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CITY OF GRAMBLING  
GRAMBLING, LOUISIANA  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 1995

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 6-24-96

CITY OF GRABBLING, LOUISIANA  
 GRABBLING, LOUISIANA  
 FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED DECEMBER 31, 1998

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 GRABLING, LOUISIANA  
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CITY OF GRAMBLING  
GRAMBLING, LOUISIANA

FINANCIAL STATEMENTS  
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**FINANCIAL SECTION**

RADLAN L. HENNIGAN  
Certified Public Accountant  
1503 Coahoma Road  
Baton Rouge, LA 70806  
225-383-6000

INDEPENDENT AUDITOR'S REPORT

To the Board of Alderpersons  
City of Grambling  
Grambling, LA 70443

I have audited the accompanying general purpose financial statements and the combining, individual fund and account group financial statements of the City of Grambling as of December 31, 1995, and for the year then ended, as listed in the table of contents. These financial statements are the responsibility of the City of Grambling's management. 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 and 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 general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supportive the accounts 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. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the City of Grambling at December 31, 1995, and the results of its operations and the cash flows of its proprietary fund type 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 statements referred to in the first paragraph present fairly, in all material respects, the financial position of each of the individual funds and account

To the Board of Alderpersons  
City of Grambling  
Page 1

groups of the City of Grambling as of December 31, 1993, and the results of operations of such funds and the cash flows of the individual proprietary fund for the year then ended, in conformity with generally accepted accounting principles.

My audit was conducted 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 supplementary information in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of the City of Grambling, 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.

Respectfully,



Madlan L. Hennigan  
Certified Public Accountant

June 10, 1994

GENERAL PURPOSE FINANCIAL STATEMENTS



CITY OF GRABLING  
GRABLING, LOUISIANA

COMBINED BALANCE SHEET--ALL FUND TYPES AND ACCOUNT GROUPS

DECEMBER 31, 1998

ASSETS	COMPENSATIONAL FUND				PROPRIETARY
	TYPES				FUND TYPE
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENGINEERING
Cash	\$24,518	\$224,860	\$228,847	3,829	3,57,123
Government Securities	84,739	-0-	382,483	242,487	-0-
Taxes	1,487	-0-	26,878	-0-	4,267
Accounts	11,467	24,454	1,888	1,882	81,888
Due from Other Funds	1,097	28,000	1,458	5,145	29,923
Due from Other Governmental Agencies	57,874	-0-	-0-	-0-	147,242
Restricted Assets					
Cash	-0-	-0-	-0-	-0-	182,350
Cash With Fiscal Agency	-0-	-0-	-0-	-0-	-0-
Investments, as Cash	-0-	-0-	-0-	-0-	12,188
Fiscal Assets	-0-	-0-	-0-	-0-	-0-
Utility Plant & Equipment (BMC)	-0-	-0-	-0-	-0-	5,491,847
Amount to be provided for Retirement of General Long-Term Debt	-0-	-0-	-0-	-0-	-0-
RECEIVE AMPLITUDE LA 2400 Service	-0-	-0-	-0-	-0-	-0-
<b>TOTAL ASSETS</b>	<b>185,211</b>	<b>514,714</b>	<b>639,288</b>	<b>512,723</b>	<b>6,219,623</b>
<b>LIABILITIES &amp; FUND EQUITY</b>					
<b>LIABILITIES</b>					
Accounts Payable	8,128	-0-	-0-	-0-	283,185
Accrued & Other LIABILITIES	1,455	48	-0-	-0-	887
Payable from Restricted Assets:					
- Services (Accounts) Payable	-0-	-0-	-0-	-0-	11,008
- Customers' Deposits	-0-	-0-	-0-	-0-	80,824
Due to Other Funds	26,784	-0-	38,357	-0-	10,108
Due to Other Governmental Agencies	-0-	-0-	-0-	-0-	-0-
Bonds Payable:					
- General obligation Bonds Payable	-0-	-0-	-0-	-0-	-0-
- Revenue Bonds Payable	-0-	-0-	-0-	-0-	1,598,423
Accumulated unpaid Retention	-0-	-0-	-0-	-0-	-0-
<b>TOTAL LIABILITIES</b>	<b>14,367</b>	<b>48</b>	<b>38,357</b>	<b>-0-</b>	<b>6,204,623</b>

ACCOUNT GROUP		TOTALS	
GENERAL	GENERAL	(MEMBERSHIP DUES)	
FILED	LONG-TERM	DECEMBER 31,	DECEMBER 31,
ASSETS	SEET	1978	1978
\$ -0-	\$ -0-	\$ 106,277	\$ 122,840
-0-	-0-	102,862	142,871
-0-	-0-	12,789	82,888
-0-	-0-	82,421	78,448
-0-	-0-	88,021	88,021
-0-	-0-	208,018	201,198
-0-	-0-	182,888	146,808
-0-	-0-	-0-	-0-
-0-	-0-	72,755	70,884
1,563,787	-0-	1,182,787	1,190,124
-0-	-0-	1,482,747	1,482,748
-0-	50,284	18,174	14,467
-0-	84,742	201,742	200,821
<u>41,182,787</u>	<u>822,928</u>	<u>18,134,282</u>	<u>18,238,828</u>
-0-	-0-	281,244	180,187
-0-	-0-	1,122	2,224
-0-	-0-	12,088	12,088
-0-	-0-	48,434	48,434
-0-	-0-	88,021	88,021
-0-	-0-	-0-	1,514,393
-0-	181,088	185,880	195,880
-0-	-0-	2,888,822	170,880
-0-	14,916	24,924	24,888
<u>1 -0-</u>	<u>2 211,928</u>	<u>12,282,878</u>	<u>12,328,928</u>

The accompanying notes are an integral part of this statement.

CITY OF GRAMBLING  
GRAMBLING, LOUISIANA

COMBINED BALANCE SHEET--ALL FUNDS AND ACCOUNT GROUPS

DECEMBER 31, 1976

	GOVERNMENTAL FUNDS				PROPRIETARY
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	FUND TOTAL
<b>FUND EQUITY</b>					
Contributed Capital	\$ -0-	\$ -0-	\$ -0-	\$ -0-	11,399,386
Government In General	-0-	-0-	-0-	-0-	-0-
Fixed Assets	-0-	-0-	-0-	-0-	-0-
Retained Earnings	-0-	-0-	-0-	-0-	-0-
Reserve for					
Debt Maturities	-0-	-0-	-0-	-0-	114,511
Accrued	-0-	-0-	-0-	-0-	1,742,479
Fund Balance	-0-	-0-	101,748	-0-	-0-
Reserve for Debt Service	136,883	144,146	-0-	181,723	-0-
Unreserved and Undesignated	136,883	144,146	-0-	181,723	-0-
<b>TOTAL FUND EQUITY</b>	<u>136,883</u>	<u>144,146</u>	<u>101,748</u>	<u>181,723</u>	<u>12,254,174</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>112,151</u>	<u>114,116</u>	<u>126,899</u>	<u>181,723</u>	<u>26,219,818</u>

<u>ACCOUNT GROUP</u>		<u>TOTALS</u> <u>(INCORPORATED 2001)</u>	
<u>GENERAL</u> <u>FUND</u> <u>BALANCE</u>	<u>GENERAL</u> <u>LONG-TERM</u> <u>DEBT</u>	<u>DECEMBER 31</u> <u>1999</u>	<u>DECEMBER 31</u> <u>2000</u>
\$ -0-	\$ -0-	\$ 1,399,188	\$ 1,399,188
1,163,787	-0-	1,583,787	1,189,284
-0-	00	114,111	128,111
-0-	-0-	1,761,878	433,380
-0-	00	891,540	189,139
00	-0-	482,820	189,879
<u>\$1,163,787</u>	<u>\$ -0-</u>	<u>\$ 3,878,796</u>	<u>\$ 3,737,621</u>
<u>\$1,163,787</u>	<u>\$ 211,828</u>	<u>\$ 4,039,284</u>	<u>\$ 4,039,284</u>

The accompanying notes are an integral part of this statement.

CITY OF GREENWICH, GEORGIA  
 COMBINED STATEMENT OF REVENUE, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES ALL GOVERNMENTAL FUND TYPES  
 DECEMBER 31, 1999

	GOVERNMENTAL FUND TYPES				TOTAL	
	GENERAL	SPECIAL REVENUE	DEBT ISSUES	CAPITAL PROJECTS	EXPENDITURES ONLY	
					12, 1999	11, 1999
<b>REVENUES</b>						
Taxes	\$129,423	\$120,249	\$ 18,923	\$ -0-	\$428,818	\$424,373
Licenses & Permits	88,488	-0-	-0-	-0-	88,488	83,427
Intergovernmental	128,448	-0-	-0-	-0-	128,888	84,142
Fees & Fines	88,423	-0-	-0-	-0-	80,423	109,888
Miscellaneous	28,423	47,278	4,948	5,887	93,828	73,904
<b>TOTAL REVENUES</b>	<u>573,999</u>	<u>277,647</u>	<u>23,871</u>	<u>5,887</u>	<u>836,044</u>	<u>781,734</u>
<b>EXPENDITURES</b>						
<b>CURRENT:</b>						
General Government	181,102	-0-	212	4,118	185,222	184,449
Public Safety	282,773	-0-	-0-	-0-	282,773	281,284
Highways & Streets	15,833	-0-	-0-	-0-	15,833	27,090
Water & Sewerage	-0-	123,828	-0-	-0-	123,828	221,823
Park & Recreation	12,798	-0-	-0-	-0-	12,798	28,889
Debt Service	-0-	-0-	-0-	-0-	-0-	-0-
Principal Retirement	-0-	-0-	20,000	-0-	20,000	20,000
Interest & Fiscal	-0-	-0-	18,838	-0-	18,838	20,248
Change	-0-	-0-	-0-	-0-	-0-	-0-
Capital Outlay	-0-	-0-	-0-	-0-	-0-	-0-
<b>TOTAL EXPENDITURES</b>	<u>549,228</u>	<u>223,828</u>	<u>28,792</u>	<u>4,118</u>	<u>715,266</u>	<u>764,989</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>24,771</u>	<u>53,819</u>	<u>24,948</u>	<u>1,771</u>	<u>120,778</u>	<u>-83,255</u>
<b>OTHER FINANCING SOURCES (USES):</b>						
Operating Transfers In	88,000	-0-	-0-	-0-	88,000	188,000
Operating Transfers Out	28,000	80,000	28,282	-0-	118,282	288,282
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>60,000</u>	<u>80,000</u>	<u>28,282</u>	<u>-0-</u>	<u>69,718</u>	<u>199,718</u>
<b>EXCESS (DEFICIENCY) OF REVENUES &amp; OTHER SOURCES OVER EXPENDITURES &amp; OTHER USES</b>	<u>84,771</u>	<u>133,819</u>	<u>53,230</u>	<u>1,771</u>	<u>190,496</u>	<u>115,913</u>
<b>FUND BALANCE, BEGINNING</b>	<u>12,281</u>	<u>168,616</u>	<u>208,118</u>	<u>149,152</u>	<u>588,168</u>	<u>456,713</u>
<b>FUND BALANCE, ENDING</b>	<u>97,052</u>	<u>302,435</u>	<u>261,448</u>	<u>150,923</u>	<u>778,634</u>	<u>572,626</u>

The accompanying notes are an integral part of this statement.

