

CITY OF BOSSAN CITY, LOUISIANA
 Special Revenue Fund
 Real Estate Acquisition Fund

Statement of Revenue, Expenditures, and Changes in Fund Balance -
 Budget (GAAP Basis) and Actual
 Year Ended December 31, 1995
 With Comparative Actual Amounts for Year Ended December 31, 1994

	1995		Variance - Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
Revenues:				
Miscellaneous				
Interest	\$ 200	\$ 239	\$ 39	\$ 294
Proceeds from sales of real estate	<u> </u>	<u> </u>	<u> </u>	<u>5,357</u>
Total revenues	<u>200</u>	<u>239</u>	<u>39</u>	<u>5,651</u>
Expenditures	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Excess of revenues over expenditures	200	239	39	4,663
Fund balance, beginning	<u>3,412</u>	<u>3,412</u>	<u> </u>	<u>3,369</u>
Fund balance, ending	<u>\$3,612</u>	<u>\$3,651</u>	<u>\$ 39</u>	<u>\$3,412</u>

CITY OF MONROE CITY, LOUISIANA
Special Revenue Fund
MONROE CITY ARCHIVES FUND

Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget (GAAP Basis) and Actual (Continued)
Year Ended December 31, 1995
With Comparative Actual Amounts for Year Ended December 31, 1994

	1995		Variance - Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
Excess (deficiency) of revenues over expenditures	\$ 19,534	\$ 34,826	\$ 15,292	\$(70,711)
Other financing sources:				
Operating transfers from - Monroe City Young Fund	20,000	20,000	—	20,000
Excess (deficiency) of revenues and other financing sources over expenditures	47,534	54,826	(7,292)	(10,711)
Fund balance, beginning	280,491	280,491	—	280,491
Fund balance, ending	\$328,025	\$335,317	\$ 7,292	\$269,780

CITY OF MONROE CITY, LOUISIANA
 Special Revenue Fund
 Tourist Commission Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -
 Budget (GAAP Basis) and Actual
 Year Ended December 31, 1998
 With Comparative actual amounts for Year Ended December 31, 1997

	1998		Variance - Favorable (Unfavorable)	1997 Actual
	Budget	Actual		
Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures	-	-	-	-
Excess of revenues over expenditures	-	-	-	-
Other financing sources:				
Operating transfer from - General Fund	42	42	-	-
Excess of revenues and other financing sources over expenditures	42	42	-	-
Fund balance (deficit), beginning	(42)	(42)	-	(42)
Fund balance (deficit), ending	\$ -	\$ -	\$ -	\$ (42)

CITY OF MORRIS CITY, LOUISIANA
Special Revenue Fund
State Policemen's Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget (GAAP Basis) and Actual
Year Ended December 31, 1996
With Comparative actual amounts for Year Ended December 31, 1995

	1996		Variance - Favorable (Unfavorable)	1995 Actual
	Budget	Actual		
Revenues:				
Intergovernmental :				
In, Mary Parish Council	\$ 48,000	\$118,000	\$ 70,000	\$ 48,478
Berwick Police Department	3,000	3,386	386	3,385
State of Louisiana	-	5,829	5,829	1,827
Total intergovernmental	47,000	127,135	80,135	53,690
Fines - court costs (transferred from City Court)	3,000	-	(3,000)	3,433
Miscellaneous -				
Other	1,800	366	(1,434)	1,818
Total revenues	51,800	128,501	76,701	61,214
Expenditures:				
Public safety -				
Police:				
Supplies and materials :				
Clothing, allowance	3,000	8,213	(5,213)	3,098
Groceries and supplies	65,000	88,818	(23,818)	63,565
Miscellaneous	3,000	8,048	(5,048)	3,167
Supplies	12,000	12,918	(918)	8,473
Commodities	3,500	3,528	(28)	3,060
Medical expenses	10,000	8,412	1,588	8,921
	97,500	123,936	(73,436)	88,384
Contractual services - Transferring prisoners	-	375	(375)	649
Repairs and maintenance	5,525	8,261	(2,736)	3,388
Total public safety	97,500	123,782	(26,282)	92,870
Capital outlay -				
Public safety:				
Police -				
Equipment	8,800	10,827	(2,027)	-
Total expenditures	106,300	134,609	(28,309)	93,254

(Continued)

CITY OF MONROE CITY, LOUISIANA
 Special Revenue Fund
 State Prisoners' Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -
 Budget (GAAP Basis) and Actual (Continued)
 Year Ended December 31, 1984
 With Comparative Actual Amounts For Year Ended December 31, 1983

	1984		Variance - Favorable (Unfavorable)	1983 Actual
	Budget	Actual		
Deficiency of revenues over expenditures	\$(34,505)	\$ (8,417)	\$ 26,088	\$(18,417)
Other financing sources:				
Operating transfer from - General Fund	<u>26,088</u>	<u>33,568</u>	<u>11,568</u>	<u>36,605</u>
Excess of revenues and other financing sources over expenditures	(18,505)	18,938	38,444	29,388
Fund balance, beginning	<u>51,662</u>	<u>52,652</u>	-----	<u>22,662</u>
Fund balance, ending	\$ 48,932	\$ 68,385	\$ 19,454	\$ 21,452

CITY OF MONROE CITY, LOUISIANA
Special Revenue Fund
Wharf Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget (GAAP Basis) and Actual
Year Ended December 31, 1996
With Comparative Actual amounts for Year Ended December 31, 1995

	1996		Variances - Favorable - Unfavorable:	1995 Actual
	Budget	Actual		
Revenues:				
Charges for services	\$ 3,100	\$ 3,100	-	\$ 2,400
Intergovernmental - Federal grants	104,395	104,395	-	-
Miscellaneous - Interest	800	720	(80)	860
Total revenues	<u>118,295</u>	<u>118,295</u>	<u>(80)</u>	<u>3,260</u>
Expenditures:				
Public works -				
Wharf:				
Repairs and maintenance	-	150	(150)	1,660
Capital outlay -				
Wharf improvement project	167,680	167,680	-	-
Total expenditures	<u>167,680</u>	<u>167,830</u>	<u>150</u>	<u>1,660</u>
Excess (deficiency) of revenues over expenditures	(117,125)	(117,290)	(165)	1,600
Other financing source:				
Transfer from General Fund	80,000	-	(80,000)	-
Excess (deficiency) of revenues and other source over expenditures	57,875	(117,290)	(80,000)	1,600
Fund balance, beginning	36,061	36,061	-	36,218
Fund balance, ending	<u>\$ 93,936</u>	<u>\$ 9,771</u>	<u>\$(80,127)</u>	<u>\$18,081</u>

CITY OF MONROE CITY, LOUISIANA
 Special Revenue Fund
 Morgan City Archives Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -
 Budget (OMB) Basis and Actual
 Year Ended December 31, 1999
 With Comparative Actual Amounts for Year Ended December 31, 1998

	1998		Variances - Favorable - (Unfavorable)	1999 Actual
	Budget	Actual		
Revenues:				
Miscellaneous -				
Interest	\$ 12,000	\$ 17,325	\$ 5,325	\$ 12,154
Contributions	21,380	24,154	2,774	370
Total revenues	<u>33,380</u>	<u>41,479</u>	<u>8,099</u>	<u>12,524</u>
Expenditures:				
Culture and recreation -				
Personal services:				
Salaries	24,893	29,846	4,953	23,171
Hospitalization	1,419	1,419	-	-
Retirement benefits	3,985	1,812	2,173	1,778
	<u>28,297</u>	<u>33,077</u>	<u>4,780</u>	<u>24,949</u>
Supplies and materials:				
Office supplies	1,000	1,189	(189)	1,613
Miscellaneous	2,180	1,338	842	843
	<u>3,180</u>	<u>2,527</u>	<u>653</u>	<u>2,456</u>
Contracted services:				
Insurance	250	-	250	2,706
Office rental	500	500	-	1,400
Telephone	100	316	(216)	275
	<u>1,050</u>	<u>1,816</u>	<u>766</u>	<u>4,381</u>
Repairs and maintenance	1,180	8,975	(7,795)	900
Total culture and recreation	<u>33,707</u>	<u>46,279</u>	<u>(12,572)</u>	<u>34,534</u>
Capital outlay -				
Culture and recreation:				
Equipment	-	6,225	(6,225)	51,201
Total expenditures	<u>33,707</u>	<u>52,504</u>	<u>(18,797)</u>	<u>85,735</u>

(continued)

CITY OF MORGAN CITY, LOUISIANA
 Special Revenue Fund
 Lake and Park Marine Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -
 Budget (GAAP Basis) and Actual
 Year Ended December 31, 1998

With Comparative Actual Amounts for Year Ended December 31, 1997

	1998		Variance - Favorable (Unfavorable)	1997 Actual
	Budget	Actual		
Revenues:				
Charges for services	\$ 5,800	\$ 7,145	\$1,345	\$ 4,405
Miscellaneous - interest	<u>250</u>	<u>351</u>	<u>101</u>	<u>233</u>
Total revenues	5,850	7,506	1,656	4,638
Expenditures:				
Culture and recreation -				
Supplies and materials				
Miscellaneous	<u>3,000</u>	<u>3,856</u>	<u>856</u>	<u>3,000</u>
Excess of revenues over expenditures	2,850	4,350	1,500	1,638
Fund balance, beginning	<u>10,368</u>	<u>10,368</u>	-	<u>8,938</u>
Fund balance, ending	\$12,778	\$15,098	\$2,320	\$10,576

CITY OF BOSSAN CITY, LOUISIANA
 Special Revenue Fund
 Emergency Management Fund

Statement of Revenue, Expenditures, and Changes in Fund Balance -
 Budget (Base) Basis and Actual
 Year Ended December 31, 1995
 With Comparative Actual Amounts for Year Ended December 31, 1994

	1995		Variance - Favorable (Unfavorable)	1994
	Budget	Actual		Actual
Miscellaneous -				
Interest	\$ 415	\$ 424	\$ 209	\$ 3,693
Other	-	420	420	-
Total revenues	<u>415</u>	<u>1,344</u>	<u>629</u>	<u>3,693</u>
Expenditures:				
Emergency assistance	-	-	-	18,636
Excess (deficiency) of revenues over expenditures	<u>415</u>	<u>1,344</u>	<u>629</u>	<u>16,833</u>
Other financing source (use):				
Operating transfer from (to) -				
Electric, Gas and Water				6,831
Utility Fund				-
General Fund	18130	11,268	6832	-
Total other financing sources (uses)	<u>18130</u>	<u>11,268</u>	<u>6832</u>	<u>6,831</u>
Excess of revenues over expenditures and other financing uses	-	-	-	-
Fund balance (deficit), beginning	-	-	-	-
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF MONROE CITY, LOUISIANA
 Special Revenue Fund
 Sewer Processing Grant Fund

Statement of Revenues, Expenditures, and Charges to Fund Balance
 Budget (GAAP Basis) and Actual
 Year Ended December 31, 1998
 With Comparative Actual Amounts for Year Ended December 31, 1995

	1998		Variances - Favorable (Unfavorable)	1995 Actual
	Budget	Actual		
Revenues:				
Miscellaneous -				
Interest	\$ -	\$ 0	\$ 0	\$ 500
Other	<u> </u>	<u> 380</u>	<u> 380</u>	<u> </u>
Total revenues	-	381	381	500
Expenditures:				
Public works -				
Travel	<u> </u>	<u> 902</u>	<u> 902</u>	<u> </u>
Excess (deficiency) of revenues over expenditures	-	(521)	(521)	500
Fund balance, beginning	<u>1,000</u>	<u>1,000</u>	<u> </u>	<u> 400</u>
Fund balance, ending	<u>\$1,000</u>	<u>\$ 479</u>	<u>\$ 479</u>	<u>\$1,000</u>

SEWER SERVICE FUNDS

Sewerage System Improvement Bonds Dated 3/1/88

To account for monies remaining after payment of the \$400,000 General Obligation Bonds. Financing was provided by a specific annual property tax levy.

Sales Tax Revenue Refunding Bonds, Series 1987 and 1994

To accumulate monies for payment of the unfunded portion of the \$2,885,000 Public Improvement Bonds, Series 1987, which is due in an installment of \$280,000 on December 1, 1993. Also, to accumulate monies for payment of the \$2,545,000 Public Improvement Bonds, Series 1994, which are due in annual installments ranging from \$10,000 to \$280,000 through December 1, 2004. Financing is to be provided from a dedication of a portion of the City's 1 percent sales tax.

Sales Tax Revenue Refunding Bonds, Series 1993

To accumulate monies for payment of the \$1,110,000 Sales Tax Bonds which are due in annual installments ranging from \$120,000 to \$185,000 through November 1, 2002. Financing is to be provided from a dedication of a portion of the City's 1 percent sales tax.

Refundances M. I. J. K. L. M. N. O. P. R. S. T. U. V. W. X. Y. Z.

To account for monies remaining after the payment of various paving assessment certificates.

Sidewalk Assessment

To account for monies remaining after payment of the costs for sidewalk repairs to certain areas within the City.

Statement	<u>2008</u>	<u>2009</u>
Balance Sheet	<u>2008</u>	<u>2009</u>

\$ 113	\$ 686	\$ 1,797
11,187	1,007,708	1,007,708
-	102,486	100,420
-	1,461	78,208
-	70,000	70,000
111,020	11,567,440	11,485,416
*****	*****	*****

\$ -	\$ 106,111	\$ 106,111
-	1,400,100	1,500,000
11,470	10,121	10,120
11,470	1,410,221	1,510,120
111,020	11,567,440	11,485,416
*****	*****	*****

CITY OF MONROE CITY, LOUISIANA
 Special Revenue Fund
 Lake and Park Commission Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -
 Budget (BAAF Basis) and Actual (Continued)
 Year Ended December 31, 1995
 With Comparative Actual Amounts For Year Ended December 31, 1994

	1995		Variance - Favorable / Unfavorable	1994 Actual
	Budget	Actual		
Capital outlay -				
Culture and recreation:				
Equipment	\$ -	\$ 3,155	\$ (3,155)	\$ -
Total expenditures	143,581	138,629	4,952	138,629
Deficiency of revenues over expenditures	(58,711)	(13,687)	4,524	(13,687)
Other financing source:				
Operating transfers from				
General Fund	120,000	120,000	-	-
Bogert City Young Fund	-----	18,288	18,288	-----
Total other financing sources	120,000	138,288	18,288	-----
Excess (deficiency) of programs and other financing sources over expenditures	61,289	104,609	43,320	(13,687)
Fund balance (deficit), beginning	(68,142)	(68,142)	-	(68,142)
Fund balance (deficit), ending	\$ 3,138	\$ 13,922	\$ 10,784	\$ (68,142)

CAPITAL PROJECTS FUNDS

Lake End Park Construction Fund

To account for the financing and construction of improvements at Lake End Park. Grants and donations provide funding for the projects.

City Hall Complex Construction Fund

To account for the financing and construction of renovations to the city hall. Several revenues and donations provide funding for the projects.

Sewer Plant Construction Fund

To account for balances remaining after paying the costs of constructing a sewer plant, which was completed in 1980. Financing was provided by public improvement sales tax bond proceeds of \$2,750,000.

LOBB Fund

To account for expenditures related to project for renovation of housing for low-income citizens and for demolition of abandoned housing within the boundaries of the City. Financing was provided by Louisiana Community Development Block Grant.

CITY OF HOUSTON CITY, 120011400
 (200) Service Funds

Combining Balance Sheet
 December 31, 1998
 with Comparative Totals for December 31, 1997

	1998 Year Total as Implemented Bonds Acted	1997 Year Actual By Funding Bonds for the 1997 and 1998	1997 Year Actual Including Bonds for the 1997	1997 Year Actual Including Bonds for the 1997
ASSETS				
Cash	\$ 3	\$ 31	\$ 79	\$ 137
Interest-bearing deposits, at cost	2,710	225,949	225,501	1,237
Investments, at cost	-	250,444	-	-
Receivables	-	-	-	-
Accounts receivable	-	1,144	1,144	-
Due from other funds	-	75,855	-	-
Total assets	\$3,723	\$553,583	\$252,224	\$1,374
LIABILITIES AND FUND BALANCES				
Liabilities:				
Due to other funds	\$ -	\$ -	\$225,111	\$ -
Fund balances:				
Assigned for other services	-	446,090	750,500	-
Unassigned, undesignated	3,723	107,493	196,713	1,374
Total fund balances	3,723	553,583	947,213	1,374
Total liabilities and fund balances	\$3,723	\$553,583	\$947,213	\$1,374

CITY OF WASHINGTON, LEGISLATIVE
 Capital Projects Fund

Comparative Balance Sheet
 December 31, 1996

With Comparative Totals for December 31, 1995

ASSETS

Investing activities, at cost
 (includes, if any,
 accrued interest and other
 for the other fund)
 for the other government and its
 associated special funds

NET ASSETS

LIABILITIES AND FUND BALANCES

Liabilities
 Accounts payable
 Contract payable
 Unassigned fund balance
 Due to other funds
 Advances from other funds
 Total liabilities

Fund balances (includes
 reserved for advances,
 reserved, unassigned)
 Total fund balances (includes)

Total Liabilities and Fund Balances

	1996	1995	City and County Contributions	New FISC Contributions	1996 Total	1995 Total
Investing activities, at cost	\$ 28	\$ 88	\$ -	\$ -	\$ 28	\$ 88
NET ASSETS	\$ 28	\$ 88	\$ -	\$ -	\$ 28	\$ 88
LIABILITIES AND FUND BALANCES						
Liabilities						
Accounts payable	-	1,06	-	-	1,06	-
Contract payable	-	-	-	-	-	-
Unassigned fund balance	11,28	87,00	-	-	11,28	87,00
Due to other funds	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-
Total liabilities	11,28	88,06	-	-	11,28	88,06
Fund balances (includes reserved for advances, reserved, unassigned)	16,72	1,00	-	-	16,72	1,00
Total fund balances (includes)	16,72	89,06	-	-	16,72	89,06
Total Liabilities and Fund Balances	\$ 28	\$ 88	\$ -	\$ -	\$ 28	\$ 88

CITY OF GRAND CITY, MICHIGAN
Capital Projects Funds

Reconciling Statement of Revenues, Expenditures, and Changes in Fund Balances
Year Ended December 31, 1996

With Comparative Totals for Year Ended December 31, 1995

	Local Fund	City Hall Foghorn Construction Fund	Lower Plant Construction Fund	Local Fund	Total
Revenues:					
Intergovernmental	\$	\$	\$	\$ 1,438	\$ 1,438
Miscellaneous -					
Interest	1	25,411	-	25,422	25,422
Social revenues	1	25,411	-	25,422	25,422
Expenditures:					
General government	-	45,179	-	45,179	45,179
Capital outlay	-	85	-	85	85
Social expenditures	-	84,228	-	84,228	84,228
Excess (deficiency) of					
revenues over					
expenditures	1	(20,292)	-	(20,292)	(20,292)
Other financing sources (uses):					
Operating transfer to (from)					
Operating transfer to (from)		(125,000)	18,000	-	(107,000)
Excess (deficiency) of					
revenues over					
expenditures and other	1	(107,000)	18,000	-	(89,000)
financing use					
Fund balances (On/Off):					
beginning	(12,240)	(1,002,026)	(18,000)	11	(1,132,255)
ending	(12,240)	(1,029,843)	-	11	(1,041,072)

ENTERPRISE FUNDS
(UTILITY FUNDS)

Electric, Gas, and Water Utility Fund

To account for the provision of electric, gas, and water services to residents of the City. All activities necessary to provide such services to residents are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing and related debt service, and billing and collection.

Sewerage and Water Utility Fund

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

CITY OF MINNEAPOLIS, MINNESOTA
Comprehensive Annual
Financial Report

Comparing balance sheet
December 31, 1996 and 1995

	Electric, Gas, and Water		Sanitation and Sewer		Totals	
	(\$1111s.)		(\$1111s.)			
	1996	1995	1996	1995	1996	1995
Current assets:						
Cash	\$ 34,000	\$ 33,070	\$ 200	\$ 24	\$ 34,200	\$ 33,094
Interest-bearing deposits, at cost	1,881,877	713,383	874,899	567,286	2,756,776	1,280,669
Accounts receivable -						
utility customers	1,004,000	1,078,100	-	-	1,004,000	1,078,100
except utility billings	797,000	697,947	64,440	64,440	861,440	762,387
other	74,000	74,000	1,164	1,164	75,164	80,164
Prepaid insurance	770,100	628,100	-	-	770,100	628,100
Due from other funds	680,000	30,000	1,700,000	870,000	2,380,000	1,170,000
Due from other governmental units	-	-	-	-	-	-
Inventory, at cost	180,000	170,000	20,000	20,000	200,000	190,000
Total current assets	<u>3,739,000</u>	<u>2,776,490</u>	<u>1,695,000</u>	<u>1,458,310</u>	<u>5,434,000</u>	<u>4,234,800</u>
Restricted assets:						
Revenue bond sinking fund -						
Cash	30	90	-	-	30	90
Interest-bearing deposits, at cost	180,000	1,104,000	-	-	180,000	1,104,000
Investments, at cost	107,400	-	-	-	107,400	-
Revenue bond reserve fund -						
Cash	50	50	-	-	50	50
Interest-bearing deposits, at cost	1,800,140	1,580,000	-	-	1,800,140	1,580,000
Capital, debt issue and construction fund						
Cash	0	0	-	-	0	0
Interest-bearing deposits, at cost	180,000	180,000	-	-	180,000	180,000
Investments, at cost	100,000	-	-	-	100,000	-
Revenue bond construction fund -						
Cash	100	100	-	-	100	100
Interest-bearing deposits, at cost	1,870,000	1,870,000	-	-	1,870,000	1,870,000
Total restricted assets	<u>2,250,500</u>	<u>4,254,000</u>	<u>-</u>	<u>-</u>	<u>2,250,500</u>	<u>4,254,000</u>
Bond issue costs, net of amortization	310,000	310,000	-	-	310,000	310,000
Advances to other funds	-	-	1,100,000	1,000,000	1,100,000	1,000,000
Property, plant, and equipment:						
Property, plant, and equipment, at cost,						
net of accumulated depreciation	15,570,700	14,000,700	1,300,000	1,500,000	16,870,700	15,500,700
Construction in progress	-	4,000	-	-	-	4,000
Net property, plant and equipment	<u>15,570,700</u>	<u>14,004,700</u>	<u>1,300,000</u>	<u>1,500,000</u>	<u>16,870,700</u>	<u>15,504,700</u>
Total assets	<u>\$5,434,000</u>	<u>\$5,425,290</u>	<u>\$3,095,000</u>	<u>\$2,916,310</u>	<u>\$8,530,000</u>	<u>\$8,341,290</u>

Balance Sheet (continued)	Totals	
	1994	1993
\$ 251	\$ 25,104	\$ 25,303
-	180,000	200,000
-	194,488	254,158
<u>-</u>	<u>110,488</u>	<u>254,158</u>
-	114,488	114,158
<u>251</u>	<u>114,280</u>	<u>114,313</u>
-	541,000	541,000
-	711,000	711,000
-	-	11,000
-	-	1,000
-	-	788
-	-	21
<u>-</u>	<u>1,252,000</u>	<u>1,252,000</u>
251	21,404	47,604
<u>25,104</u>	<u>1,273,404</u>	<u>1,299,678</u>
\$ 25,104	\$ 1,273,404	\$ 1,299,678

CITY OF MORNING CITY, LOUISIANA
General Fund

Statement of Revenues Compared to Budget (GAAP Basis)
Year Ended December 31, 1994
With comparative actual amounts for Year Ended December 31, 1993

	1994		Variance - Favorable (Unfavorable)	1993 Actual
	Budget	Actual		
Revenues:				
Taxes -				
Sales -				
Sales	\$1,895,000	\$1,914,494	\$ 19,494	\$1,813,253
ad valorem	735,000	738,860	3,860	722,460
Total taxes	<u>2,630,000</u>	<u>2,711,464</u>	<u>31,464</u>	<u>2,535,713</u>
Licenses and permits -				
Beer and liquor	29,000	28,860	(140)	28,790
Occupational	565,000	573,372	8,372	548,339
Building	28,000	28,845	845	33,466
Chain stores	8,500	9,109	609	8,366
Other	7,000	6,890	(110)	6,208
Total licenses and permits	<u>637,500</u>	<u>647,076</u>	<u>9,567</u>	<u>625,169</u>
Intergovernmental -				
State of Louisiana:				
Beer taxes	21,000	20,804	(196)	23,260
Tobacco taxes	71,000	70,820	(180)	70,870
Video Poker	125,000	125,194	194	118,000
Indian gaming mitigation	25,000	20,714	(4,286)	-
Other	-	9,775	9,775	-
St. Mary Parish Council:				
Revenue sharing	-	-	-	1,271
Fire insurance tax	25,000	25,000	-	26,200
Other	-	39,642	39,642	28,891
U.S. Department of Justice:				
D.A.B.E. program	-	17,127	17,127	11,836
Total Intergovernmental	<u>276,000</u>	<u>284,813</u>	<u>8,813</u>	<u>283,667</u>

