Received from Customers	\$ 91,880	\$ 89,900
Cash Payments to Suppliers for Goods and Services	(43,883)	(43,880)
Cash Payments to Employees for Services	(12,880)	(12,800)
Net Cash Provided by Operating Activities	35,117	33,220
<b>CASH FLOWS FROM DEB/CAPITAL FINANCING ACTIVITIES:</b>		
Operating Transfers Out to Other Funds	(773)	(844)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Proceeds from Federal Grant	0	507,263
Proceeds from State Grant	14051	2,234
Acquisition and Construction of Capital Assets	(2801)	(547,144)
Principal Paid on Revenue Bond Maturities	(7,000)	(7,000)
Interest Paid on Revenue Bonds	(3,425)	(3,877)
Net Cash Used for Capital and Related Financing Activities	(16,151)	(126,390)
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Interest on Investments	2,921	3,294
Investment in Certificate of Deposit	0	(80,000)
Net Cash Provided by/(Used) in Investing Activities	2,921	(76,706)
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>21,408</b>	<b>(170,140)</b>
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR</b>	<b>83,005</b>	<b>255,154</b>
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR</b>	<b>\$ 113,408</b>	<b>\$ 85,005</b>

The accompanying notes are an integral part of this statement.

(Continued)

## TOWN OF MARINA, LOUISIANA

ENTERPRISE FUND  
SEWER SYSTEM FUNDCOMPARATIVE STATEMENT OF CASH FLOWS - PROPRIETARY FUND TYPE  
YEARS ENDED JUNE 30, 1998 AND 1997  
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS  
(CONTINUED)

	<u>1998</u>	<u>1997</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating Revenue	\$ (5,807)	\$ (2,978)
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:		
Depreciation	90,846	28,030
Changes in Assets and Liabilities:		
Increase(Decrease) in Accounts Receivable	78	1463
(Increase) Decrease in Due from Other Funds	1,652	4,678
Increase (Decrease) in Accounts Payable	(834)	(15,531)
Increase (Decrease) in Interest Payable	1430	1361
Total Adjustments	<u>91,872</u>	<u>14,871</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>\$ 85,821</u>	<u>\$ 13,700</u>

The accompanying notes are an integral part of this statement.

TOWN OF MANHURRA, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
June 30, 1998

**NOTE A. SUMMARY OF ACCOUNTING POLICIES**

The Town of Manhurra was incorporated in 1860 and is operated under the provision of the Harrison Act. The town operates under a Mayor - Board of Aldermen form of government and provides the following services: Public Safety, Streets, Sanitation, Cultural - Recreation, Public Improvements, and General Administrative Services. The accounting and reporting policies of the Town of Manhurra conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:517 and to the guides set forth in the Louisiana Municipal Audit and Accounting Guide, and to the Industry Audit Guides, Audits of State and Local Governmental Units.

THE FOLLOWING IS A SUMMARY OF THE MORE SIGNIFICANT POLICIES:

**1. THE REPORTING ENTITY**

The Town of Manhurra, Louisiana, for financial purposes includes all of the funds and account groups relevant to the operations of the town of Manhurra, Louisiana. Oversight responsibility on the part of the Town of Manhurra was determined on the basis of the ability to create a component unit, the ability to appoint management or the governing board, and the scope of public services provided by the component unit. The financial statements presented herein do not include agencies which have been formed under applicable state laws or separate and distinct units of government apart from the Town of Manhurra, Louisiana.

**2. FUND ACCOUNTING**

The accounts of the Town are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, 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 means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into four generic fund types and two broad fund categories as follows:

General Fund - This is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

(Continued)

TOWN OF NABERS, LOUISIANA

NOTES TO FINANCIAL STATEMENTS  
June 30, 1998  
(CONTINUED)

3. FUND ACCOUNTING (CONTINUED)

GOVERNMENTAL FUND TYPES

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 Funds - Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

CAPITAL PROJECTS FUND

Capital Projects Fund is used to account for financial resources used in the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds).

PROPRIETARY FUND TYPES

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

GENERAL FIXED ASSETS AND GENERAL  
LONG-TERM DEBT ACCOUNT GROUPS

The General Fixed Asset Account Group - The General Fixed Asset account group is used to account for fixed assets used in governmental fund type operations for control purposes. All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date of donation. No depreciation is recorded on general fixed assets.

(Continued)

TOWN OF HANGONA, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

June 30, 1988

(CONTINUED)

2. FUND ACCOUNTING (CONTINUED)

General Long-Term Debt Account Group - The General Long-Term Debt Account Group is used to account for long-term liabilities to be financed from government funds.

These two account groups are not "Funds." They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

3. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financial sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The Proprietary Fund is accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and liabilities associated with the operations of this fund is 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 (e.g., revenues) and decreases (e.g., expenses) in net total assets.

The modified accrual basis of accounting is used by all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both 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. A one-year availability period is used for revenue recognition for all governmental fund revenues. Expenditures are recorded when the related fund liability is incurred. Exceptions to this general rule include: (1) sick pay and (2) principal and interest on general long-term debt which is recognized when due.

(Continued)



TOWN OF HARRISLA, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

June 30, 1988

(CONTINUED)

3. BASIS OF ACCOUNTING (CONTINUED)

Those revenues susceptible to accrual are property taxes, fines, licenses, sales taxes, and charges for services.

Purchases of various operating supplies are regarded as expenditures at the time purchased.

The accrual basis of accounting is utilized by proprietary fund types. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

4. BUDGETS

The Town follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The mayor and town clerk review the prior year revenue and expenditures as a basis for projecting the next fiscal year's budget. They make anticipated changes for those things that are known and prepare a budget to present to the council for adoption.
2. The proposed budget is discussed at a Town Council meeting prior to the close of the previous fiscal year. The proposed budget hearing is advertised in the local newspaper prior to the meeting, so that all concerned citizens may have input.
3. Formal budgets are adopted during the year for the general and special revenue funds, and are adopted on a basis consistent with generally accepted accounting principals (GAAP).
4. Formal budgets are not employed as a management tool.
5. Unused appropriations for all annually budgeted funds lapse at the end of the year.

5. INVESTMENTS

The Town may invest in U. S. Government Securities, Certificate of Deposits, Passbooks, and other available bank investments provided that approved securities are pledged to secure those funds on deposit in an amount equal to the amount of those funds, including FDIC insurance.

Investments are recorded at cost.

(Continued)

## TOWN OF MONROE, LOUISIANA

## NOTES TO FINANCIAL STATEMENTS

June 30, 1990

(CONTINUED)

## 6. CASH AND INVESTMENTS

At year end, the carrying amount of the Town's deposits, checking, savings accounts, and certificates of deposits were \$267,316 and the bank balances were \$261,223. Under state law, these deposits (or resulting bank balances) must be covered by Federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the Federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. These deposits are secured from risk by \$250,000 of Federal Depository Insurance and \$188,489 of pledged securities held by the custodial bank in the name of the fiscal agent. The remaining balance of \$11,734 was not secured by the pledge of securities and is a violation of state law.

## INVESTMENTS

Cash and cash equivalents for the Sewer System Fund statement of Cash Flows, considers all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents.

The following is a list of the Town's funds which are in interest bearing accounts or which are invested:

	<u>RATE</u>	<u>MATURITY DATES</u>	<u>AMOUNTS</u>
General Fund			
Operating	2.50%	Daily	\$32,000
Reserve	2.50	Daily	34,197
Certificate of Deposit	5.55	11-30-90	10,000
Sales Tax Fund	2.00	Daily	12,675
Enterprise Fund			
Operating	2.75	Daily	90,000
Operating Certificate of Deposit	5.13	10-19-90	60,000
Bond and Interest	3.25	Daily	23,320

## 7. AD VALOREM TAXES

The Town collects property tax on assessed value of property within its corporate limits. The taxes attach as an enforceable lien as of January 1 of each year. For the year ended June 30, 1990, taxes of 5.18 mills were levied on property with assessed valuations totaling \$3,430,280 and were dedicated for general maintenance.