CITY OF GRAMBLING, LOUISIANA  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, & CHANGES  
 IN FUND BALANCE - BUDGET (GRASP BASIS) & ACTUAL  
 ALL GOVERNMENTAL FUND TYPES  
 YEAR ENDED DECEMBER 31, 1999

	GENERAL FUND		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>			
Taxes	\$233,588	\$258,823	\$= 25,235>
Licenses & Permits	85,482	88,494	3,012
Incorporational	88,704	128,648	37,944
Fines & Forfeits	122,308	80,422	<41,886>
Miscellaneous	<u>15,884</u>	<u>18,811</u>	<u>2,927</u>
<b>TOTAL REVENUE</b>	<b>545,194</b>	<b>571,599</b>	<b>26,405</b>
<b>EXPENDITURES</b>			
Current:			
General Government	188,140	183,182	4,958
Public Safety	384,280	382,773	<1,507>
Highways & Streets	61,804	53,888	7,916
Park & Recreation	15,296	12,798	2,498
Debt Service:			
Principal Retirement	-----	-----	-----
Interest & Fiscal Charges	-----	-----	-----
<b>TOTAL EXPENDITURES</b>	<b>592,308</b>	<b>560,109</b>	<b>31,872</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>&lt; 47,004&gt;</b>	<b>11,371</b>	<b>58,378</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating Transfers In	8,984	85,080	76,096
Operating Transfers Out	<u>-0-</u>	<u>12,880</u>	<u>&lt; 12,880&gt;</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>8,984</b>	<b>50,000</b>	<b>40,004</b>
<b>EXCESS (DEFICIENCY) OF REVENUES &amp; OTHER SOURCES OVER EXPENDITURES &amp; OTHER USES</b>	<b>&lt;37,004&gt;</b>	<b>61,371</b>	<b>98,375</b>
<b>FUND BALANCE, BEGINNING</b>	<b><u>211,228</u></b>	<b><u>21,281</u></b>	<b>&lt;189,947&gt;</b>
<b>FUND BALANCE, ENDING</b>	<b><u>174,187</u></b>	<b><u>176,952</u></b>	<b>&lt;17,235&gt;</b>

The accompanying notes are an integral part of this statement.

SPECIAL REVENUE FUNDS				TOTALS (MEMORANDUM ONLY)		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	
\$192,996	\$150,369	\$ 27,271	\$228,894	\$268,892	\$ 24,188	
-0-	-0-	-0-	88,892	98,494	12,802	
-0-	-0-	-0-	88,784	126,648	37,864	
-0-	-0-	-0-	122,208	88,421	<24,788>	
<u>51,800</u>	<u>47,371</u>	<u>5,622</u>	<u>88,888</u>	<u>82,788</u>	<u>5,722</u>	
182,996	177,887	21,881	689,192	748,246	56,054	
124,808	123,828	270	122,148	264,940	18,288	
-0-	-0-	-0-	104,268	282,775	<48,513>	
-0-	-0-	-0-	82,504	13,858	49,849	
-0-	-0-	-0-	25,296	22,798	12,498	
124,808	121,828	270	718,208	884,268	32,842	
29,998	51,889	25,821	<17,018>	88,888	82,898	
24,998	-0-	<24,998>	24,998	82,888	<50,888>	
<u>3,222</u>	<u>50,800</u>	<u>549,004</u>	<u>9,998</u>	<u>82,832</u>	<u>&lt;78,888&gt;</u>	
18,822	<18,822>	<88,888>	24,998	-0-	= 24,998	
44,988	3,828	<41,160>	7,980	88,080	57,180	
284,217	160,442	861,795	112,442	228,722	<128,722>	
<u>248,222</u>	<u>164,282</u>	<u>&lt;84,224&gt;</u>	<u>122,422</u>	<u>228,822</u>	<u>&lt;122,822&gt;</u>	

The accompanying notes are an integral part of this statement.

CITY OF SHREVEPORT, LOUISIANA  
 COMBINED STATEMENT OF REVENUES, EXPENSES, & CHANGES IN  
 RETAINED EARNINGS - PROPRIETARY FUND TYPE

	YEAR ENDED DECEMBER 31 <u>1998</u>
<b>OPERATING REVENUES</b>	
Charges for Services	
Water Sales and Sewer System	\$389,400
Water Connection Charges	2,800
<b>TOTAL OPERATING REVENUES</b>	<u>392,200</u>
<b>OPERATING EXPENSES</b>	
Water Department	381,700
Sewer Department	89,400
<b>TOTAL OPERATING EXPENSES</b>	<u>471,100</u>
<b>TOTAL OPERATING INCOME (LOSS)</b>	< 78,900
<b>NONOPERATING REVENUES (EXPENSES)</b>	
Other Income	-0-
Interest Income	6,870
Ad Valorem Tax	20,800
Interest Expense	<28,100
Intergovernmental Revenues	<u>1,110,100</u>
<b>TOTAL NONOPERATING INCOME (EXPENSES)</b>	1,114,117
<b>INCOME (GAIN) BEFORE OPERATING TRANSFERS</b>	1,035,217
<b>OPERATING TRANSFERS IN (OUT)</b>	
Operating Transfers In	207,800
Operating Transfers Out	<u>224,487</u>
<b>TOTAL OPERATING TRANSFERS IN (OUT)</b>	<u>21,313</u>
<b>NET INCOME (GAIN)</b>	1,056,530
<b>RETAINED EARNINGS, BEGINNING</b>	<u>887,471</u>
<b>RETAINED EARNINGS, ENDED</b>	<u>1,943,961</u>

The accompanying notes are an integral part of this statement.



CITY OF CRANFORD  
 COMBINED STATEMENT OF CASH FLOWS  
 PROPRIETARY FUND  
 YEAR ENDED DECEMBER 31, 1995

<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Operating Income (Loss)	\$ 79,342
Adjustments to Reconcile Net Income (Loss) to Net Cash Provided by Operating Activities:	
Decrease in Taxes Receivables	4,860
Increase in Accounts Receivables	10,484
Decrease in Accounts Payable	49,282
Decrease in Due to Other Funds	-0-
Increase in Investments	2,961
Depreciation	173,773
Decrease in Due From Other Governmental Agencies	11,431
Decrease in Due From Other Funds	-0-
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>66,819</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>	
Operating Transfers In (Net)	33,342
Increase in Customers Deposits	147
Nonoperating Income	1,312,100
Ad valorem taxes	28,888
<b>NET CASH USED BY NONCAPITAL FINANCING ACTIVITIES</b>	<u>1,384,179</u>
<b>CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	
Increase in Financing Payables	811,220
Principal on Bonds Paid	( 12,000)
Interest on Bonds Paid	( 28,120)
Increase in Property, Plant & Equipment	(1,882,972)
Intergovernmental Revenue	-0-
<b>NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<u>(1,110,852)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES INTEREST INCOME</b>	
	<u>4,270</u>
<b>NET CASH PROVIDED BY INVESTING ACTIVITIES</b>	4,270
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	231,831
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	<u>187,088</u>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<u>418,919</u>
<b>CASH IN CURRENT ASSETS</b>	47,198
<b>CASH IN RESTRICTED ASSETS</b>	<u>371,721</u>
<b>TOTAL CASH AND CASH EQUIVALENTS</b>	<u>418,919</u>

The accompanying notes are an integral part of this statement.

CITY OF GRAMBLING, LOUISIANA  
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The accounting and reporting policies of the City of Grambling conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirement of Louisiana Revised Statutes 24:317 and to the guides set forth in the Louisiana Municipal Audit and Accounting Guide, and to the Industry Audit Guide, Audits of State and Local Governmental Units.

The following notes to the financial statements are an integral part of the City's General Purpose Financial Statements.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

The City of Grambling, Louisiana, was incorporated in 1908 under the provisions of the Louisiana Act. The City operates under a Mayor-council or Alderperson form of government. The City's major operations include public safety, fire protection, public works, recreation and parks, utility services, and general administrative services.

The National Council of Governmental Accounting (NCGA), in order to classify which organizations, functions, and activities of government should be included in general purpose financial statements, issued NCGA-1 (Defining the Governmental Reporting Entity) in December 1981. The NCGA has been replaced by the Governmental Accounting Standards Board (GASB), but the latter organization has endorsed NCGA-1. In issuing NCGA-1, the NCGA's intention was to provide a basis for making comparisons among units of government, to reduce the possibility of arbitrary exclusion and to enable financial statement users to identify the operations for which governmental entities are responsible. The NCGA concluded that the basic criterion for including an agency, institution, authority, or other organization in a governmental unit's reporting entity is the exercise of oversight responsibility over such agencies by the governmental unit's elected officials. Oversight responsibility is defined to include, but is not limited to:

(1) Financial Interdependency

When a separate agency provides a financial benefit for or imposes a financial burden on a unit of government, that agency is part of the

CITY OF GRAMBLING, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1998

reporting entity. Manifestations of financial interdependency include responsibility for financial deficits, settlements to surpluses, and guarantee of, or "moral responsibility" for, debt.

- (2) **Selection of Governing Authority**  
An authoritative appointment is one where the entity's chief elected official maintains a significant continuing relationship with the appointed officials with respect to carrying out important public functions.
- (3) **Designation of Management**  
When management is appointed by and held accountable to a governing authority that is included in the entity, the activity being managed falls within the entity.
- (4) **Ability to significantly influence operations**  
This ability includes, but is not limited to, the authority to review and approve budgetary requests, adjustments, and amendments.
- (5) **Accountability for Fiscal Matters**  
Fiscal authority normally includes the authority for final approval over budgetary appropriations, responsibility for funding deficits and operating deficiencies, disposal of surplus funds, control over the collection and disbursement of funds, and maintenance of title to assets.

There may be, however, factors other than oversight that are so significant that exclusion of a particular agency from a reporting entity's financial statements would be misleading. These other factors include:

- a. **Scope of Public Service - Aspects to be considered include who the activity benefits and whether it is conducted within the entity's geographic boundaries and generally available to its citizens.**
- b. **Special Financing Relationship - Such a relationship may have been created to benefit**

CITY OF GRAMBLING, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
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the entity by providing for the insurance of debt on behalf of the entity.

Based on the criteria established by NCGA-1, as supplemented by NCGA Interpretation-7 (Clarification as to the Application of the Criteria in NCGA Statement-3-Defining the Governmental Reporting Entity), the City of Grambling's financial statements do not include the Housing Authority of the City of Grambling. The Authority provides housing to qualified residents and is funded through Government grants and rental charges. The city is not responsible for funding its deficits nor does it have the right to its surpluses. Except as cited above, this report includes all funds and account groups which meet the above criteria. No other potential component units have been included or excluded in this report.

**B. BASIS OF PRESENTATION - FUND ACCOUNTING**

The accounts of the City of Grambling are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The City has created several types of funds and a number of discrete funds within each fund type. Each fund is accounted for by a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures/expenses. The individual funds account for the governmental resources allocated to them for the purpose of carrying on specific activities in accordance with laws, regulations, or other restrictions.