(continued)

CITY OF MORGAN CITY, LOUISIANA
General Fund

Statement of Expenditures Compared to Budget (GAAP Basis) (Continued)
Year Ended December 31, 1986
With Comparative Actual Amounts for Year Ended December 31, 1985

	1986		Variances - Favorable (Unfavorable)	1985 Amount
	Budget	Actual		
Capital outlay -				
General government:				
Equipment	\$ 60,000	\$ 65,509	\$ (5,509)	\$ -
Public safety:				
Police - equipment	48,885	78,172	(29,287)	26,614
Fire department - equipment	18,140	33,058	(14,918)	7,780
Public works:				
Street and drainage -				
Equipment	5,480	5,480	(20)	69,618
Fuels	18,000	28,124	(10,124)	-
Total capital outlay	<u>128,325</u>	<u>242,677</u>	<u>(114,352)</u>	<u>128,792</u>
Total expenditures	<u>\$5,507,759</u>	<u>\$5,385,839</u>	<u>\$121,920</u>	<u>\$5,810,509</u>

CITY OF MORRIS CITY, LOUISIANA
General Fund

Statement of Expenditures Compared to Budget (BSAP Basis) (Continued)
Year Ended December 31, 1996
With Comparative Actual Amounts For Year Ended December 31, 1995

	1996		Variance - Favorable (Unfavorable)	1995 Actual
	Budget	Actual		
Culture and recreation -				
Swamp Gardens				
Personal services -				
Salary and wages	\$ 82,394	\$ 80,997	\$ 1,397	\$ 81,971
Hospitalization	4,652	7,034	(2,382)	4,334
Retirement benefits	5,320	5,582	262	5,482
Total personal services	<u>92,366</u>	<u>93,613</u>	<u>1,247</u>	<u>91,787</u>
Supplies and materials -				
Gasoline and oil -				
Trucks and equipment	7,800	7,821	(21)	7,539
Miscellaneous	5,000	15,729	(10,729)	7,984
Feeding zoo	3,000	8,243	(5,243)	3,949
Small tools and supplies	<u>12,400</u>	<u>13,205</u>	<u>(805)</u>	<u>13,728</u>
Total supplies and materials	<u>28,200</u>	<u>34,998</u>	<u>(6,798)</u>	<u>31,496</u>
Contractual services -				
Advertising	300	278	22	-
Telephone	1,300	1,324	(24)	1,217
Utilities	<u>8,000</u>	<u>7,438</u>	<u>562</u>	<u>7,129</u>
Total contractual services	<u>9,600</u>	<u>8,938</u>	<u>662</u>	<u>8,346</u>
Repairs and maintenance				
	<u>2,350</u>	<u>2,264</u>	<u>86</u>	<u>293</u>
Total culture and recreation	<u>134,516</u>	<u>137,812</u>	<u>(3,296)</u>	<u>128,468</u>

(Continued)

CITY OF MONROE CITY, LOUISIANA
General Fund

Statement of Expenditures Compared to Budget (GAAP Basis) (Continued)
Year Ended December 31, 1998
With Comparative Actual Amounts for Year Ended December 31, 1995

	1998		Variance - Favorable (Unfavorable)	1995 Actual
	Budget	Actual		
Cemetery:				
Personal services -				
Salaries and wages	\$ 45,764	\$ 47,855	\$ (2,091)	\$ 45,180
Hospitalization	5,557	5,472	85	5,747
Retirement and unemployment	3,386	3,431	(45)	3,573
Total personal services	52,707	56,758	(4,051)	54,500
Supplies and materials -				
Gasoline and oil - Trucks	3,980	4,933	(953)	4,913
Miscellaneous	7,600	12,449	(4,849)	7,072
Small tools	1,580	3,423	(1,843)	3,691
Total supplies and materials	13,160	20,805	(7,645)	15,676
Contractual services -				
Telephone	340	348	(8)	719
Utilities	2,580	2,658	(78)	2,761
Total contractual services	2,920	3,006	(86)	3,480
Repairs and maintenance	4,308	11,758	(7,450)	7,148
Total cemetery	78,342	89,768	(11,426)	76,707
Total public works	694,585	730,353	(35,768)	628,261

(continued)

CITY OF MONROE CITY, LOUISIANA
General Fund

Statement of Expenditures Compared to Budget (GAAP Basis) (Continued)
Year Ended December 31, 1995
With Comparative Actual Amounts for Year Ended December 31, 1995

	1995		Variance - Favorable (Unfavorable)	1995 Actual
	Budget	Actual		
Public works -				
Sewers and drainage:				
Personal services -				
Salaries and wages	\$ 180,000	\$ 182,707	\$ (2,707)	\$ 182,707
Hospitalization	33,400	34,470	(1,070)	34,470
Retirement and unemployment	21,100	28,450	7,350	28,450
Total personal services	234,500	245,627	(11,127)	245,627
Supplies and materials -				
Fill, shells, concrete and asphalt	30,000	33,358	(3,358)	33,358
Gasoline, oil and supplies - truck	43,000	31,838	11,162	31,838
Miscellaneous	18,000	23,031	(5,031)	23,031
Small tools	6,000	7,823	1,823	7,823
Total supplies and materials	97,000	113,050	(16,050)	113,050
Contractual services -				
Telephones	400	474	(74)	474
Utilities	8,000	9,662	(1,662)	9,662
Total contractual services	8,400	9,136	(736)	9,136
Repairs and maintenance -				
Drainage pumps and systems	5,000	1,772	3,228	1,772
Trucks, equipment and buildings	78,000	71,782	6,218	71,782
Total repairs and maintenance	83,000	73,554	9,446	73,554
Total streets and drainage	618,638	648,623	(30,015)	648,623

(omit zero)

CITY OF MONROE CITY, LOUISIANA
General Fund

Statement of Expenditures Compared to Budget (GAAP Basis) (Continued)
Year Ended December 31, 1995
With Comparative Actual Amounts for Year Ended December 31, 1994

	1995		Variance - Favorable - (Unfavorable)	1994 Actual
	Budget	Actual		
Fire -				
Personnel services:				
Salaries and wages	\$ 887,248	\$ 889,243	\$ 13,995	\$ 834,278
Hospitalization	74,815	77,843	(3,028)	79,814
Retirement and unemployment	58,475	87,718	2,937	88,813
Total personnel services	<u>1,020,538</u>	<u>1,054,804</u>	<u>13,904</u>	<u>1,002,905</u>
Supplies and materials:				
Uniforms	5,500	6,188	(688)	5,447
Fire fighting equipment	10,000	13,488	(3,488)	10,458
Miscellaneous	5,000	5,000	(75)	6,004
Office	4,500	5,089	(589)	3,755
Small tools/supplies	17,000	12,010	(10)	17,381
Truck expense	8,000	7,001	899	7,363
Total supplies and materials	<u>58,000</u>	<u>68,956</u>	<u>(3,250)</u>	<u>58,808</u>
Contractual services:				
Insurance - volunteer fire department	800	878	(78)	812
Telephone	8,000	7,918	(1,188)	6,188
Training schools and conventions	17,500	17,437	1,043	13,283
Utilities	17,500	13,085	(383)	11,712
Water charge - fire hydrants	30,000	18,820	(820)	18,820
Total contractual services	<u>83,800</u>	<u>68,148</u>	<u>(1,545)</u>	<u>62,885</u>
Repairs and maintenance				
	<u>30,000</u>	<u>37,260</u>	<u>3,260</u>	<u>32,671</u>
Total fire	<u>1,120,338</u>	<u>1,159,888</u>	<u>16,648</u>	<u>1,165,901</u>
Total public safety	<u>2,806,800</u>	<u>2,852,140</u>	<u>56,638</u>	<u>2,881,572</u>

(continued)

CITY OF MORGAN CITY, LOUISIANA
General Fund

Statement of Expenditures Compared to Budget (GRAP Basis) (Continued)
Year Ended December 31, 1996
With Comparative Actual Amounts for Year Ended December 31, 1995

	1996		Variance - Favorable (Unfavorable)	1995 Actual
	Budget	Actual		
Public safety -				
Police:				
Personal services -				
Salaries and wages	\$1,160,950	\$1,342,384	\$ 181,434	\$1,185,409
Hospitalization	90,771	89,857	(914)	103,379
Pension and state fund	86,112	84,898	(214)	94,777
Retirement - state plan	90,298	89,891	(407)	97,831
Retirement and unemployment	17,000	12,825	(4,175)	15,731
Subpoena expense	11,000	3,450	(7,550)	3,875
Total personal services	<u>1,576,133</u>	<u>1,639,325</u>	<u>63,192</u>	<u>1,620,002</u>
Supplies and materials:				
Auto and truck	80,000	84,778	4,778	87,348
Cops and sanitation	4,000	2,838	(1,162)	2,000
Miscellaneous	14,000	20,589	6,589	11,800
Office	4,000	3,000	(1,000)	3,500
Phone	3,000	2,498	(502)	2,995
Small tools	400	1,708	1,308	34
Traffic signs	4,000	10,307	6,307	8,158
Uniforms and equipment	18,000	18,342	342	15,438
Total supplies and materials	<u>132,400</u>	<u>149,150</u>	<u>16,750</u>	<u>113,173</u>
Contractual services:				
Professional fees	3,700	4,438	738	-
Autopsy reports	4,800	2,787	(2,013)	3,047
Small animal services	4,800	4,725	(75)	4,856
Telephone	20,000	18,947	(1,053)	10,368
Training schools and consultants	50,000	2,437	(47,563)	3,738
Utilities	40,000	44,545	4,545	43,324
Insurance	27,000	22,004	(4,996)	22,329
Insurance loss claims	10,000	-	(10,000)	-
Total contractual services	<u>112,300</u>	<u>109,421</u>	<u>(2,879)</u>	<u>86,322</u>
Repairs and maintenance	12,500	3,181	(9,319)	16,426
Total police	<u>1,720,673</u>	<u>1,691,951</u>	<u>(28,722)</u>	<u>1,689,521</u>

(continued)

CITY OF BERGAN CITY, LOUISIANA
General Fund

Statement of Other Financing Sources (uses) Compared to Budget (GAAP Basis)
Year Ended December 31, 1995
With Comparative Actual Numbers for Year Ended December 31, 1994

	1995		Variance - Favorable	1994
	Budget	Actual		
Operating transfers in:				
Special Revenue Funds -				
Cemetery Fund	\$ 50,000	\$ 18,871	\$ 31,129	\$ 18,000
Bergan City Trust Fund	180,000	98,000	(82,000)	98,000
Road and Liability Fund	32,000	12,000	-	38,000
Emergency Management Fund	419	1,264	845	-
Federal Revenue Sharing Fund	288	282	6	-
	<u>362,827</u>	<u>138,326</u>	<u>(224,501)</u>	<u>154,000</u>
Capital Projects Fund	<u>35,000</u>	<u>35,000</u>	<u>-</u>	<u>35,000</u>
Enterprise Funds -				
Electric, Gas and Water Utility	1,800,000	1,780,000	-	1,800,000
Sanitation and Sewer Utility	75,000	75,000	-	75,000
	<u>1,875,000</u>	<u>1,855,000</u>	<u>(20,000)</u>	<u>1,875,000</u>
Total operating transfers in	<u>3,152,827</u>	<u>2,166,886</u>	<u>(986,041)</u>	<u>2,082,000</u>
Operating transfers out:				
Special Revenue Funds -				
City Recreation Program Fund	250,000	360,431	(110,431)	236,431
Library Commission Fund	43,000	43,000	-	85,700
State Prisoners' Fund	38,000	39,348	(1,348)	34,405
Municipal Auditorium Fund	258,000	256,000	-	115,250
Lake and Park	128,000	120,000	-	-
Fire Apparatus Fund	54,487	56,487	-	26,487
Tourist Commission Fund	47	47	-	-
Housing Initiative Program	98,000	-	98,000	-
Bergan City Ward Fund	88,000	-	88,000	-
	<u>818,127</u>	<u>716,466</u>	<u>101,661</u>	<u>499,513</u>
Expendable Trust Fund -				
Suburban House Fund	3,000	3,000	-	300
Bergan City Young Fund	-	37,433	(37,433)	-
	<u>3,000</u>	<u>40,433</u>	<u>(34,433)</u>	<u>300</u>
Internal Service Fund -				
General Garage Fund	-	18,871	(18,871)	18,361
Total operating transfers out	<u>823,227</u>	<u>828,990</u>	<u>55,763</u>	<u>518,374</u>
Total other financing sources (uses)	<u>\$1,329,600</u>	<u>\$1,337,896</u>	<u>\$ 8,296</u>	<u>\$1,563,626</u>

CITY OF MONROE CITY, LOUISIANA
General Fund

Statement of Expenditures Compared to Budget (GAAP Basis)
Year Ended December 31, 1996
With Comparative Actual Amounts for Year Ended December 31, 1995

	1996		Variance - Favorable - (Unfavorable)	1995 Actual
	Budget	Actual		
Expenditures:				
General government -				
Administrative:				
Personal services -				
Salaries and wages:				
administration				
	\$ 418,987	\$ 413,308	\$ 5,679	\$ 398,873
		129,884	2,496	78,711
	34,781	38,058	(3,277)	31,684
	32,328	32,781	453	31,032
	<u>501,486</u>	<u>614,031</u>	<u>1,545</u>	<u>539,300</u>
Supplies and materials -				
Auto expense				
	5,000	2,358	2,642	3,687
Miscellaneous				
	23,600	28,482	(4,882)	28,449
Office				
	<u>89,000</u>	<u>37,887</u>	<u>51,113</u>	<u>28,286</u>
Total supplies and materials				
	<u>88,800</u>	<u>38,685</u>	<u>50,115</u>	<u>58,214</u>
Contractual services -				
Engineering, inspection,				
survey, civil defense,				
and public relations				
	10,000	23,373	(13,373)	17,279
Insurance and bonds				
	150,000	150,778	(778)	214,517
Intergovernmental				
contributions				
	28,000	29,149	(1,149)	24,532
Professional fees				
	73,000	78,304	(5,304)	62,762
Publishing council				
proceedings				
	8,000	8,220	(220)	8,282
Strip festival contributions				
	1,000	-	1,000	450
Telephone expense				
	38,000	38,687	(687)	3,350
Utilities				
	260,000	255,642	4,358	259,346
Insurance loss claims				
	-	-	-	28,500
City election expense				
	300	2,881	(2,581)	8,258
Total contractual services				
	<u>532,300</u>	<u>532,868</u>	<u>(568)</u>	<u>523,638</u>
Repairs and maintenance				
	<u>20,000</u>	<u>18,815</u>	<u>1,185</u>	<u>17,665</u>
Total administrative				
	<u>1,323,886</u>	<u>1,266,123</u>	<u>57,763</u>	<u>1,313,863</u>

(continued)

CITY OF MONROE CITY, LOUISIANA
General Fund

Statement of Expenditures Compared to Budget (GAAP Basis) (Continued)
Year Ended December 31, 1986
With Comparative Actual Amounts for Year Ended December 31, 1985

	1986		Variance - Favorable (Unfavorable)	1985 Actual
	Budget	Actual		
Purchasing:				
Personnel services -				
Salaries and wages	\$ 48,900	\$ 47,000	\$ (1,900)	\$ 45,313
Hospitalization	3,487	3,921	(334)	3,908
Retirement and unemployment	3,156	3,338	68	3,080
Total personnel services	55,543	54,259	(1,284)	52,301
Supplies and materials -				
Miscellaneous	500	380	200	352
Office	1,400	1,484	(84)	1,331
Gasoline, oil and supplies	-	32	(32)	2,293
Total supplies and materials	1,900	1,896	4	4,276
Contractual services -				
Telephone	1,200	1,298	(98)	1,116
Utilities	2,300	3,081	(781)	2,393
Total contractual services	3,500	4,379	(879)	3,509
Repairs and maintenance	2,800	2,312	488	2,812
Total purchasing	61,743	62,946	(203)	62,307

(continued)

CITY OF MORGAN CITY, LOUISIANA
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget (GRAP Basis) and Actual (Combined)
Year Ended December 31, 1998
With Comparative actual amounts for Year Ended December 31, 1997

	1998		Variance - Favorable (Unfavorable)	1997 Actual
	Budget	Actual		
Other financing sources (uses):				
Operating transfers in	\$ 1,152,403	\$ 1,144,882	\$ (7,521)	\$ 1,060,880
Operating transfers out	(883,328)	(834,940)	48,388	1008,275
Total other financing sources (uses)	(730,925)	(690,058)	40,867	(347,395)
Excess of revenues and other financing sources over expenditures and other financing uses	10,060	268,269	258,209	180,819
Fund balance, beginning	383,182	383,182	-----	285,663
Fund balance, ending	\$ 393,242	\$ 651,451	\$258,209	\$ 466,482

CITY OF MORGAN CITY, LOUISIANA
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget (GAAP Basis) and Actual
Year Ended December 31, 1995
With Comparative Actual Revenues for Year Ended December 31, 1994

	1995		Variances - Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
Revenues:				
Taxes	\$ 2,698,000	\$ 2,713,484	\$ 15,484	\$ 2,538,656
Licenses and permits	438,183	645,326	207,143	628,887
Intergovernmental	275,588	396,433	120,845	308,649
Charges for services	25,000	35,458	10,458	34,154
Fines and forfeits	356,713	348,123	(8,590)	158,348
Miscellaneous	118,000	126,882	8,882	120,228
Total revenues	<u>4,231,504</u>	<u>4,287,606</u>	<u>56,102</u>	<u>3,585,832</u>
Expenditures:				
Current -				
General government:				
Administrative	1,321,996	1,343,128	(21,132)	1,613,383
Purchasing	61,333	87,640	(26,307)	67,158
Planning and zoning	181,493	95,648	85,845	93,364
Public safety:				
Police	1,136,473	1,096,641	39,832	1,646,978
Fire	1,139,330	1,139,894	(564)	1,385,508
Public works:				
Streets and drainage	438,438	648,613	(210,175)	681,375
Sanitary	78,347	88,369	(10,022)	76,773
Culture and recreation	138,316	137,827	489	324,608
Capital outlay	158,383	261,822	(103,439)	128,282
Total expenditures	<u>4,312,759</u>	<u>4,363,632</u>	<u>(51,873)</u>	<u>4,039,918</u>
Deficiency of revenues over expenditures	<u>(81,255)</u>	<u>(76,026)</u>	<u>5,229</u>	<u>(11,086)</u>

(over/under)

CITY OF HOUMA CITY, LOUISIANA
General Fund

Comparative Balance Sheet
December 31, 1996 and 1995

	<u>1996</u>	<u>1995</u>
ASSETS		
Cash	\$ 10,404	\$ 20,500
Interest-bearing deposits, at cost	281,090	150,473
Receivables:		
ad valorem taxes	229,243	260,967
Other	28,494	40,332
Due from other funds	281,314	289,238
Due from other governmental units	62,860	60,268
Inventory, at cost	61,205	52,817
Advances to other funds	<u>55,000</u>	<u>50,275</u>
Total assets	<u>\$1,398,666</u>	<u>\$1,047,878</u>
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable	\$ 88,254	\$ 49,274
Accrued liabilities	315,288	187,665
Due to other funds	<u>608,251</u>	<u>658,929</u>
Total liabilities	<u>711,793</u>	<u>895,868</u>
Fund balances:		
Reserved for inventory	60,180	52,817
Reserved for advances	62,860	50,275
Unreserved, undesignated	<u>321,288</u>	<u>282,297</u>
Total fund balances	<u>644,328</u>	<u>585,390</u>
Total liabilities and fund balances	<u>\$1,398,666</u>	<u>\$1,047,878</u>

CERIAL 1000

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

CITY OF HOUSTON 2000, FINANCIAL
2001 Service Fund

Comparative Statement of Revenues, Expenditures, and Changes in Fund Balances
Year Ended December 31, 2001
with Comparative Totals for Year Ended December 31, 2000

	Government System Improvement FUND - 211100	State Tax Revenue Refunding Bonds Series 1987 and 1990	State Tax Revenue Refunding Bonds Series 1993	Continuum H I J K L M N O P Q R S T U
Revenues:				
Miscellaneous -				
Interest on Investments	1,000	1,372,600	1,360,600	1,000
EXPENDITURES:				
S&M Services -				
Principal retirement	-	175,000	175,000	-
Interest and fiscal charges	-	148,600	147,600	-
Payments to refund debt	-	-	-	-
Local debt service	-	360,600	352,600	-
Total expenditures	-	684,200	675,200	-
Excess (deficiency) of revenues over expenditures	1,000	-311,600	-314,600	1,000
Specialty transfers, in kind -				
Reduction in Blended Fund	-	360,700	-	-
E-4000 G, H, I and other Utility Fund	-	-	111,100	-
Services Fund	-	-	-	-
Continuum H, J, L, M, N, O, P, R, S, P, Q, R & S Fund	-	-	-	-
Continuum T Fund	-	-	-	-
Continuum S&M Fund	-	-	-	-
Total other financing sources (uses)	-	360,700	111,100	-
Excess of revenues and other financing sources over special fund and other financing uses	94	49,100	26,500	94
fund balances, beginning	1,000	440,901	417,100	1,000
fund balances (deficit/s), ending	11,000	1,444,900	1,361,600	91,000

CITY OF MORGAN CITY, LOUISIANA
Special Revenue Fund
Lake and Park Commission Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget (MSAP Basis) and Actual
Data Ended December 31, 1995
With Comparative Actual Amounts for Year Ended December 31, 1994

	1995		Variance - Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
Revenues:				
Intergovernmental				
St. Mary Parish	\$ -	\$ -	\$ -	\$ 8,300
State of Louisiana	-	-	-	5,200
Charges for services	117,000	129,321	12,321	122,099
Miscellaneous -				
Interest	500	452	-48	561
Total revenues	<u>117,500</u>	<u>129,321</u>	<u>11,873</u>	<u>136,599</u>
Expenditures:				
Culture and Recreation -				
Personnel services:				
Salaries and wages	64,515	64,397	118	62,673
Retirement benefits	5,865	6,215	(350)	5,678
Casual labor	15,800	14,888	1,122	12,487
Hospitalization	5,800	5,800	-	5,734
Tree landscaping	-	-	-	3,622
	<u>91,980</u>	<u>91,299</u>	<u>681</u>	<u>90,194</u>
Supplies and materials:				
Auto and truck	5,000	4,138	862	3,441
Office supplies and expense	1,500	1,299	201	1,404
Small tools and supplies	6,000	5,473	527	3,378
Miscellaneous	21,628	20,282	1,346	18,168
	<u>34,128</u>	<u>31,192</u>	<u>2,936</u>	<u>35,391</u>
Contractual services:				
Telephone	250	164	86	83
Utilities	14,000	14,242	(242)	13,329
	<u>14,250</u>	<u>14,406</u>	<u>(156)</u>	<u>13,412</u>
Repairs and maintenance				
	<u>8,000</u>	<u>8,355</u>	<u>(355)</u>	<u>8,319</u>
Total culture and recreation	<u>142,381</u>	<u>145,386</u>	<u>(3,005)</u>	<u>139,606</u>

(Continued)

CITY OF BOSSON CITY, LOUISIANA
General Fund

Statement of Expenditures Compared to Budget (GAAP Basis) (Continued)
Year Ended December 31, 1996
With Comparative Actual Amounts for Year Ended December 31, 1995

	1996		Balance - Favorable - (Defavorable)	1995
	Budget	Actual		Actual
Planning and saving:				
Personal services -				
Salaries and wages	\$ 80,019	\$ 79,843	\$ 176	\$ 76,878
Hospitalization	4,819	7,294	(2,475)	7,147
Retirement and unemployment	4,019	5,828	(1,809)	4,168
Other	1,000	203	797	-
Total personal services	<u>90,857</u>	<u>93,368</u>	<u>2,513</u>	<u>90,000</u>
Supplies and materials -				
Office	380	371	90	334
Auto expenses	2,080	68	1,940	380
Miscellaneous	1,340	1,248	232	284
Small tools	380	-	380	1,387
Total supplies and materials	<u>4,380</u>	<u>1,687</u>	<u>2,621</u>	<u>2,305</u>
Contractual services -				
Rents and subscriptions	300	310	(10)	450
Repairs and maintenance	300	821	(521)	-
Total planning and saving	<u>103,400</u>	<u>96,608</u>	<u>6,792</u>	<u>92,565</u>
Total general government	<u>1,388,738</u>	<u>1,408,232</u>	<u>(19,494)</u>	<u>1,268,007</u>

Continued >

CITY OF MONROE CITY, LOUISIANA
 Special Revenue Fund
 Library Commission Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -
 Budget (BAAF) Basis and Actual (Continued)
 Year Ended December 31, 1998
 With Comparative Actual amounts for Year Ended December 31, 1997