(Continued)

TOWN OF MONROE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

June 30, 1998

(CONTINUED)

7. AD VALOREM TAXES (CONTINUED)

Total taxes levied were \$18,841. There was \$439 of uncollected taxes at June 30, 1998.

8. RESERVES OF FUND EQUITY

The Town records reserves to indicate that a portion of the fund equity is legally segregated for a specific future use. The following details the description and amount of all reserves used by the Town:

A. SALES TAX	
Reserved for public safety, streets and drainage and general purposes	<u>\$11,388</u>
B. CAPITAL PROJECTS	
Reserved for the overlay of town streets per grant award	<u>5,132</u>
C. SEWER SYSTEM	
Restricted fee revenue bond sinking fund	
Reserved for repair and replacement	<u>\$23,328</u>

9. BAD DEBTS

Uncollectible amounts due for Ad Valorem taxes, customer's utility receivables are recognized as bad debts through the establishment of an allowance account at the time information becomes available which would indicate the uncollectibility of the particular receivable.

10. COMPARATIVE DATA

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

11. TOTAL COLUMNS ON COMBINED STATEMENTS - OVERVIEW

Total columns of the combined statements - overview are captioned accordingly only to indicate that they are presented only to facilitate financial analysis. Data in these

(Continued)

TONS OF HANGERS, LOUISIANA

NOTES TO FINANCIAL STATEMENTS  
June 30, 1988  
(CONTINUED)

11. TOTAL COLUMNS ON COMBINED STATEMENTS - OVERVIEW (CONTINUED)

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.

NOTE B. INTERFUND RECEIVABLES, PAYABLES

	<u>INTERFUND RECEIVABLES</u>	<u>INTERFUND PAYABLES</u>
General Fund	\$3,709	\$ 788
Special Revenue Funds -		
Recreation, Parks and		
Tourism Fund	187	0
Sales Tax Fund	0	4,889
Enterprise Fund	<u>638</u>	<u>0</u>
Totals	<u>\$4,534</u>	<u>\$5,677</u>

NOTE C. RESTRICTED ASSETS - PROPRIETARY FUND TYPE

Restricted assets were applicable to the following at June 30:

	<u>1988</u>	<u>1987</u>
Revenue Bond Sinking Fund	\$18,878	\$18,726
Repair and Replacement Fund	<u>4,342</u>	<u>4,537</u>
Totals	<u>\$23,220</u>	<u>\$23,263</u>

NOTE D. PROPERTY, PLANT AND EQUIPMENT

General Fixed Asset Account Group - fixed assets used in governmental fund type operations (General Fixed Assets) are accounted for in the General Fixed Assets Account Group, and are recorded as expenditures in the Governmental Fund Types when purchased. General Fixed Assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, sidewalks and sidewalks, drainage systems, and lighting systems, are not capitalized along with other General Fixed Assets.

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated assets are valued at their estimated fair value on the date of donation. Repairs and maintenance are recorded as expenditures, renewals and betterments are capitalized.

(Continued)

## TOWNS OF MONROE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS  
June 30, 1998  
(CONTINUED)

## NOTE D. PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

## CHANGES IN GENERAL FIXED ASSETS

A summary of changes in General Fixed Assets follows:

	BALANCE JULY 1, 1997	ADDITIONS	DELETIONS	BALANCE JUNE 30, 1998
Land	\$ 89,491	\$ 0	\$ 0	\$ 89,491
Buildings	308,370	11,410	0	319,780
Other Im- provements	13,008	3,474	0	16,482
Equipment	227,831	8,012	8,393	231,510
Total	<u>\$638,680</u>	<u>\$22,896</u>	<u>\$8,393</u>	<u>\$653,183</u>

Enterprise Fund - Additions to the utility plant and service are recorded as cost or, if contributed property, at their estimated fair value at time of contribution. Repairs and maintenance are recorded as expenses; renewals and betterments are capitalized. The sale or disposal of fixed assets is recorded by removing cost and accumulated depreciation from the accounts and charging the resulting gain or loss to income.

Depreciation has been calculated on each class of depreciable property using the straight-line method, prorated from date purchased in year of acquisition. Estimated useful lives are as follows:

Sewer System	100 YEARS
Sewer Line Extension	50 YEARS
Equipment	5 YEARS

A summary of Proprietary Fund Type, Plant and Equipment at June 30, 1998, is as follows:

	ENTERPRISE FUND (SEWER)
Sewer lines, extensions and treatment	\$1,902,263
Machinery and equipment	33,804
Total	1,936,067
Less: Accumulated depreciation	233,180
Net Asset Value	<u>\$1,702,887</u>

(Continued)

## TOWN OF MONROE, LOUISIANA

## NOTES TO FINANCIAL STATEMENTS

June 30, 1998

(CONTINUED)

## NOTE E. PROPRIETARY FUND CHANGES IN LONG-TERM DEBT

The following is a summary of the bond transactions of the Town for the year ended June 30, 1998:

REVENUE BONDS	PAYABLE AT JULY 1, 1997	RETIRED	PAYABLE AT June 30, 1998
SERIES 1964	\$42,000	\$2,000	\$40,000

## NOTE E. PROPRIETARY FUND CHANGES IN LONG-TERM DEBT (CONTINUED)

The annual requirement to retire the Revenue Bonds as of June 30, 1997 is as follows:

YEAR ENDING JUNE 30.	PRINCIPAL	INTEREST	TOTAL
1999	\$ 7,000	\$1,225	\$ 8,225
2000	7,000	800	7,800
2001	7,000	735	7,735
2002	7,000	450	7,450
2003	7,000	245	7,245
Totals	\$28,000	\$2,655	\$30,655

## REVENUE BONDS

\$42,000 Sewer Bonds dated 5/1/64; Due in annual installments of \$4,000 = \$5,800 = \$6,980 = \$7,000 through May 1, 2003; Interest at 3 1/2%. \$42,000

## FLOW OF FUNDS; RESTRICTIONS ON USE - UTILITY REVENUES -

Provisions of the Revenue Bond Indenture requires all revenue be deposited in Sewer System Revenue Fund. This money is to be disbursed as follows:

- To pay all reasonable expenses of administration, operations and maintenance of the Sewer System Fund.
- The establishment and maintenance of Sewer System Revenue Bond and Interest Sinking Fund. This fund requires transfers, 10 days later than the 15th day of each month, sufficient in amount to pay promptly and fully the principal and interest on the bonds, as they become due. There is also a reserve balance of \$9,000 to be accumulated out of the transfers from the Revenue Fund.

(Continued)

## TOWN OF MAZURA, LOUISIANA

## NOTES TO FINANCIAL STATEMENTS

June 30, 1988

(CONTINUED)

## NOTE E. PROPRIETARY FUND CHANGES IN LONG-TERM DEBT (CONTINUED)

3. The establishment of a Sewer System Repair and Replacement Fund to care for depreciation, extensions, additions, improvements, repairs and replacements necessary to properly operate the system. This fund requires transfers of \$75 before the 15th of each month until such time as \$4,500 is accumulated in this fund. Transfers are required anytime the balance of this fund is lower than \$4,500.