The funds are grouped into two fund types and five general funds as described below:

(1) General Fund Types

These are the funds through which most governmental functions typically are financed. The funds included in this category are as follows:

a. General Fund

This fund is established to account for resources devoted to financing the general

CITY OF GRAPPLING, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1993

services that the City performs for its citizens. General tax revenues and other sources of revenue used to finance the fundamental operations of the City are included in this fund. The fund is charged with all costs of operating the government for which a separate fund has not been established.

b. Special Revenue Funds

These funds are established to account for the proceeds of specific revenue sources other than expendable trusts or major capital projects that are legally restricted to expenditures for specified purposes.

c. Debt Service Funds

These funds are established for the purpose of accumulating resources for the payment of interest and principal on long-term general obligation debt other than those payable from Enterprise Funds.

d. Capital Projects Funds

Capital Projects Funds are used to account for the acquisition or construction of major capital facilities (other than those financed by proprietary funds). Principal sources of revenue are municipal long-term debt proceeds, interest income and various types of grants.

(2) Proprietary Fund Types

These funds account for operations that are organized to be self-supporting through user charges. Included in this category are the Enterprise Funds.

a. Enterprise Funds

These funds are established to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent is that costs of providing goods or services to the general public on a continuing basis be financed or

CITY OF GRABBLENS, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1999

recovered primarily through user charges.

- (3) General Fixed Assets Account Group  
This is not a fund but rather an account group that is used to account for general fixed assets acquired principally for general purposes and excludes fixed assets in the Enterprise Funds.
- (4) General Long-Term Debt Account Group  
This is not a fund but rather an account group that is used to account for the outstanding principal balances of general obligation bonds and other long-term debt not reported in proprietary funds.

- C. **Basis of Accrual**  
Governmental Funds, expendable Trust Funds, and Agency Funds utilize the modified accrual basis of accounting. Under this method, revenues are recognized in the accounting period in which they become both available and measurable. Licenses and permits, charges for services, fines and forfeits, and miscellaneous revenues are recorded as revenues when received in cash. General property taxes, self-assessed taxes and investment earnings are recorded when earned (when they are measurable and available). Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except expenditures for debt service, prepaid expenses, and other long-term obligations which are recognized when paid.

All proprietary funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred.

Agency Fund assets and liabilities are accounted for on the modified accrual basis.

- D. **BUDGETARY DATA**  
Formal budgetary accounting is employed as a management control for the General, Special Revenue and Enterprise Funds of the city. Annual operating budgets are adopted each fiscal year through passage of an annual

CITY OF GRABLIING, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1998

**K. RESTRICTED ASSETS**

Enterprise funds, based on certain bond covenants, are required to establish and maintain prescribed amounts of resources (consisting of cash and temporary investments) that can be used only to service outstanding debt.

**L. PROPERTY, PLANT AND EQUIPMENT**

Fixed assets used in governmental fund type operations are accounted for in the General Fixed Assets Account Group. Public domain ("infrastructure") general fixed assets consisting of certain improvements other than buildings, such as roads, sidewalks, bridges and drainage improvements are capitalized.

Property, plant and equipment acquired or constructed for general governmental operations are recorded as expenditures in the fund making the expenditures and capitalized at cost in the General Fixed Assets Account Group.

Property, plant and equipment acquired by proprietary funds are capitalized in the respective funds to which it applies.

Property, plant and equipment is stated at cost. Where cost could not be determined from the available records, estimated historical cost was used to record the estimated value of the assets. Assets acquired by gift or bequest are recorded at their fair market value at the date of transfer.

Depreciation of exhaustible fixed assets used by proprietary funds are charged as an expense against operations, and accumulated depreciation is reported on the proprietary funds' balance sheets. Depreciation has been provided over the estimated useful lives using the straight-line method of depreciation.

**M. LONG-TERM DEBT**

Long-term general obligations of the city are reported in the General Long-Term Debt Account Group. Long-term liabilities for revenue bonds are reported in the appropriate Enterprise Fund.

**N. PENSIONS**

All employees are covered under Social Security

CITY OF GRABLISS, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1985

benefits, except for one employee, who participates in the Municipal and State Police Employees's retirement system.

D. FUND EQUITY

The unreserved fund balances for governmental funds represent the amount available for budgeting future operations. The reserved fund balances for governmental funds represent the amount that has been legally identified for specific purposes. Unreserved retained earnings for proprietary funds represent the net assets available for future operations or distribution. Reserved retained earnings for proprietary funds represent the net assets that have been legally identified for specific purposes.

F. REVENUES AND EXPENDITURES/EXPENSES

Revenues for governmental funds are recorded when they are determined to be both measurable and available.

Generally, tax revenues, fees, and rental revenues are recognized when received. Grants from other governments are recognized when qualifying expenditures are incurred. Expenditures for governmental funds are recorded when the related liability is incurred.

Revenues and expenses of proprietary funds are recognized utilizing the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

G. PROPERTY TAX REVENUES

Property taxes levied are based on the assessed value of property as listed on the previous December 31. Assessed values are an approximation of market value. A revaluation of all real property must be made every four years. The last revaluation date was January 1984.

H. VACATION, SICK LEAVE, AND OTHER COMPENSATED ABSENCES

Compensated vacation absences are recorded as expenditures in governmental funds when they are paid. Unpaid vacation leave at year-end is recorded in the General Long-term Debt Account Group. These unpaid amounts will be paid from expendable available resources provided for in the budget of future years.



CITY OF GRAMBLING, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1995

For proprietary funds, vacation leave is accrued as an expense when earned by employees. Sick leave benefits and other compensated absences for governmental funds and proprietary funds are not accrued in the financial statements because they do not vest or accumulate. At December 31, 1995, employees of the City had accumulated and vested \$18,928 of employee leave benefits. This amount is recorded within the general long-term obligations account group.

3. 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 City 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.

4. TOTAL COLUMNS

The Combined Financial Statements include a total column that is described as memorandum only. Data in these columns do not preserve financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Interfund transactions have not been eliminated from the total column of each financial statement.

5. STWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. COMPLIANCE WITH BOND COVENANTS

There are a number of limitations and restrictions contained in the various bond indentures. The City is in compliance with all significant limitations and restrictions.

B. DEPOSITS WITH FINANCIAL INSTITUTIONS

State statutes require that the City's deposits be collateralized by securities. All deposits were adequately collateralized at December 31, 1995. However, it is undeterminable if this requirement was complied with throughout the year.

C. BUDGET OF EXPENDITURES OVER REVENUE

No funds had expenditures that exceeded revenue for the current year.

CITY OF GRAMBLING, LOUISIANA  
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
 DECEMBER 31, 1990

3. CASH

All significant bank balances of deposits as of the balance sheet date are insured or collateralized with securities.

4. PROPERTY TAXES

Property taxes are attached as an enforceable lien on property as of January 1 of each year. Taxes are levied by the City in September or October and are actually billed to the taxpayers in November. Billed taxes become delinquent on January 1 of the following year. Revenues from ad valorem taxes are budgeted in the year billed. The City bills and collects its own property taxes using the assessed values determined by the tax assessor of Lincoln Parish.

All property taxes are recognized in compliance with SCMA Interpretation-3 (Revenue Recognition - Property Taxes) which states that such revenue is recorded when it becomes measurable and available. Available means due, or past due and receivable within the current period and collected no longer than 60 days after the close of the current period.

For the year ended December 31, 1990, taxes of 24.00 mills were levied on property with assessed valuations totalling \$2,444,040.00 and were dedicated as follows:

General Corporate Purposes	7.0 Mills
Debt Services	12.0 Mills
Water Maintenance	5.0 Mills

Total taxes levied were \$110,887. Taxes receivable at December 31, 1990, consisted of the following:

Taxes receivable current roll	\$ 15,802
Taxes receivable prior roll	8,811
Allowances for uncollectible taxes	<u>(10,887)</u>
<b>TOTAL</b>	<u><b>13,726</b></u>

CITY OF GRAMBLING, LOUISIANA  
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
 DECEMBER 31, 1993

**B. INVESTMENTS**

The city is authorized to make direct investments in United States government bonds, treasury notes, treasury bills or certificates, or time certificates of deposit of state banks organized under the laws of Louisiana and national banks having their principal office in the state of Louisiana or any other federally insured investment.

The City's investments are categorized below to give an indication of the level of risk assumed by the City at year end. Category 1 provides for investments insured or registered, or securities held by the City or its agents in the City's name. Category 2 provides for uninsured and unregistered securities held by the counterparty's trust department or agent in the City's name. Category 3 includes uninsured and unregistered securities held by the counterparty or by its trust department or agent but not in the City's name. (In accordance with GASA 3, this category includes certificates of deposit or money market accounts that are collateralized with securities held by the pledging financial institution or by its trust department or agent but not in the City's name although balances so collateralized meet the requirements of state law. Of the amount shown in Category 3, \$24,297.00 is collateralized by securities held by the pledging financial institution's agent but not in the City's name.)

	CATEGORY			CARRYING AMOUNT	MARKET VALUE
	1	2	3		
Savings and Certificates of deposit	-0-	-0-	573,967	573,967	573,967

**C. DUE TO/FROM OTHER FUNDS**

	Interfund Receivables	Interfund Payables
General Fund	\$ 3,097	\$ 14,764
Debt Service Fund	3,658	30,157
Utility Fund	39,921	10,109
Capital Projects Fund	6,346	-0-
Health & Sanitation	18,988	-0-
	<u>68,010</u>	<u>55,030</u>

CITY OF SHREVEPORT, LOUISIANA  
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
 DECEMBER 31, 1998

7. **DUE FROM OTHER GOVERNMENTAL UNITS**  
 Amounts due from other governmental units at December 31, 1998, consisted of the following:

Due From State of Louisiana & Other Federal Agency	\$ 205,019
<b>TOTAL</b>	<b><u>205,019</u></b>

8. **PROPERTY, PLANT, AND EQUIPMENT**

	Balance <u>1-1-88</u>	Additions	Deletions	Balance <u>12-31-98</u>
Land	\$ 37,383	\$	\$	\$ 37,383
Buildings	281,797			281,797
Improvements Other than Buildings	322,627			322,627
Equipment	408,308	13,403		511,941
Construction in Progress	<u>-0-</u>	<u>          </u>	<u>          </u>	<u>-0-</u>
<b>Total General Fixed Assets</b>	<b><u>1,058,114</u></b>	<b><u>13,403</u></b>	<b><u>          </u></b>	<b><u>1,883,722</u></b>

CITY OF GRABBLEND, LOUISIANA  
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
 DECEMBER 31, 1998

A summary of proprietary fund type property, plant and equipment and depreciation as December 31, 1998 follows:

Property, Plant & Equipment	Life In Years	Balance 1-1-98	Additions	Deletions	Balance 12-31-98
Land/Improvements		\$ 16,526	\$ -0-	-0-	\$ 16,526
Waterworks/sewer System	18-20	2,470,972	40,428	-0-	2,511,400
Automobiles/Trucks	5	12,758	-0-	-0-	12,758
Office Equipment	5-8	40,728	4,880	-0-	44,608
Laundry Equipment	5-8	24,428	-0-	-0-	24,428
Sewage Plant	15-20	1,288,427	1,151,833	-0-	2,440,260
Waterworks	15-20	841,848	781,024	-0-	1,622,872
<b>Total</b>		<b>4,840,384</b>	<b>1,983,973</b>	<b>-0-</b>	<b>6,824,357</b>
Less: Accumulated Depreciation		382,647	171,772	-0-	554,419
<b>Net Property, Plant and Equipment</b>		<b>4,457,737</b>	<b>1,812,201</b>	<b>-0-</b>	<b>6,269,938</b>

9. CLAIMS AND JUDGMENTS

The City of Grabblend participated in various state and federal programs in previous fiscal years. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed, based on subsequent audits, they will not have a material effect on any of the individual governmental funds or the overall financial position of the City.