	1998		Variance - Favorable (Unfavorable)	1997 Actual
	Budget	Actual		
Other financing sources:				
Operating transfers from -				
General Fund	\$ 41,500	\$ 81,500	\$ -	\$ 86,700
Monroe City Young Fund	12,500	12,800	-	12,800
Total other financing sources	<u>54,000</u>	<u>94,300</u>	<u>-</u>	<u>99,500</u>
Excess (deficiency) of revenues and other financing sources over expenditures	(8,802)	(19,695)	(10,893)	27,483
Fund balance, beginning	<u>33,381</u>	<u>33,381</u>	<u>-</u>	<u>33,388</u>
Fund balance, ending	<u>\$ 24,579</u>	<u>\$ 13,686</u>	<u>\$(10,893)</u>	<u>\$ 33,281</u>

CITY OF BOSSAN CITY, LOUISIANA
Special Revenue Fund
Cemetery Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget (LAMP Basis) and Actual
Year Ended December 31, 1995
With Comparative Actual Amounts for Year Ended December 31, 1994

	1995		Variance - Favorable Unfavorable	1994 Actual
	Budget	Actual		
Revenues:				
Sales of burial spaces	\$ 25,000	\$ 26,250	\$ (440)	\$ 25,807
Miscellaneous -				
Interest	2,480	2,298	(182)	1,267
Total revenues	<u>27,480</u>	<u>28,548</u>	<u>(440)</u>	<u>27,074</u>
Expenditures:				
Public works -				
Cemetery:				
Supplies and materials -				
Cemetery license	1,000	798	202	990
Cemetery maintenance	380	5,740	(5,360)	2,928
Other	2,380	2,938	358	280
Commissions	8,280	9,167	51	3,256
Total public works	<u>12,040</u>	<u>17,643</u>	<u>(7,637)</u>	<u>7,454</u>
Capital outlay -				
Mausoleum construction	-	-	-	100,100
Equipment	-	1,815	(1,815)	2,297
Total capital outlay	<u>-</u>	<u>1,815</u>	<u>(1,815)</u>	<u>128,487</u>
Total expenditures	<u>12,040</u>	<u>19,458</u>	<u>(8,408)</u>	<u>135,941</u>
Excess (deficiency) of revenues over expenditures	<u>15,440</u>	<u>9,090</u>	<u>(16,082)</u>	<u>(8,867)</u>
Other financing sources (uses):				
Operating transfers from (to) -				
General Fund	(50,000)	(10,871)	(6811)	(38,000)
Cemetery Trust Fund	1,200	8,200	4,500	5,500
Total other financing sources (uses)	<u>(48,800)</u>	<u>(12,671)</u>	<u>(2,122)</u>	<u>(32,500)</u>
Excess (deficiency) of revenues over expenditures and other financing uses	<u>36,640</u>	<u>11,419</u>	<u>(13,914)</u>	<u>(10,337)</u>
Fund balance, beginning	<u>25,897</u>	<u>25,897</u>	<u>-</u>	<u>188,397</u>
Fund balance, ending	<u>\$ 62,537</u>	<u>\$ 66,716</u>	<u>\$ 13,914</u>	<u>\$ 75,897</u>

CITY OF MONROE CITY, LOUISIANA
Special Revenue Fund
Fire Apparatus Purchase Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget (BAP Basis) and Actual
Year Ended December 31, 1995
With Comparative Actual Amounts for Year Ended December 31, 1994

	1995		Variance - Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
Revenues:				
Intergovernmental - St. Mary Parish Council	\$ -	\$ -	\$ -	\$ 28,819
Miscellaneous - Interest	800	626	174	378
Total revenues	<u>800</u>	<u>626</u>	<u>174</u>	<u>29,197</u>
Expenditures:				
Public safety -				
Repairs and maintenance	3,028	3,823	795	-
Debt service -				
Principal retirement	39,183	39,698	(515)	73,091
Interest and fiscal charges	3,385	718	2,667	3,885
Total debt service	<u>32,568</u>	<u>40,416</u>	<u>(7,848)</u>	<u>76,976</u>
Capital outlay -				
Fire truck	282,320	280,728	1,592	-
Total expenditures	<u>285,320</u>	<u>324,967</u>	<u>(39,647)</u>	<u>76,976</u>
Excess (deficiency) of revenues over expenditures	(284,520)	(294,341)	(9,821)	52,221
Other financing sources:				
Operating transfer from - General Fund	26,682	26,682	-	26,682
Excess (deficiency) of revenues and other financing sources over expenditures	(257,838)	(267,659)	(9,821)	78,903
Fund balance (deficit), beginning	22,361	22,781	-	118,320
Fund balance (deficit), ending	<u>\$ (235,477)</u>	<u>\$ (244,878)</u>	<u>\$ (9,401)</u>	<u>\$ 197,223</u>

CITY OF BORDEN CITY, LOUISIANA
General Fund

Statement of Revenues Compared to Budget (GAAP Basis) (Continued)
Year Ended December 31, 1986
With Comparative Actual Amounts for Year Ended December 31, 1985

	1986		Variance - Favorable (Unfavorable)	1985 Actual
	Budget	Actual		
Charges for services - Swamp Garden	\$ 21,000	\$ 21,520	\$ 520	\$ 25,750
Fines and Penalties	126,725	126,123	(602)	128,268
Miscellaneous -				
Property rentals	38,080	19,570	(18,510)	20,248
Cemetery lot sales	44,080	73,485	29,405	41,887
Donations	1,000	2,970	1,970	3,700
Police fees	8,000	3,437	(4,563)	7,266
Sales of fixed assets	2,500	2,442	(58)	66
Salvage collections	11,000	13,260	2,260	14,240
Interest earned	7,000	7,884	884	4,921
Other sources	20,000	13,881	(6,119)	12,880
Total miscellaneous	116,000	156,861	40,861	137,378
Total revenues	\$4,876,200	\$4,287,886	(\$588,314)	\$3,340,872

SPECIAL REVENUE FUNDS

City Recreation Program Fund

Monies in this fund are received from recreation programs sponsored and transfers from the General Fund. The costs of the recreation department are accounted for in this fund.

Library Commission Fund

Monies in this fund are received from St. Mary Parish, private donations, and transfers from the General Fund and Morgan City Young Fund. The costs of the library are accounted for in this fund.

Municipal Auditorium Fund

Monies in this fund are received from auditorium rentals, concessions and transfers from the General Fund. The costs of the municipal auditorium are accounted for in this fund.

Pollution Abatement Fund

This fund accounts for the receipt and disbursements of the proceeds from a 1/10¢ sales and use tax, which are dedicated to the improvement of sanitation and waste disposal in the City.

Federal Revenue Sharing Fund

This fund accounts for the receipt and subsequent expenditures of federal revenue sharing funds which may be used by the city for any lawful purpose within the guidelines and restrictions prescribed by the Office of Revenue Sharing.

Road and Royalty Fund

This fund accounts for receipts and subsequent expenditures of St. Mary Parish Council donations designated for street improvements.

Cemetery Fund

Monies in this fund are received from sales of burial spaces. The cost of improvements to the cemetery grounds are accounted for in this fund.

Fire Apparatus Purchase Fund

General Fund transfers are made to this fund to dedicate monies for fire equipment purchases.

(Continued)

CITY OF MONROE CITY, LOUISIANA
 Special Revenue Fund
 Federal Revenue Sharing Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -
 Budget (GAAP Basis) and Actual
 Year Ended December 31, 1996
 With Comparative Actual amounts for Year Ended December 31, 1995

	1996		Variance - Favorable (Unfavorable)	1995 Actual
	Budget	Actual		
Revenues:				
Miscellaneous -				
Interest	\$ 4	\$ 5	\$ 1	\$ 55
Expenditures				
Excess of revenues over expenditures	4	5	1	55
Other financing use:				
Operating transfer to -				
General Fund	(208)	(208)	(12)	
Excess (deficiency) of revenues over expenditures and other financing use	(204)	(204)	-	55
Fund balance, beginning	208	208	-	208
Fund balance, ending	\$ -	\$ -	\$ -	\$ 208

CITY OF MONROE CITY, LOUISIANA
 Special Revenue Fund
 Pollution Abatement Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -
 Budget (OMB Budget) and Actual
 Year Ended December 31, 1998
 With Comparative Actual Amounts for Year Ended December 31, 1997

	1998		Variance - Favorable (Disfavorable)	1997 Actual
	Budget	Actual		
Revenues:				
Taxes - 3/4 percent sales taxes	\$ 1,182,000	\$ 1,228,873	\$ 46,873	\$ 1,087,014
Miscellaneous -				
Interest	1,000	850	(150)	695
Total revenues	1,183,000	1,229,723	46,723	1,087,709
Expenditures:				
Excess of revenues over expenditures	1,183,000	1,229,723	46,723	1,087,709
Other financing uses:				
Operating transfers to -				
Sanitation and Sewer				
Utility Fund	(600,000)	(606,198)	(26,198)	(628,600)
Sales Tax Bond Sinking Fund	(381,700)	(381,700)	-	(382,070)
Total other financing uses	(981,700)	(987,898)	(26,198)	(1,010,670)
Excess (deficiency) of revenues over expenditures and other financing uses	201,300	241,825	137,880	(28,118)
Fund balance (deficit), beginning	(6,282)	(6,282)	-	21,822
Fund balance (deficit), ending	\$ 195,018	\$ 235,543	\$ (137,880)	\$ (6,282)

CITY OF BOSSAN CITY, LOUISIANA
Special Revenue Fund
Municipal Auditorium Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget (GAAP Basis) and Actual (Continued)
Year Ended December 31, 1996
With Comparative Actual Amounts For Year Ended December 31, 1995

	1996		Variance - Favorable - (Unfavorable)	1995 Actual
	Budget	Actual		
Repairs and maintenance:				
Building	\$ 18,980	\$ 7,258	\$ 3,461	\$ 5,579
Machinery	<u>38,680</u>	<u>10,813</u>	<u>(211)</u>	<u>30,691</u>
	<u>57,660</u>	<u>18,071</u>	<u>3,450</u>	<u>36,270</u>
Total culture and recreation	265,323	257,544	8,679	255,829
Capital outlay -				
Culture and recreation:				
Equipment	<u>180,800</u>	<u>30,783</u>	<u>68,253</u>	<u> </u>
Total expenditures	<u>366,123</u>	<u>288,327</u>	<u>77,816</u>	<u>326,813</u>
Deficiency of revenues over expenditures	<u>(100,800)</u>	<u>(130,783)</u>	<u>30,722</u>	<u>(110,853)</u>
Other financing sources:				
Operating transfers from -				
General Fund	256,000	264,000	-	113,703
Wagner City Young Fund	<u> </u>	<u>7,630</u>	<u>7,630</u>	<u> </u>
Total other financing sources	<u>256,000</u>	<u>271,630</u>	<u>7,630</u>	<u>113,703</u>
Excess (deficiency) of revenues and other financing sources over expenditures	15,777	125,159	185,362	(1,150)
Fund balance (deficit), beginning	<u>(13,312)</u>	<u>(13,312)</u>	<u> </u>	<u>(13,810)</u>
Fund balance (deficit), ending	<u>\$ 447</u>	<u>\$ 201,876</u>	<u>202,362</u>	<u>\$ (13,310)</u>

CITY OF BOSSAH CITY, LOUISIANA
 Special Revenue Fund
 Municipal Auditorium Fund

Statement of Revenue, Expenditures, and Changes in Fund Balance -
 Budget (BAP Basis) and Actual
 Year Ended December 31, 1995
 With Comparative Actual Amounts for Year Ended December 31, 1994

	1995		Variances - Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
Revenues:				
Charges for services -				
Rentals from use of property	\$ 77,600	\$ 88,138	\$ 10,538	\$ 84,637
Personal services:				
Others	8,750	9,521	771	9,294
Concessions	42,800	48,332	5,532	42,708
Miscellaneous -				
Interest	150	175	25	873
Other	2,800	2,389	(411)	-
Total revenues	<u>130,000</u>	<u>148,155</u>	<u>18,155</u>	<u>137,009</u>
Expenditures:				
Culture and recreation -				
Personal services:				
Salaries	111,688	111,879	(189)	108,797
Hospitalization	9,876	10,166	(290)	10,068
Retirement benefits	7,361	7,685	(324)	6,811
Total	<u>128,925</u>	<u>129,730</u>	<u>(805)</u>	<u>125,676</u>
Supplies and materials:				
Auto and truck expenses	2,500	988	1,512	2,061
Cost of concessions	30,000	27,120	2,880	29,917
Janitorial equipment and supplies	6,500	5,996	504	6,189
Office supplies and expenses	2,800	2,349	451	2,521
Small tools and supplies	1,800	262	1,538	188
Travel and licenses	2,500	4,122	(1,622)	2,865
Miscellaneous	8,600	18,122	(9,522)	6,927
Total	<u>53,800</u>	<u>58,155</u>	<u>(4,355)</u>	<u>46,637</u>
Contractual services:				
Cost of services -				
Other	11,800	9,850	1,950	3,263
Telephone	1,700	1,360	340	1,137
Utilities	30,000	47,826	(17,826)	43,081
Total	<u>43,500</u>	<u>59,036</u>	<u>(15,536)</u>	<u>47,481</u>

(continued)

CITY OF MONROE CITY, LOUISIANA
 Special Revenue Fund
 Library Commission Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -
 Budget (GAAP) Basis and Actual
 Year Ended December 31, 1995
 With Comparative Actual Amounts for Year Ended December 31, 1994

	1995		Variance - Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
Revenues:				
Intergovernmental - St. Mary Parish	\$ 12,000	\$ 12,000	\$ -	\$ 12,000
Charges for services	2,200	1,481	(719)	2,200
Miscellaneous -				
Interest	700	717	17	405
Contributions	-	516	516	3,053
Total revenues	<u>14,900</u>	<u>15,724</u>	<u>824</u>	<u>18,158</u>
Expenditures:				
Culture and recreation -				
Personal services:				
Salaries and wages	68,074	64,385	3,689	66,899
Retirement and unemployment	3,749	3,749	0	3,984
Hospitalization	3,487	3,487	-	3,751
Contract labor	2,820	3,138	(318)	2,488
	<u>78,130</u>	<u>74,759</u>	<u>3,371</u>	<u>77,122</u>
Supplies and materials:				
Books	20,800	27,829	(7,029)	28,223
Office supplies and printing	2,500	3,287	(787)	3,031
Miscellaneous	2,800	2,935	(135)	3,168
	<u>26,100</u>	<u>34,051</u>	<u>(7,951)</u>	<u>34,422</u>
Contractual services:				
Telephone	2,880	2,443	437	854
Utilities	4,820	4,828	(8)	4,129
	<u>7,700</u>	<u>7,271</u>	<u>429</u>	<u>4,983</u>
Repairs and maintenance	2,500	11,325	(8,825)	4,205
Total culture and recreation	<u>97,210</u>	<u>108,418</u>	<u>(11,208)</u>	<u>98,923</u>
Total expenditures	<u>97,210</u>	<u>108,418</u>	<u>(11,208)</u>	<u>98,923</u>
Deficiency of revenues over expenditures	<u>(82,310)</u>	<u>(92,694)</u>	<u>10,384</u>	<u>(18,287)</u>

(continued)

SPECIAL REVENUE FUNDS (CONTINUED)

Lake and Park Convention Fund

Monies in this fund are received from gate and space rental receipts, St. Mary Parish, and transfers from the General Fund. The costs of operating Lake and Park are accounted for in this fund.

Morgan City Archives Fund

Monies in this fund are received from grants, donations and transfers from the General Fund and the Morgan City Young Fund. These funds are dedicated to the preservation of Morgan City historical documents.

Toxical Consultant Fund

Transfers are made to this fund for the toxicist consultant fee.

State Prisoners' Fund

Monies in this fund are received from neighboring parishes and cities and transfers from the General Fund. The costs of prisoners' meals, medical expenses and supplies are accounted for in this fund.

Wharf Fund

This fund accounts for monies received from wharf rentals and for costs incurred to maintain the wharves.

Real Estate Acquisition Fund

This fund accounts for the purchases and sales of various real estate.

Lake and Park Marine Fund

This fund accounts for the monies received from operation of the marina and expenditures incurred relative to the maintenance of the marina.

Emergency Management Fund

This fund accounts for the Federal and state monies received and expended for damages sustained as a result of Hurricane Andrew.

Seafood Processing Grant Fund

This fund accounts for the Federal monies received and expended for experimentation concerning seafood processing.

CITY OF WASHINGTON, DISTRICT OF COLUMBIA
 Public Works Department

Operating Expense Report
 November 11, 1960

FOR OPERATING MONTHS FOR NOVEMBER 11, 1960

ASSETS

Cash
 Interest-bearing deposits, at end
 of month, 11/11
 Receivables
 Inventory
 Prepaid interest
 Due from other funds
 Due from other governmental units
 Inventory, at cost

Total assets

LIABILITIES AND FUND BALANCES

Accounts payable
 Accounts receivable
 Bond liability
 Due to other funds
 Due to other governmental units
 Total liabilities

Fund balances (deficits)
 Reserved for Inventory

Unexpended
 Total fund balances (deficit)

Total liabilities and fund balances

City Department	Library Accounts	Sanitation Accounts	Public Works Accounts	Federal Revenue Accounts	Land and Buildings Accounts	Fire Department Accounts	Police Department Accounts
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\$ 20	\$ 1,000	\$ 1,000	\$ 10	\$ -	\$ 11	\$ 28	\$ 16
19,170	60,300	70,100	30,700	-	100,000	100,000	6,000
1,100	-	1,100	-	-	-	-	-
1,170	1,000	10,000	-	-	-	100	6,000
-	-	1,000	-	-	-	-	-
20,340	61,300	82,200	30,700	-	100,000	100,000	6,000

\$ 1,170	\$ 700	\$ 1,000	\$ -	\$ 100	\$ 100	\$ -	\$ 1,000
1,170	1,000	20,100	-	10,000	10,000	-	1,000
20,000	20,000	1,000	-	-	70,000	20,000	17,000
21,170	21,000	21,100	-	10,000	80,000	90,000	18,000

-	-	1,000	-	-	-	-	-
1,170	1,000	10,100	-	10,000	10,000	10,000	10,000
20,340	61,300	92,200	-	100,000	110,000	110,000	20,000

Total Assets

CITY OF MONROE CITY, LOUISIANA
Special Revenue Fund
City Recreation Program Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget (GAAP Basis) and Actual
Year Ended December 31, 1995
With Comparative Actual Amounts for Year Ended December 31, 1994

	1995		Variance - Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
Revenues:				
Charges for services -				
Receipts from program activities	\$ 123,500	\$ 127,381	\$ 38,181	\$ 109,417
Miscellaneous -				
Interest	500	8,816	1,536	1,415
Other	-	329	329	3,031
Donation	-	-	-	38
Total revenues	<u>124,100</u>	<u>148,686</u>	<u>24,386</u>	<u>121,961</u>
Expenditures:				
Culture and recreation -				
Personal services:				
Salaries and wages	109,418	119,334	(794)	221,297
Hospitalization	8,258	8,150	-	8,584
Retirement and unemployment	7,859	8,359	(439)	7,818
Contract labor	<u>28,800</u>	<u>82,828</u>	<u>(13,328)</u>	<u>29,252</u>
	<u>204,255</u>	<u>218,681</u>	<u>(18,428)</u>	<u>287,258</u>
Supplies and materials:				
Auto, truck and transport	2,500	2,857	(357)	5,882
Office	3,000	3,884	(1,484)	1,599
Small tools	2,000	4,138	(1,418)	2,206
Chemicals	6,000	4,124	(134)	6,859
Commodities	30,000	38,730	(730)	27,762
Uniforms	20,000	21,133	865	26,855
Miscellaneous	<u>21,000</u>	<u>34,688</u>	<u>(13,688)</u>	<u>29,298</u>
	<u>103,500</u>	<u>127,682</u>	<u>(24,628)</u>	<u>102,212</u>
Contractual services:				
Equipment rental	150	39	108	208
Land rental	8,000	8,000	-	8,000
Telephone	4,500	4,441	39	4,029
Utilities	<u>21,000</u>	<u>21,852</u>	<u>88</u>	<u>20,186</u>
	<u>25,250</u>	<u>25,252</u>	<u>682</u>	<u>12,213</u>

(Open in mind)

CITY OF MORGAN CITY, LOUISIANA
 Special Revenue Fund
 City Recreation Program Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -
 Budget (GAAP Basis) and Actual (Continued)
 Year Ended December 31, 1994
 With Comparative Actual Amounts for Year Ended December 31, 1993

	1994		Variance - Favorable (Unfavorable)	1993 Actual
	Budget	Actual		
Repairs and maintenance:				
Buildings and facilities	\$ 1,300	\$ 1,384	\$ 256	\$ 1,312
Equipment	-	3,981	(3,981)	-
Parks and playgrounds	13,000	12,951	(501)	4,164
Totals	<u>14,300</u>	<u>18,316</u>	<u>3,422</u>	<u>6,238</u>
	<u>20,500</u>	<u>18,874</u>	<u>626</u>	<u>11,608</u>
Total culture and recreation	343,648	389,440	(39,941)	344,408
Capital outlay	<u>20,400</u>	<u>15,320</u>	<u>116,320</u>	<u>15,812</u>
Total expenditures	<u>383,898</u>	<u>404,760</u>	<u>(44,861)</u>	<u>380,468</u>
Deficiency of revenues over expenditures	(258,720)	(268,364)	18,305	(222,652)
Other financing sources:				
Transfer from General Fund	150,000	168,431	18,431	93,617
Transfer from Morgan City Young Fund	-	3,380	3,380	-
Total other financing sources	<u>150,000</u>	<u>171,811</u>	<u>21,811</u>	<u>93,617</u>
Excess (deficiency) of revenues and other financing sources over expenditures	(59,720)	(18,383)	11,626	13,969
Fund balance, beginning	<u>26,322</u>	<u>28,383</u>	<u>-</u>	<u>23,453</u>
Fund balance, ending	<u>\$ 9,394</u>	<u>\$ 21,312</u>	<u>\$ 11,626</u>	<u>\$ 39,395</u>

CITY OF BOSTON CITY, LOUISIANA
 General Service Funds

Condensed Statement of Cash Flows
 Years Ended December 31, 1998 and 1999

	1998	1999	Total
Cash flows from operating activities:			
Operating Income Class)	1029,802	832,320	1,862,122
adjustments to reconcile operating income class) to net cash provided by operating activities -			
Depreciation	3,818	6,381	10,199
Changes in current assets and liabilities:			
Increase in accounts payable and other liabilities	3,411	5,381	8,792
Total adjustments	7,229	11,762	19,091
Net cash provided (used) by operating activities	1,037,031	844,081	1,881,112
Cash flows from noncapital financing activities:			
Operating transfers in from other funds	19,875	18,365	38,240
Cash received from other funds	-	-	-
Net cash provided by noncapital financing activities	19,875	18,365	38,240
Cash flows from investing activities:			
Deposit on deposit-bearing deposits and investments	-	-	-
Purchase of investments	(525,000)	(535,000)	(1,060,000)
Net cash provided (used) by investing activities	(525,000)	(535,000)	(1,060,000)
Net increase (decrease) in cash and cash equivalents	531,906	327,446	859,352
Cash and cash equivalents, beginning of year	1,000,000	672,554	1,672,554
Cash and cash equivalents, end of year	1,531,906	1,000,000	2,531,906

CITY OF MORGAN CITY, LOUISIANA

Notes to Financial Statements (Continued)

- B. A lease commencing December 1, 1981, for land to be used for the construction, maintenance and operation of a sewerage collection station with an annual rental of \$1,800. The rental is for a period of 60 years.
- C. A lease commencing January 1, 1979, for land to be used for recreational purposes with an annual rental of \$8,800. Although the primary term of this lease expired December 31, 1984, the lease has continued on a year-to-year basis and has a current annual rental of \$8,800.