The balance of the excess funds, on deposit in the Revenue Fund, may be used for any lawful corporate purposes as the governing authority of the Town may determine, whether such purposes are or are not related to the system.

All or part of the monies on reserve in any of the above funds may be invested in direct obligations of the United States of America.

## NOTE F. SALARY AND ALLOWANCE PER DIEM

Mayer	- Harold Quebedeaux	\$5,210
Aldermen	- Leon Deshotel	600
	Edward Duro	600
	Nicky Beudeben	600
	Jalie Boston	600
	J. H. Francisco	600

## NOTE G. RETIREMENT COMMITMENTS

The Town of Mazura has no retirement commitments or pension plan for its employees.

## NOTE H. LEASES

At June 30, 1988, the Town of Mazura, Louisiana, had the following lease commitments:

The Town leased to the Mazura Chamber of Commerce, Inc., a Non-Profit Organization, a building complex known as the "Mazura Pavilion" for \$1 a year for 20 years beginning April 1, 1988, with an option to lease said property for an additional 20 year period beginning April 1, 2008.

(Continued)

## TOWN OF MASSARA, LOUISIANA

## NOTES TO FINANCIAL STATEMENTS

June 30, 1998

(CONTINUED)

## NOTE I. CONTRIBUTED CAPITAL

Contributed Capital of the Enterprise Fund, is as follows:

	GENERAL FUND	FEDERAL AND STATE GRANTS	TOTAL
Balance July 1, 1997	\$178,933	\$1,599,398	\$1,778,331
Additions (Deletions)	-----	-----	-----
Balance June 30, 1998	<u>\$178,933</u>	<u>\$1,599,398</u>	<u>\$1,778,331</u>

The above amounts were for capital expenditures of the Sewer System and are recorded at amounts actually received.

## NOTE J. COMPENSATED ABSENCES

The Town does not allow compensated absences to their employees.

## NOTE K. LITIGATION

The Town of Massara, Louisiana, had no claims against it that would exceed its liability insurance.

## NOTE L. EXPENDITURES OVER APPROPRIATIONS

No fund of the Town of Massara, Louisiana, as June 30, 1998, had expenditures which exceeded appropriations before operating transfers in.

## NOTE M. EXPENDITURES - ACTUAL AND BUDGET

The following individual funds have actual expenditures over budgeted expenditures for the year ended June 30, 1998.

FUND	BUDGET	ACTUAL	UNFAVORABLE VARIANCE
Recreation, Parks and Tourism	\$ 6,880	\$18,367	(\$4,263)
Sales Tax	25,880	28,282	118,382)
Total	<u>\$31,860</u>	<u>\$46,649</u>	<u>\$14,542)</u>

(Continued)



## TOWN OF MASSURA, LOUISIANA

## NOTES TO FINANCIAL STATEMENTS

June 30, 1988

(CONTINUED)

## NOTE H. SEGMENT INFORMATION FOR ENTERPRISE FUNDS

The Town has one enterprise fund. Segment information for the year ended June 30, 1988 follows:

	<u>Total</u>
Operating Revenues	\$ 91,890
Depreciation	40,648
Operating Income (Loss)	(9,807)
Net Income (Loss)	(9,870)
Plant, Property and Equipment, net additions	340
Net Working Capital	156,889
Total Assets	3,875,287
Long-term Liabilities Payable from Operating Revenue	35,080
Total Equity	1,946,948

## NOTE O. TRK

The year 1980 does not pose a problem for the accounting system of the Town of Massura, Louisiana. However, the Town receives a substantial amount of its revenues from other governmental units and relies on these units as well as private sources for billing information and collection of monies which belong to the Town. If these other private and governmental units are not 100% year ready this could cause a disruption of funds. However, at this time it is not believed to be severe to cause a cessation of services.

FINANCIAL STATEMENTS  
OF INDIVIDUAL FUNDS  
AND ACCOUNT GROUPS

**GENERAL FUND**

To account for resources traditionally associated with governments which are not required to be accounted for in another fund.

## TOWN OF HANCOCK, LOUISIANA

## GENERAL FUND

COMPARATIVE BALANCE SHEET  
JUNE 30, 1998 AND 1997

	<u>1998</u>	<u>1997</u>
<b>ASSETS</b>		
Cash in Banks	\$ 66,282	\$ 43,074
Certificate of Deposit	10,000	16,000
Property Taxes Receivable	538	323
Intergovernmental Receivable	2,949	2,075
Franchise Fees Receivable	12,271	14,503
Police Fines Receivable	18,787	31,806
Due from Other Funds	<u>3,788</u>	<u>3,788</u>
<b>TOTAL ASSETS</b>	<u>\$ 118,607</u>	<u>\$ 109,372</u>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accounts Payable	\$ 769	\$ 592
Accrued Salaries Payable	2,211	3,841
Payroll Taxes Payable	3,463	3,217
Due to Other Funds	<u>700</u>	<u>330</u>
<b>Total LIABILITIES</b>	<u>7,143</u>	<u>8,080</u>
<b>FUND BALANCE</b>		
Unrestricted - Fund Balance	<u>107,888</u>	<u>92,332</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u>\$ 114,831</u>	<u>\$ 108,732</u>

The accompanying notes are an integral part of this statement.

## TOWN OF HARRIS, LOUISIANA

## GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL YEAR  
ENDED JUNE 30, 1999  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
JUNE 30, 1997

	1998 BUDGET	1999 ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	1997 ACTUAL
<b>REVENUES</b>				
Taxes Collected	\$ 20,000	\$ 20,000	\$ 0,000	\$ 19,360
Operational Licenses	30,000	27,152	2,848	30,100
Liquor and Beer				
Permits	1,200	1,105	(95)	825
State Tobacco Tax	8,500	10,411	1,911	8,328
Franchise Fees	60,000	57,104	(2,896)	63,396
Fines	20,000	19,711	(2,289)	16,950
State Beer Tax	4,200	4,833	633	4,000
Cutting Grass	1,200	2,819	1,619	2,700
Rent	7,500	7,500	0	7,500
Interest Income	3,000	3,100	1,100	900
Revenue Sharing -				
APFD Indian Affairs	47,000	10,517	(36,483)	51,249
Video Poker	10,000	7,720	(2,280)	10,432
Donations - Christmas				
Decorations	0	0	0	1,200
Grant - Red River				
Delta	0	0	0	1,500
Grant - Rural				
Development	0	3,000	3,000	0
Donations from Public				
705	0	705	705	724
Grant - Police				
500	0	500	500	0
Miscellaneous	2,200	8,271	6,071	4,500
Total Revenues	221,800	204,000	(17,800)	260,417
<b>EXPENDITURES</b>				
<b>CURRENT</b>				
General Government	72,450	85,700	13,250	44,587
Public Safety	91,850	100,376	8,526	120,820
Streets and				
Sanitation	51,000	39,870	(11,130)	34,500
CAPITAL OUTLAY	1,000	20,422	19,422	21,157
Total Expenditures	216,300	246,374	30,074	221,064
<b>EXCESS OF REVENUES OVER</b>				
<b>(UNDER) EXPENDITURES</b>				
	5,500	(42,374)	(47,874)	39,353

(continued)

The accompanying notes are an integral part of this statement.