10. RESTRICTED ASSETS, ENTERPRISE FUND

Under terms of the bond indenture, the Enterprise Fund is required to establish and maintain a Bond Reserve Fund, Bond Interest Redemption Fund, and a Contingency Fund. In addition to these funds, the City maintains a Customer Deposit Fund.

CITY OF GRAPPLING, LOUISIANA  
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
 DECEMBER 31, 1995

Components of the various Restricted Assets are as follows:

	CASH	INVESTMENTS	TOTAL
Cash-Construction Projects	\$124,887		\$124,887
Bond and Interest Resumption	83,972	1	83,973
Reserve	82,389	73,794	156,183
Contingency	31,857		31,857
Customer Deposit	38,721		38,721
	<u>\$362,826</u>	<u>\$73,795</u>	<u>\$436,621</u>

12. CHANGES IN LONG-TERM DEBT

The following is a summary of bond transactions of the City for the year ended December 31, 1995:

	GENERAL BOND ISSUES			
	General Obligation	Revenue Bonds Interest	Amounts Advanced from Issues of Revenue Bonds with an associated amount not exceeding 1,120,000	Total
Bonds Payable January 1, 1995	\$ 198,000	\$ 1,312,000	-0-	1,510,000
Bonds Issued	-0-	-0-	1,898,613	1,898,613
Bonds Retired	<u>410,000</u>	<u>410,000</u>	<u>-0-</u>	<u>820,000</u>
Bond Payable, December 31, 1995	<u>188,000</u>	<u>1,902,000</u>	<u>1,898,613</u>	<u>2,988,613</u>

Bonds payable at December 31, 1995 are comprised of the following individual issues:

General Obligation Bonds	Bonds Outstanding 12-31-95
\$250,000 1984 Sewer System Improvement Bonds, due in annual installments of \$20,000 to \$20,000 through April 1, 1994. Interest at 8.75 percent (this issue secured by levy and collection of ad valorem taxes)	1,385,000
<b>Total</b>	<b>\$ 185,000</b>
<b>Revenue Bonds</b>	
388,000 1970 Water Sewer System Capital Limit Revenue Bonds, due in annual installments of \$9,000 to \$23,000 through January 1, 2012. Interest at 8.075 percent.	378,000
1,280,000 Unlimited Revenue Bonds Series 1995, due in annual installments of \$78,000 to \$78,000 through March 1998. Interest at 8 to 8 1/8 percent (this issue secured by water fees to be collected by the City)	1,278,000
1,270,000 Unlimited Revenue Bonds, Series 1995, due in annual installments of \$78,000 to \$80,000 through March 1998. Interest at 8-98 percent (this issue secured by Sewer User Fees to be collected by the City)	1,890,613

CITY OF GRANBLING, LOUISIANA  
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
 DECEMBER 31, 1988

The annual requirements to amortize all debts outstanding at December 31, 1988, including interest payments of \$2,427,314 are as follows:

Year Ending December 31	General Obligation	Combined Revenue	Total
1988	13,873	124,188	138,061
1989	11,213	180,784	191,997
1991-2000	83,318	696,413	779,731
2001-2005	121,285	883,788	1,005,073
2006-2010	-	883,730	883,730
2010-2025	-	2,173,261	2,173,261
	<u>218,389</u>	<u>4,983,544</u>	<u>5,201,933</u>

\$201,743 is available in the Debt Service Funds to service the general obligation bonds.

During the year ended December 31, 1988, the following changes occurred in liabilities reported in the general long-term debt account group:

	Balance 1-1-88	Additions	Reductions	Balance 12-31-88
General Obliga- tion bonds payable	\$195,000	\$ -	\$ 10,000	\$185,000
Compensated absences	<u>13,438</u>	<u>7,438</u>	<u>532</u>	<u>20,344</u>
Total	<u>\$214,438</u>	<u>7,438</u>	<u>10,532</u>	<u>\$211,344</u>

12. FLOW OF FUNDS

Under the terms of the bond indentures on outstanding Combined Utility Revenue Refunding Bonds dated January 1, 1970, and Water & Sewer Junior Lien Revenue Bonds dated July 1, 1970, all income and revenues (hereinafter referred to as revenues) of every nature, earned or derived from operation of the Utility System are pledged and dedicated to the retirement of said bonds, and are to be set aside into the following special funds:

Out of the revenue there shall be set aside from time to time into an "Operation and Maintenance Fund" amounts sufficient to provide for the payment of the reasonable and necessary expenses of operating and maintaining the system.

CITY OF GRAMBLING, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1990

Each month, there will be set aside into a fund called the "Bond and Interest Redemption Fund" an amount constituting 1 1/2 of the next maturing installment of interest on the outstanding bonds. Such transfers shall be fully sufficient to assure the prompt payment of principal and interest installments as they become due, and may be used only for such payments.

There shall also be set aside into a "Bond Reserve Fund" an amount equal to 20% of the principal and interest payments required during the current fiscal year until there shall have been accumulated in the Reserve Account an amount equal to the maximum principal and interest requirements in any one maturity year, that amount being \$28,501. (Such amounts may be used only for the payment of maturing bonds and interest coupons for which sufficient funds are not on deposit in the Bond and Interest Redemption Fund and as to which there would otherwise be default.

Funds will also be set aside into a Contingency Fund at the rate of \$100 each month until the amount of \$40,000 is on deposit in the fund. Money in this fund may be used for the making of extraordinary repairs or replacements to the system which are necessary to keep the system in operating condition and for which money is not available as a maintenance and operation expense. Money in this fund may also be used to pay principal or interest on the bonds falling due at any time there is not sufficient money for payment in the other bond funds. The balance in this fund shall never be reduced below a minimum of \$0,000.

All of the revenues received in any fiscal year and not required to be paid in such fiscal year into any of the above noted funds shall be regarded as surplus and may be used for any lawful corporate purpose.

Under the terms of the bond indentures on the outstanding Utility Revenue Bonds, Series, 1982, and the Utility Revenue Bonds, Series, 1985, the following conditions of payments and various reserve accounts were stated.

Sinking Fund - A monthly payment equal to 1/12 of the current year principle and interest installments due on the Bond issues.

Reserve Fund - Payments shall be made in combined sum equal to 20% of the monthly Sinking Fund payment on the Series 1982 bonds and 20% of the monthly Sinking Fund payment on the Series 1985 until an amount equal to the Reserve Fund Requirement is on deposit in the Reserve Fund. The initial Reserve Fund Requirement to be accumulated is approximately \$153,181.

Replacement Fund - Payments equal to 3% of the net revenues of the existing Meterworks System and Sewerage System, provided, however, such payments shall not be less than \$107 per month over the life of the Series 1985 Bonds, until a Replacement Fund Balance of \$75,440 is accumulated.



CITY OF GRABLIING, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1988

13. FUND EQUITY

Reservations of fund balances of governmental funds are created to either (1) satisfy legal covenants that require that a portion of the fund balance be segregated or (2) identify that portion of the fund balance that is not appropriate for future expenditures. Specific reservations of the fund balance accounts are summarized below:

Reserve for Inventories

This reserve was created to represent the portion of the fund balance that is not available for expenditures because the City expects to use these resources within the next budgetary period.

Reserve for Debt Service

This reserve was created to segregate a portion of the fund balance account for debt service, including both principal payments and interest payments. The reservation was established to satisfy legal restrictions imposed by various bond agreements.

Reserve for Retained Earnings

Reservations of retained earnings of Enterprise Funds are created by increases in assets restricted for debt service. These increases result from earnings on restricted assets and other interfund transfers to restricted accounts. Earnings on restricted assets are included in net income of the Enterprise Funds. When reserves retained earnings are increased, there is an equal reduction to the portion of retained earnings that is unreserved.

14. PENSION PLAN

The City has one police officer who participates in the Municipal and State Police Employees' retirement system. The system is administered and controlled by a separate board of trustees, with contribution rates approved by the Louisiana Legislature. Contributions of participating municipalities are pooled within the system to fund accrued benefits of the system.

Plan description

The Municipal Police employees' Retirement system was established as of July 1, 1971, by Act 188 of 1971 and amended by R.S. 11:2371 of the 1988 session to become Municipal and State Police Retirement System of Louisiana. The Municipal and State Police Employees' Retirement System of Louisiana is the administrator of a cost-sharing multiple-employer plan and provides retirement benefits for municipal and state police officers. Membership is mandatory for any full-time police officers, employed by a municipality of the State of Louisiana and engaged in law enforcement, empowered to make arrests, providing they do not have to pay social security and providing they meet the statutory criteria. Benefit provisions are authorized with Act 188 of 1971 and amended by LRS 11:2371.

Description of Funding Policy

The contribution requirements of the Municipal and State Police Retirement System of Louisiana are as follows:

Contributions for all members are established by statute at 8% of earnable compensation and are deducted from the member's salary and remitted by the participating municipality.

Contributions for all employees are established by statute at 6% of employee's earnable compensation including overtime but including state supplemental pay.

The contribution requirement for the year ended December 31, 1985 was \$3,829 which consisted of \$1,192 (8% of covered payroll) from the city and \$2,637 (6% of covered payroll) from the employee.

15. SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES

There is one lawsuit pending in which the City is involved, the outcome of which is uncertain at the present time. The city has received correspondence from its insurer in which the insurer has stated a partial reservation of rights as to coverage in regards to this one pending lawsuit.

GENERAL FUND

TO ACCOUNT FOR RESOURCES TRADITIONALLY ASSOCIATED WITH GOVERNMENTS WHICH ARE NOT REQUIRED TO BE ACCOUNTED FOR IN ANOTHER FUND.