Lease expenditures amounted to \$19,714 and \$16,489 for the years ended December 31, 1996 and 1995, respectively. Minimum future rental payments under non-cancelable operating leases having remaining terms in excess of one year as of December 31, 1996 for each of the next five years and in the aggregate are:

Year Ending December 31,	Amount
1997	\$ 30,864
1998	30,864
1999	30,864
2000	30,864
2001	30,864
Subsequent to 2001	<u>112,792</u>
Total minimum future rental payments	<u>\$459,712</u>

(14) Expendable Trust Funds - Restricted Fund Balances

The B & B Young Fund, a charitable foundation, has made cash contributions to the City for specific purposes, which will be administered under one fund called the Morgan City Young Fund. As December 31, 1996, there was a balance in this fund which amounted to \$4,803, detailed as follows:

Purpose	Amount
Swamp Garden/Theatrical Center annual operations	\$2,091
Birthright Home Rehabilitation	(383)
Morgan Clay Barragans Complex	1,437
Industrial Park marker	3,000
Door of the Century House	<u>1822</u>
Total	<u>\$4,803</u>

CITY OF MONROE CITY, LOUISIANA
Enterprise Fund
Electric, Gas, and Water Utility Fund

Statement of Expenses by Department Compared to Budget (GAAP Basis)
(Continued)

Year Ended December 31, 1996

With Comparative Actual Accounts for Year Ended December 31, 1995

	1996		Variance - Favorable - (Unfavorable)	1995 Actual
	Budget	Actual		
Electric transmission and distribution:				
Personal services:				
Salaries and wages	\$ 300,000	\$ 309,800	\$ (9,800)	\$ 299,010
Hospitalization	21,794	21,670	124	20,339
Retirement and unemployment	19,136	18,754	382	18,500
Other	—	293	(293)	286
	<u>340,930</u>	<u>360,517</u>	<u>(19,587)</u>	<u>338,135</u>
Supplies and materials:				
Auto and truck	25,000	28,000	(3,000)	33,100
Miscellaneous	14,000	11,513	2,487	16,019
Small tools and supplies	200,000	199,262	1,738	203,060
	<u>239,000</u>	<u>238,775</u>	<u>2,225</u>	<u>216,219</u>
Contractual services:				
Lamps and street lights	25,000	25,700	(700)	21,869
Telephone	2,000	2,070	(70)	1,770
Utilities	7,500	8,088	(588)	6,350
	<u>34,500</u>	<u>35,858</u>	<u>(1,358)</u>	<u>29,989</u>
Repairs and maintenance:				
Equipment	12,000	12,000	—	10,000
Lines	100,000	99,734	266	91,060
Meters	15,000	20,229	(5,229)	15,500
Transformers	40,000	29,512	10,488	32,310
Preventive maintenance	40,000	79,104	(39,104)	33,320
Environmental monitoring	—	89,482	(89,482)	—
	<u>207,000</u>	<u>330,059</u>	<u>(123,059)</u>	<u>200,200</u>
Depreciation	275,000	276,264	(1,264)	278,100
Total electric transmission and distribution	<u>1,090,930</u>	<u>1,360,913</u>	<u>(269,983)</u>	<u>1,090,713</u>

(continue #)

CITY OF MORGAN CITY, LOUISIANA

Notes to Financial Statements (Continued)

6. Use of Estimates

The City's management uses estimates and assumptions in preparing financial statements. These estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenditures or expenses, as appropriate.

7. Adoption of GASB Statement 31

During the year ended December 31, 1994, the City of Morgan City adopted GASB Statement 31, Accounting for Pensions by State and Local Governmental Entities. Although, this statement is effective for periods beginning after June 15, 1993, the Governmental Accounting Standards Board is encouraging early implementation.

8. 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 government's financial position and operations. However, comparative data have not been presented in all statements because their inclusion would make certain statements unduly complex and difficult to understand.

9. Total Columns as Combined Statements - Overview

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

(9) Cash and Interest-Bearing Deposits

Under state law, the City may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The City may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 1994, the City has cash and interest-bearing deposits (book balances) totaling \$9,944,582, as follows:

CITY OF BOSSAN CITY, LOUISIANA

Notes to Financial Statements (Continued)

Demand deposits	\$ 152,028
Money market interest-bearing demand deposits	8,593,061
Certificates of deposit	<u>1,808,552</u>
Total	\$9,594,641

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) as December 31, 1996 are as follows:

Bank balances	\$9,594,641
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At December 31, 1996, the deposits are secured as follows:

Federal deposit insurance	\$ 917,300
Pledged securities (Category 3)	<u>8,677,341</u>
Total Federal deposit insurance and pledged securities	\$9,594,641

Pledged securities in Category 3 is comprised of unsecured and unregistered investments with securities held by the pledging institution, or by its trust department or agent, but not in the City's name. Even though the pledged securities are considered uncollateralized (Category 3) Louisiana Revised Statute 19:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 15 days of being notified by the City that the fiscal agent has failed to pay deposited funds upon demand.

(4) INVESTMENTS

The City has invested in direct debt securities of the United States unless such an investment is expressly prohibited by law. The carrying amounts and approximate market values of investments are summarized as follows:

CITY OF MONROE CITY, LOUISIANA

Notes to Financial Statements (Continued)

			<u>December 31, 1996</u>	
<u>Description</u>		<u>Interest Rate</u>	<u>Carrying Amount</u>	<u>Approximate Market Value</u>
Special Revenue Fund:				
Morgan City Archives Fund				
	7,320 shares Military National Bank Stock	N/A	\$ 13,890	\$ 81,708
Debt Service Fund:				
Sales Tax Referral Refunding Bonds, Series 1987 and 1994				
	FDLBCR051389	7.50%	28,609	29,998
	FDLBCR09882	7.80%	81,389	91,353
	ORRA Pool #001985X	8.80%	27,564	28,098
	FDLBC - Debenture	7.85%	188,197	190,442
	ORRA Pool #160188	6.80%	181,507	98,618
Capital Projects Fund:				
City Hall Construction Fund				
	Louisiana Assoc Management Pool	Various	501,134	501,134
Enterprise Fund:				
Electric Gas and Water Utility Fund				
	Louisiana Assoc Management Pool	Various	501,618	500,434
	Louisiana Assoc Management Pool	Various	308,848	308,848
Internal Service Fund:				
Self-Insurance Fund				
	Louisiana Assoc Management Pool	Various	525,713	525,713
Responsibility Trust Fund:				
Cemetery Trust Fund				
	Monroe Government Securities Fund	Various	<u>351,503</u>	<u>368,988</u>
			<u>\$2,546,136</u>	<u>\$2,604,915</u>

Investments in the amount of \$2,485,614 on December 31, 1996 are in the Louisiana Assoc Management Fund (LAMP), a local government investment pool. In accordance with GASB Codification Section 1150.143, the investment in LAMP is not categorized in the three risk categories provided by GASB Codification Section 119.184 because the investment is in the pool of funds and thereby not evidenced by

CITY OF MORGAN CITY, LOUISIANA

Notes to Financial Statements (Continued)

securities that exist in physical or book entry form. LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana, and is governed by a board of directors comprised of representatives from various local governments and state wide professional organizations. Only local governments having contracted to participate in LAMP have an investment interest in the pool of assets. The primary objective of LAMP is to provide a safe investment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U. S. Treasury, the U. S. government, or one of its agencies, enterprises, or instrumentalities, as well as separate agreements collateralized by those securities. The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 187 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balance.

(4) Ad Valorem Taxes

Ad valorem taxes attach 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 or December. 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 St. Mary Parish.

For the year ended December 31, 1996, taxes of 16.22 mills were levied on property with assessed valuations totaling \$49,303,455 and were dedicated for general government services.

Total taxes levied in 1996 were \$799,806. Taxes receivable at December 31, 1996 were \$211,840.

(5) Interfund Reimbursements/Transfers

Such balances at December 31, 1996 were:

	Interfund Reimbursements	Interfund Transfers
Due to/from other funds:		
General Fund	\$ 381,114	\$ 489,101
Special Revenue Funds -		
City Recreation Program Fund	4,519	16,388
Library Commission Fund	4,328	18,977
Municipal Auditorium Fund	110,694	3,989
Pollution Abatement Fund	-	3,380

CITY OF MONROE CITY, LOUISIANA

Notes to Financial Statements (Continued)

	Interfund Receivables	Interfund Payables
Cemetery Fund	100	11,023
Emergency Management Fund	-	32,128
Lake and Park Concession Fund	896	17,467
Morgan City Archives Fund	817	370
Morgan City Wharf Fund	-	381
Five Apparatus Purchase Fund	43,344	35,000
Seafood Processing Crane Fund	583	680
Debt service funds -		
Sales Tax Revenue Refunding Bonds Series 1995	-	136,311
Sales Tax Revenue Refunding Bonds Series 1997	79,060	-
Capital projects funds -		
Lake and Park Construction Fund	-	31,303
City Hall Complex Construction Fund	76,181	35,800
Lower Plaza Construction Fund	-	-
Enterprise funds -		
Electric, Gas, and Water Utility Fund	608,482	1,764,858
Sanitation and Sewer Utility Fund	1,748,668	67,747
Internal service fund -		
Self-Insurance fund	-	7,408
Treasurer Fund -		
Police Pension and Related Fund	87	-
Expendable trust funds -		
Morgan City Young Fund	5,320	664
Schreiber House Fund	317	10,768
Morgan City Museum House Fund	-	1,738
Morgan City Beautification Fund	-	4,585
Swamp Garden Fund	-	211
Agency funds -		
Payroll Fund	63,816	39,145
Reimbursement Fund	-	8,028
Total due to/from other funds	<u>2,227,864</u>	<u>2,227,864</u>
Advances to/from other funds:		
General Fund	45,000	-
Special revenue funds -		
City Recreation Program Fund	-	38,880
Fire Apparatus Purchase Fund	-	185,972
Cemetery Fund	-	38,890
Capital projects fund -		
City Hall Complex Construction Fund	233,772	35,800
Enterprise funds -		
Electric, Gas and Water Utility Fund	-	1,212,810
Sanitation and Sewer Utility Fund	<u>1,212,810</u>	-
Total advances to/from other funds	<u>1,212,810</u>	<u>1,212,810</u>
Total Interfund receivables/payables	<u>64,369,428</u>	<u>64,369,428</u>

CITY OF MONROE CITY, LOUISIANA

Notes to Financial Statements (Continued)

(6) Due From Other Governmental Units

Amounts due from other governmental units at December 31, 1998, consisted of the following:

Funds due from State of Louisiana for video poker distributions	\$ 15,781
Funds due from Housing Authority Special Police Detail	11,262
Funds due from Department of Justice for D.A.R.E. grant	12,088
Funds due from St. Mary Parish School Board for school suspension program	1,062
Funds due from State of Louisiana for maintenance agreement	1,327
Funds due from State of Louisiana for Indian Gaming Mitigation	11,184
Funds due from U. S. Dept. Interior, Wildlife and Fisheries for Fishermen's wharf grant	108,185
	<u>\$168,155</u>

(7) Restricted Assets - Prerequisite Bond Trust

Restricted assets consisted of the following at December 31:

	1998	1995
Revenue bond sinking fund	\$1,110,841	\$1,055,182
Revenue bond reserve fund	1,405,103	1,555,469
Capital additions and contingencies fund	809,493	318,495
Revenue bond construction fund	1,129,116	1,032,828
	<u>\$4,554,553</u>	<u>\$4,001,974</u>

(8) Fixed Assets

A summary of changes in general fixed assets follows:

	Balance January 1, 1998	ADDITIONS	DEDUCTIONS	Balance December 31, 1998
Land	\$1,563,000	\$ -	\$ -	\$ 1,561,018
Buildings	3,365,981	-	-	3,365,981
Improvements other than buildings	2,000,718	161,919	-	2,162,637
Equipment	1,569,791	403,218	214,187	1,758,822
Construction in progress	-	154,215	-	154,215
Total general fixed assets	<u>\$12,500,498</u>	<u>\$719,432</u>	<u>\$214,187</u>	<u>\$12,995,698</u>

CITY OF MORGAN CITY, LOUISIANA

Notes to Financial Statements (Continued)

A summary of the proprietary fund type property, plant and equipment at December 31, 1996 follows:

	Enterprise Funds		Internal Service Fund
	Electric, Gas and Water Billing Fund	Sanitation and Sewer Billing Fund	
Real estate	\$ 11,290	\$ -	\$ -
Buildings	82,777	-	-
Electric power generating plant	18,916,846	-	-
Electric power transmission equipment	8,846,320	-	-
Gas system	4,914,899	-	-
Water system	8,316,819	-	-
Communication equipment	376,756	-	-
Automotive equipment	435,353	-	-
Office furniture and equipment	185,827	-	-
Sewer system and equipment	-	4,387,480	-
Sanitation equipment	-	2,381,876	-
Wastewater treatment plant	-	8,348,799	-
Storage equipment	-	-	33,583
Total	44,374,648	11,809,605	33,583
Less: accumulated depreciation	28,847,840	4,427,328	30,817
Net	\$ 15,526,808	\$ 7,382,277	\$ 2,766

18) Changes in Long-Term Debt

The following is a summary of long-term debt transactions of the City for the year ended December 31, 1996:

CITY OF BORHAN CITY, LOUISIANA

Notes to Financial Statements (Continued)

	General Obligation Bonds	General Obligation Notes Payable	Utility Revenue Bonds	Total
Bonds and notes payable, January 1, 1996	\$2,100,000	\$ 23,638	\$9,830,000	\$12,953,638
Bonds and notes issued Bonds and notes retired	(120,000)	(33,638)	(295,000)	(448,638)
Bonds and notes payable, December 31, 1996	\$2,005,000	\$ -	\$9,630,000	\$11,635,000

Long-term debt at December 31, 1996 is comprised of the following individual issues:

General Obligation Bonds:

\$1,130,000 Sales Tax Revenue Refunding Bonds Series 1983, due in annual installments of \$10,000 to \$145,000 through November 1, 2000; interest at 5.10 to 5.88 percent; secured by a pledge of the City's 1 percent sales tax.	\$ 740,000
\$1,965,000 Sales Tax Revenue Refunding Bonds, Series 1987, due in an installment of \$200,000 due December 1, 1997; interest at 7.80 percent; secured by a pledge of the City's 3/4 percent sales tax.	800,000
\$2,145,000 Sales Tax Revenue Bonds, Series 1994, due in annual installments of \$10,000 to \$140,000 through December 1, 2004; interest at 5.87 percent; secured by a pledge of the City's 3/4 percent sales tax.	3,015,000
Total	\$1,555,000

Utility Revenue Bonds:

\$2,900,000 Utility Revenue Bonds dated March 1, 1973; due in annual installments of \$10,000 through March 1, 1997; interest at 5.00 percent.	\$ 915,000
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CITY OF MONROE CITY, LOUISIANA

Notes to Financial Statements (Continued)

\$3,360,000 Utility Revenue Bonds dated March 1, 1979; due in annual installments of \$275,000 through March 1, 1988; interest at 5.75 percent.	370,000
\$3,300,000 Utility Revenue Bonds dated March 1, 1976; due in annual installments of \$80,000 to \$90,000 through March 1, 1990; interest at 5.00 percent.	370,000
\$8,240,000 Utility Revenue Refunding Bonds, Series 1988, due in annual installments of \$785,000 to \$1,170,000 through March 1, 2000; interest at 6.00 to 7.75 percent.	1,130,000
\$4,640,000 Utility Revenue Refunding Bonds, Series 1985, due in annual installments of \$100,000 to \$1,580,000 through March 1, 2000; interest at 6.00 to 7.00 percent.	3,360,000
Total	5,270,000
Less: Unamortized bond discount and deferred amount on refunding	(12,336)
Net Utility Revenue Bonds payable	\$5,257,664

The annual requirements to amortize all debt outstanding as of December 31, 1990, including interest payments of \$2,576,737 are as follows:

Year Ending December 31	General Obligations Bonds	Utility Revenue Bonds	Total
1990	\$ 343,360	\$ 1,316,794	\$ 2,079,937
1991	300,360	1,317,797	2,078,757
1992	315,441	1,368,363	2,075,834
2000	514,185	1,509,150	2,055,737
2001	518,572	1,509,366	2,068,917
2002-2004	<u>3,233,128</u>	<u>3,022,618</u>	<u>5,385,553</u>
	\$1,800,466	\$16,677,607	\$18,478,173

CITY OF MORGAN CITY, LOUISIANA

Notes to Financial Statements (Continued)

The various bond indentures contain significant limitations and restrictions as to annual debt service requirements, maintenance of and flow of monies through various restricted accounts, minimum amounts to be maintained in various sinking funds, and minimum revenue bond coverages (see Note 10). The City is in compliance with all such significant limitations and restrictions as December 31, 1999.

109) Flow of Funds: Restrictions on Use - Utilities Revenues

Under the terms of the bond indentures on outstanding Utilities System bonds, all income and revenue (hereinafter referred to as revenue) of every nature, earned or derived from operation of the Utilities System are pledged and dedicated to the retirement of said bonds and are to be set aside into the following special funds:

Each month, there will be set aside into a fund called the "Revenue Bond Sinking Fund" an amount constituting 1/12 of the next maturing principal payment and 1/6 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 "Revenue Bond Reserve Fund" an amount equal to the highest combined principal and interest requirements on the bonds for any succeeding fiscal year. Such amount may be used only for the payment of maturing bonds and interest for which sufficient funds are not on deposit in the Revenue Bond Sinking Fund and as to which there would otherwise be default.

Funds will also be set aside into a "Hospital Additions and Contingencies Fund" in an amount equal to 5 percent of the gross revenues of the Utilities System for the preceding month, excluding fuel adjustment. Funds may be used for the making of extensions, additions, improvements, renewals and 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. However, a balance of \$25,000 must be maintained for the making of emergency repairs or replacements.

All revenue 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.

111) Application of Payments and Flow of Funds - Sales and Use Taxes

The City of Morgan City collects sales taxes under three sales tax levies as follows:

CITY OF MORGAN CITY, LOUISIANA

Notes to Financial Statements (Continued)

- A. Proceeds of a 1% sales and use tax levied by the City in 1986 (1996 collections \$0,365,185; 1995 collections \$1,117,791) are accounted for in the General Fund and are dedicated to the following purposes:

Construction, acquisition, maintenance, and repair of streets; capital improvements; public works and buildings including fixtures and equipment; payment of all obligations which have been or may be issued; paying or supplementing salaries of all municipal employees; operation of recreational facilities; and acquisition, maintenance, and operating expenses of equipment.

- B. Proceeds of a 1/4% sales and use tax levied by the City in 1993 (1996 collections \$1,328,873; 1995 collections \$1,603,004) are accounted for in the Pollution Abatement Fund - a special revenue fund - and are authorized for the following usage:

Construction, acquisition, extension, improvement, operation and maintenance of solid waste collection and disposal facilities, sewers and sewerage disposal works and other facilities for pollution control and abatement in St. Mary Parish; and to pay debt service requirements on bonds issued for sewerage or solid waste collection purposes.

- C. Proceeds of a 1/32% sales and use tax levied by the City in 1981 (1996 collections \$269,699; 1995 collections \$282,426) are accounted for in the General Fund and are dedicated as follows:

For any lawful purpose of the City as established by the then current budgets of the City adopted in compliance with law.

(12) Retirement Commitments

Eligible employees of the City participate in one of the following retirement systems: Municipal Employees' Retirement System of Louisiana, Municipal Police Employees' Retirement System, Firefighters' Retirement System, Parochial Employees' Retirement System, Federal Social Security System or Morgan City Police Pension and Relief Fund. Each of these retirement systems is controlled and administered by a separate board of trustees. These retirement systems provide retirement, disability and death benefits to plan members and their beneficiaries. Pertinent information relative to each plan follows:

CITY OF MONROE CITY, LOUISIANA

Notes to Financial Statements (Continued)

B. Inventory

Inventory is valued at the lower of cost (first-in, first-out) or market. Inventory in the General Fund and special revenue funds consists of expendable supplies held for consumption. The cost is recorded as an expenditure at the time individual inventory items are consumed or used. Reported expenditures are equally offset by a fund balance reserve which indicates that they do not constitute "available expendable resources" even though they are a component of net current assets.

B. Interfund Transactions

Quasi-external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Recurring or nonrecurring permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

G. Advances To/From Other Funds

Reversured portions of long-term interfund loans receivable and payable are reported as "Advances to other funds" and "Advances from other funds". Advances to other funds in governmental funds are offset equally by a fund balance reserve account which indicates that they do not constitute expendable available financial resources and therefore are not available for appropriation.

F. Bad Debt

Uncollectible amounts due for ad valorem taxes, customers' utility receivable, and special assessments are charged off at the time information becomes available which would indicate the uncollectibility of the particular receivable, although the specific charge-off method is not in conformity with generally accepted accounting principles (GAAP), no allowance for uncollectible accounts receivable was made due to immateriality on December 31, 1996 and 1995.

CITY OF MORGAN CITY, LOUISIANA

Notes to Financial Statements (Continued)

A publicly available financial report that includes financial statements and required supplemental financial information may be obtained by writing to the Parochial Employees' Retirement System, P. O. Box 14419, Baton Rouge, Louisiana 70804-4419.

E. Federal Social Security System

During the fiscal year ended December 31, 1998, there were also some employees who participated in the Federal Social Security System. The City's contribution to the system was 1.43 percent (including 1.43 percent for Medicare taxes which amounted to \$8,091). Additionally, the City contributed \$28,298 for its 1.43 percent share of salaries of employees who are required to pay Medicare only. The City's contributions to the Federal Social Security System for the years ended December 31, 1998 and 1999 were \$44,135 and \$44,734, respectively.

F. Morgan City Police Pension and Relief Fund

In 1997, Morgan City policemen joined the State of Louisiana Municipal Police Employees' Retirement System. However, the City is still responsible for paying retirement benefits from City funds to eligible retired members, in accordance with the policies, terms, and rates of the Morgan City Police Pension and Relief Fund, a single - employer pension employees' retirement system (PERS) which was in effect prior to joining the State System, until the retired member reaches the age of 50. Upon attaining age 50, retirement benefits will be paid exclusively by the state system. The City is obligated to pay pension benefits when they become payable to the retired employees. An actuarial study has not been performed to determine the City's unfunded pension benefit obligation. Generally accepted accounting principles require that the provision for pension expense be computed using an acceptable actuarial cost method.

The City's contributions to the Morgan City Police Pension and Relief Fund for the years ended December 31, 1998, 1999 and 2000 were \$82,987, \$86,737 and \$84,831, respectively.

(3) Long-Term Lease Commitments

The City leases land under operating lease agreements as follows:

- a. A lease commencing December 11, 1994, for land to be used for a sewerage treatment facility. The annual rental for the first two years was \$29,644 per year, payable yearly in advance. The rental for the four ten-year renewal periods is fixed at ten percent of the appraised value of the leased premises. It is the City's intention to pay this rental from the Sewerages and Sewer Utility Fund. Based on 1998 projections of population, the St. Mary Parish Council will reimburse the City for 35.06% of the rental fee. The City has exercised its option to renew the lease for an additional 10 year period at a rental of \$29,644 per year.

CITY OF MORGAN CITY, LOUISIANA

Notes to Financial Statements (Continued)

7. Budgets for all funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgets for the debt service and capital projects funds are adopted in total by fund type rather than by individual funds. Budgeted amounts are as originally adopted or as amended from time to time by the City Council. Such amendments were not material in relation to the original appropriations.

B. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the City as an extension of formal budgetary integration in the funds.

C. Cash and Interest-Bearing Deposits

Cash and interest-bearing deposits includes amounts in demand deposits and time deposits. Interest-bearing deposits are stated at cost, which approximates market.

D. Investments

Under state law, the City may deposit funds with a fiscal agent organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The City may invest in United States bonds, treasury notes and bills, government backed agency securities, or certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. In addition, local governments in Louisiana are authorized to invest in the Louisiana Asset Management Pool (LAMP), a nonprofit corporation formed by the State Treasurer and organized under the laws of the State of Louisiana, which operates a local government investment pool. Investments are stated at cost, which is not materially different from market value.

E. Distinct of Cash Flows

For purposes of the statement of cash flows, the proprietary funds consider all highly liquid interest-bearing deposits with a maturity of three months or less when purchased to be cash equivalents.

F. Short-Term Interfund Receivables/Payables

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

CITY OF MORGAN CITY, LOUISIANA

Notes to Financial Statements (Continued)

(15) Natural Gas Purchases

The City purchased natural gas for resale from Tenaco Natural Gas, Inc. during 1995 in the amount of \$1,809,145 of which \$242,384 was used on December 31, 1995, for purchases for the months of November and December, 1995. These purchases were made pursuant to a natural gas sales and purchase contract dated November 3, 1995 which expires on October 31, 2000.

(16) Louisiana Energy and Power Authority

On October 1, 1982, the City entered into a power sales contract for electricity with Louisiana Energy and Power Authority (LEPA). LEPA, a political subdivision of the State of Louisiana, is to provide a 20 percent ownership interest in a power station for the generation and transmission of electric power for its members, one of which is the City. Each member is required to purchase its respective entitlement share of generated electricity. The aggregate entitlement shares of all members equals 100%, of which the City's share is 21%. Each member is required to pay on a monthly basis for its entitlement share of power capability project energy scheduled by the member and its share of project energy-related costs.

The power sales contract will continue in effect until all bonds issued by LEPA have been provided for or the date the agreement is terminated and entitlement completed. However, in no event will the contract continue beyond July 1, 2012. The City's share of power (capital) costs and energy (fuel) costs for the year ended December 31, 1995 was \$3,841,893 and \$7,591,022, respectively.

On October 1, 1989, the following three additional agreements became effective between the City of Morgan City and LEPA:

- A. The power supply agreement requires the City to purchase all electric power and energy from LEPA. Each month the City is billed a demand charge for billing demand and an energy charge for all energy used. For the fiscal year ended December 31, 1995, the City's demand and energy charges were \$3,194,812 and \$4,357,922, respectively. These costs are included in operating expenses - fuel costs in the Combined Statement of Revenues, Expenses, and Changes in Retained Earnings/Fund Balance - Proprietary Fund Types and Similar Trust Fund.
- B. The capacity purchase and operating agreement requires that the City sell and make available to LEPA the purchased capacity of the member's generating facilities. LEPA pays \$1.50 per month for each kilowatt of purchased capacity, which amounted to \$341,343 for the year ended December 31, 1995.