## TOWN OF NANSIRA, LOUISIANA

## GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL YEAR  
 ENDED JUNE 30, 1998 WITH COMPARATIVE ACTUAL  
 AMOUNTS FOR YEAR ENDED JUNE 30, 1997  
 (CONTINUED)

	1998 BUDGET	1998 ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	1997 ACTUAL
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (CONTINUED FROM THE PREVIOUS PAGE)	\$ 6,988	\$ 21,388	\$ 15,398	\$ 49,388
OTHER FINANCING SOURCES SOURCES/(USES)				
Operating				
Transfers In	0	773	773	844
Operating				
Transfers Out	6,988	7,213	(2,225)	6,132
Total Other Financing				
Sources/(Uses)	(6,988)	(6,440)	548	(5,288)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	0	14,948	14,948	43,980
FUND BALANCE, BEGINNING	0	82,544	82,544	88,582
FUND BALANCE, ENDING	0	107,492	107,492	92,582

The accompanying notes are an integral part of this statement.

TOWN OF MONROE, LOUISIANA

GENERAL FUND

STATEMENT OF EXPENDITURES COMPARED TO BUDGET (GAAP BASIS) AND ACTUAL YEAR ENDED JUNE 30, 1994  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
JUNE 30, 1993

	BUDGET 1993	ACTUAL 1993	VARIANCE FAVORABLE (IMPROVOR.)	ACTUAL 1994
<b>GENERAL GOVERNMENT</b>				
Par Diem - Mayor and Aldermen	\$ 5,300	\$ 5,168	\$ 140	\$ 4,888
Admin. Salaries	15,500	14,608	1,890	14,688
Payroll Taxes	2,800	1,058	342	1,838
Util. and Telephone	2,500	161	2,339	2,398
Office Supplies	300	1,488	(1,188)	588
Insurance	28,800	28,032	(768)	12,898
Printing and Publishing	0	369	(369)	118
Legal and Audit	2,800	1,847	(1,953)	2,000
Fees	0	287	(287)	330
Assessor's Comps.	575	606	(33)	504
Tax Collection Fees	250	179	80	167
Building Maintenance	9,275	0	9,275	142
CISCO Bldg. Maintn. and Insurance	0	374	(374)	409
De'Passe Home Maintn. and Insurance	0	4,041	(4,041)	729
Travel and Seminars	5,200	577	5,123	312
Mayor's Expends.	0	0	0	308
Festival Expends.	0	610	(610)	1,898
Other Fees	580	3,183	(3,663)	0
Miscellaneous	282	1,288	(1,006)	281
<b>Total General Government Expenditures</b>	<b>\$ 72,450</b>	<b>\$ 83,380</b>	<b>\$ 6,872</b>	<b>\$ 44,567</b>
<b>PUBLIC SAFETY</b>				
<b>POLICE DEPARTMENT</b>				
Salaries	\$ 70,800	\$ 67,642	\$ (3,158)	\$ 78,893
Payroll Taxes	7,400	4,188	1,211	8,872
Equipment	3,800	1,769	1,240	6,262
Automobile	4,200	3,172	1,028	5,842
Insurance	0	0	0	3,995
Uniforms	850	288	612	1,448
Travel and Training	2,500	2,384	186	119
Convictions	0	869	(869)	428
Cellarcom	800	805	(5)	47
Animal Control	0	788	(788)	217
Miscellaneous	2,850	1,673	327	0
<b>Total Police Deps. Expenditures</b>	<b>81,850</b>	<b>102,590</b>	<b>(14,548)</b>	<b>108,824</b>

(Continued)

The accompanying notes are an integral part of this statement.

## GENERAL FUND

STATEMENT OF EXPENDITURES COMPARED TO BUDGET (GRAND  
BASIS) AND ACTUAL YEAR ENDED JUNE 30, 1998 WITH  
COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
JUNE 30, 1997  
(CONTINUED)

	BUDGET 1998	ACTUAL 1998	VARIANCE FAVORABLE (UNFAVORABLE)	ACTUAL 1997
(CONTINUED FROM THE PREVIOUS PAGE)				
DONATION TO VOLUNTEERS				
FIRE DEPARTMENT				
Gas, Oil, Etc.	\$ 0	\$ 17	\$ (17)	\$ 178
Insurance	0	0	0	1,755
Travel and Training	0	1,762	(1,762)	0
Total Volunteer Fire Dept. Expenditures	0	1,788	(1,788)	1,933
Total Public Safety Expenditures	\$ 21,850	\$ 192,378	\$ (16,328)	\$ 118,855
STREETS AND SANITATION				
Labour	\$ 44,600	\$ 31,940	\$ 12,660	\$ 24,600
Payroll Taxes	4,400	3,394	3,345	3,394
Truck Gas and Repairs	0	0	0	13
Street Repairs and Maintenance	0	3,004	(3,004)	43
Insurance	0	(187)	187	3,108
Uniforms	1,600	1,957	343	1,947
Medical	0	131	(131)	0
Tractor Gas and Repairs	0	18	(18)	0
Waste Management	1,200	1,528	(328)	1,087
Total Streets and Sanitation Expenditures	\$ 51,800	\$ 39,078	\$ 12,722	\$ 34,588
CAPITAL OUTLAYS				
General Government	\$ 1,000	\$ 20,432	\$ (19,432)	\$ 19,935
Public Safety - Police	0	0	0	15,513
Streets and Sanitation	0	0	0	3,182
Total Capital Outlays	\$ 1,000	\$ 20,432	\$ (19,432)	\$ 38,630
TOTAL EXPENDITURES	\$ 218,000	\$ 232,856	\$ (14,856)	\$ 211,188

The accompanying notes are an integral part of this statement.



**SPECIAL REVENUE FUNDS**

- RECREATION, PARKS AND  
TOURISM FUND** - To account for receipts and expenditures of funds acquired through donations, fund raising and appropriations from other funds.
- SALES TAX FUND** - To account for the receipts and expenditures of funds received from a sales tax passed by the residents of Bossiere, Louisiana. The money in this fund is to be spent only for streets, drainage, public safety and any other general fund expenditure.

## TOWN OF MARSHALL, LOUISIANA

SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEETS  
JUNE 30, 1998

WITH COMPARATIVE FIGURES FOR YEAR ENDED JUNE 30, 1997

ASSETS	RECREATIONAL, PARK, AND TOURISM FUND	SALES TAX FUND
<b>ASSETS</b>		
Cash	\$ 5,430	\$ 12,875
Sales Taxes Receivable	0	6,380
Interfund Transfer Receivable	<u>267</u>	<u>0</u>
<b>TOTAL ASSETS</b>	<b>\$ 5,697</b>	<b>\$ 19,255</b>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accounts Payable	\$ 2,550	\$ 3,061
Accrued Payroll	0	89
Accrued Payroll Taxes Payable	0	336
Due to General Fund	0	3,789
Due to Sewer System Revenue Fund	<u>0</u>	<u>300</u>
Total Liabilities	<u>2,550</u>	<u>7,375</u>
<b>FUND BALANCE</b>		
Reserved	0	11,990
Unreserved - Endorsigated	<u>3,028</u>	<u>0</u>
Total Fund Balance	<u>3,028</u>	<u>11,990</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 5,578</b>	<b>\$ 19,365</b>

The accompanying notes are

TOTALS	
1996	1997
\$ 10,000	\$ 20,100
6,100	5,770
<u>147</u>	<u>229</u>
\$ 24,352	\$ 33,527
.	
\$ 5,620	\$ 2,549
83	0
139	132
3,700	3,700
<u>800</u>	<u>1,782</u>
9,808	8,282
.	
15,300	18,287
<u>1,010</u>	<u>6,000</u>
<u>14,418</u>	<u>24,287</u>
\$ 24,352	\$ 33,527

an integral part of this statement.