CITY OF SHREVEPORT, LOUISIANA  
 GENERAL FUND  
 STATEMENT OF REVENUES, EXPENDITURES &  
 CHANGES IN FUND BALANCE - BUDGET (1984 BASIS) & ACTUAL  
 YEAR ENDED DECEMBER 31, 1984  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 1983

	BUDGET	ACTUAL	VARIANCE	THIS
			FAVORABLE	YEAR
			(UNFAVORABLE)	12-31-84
				ACTUAL
<b>REVENUE</b>				
<b>Taxes</b>				
Ad Valorem Taxes	\$ 31,900	\$ 34,184	\$ 2,284	\$40,000
Penalty & Interest	504	537	33	551
Sales Taxes - Income	282,524	281,822	< 702	282,322
<b>TOTALS</b>	<b>314,928</b>	<b>316,543</b>	<b>&lt; 1,615</b>	<b>342,873</b>
<b>Licenses &amp; Permits</b>				
Occupational Licenses	24,794	29,054	4,260	24,866
Alcoholic Beverages	2,484	2,220	< 264	2,420
Inspection Fees	300	592	< 292	300
Building Permits	4,980	7,722	2,742	3,644
Electrical Permits	2,000	1,850	< 150	2,170
Plumbing Permits	900	228	< 672	981
Franchise - Television	8,488	8,894	406	8,878
Franchise - AMRSL	28,000	22,822	< 5,178	25,058
Franchise - LP&L	22,000	22,280	< 720	22,322
<b>TOTALS</b>	<b>89,462</b>	<b>98,494</b>	<b>9,032</b>	<b>93,427</b>
<b>Intergovernmental</b>				
Louisiana State Tax	5,004	6,220	1,216	6,262
Louisiana Tobacco Tax	20,000	28,000	< 8,000	28,000
Louisiana Fire Insurance	9,794	18,220	8,426	9,228
Louisiana Revenue Sharing	-0-	-0-	-0-	-0-
Grant Revenues	62,000	61,628	< 372	61,992
Louisiana Video Poker	504	-0-	< 504	504
<b>TOTALS</b>	<b>97,302</b>	<b>105,068</b>	<b>7,766</b>	<b>94,182</b>
<b>Fines &amp; Forfeits Fees</b>				
Fine Assessments	-0-	4,526	4,526	1,280
Fines- Police Department	78,000	98,820	< 20,820	78,414
Court Cost-Municipal	25,004	24,500	< 504	25,880
Shreve-Grangeville P. Det	22,000	25,540	3,540	-0-
Police & Fire Reports	224	-0-	< 224	-0-
<b>TOTALS</b>	<b>125,228</b>	<b>153,426</b>	<b>28,198</b>	<b>105,574</b>
<b>Miscellaneous Revenues</b>				
Utility Collections	384	54	< 330	384
Rest-Clubs, Canteen & Park	2,484	2,281	< 203	2,672
Sale of Garbage Bags	5,880	2,224	< 3,656	5,244
INTEREST INCOME	744	4,070	3,326	5,522
In Lieu of Taxes	-0-	-0-	-0-	-0-
Miscellaneous - Other	8,488	28,882	20,394	4,987
Revolving Loan Income	2,200	3,282	1,082	2,200
<b>TOTALS</b>	<b>18,296</b>	<b>38,763</b>	<b>20,467</b>	<b>17,915</b>
<b>TOTAL REVENUES</b>	<b>538,456</b>	<b>539,434</b>	<b>&lt; 1,022</b>	<b>549,787</b>
(continued)				

The accompanying notes are an integral part of this statement.

CITY OF MONROE, LOUISIANA  
 GENERAL FUND  
 SCHEDULE OF EXPENDITURES - BUDGET (GRAN BASIS) AND ACTUAL  
 YEAR ENDED DECEMBER 31, 2009  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 2008

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	YEAR ENDED 12-31-08 ACTUAL
<b>EXPENDITURES</b>				
<b>SCHOOL GOVERNMENT</b>				
Salaries	\$ 61,896	\$ 61,617	\$ 279	648,180
Councilor Pay Dism	11,804	10,228	1,576	8,938
Building Administration	1,400	1,275	125	1,180
Utilities Inspector	1,800	1,175	625	1,780
FICA	4,800	4,687	113	1,700
Workmen's Compensation	4,500	6,226	(1,726)	468
Employee Group Insurance	6,000	6,708	(708)	8,888
Unemployment Taxes	1,800	808	992	611
Insurance				
General Liability	12,000	7,842	4,158	12,000
Bonding Insurance	996	758	238	808
Vehicle Insurance	996	707	289	611
Rent	6,000	4,800	1,200	4,001
Books & Subscriptions	996	1,840	(844)	1,184
SCHOOL Expenses	-0-	631	(631)	111
Legal Retainer	6,000	1,800	4,200	1,800
Legal Advertising	996	1,418	(422)	1,271
DISCOUNT PERIOD TAX DEFERRAL	2,000	1,694	310	1,810
Office Supplies & Printing				
Office supplies	1,000	2,847	(187)	6,264
Printing	144	108	336	54
Postage	2,000	2,175	(175)	2,287
Telephone	1,100	1,100	0	3,814
Town Hall Expenses	1,400	6,475	(5,075)	1,991
Tuition	1,400	78	1,322	100
Utilities	6,148	6,148	-0-	6,274
Gas & Oil	294	180	114	184
Vehicle Maintenance	308	212	86	120
Vehicle Repair	308	-0-	308	495
Capital Outlay				
Town Hall Equip., Maint.				
FICA	6,996	3,644	3,352	6,121
Community Center Repair	996	-0-	996	129
Computer System Upgrade	6,004	2,807	3,197	100
Accounting Expenses	1,500	4,104	(2,604)	3,890
Cleaning - Building	-0-	58	(58)	179
Personnel Training	-0-	-0-	-0-	180
Equipment Maintenance/Repair/				
Inv.	1,000	1,004	(4)	6,484
Building Repairs	1,996	478	1,518	1,800
Professional Services				
Clerical	1,996	208	1,788	1,280
Book-ICE SR	204	-0-	204	100
Christmas Services	2,496	247	2,249	-0-
Cultural/Community Dev.				
Fees	2,804	840	1,964	714

(continued)

The accompanying notes are an integral part of this statement.

CITY OF CHICAGO, ILLINOIS  
GENERAL FUND  
SCHEDULE OF EXPENDITURES - BUDGET (GRAP BASIS) AND ACTUAL  
YEAR ENDED DECEMBER 31, 1993  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 1992

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	YEAR ENDED 12-31-92 ACTUAL
Purchase Salvage Bags	\$ 1,004	\$ 1,000	\$ 4 840	\$ -0-
LTCAA	504	-0-	504	-0-
Auto./Casualty/Property	504	5,887	+5,383	1,883
Sales Tax	-0-	1,509	+1,509	1,803
Bank Charges	504	722	+ 218	390
Fees/ fines	-0-	-0-	-0-	420
<b>TOTAL GENERAL GOVERNMENT</b>	<b>180,754</b>	<b>163,718</b>	<b>17,036</b>	<b>148,896</b>
<b>POLICE DEPARTMENT</b>	<b>185,804</b>	<b>209,617</b>	<b>+23,813</b>	<b>188,188</b>
Salaries	-0-	-0-	-0-	-0-
Police Salaries	-0-	-0-	-0-	-0-
Employee Group Insurance	9,996	20,212	+10,216	9,400
Unemployment Taxes	270	917	+ 647	221
PFOA	12,000	13,278	+ 1,278	10,883
Mariner's Compensation	12,000	10,622	-1,378	12,354
Police Retirement	1,404	814	-590	1,085
INSTRUMENTS/VEHICLES	5,000	3,444	-1,556	6,218
Ins. Liability	5,996	20,888	+ 14,892	10,283
Police Uniforms	5,000	4,355	-645	3,717
Supplies/Expenses	2,000	8,228	+6,228	1,774
Telephone	2,000	2,489	+ 489	1,123
Training Personnel	2,000	2,350	+ 350	1,979
Equip./Building & Repair	996	550	-446	878
Gas. & Prof. Travel	2,000	493	-1,507	1,134
Gas/Oil	5,004	8,208	+3,204	6,190
News/Subscription	-0-	100	+ 100	100
Contingency/Miscellaneous	996	140	-856	850
Capital Outlays/Construction/ Equip./Bldg. Repairs Recreation	2,000	1,282	-718	6,808
Recreation	17,996	8,222	-9,774	-0-
Supplies	2,500	2,457	-43	1,320
VEHICLE MAINTENANCE	2,000	6,228	+4,228	4,228
Computer System Upgrade	996	-0-	-996	7,400
Vehicle Repair	5,004	5,150	+ 146	6,415
MAJO Repair	288	1,492	+ 1,204	848
<b>TOTAL POLICE DEPARTMENT</b>	<b>204,268</b>	<b>252,775</b>	<b>+48,507</b>	<b>221,280</b>
<b>FIRE DEPARTMENT</b>	<b>1,400</b>	<b>2,340</b>	<b>+ 940</b>	<b>400</b>
Salaries-Fire Chief	1,400	1,308	-92	1,128
Compensation/Firemen	1,004	1,308	304	100
Insurance - Firemen	200	218	18	180
Supplies/Expenses	200	4,768	+4,568	2,800
Insurance Vehicle/Building	2,004	1,188	-816	2,788
Rent	876	96	-780	25
Telephone & Utilization				
Telephone	996	1,124	+ 128	1,482
Public Gas	804	211	-593	618
Electricity	1,200	603	-597	1,400
Travel/Training	996	624	-372	128
Vehicle/Gas/Oil	884	687	-197	718

(continued)

The accompanying notes are an integral part of this statement.

CITY OF OBERLIN, OHIO  
 GENERAL FUND  
 SUMMARY OF REVENUES - BUDGET (GAAP BASIS) AND ACTUAL  
 YEAR ENDED DECEMBER 31, 1999  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 1998

	BUDGET	ACTUAL	VARIANCE (UNFAVORABLE)	YEAR ENDED 12-31-98 ACTUAL
<b>Major Repair to Building</b>	\$ 1,500	\$ -0-	\$ 1,500	\$ -0-
Capital Outlay	2,000	-0-	2,000	1,481
Vehicle Repairs	884	907	< 211-	981
Utilities & Phones	-0-	-0-	-0-	47
Radio Repair	-0-	110	< 110-	460
Miscellaneous	-0-	222	< 222-	-0-
<b>TOTAL FIRE DEPARTMENT</b>	<b>4,384</b>	<b>4,239</b>	<b>&gt; 1,000-</b>	<b>4,969</b>
<b>STREETS AND SIDEWALKS</b>				
Salaries - Street Commissioner	-0-	-0-	-0-	1,000
Insurance - Street Liability	1,500	2,170	670	1,500
Street Lights	20,000	2,400	17,600	18,110
Street Maintenance	24,000	2,358	21,642	2,812
<b>TOTAL STREETS AND SIDEWALKS</b>	<b>25,500</b>	<b>4,928</b>	<b>20,572</b>	<b>27,422</b>
<b>PARK &amp; RECREATION</b>				
Utilities	2,500	-0-	2,500	-0-
Insurance	1,000	1,000	0-	1,000
Supplies/Supplies	1,000	17	1,000	300
Utilities-PTO	2,000	2,000	< 2,000-	8,027
Paint./Repair - Park/ Playground/Equip. Gen.	2,000	1,170	8,330	11,499
Capital Outlay	999	-0-	999	8,100
Triforce	2,433	882	3,342	822
<b>TOTAL PARK &amp; RECREATION</b>	<b>15,932</b>	<b>5,259</b>	<b>10,673</b>	<b>29,828</b>
<b>TOTAL EXPENDITURES</b>	<b>592,200</b>	<b>582,120</b>	<b>10,080</b>	<b>622,790</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>&lt;47,000-</b>	<b>11,271</b>	<b>58,271</b>	<b>&lt;12,000-</b>
<b>OTHER FINANCING SOURCES (SEE)</b>				
Operating Transfers In	9,000	20,000	11,000	100,000
Operating Transfers Out	-0-	18,000	18,000	200,000
<b>TOTAL OTHER FINANCING SOURCES (SEE)</b>	<b>9,000</b>	<b>20,000</b>	<b>40,000</b>	<b>&lt;40,000-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES &amp; OTHER SOURCES OVER EXPENDITURES &amp; OTHER SEE</b>	<b>&lt;38,000-</b>	<b>31,271</b>	<b>98,271</b>	<b>&lt;62,000-</b>
<b>FUND BALANCE, BEGINNING</b>	<b>212,263</b>	<b>80,283</b>	<b>&lt;131,980-</b>	<b>121,183</b>
<b>FUND BALANCE, ENDING</b>	<b>174,263</b>	<b>111,554</b>	<b>&lt; 62,709-</b>	<b>59,183</b>

The accompanying notes are an integral part of this statement.