CITY OF MORGAN CITY, LOUISIANA

Notes to Financial Statements (Continued)

- C. The agreement for the purchase of Redenbacher Unit No. 2 dependable capacity requires the City to sell to LEPA the output from its entitlement share of project capability, as required to be purchased under the power sales contract dated October 5, 1983. During the year ended December 31, 1984, the City's entitlement share of power (capital) costs and energy (fuel) costs which was sold to LEPA was \$3,061,870 and \$2,591,948, respectively.

The three above-mentioned agreements are effective from October 1, 1983 through December 31, 1990.

(17) Pending Litigation

There are several lawsuits presently pending against the City of Morgan City as of December 31, 1984. They consist of the following:

- A. A suit involves an individual who dove into the shallow water owned by the State of Louisiana and leased to the City, severely damaging his cervical spine and resulting in quadriplegia. A judgment was rendered on January 24, 1985 in favor of the plaintiff, which was appealed. The Court of Appeal upheld the liability against the City but reduced the amount of damages. Appeal was filed with the Louisiana Supreme Court which remanded the case for further review by the Court of Appeal of the amount of damages. The judgment against the City became final in October 1985; however, Louisiana law prohibits the seizure of public property. Therefore, no accrual for loss was recorded in the financial statements as December 31, 1984.
- B. Regarding all other suits pending, legal counsel and elected officials are of the opinion that any unfavorable outcome in these cases would be within the limits of the City's insurance coverage.

(18) Individual Fund Deficits Requiring Disclosure

The following Individual Fund deficits which are not apparent from the face of the audited financial statements require disclosure:

Special revenue funds:	
Fire Apparatus Fund	\$145,196 *****
Capital projects funds:	
Lake and Park Construction Fund	\$ 10,760 *****
Fiduciary funds:	
Schreier Bonds Fund	\$ 1,768 *****

CITY OF MONROE CITY, LOUISIANA

Notes to Financial Statements (Continued)

It is anticipated that the above deficits will be funded by excess revenues in subsequent periods or by appropriations from the General Fund or Utility Funds.

(19) Contributed Capital

Assets contributed to the enterprise funds for acquisition or construction of fixed assets are recognized as contributed capital. Contributed capital generated through grants externally restricted for capital acquisitions is amortized based on the depreciation recognized on that portion of the assets acquired or constructed from such grants. This depreciation is closed to the appropriate contributed capital account and is reflected as an adjustment to net income on the Combined Statement of Revenues, Expenses, and Changes in Retained Earnings/Fund Balance - Proprietary Fund Types and Similar Trust Funds.

The sources of contributed capital used to acquire and construct facilities for the enterprise funds are as follows:

	Monorailing	State and Federal Revenue Sharing Funds	Federal, State and Parish Grants	Total
Total contributed capital	\$11,279,037	\$187,787	\$5,426,619	\$16,913,399
Less: Accumulated amortization	-	66,650	3,351,636	1,208,086
Net contributed capital	\$11,279,037	\$ 121,137	\$2,074,983	\$13,703,313

(20) Excesses of Expenditures Over Appropriations in Individual Funds

The following individual funds had excesses of expenditures over appropriations which were not within the allowable five percent variance and are not apparent from the combined financial statements:

CITY OF MIAMI CITY, FLORIDA
 FINANCIAL STATEMENTS

CONTAINING THE FUND STATEMENT

FOR THE YEAR ENDED

31ST DECEMBER 1995

WITH SUPPLEMENTAL NOTES FOR INFORMATION ON 31ST DECEMBER 1995

ASSETS

Interest-bearing deposits, at cost
 Investments, held in custody
 Receivables
 Accounts receivable
 Other
 Due from other funds
 Inventory

TOTAL ASSETS

	2000 Actual \$1,000,000	2000 Budget \$1,000,000	2000 Actual \$1,000,000	2000 Budget \$1,000,000	2000 Actual \$1,000,000	2000 Budget \$1,000,000
Interest-bearing deposits, at cost	\$1,000	\$1,000	\$10,000	\$10,000	\$10,000	\$10,000
Investments, held in custody	-	-	10,000	-	-	-
Receivables	1,000	-	-	-	-	-
Accounts receivable	-	-	1,000	100	1,000	1,000
Other	-	-	-	60,000	-	-
Due from other funds	-	-	-	-	-	-
Inventory	1,000	-	-	-	-	-
TOTAL ASSETS	\$1,000	\$1,000	\$10,000	\$70,000	\$11,000	\$11,000

LIABILITIES AND FUND BALANCES

Liabilities
 Accounts payable
 Accrued liabilities
 Due to other funds
 Total Liabilities

Fund Balances

Reserved for inventory
 Reserved for capital outlay
 Reserved -
 Designated for specific purposes
 Total Fund Balances
 Total Liabilities and Fund Balances

	2000 Actual \$1,000,000	2000 Budget \$1,000,000	2000 Actual \$1,000,000	2000 Budget \$1,000,000	2000 Actual \$1,000,000	2000 Budget \$1,000,000
Liabilities	-	-	-	-	-	-
Accounts payable	-	1,000	-	-	-	1,000
Accrued liabilities	-	1,000	-	-	-	1,000
Due to other funds	-	-	-	-	-	-
Total Liabilities	-	2,000	-	-	-	2,000
Fund Balances	-	-	10,000	-	10,000	10,000
Reserved for inventory	-	-	-	-	-	-
Reserved for capital outlay	-	-	-	-	-	-
Reserved -	-	-	-	-	-	-
Designated for specific purposes	-	-	-	-	-	-
Total Fund Balances	-	-	10,000	-	10,000	10,000
Total Liabilities and Fund Balances	-	-	10,000	-	10,000	10,000

CITY OF MONROE CITY, LOUISIANA

Notes to Financial Statements (Continued)

	Electric Department	Gas Department	Water Department	Sanitation and Sewer Department	Total Enterprise Fund
Operating revenues	\$11,340,868	\$2,188,851	\$1,564,329	\$1,782,969	\$16,876,957
Operating expenses:					
Depreciation	833,372	193,213	223,066	368,734	1,618,385
Other	8,423,063	1,181,866	589,320	1,333,086	11,527,335
Total operating expenses	9,256,435	1,375,079	1,112,386	1,701,820	13,445,720
Operating income (loss)	1,573,433	79,774	400,883	81,149	2,355,139
Nonoperating revenues (expenses)	628,375	122,032	122,800	28,882	902,089
Income (loss) before operating transfers	\$ 1,533,139	\$ 204,596	\$ 388,818	\$ 147,409	\$ 1,899,154

(32) Self-Insurance Fund

The City of Monroe City set up a Self-Insurance (Internal services) Fund for payment of possible future claims. As December 31, 1996, the fund had a total of \$38,781 of cash and interest-bearing deposits which are designated for future self-insurance claims. The City's liability for asserted and unasserted claims arising during 1996 is not considered material and is not recognized in the accounts at December 31, 1996.

(33) Prior Year's Debt Deferrals

In prior years, the City has deferred various bond issues by creating separate irrevocable trust funds. New debt has been issued and the proceeds have been used to purchase U.S. government securities that were placed in the trust funds. The investments and fixed earnings from the investments are sufficient to fully service the deferred debt until the debt is called or matures. For financial reporting purposes, the debt has been considered deferred and therefore removed as a liability from the City's General Long-Term Debt Account Group and the Enterprise Fund's balance sheet. As of December 31, 1996, the amount of deferred general obligation debt outstanding has remained from the General Long-Term Debt Account Group amounted to \$1,928,000. The deferred utility revenue debt outstanding has remained from the Enterprise Fund's balance sheet amounted to \$4,360,000 at December 31, 1996.

CITY OF MONROE CITY, LOUISIANA

Schedule of Compensation Paid to Members of Governing Board
Year Ended December 31, 1986

<u>Name and Office Held</u>	<u>Compensation:</u>
Timothy I. Harris, Mayor	\$36,800
John Blanchard, Councilwoman	7,500
Robert T. Buchanan, II, Councilman	7,500
William H. Johnson, Jr., M. D., Councilman	7,500
Leon Kahn, Councilman	7,500
Berry E. Lee, Jr., Councilman	<u>7,500</u>
Total	\$72,800

SCHEDULE OF INDIVIDUAL FUNDS AND ACCOUNT GROUPS

CITY OF WASHINGTON, DISTRICT OF COLUMBIA
Operating Funds
Utility Funds

Operating Statement of Revenues, Expenses, and Changes in Retained Earnings
For the Period Ending 31, 1990
With Comparative Actual Amounts for Year Ending December 31, 1989

	Electric, Gas, and Water		Sanitation and Street		Totals	
	1989	1990	1989	1990	1989	1990
Operating revenues:						
Charges for services -						
Customers	\$16,579,897	\$17,087,566	\$1,387,000	\$1,316,000	\$17,966,897	\$18,403,566
Other	638,411	728,863	-	-	638,411	728,863
Total operating revenues	<u>\$17,218,308</u>	<u>\$17,816,429</u>	<u>\$1,387,000</u>	<u>\$1,316,000</u>	<u>\$18,605,308</u>	<u>\$19,132,429</u>
Operating expenses:						
Personnel services	965,451	972,456	937,895	499,374	1,903,346	1,471,830
Supplies and material	177,744	179,386	83,889	81,352	261,633	260,738
Fuel cost	8,589,898	7,489,777	-	-	8,589,898	7,489,777
Contractual services	678,499	679,580	981,386	953,371	1,659,885	1,632,951
Repairs and maintenance	143,242	155,486	182,289	217,700	325,531	373,186
Other charges	54,144	20,420	-	-	54,144	20,420
Depreciation	1,128,172	1,128,217	188,734	207,852	1,316,906	1,336,069
Total operating expenses	<u>\$12,357,130</u>	<u>\$12,313,332</u>	<u>\$1,309,309</u>	<u>\$1,709,276</u>	<u>\$13,666,439</u>	<u>\$14,022,637</u>
Operating income (loss)	<u>\$4,861,178</u>	<u>\$5,503,097</u>	<u>77,691</u>	<u>606,724</u>	<u>4,939,169</u>	<u>5,109,792</u>
Nonoperating revenues (expenses):						
St. Mary Parish - 1989 (1988)	-	-	9,276	9,276	9,276	9,276
Interest	-	4,288	-	-	4,288	4,288
Interest income	106,273	113,839	17,200	15,898	123,473	129,737
Interest and fiscal charges	(202,773)	(208,652)	-	-	(202,773)	(208,652)
Total nonoperating revenues (expenses)	<u>(96,500)</u>	<u>9,475</u>	<u>17,200</u>	<u>15,898</u>	<u>135,284</u>	<u>135,478</u>
Income (loss) before operating transfers	<u>\$4,764,678</u>	<u>\$5,512,572</u>	<u>94,891</u>	<u>622,622</u>	<u>5,074,453</u>	<u>5,245,270</u>
Operating transfers in (out):						
Operating transfers from -						
1989 Water Bond Fund	-	6,772	-	-	6,772	6,772
Fuel for other services - Fuel	-	-	834,789	478,668	834,789	478,668
Operating transfers to -						
Emergency Management Fund	-	(8,851)	-	-	(8,851)	(8,851)
Green Plans Construction Fund	-	-	(78,338)	-	(78,338)	-
General Fund	(1,300,000)	(1,358,888)	(15,680)	(18,880)	(1,315,680)	(1,377,768)
Debt - See Electric Fund	(702,824)	(702,824)	-	-	(702,824)	(702,824)
Total operating transfers in (out)	<u>(2,002,824)</u>	<u>(2,013,881)</u>	<u>698,691</u>	<u>459,728</u>	<u>(1,304,860)</u>	<u>(1,274,884)</u>
Net income	<u>\$2,761,854</u>	<u>\$3,498,691</u>	<u>643,582</u>	<u>102,894</u>	<u>3,769,593</u>	<u>3,970,386</u>
MM: Decreases in net fixed assets acquired						
by Federal and state grant receipts						
retirement cost (1989) for capital						
assets in 1989 and construction that						
replaces depreciated assets	<u>(78,100)</u>	<u>(87,837)</u>	<u>(1,268)</u>	<u>(1,176)</u>	<u>(79,368)</u>	<u>(89,013)</u>
Increase in retained earnings	<u>483,754</u>	<u>580,854</u>	<u>338,324</u>	<u>301,718</u>	<u>722,178</u>	<u>691,897</u>
Retained earnings, beginning	<u>\$3,278,094</u>	<u>\$3,217,837</u>	<u>\$305,258</u>	<u>\$311,176</u>	<u>\$3,580,252</u>	<u>\$3,809,187</u>
Retained earnings, ending	<u>\$3,761,848</u>	<u>\$3,798,691</u>	<u>\$643,582</u>	<u>\$612,894</u>	<u>\$4,302,430</u>	<u>\$4,501,084</u>

CITY OF MONROE CITY, LOUISIANA
 Emergency Fund
 Electric, Gas, and Water Utility Fund

Statement of Revenues, Expenses, and Changes in Retained Earnings -
 Budget (GAAP Basis) and Actual
 Year Ended December 31, 1999
 With Comparative Actual Amounts for Year Ended December 31, 1998

	1999		Variance - Favorable (Unfavorable)	1998	
	Budget	Actual		Budget	Actual
Operating revenues:					
Charges for services -					
Customers	\$14,518,580	\$14,577,837	\$ 59,257	\$14,481,365	
Other	689,989	686,513	(3,476)	579,861	
Total operating revenues	<u>15,208,569</u>	<u>15,264,350</u>	<u>55,781</u>	<u>15,061,226</u>	
Operating expenses:					
Personnel services	945,826	943,330	(2,496)	872,466	
Supplies and materials	100,200	127,364	(27,164)	378,986	
Fuel costs	8,695,276	8,585,868	109,408	7,660,324	
Contractual services	749,690	694,469	55,221	875,587	
Repairs and maintenance	376,000	459,248	(83,248)	394,686	
Other charges	32,500	34,516	(2,016)	32,460	
Depreciation	1,321,680	1,389,719	(68,039)	1,358,167	
Total operating expenses	<u>12,441,252</u>	<u>12,374,544</u>	<u>66,708</u>	<u>11,618,686</u>	
Operating income	<u>2,767,317</u>	<u>2,889,806</u>	<u>122,489</u>	<u>3,442,540</u>	
Nonoperating revenues (expenses):					
Donations	-	-	-	4,300	
Interest income	140,800	158,272	17,472	133,809	
Interest and fiscal charges	(184,963)	(432,389)	(247,426)	(586,627)	
Total nonoperating revenues (expenses)	<u>(44,163)</u>	<u>(274,117)</u>	<u>(230,000)</u>	<u>(448,518)</u>	
Income before operating transfers	<u>2,323,154</u>	<u>2,315,689</u>	<u>7,465</u>	<u>2,994,022</u>	
				(cont'd)	

CITY OF MONROE CITY, LOUISIANA
Enterprise Fund
Electric, Gas, and Water Utility Fund

Statement of Revenues, Expenses, and Changes in Retained Earnings -
Budget (GAAP Basis) and Actual (Continued)
Year Ended December 31, 1998
With Comparative Actual Amounts for Year Ended December 31, 1997

	1998		Variance - Favorable - (Unfavorable)	1997 Actual
	Budget	Actual		
Operating transfers in (out):				
Operating transfers from:				
IWB Water Bond Fund	\$ -	\$ -	\$ -	\$ 4,277
Operating transfers to -				
General Fund	(1,900,000)	(1,900,000)	-	(1,900,000)
Sales Tax Sinking Fund	(155,500)	(155,100)	400	(157,000)
Emergency Management Fund	-	-	-	28,817
Total operating transfers in (out):	<u>(1,055,500)</u>	<u>(1,055,100)</u>	<u>400</u>	<u>(1,006,813)</u>
Net income	98,216	174,238	176,017	27,850
Add: Depreciation on fixed assets acquired by federal and state grant revenues externally restricted for capital acquisitions and construction that reduces contributed capital	<u>187,300</u>	<u>187,300</u>	<u>-</u>	<u>187,300</u>
Increase in retained earnings	189,325	446,548	176,017	185,564
Retained earnings, beginning	<u>4,349,768</u>	<u>4,349,768</u>	<u>-</u>	<u>4,349,768</u>
Retained earnings, ending	<u>\$ 4,815,289</u>	<u>\$ 4,894,306</u>	<u>\$ 176,017</u>	<u>\$ 4,349,768</u>

CITY OF MONROE CITY, LOUISIANA
Enterprise Fund
Electric, Gas, and Water Utility Fund

Statement of Expenses by Department Compared to Budget (GAAP Basis)
Year Ended December 31, 1996
With Comparative Actual Amounts for Year Ended December 31, 1995

	1996		Variance - Favorable (Unfavorable)	1995 Actual
	Budget	Actual		
OPERATING EXPENSES				
Electric generation:				
Supplies and materials:				
Auto and truck	\$ 3,380	\$ 45	\$ 3,435	\$ 1,058
Miscellaneous	-	3,483	(3,483)	34,779
Small tools and supplies	32,000	37,663	(5,663)	1,638
Reimbursement from LEPA	-	(2,380)	2,380	(1,888)
	<u>35,380</u>	<u>37,711</u>	<u>(2,331)</u>	<u>35,527</u>
Fuel costs:				
LEPA - energy	4,489,335	4,307,802	181,533	3,863,728
LEPA - demand	2,265,822	2,198,812	67,010	2,329,208
	<u>6,755,157</u>	<u>6,506,614</u>	<u>248,543</u>	<u>6,192,936</u>
Contractual services:				
Professional fees	-	2,679	(2,679)	-
Telephone	-	5,867	(5,867)	3,297
Utilities	-	342,205	(342,205)	176,880
Reimbursement from LEPA	-	(25,612)	25,612	(28,252)
	<u>-</u>	<u>364,039</u>	<u>(364,039)</u>	<u>151,925</u>
Depreciation	568,900	586,992	(18,092)	563,652
Total electric generation	<u>\$ 8,296,537</u>	<u>\$ 8,163,318</u>	<u>\$ 133,219</u>	<u>\$ 7,129,878</u>

(omit zeroed)

CITY OF MORGAN CITY, LOUISIANA

Notes to Financial Statements (Continued)

A. Municipal Employees' Retirement System

Plan members are required to contribute 8.35 percent of their annual covered salary to the system while the City is required to contribute the statutory rate of 6.35 percent of the total annual covered salary. The City's contributions to the system for the years ended December 31, 1998, 1999 and 1994 were \$148,384, \$155,945 and \$148,483, respectively, equal to the required contribution for each year.

A publicly available financial report that includes financial statements and required supplemental financial information may be obtained by writing to the Municipal Employees' Retirement System, 1707 Office Park Blvd., Baton Rouge, Louisiana 70809.

B. Municipal Police Employees' Retirement System

Plan members are required to contribute 7.5 percent of their annual covered salary to the system while the City is required to contribute the statutory rate of 5.5 percent of the total annual covered salary. The City's contributions to the system for the years ended December 31, 1998, 1999 and 1994 were \$89,801, \$92,830 and \$93,342, respectively, equal to the required contribution for each year.

A publicly available financial report that includes financial statements and required supplemental financial information may be obtained by writing to the Municipal Police Employees' Retirement System, 8401 United Plaza 8070, Baton Rouge, Louisiana 70809-1208.

C. Firefighters' Retirement System

Plan members are required to contribute 8.0 percent of their annual covered salary to the system while the City is required to contribute the statutory rate of 5.0 percent of the total annual covered salary. The City's contributions to the system for the years ended December 31, 1998, 1999 and 1994 were \$83,087, \$83,387 and \$84,531, respectively, equal to the required contribution for each year.

A publicly available financial report that includes financial statements and required supplemental financial information may be obtained by writing to the Firefighters' Retirement System, P. O. Box 84685, Baton Rouge, Louisiana 70808.

D. Parochial Employees' Retirement System

Plan members are required to contribute 8.5 percent of their annual covered salary to the system while the City is required to contribute the statutory rate of 7.35 percent of the total annual covered salary. The City's contributions to the system for the years ended December 31, 1998, 1999 and 1994 were \$8,459, \$8,397 and \$9,213, respectively, equal to the required contribution for each year.

2000		1999	
Operating Profit (Loss)			
2000	1999	2000	1999
\$ 2,044,357	\$ 2,708,479	\$ 2,708,479	\$ 2,708,479
84,710	278,950	278,950	278,950
757,362	718,116	718,116	718,116
120,190	160,178	160,178	160,178
264,122	757,864	757,864	757,864
148,220	220,140	220,140	220,140
<u>3,362,059</u>	<u>5,883,667</u>	<u>5,883,667</u>	<u>5,883,667</u>
1,440,607	1,768,017	1,768,017	1,768,017
1,881,286	1,737,999	1,737,999	1,737,999
1,181,680	1,160,101	1,160,101	1,160,101
374,790	689,383	689,383	689,383
1,179,178	1,079,647	1,079,647	1,079,647
1,038	197,940	197,940	197,940
-	10,444	10,444	10,444
1,668,968	147,147	147,147	147,147
331,698	331,991	331,991	331,991
117,167	119,114	119,114	119,114
<u>2,886,786</u>	<u>2,114,243</u>	<u>2,114,243</u>	<u>2,114,243</u>
<u>11,170,340</u>	<u>11,100,679</u>	<u>11,100,679</u>	<u>11,100,679</u>
1,544,679	1,111,694	1,111,694	1,111,694
<u>12,715,019</u>	<u>12,212,373</u>	<u>12,212,373</u>	<u>12,212,373</u>
1,201,850	1,364,138	1,364,138	1,364,138
80,468	24,671	24,671	24,671
<u>1,282,318</u>	<u>1,388,809</u>	<u>1,388,809</u>	<u>1,388,809</u>
<u>\$ 1,406,186</u>	<u>\$ 1,773,676</u>	<u>\$ 1,773,676</u>	<u>\$ 1,773,676</u>

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CITY OF MORGAN CITY, LOUISIANA

Financial Report

Year Ended December 31, 1906

Under provisions of state law, this report is a public document. A copy of this report has been furnished to the auditor, or engineer, or other appropriate public officials. The report is available for storage with the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date Jan 02 1916

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DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

A CORPORATION OF DELAWARE PUBLIC ACCOUNTANTS

400 West 10th
St. Louis, Missouri, 63102
Louisville, Kentucky, 40202
Cincinnati, Ohio, 45202
Indianapolis, Indiana, 46204
Nashville, Tennessee, 37203
New Orleans, Louisiana, 70112
Dallas, Texas, 75201

MEMPHIS
Eugene, Oregon, 97401

1 April 7, 1986, in 1986
Cincinnati, Ohio, 45202
Memphis, Tennessee, 38102
Nashville, Tennessee, 37203
New Orleans, Louisiana, 70112
St. Louis, Missouri, 63102
Indianapolis, Indiana, 46204
Nashville, Tennessee, 37203
Dallas, Texas, 75201

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St. Louis, Missouri, 63102
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Cincinnati, Ohio, 45202

INDEPENDENT AUDITOR'S REPORT

The Honorable Timothy Reine, Mayor
and Members of the City Council
City of Morgan City, Louisiana

We have audited the accompanying general purpose financial statements of the City of Morgan City, Louisiana as of December 31, 1986 and for the year then ended. These general purpose financial statements are the responsibility of the City's elected officials. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget (OMB) Circular A-133, "Standards for State and Local Governments". These standards and OMB Circular A-133 require that we 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 general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 12 relative to the Morgan City Police Pension and Relief Fund, pension expense was not computed using an acceptable actuarial cost method and the actuarially computed value of unfunded pension benefit obligations is not available. Generally accepted accounting principles require that the provision for pension expense be computed using an acceptable actuarial cost method and that disclosure be made of the unfunded pension benefit obligations. The effect of this departure from generally accepted accounting principles on the general purpose financial statements is not reasonably determinable.

In our opinion, except for the effects of not providing for the appropriate amount of pension expense and pension disclosures as discussed in the preceding paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the City of Morgan City, Louisiana, as of December 31, 1986, and the results of its operations and the cash flows of its proprietary and similar trust fund types for the year then ended, in conformity with generally accepted accounting principles.

STATEMENT OF WORKING CAPITAL
GENERAL PURPOSE FINANCIAL STATEMENTS
CITY OF MORGAN CITY, LOUISIANA
DECEMBER 31, 1986

In accordance with Government Auditing Standards, we have also issued a report dated March 7, 1997 on our consideration of the City of Morgan City, Louisiana's internal control structure and a report dated March 7, 1997 on its compliance with laws and regulations.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying financial information listed as "Supplemental Information" in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the City of Morgan City, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole, except that:

1. the insurance coverage data has not been audited by us and we express no opinion on it, and
2. information as to the number of metered utility customers presented on page 158 is based on unaudited data obtained from the City's records, on which we express no opinion.