TOWN OF HANCOCK, LOUISIANA

SPECIAL REVENUE FUNDS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE  
 YEAR ENDED JUNE 30, 1998

WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 1997

	RECREATION, FARES, AND TOURISM FUND	SALES TAX FUND
<b>REVENUES</b>		
Sales Taxes Collected	0	\$ 18,101
Interest Income	0	262
Miscellaneous	0	0
Total Revenues	0	18,463
<b>EXPENDITURES</b>		
<b>CURRENT</b>		
General Government	800	18,160
Public Safety	0	22,387
Streets and Sanitation	0	43,730
Recreation	5,890	0
<b>CAPITAL OUTLAYS</b>	3,428	0
Total Expenditures	10,287	84,267
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	(10,287)	(7,794)
<b>OTHER FINANCING SOURCES (USES)</b>		
Operating Transfers In	7,217	0
Operating Transfers Out	0	(1,001)
Total Other Financing Sources (Uses)	7,217	(1,001)
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	(3,070)	(8,795)
<b>FUND BALANCE, Beginning</b>	6,088	19,287
<b>FUND BALANCE, Ending</b>	\$ 3,018	\$ 11,492

The accompanying notes are

TOTALS	
1990	1987
\$ 74,583	\$ 70,893
382	488
<u>0</u>	<u>8</u>
74,483	70,822
19,880	19,023
22,387	18,188
43,733	23,898
5,858	8,828
<u>3,478</u>	<u>1,752</u>
54,548	42,876
438,0541	7,446
1,217	6,132
<u>(1091)</u>	<u>0</u>
7,117	6,132
110,9381	18,998
25,365	11,782
\$ 14,416	\$ 25,325

an integral part of this statement.

TOWN OF MONROE, LOUISIANA  
 SPECIAL REVENUE FUND  
 RECREATION, PARKS AND TOURISM FUND

COMPARATIVE BALANCE SHEET  
 JUNE 30, 1998 AND 1997

ASSETS	<u>1998</u>	<u>1997</u>
ASSETS		
CASH	\$ 2,418	\$ 3,875
Interfund Transfer Receivable	<u>161</u>	<u>228</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 2,579</u></b>	<b><u>\$ 4,103</u></b>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 2,559	\$ 174
FUND BALANCE		
Unreserved - Undesignated	<u>3,818</u>	<u>6,284</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b><u>\$ 2,577</u></b>	<b><u>\$ 6,284</u></b>

The accompanying notes are an integral part of this statement.

## TOWN OF MONROE, LOUISIANA

SPECIAL REVENUE FUNDS  
RECREATION, PARKS AND TOURISM FUNDSTATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL YEAR  
ENDED JUNE 30, 1998 WITH COMPARATIVE ACTUAL  
AMOUNTS FOR YEAR ENDED JUNE 30, 1997

	1998 BUDGET	1998 ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	1997 ACTUAL
REVENUES				
Donations	\$ 0	\$ 0	\$ 0	\$ 0
Miscellaneous	0	0	0	0
Total Revenues	0	0	0	0
EXPENDITURES				
CURRENT				
Administrative	0	893	(893)	1,528
Recreation	6,000	5,890	100	3,782
CAPITAL OUTLAYS	0	3,877	(3,877)	0
Total Expenditures	6,000	10,267	(4,267)	5,310
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(6,000)	(10,267)	14,267	(5,310)
OTHER FINANCING SOURCES				
Operating Transfer In	6,000	7,211	1,211	6,112
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	0	(3,056)	(3,056)	802
FUND BALANCE, BEGINNING	0	6,860	6,860	5,260
FUND BALANCE, ENDING	\$ 0	\$ 3,804	\$ 3,804	\$ 6,860

The accompanying notes are an integral part of this statement.

## TOWN OF MONROE, LOUISIANA

SPECIAL REVENUE FUND  
RECREATION, PARKS AND TOURISM FUND

STATEMENT OF EXPENDITURES COMPARED TO BUDGET  
(GAAP BASIS) AND ACTUAL YEAR ENDED JUNE 30, 1999  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
JUNE 30, 1998

	BUDGET 1999	ACTUAL 1999	VARIANCE FAVORABLE (UNFAVORABLE)	ACTUAL 1998
<b>GENERAL GOVERNMENT</b>				
Office Supplies	\$ 0	\$ 883	\$ (883)	\$ 86
Insurance	0	0	0	0
Town Mail and Deport Repairs	0	0	0	72
Travel and Conventions	0	0	0	325
Miscellaneous	0	0	0	1,036
<b>Total General   Government   Expenditures</b>	<u>\$ 0</u>	<u>\$ 883</u>	<u>\$ (883)</u>	<u>\$ 1,529</u>
<b>RECREATION</b>				
Utilities	\$ 500	\$ 561	\$ (61)	\$ 401
Insurance	1,580	1,319	261	1,107
Festival Expense	1,750	1,417	333	860
Supplies	0	23	(23)	186
Repairs and Maintn.	2,360	2,349	11	1,038
Grounds Maintenance	0	0	0	10
Waste Disposal	0	130	(130)	0
<b>Total Recreation   Expenditures</b>	<u>\$ 6,290</u>	<u>\$ 6,079</u>	<u>\$ 211</u>	<u>\$ 4,702</u>
<b>CAPITAL OUTLAYS</b>	<u>\$ 0</u>	<u>\$ 3,476</u>	<u>\$ (3,476)</u>	<u>\$ 0</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 6,290</u>	<u>\$ 10,445</u>	<u>\$ (4,155)</u>	<u>\$ 6,231</u>

The accompanying notes are an integral part of this statement.



## TOWNS OF MANORIA, LOUISIANA

SPECIAL REVENUE FUNDS  
SALES TAX FUNDCOMPARATIVE BALANCE SHEET  
JUNE 30, 1998 AND 1997

	<u>1998</u>	<u>1997</u>
ASSETS		
ASSETS		
Cash	\$ 12,875	\$ 22,163
Sales Taxes Receivable	6,188	3,279
TOTAL ASSETS	<u>\$ 19,063</u>	<u>\$ 25,442</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 3,061	\$ 2,413
Accrued Payroll	85	0
Accrued Payroll Taxes Payable	530	193
Amount Due General Fund	3,789	3,789
Amount Due Sewer System Fund	300	1,252
Total Liabilities	<u>7,765</u>	<u>8,147</u>
FUND BALANCE		
Reserved	<u>11,298</u>	<u>17,295</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 19,063</u>	<u>\$ 25,439</u>

The accompanying notes are an integral part of this statement.

## TOWN OF MONROE, LOUISIANA

SPECIAL REVENUE FUNDS  
SALES TAX FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL YEAR  
ENDED JUNE 30, 1998 WITH COMPARATIVE ACTUAL AMOUNT  
FOR YEAR ENDED JUNE 30, 1997

	BUDGET 1998	ACTUAL 1998	VARIANCE FAVORABLE (UNFAVOR.)	1997 ACTUAL
<b>REVENUES</b>				
Sales Tax Revenue	\$ 45,000	\$ 40,183	\$ 4,817	\$ 40,857
Interest Income	0	382	382	466
Total Revenues	<u>45,000</u>	<u>40,565</u>	<u>4,435</u>	<u>41,323</u>
<b>EXPENDITURES</b>				
<b>CURRENT</b>				
General Government	18,500	18,162	338	18,514
Public Safety	18,500	22,987	(4,487)	14,288
Streets and				
Maintenance	28,000	43,733	(15,733)	23,688
<b>CAPITAL OUTLAYS</b>	0	0	0	0
Total Expenditures	<u>65,000</u>	<u>84,882</u>	<u>(19,882)</u>	<u>56,490</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES BEFORE OTHER FINANC- ING SOURCES AND USES</b>	0	(44,317)	(44,317)	(15,167)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers Out - Cap. Projects Pd.	0	380	(380)	0
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	0	(43,937)	(43,937)	(15,167)
<b>FUND BALANCE, BEGINNING</b>	0	19,287	19,287	6,581
<b>FUND BALANCE, ENDING</b>	<u>0</u>	<u>\$ 11,350</u>	<u>\$ 11,350</u>	<u>\$ 19,287</u>

The accompanying notes are an integral part of this statement.