SPECIAL REVENUE FUND

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

HEALTH & SANITATION FUND

This fund is used to account for the receipts and subsequent expenditures of the health and sanitation program.



CITY OF SHREVEPORT, LOUISIANA  
 SPECIAL REVENUE FUND-HEALTH & SANITATION FUND  
 STATEMENT OF REVENUES, EXPENDITURES  
 & CHANGES IN FUND BALANCE - (GAAP BASIS) & ACTUAL  
 YEAR ENDED DECEMBER 31, 1994  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 1994

	SECRET	ACTUAL	REVENUE PAYABLE (UNAPPORTIONED)	FUND BALANCE 12-31-94 ACTUAL
<b>REVENUES</b>				
Intergovernmental	\$	\$	\$	
Solid Waste Mgt. Program	100,000	100,000	27,273	94,000
Miscellaneous				
Garbage Collection	47,000	40,000	< 4,010	40,000
Solid Waste Containers	1,000	4,200	300	4,200
<b>TOTAL REVENUES</b>	<b>148,000</b>	<b>144,200</b>	<b>23,563</b>	<b>147,200</b>
<b>EXPENDITURES</b>				
Health	2,000	2,400	< 390	2,000
Employee Group Insurance	8,000	9,813	< 890	8,000
Insurance	17,000	23,827	< 20,000	17,000
Salaries	60,000	54,000	3,000	54,000
Part Time Wages	900	20	900	1,000
Unemployment Taxes	600	100	247	< 0
Legal Advertising	< 0	< 0	< 0	< 0
Supplies & Expenses	1,000	3,100	< 2,100	1,000
Travel Training	< 0	< 0	< 0	< 0
FICA	4,500	3,000	100	3,000
Workmen's Compensation	900	2,000	< 4,000	1,000
Vehicle Gas & Oil	4,000	2,750	100	4,000
Vehicle Repairs	2,000	0	5,147	20,000
Capital Outlay	2,000	4,400	4,000	< 0
Accounting Software	1,000	0,000	< 400	1,000
Bank Charges	< 0	20	< 20	20
Travel License	100	24	270	300
Miscellaneous	900	1,077	< 80	< 0
Penalties	< 0	< 0	< 0	< 0
Utilities	100	< 0	300	< 0
<b>TOTAL EXPENDITURES</b>	<b>114,000</b>	<b>111,800</b>	<b>170</b>	<b>112,800</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>34,000</b>	<b>32,400</b>	<b>23,421</b>	<b>34,400</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	14,000	< 0	14,000	14,000
Operating Transfers To General Fund	4,000	50,000	50,000	10,000
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>18,000</b>	<b>50,000</b>	<b>64,000</b>	<b>24,000</b>
<b>EXCESS (DEFICIENCY) OF REVENUES &amp; OTHER SOURCES OVER EXPENDITURES &amp; OTHER USES</b>	<b>52,000</b>	<b>82,400</b>	<b>87,421</b>	<b>58,400</b>
<b>FUND BALANCE, BEGINNING</b>	<b>204,200</b>	<b>168,400</b>	<b>43,100</b>	<b>170,500</b>
<b>FUND BALANCE, ENDING</b>	<b>256,200</b>	<b>250,800</b>	<b>130,521</b>	<b>228,900</b>

The accompanying notes are an integral part of this statement.

DEBT SERVICE FUNDS

The debt service fund is used to account for the accumulation of resources and payment of general obligations bond principal and interest from government resources.

1984 SEWER IMPROVEMENTS

This fund is used to accumulate monies for payment of the 1984 \$165,000 Sewer System Improvement bonds, which are serial bonds due in annual installments, plus interest, through maturity in 2004. Debt service is financed by the levy of a specific ad valorem tax.

CITY OF CHANDLER, LOUISIANA  
DEBT SERVICE FUNDS  
BALANCE SHEET  
DECEMBER 31, 1988

	1988 SEWER INTERESTS	<u>TOTAL</u>
ASSETS		
Cash & Investments	\$ 211,500	\$ 211,500
Receivable		
Taxes	24,875	24,875
Accrued Interest Receivables	1,800	1,800
Due from Utility Fund	<u>1,658</u>	<u>1,658</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 239,833</u></b>	<b><u>\$ 239,833</u></b>
LIABILITIES & FUND BALANCE		
Liabilities		
Due to Other Funds	\$ 38,126	\$ 38,126
<b>TOTAL LIABILITIES</b>	<b><u>\$ 38,126</u></b>	<b><u>\$ 38,126</u></b>
Fund Equity		
Reserve for Debt Service	201,744	201,744
Unreserved Undesignated	<u>-0-</u>	<u>-0-</u>
<b>TOTAL FUND EQUITY</b>	<b><u>\$ 201,744</u></b>	<b><u>\$ 201,744</u></b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u>\$ 239,833</u></b>	<b><u>\$ 239,833</u></b>

The accompanying notes are an integral part of this statement.

CITY OF SHREVEPORT, LOUISIANA  
DEBT SERVICE FUNDS  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
DECEMBER 31, 1993

	1993 REVENUE	TOTAL
<b>REVENUES</b>		
Tax	\$ 58,923	\$ 58,923
Miscellaneous	<u>4,748</u>	<u>4,748</u>
<b>TOTAL REVENUES</b>	<b><u>\$ 63,671</u></b>	<b><u>\$ 63,671</u></b>
<b>EXPENDITURES</b>		
General Government	112	112
Debt Service		
Principal Retirement	10,000	10,000
Interest Fiscal Charges	<u>18,818</u>	<u>18,818</u>
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 28,930</u></b>	<b><u>\$ 28,930</u></b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>34,741</b>	<b>34,741</b>
<b>OTHER FINANCING SOURCES (USES)</b>		
Operating Transfers In	-0-	-0-
Operating Transfers Out	<u>33,342</u>	<u>33,342</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b><u>\$ 33,342</u></b>	<b><u>\$ 33,342</u></b>
<b>EXCESS (DEFICIENCY) OF REVENUES &amp; OTHER SOURCES OVER EXPENDITURES &amp; OTHER USES</b>	<b>&lt; 1,607 &gt;</b>	<b>&lt; 1,607 &gt;</b>
<b>FUND BALANCE, BEGINNING</b>	<u>200,137</u>	<u>200,137</u>
<b>FUND BALANCE END OF YEAR</b>	<b><u>\$ 198,530</u></b>	<b><u>\$ 198,530</u></b>

The accompanying notes are an integral part of this statement.

CAPITAL PROJECTS FUNDS

Capital Projects Funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and Trust funds.

1904 SEWER IMPROVEMENTS

This fund is used to account for the construction of sewer line extensions.

CITY OF GRAMBLING, LOUISIANA  
 CAPITAL PROJECT FUND  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES  
 & CHANGES IN FUND BALANCES  
 YEAR ENDING DECEMBER 31, 1995

	1995 \$1000 <u>IMPROVEMENT</u>
<b>REVENUES</b>	
Miscellaneous	
Interest Income	\$ 3,682
<b>TOTAL REVENUES</b>	<b>\$ 3,682</b>
<b>EXPENDITURES</b>	
General Government	4,114
Capital Projects	<u>-0-</u>
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,114</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>1,771</b>
<b>OTHER FINANCING SOURCES (USES)</b>	
Operating Transfers to	-0-
Operating Transfers Out	<u>-0-</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -0-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES &amp; OTHER SOURCES OVER EXPENDITURES &amp; OTHER USES</b>	<b>1,771</b>
<b>FUND BALANCE, BEGINNING</b>	<b>\$ 148,902</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 150,673</b>

The accompanying notes are an integral part of this statement.

PROPRIETARY FUNDS (UTILITY FUNDS)

Proprietary Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the government's council is that the costs of providing goods and services to the general public primarily through user charges; or where the government's council has decided that periodic determination of net income is appropriate for accountability purposes. The City of Grandling operates its water and sewer system as an Enterprise Fund.

CITY OF CHAMPLAIN  
 ENTERPRISE FUND-WATER AND SEWER  
 SCHEDULE OF CHANGES IN ASSETS RESTRICTED FOR  
 REVENUE BOND DEBT SERVICE  
 YEAR ENDED DECEMBER 31, 1999

	CASH WITH PAYING AGENT	BOND AND INTEREST REDEMPTION	RESERVE
CASH-1/1/99	\$ -0-	\$ 42,187	\$117,441
CASH AND INVESTMENTS, 1/1/99	-0-	42,187	117,441
CASH RECEIPTS			
Transfer from operating	-0-	138,537	-0-
Interest on Investments	-0-	-0-	7,483
Transfers From Bond and Interest Redemption	26,952	-0-	-0-
TOTAL CASH RECEIPTS	<u>26,952</u>	<u>138,537</u>	<u>7,483</u>
TOTAL CASH AND INVESTMENTS AVAILABLE	<u>26,952</u>	<u>160,524</u>	<u>124,924</u>
CASH DISBURSEMENTS			
Transfer to Paying Agent	-0-	26,952	-0-
Principal Payments	32,080	-0-	-0-
Interest Payments	14,952	-0-	-0-
Transfers to Operating	-0-	70,800	-0-
TOTAL CASH DISBURSEMENTS	<u>26,952</u>	<u>97,752</u>	<u>-0-</u>
CASH AND INVESTMENTS, 12/31/99	<u>-0-</u>	<u>62,772</u>	<u>124,924</u>

The accompanying notes are an integral part of this statement.



CITY OF GRAMBLING, LOUISIANA  
 ENTERPRISE FUND  
 SCHEDULE OF UTILITY FUND  
 OPERATING EXPENSES BY DEPARTMENT  
 YEAR ENDED DECEMBER 31, 1995

	DECEMBER 31 1995
<b>WATER DEPARTMENT</b>	
Depreciation	\$ 143,849
Insurance	24,385
Power	41,302
Repairs/Maintenance	4,994
Water System Repair	19,348
Salaries and Wages	41,508
Supplies	18,653
Taxes on Payroll	1,980
Deposit Refunds	-0-
Vehicle Gas & Oil	4,784
Training	700
Audit	4,800
Office Expense	11,462
Sales Tax	2,250
Office Supplies	3,060
Miscellaneous	<u>522</u>
<b>TOTAL WATER DEPARTMENT</b>	<b>\$ 341,758</b>
<b>SEWER DEPARTMENT</b>	
General Liability	1,405
Audit	-0-
Depreciation	20,722
Employee Group Insurance	-0-
Office supplies	3,842
Salaries & Wages	24,825
Taxes on Payroll	1,467
Telephone	-0-
Miscellaneous	167
Capital Outlay	-0-
Maintenance Repairs	14,332
Capitalization Fund Projects	2,183
Utilities	-0-
Travel/Training	117
Plant Supplies	<u>11,388</u>
<b>TOTAL SEWER DEPARTMENT</b>	<b><u>82,633</u></b>
<b>TOTAL OPERATING EXPENSES</b>	<b><u>424,391</u></b>

The accompanying notes are an integral part of this statement.

CITY OF GRANBLEN  
 ENTERPRISE FUND-WATER AND SEWER  
 SCHEDULE OF CHANGES IN AMOUNTS RESTRICTED FOR  
 REVENUE BOND DEBT SERVICE  
 YEAR ENDED DECEMBER 31, 1995

CONTINGENCY	TOTAL
\$ 13,348	\$ 171,166
13,348	171,166
-0-	138,517
513	7,834
-0-	26,952
513	173,263
13,861	344,429
-0-	28,882
-0-	12,089
-0-	14,953
-0-	78,086
-0-	123,984
11,859	328,453

The accompanying notes are an integral part of this statement.