The financial information for the preceding year which is included for comparative purposes was taken from the financial report for that year in which we expressed a qualified opinion on the general purpose financial statements of the City of Morgan City, Louisiana due to the fact that pension expense, relative to the Morgan City Police Pension and Relief Fund, was not computed using an acceptable actuarial cost method and that the actuarially computed value of unfunded pension obligation was not available.

Darnall, Sikas, Kaldor, Frederick, & Rainey

A Corporation of Certified Public Accountants

Morgan City, Louisiana
March 7, 1997

GENERAL PURPOSE FINANCIAL STATEMENTS
(COMPANIES STATEMENTS - OVERVIEW)

CITY OF WASHINGTON, DISTRICT OF COLUMBIA

Continued Balance Sheet - All Fund Types and Account Groups
December 31, 1998

	Non-FUNDING Fund Types			
	General	Special	Debt	Capital
	Account	Account	Account	Account
ASSETS AND OTHER DEBITS				
Cash	\$ 18,426	\$ 174,004	\$ 686	\$ 87
Interest-bearing deposits, at cost	171,190	160,267	1,137,739	396,407
Investments, at cost	-	13,859	252,446	261,714
Receivables				
Taxes	526,363	-	-	-
Accounts	-	8,770	-	-
Approved Interests	-	2,497	4,482	56
Other	78,426	-	-	-
Due from other funds	271,774	766,792	78,889	78,181
Due from other governmental units	82,860	158,385	-	-
Inventory, at cost	27,185	4,365	-	-
Prepaid Insurance	-	-	-	-
Bond issue costs, net of amortization	-	-	-	-
Advances to other funds	45,888	-	-	251,770
Restricted assets				
Cash	-	-	-	-
Interest-bearing deposits, at cost	-	-	-	-
Investments, at cost	-	-	-	-
Land	-	-	-	-
Buildings	-	-	-	-
Improvements other than buildings	-	-	-	-
Equipment	-	-	-	-
Utility plant and equipment	-	-	-	-
Accumulated depreciation	-	-	-	-
Construction in progress	-	-	-	-
Amount available to debt service funds	-	-	-	-
Amount to be provided for retirement of general long-term debt	-	-	-	-
	\$1,398,446	\$1,627,436	\$1,540,478	\$1,688,100

Inventory, Land, Leasehold Improvements		Prepaid Expenses	Current Assets		Totals	
Balance	12/31/00		12/31/00	12/31/00	12/31/00	12/31/00
\$ 1,764,548	\$ 1,764,548	\$ 183,070	\$ -	\$ -	\$ 1,947,618	\$ 1,947,618
2,486,588	2,486,588	142,912	-	-	2,629,500	2,629,500
	332,771	181,907	-	-	514,678	514,678
	-	-	-	-	279,941	279,941
1,870,149	-	-	-	-	1,870,149	1,870,149
	-	1,480	-	-	1,480	1,480
79,848	-	1,480	-	-	81,328	81,328
2,764,547	-	44,380	-	-	2,808,927	2,808,927
	-	-	-	-	149,770	149,770
197,000	-	1,000	-	-	198,000	198,000
197,757	-	-	-	-	197,757	197,757
157,121	-	-	-	-	157,121	157,121
1,200,000	-	-	-	-	1,200,000	1,200,000
344	-	-	-	-	344	1,344
1,777,384	-	-	-	-	1,777,384	1,777,384
800,000	-	-	-	-	800,000	-
	-	1,511,078	-	-	1,511,078	1,511,078
	-	1,248,981	-	-	1,248,981	1,248,981
	-	2,761,057	-	-	2,761,057	2,761,057
	33,380	-	-	-	33,380	33,380
10,964,548	10,964,548	-	-	-	10,964,548	10,964,548
100,000,000	100,000,000	-	-	-	100,000,000	100,000,000
	-	-	149,024	-	149,024	4,000
	-	-	-	1,477,178	1,477,178	1,100,000
	-	-	-	1,588,208	1,588,208	1,200,000
\$ 16,041,548	\$ 16,041,548	\$ 183,070	\$ 1,612,000	\$ 1,597,178	\$ 16,944,696	\$ 17,112,283

CONTINUED

CITY OF KOSCIUSKO CITY, INDIANA

Combined Balance Sheet - All Fund Types and Account Groups (Cash Basis)
December 31, 2008

	Governmental Fund Types			
	General	Special	Services	Capital
LIABILITIES AND FUND EQUITY				
Liabilities				
Accounts payable	\$ 48,204	\$ 1,407	\$ -	\$ 1,704
Contract payable	-	-	-	-
Accrued interest	275,548	239,500	-	-
Unearned revenue	-	11,267	-	-
Due to other funds	-	-	-	-
Payable from restricted assets -				
Revenue bonds	-	-	-	-
Accrued liabilities	-	-	-	-
Advance from other funds	-	231,777	-	23,000
Commodities receivable	-	-	-	-
Contractors' supplies	-	-	-	-
General and special bonds and notes payable	-	-	-	-
Utility revenue bonds payable	-	-	-	-
Fund liabilities	<u>299,252</u>	<u>482,644</u>	<u>164,177</u>	<u>23,704</u>
Fund equity				
Contributed capital	-	-	-	-
Investment in general fund assets	-	-	-	-
Unrestricted earnings -				
Reserved for revenue bond retirement	-	-	-	-
Unreserved	-	-	-	-
Designated for self-insurance claims	-	-	-	-
Unreserved	-	-	-	-
Total unrestricted earnings	-	-	-	-
Restricted earnings -				
Reserved for inventory	44,408	4,468	-	-
Reserved for advances	43,000	-	-	-
Reserved for bond services	-	-	1,489,078	-
Reserved for municipal debt	-	-	-	-
Unreserved	-	-	-	-
Designated for subsequent periods' expenditures	-	-	-	-
Unreserved	<u>87,408</u>	<u>4,468</u>	<u>1,489,078</u>	<u>1,000,000</u>
Total fund balances	<u>136,660</u>	<u>49,136</u>	<u>1,489,078</u>	<u>1,023,704</u>
Total fund equity	<u>136,660</u>	<u>49,136</u>	<u>1,489,078</u>	<u>1,023,704</u>
Total liabilities and fund equity	<u>\$1,299,440</u>	<u>\$1,507,428</u>	<u>\$1,500,000</u>	<u>\$1,088,100</u>

The accompanying notes are an integral part of this statement.

CITY OF BERGAM CITY, LOUISIANA

Notes to Financial Statements (Continued)

Q. Vacation and Sick Leave

Vacation is recorded as an expenditure of the period in which paid. Vacation must be taken in the year accrued and cannot be carried over. Sick leave is cumulative from year to year. Unused sick leave, at the termination of employment by either resignation or retirement, shall be paid up to 60 working days. The liability for accumulated sick leave at December 31, 1998 is accounted for in either the Enterprise Funds or General Long-Term Debt Account Group.

R. Bond Discount and Bond Issue Costs

Bond discount and bond issue costs are being amortized by the straight-line method over the life of the related bond issue.

S. Capitalization of Interest Expense

It is the policy of the City of Morgan City to capitalize material amounts of interest resulting from borrowings in the course of the construction of fixed assets. There was no interest capitalized during the fiscal year ended December 31, 1998.

T. Fund-Balances

Contributed capital is recorded in proprietary funds that have received capital grants or contributions from developers, customers or other funds. Reserves represent those portions of fund equity not appropriate for expenditures or legally segregated for a specific future use. Designated fund equity amounts represent tentative plans for future use of financial resources.

Specific reservations and designations of the fund equity accounts are summarized below.

Reserve for advances and inventory -

These reserves were created to represent the portion of the fund balance that is not available for expenditures with the next budgetary period.

Reserve for debt service and revenue bond retirement -

These reserves were created to segregate a portion of the fund equity accounts for debt service. The reservations were established to satisfy legal restrictions imposed by various bond agreements.

Designated for self-insurance claims and subsequent periods' expenditures -

These designations were created in disburse funds tentatively required for future uses.

CITY OF WORMAN CITY, IOWA

Condensed Statement of Revenues, Expenditures, and Changes in Fund Balances -
 All Governmental Fund Types and Expendable Trust Fund
 Year Ended December 31, 1996

	Governmental Fund Types				Expendable Trust Fund
	General	Special	State	Capital	
	Revenue	Revenue	Revenue	Revenue	Expendable Trust
Revenues:					
Taxes	\$ 1,279,144	\$ 1,338,876	\$ -	\$ -	\$ -
License and permits	85,278	-	-	-	-
Intergovernmental	38,478	331,340	-	1,328	-
Charges for services	7,448	481,874	-	-	8,400
Fines and forfeits	848,774	-	-	-	-
Miscellaneous	128,861	25,129	74,786	21,428	236,850
Total revenues	<u>2,387,984</u>	<u>1,881,219</u>	<u>74,786</u>	<u>22,756</u>	<u>275,250</u>
Expenditures:					
Current -					
General government	1,488,157	-	-	45,176	-
Public safety	1,496,144	131,828	-	-	-
Police	1,496,144	-	-	-	-
Fire	-	-	-	-	-
Public works	750,000	26,887	-	-	-
Culture and recreation	187,817	868,410	-	-	81,000
Supporting services	-	-	-	1,000	-
Debt principal and interest	-	-	-	-	-
Capital outlay	265,817	766,786	-	854	47,000
Other services -					
Principal maturation	-	31,448	136,448	-	-
Interest and fiscal charges	-	220	136,448	-	-
Total expenditures	<u>3,837,935</u>	<u>1,926,262</u>	<u>136,448</u>	<u>47,030</u>	<u>128,000</u>
Excess (deficiency) of revenues and other financing sources over expenditures	<u>21,052,000</u>	<u>253,151</u>	<u>242,340</u>	<u>23,826</u>	<u>147,250</u>
Other financing sources (credits):					
Operating transfers in	1,744,890	888,956	274,850	74,828	-
Operating transfers out	(826,000)	(1,262,000)	-	(24,000)	(270,000)
Total other financing sources (uses)	<u>918,890</u>	<u>(373,044)</u>	<u>274,850</u>	<u>50,828</u>	<u>(270,000)</u>
Excess (deficiency) of revenues and other financing sources over expenditures, and other financing uses	<u>21,970,890</u>	<u>250,147</u>	<u>517,190</u>	<u>74,654</u>	<u>17,250</u>
Fund balances, beginning	<u>288,100</u>	<u>823,671</u>	<u>1,207,808</u>	<u>201,250</u>	<u>702,800</u>
Fund balances, ending	<u>\$ 2,259,080</u>	<u>\$ 773,328</u>	<u>\$ 1,724,988</u>	<u>\$ 276,308</u>	<u>\$ 189,050</u>

The accompanying notes are an integral part of this statement.

SUPPLEMENTAL INFORMATION

STATE OF MISSISSIPPI, LUMBAGAN

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -
 Budget (GAAP Basis) and Actual -
 All Governmental Fund Types
 Year Ended December 31, 1994

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance - Favorable/ Unfavorable	Budget	Actual	Variance - Favorable/ Unfavorable
Revenues						
Taxes	\$ 1,499,000	\$ 1,711,660	\$ 212,660	\$ 1,500,000	\$ 1,658,875	\$ 158,875
License and permits	281,000	665,270	384,270	-	-	-
Intergovernmental	27,000	24,670	(2,330)	167,000	335,340	168,340
Charges for services	27,000	27,650	650	474,000	485,875	11,875
Fees and royalties	24,000	248,000	224,000	3,000	-	(3,000)
Miscellaneous	10,000	70,000	60,000	80,000	80,000	-
Total revenues	<u>1,888,000</u>	<u>2,887,650</u>	<u>999,650</u>	<u>2,224,000</u>	<u>2,560,010</u>	<u>336,010</u>
Expenditures						
Current -						
General government	1,387,890	1,444,140	(56,250)	-	-	-
Public safety	-	-	-	90,120	154,800	64,680
Police	1,756,475	1,699,441	57,034	-	-	57,034
Fire	1,070,180	1,055,890	14,290	-	-	-
Public works	686,581	729,713	(43,132)	17,000	21,807	(4,807)
Culture and recreation	180,814	151,657	29,157	912,481	966,213	(53,732)
Supporting services	-	-	-	-	-	-
Capital outlay	180,000	241,210	(61,210)	794,000	794,000	-
Other services	-	-	-	90,000	91,000	(1,000)
Principal retirement	-	-	-	1,000	1,000	-
Interest and fiscal charges	-	-	-	1,000	1,000	-
Total expenditures	<u>3,105,050</u>	<u>3,301,051</u>	<u>(195,999)</u>	<u>2,867,501</u>	<u>2,887,810</u>	<u>(20,309)</u>
Excess (deficiency) of revenues over expenditures	<u>11,227,000</u>	<u>11,027,280</u>	<u>200,720</u>	<u>356,500</u>	<u>672,200</u>	<u>(315,700)</u>
Other financing sources (uses)						
Operating transfers in	1,700,000	1,444,900	255,100	899,400	838,900	60,500
Operating transfers out	(100,000)	(184,900)	84,900	(11,000,000)	(11,000,000)	989,000
Other financing sources (uses)	<u>1,600,000</u>	<u>1,260,000</u>	<u>340,000</u>	<u>(10,100,600)</u>	<u>(10,161,100)</u>	<u>60,500</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	20,000	264,000	(244,000)	(970,100)	(1,500,100)	(530,000)
Fund balances, beginning	200,100	200,100	-	800,000	800,000	-
Fund balances, ending	\$ 220,100	\$ 464,100	\$ 244,000	\$ 809,900	\$ 299,900	\$ 510,000

The accompanying notes are an integral part of this statement.

F&M - Historical Costs			Capital Projects Dept.		
Budget	Actual	Net Labor -	Budget	Actual	Net Labor -
		Equivalent Units/Hours			Payroll
-	-	-	-	1,000	1,000
-	-	-	-	-	-
<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>10,000</u>
-	-	-	44,000	43,170	(170)
-	-	-	-	-	-
-	-	-	-	1,000	(1,000)
-	-	-	-	800	800
310,000	300,000	(10,000)	-	-	-
<u>310,000</u>	<u>300,000</u>	<u>3,000</u>	<u>47,000</u>	<u>47,000</u>	<u>10,000</u>
313,000	303,000	(10,000)	47,000	47,000	(10,000)
(440,000)	(440,000)	0,000	(70,000)	(69,000)	(1,000)
547,000	510,000	(37,000)	70,000	70,000	0
<u>547,000</u>	<u>510,000</u>	<u>37,000</u>	<u>(70,000)</u>	<u>(70,000)</u>	<u>0</u>
547,000	510,000	(37,000)	70,000	70,000	0
71,000	71,000	0,000	20,000	20,000	(1,000)
<u>1,110,000</u>	<u>1,110,000</u>	<u>0,000</u>	<u>(70,000)</u>	<u>(70,000)</u>	<u>0</u>
10,110,000	10,110,000	0,000	10,000,000	10,000,000	10,000,000

CITY OF WOODBRIDGE, ILLINOIS

Continued Statement of Revenues, Expenses, and Changes in Deferred Financing Fund Balance -
 Proprietary Fund Types and Similar Trust Funds
 Year Ending December 31, 1996

	Special Activities Fund		Library Fund		Totals	
	Operating	Services	Operating	Services	Operating	Services
Operating revenues:						
Charges for services	\$1,866,987	\$166,933	\$ -	\$ 7,088	\$1,874,075	\$174,021
Entertainment fees	-	-	99,987	-	99,987	99,987
Other	484,571	49,847	-	-	534,418	49,847
Total operating revenues	\$2,351,558	\$216,780	\$99,987	\$ 7,088	\$2,458,433	\$273,655
Operating expenses:						
Personal services	1,471,036	-	-	-	1,471,036	1,471,036
Supplies and materials	471,342	-	-	-	471,342	468,226
Fuel costs	8,385,889	-	-	-	8,385,889	7,681,204
Contractual services and cost of services rendered	1,175,889	194,946	-	-	1,370,835	1,676,154
Repairs and maintenance	488,508	-	-	-	488,508	506,589
Other	36,316	-	-	4,307	40,623	26,248
Depreciation	1,438,489	3,478	-	-	1,441,967	1,508,437
Benefit payments	-	-	31,444	-	31,444	34,718
Total operating expenses	\$11,186,968	\$203,424	\$31,444	\$ 4,307	\$11,221,143	\$12,221,379
Operating income (loss)	\$-8,835,410	\$-86,644	\$-21,457	\$-3,219	\$-8,946,726	\$-9,487,624
Nonoperating revenues (expenses):						
Grants (net of fund balance adjustments)	8,214	-	-	-	8,214	8,214
Donations	-	-	-	-	-	4,832
Dividend income	-	-	-	35,000	35,000	76,134
Interest income	747,547	28,333	1,733	1,788	750,601	749,800
Gain (loss) on sale of securities	-	-	-	-	-	87
Interest and fixed charges	682,709	-	-	-	682,709	688,611
Total nonoperating revenues (expenses)	\$1,438,469	\$28,333	\$1,733	\$1,788	\$1,442,303	\$1,517,684
Income (loss) before operating transfers	\$-7,396,941	\$-58,311	\$-22,724	\$-1,431	\$-7,457,107	\$-9,969,940
Operating transfers in (out):						
Net (to/from)	\$1,265,884	\$5,872	-	\$-1,000	\$1,264,884	\$1,264,884
ADD:						
Depreciation on fixed assets acquired by federal and state grants revenues externally restricted for capital acquisition and construction (Net reduction non/linked capital)	212,888	-	-	-	212,888	226,147
Expense in reported earnings	774,746	8,774	789	76,446	776,755	841,749
Less:						
Less fund nonoperating fund balance, beginning	\$-3,598,130	\$25,472	\$-1,000	\$25,200	\$-3,598,130	\$-3,647,130
Plus fund nonoperating fund balance, ending	\$ 8,514,413	\$288,111	\$61,000	\$25,740	\$ 8,540,264	\$ 8,540,264

The accompanying notes are an integral part of this statement.

CITY OF WISAS CITY, MISSISSIPPI

Condensed Statement of Cash Flows - Proprietary Fund Types and Blended Trust Fund
Year Ended December 31, 2008

	Proprietary Fund Types		Blended Trust Fund	
	Enterprise	Services	Blended Trust	Nonprofit Trust
Cash Flows from operating activities (Operating Income/ Loss)	\$ 1,100,710	\$ 144,890	\$ 4,000	\$ 20,000
Adjustment to reconcile operating income to net cash provided by operating activities:				
Depreciation	1,478,000	3,400	-	-
(Gain) loss on sale of investments	-	-	-	300
Changes in current assets and liabilities:				
Increased (decrease) in accounts receivable	48,775	-	870	(1,400)
Increased (decrease) in inventory	(20,800)	-	-	-
Increased (decrease) in prepaid expenses	20,240	-	-	-
Increase in accounts payable	18,878	21,200	-	-
Increase (decrease) in deferred liability	500,000	-	-	-
Increase in retained earnings	1,000	-	-	-
Increase in compensated absences	14,700	-	-	-
Total adjustments	<u>1,288,788</u>	<u>24,600</u>	<u>870</u>	<u>(1,100)</u>
Net cash provided by operating activities	<u>2,389,498</u>	<u>17,490</u>	<u>4,870</u>	<u>18,900</u>
Cash Flows from noncapital financing activities Cash received from other funds	560,500	9,400	0	-
Cash paid to other funds	(500,700)	-	-	-
Operating transfers in from other funds	836,100	10,470	-	-
Operating transfers out to other funds	(1,788,870)	-	-	(2,000)
Net cash provided (used) by noncapital financing activities	<u>(1,132,970)</u>	<u>20,870</u>	<u>0</u>	<u>(2,000)</u>
Cash Flows from capital and related financing activities Acquisition of plant and equipment	(600,000)	-	-	-
Debt paid in connection with activities	(200,000)	-	-	-
Interest paid on various bonds/issues	(518,000)	-	-	-
Grant received from parties	8,240	-	-	-
Contributed capital	-	-	-	-
Contributed cash	-	-	-	-
Increase in cash from other deposits	71,000	-	-	-
Net cash used by capital and related financing activities	<u>(1,258,760)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Cash Flows from investing activities Purchase of interest-bearing deposits and investments	(600,000)	(240,000)	-	(20,000)
Proceeds from the sale and maturity of interest-bearing deposits and investments	60,000	-	-	4,000
Increase in interest-bearing deposits and investments	<u>540,000</u>	<u>24,000</u>	<u>1,000</u>	<u>0</u>
Net cash provided (used) by investing activities	<u>(100,000)</u>	<u>(216,000)</u>	<u>1,000</u>	<u>(16,000)</u>
Net increase (decrease) in cash and cash equivalents	60,528	(178,710)	5,870	1,900
Cash and cash equivalents, beginning of period	1,760,150	500,700	20,000	70,700
Cash and cash equivalents, end of period	<u>\$ 1,820,678</u>	<u>\$ 321,990</u>	<u>\$ 25,870</u>	<u>\$ 72,600</u>

Totals	
1999	2000
8,738,344	8,181,622
1,487,443	1,593,497
28,819	(198,471)
(29,844)	82,347
181,544	13,828
17,317	78,321
592,220	(113,249)
(199)	(4,744)
26,728	3,826
1,392,600	1,497,626
1,421,260	1,493,760
795,848	1,718,790
(242,794)	(288,444)
842,054	143,346
(2,287,214)	(1,145,144)
(1,445,160)	(901,804)
(448,911)	(278,117)
(448,000)	(278,000)
(101,001)	(207,117)
5,714	5,714
-	5,000
-	97,178
14,000	18,180
(1,439,399)	(1,439,734)
(7,411,340)	(261,111)
111,330	(24,181)
(91,000)	(42,000)
(1,391,010)	(303,311)
499,044	1,124,943
(1,811,130)	(6,591,428)
8,538,214	8,581,170

(Amounts in \$)

CITY OF MOBILE CITY, ALABAMA

Combined Statement of Cash Flows - Proprietary Fund Types and Mailer Trust Fund (continued)
For the Period Ended 12/31/2016

	Proprietary Fund Types		Mailer Trust Fund	
	General	Special	Trust	Trust
Reconciliation of cash and cash equivalents per statement of cash flows to the balance sheet:				
Cash and cash equivalents beginning of period -				
cash - unrestricted	\$ 31,000	\$ 0	\$ 1,400	\$ 0
interest-bearing deposits - unrestricted	1,000,000	100,000	30,000	-
cash - restricted	1,700	-	-	-
interest-bearing deposits - restricted	4,000,000	-	-	-
less: interest-bearing deposits and investments with maturity over three months	(1,000,000)	-	-	-
Total cash and cash equivalents	<u>4,332,700</u>	<u>100,000</u>	<u>31,800</u>	<u>0</u>
Cash and cash equivalents, end of period -				
cash - unrestricted	30,700	0	1,400	0
interest-bearing deposits - unrestricted	1,000,000	100,000	30,000	-
cash - restricted	1,700	-	-	-
interest-bearing deposits - restricted	3,700,000	-	-	-
less: interest-bearing deposits with a maturity over three months	(1,000,000)	-	-	-
Total cash and cash equivalents	<u>4,332,700</u>	<u>100,000</u>	<u>31,800</u>	<u>0</u>
Net Increase (Decrease)	\$ 0	\$ 0	\$ 0	\$ 0

The accompanying notes are an integral part of this statement.

Income
Statement, 1942
1941

A	B
1,647,781 1,218 4,284,500 — 1,126,620 <u>5,815,879</u>	144,000 85,118 16,490 3,712,888 — 1,110,627 <u>5,597,869</u>
28,828 1,277,826 284 1,791,524 — 1,126,620 <u>2,942,834</u>	17,460 1,861,781 1,218 4,284,500 — 1,110,627 <u>5,815,879</u>
\$ 449,344 <u>—————</u>	\$ 1,379,865 <u>—————</u>

CITY OF MORGAN CITY, LOUISIANA

Notes to Financial Statements

17) Summary of Significant Accounting Policies

The City of Morgan City (City) was incorporated under charter in 1871. Effective June 8, 1987, the City adopted a Home Rule Charter and operates under an elected Mayor-Council, administrative/legislative form of government. The City's operations include police and fire protection, streets and drainage, parks and recreation, certain social services (including urban redevelopment and housing) and general administrative services. The City owns and operates two municipal utilities: a utilities system which generates and distributes electricity and provides gas and water services and a utilities system which provides sanitation and sewer services.

The accounting and reporting policies of the City of Morgan City conform to generally accepted accounting principles (GAAP) as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 50:121 and to the industry work guide, GAAP for State and Local Governmental Units.

The following is a summary of certain significant accounting policies:

a. Financial Reporting Entity

This report includes all funds, account groups and component units which are controlled by or dependent on the City executive and legislative branches (the Mayor and City Council). Control by or dependence on the City was determined on the basis of budget adoption, taxing authority, authority to issue debt, election or appointment of governing body, and other general oversight responsibility.