## TOWN OF HARRIS, LOUISIANA

SPECIAL REVENUE FUNDS  
SALES TAX FUNDSTATEMENT OF EXPENDITURES COMPARED TO BUDGET (GAAP  
BASIS) AND ACTUAL YEAR ENDED JUNE 30, 1988 WITH  
COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
JUNE 30, 1987

	BUDGET 1988	ACTUAL 1988	VARIANCE FAVORABLE (UNFAVORABLE)	ACTUAL 1987
<b>ADMINISTRATIVE</b>				
Utilities	\$ 0	\$ 74	\$ (74)	\$ 8,808
Telephone	1,500	1,373	128	1,333
Office Supplies and Postage	1,500	1,100	212	1,462
Insurance	4,000	3,670	330	181
Printing and Publishing	3,800	2,871	129	1,374
Legal and Audit	2,800	3,738	282	658
Town Hall Supplies	1,500	1,320	280	1,068
Office Equipment - Maintenance	0	595	(595)	591
Dues	0	275	(275)	442
Town Hall and Expat Repairs	1,000	646	430	81
Bank Charges	0	12	(12)	12
Parade Float	0	354	(354)	0
De'Ponce Home Repairs	500	258	244	0
De'Ponce Home Utilities	0	48	(48)	44
Travel and Meetings	2,000	1,678	322	1,028
Convention Costs	500	332	168	0
Festival Expenditures	2,000	2,985	(985)	0
Miscellaneous	0	33	(33)	883
Total Administrative Expenditures	<u>18,300</u>	<u>18,162</u>	<u>1,320</u>	<u>18,516</u>
<b>PUBLIC SAFETY</b>				
Police Department				
Police Equipment	\$ 4,000	\$ 3,990	\$ 10	\$ 2,503
Police Car Gas and Maintenance	12,000	12,560	432	9,237
Equipment Repairs	0	0	0	65
Office Supplies and Postage	0	0	0	80
Insurance	1,500	1,330	180	200
Uniforms	0	(37)	37	397
Travel and Training	0	195	(195)	0
Enforcement and Convictions	0	50	(50)	0
Animal Control	0	312	(312)	421

(Continued)

The accompanying notes are an integral part of this statement.

TOWN OF MONROE, LOUISIANA

SPECIAL REVENUE FUNDS  
SALES TAX FUND

STATEMENT OF EXPENDITURES COMPARED TO BUDGET (GAAP  
BASIS) AND ACTUAL YEAR ENDED JUNE 30, 1998 WITH  
COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED  
JUNE 30, 1997  
(CONTINUED)

	BUDGET 1998	ACTUAL 1998	VARIANCE FAVORABLE (EXCESS)	ACTUAL 1997
Feeding Prisoners	0	206	(206)	0
Supplies	1,880	1,486	394	513
Miscellaneous	0	180	(180)	88
Total Police Department Expenditures	19,588	20,551	(1,051)	13,428
Donation to Volunteer Fire Department				
Track Gas and Maintn.	0	1,133	(1,133)	718
Utilities	0	880	(880)	38
Miscellaneous	0	24	(24)	38
Total Volunteer Fire Dept. Expenditures	0	1,824	(1,824)	778
Total Public Safety	\$ 19,588	\$ 22,375	\$ (2,787)	\$ 14,206
STREETS AND SANITATION				
Street Salaries	\$ 10,000	\$ 10,413	\$ (413)	\$ 9,390
Payroll Taxes	0	388	(388)	841
Track Expenditures	5,000	8,798	(3,798)	3,858
Utilities	8,000	11,883	(3,883)	3,137
Insurance	3,000	4,277	(1,277)	3,120
Uniforms	0	221	(221)	108
Supplies	0	2,478	(2,478)	328
Equipment Repairs	0	73	(73)	189
Street Repairs	0	888	(888)	0
Employee Medical	0	25	(25)	0
Tractor Expenditures	0	57	(57)	528
Tractor Insurance	0	0	0	808
Waste Disposal	0	0	0	388
Miscellaneous	0	8	(8)	83
Total Streets and Sanitation Dept.	\$ 26,000	\$ 43,233	\$ (17,233)	\$ 23,698
CAPITAL OUTLAYS				
Police Department	0	0	0	1,752
Total Capital Outlays	0	0	0	1,752
TOTAL EXPENDITURES	\$ 45,588	\$ 64,283	\$ (18,695)	\$ 38,884

The accompanying notes are an integral part of this statement.

**CAPITAL PROJECTS FUND**

To account for receipt and expenditure of funds received through AEDDD Grants for improvement to the Town's Streets.

## TOWN OF NABORS, LOUISIANA

## CAPITAL PROJECTS FUND

COMPARATIVE BALANCE SHEET  
JUNE 30, 1998 AND 1997

	<u>1998</u>	<u>1997</u>
ASSETS		
ASSETS		
Cash	\$ 12	\$ 2
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 0	\$ 0
FUND BALANCE		
Reserve	12	2
TOTAL LIABILITIES AND FUND BALANCE	\$ 12	\$ 2

The accompanying notes are an integral part of this statement.

## TOWN OF HARBOUR, LOUISIANA

## CAPITAL PROJECTS FUND

COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES  
AND CHANGES IN FUND BALANCE FOR THE YEARS ENDED  
JUNE 30, 1998 AND 1997

	1998	1997
REVENUES		
Grant Funds	\$ 29,830	\$ 537,264
EXPENDITURES		
Office Supplies and Postage	29	0
Printing and Publishing	60	0
Bank Charges	14	0
contractor's Fees	0	459,416
Other Construction Costs	0	200
Engineering Fees	19,150	19,133
Grant Admin. Fees	3,600	9,315
Total Expenditures	<u>23,843</u>	<u>527,264</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES BEFORE OTHER SOURCES AND OTHER (USES)	(23)	0
OTHER FINANCING SOURCES AND OTHER (USES)		
Transfers In	<u>180</u>	<u>0</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	77	0
FUND BALANCE, BEGINNING	<u>2</u>	<u>2</u>
FUND BALANCE, ENDING	<u>\$ 79</u>	<u>\$ 2</u>

The accompanying notes are an integral part of this statement.

#### ENTERPRISE FUND

Utility Fund - To account for the provision of sewer services to residents of the Town. All activities necessary to provide such service are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing and related debt service, and billing and collection.



TOWN OF HASSUKA, LOUISIANA

ENTERPRISE FUND  
SEWER SYSTEM FUND

COMPARATIVE BALANCE SHEET  
JUNE 30, 1998 AND 1997

ASSETS	<u>1998</u>	<u>1997</u>
<b>CURRENT ASSETS</b>		
Cash	\$ 98,668	\$ 61,702
Investment in Certificate of Deposit	88,000	88,000
Accounts Receivable	7,450	7,825
Due From General Fund	539	539
Due From Sales Tax Fund	308	1,752
Total Current Assets	<u>198,978</u>	<u>231,818</u>
<b>RESTRICTED ASSETS</b>		
Revenue Bond Sinking Fund Investment, at Cost	18,536	18,726
Repair and Replacement Fund Investment, at Cost	4,242	4,221
Total Restricted Assets	<u>22,778</u>	<u>22,947</u>
<b>PLANT AND EQUIPMENT</b>		
Sewer System - at Cost, Net of Accumulated Depreciation (1998 - \$283,188 and 1997 - \$192,534)	1,782,087	1,822,493
Land	21,228	21,228
Total Plant and Equipment	<u>1,803,315</u>	<u>1,843,721</u>
<b>TOTAL ASSETS</b>	<u>\$ 1,991,118</u>	<u>\$ 1,998,687</u>

(Continued)

The accompanying notes are an integral part of this statement.