## ACCOUNTS RECEIVABLE

CITY OF GRABBLEND, LOUISIANA  
 STATEMENTS OF GENERAL LONG-TERM DEBT  
 DECEMBER 31, 1995

	GENERAL OBLIGATION	COMPENSATED ABSENCES	TOTAL
AMOUNT AVAILABLE & TO BE PROVIDED FOR THE RETIREMENT OF GENERAL LONG TERM DEBT			
Amount Available in Debt Service Funds for Debt Retirement	\$ 174,886	\$ 26,936	\$ 201,742
Amount to be Provided from Ad Valorem Taxes	10,184	-0-	10,184
<b>TOTAL AVAILABLE &amp; TO BE PROVIDED</b>	<u>185,000</u>	<u>26,936</u>	<u>211,936</u>
GENERAL LONG-TERM DEBT PAYABLE			
Bonds Payable	185,000	-0-	185,000
Uncompensated Absences	-0-	26,936	26,936
<b>TOTAL GENERAL LONG-TERM DEBT PAYABLE</b>	<u>185,000</u>	<u>26,936</u>	<u>211,936</u>

The accompanying notes are an integral part of this statement.

CITY OF WASHINGTON, DISTRICT OF COLUMBIA  
STATEMENT OF CHANGES IN GENERAL FUNDS ASSETS  
YEAR ENDED DECEMBER 31, 1984

	LAND	BUILDINGS	IMPROVEMENT OTHER THAN OUTSIDE	EQUIPMENT	CONSTRUCTION IN PROGRESS	
					BEING	DOING
General Fund Assets, Beginning of Year	227,382	2261,797	5122,627	2488,328	0	0,150,004
<b>ADDITIONS</b>						
General Fund	-0-	-0-	0	8,924	-0-	8,924
Health & Sanitation	-0-	-0-	-0-	8,879	0-	8,879
Capital Projects	-0-	-0-	-0-	0-	-0-	-0-
	-0-	-0-	-0-	17,803	-0-	17,803
<b>NET BALANCES AND ADDITIONS</b>	<u>227,382</u>	<u>2261,797</u>	<u>5122,627</u>	<u>2506,231</u>	<u>-0-</u>	<u>2,167,807</u>
<b>DEDUCTIONS</b>						
Assets Transferred to Other Funds	-0-	-0-	0-	-0-	-0-	0-
General Fund Assets, End of Year	<u>227,382</u>	<u>2261,797</u>	<u>5122,627</u>	<u>2506,231</u>	<u>-0-</u>	<u>2,167,807</u>

The accompanying notes are an integral part of this statement.

CITY OF GRAMBLING, LOUISIANA  
 COMPARATIVE STATEMENT OF GENERAL FIXED ASSETS  
 DECEMBER 31, 1993 & 1994

	DECEMBER 31,	
	1993	1994
<b>GENERAL FIXED ASSETS, AT COST</b>		
Land	\$ 37,393	\$ 37,393
Buildings	191,397	191,397
Improvement Other Than Buildings	332,937	332,937
Equipment	511,941	498,158
<b>TOTAL GENERAL FIXED ASSETS</b>	<b><u>\$1,173,768</u></b>	<b><u>\$1,159,985</u></b>
<b>INVESTMENT IN GENERAL FIXED ASSETS</b>	<b><u>\$1,173,768</u></b>	<b><u>\$1,159,984</u></b>

The accompanying notes are an integral part of this statement.

SUPPLEMENTARY DATA SECTION

CITY OF GRABLING, LOUISIANA  
 COMBINED SCHEDULE OF INVESTMENTS  
 DECEMBER 31, 1993

	INTEREST RATE	DATE ACQUIRED	MATURITY DATE	BOOK VALUE
<b>GENERAL FUND</b>				
Certificates of Deposits				
Central Bank	5.50%	11/20/93	11/19/96	\$ 14,138
Savings Account				
Central Bank	3.50%			11,560
Central Bank	2.50%			11,560
Central Bank	5.50%			18,448
Grabling Federal Credit Union	3.50%			<u>38,072</u>
<b>TOTAL GENERAL FUND</b>				<b>\$ 84,798</b>
<b>ENTERPRISE FUND</b>				
Certificates of Deposits				
Security First National Bank	3.75%	3/14/93	2/18/96	48,431
Security First National Bank	3.00%	2/24/93	2/24/96	<u>32,754</u>
<b>TOTAL ENTERPRISE FUND</b>				<b>\$111,185</b>
<b>DEBT SERVICE FUND</b>				
Certificates of Deposits				
Central Bank	5.50%	11/20/93	11/19/96	13,954
Central Bank	5.50%	11/20/93	11/19/96	7,748
Houston State Bank	3.10%	7/19/93	1/18/96	16,478
Security First National Bank	4.50%	9/15/93	8/14/96	11,858
Security First National Bank	4.50%	9/15/93	8/14/96	<u>23,310</u>
<b>TOTAL DEBT SERVICE FUND</b>				<b>\$100,440</b>
<b>CAPITAL PROJECTS</b>				
Certificates of Deposits				
Central Bank	5.50%	11/20/93	11/19/96	86,878
Central Bank	4.50%	11/20/93	8/24/96	37,708
Central Bank	5.50%	11/20/93	11/19/96	94,884
Central Bank	5.50%	11/20/93	11/19/96	<u>3,122</u>
<b>TOTAL CAPITAL PROJECTS</b>				<b>162,492</b>
<b>GRAND TOTAL</b>				<b><u>347,336</u></b>



CITY OF SHREVEPORT, LOUISIANA  
COMBINED SCHEDULE OF BONDS PAYABLE  
DECEMBER 31, 1994

DESCRIPTION GENERAL	INTEREST		Issue Date	First Maturity Date	Annual Serial Payments	BONDS		Outstanding 12-31-94
	Rate	Payable Series				Authorized to Issue	Retired	
GENERAL CITY OF SHREVEPORT SEWER IMPROVEMENT Bonds Series 1984	7.875	4-15/10-1	4/1/84	4/1/94	38,000 (1988-88) 38,000 (1989-89) 38,000 (1990-90) 38,000 (1991-91) (1992-92)	1,285,000	180,000	1,105,000
REVENUE BONDS Water & Sewer System Junior Liens Revenue Bonds	8.250	1-1/7-1	7/1/78	7/1/90		1,200,000	188,000	1,012,000
Water & Sewer Utility Revenue Bonds Series, 1990	7.000	3-1	3/1/90	3/1/98		1,200,000	-0-	1,200,000
Water & Sewer Utility Revenue Bonds Series, 1991	7.000	3-1	3/1/91	3/1/98		1,000,000	-0-	1,000,000
<b>GRAND TOTAL</b>						<u>2,480,000</u>	<u>188,000</u>	<u>2,292,000</u>

CITY OF GRABBLEING, LOUISIANA  
SCHEDULE OF COMPENSATION PAID ALDERPERSONS  
FOR THE YEAR ENDED DECEMBER 31, 1995

<u>ALDERPERSONS</u>	<u>AMOUNT</u>
Edward Adams	\$ 1,960
Earl Bimes	1,960
Birdex Copeland	1,960
Richard J. Mallot, Jr.	1,960
A.D. Smith	1,960
	<u>\$ 9,800</u>

CITY OF CHAMBLING, LOUISIANA  
CORRECTIVE ACTION TAKEN ON PRIOR YEAR FINDINGS  
DECEMBER 31, 1998

Prior Year Findings:	The City has not maintained a detailed listing of property.
Corrective Action:	The City has compiled a partial listing of property and has finished the process of completing the property schedules.
Prior Year Findings:	The police department's ticket log book is not reconciled to cash receipts, tickets issued, or tickets outstanding.
Corrective Action:	The City's Police Department has begun and is continuing to implement procedures to accurately track the issuance of tickets, cash receipts, and outstanding tickets by establishing improved reporting and monitoring procedures.
Prior Year Findings:	Failure to complete the audit within six months of the close of the City's fiscal year, as required by Louisiana Revised Statute 24:313.
Corrective Action:	City engaged auditor prior to year-end to have adequate time to complete the audit.

OTHER SUPPLEMENTARY REPORTS AND INFORMATION

SINGLE MOST SECTION

INDEPENDENT ACCOUNTANT'S REPORT ON SUPPLEMENTARY INFORMATION  
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

RADLAN L. HENNINGAN  
Certified Public Accountant  
1383 Goodwin Road  
Baton Rouge, LA 70879  
225-385-8100

INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION  
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

To the Board of Alderpersons  
City of Grambling  
Grambling, LA 71227

I have audited the financial statements and the combining, individual fund and account group financial statements of the City of Grambling, Louisiana, as of and for the year ended December 31, 1998, and have issued my report thereon dated June 10, 1999. These financial statements are the responsibility of the City of Grambling, Louisiana management. My responsibility is to express an opinion on these general purpose 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, and the provisions of Office of Management and Budget Circular A-133, "Audits of State and Local Governments." These standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose 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.

My audit was conducted for the purpose of forming an opinion on the financial statements of the City of Grambling, Louisiana, taken as a whole. The accompanying schedule of Federal financial assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements.

To the Board of Alderpersons  
City of Granbling  
Page 2

The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Respectfully,



Nathan L. Hermsperger  
Certified Public Accountant

June 10, 1990



GRANTOR/PROGRAM TITLE	Federal	Grantor's	Program	Fund	Balance	Expended	Fund
	CFA			Number			
	Number		Amount				
Department of Agriculture							
Financed Through the Farm Administration WATER & WASTE DISPOSAL PROGRAMS OF RURAL COMMUNITIES	18-818	A041	1,210,000	-0-	901,158	982,000	-0-
U.S. Department of Justice Office of Planning Programs Bureau of Prisons Sub-Grant Grant	18-518	94-08-CX-2118	283,800	-0-	81,818	82,800	-0-
U.S. Department of Justice Office of Community Oriented Policies Service National Service Program Grant	18-848		74,018	-0-	-0-	-0-	-0-
Safe and Sound Schools and Communities Act Secondary Safe and Sound Area Program	18-878	28-88-1888-8	18,508	-0-	-0-	-0-	-0-
Department of Public Safety Louisiana Highway Safety Commission Grants Over Grant From Alcohol	18-878		8,812	-0-	8,182	8,181	-0-

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL  
STRUCTURE RELATED MATTERS NOTED IN A FINANCIAL  
STATEMENT MUST CONDUCTED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS

**RADIAN L. HENNIGAN**  
Certified Public Accountant  
1593 Goodwin Road  
Baton Rouge, LA 70817  
218-338-9185

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL  
STRUCTURE RELATED MATTERS NOTED IN A FINANCIAL  
STATEMENT AUDIT CONDUCTED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Alderpersons  
City of Grambling  
Grambling, LA

I have audited the general purpose financial statements and the combining individual fund and account group financial statements of the City of Grambling, Louisiana, as of and for the year ended December 31, 1995, and have issued my report thereon dated June 18, 1996.

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 general purpose financial statements are free of material misstatement.