As required by generally accepted accounting principles, the financial statements of the reporting entity include those of the City of Morgan City (the primary government) and its component units, if any. As December 31, 1998, there were no entities that met the criteria to be considered a component unit of the City.

b. Related Organizations

The City's officials are also responsible for appointing the members of the boards of other organizations, but the City's accountability for these organizations does not extend beyond making the appointments. These related organizations include the Bonding Authority of the City of Morgan City and the St. Mary Public Trust Financing Authority.

CITY OF MORGAN CITY, LOUISIANA

Notes to Financial Statements (Continued)

C. Fund Accounting

The accounts of the City of Morgan City are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise the assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into seven generic fund types and three broad fund categories as follows:

Governmental Funds -

General Fund

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

Special revenue funds

Special revenue funds are used 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.

Debt service funds

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

Capital projects funds

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

Proprietary Funds -

CITY OF BORDEN CITY, LOUISIANA

Notes to Financial Statements (Continued)

Enterprise Funds

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

Internal service funds

Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.

Fiduciary Funds -

Trust and agency funds

Trust and agency funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. These include pension trust, expendable trust, nonexpendable trust and agency funds. Pension trust funds and nonexpendable trust are accounted for in essentially the same manner as proprietary funds since capital maintenance is critical. Expendable trust funds are accounted for in essentially the same manner as governmental funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

B. Fixed Assets and Long-Term Liabilities

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus.

all governmental funds and expendable trust funds are accounted for on a spending or "financial flow" measurement focus, and only current assets and current liabilities are generally included on their balance sheets.

CITY OF MONROE CITY, LOUISIANA

Notes to Financial Statements (Continued)

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental fund types when purchased. The City has elected not to capitalize public domain ("infrastructure") fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems. The expenditures for infrastructure during the current year were \$188,154. No depreciation has been provided on general fixed assets.

All purchased fixed assets are stated at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are stated at their estimated fair market value as of the date donated. Estimated amounts are immaterial in relation to total fixed assets.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group.

All proprietary funds are accounted for on a cost of services or "capital maintenance" measurement basis, and all assets and all liabilities (whether current or noncurrent) associated with their activity are included on their balance sheets.

Depreciation of all depreciable fixed assets used by proprietary funds is charged as an expense against their operations. Depreciation has been provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

Plant	10 - 50 years
Distribution system	30 years
Equipment	4 - 20 years

E. Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement basis applied.

All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as set current assets. Sales taxes are considered "measurable" when in the hands of immediately collecting governments and are recognized as revenue at that time. Ad valorem taxes are recognized as revenue in the year in which they are billed and collected. Fees and non-tax revenues are recognized when received. Grants from other governments are recognized when qualifying expenditures are incurred.

CITY OF MONROE CITY, LOUISIANA

Notes to Financial Statements (Continued)

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, an exception to this general rule is that principal and interest on long-term debt are recognized when due.

All proprietary funds, pension trust and nonexpendable trust 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. Billed utility service receivables are recorded at year end.

F. Proprietary Fund Type Accounting

Proprietary fund types follow generally accepted accounting principles (GAAP) prescribed by the Governmental Accounting Standards Board and all Financial Accounting Standards Board's Standards issued prior to November 15, 1988.

G. Budgetary Accounting

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

1. At least ninety (90) days prior to the beginning of each fiscal year, the mayor submits a proposed operating budget to the council.
2. A summary of the proposed budget is published and the public notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
3. A public hearing is held on the proposed budget at least two days after publication of the call for the hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is adopted through passage of an ordinance at least fifteen (15) days prior to the commencement of the fiscal year for which the budget is being adopted.
5. Budgetary amendments involving the transfers of funds from one department, program or function to another or lowering increases in expenditures resulting from revenues exceeding amounts estimated require the approval of the City Council.
6. All budgetary appropriations lapse at the end of each fiscal year.

GENERAL FIXED ASSETS ACCOUNT GROUP

To account for fixed assets not used in proprietary fund operations.

FUNDALY FUNDS

PENSION TRUST FUNDS

Police Pension and Relief Fund

To account for retirement benefits paid to eligible policemen (hired prior to September 30, 1977). Funding is provided by the General Fund.

RECREATION TRUST FUNDS

Hesperia City Young Fund

To account for contributions from the H & Y Young Fund, a private donor, dedicated for specific purposes.

Swamp Garden Fund

To account for contributions from private sources dedicated to improvements at the Swamp Garden.

Hesperia City Beautification Fund

To account for contributions from private donors for beautification projects in the city.

Hesperia City Museum Room

To account for contributions dedicated to improvements of the museum as well as receipts from operations of the museum.

Shelby Room Fund

To account for contributions dedicated to improvements of the Shelby Room, which was donated to the City in 1985, as well as receipts from operations of the room.

INVESTMENT TRUST FUNDS

Generosity Trust Fund

To account for principal trust amounts and related investment income. The income portion of the trust can be used to maintain the City's mansions.

SOURCE FUNDS

Payroll and Disbursement Funds

To account for the centralization of two clearing accounts which are used for the disbursements (except for transfers between funds) of all City funds, including those for purchases, payroll and payroll-related costs.

CITY OF BERGAS CITY, LOUISIANA

Notes to Financial Statements (Continued)

	Actual Expenditures	Budget Appropriations	Variance
Special Revenue Funds:			
State Prisoners' Fund	\$142,719	\$225,320	\$ 82,601
City Recreation Program Fund	428,760	383,800	44,960
Library Commission Fund	309,618	97,212	212,406
Emergency Fund	23,698	14,000	9,698
Bergas City Archives Fund	44,852	33,964	10,888
Sanford Processing Grant Fund	963	-	963
Totals	\$770,130	\$650,482	\$119,648

(21) Business Information

The City of Bergas City maintains two enterprise funds with departments which provide electric, gas, water, sanitation and sewer services.

Business information for the year ended December 31, 1996 was as follows:

	Electric, Gas and Water Utilities	Sanitation and Sewer Utilities	Total Enterprise Funds
Net working capital	\$ 1,379,600	\$ 339,360	\$ 1,718,960
Plant and equipment, net of accumulated depreciation	15,516,780	7,382,577	22,899,357
Total assets	26,896,380	11,721,937	38,618,317
Bonds and other long-term liabilities	8,301,001	59,687	8,360,688
Total equity	18,595,379	10,852,250	29,447,629
Operating transfers in (out)	\$2,852,320	498,484	\$3,350,804
Net income	274,250	743,083	1,017,333
Government capital contributions	-	-	-

Operating results of individual utility departments accounted for in the Enterprise Funds for the year ended December 31, 1996 were as follows:

Our consideration of the [internal control] structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a 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 errors and irregularities in accounts 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. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

However, we noted certain matters involving the internal control structure and its operation that we have reported to the elected officials of the City of Morgan City, Louisiana in a separate letter dated March 7, 1989.

This report is intended for the information of the City's elected officials. However, this report is a matter of public record and its distribution is not limited.

Darnall, Silas, Kofler, Frederick & Rainey
A Corporation of Certified Public Accountants

Morgan City, Louisiana
March 7, 1989

CITY OF MONROE CITY, LOUISIANA
Enterprise Fund
Electric, Gas, and Water Utility Fund

Statement of Expenses by Department Compared to Budget (GAAP Basis)
(Continued)

Year Ended December 31, 1986

With Comparative Actual Amounts for Year Ended December 31, 1985

	1986		Variance - Favorable (Defavorable)	1985 Actual
	Budget	Actual		
Water manufacturing:				
Personal services -				
Salaries and wages	\$ 193,361	\$ 198,143	\$ (4,782)	\$ 199,139
Encumbrances	16,603	16,603	-	16,443
Retirement and unemployment	14,380	15,897	1,517	13,798
Other	-	208	(208)	378
	<u>224,344</u>	<u>228,851</u>	<u>(4,507)</u>	<u>229,758</u>
Supplies and materials -				
Auto and truck	4,800	5,607	807	4,008
Chemicals	55,800	59,878	4,078	61,364
Miscellaneous	5,800	4,824	976	3,914
Small tools and supplies	1,800	1,124	676	128
	<u>68,200</u>	<u>71,433</u>	<u>(3,233)</u>	<u>72,214</u>
Contractual services -				
Power	150,800	159,625	8,825	160,678
Telephone	2,500	2,766	266	1,352
Professional fees	5,800	-	5,800	1,818
	<u>159,100</u>	<u>162,391</u>	<u>(3,291)</u>	<u>162,848</u>
Repairs and maintenance -				
Building	-	-	-	85
Equipment	7,800	8,901	(1,101)	5,437
Pumping station and lines	4,800	8,681	(3,881)	1,785
	<u>12,600</u>	<u>17,582</u>	<u>(4,982)</u>	<u>7,307</u>
Depreciation	137,500	138,700	(1,200)	131,847
Total water manufacturing	<u>588,544</u>	<u>621,821</u>	<u>(33,277)</u>	<u>606,402</u>

(continue)

INTERNAL CONTROL, COMPLIANCE

AND

OTHER GRANT INFORMATION

CITY OF KANSAS CITY, MISSOURI

Statement of General Long-Term Debt
December 31, 1946

AMOUNT AVAILABLE AND TO BE RECEIVED FOR THE REPAYMENT
OF GENERAL LONG-TERM DEBT

Amount available to debt service funds for debt
retirements

Amount to be provided from -
1. Rates and use tax
General fund revenue

Total available and to be provided

GENERAL LONG-TERM DEBT PAYABLE

Bonds payable
Compensated absence payable

Total general long-term debt payable

Compensated Absence Payable	Sales Tax Revenue for Funding Bonds Series 1947 and 1948	Sales Tax Revenue for Funding Bonds Series 1942	Totals
\$ -	\$ 464,000	\$793,488	\$1,257,488
235,238	1,423,950	1,412	1,659,600
<u>\$793,718</u>	<u>\$2,276,000</u>	<u>\$795,000</u>	<u>\$3,270,718</u>
\$ -	\$3,276,000	\$795,000	\$4,271,000
<u>235,238</u>	<u> </u>	<u> </u>	<u>235,238</u>
<u>\$235,718</u>	<u>\$3,276,000</u>	<u>\$795,000</u>	<u>\$4,270,718</u>

GENERAL LONG-TERM DEBT ACCOUNT GROUP

To account for unamortized principal amounts on general long-term debt expected to be financed from governmental type funds. Payment of maturing obligations, including interest, are accounted for in the debt service funds.

However, we noted certain matters involving the internal control structure and its operation that we have reported to the City's elected officials in a separate letter dated March 2, 1991.

This report is intended for the information of the City's elected officials. However, this report is a matter of public record and its distribution is not limited.

Darnall, Sikes, Kolder, Frederick & Kibbey

A Corporation of Certified Public Accountants

Bergin City, Louisiana
March 2, 1991

CITY OF MONROE CITY, LOUISIANA

Comparative Statement of General Fixed Assets
December 31, 1998 and 1999

	<u>1998</u>	<u>1999</u>
General fixed assets, at cost:		
Land	\$ 1,500,000	\$ 1,501,818
Buildings	2,500,001	3,380,801
Improvements other than buildings	2,952,687	3,799,108
Equipment	2,788,238	3,587,151
Construction in progress	<u>388,235</u>	<u> </u>
Total general fixed assets	<u>\$10,819,099</u>	<u>\$12,309,448</u>
Investment in general fixed assets:		
Federal and state grants	\$ 4,208,807	\$ 4,199,724
Private grants	289,361	299,541
General Fund revenues	4,870,880	4,799,585
Municipal auditorium revenues	41,569	33,156
Police Department Fund	509,375	507,815
Donations	2,801,218	2,821,218
Recreation department revenues	61,344	25,870
Courtesy Fund revenues	<u>188,487</u>	<u>186,803</u>
Total investment in general fixed assets	<u>\$12,800,080</u>	<u>\$12,385,448</u>

CITY OF MONROE CITY, LOUISIANA
Agency Funds

Combining Statement of Changes in Assets and Liabilities - All Agency Funds
Year Ended December 31, 1994

	Balance January 1, 1994	Additions	Deductions	Balance December 31, 1994
PAYROLL FUNDS				
ASSETS				
Cash	\$396,309	\$ 6,148,372	\$ 8,339,120	\$ 85,561
Other receivables	1,494	"	851	543
Due from other funds	51,816	4,987,087	6,955,852	85,918
Total assets	\$449,619	\$11,135,459	\$15,304,823	\$172,022
LIABILITIES				
Accrued liabilities	\$151,288	\$ 4,317,938	\$ 6,308,573	\$151,645
Due to other funds	8,288	585,871	813,755	27,182
Total liabilities	\$159,576	\$ 4,903,811	\$ 7,122,328	\$178,827
DEPARTMENT FUNDS				
ASSETS				
Cash	\$ 3,336	\$ 2,679,661	\$ 2,679,186	\$ 3,811
LIABILITIES				
Due to other funds	\$ 3,336	\$ 2,679,661	\$ 2,679,186	\$ 3,811
TOTALS - ALL AGENCY FUNDS				
ASSETS				
Cash	\$412,645	\$ 8,818,033	\$ 11,018,306	\$189,372
Other receivables	1,494	"	851	543
Due from other funds	51,816	4,987,087	6,955,852	85,918
Total assets	\$465,955	\$13,805,120	\$18,024,959	\$275,833
LIABILITIES				
Accrued liabilities	\$151,288	\$ 4,317,938	\$ 6,308,573	\$151,645
Due to other funds	11,624	3,982,558	3,982,587	29,325
Total liabilities	\$162,912	\$ 8,300,496	\$ 10,291,160	\$180,970

CITY OF MONROE CITY, LOUISIANA
Fiduciary Funds
Nonexpendable Trust Funds
Semiary Trust Fund

Comparative Statement of Cash Flow
Year Ended December 31, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Cash flows from operating activities:		
Income before operating expenses	\$ 25,446	\$ 18,117
Adjustments to reconcile operating income to cash provided by operating activities -		
(Gain) loss on sales of investments	281	(37)
Increase in interest and other receivables	<u>21,880</u>	<u> </u>
Net cash provided by operating activities	<u>26,286</u>	<u>18,272</u>
Cash flows from noncapital financing activities:		
Transfers to other funds	<u>(9,800)</u>	<u>(5,895)</u>
Cash flows from investing activities:		
Proceeds from sales of investments	9,894	23,411
Purchase of investments	<u>(20,350)</u>	<u>(18,810)</u>
Net cash used by investing activities	<u>(10,456)</u>	<u>(15,399)</u>
Net increase (decrease) in cash	5,848	(4,450)
Cash, beginning of year	<u>18,762</u>	<u>23,293</u>
Cash, end of year	\$ 24,610	\$ 18,843

CITY OF MONROE CITY, LOUISIANA
 Fiduciary Funds
 Nonoperable Trust Funds
 Cemetery Trust Fund

Statement of Revenues, Expenses and Changes in Fund Balance
 Year Ended December 31, 1994 and 1993

	<u>1994</u>	<u>1993</u>
Operating revenues:		
Crype sales	\$ 3,038	\$ 5,800
Operating expenses:		
Trustee fees	<u>2,327</u>	<u>7,618</u>
Operating income	<u>6,351</u>	<u>173</u>
Non-operating revenues:		
Interest income	1,080	1,116
Dividend income	20,394	16,618
Gain (loss) on sales of securities	<u>12,813</u>	<u>32</u>
Total non-operating revenues	<u>34,287</u>	<u>17,766</u>
Income before operating transfers	25,466	18,167
Transfers to cemetery fund	<u>(2,280)</u>	<u>(15,783)</u>
Net income	16,466	12,177
Fund balance, beginning	<u>109,296</u>	<u>267,107</u>
Fund balance, ending	<u>\$125,762</u>	<u>\$739,294</u>

CITY OF HOUSTON CITY GOVERNMENT
FUNDING FUNDS
EXPENDITURE TRUST FUNDS

Statement of Expenditures
Year Ended December 31, 1999
With Comparative Totals for Year Ended December 31, 1998

	Houston City Trust Fund	Hemp- stead Fund	Houston City Social Fringe Fund	Houston City Recreation Fund	Children Trust Fund	Totals	
						1998	1999
Expenditures:							
Culture and Recreation -							
Recreation Fund:							
Salaries and benefits	\$ -	\$ -	\$ -	\$25,785	\$ -	\$ 25,785	\$25,785
Supplies	-	-	-	1,000	-	1,000	1,000
Utilities and telephone	-	-	-	1,000	-	1,000	1,000
Insurance	-	-	-	4,200	-	4,200	4,200
Miscellaneous	-	-	-	4,700	-	4,700	-
Travel	-	-	-	-	-	-	-
Special interest fees, related to and expenditures	\$11	-	-	1,200	-	1,211	4,211
Multi-Purpose							
Supplies and maintenance	\$,540	-	-	-	-	\$,540	157
Social Fringe Fund:							
Salaries and benefits	-	-	\$,500	-	-	\$,500	1,250
Miscellaneous	-	-	1,000	-	-	1,000	1,400
Recreation Department:							
Supplies and maintenance	\$,500	-	-	-	-	\$,500	4,700
Hemp Stead Fund:							
Supplies and maintenance	-	\$,076	-	-	-	\$,076	900
Children Trust:							
Contract labor	-	-	-	-	\$,350	\$,350	4,000
Supplies	-	-	-	-	50	50	500
Utilities and telephone	-	-	-	-	1,000	1,000	1,500
Other Trust Funds:							
Supplies and maintenance	\$,400	-	-	-	-	\$,400	\$,400
Total culture and recreation	\$2,451	\$,076	\$,500	\$26,985	\$,350	\$32,362	\$40,000
Capital outlay -							
Culture and Recreation:							
Equipment	\$,000	1,000	-	-	-	\$,000	1,000
Recreation - Municipal							
Equipment	-	-	-	-	-	-	14,000
Recreation -							
Equipment	\$,000	1,000	-	-	-	\$,000	10,000
Total capital outlay	\$1,000	\$2,000	-	-	-	\$3,000	\$24,000
Total expenditures	\$35,000	\$30,000	\$26,500	\$26,985	\$4,350	\$122,835	\$124,000

CITY OF WASHINGTON, DISTRICT OF COLUMBIA
 FINANCIAL STATEMENTS
 EXHIBIT 11 - FUND BALANCE

Reconciliation of Receipts, Expenditures, and Changes in Fund Balances
 for Fiscal Year 2011, 2012
 with Comparative Data for Fiscal Year 2010, 2011

	2010	2011	2012	Change in Fund Balance 2011 over 2010	Change in Fund Balance 2012 over 2011	2012 Fund Balance
Receipts:						
Charges for services	\$ -	\$ -	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400
Interest	-	100	1,000	900	1,000	1,000
Transfer-in	10,000	10,000	10,000	10,000	10,000	10,000
Other revenue	-	-	-	-	-	-
Total receipts	10,000	10,100	12,400	2,300	2,400	12,400
Expenditures:						
Salaries and contract labor	10,000	10,000	10,000	10,000	10,000	10,000
Capital outlay	-	-	-	-	-	-
Total expenditures	10,000	10,000	10,000	10,000	10,000	10,000
Change in fund balance of receipts over expenditures	-	100	2,400	2,300	2,400	2,400
Other financing resources:						
Debt proceeds	10,000	10,000	10,000	10,000	10,000	10,000
Debt retirement	-	-	-	-	-	-
Total other financing resources	10,000	10,000	10,000	10,000	10,000	10,000
Change in fund balance of other financing resources	10,000	10,000	10,000	10,000	10,000	10,000
Total change in fund balance	20,000	20,100	22,400	2,300	2,400	22,400
Fund balance - beginning	10,000	10,000	10,000	10,000	10,000	10,000
Fund balance - ending	30,000	30,100	32,400	2,300	2,400	32,400

CITY OF BOSTON CITY, OFFICERS
 Fiduciary Funds
 Depositable Trust Funds

Comparing balances sheet
 December 31, 1998
 with Comparative Balance for November 30, 1997

	Depository FUND BALANCE	Trust FUND BALANCE	Mayor City Fundification FUND	Mayor City Special Fund	Mayor Special Fund	Total
\$	47	1	50	4,314	1	4,813
\$	1,029	-	-	69,369	3,496	73,900
\$	1,076	1	50	73,783	3,497	78,407

ASSETS

Bank
 Unencumbered deposits, at
 cost
 Accrued interest receivable
 due from other funds
 Inventory

1998 1997

LIABILITIES AND FUND RESOURCES

Unpaid bills
 Accounts payable
 Unpaid liabilities
 Due to other funds
 Total liabilities

Fund balances identified as
 required for fundation
 purposes
 Not available for general
 purposes

Total fund and
 fundation

Total liabilities and
 fund resources

\$	-	-	-	21	190	1,004
\$	100	11	1,029	1,029	100	2,269
\$	100	11	1,029	1,050	100	2,300
\$	-	-	-	3,688	-	3,688
\$	1,029	11	1,029	4,738	100	7,937
\$	1,029	11	1,029	4,738	100	7,937
\$	1,076	12	1,049	8,426	200	11,763

CITY OF MORGAN CITY, LOUISIANA
 Pension Trust Fund
 Police Pension and Relief Fund

Comparative Statement of Cash Flows
 Year Ended December 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
Cash flows from operating activities:		
Operating loss	\$ (838)	\$ (1)
Changes in current assets and liabilities:		
Increase in accrued interest receivable	668	(394)
(Increase) decrease in other receivables	<u>828</u>	<u>(53)</u>
Net cash used by operating activities	(98)	(548)
Cash flows from non-capital financing activities:		
Cash received from Grant to other funds	53	(17)
Cash flows from investing activities:		
Interest on interest-bearing deposits	<u>1,732</u>	<u>1,288</u>
Net increase in cash and interest-bearing deposits	1,787	1,269
Cash and cash equivalents, beginning of year	<u>38,082</u>	<u>37,813</u>
Cash and cash equivalents, end of year	<u>\$38,794</u>	<u>\$39,090</u>

CITY OF MONROE CITY, LOUISIANA
 Pension Trust Fund
 POLICE PENSION and Relief Fund

Comparative Statement of Revenues, Expenses, and Changes in Fund Balance
 Year Ended December 31, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Operating revenues:		
Contributions	\$83,901	\$96,717
Expenses:		
Benefits paid	<u>21,816</u>	<u>29,128</u>
Operating loss	(138)	(13)
Nonoperating revenues:		
Interest income	<u>1,182</u>	<u>1,538</u>
Net income	344	1,525
Fund balance, beginning	<u>62,382</u>	<u>58,563</u>
Fund balance, ending	<u>\$41,175</u>	<u>\$40,545</u>

CITY OF BOSSIER CITY, LOUISIANA

Statement of Changes in General Fund Assets

Year Ended December 31, 1999

	Land	Buildings	Improvements Other Than Buildings	Business	Contributions in Progress	Total
General fund assets, beginning	\$1,531,000	\$5,365,801	\$1,180,278	\$2,322,231	\$-	\$10,399,310
Federal grants	-	-	-	-	142,480	142,480
General fund revenue	-	-	124,500	296,800	21,724	543,024
Donations	-	-	940	940	-	1,880
Recreation department revenue	-	-	31,483	3,220	-	34,703
Municipal Auditorium fund revenues	-	-	4,338	4,351	-	8,689
Contingency fund revenue	-	-	-	1,813	-	1,813
Total additions	-	-	161,261	603,224	164,204	928,710
Total balances and additions	1,531,000	5,365,801	2,991,667	3,029,457	164,204	13,002,130
Deletions	-	-	-	211,221	-	211,221
General fund assets, ending	\$1,531,000	\$5,365,801	\$2,991,667	\$2,818,236	\$164,204	\$12,791,908

CITY OF BOSSIER CITY, LOUISIANA
Enterprise Funds
Utility Funds

Schedule of Number of Metered Utility Customers
0000000000
December 31, 1998 and 1999

Records maintained by the City indicated the following number of customers were being served during the month of December of each year:

Department	Quantity	
	1998	1999
Electric	4,277	4,226
Water	3,864	3,889
Gas	4,634	4,639
Sanitation	3,388	3,323
Sewer	3,323	3,091

CITY OF MERCER CITY, LOUISIANA

Schedule of Insurance in Force
(Continued)
December 31, 1996

Description of Coverage	Coverage Amount
Blanket Accident Police - Volunteer Firemen - Weekly indemnity - total disability Medical indemnity for expense and treatment Life Insurance	95,000 2,500 25,000
Worker's Compensation - Employer's Liability	500,000
Surety Bonds - Mr. Larry Bergeson, Chief Administrative Officer Mrs. Lorris Beason, Director of Finance Mrs. Christina Bailey, Deputy Tax Collector Mrs. Karen Davidson, City Treasurer Blanket bond Police Pension Fund	150,000 150,000 25,000 75,000 150,000 75,000
Police Professional Liability	2,000,000
Public Officials Liability	2,000,000
Gas and Water System Liability - Per occurrence Aggregate	1,000,000 2,000,000
Automobiles and Trucks - Bodily injury and property damage	1,000,000
Public Liability - Bodily injury and property damage Per occurrence Aggregate	1,000,000 2,000,000
Boiler and Machinery - Breakdown and explosion (per accident)	5,000,000
Fire, Lightning and Extended Coverage (blanket)	10,200,000