## TOWN OF HANCOCK, LOUISIANA

ENTERPRISE FUND  
SEWER SYSTEM FUNDCOMPARATIVE BALANCE SHEET  
JUNE 30, 1998 AND 1997  
(CONTINUED)

	<u>1998</u>	<u>1997</u>
<b>LIABILITIES AND FUND EQUITY</b>		
<b>CURRENT LIABILITIES (PAYABLE FROM CURRENT ASSETS)</b>		
Accounts Payable	\$ 2,602	\$ 3,496
Accrued Payroll Taxes	362	282
Total Current Liabilities (Payable from Current Assets)	<u>2,964</u>	<u>3,778</u>
<b>CURRENT LIABILITIES (PAYABLE FROM RESTRICTED ASSETS)</b>		
Revenue Bonds Payable	1,000	1,000
Interest Coupons Payable (11/1)	282	288
Total Current Liabilities (Payable from Restricted Assets)	<u>1,282</u>	<u>1,288</u>
<b>LONG-TERM LIABILITIES</b>		
Revenue Bonds Payable	<u>28,000</u>	<u>28,000</u>
Total Liabilities	<u>38,176</u>	<u>48,029</u>
<b>FUND EQUITY</b>		
<b>CONTRIBUTED CAPITAL</b>		
Municipality	\$ 100,000	\$ 100,000
Federal Grants	<u>1,583,333</u>	<u>1,583,333</u>
Total contributed Capital	<u>1,744,333</u>	<u>1,744,333</u>
<b>RETAINED EARNINGS</b>		
Reserved for Bond Retirement	23,220	23,220
Unreserved	<u>182,287</u>	<u>184,284</u>
Total Retained Earnings	<u>205,507</u>	<u>207,504</u>
Total Fund Equity	<u>1,949,840</u>	<u>1,951,837</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$ 1,988,016</u>	<u>\$ 1,999,867</u>

The accompanying notes are an integral part of this statement.

## TOWN OF MONROE, LOUISIANA

EXTENSION FUND  
SEWER SYSTEM FUNDCOMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND  
CHANGES IN RETAINED EARNINGS - PROPRIETARY FUND  
TIME PERIOD ENDED JUNE 30, 1998 AND 1997

	1998	1997
OPERATING REVENUE		
Water Fees	\$ 91,890	\$ 89,890
OPERATING EXPENSES		
Salaries	12,600	12,600
Payroll Taxes	845	1,105
Office Supplies and Postage	8	8
Supplies	18,219	13,161
KSA Reports	1,703	1,918
Utilities	16,193	18,188
Insurance	5,458	4,582
Legal and Audit	1,088	858
Rent and Fees	427	647
Repairs and Maintenance	5,988	6,278
Uniforms	429	216
Travel and Seminars	121	188
Bank Charges	22	28
Truck Use and Maintenance	2,581	4,388
Machines Repairs and Maintenance	235	888
Printing and Publishing	55	0
Certification Costs	20	827
Depreciation	40,848	38,830
Total Operating Expenses	<u>97,192</u>	<u>92,870</u>
OPERATING INCOME (LOSS)	(5,302)	(2,976)
NONOPERATING REVENUES (EXPENSES)		
Interest Income	3,925	3,294
State Grants	8	3,915
State Grant Expense	(485)	(1,558)
Interest Expense	(1,426)	(1,425)
Total Nonoperating Revenues And (Expenses)	<u>1,922</u>	<u>3,226</u>
INCOME BEFORE OPERATING TRANSFERS	(4,887)	86
OTHER FINANCING SOURCES (USED)		
Operating Transfers Out	(448)	(848)
NET INCOME (LOSS)	(5,475)	(40)
RETAINED EARNINGS, BEGINNING	188,282	188,282
RETAINED EARNINGS, ENDING	<u>\$ 182,807</u>	<u>\$ 188,282</u>

The accompanying notes are an integral part of this statement.

## TOWN OF MONROE, LOUISIANA

ENTERPRISE FUND  
SEWER SYSTEM FUNDCOMPARATIVE STATEMENT OF CASH FLOWS - PROPRIETARY FUND TYPE  
YEARS ENDED JUNE 30, 1998 AND 1997

## INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS

	1998	1997
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash Received from Customers	\$ 91,888	\$ 98,885
Cash Payments to Suppliers for Goods and Services	143,883	(63,484)
Cash Payments to Employees for Services	112,888	(12,480)
Net Cash Provided by Operating Activities	35,127	22,921
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>		
Operating Transfers Out to Other Funds	(773)	(844)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Proceeds from Federal Grant	0	527,365
Proceeds from State Grant	14850	9,256
Acquisition and Construction of Capital Assets	(240)	(547,148)
Principal Paid on Revenue Bond Maturities	(7,800)	(7,800)
Interest Paid on Revenue Bonds	(31,428)	(33,677)
Net Cash Used for Capital and Related Financing Activities	(49,718)	(126,304)
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Interest on Investments	2,921	3,298
Investment in Certificates of Deposit	0	(68,000)
Net Cash Provided By/(Used) in Investing Activities	2,921	(64,702)
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>28,404</b>	<b>(78,149)</b>
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR</b>	<b>85,885</b>	<b>155,154</b>
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR</b>	<b>\$ 113,889</b>	<b>\$ 85,885</b>

The accompanying notes are an integral part of this statement.

(Continued)

## TOWN OF MARSLA, LOUISIANA

ENTERPRISE FUND  
WATER SYSTEM FUNDCOMPARATIVE STATEMENT OF CASH FLOWS - PROPRIETARY FUND TYPE  
YEARS ENDED JUNE 30, 1990 AND 1989  
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS  
(CONTINUED)

	1990	1989
RECONCILIATION OF OPERATING INCOME to NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating Revenue	\$ 15,9071	\$ 15,9071
Adjustments to Reconcile operating income to Net Cash Provided by Operating Activities:		
Depreciation	89,646	28,000
Changes in Assets and liabilities:		
(Increase) Decrease in Accounts Receivable	79	14631
(Increase) Decrease in Due from Other Funds	1,453	4,678
Increase (Decrease) in Accounts Payable	(8343)	(19,531)
Increase (Decrease) in Interest Payable	(430)	(36)
Total Adjustments	<u>81,324</u>	<u>14,678</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>\$ 35,481</u>	<u>\$ 14,700</u>

The accompanying notes are an integral part of this statement.