In planning and performing my audit of the financial statements referred to in the first paragraph of the City of Grambling, Louisiana, for the year ended December 31, 1995, I considered its internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on these financial statements and not to provide assurance on the internal control structure.

The management of the City of Grambling, Louisiana, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and

recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operations of policies and procedures may deteriorate.

For the purpose of this report, I have classified the significant internal control structure policies and procedures in the following categories:

- |                        |                        |
|------------------------|------------------------|
| - Billings/Receivables | = Cash Disbursements   |
| - Cash Receipts        | = Payroll              |
| - Accounts Payable     | = Property & Equipment |
| - Purchasing           | = General Ledger       |

For all of the control categories listed above, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed the control risk.

It noted certain matters involving the internal control structure and its operation that I consider to be reportable conditions 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 entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

#### 1. FINDING & EFFECTS

The police department's ticket log book is not reconciled to cash receipts, tickets issued, or tickets outstanding.

#### RECOMMENDATION

The police department should set up procedures to reconcile monthly the ticket log book to cash receipts, tickets issued, and tickets outstanding.

**ISSUES**

The city's police department has begun procedures to accurately track the issuance of tickets, cash receipts, and outstanding tickets by establishing improved reporting and recording procedures.

**FINDING & EFFECTS**

The Time-Card hours were not accurately completed on several time-cards pulled for testing nor were the controls in place to monitor time-card hourly calculations.

**RECOMMENDATION**

The supervisors in each department should observe strict control over the time-card hours calculations to monitor accuracy.

**RESPONSE**

The city has put in place procedures to calculate and monitor accuracy of computations of time-card hours of employees.

**FINDING & EFFECTS**

Evidence of authorization for payment of invoices was lacking on some paid invoices observed during our test of transactions; although alternate sources of evidence revealed that authorization had been obtained on these paid invoices.

**RECOMMENDATION**

The City should observe stricter compliance of controls already in place to insure proper evidence of authorization is clearly available on paid invoices.

**RESPONSE**

The City has initiated better compliance procedures in the invoice authorization process to monitor stricter observances of authorized transactions as relates to paid invoices.

To the Board of Alderpersons  
City of Grumbing  
Page 4

A material weakness is a reportable condition in which the design or operation of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities 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.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions, and accordingly would not necessarily disclose all reportable conditions that are also considered to be a material weakness as defined above. However, I consider the findings noted above to be material weaknesses.

This report is intended for the management of the City of Grumbing, Louisiana, its cognizant audit agency and other agencies granting funds to the City. This restriction is not intended to limit the distribution of this report, which is matter of public record.

Respectfully,



Edwin L. Karpig  
Certified Public Accountant

June 10, 1998

INDEPENDENT AUDITOR'S REPORT ON THE INTERNAL  
CONTROL STRUCTURE USED IN ADMINISTERING  
FEDERAL FINANCIAL ASSISTANCE PROGRAMS

RADIAN L. HENNIGAN  
Certified Public Accountant  
1803 Goodwin Road  
Bossier, LA 71074  
214-388-9188

INDEPENDENT AUDITOR'S REPORT ON THE INTERNAL  
CONTROL STRUCTURE USED IN ADMINISTERING  
FEDERAL FINANCIAL ASSISTANCE PROGRAMS

To the Board of Alderpersons  
City of Grambling  
Grambling, LA

I have audited the general purpose financial statements and the combining, individual fund and account group financial statements of the City of Grambling, Louisiana, as of and for the year ended December 31, 1988, and have issued my report thereon dated June 10, 1989.

I conducted my audit in accordance with generally accepted auditing standards: Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-128, "Audits of State and Local Governments." These standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing my audit for the year ended December 31, 1988, I considered the City's internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on the City's general purpose financial statements and on the compliance of City of Grambling with requirements applicable to major programs and not to provide assurance on the internal control structure. This report addresses my consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to Federal financial assistance programs. I have addressed policies and procedures relevant to my audit of the general purpose financial statements in a separate report dated June 10, 1989.



The management of the City of Grambling, Louisiana is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, I have classified the significant internal control structure policies and procedures used in administering federal financial assistance program in the following categories:

Accounting Controls

- Billings/Receivables
- Cash Receipts
- Accounts Payable
- Cash Disbursements
- Property & Equipment
- General Ledger
- Grant Program

General Requirements

1. Political Activity
2. Davis-Bacon Act
3. Civil Rights
4. Cash Management
5. Financial Reports
6. Allowable costs/cost principles

Specific Requirements

1. Types of Services Allowed/Unallowed
2. Reporting
3. Special Requirements

For all of the internal control structure categories listed above, I obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and I assessed control risk.

During the year ended December 31, 1988, the City of Grumbling, Louisiana had one major federal financial assistance program and expended 82 percent of its total federal financial assistance under the following major federal financial assistance programs: Motor and Waste Disposal Systems for Rural Communities.

I performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that I have considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements that are applicable to the aforementioned major program. My procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, I do not express such an opinion.

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 City's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements or to administer federal financial assistance programs in accordance with applicable laws and regulations.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

To the Board of Alderpersons  
City of Grambling  
Page 4

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure 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. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above. However, I noted certain matters that I have reported to the management of the City of Grambling in a separate letter dated June 18, 1996.

This report is intended for the information of management of the City of Grambling, Louisiana, its cognizant audit agency and other agencies granting funds to the City. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Respectfully,



Rodian L. Hermigon  
Certified Public Accountant

June 18, 1996

INDEPENDENT AUDITOR'S REPORT  
ON COMPLIANCE WITH LAWS AND REGULATIONS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS

RAJMAN L. HENNIGAN  
Certified Public Accountant  
1583 Goodwin Road  
Buxton, LA 71270  
225-255-8303

INDEPENDENT AUDITOR'S REPORT  
ON COMPLIANCE WITH LAWS AND REGULATIONS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS

To the Board of Alderpersons  
City of Grambling  
Grambling, LA 71248

I have audited the general purpose financial statements and the individual fund and account group financial statements of the City of Grambling, Louisiana, as of and for the year ended December 31, 1998, and have issued my report thereon dated June 10, 1999.

I conducted my audit in accordance with generally accepted auditing standards and 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 general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the City of Grambling, Louisiana, is the responsibility of the City of Grambling, Louisiana's management. As part of obtaining reasonable assurance about whether the financial statements referred to above are free of material misstatement, I performed tests of the City's compliance with certain provisions of laws, regulations, contracts, and grants. However, my objective was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

Material instances of noncompliance are failures to follow requirements, or violations of prohibitions, contained in laws, regulations, contracts, or grants, that cause me to conclude that the aggregation of misstatements resulting from those failures or violations is material to the general purpose financial statements. The results of my tests of compliance disclosed the following material instances of noncompliance:

#### I. FINDING

The Time-Card hours were not accurately computed on several time-cards pulled for testing nor were the controls in place to monitor time-card hourly calculations.

#### RECOMMENDATION

The supervisors in each department should observe strict control over the time-card hours calculations for their employees. The payroll clerk for the City should randomly review time-card hours calculations to monitor accuracy.

#### RESPONSE

The City has put in place procedures to calculate and monitor accuracy of computations of time-card hours of employees.

I considered this material instance of noncompliance in forming my opinion on whether the financial statements referred to in the first paragraph are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect my report dated June 10, 1988 on those financial statements referred to in the first paragraph.

Except as described above, the results of my tests of compliance indicate that, with respect to the items tested, City of Grambling, Louisiana, complied in all material respects, with the provisions referred to in the third paragraph of this report, and with respect to items not tested, nothing came to my attention that caused me to believe that the City had not complied, in all material respects, with those provisions.

To the Board of Alderpersons  
City of Gretna  
Page 3

This report is intended for the management of the City of Gretna, Louisiana, its consultant audit agency, and other agencies granting funds to the City. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Respectfully,



Madisa L. Hennigan  
certified public accountant

June 10, 1994

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
WITH THE GENERAL REQUIREMENTS APPLICABLE TO  
FEDERAL FINANCIAL ASSISTANCE PROGRAMS



RADLAN L. HENNINGAN  
Certified Public Accountant  
1890 Goodwin Road  
Baton, LA 71279  
318-228-8108

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
WITH THE GENERAL REQUIREMENTS APPLICABLE TO  
FEDERAL FINANCIAL ASSISTANCE PROGRAMS

To the Board of Alderpersons  
City of Grambling  
Grambling, LA

I have audited the general purpose financial statements and the combining, individual fund and account group financial statements of the City of Grambling, Louisiana, as of and for the year ended December 31, 1999, and have issued my report thereon dated June 10, 1999.

I have applied procedures to test the City of Grambling, Louisiana's compliance with the following requirements applicable to its major and nonmajor federal financial assistance program, which are identified in the schedule of federal financial assistance, for the year ended December 31, 1999:

1. Political Activity
2. Davis-Bacon Act
3. Civil Rights
4. Cash Management
5. Financial Reports
6. Allowable Costs/Cost Principles

My procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Supplement for Single Audits of State and Local Governments." My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the City of Grambling, Louisiana's compliance with the requirements listed in the preceding paragraph. Accordingly, I do not express such an opinion.

To the Board of Alderpersons  
City of Grambling  
Page 2

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the first paragraph of this report. With respect to items not tested, nothing came to my attention that caused me to believe that the the City of Grambling, Louisiana had not complied, in all material respects, with these requirements.

This report is intended for the information of management of the City of Grambling, Louisiana its cognizant audit agency, and other agencies granting funds to the city. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Respectfully,



Rodas L. Benavides  
Certified Public Accountant

June 10, 1998

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
WITH SPECIFIC REQUIREMENTS APPLICABLE TO  
MAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAM

RADLAN L. HENNINGAN  
Certified Public Accountant  
1843 Goodwin Road  
Bossier, LA 71279  
318-255-9105

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
WITH SPECIFIC REQUIREMENTS APPLICABLE TO  
MAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAM

To the Board of Alderpersons  
City of Grambling  
Grambling, LA

I have audited the general purpose financial statements and the combining, individual fund and account group financial statements of the City of Grambling, Louisiana, as of and for the year ended December 31, 1998, and have issued my report thereon dated June 10, 1999.

I have also audited City of Grambling, Louisiana compliance with the requirements governing types of services allowed or unallowed; eligibility; matching; claims for advances and reimbursements that are applicable to the major Federal financial assistance program, which is identified in the Schedule of Federal Financial Assistance, for the year ended December 31, 1998. The management of City of Grambling, Louisiana, is responsible for its compliance with those requirements. My responsibility is to express an opinion on compliance with these requirements based on my audit.

I conducted my audit of compliance with those requirements in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget Circular A-129, Audits of State and Local Governments. Those standards and OMB Circular A-129 require that I plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about City of Grambling, Louisiana compliance with those requirements. I believe that my audit provides a reasonable basis for my opinion.

The results of my audit procedures did not disclose any material instances of noncompliance with the requirements referred to above.

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In my opinion, City of Crawling, Louisiana, complied, in all material respects, with the requirements governing types of services allowed or unallowed; eligibility; matching; reporting; claims for advances and reimbursements that are applicable to its major federal financial assistance program for the year ended December 31, 1993.

This report is intended for the information of management of the City of Crawling, Louisiana, its cognizant audit agency and other agencies granting funds to the City. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Respectfully,



Kedian L. Hennigan  
Certified Public Accountant

June 13, 1994