## TOWN OF MONROE, LOUISIANA

ENTERPRISE FUND  
SEWER SYSTEM FUNDCOMPARATIVE STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
FOR THE YEARS ENDED JUNE 30, 1988 AND 1987

	1988	1987
CASH BALANCE, beginning of the Year	\$ 61,782	\$ 131,803
RECEIPTS		
Sewer Fees	91,965	89,533
Interest	2,880	2,445
Loan Repayment - Sales Tax Fund	1,432	8,430
State Grants	0	3,815
Total Receipts	<u>96,277</u>	<u>104,223</u>
TOTAL CASH AVAILABLE	151,109	234,026
DISBURSEMENTS		
Loans to Sales Tax Fund	0	1,752
Transfers - Bond and Interest sinking Pd.	8,429	8,475
Salaries	12,600	12,600
Payroll Taxes	785	1,018
Repairs and Maintenance	5,373	4,883
EPA Lab and Test Fees	1,887	1,310
Service Charge	32	33
Utilities	16,218	17,816
Supplies	10,714	18,136
Miscellaneous	36	0
Insurance	5,450	4,984
Certification Costs	20	650
Uniform Rental	428	178
Travel and Seminars	127	100
Dues	677	0
Legal and Audit	1,009	950
Booths Repairs	235	0
Fees	0	887
Truck Gas and Maintenance	2,833	4,384
Grant Expense	485	1,559
Capital Outlay	248	34,815
Investment in Certificate of Deposit	0	80,800
Booths Repairs	0	800
Transfer to General Fund	0	0
Total Expenditures	<u>82,138</u>	<u>192,324</u>
CASH BALANCE, End of Year	\$ 68,971	\$ 41,702

The accompanying notes are an integral part of this statement.

TOWN OF MARSHAL, LOUISIANA

ENTERPRISE FUND  
SEWER SYSTEM FUND

SCHEDULE OF CHANGES IN ASSETS RESTRICTED FOR REVENUE BOND DEBT SERVICE  
YEAR ENDED JUNE 30, 1998

	REVENUE BOND SINKING FUND	REPAIR AND REPLACEMENT FUND	TOTAL
CASH AND INVESTMENTS, July 1, 1997	\$ 18,728	\$ 4,577	\$ 23,305
CASH RECEIPTS			
Transfers - Sewer Operating	8,428	0	8,428
Interest	677	188	865
Total Cash Receipts	9,105	188	9,293
TOTAL CASH AND INVESTMENTS AVAILABLE	27,833	4,765	32,598
CASH DISBURSEMENTS			
Principal Payments	7,888	0	7,888
Interest Payments	1,478	0	1,478
Bank and Check Charges	38	0	38
Transfers to General Fund	714	0	714
Total Disbursements	9,954	0	9,954
CASH AND INVESTMENTS, June 30, 1998	\$ 17,879	\$ 4,765	\$ 22,644

The accompanying notes are an integral part of this statement.

**GENERAL FIXED ASSET ACCOUNT GROUP**

To account for fixed assets not used in Proprietary Fund operations.



## TOWN OF HARBOUR, LOUISIANA

COMPARATIVE STATEMENT OF GENERAL FIXED ASSETS  
JUNE 30, 1998 AND 1997

	<u>1998</u>	<u>1997</u>
<b>GENERAL FIXED ASSETS</b>		
Land	\$ 89,491	\$ 89,491
Buildings	318,308	308,979
Improvements other than	18,484	13,008
Equipment	<u>231,578</u>	<u>222,851</u>
<b>TOTAL GENERAL FIXED ASSETS</b>	<b>\$ <u>658,861</u></b>	<b>\$ <u>632,429</u></b>
<b>INVESTMENT IN GENERAL FIXED ASSETS</b>		
General Fund Revenues	218,458	201,438
Federal Revenues Sharing	33,454	33,454
Volunteer Fire Department	38,973	38,973
Cashier De Laite Civic Center	4,287	4,287
Mini-Fest Fund Revenues	5,958	5,958
Sewer System Fund Revenues	3,328	3,328
Federal Grant Revenues	118,888	118,888
State Grant Revenues	54,561	54,561
Sales Tax Fund Revenues	33,101	47,625
Public Donations	<u>133,028</u>	<u>133,028</u>
<b>TOTAL INVESTMENT IN GENERAL FIXED ASSETS</b>	<b>\$ <u>658,861</u></b>	<b>\$ <u>632,428</u></b>

The accompanying notes are an integral part of this statement.

## TOWN OF HANCOCK, LOUISIANA

STATEMENT OF CHANGES IN GENERAL FUND ASSETS  
YEAR ENDED JUNE 30, 1988

	<u>LAND</u>	<u>BUILDINGS</u>
GENERAL FUND ASSETS, Beginning of Year	\$ 89,493	\$ 206,910
ADDITIONS	0	11,430
DEDUCTIONS	<u>0</u>	<u>0</u>
GENERAL FUND ASSETS, End of Year	<u>\$ 89,493</u>	<u>\$ 218,340</u>

The accompanying notes are an

IMPROVEMENTS OTHER THAN BUILDINGS	EQUIPMENT	TOTALS
\$ 13,000	\$ 217,951	\$ 637,420
3,474	9,012	23,698
0	(5,393)	(5,393)
\$ 16,474	\$ 231,570	\$ 655,325

integral part of this statement.

# Roy K. Derbonne, Jr.

Certified Public Accountant  
1101-A Edison Avenue  
Alexandria, Louisiana 71301-6878

Member  
Society of Louisiana C.P.A.'s

Tel: 338-445-6716  
Fax: 338-445-6963

The Honorable Mayor and Members  
of the Town Council  
Town of Mansura, Louisiana

In planning and performing my audit of the general purpose financial statements and the combining and individual fund and account group financial statements of the Town of Mansura, Louisiana, for the year ended June 30, 1998, I considered its internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and the combining and individual fund and account group financial statements and not to provide assurance on the internal control. However, I noted matters involving internal control and compliance with laws that I consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgment, could adversely affect the Town of Mansura, Louisiana's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements and the combining and individual fund and account group financial statements.

## Findings

As reported last year, I find that there is not a sufficient segregation of duties in the receipting of money and the recording of transactions in the accounting records. However, I also realize that due to the size of the Town's operations, it may not be cost effective to employ the necessary controls to effect a sufficient segregation of duties.

State law requires that financial institutions secure deposits of the Town's monies on deposit, at all times, with a combination of FDIC insurance and a pledge of securities covered by the fiscal agent bank. As June 30, 1998, the Town had funds on deposit at the Colognot Bank in the amount of \$281,333, which was covered by \$108,000 of FDIC insurance and \$108,489 of pledged securities pledged to secure the Town's deposits. The remaining balance of \$74,844 was not secured and this is a violation of State law and due to the materiality of the amount, a material weakness in the internal control.

## Plan of Action

The Mayor will supervise the Town Clerk, who will on a monthly basis request from the Colognot Bank a schedule of pledged securities and compare the fair market value of the securities, adding the \$108,000 of

The Honorable Harold Quebedeaux  
and Members of the Town Council  
Monroe, Louisiana

Page 2

FIDC Insurance, to the total amount of the Town's funds on deposit at  
at the Cottageport Bank.

Prior Year Comments:

There were no prior comments which needed action or a response, only  
suggestions.

Other Matters For Consideration

T2E. The year 2000 does not pose a problem for the accounting system of  
the Town. However, the Town receives a substantial amount of revenue  
from other governmental and private sources, which are believed to be  
Year 2000 ready. If these other governmental and private vendors are  
not 2000 Year ready, this could cause a significant disruption of  
services provided by the Town. Therefore, I recommend that the Town  
inquire in writing of the Year 2000 readiness of these outside sources.  
This information will provide confidence that the Town's funding will  
not be affected.

Plan of Action.

The Town Clerk will contact the outside vendors and government agencies  
to request written assurance as to their Year 2000 readiness.

I wish to take this opportunity to thank Mayor Quebedeaux, your Town  
Clerk, the Chief of Police and other town employees who made all the  
town's records available to me. I also wish to thank them for assisting  
me in finding all the information that I requested to review and  
document.

This report is intended solely for the information and use of the Town  
of Monroe, Louisiana's management, and others within the  
administration.



Roy A. Dertome, Jr.  
Certified Public Accountant

December 14, 1998