City of Mobile, Ala., 1995-1996

Estimated Schedule of Interest-Bearing Deposits and Investments - All Funds (Continued)
 06-00-00, FY, 1996

Fund and Security	Interest Rate	Interest Rate	Total Amount	Approximate Federal Reserve Bank
Enterprise Funds:				
Electric, Gas, and Water Utility Fund - (Water Fund)				
Money market account	6 1/2%	0.75%	\$ 1,855,425	\$ -
Revenue Bond Sinking Funds				
Local Government Management Fund	6 1/2%	Various	107,414	-
Money market account	6 1/2%	0.80%	288,387	-
			<u>395,801</u>	
Revenue Bond Reserve Funds				
Certificate of deposits	07-08-90	6.10%	154,584	-
Money market account	6 1/2%	0.80%	3,497,155	-
			<u>3,651,739</u>	
Capital Additions and Construction Funds				
Local Government (200)	6 1/2%	Various	200,000	-
Money market account	6 1/2%	0.80%	200,000	-
			<u>400,000</u>	
Revenue Bond Construction Funds				
Money market account	6 1/2%	0.80%	42,908	-
Money market account	6 1/2%	0.50%	804,340	-
Money market account	6 1/2%	0.75%	154,808	-
Money market account	6 1/2%	0.75%	33	-
			<u>1,002,089</u>	
Sanitation and Sewer Utility Fund -				
Money market account	6 1/2%	0.50%	360	-
Money market account	6 1/2%	0.75%	451,470	-
			<u>451,830</u>	
			<u>2,854,168</u>	
Total Enterprise Funds				
Interest (Utility) Funds				
WSP - Insurance Fund -				
Local Government Management Fund	6 1/2%	Various	375,775	-
Money market account	6 1/2%	0.75%	49,782	-
			<u>425,557</u>	
Fiduciary Funds				
Real Estate Pension and Relief Fund -				
Certificate of deposits	01/15/97	4.40%	33,302	-
Wagner Trust Fund -				
Wagner Investment Securities Fund	6 1/2%	0.80%	20,507	-
Swamp Garden Fund -				
Money market account	6 1/2%	0.60%	208	-
Wagner City Bond Certificate Fund -				
Money market account	6 1/2%	0.70%	16,000	-
Wagner City Mass Bond Issue -				
Certificate of Deposits	01/04/97	4.50%	6,283	-
Certificate of Deposits	01/05/97	4.50%	95,000	-
Money market account	6 1/2%	0.80%	72,190	-
Money market account	6 1/2%	Various	76,523	-
			<u>180,000</u>	
Wagner Trust Issue -				
Certificate of deposits	04/07/97	4.00%	1,500	-
Money market account	6 1/2%	0.80%	1,107	-
			<u>2,607</u>	
Total Fiduciary Funds				
			<u>503,467</u>	
Total Interest-Bearing Deposits and Investments			\$2,854,168	\$36,850

Financial Statements Issued to:

Balance Sheet Date	Company Share and Fund	Invest Share	in Fund and Fund	Total (Company Share)	Total
	\$	\$	\$ 26,000	\$	\$
			20,000		
			20		
	1,000	1,000	200,000		154,000
	400,000				100,000
			100,000		
	200,000		200,000	100,000	
			1,000		
					20,000
					40,000
					100,000
					20,000
			10,000		50,000
			20,000		100,000
			1,000		
			1		
			10,000		
	200,000		100,000	100,000	400,000
			100		
					100,000
			100,000		100,000
			100,000		100,000

(Cont'd)

CITY OF WOODBURY, CONNECTICUT

Condensed Schedule of Interest-bearing Deposits and Investments - All Funds (continued)
December 31, 1998

Fund and Account	Maturity Date	Interest Rate	Total Amount	Maximum Contractual Maturity Date
Water and Sewer Fund :				
Money market accounts	N/A	0.75%	\$ 24,500	-
Emergency Management Fund -				
Money market accounts	N/A	3.00%	30,000	-
Sanitary Engineering Fund -				
Money market accounts	N/A	3.00%	50	-
Total Special Revenue Funds			<u>84,550</u>	-
Debt Service Funds:				
TS/MS 5, 1, Bond Reserve Fund -				
Certificates of deposit	05/15/99	5.10%	100,000	-
Certificates of deposit	05/28/99	5.25%	100,000	-
Money market accounts	N/A	2.50%	100,000	-
Money market accounts	N/A	2.50%	100,000	-
Total			<u>400,000</u>	-
Reserve for Debt Retirement Fund 05/90 -				
Money market accounts	N/A	3.00%	1,000	-
Sales Tax Revenue Refunding Bonds, Series '98 -				
Reserve Fund -				
FDIC 05/10/99	06/01/99	7.50%	20,000	-
FDIC 05/09/99	06/01/97	7.00%	20,000	-
FDIC - Refunding	06/01/97	7.00%	100,000	-
FDIC 05/10/99	06/01/99	8.00%	20,000	-
FDIC 05/10/99	06/01/99	8.00%	100,000	-
Money market accounts	N/A	2.50%	100,000	-
Money market accounts	N/A	2.50%	100,000	-
Money market accounts	N/A	2.50%	100,000	-
Total			<u>600,000</u>	-
Ordinance 2 and 3 -				
Money market accounts	N/A	3.00%	1,500	-
Ordinance 607 -				
Money market accounts	N/A	3.00%	5	-
Ordinance Assessment -				
Money market accounts	N/A	3.00%	70,000	-
Total Debt Service Funds			<u>1,001,500</u>	-
Capital Projects Funds:				
Water and Sewer Construction Fund -				
Money market accounts	N/A	3.00%	200	-
City Hall Capital Construction Fund -				
Certificates of deposit	05/05/99	4.00%	100,000	100,000
Certificates of deposit	N/A	Varies	50,000	-
Long term asset management pool	N/A	2.50%	100,000	-
Money market accounts	N/A	2.50%	100,000	-
Money market accounts	N/A	2.50%	100,000	-
Total Capital Projects Fund			<u>350,200</u>	100,000

Financial Institutions Report No.

REGULAR AND LOCAL BANK	SAVINGS BANK AND LOAN	TRUST SAVINGS BANK	STATE BANK AND TRUST	FEDERAL SAVINGS BANK	OTHER
\$	\$	\$	\$	\$	\$
-	-	-	407,497	-	-
-	-	-	76,144	-	-
-	-	-	10,888	-	-
-	-	-	507,507	-	-
-	-	-	101,088	-	-
-	-	-	6,138	-	-
-	-	-	275,150	-	-
-	-	-	-	-	-
-	-	-	32,286	-	-
-	-	-	7,687	-	-
5,882	-	-	74,761	-	-
-	-	-	5,088	-	-
-	-	-	8,815	-	-
-	-	-	2,618	-	-
-	-	-	2,690	-	-
-	-	-	75,036	-	-
-	-	-	2,807	-	-
-	-	-	2,789	-	-
-	-	-	4,687	-	-
1,082	-	-	288,555	-	-
-	-	-	-	-	-
-	-	-	12,158	-	-
-	-	-	31,721	-	-
-	-	-	-	-	76,788
-	-	-	-	-	58,168
-	-	-	11,812	-	-
-	-	-	11,000	-	-
-	-	-	34,750	-	-
-	-	-	-	-	27,249
-	-	-	-	-	24,008
-	-	-	117,385	-	106,912
-	-	-	-	-	-
-	-	-	102,828	-	-
-	-	-	264,580	-	-
-	-	-	40,738	-	-
-	1,426	-	-	-	-
-	-	-	7,608	-	-
-	1,425	-	2,388	-	-
-	-	-	6,220	-	-
-	-	-	4,386	-	-
-	-	-	7,021	-	-
-	-	-	18,538	-	-

(Cont. from)

CITY OF KOSKATUZZI, WASHINGTON

Detailed Schedule of Interest-Bearing Deposits and Investments - All Funds
December 31, 1994

Fund/Account (S)	Reporting Year	Investment Year	Total Amount	Reported Federal Deposits (S)
General Fund:				
Money market account	9/94	3,900	\$ 467,597	\$ -
Money market account	9/94	3,900	76,526	-
Money market account	9/94	3,900	33,878	-
Money market account	9/94	3,900	187	-
Money market account	9/94	3,900	64,878	-
Money market account	9/94	3,900	8,786	-
Total General Fund			<u>661,752</u>	
Special Revenue Funds:				
City Recreation Program Fund -				
Money market account	9/94	3,900	33,366	-
Certificate of Deposit	03/01/97	3,900	6,900	6,900
Certificate of Deposit	03/18/97	4,000	3,350	-
Certificate of Deposit	03/01/97	1,000	1,800	-
Certificate of Deposit	9/94	3,900	95,773	-
File account	9/94	3,900	3,900	-
File account	9/94	3,900	6,800	-
File account	9/94	3,900	3,688	-
File account	9/94	3,900	3,400	-
File account	9/94	3,900	99,600	-
File account	9/94	3,900	3,600	-
Money market account	9/94	3,900	3,389	-
Money market account	9/94	3,900	3,687	-
Total			<u>194,253</u>	<u>6,900</u>
Municipal Bond Market Fund -				
Money market account	9/94	3,900	33,366	-
Park and Recreation Fund -				
Money market account	9/94	3,900	33,366	-
Organizing Activities Fund -				
Certificate of Deposit	03/01/97	4,000	66,000	-
Certificate of Deposit	03/01/97	4,000	78,000	-
Certificate of Deposit	10/17/94	1,000	33,877	-
Certificate of Deposit	10/17/94	4,000	33,366	-
Money market account	9/94	3,900	36,750	-
Money market account	9/94	967,000	7	-
Money market account	9/94	967,000	17,540	-
U.S. Bonds - 90% stock	9/94	9/94	33,366	-
Total			<u>662,607</u>	
Inventory Fund -				
Money market account	9/94	3,900	33,366	-
Road and Travel Fund -				
Money market account	9/94	3,900	336,560	-
Library Building Fund -				
Money market account	9/94	3,900	33,366	-
Lake and Park Services Fund -				
Certificate of Deposit	03/01/97	3,000	3,674	-
Money market account	9/94	3,900	3,360	-
Money market account	9/94	3,900	3,360	-
Total			<u>10,394</u>	
Fire Apparatus Purchase Fund -				
Money market account	9/94	3,900	6,389	-
Real Estate Acquisition Fund -				
Money market account	9/94	3,900	6,661	-
Grant Fund -				
Money market account	9/94	3,900	76,116	-

DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

(A CORPORATION OF MISSISSIPPI AND A LIMITED LIABILITY PARTNERSHIP)

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Independent Auditor's Report on Internal Control Structures Used in Administering Federal Financial Assistance Programs

The Honorable Timothy Farns, Mayor
and Members of the City Council
City of Morgan City, Louisiana

We have audited the general purpose financial statements of the City of Morgan City, Louisiana as of and for the year ended December 31, 1996, and have issued our report thereon dated March 7, 1997.

We conducted our 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-133, "Standards of State and Local Governments". These standards and OMB Circular A-133 require that we 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 our audit for the year ended December 31, 1996, we considered the internal control structure of the City of Morgan City, Louisiana, in order to determine our auditing procedures for the purpose of expressing our opinion on the City of Morgan City, Louisiana's general purpose financial statements and to report on the internal control structure in accordance with OMB Circular A-133. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general purpose financial statements in a separate report dated March 7, 1997.

The elected officials of the City of Morgan City, Louisiana are 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 the officials 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 with nevertheless occur and can 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.

STATE OF
MISSISSIPPI
COMPTROLLER GENERAL OF ACCOUNTS
OFFICE OF THE COMPTROLLER
GENERAL AND SECRETARY

CITY OF MEMPHIS, TENNESSEE
 MEMPHIS POLICE DEPARTMENT
 OFFICIALS, SAL, AND BENEVOLENT FUND

COMPARATIVE BUDGETARY ANALYSIS OF REVENUES AND EXPENSES
 FISCAL YEAR ENDING 31, 1985 AND 1984

	1985	1984	1985	1984	1985	1984	1985	1984	Percent and Dollar Change
REVENUES	11,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	0.00%
EXPENSES	11,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	0.00%
NET REVENUES	0	0	0	0	0	0	0	0	0.00%
NET EXPENSES	0	0	0	0	0	0	0	0	0.00%
NET BALANCE	0	0	0	0	0	0	0	0	0.00%
TOTAL	11,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	0.00%

General Revenues (Total)
 Salaries
 Benefits
 General Expenses

Special Revenues (Total)
 Grants
 Other

Operating Expenses (Total)
 Salaries
 Benefits
 Operating Expenses
 Other
 Total Operating Expenses

Operating Income

Operating Expenses (Total)
 Salaries
 Benefits
 Operating Expenses
 Other
 Total Operating Expenses

Income Before Operating
 Expenses

DARNALL, SIMES, KOLDER, FREDERICK & RAINEY

AN CORPORATION OF LIMITED LIABILITY ACCOUNTANTS

1 Louisiana City
2 Baton Rouge City
3 Orange Bluff City
4 Oak Ridge City
5 Grand E. Bayou City
6 Pointe a la Paille City
7 Mandeville City
8 Lake St. Charles City
9 Metairie City
10 Metairie City

MEMPHIS
Bureau of Internal Affairs

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FAX: 901-527-1001
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Independent Auditor's Report on Internal Control Structure Based on an Audit of General Purpose Financial Statements Performed in Accordance with Government Auditing Standards

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FAX: 901-527-1001

The Honorable Timothy Hette, Mayor
and Members of the City Council
City of Morgan City, Louisiana

We have audited the general purpose financial statements of the City of Morgan City, Louisiana as of and for the year ended December 31, 1998, and have issued our report thereon dated March 7, 1999.

We conducted our 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 (OMB) Circular A-133, "Standards of State and Local Governments". These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The elected officials of the City of Morgan City, Louisiana are responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by the officials 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 the officials with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are recorded in accordance with the officials' authorization and recorded properly to permit the preparation of general purpose 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 operation of policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of the City of Morgan City, Louisiana, for the year ended December 31, 1998, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

MEMPHIS
MEMPHIS, TENNESSEE 38110
OFFICE OF ACCOUNTING
MEMPHIS, TENNESSEE 38110

CITY OF WOBURN CITY, MASSACHUSETTS

BUDGET OF REVENUES BY SOURCE (In Thousands)
1987 through 1995

Fiscal Year	Taxes		Licenses and Fees	Interest	GRAs	Grants	Petitions	Fines	Miscellaneous	Other	Total
	Millage	Other									
1987	600	50,517	670	4	486	6257	6381	605	1001	6395	64,251
1988	604	5,141	678	2	100	647	473	85	541	591	6,641
1989	606	5,117	689	27	88	76	289	71	591	579	6,690
1990	677	5,657	509	197	100	188	547	104	606	576	7,254
1991	438	5,118	663	77	104	234	347	88	543	598	6,339
1992	713	5,188	593	1,569	167	145	266	108	516	597	8,687
1993	717	5,178	576	275	640	121	645	103	513	457	8,560
1994	734	5,545	587	367	394	243	450	116	511	485	8,420
1995	734	5,671	609	384	210	270	384	145	543	580	8,670
1996	747	5,113	615	134	300	384	334	168	549	624	8,757

Year	Males	Females	College and Postgraduate Education			High School Graduates	Emergency Assistance	State Service	Total
			High School	College	Postgraduate				
1950	100	100	100	100	100	100	100	100	
1951	100	100	100	100	100	100	100	100	
1952	100	100	100	100	100	100	100	100	
1953	100	100	100	100	100	100	100	100	
1954	100	100	100	100	100	100	100	100	
1955	100	100	100	100	100	100	100	100	
1956	100	100	100	100	100	100	100	100	
1957	100	100	100	100	100	100	100	100	
1958	100	100	100	100	100	100	100	100	
1959	100	100	100	100	100	100	100	100	
1960	100	100	100	100	100	100	100	100	
1961	100	100	100	100	100	100	100	100	
1962	100	100	100	100	100	100	100	100	
1963	100	100	100	100	100	100	100	100	
1964	100	100	100	100	100	100	100	100	
1965	100	100	100	100	100	100	100	100	
1966	100	100	100	100	100	100	100	100	
1967	100	100	100	100	100	100	100	100	
1968	100	100	100	100	100	100	100	100	
1969	100	100	100	100	100	100	100	100	
1970	100	100	100	100	100	100	100	100	
1971	100	100	100	100	100	100	100	100	
1972	100	100	100	100	100	100	100	100	
1973	100	100	100	100	100	100	100	100	
1974	100	100	100	100	100	100	100	100	
1975	100	100	100	100	100	100	100	100	
1976	100	100	100	100	100	100	100	100	
1977	100	100	100	100	100	100	100	100	
1978	100	100	100	100	100	100	100	100	
1979	100	100	100	100	100	100	100	100	
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1993	100	100	100	100	100	100	100	100	
1994	100	100	100	100	100	100	100	100	
1995	100	100	100	100	100	100	100	100	
1996	100	100	100	100	100	100	100	100	
1997	100	100	100	100	100	100	100	100	
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2001	100	100	100	100	100	100	100	100	
2002	100	100	100	100	100	100	100	100	
2003	100	100	100	100	100	100	100	100	
2004	100	100	100	100	100	100	100	100	
2005	100	100	100	100	100	100	100	100	
2006	100	100	100	100	100	100	100	100	
2007	100	100	100	100	100	100	100	100	
2008	100	100	100	100	100	100	100	100	
2009	100	100	100	100	100	100	100	100	
2010	100	100	100	100	100	100	100	100	
2011	100	100	100	100	100	100	100	100	
2012	100	100	100	100	100	100	100	100	
2013	100	100	100	100	100	100	100	100	
2014	100	100	100	100	100	100	100	100	
2015	100	100	100	100	100	100	100	100	
2016	100	100	100	100	100	100	100	100	
2017	100	100	100	100	100	100	100	100	
2018	100	100	100	100	100	100	100	100	
2019	100	100	100	100	100	100	100	100	
2020	100	100	100	100	100	100	100	100	

CITY OF WISSELA CITY, MISSISSIPPI

Schedule of expenditures by function (in thousands)
1987 through 1994

Fiscal Year	General Government				Public Works			
	Administration	Purchasing	Planning and Zoning	Debt-Related Costs	Debt-Related Costs	Utilities		
1987	Operating Capital outlay	1,158 1,158	58 58	- -	1,214 1,214	88 88	287 287	11 11
1988	Operating Capital outlay	1,100 1,100	45 45	- -	1,275 1,275	64 64	276 276	11 11
1989	Operating Capital outlay	1,186 1,186	58 58	- -	1,456 1,456	1,000 1,000	58 58	17 17
1990	Operating Capital outlay	1,184 1,184	44 44	- -	1,428 1,428	1,248 1,248	87 87	25 25
1991	Operating Capital outlay	1,229 1,229	41 41	- -	1,470 1,470	1,179 1,179	88 88	18 18
1992	Operating Capital outlay	1,467 1,467	58 58	- -	1,645 1,645	1,273 1,273	88 88	14 14
1993	Operating Capital outlay	1,229 1,229	78 78	84 84	1,491 1,491	1,129 1,129	88 88	18 18
1994	Operating Capital outlay	1,112 1,112	49 49	88 88	1,449 1,449	1,128 1,128	88 88	18 18
1995	Operating Capital outlay	1,119 1,119	42 42	88 88	1,349 1,349	1,146 1,146	88 88	14 14
1996	Operating Capital outlay	1,288 1,288	47 47	87 87	1,522 1,522	1,124 1,124	87 87	14 14

Notes:

- Expenditures by function include expenditures from the General, Special, Revenue and Debt Service Funds.
- The amounts shown for operating are those expenditures necessary for actual operations of the various departments and the capital outlay amounts are the expenditures for items which will benefit the departments for more than one year.
- Beginning January 1, 1993, planning and zoning expenditures are accounted for within a separate department.

OTHER SUPPLEMENTARY INFORMATION

CITY OF HEROS CITY, LOUISIANA

Schedule of Federal Financial Assistance
Year Ended December 31, 1994

<u>Agency/Program Grant Title</u>	<u>Federal CFDA Number</u>	<u>Federal Assistance L. R. Number</u>	<u>Grant Funds Received</u>	<u>Expended This Year</u>
Domestic Federal Assistance Programs				
Department of Housing and Urban Development: Louisiana Community Development Block Grant	14-278		\$ 1,038	\$ 1,038
Department of Agriculture: Food Commodities			1,174	1,174
Department of Justice: Funded Through Louisiana Commission on Law Enforcement				
D.R.R.E. Grant		890-4-011	5,000	5,000
D.R.R.E. Grant		897-4-007	12,000	12,000
Department of Interior Fish and Wildlife: Federal Aid in Sport Fish Restoration Funded through Louisiana Department of Wildlife and Fisheries	15-600		188,383	188,383
Total nonmajor federal assistance			\$225,794	\$225,794

DARNALL, SIKES, KOLDER, FREDERICK & RAINY

A CORPORATION LICENSED PUBLIC ACCOUNTANTS

(Three)

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Independent Auditor's Report on Schedule of Federal Financial Assistance

The Honorable Timothy Maitis, Mayor
 and Members of the City Council
 City of Morgan City, Louisiana

We have audited the general purpose financial statements of the City of Morgan City, Louisiana, as of and for the year ended December 31, 1990, and have issued our report thereon dated March 7, 1991. These general purpose financial statements are the responsibility of the City of Morgan City, Louisiana's elected officials. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget (OMB) Circular A-133, "Standards of State and Local Governments". These standards and OMB Circular A-133 require that we 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. We believe that our audit provides a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the City of Morgan City, 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. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Darnall, Sikes, Kolder, Frederick & Rainy

A Corporation of Certified Public Accountants

Morgan City, Louisiana
 March 7, 1991

MEMORANDUM
 TO THE BOARD OF SUPERVISORS
 FROM THE CITY CLERK
 DATE 3/7/91

This report is intended for the information of the City's elected officials. However, this report is a matter of public record and its distribution is not limited.

Darnoff, Sims, Kolder, Frederick & Rainey

A Corporation of Certified Public Accountants

Bogart City, Louisiana
March 7, 1991

CITY OF MORGAN CITY, LOUISIANA
Enterprise Fund
Electric, Gas, and Water Utility Fund

Statement of Expenses by Department Compared to Budget (GAAP Basis)
(Continued)

Year Ended December 31, 1996

With Comparative Actual Amounts for Year Ended December 31, 1995

	1996		1995	
	Budget	Actual	Variance - Favorable (Unfavorable)	Actual
Gas distribution:				
Personal services -				
Salaries and wages	\$ 44,407	\$ 43,798	\$ 609	\$ 42,991
Hospitalization	4,308	4,098	210	4,210
Retirement and unemployment	3,285	3,142	143	2,980
Other	-----	82	182	69
	\$ 55,385	\$ 55,120	\$ 265	\$ 53,250
Supplies and materials				
Auto and truck	4,390	4,324	(666)	4,248
Miscellaneous	3,890	7,841	(4,051)	7,258
Small tools and supplies	3,800	3,351	449	313
	\$ 12,080	\$ 15,516	\$ (3,436)	\$ 11,819
Fuel costs -				
Gas purchased	\$ 860,150	\$ 1,029,145	\$ (168,995)	\$ 843,287
Contracted services -				
Insurance	25,000	-	25,000	27,836
Calibration of meters	4,100	5,794	(1,694)	5,387
Consultant fees	3,360	11,034	(7,674)	17,894
Service connections	3,000	3,988	98	1,517
Telephone	150	178	(28)	280
Utilities	120	332	(212)	801
	\$ 39,730	\$ 21,835	\$ 17,895	\$ 47,958
Repairs and maintenance -				
Lines, meters and equipment	\$ 15,000	\$ 21,368	\$ (7,368)	\$ 13,927
Depreciation	187,500	183,213	4,287	187,268
Total gas distribution	\$ 1,221,202	\$ 1,335,292	\$ (114,090)	\$ 967,607

(Cont'd from 40)

DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

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NEW ORLEANS, LOUISIANA 70112
NEW ORLEANS, LOUISIANA 70112
NEW ORLEANS, LOUISIANA 70112
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NEW ORLEANS, LOUISIANA 70112

MEMPHIS
20000 SOUTH MAIN STREET, SUITE 200
MEMPHIS, TENNESSEE 38117

2000 PINEAPPLE AVENUE, SUITE 200
MEMPHIS, TENNESSEE 38117
2000 PINEAPPLE AVENUE, SUITE 200
MEMPHIS, TENNESSEE 38117
2000 PINEAPPLE AVENUE, SUITE 200
MEMPHIS, TENNESSEE 38117
2000 PINEAPPLE AVENUE, SUITE 200
MEMPHIS, TENNESSEE 38117
2000 PINEAPPLE AVENUE, SUITE 200
MEMPHIS, TENNESSEE 38117

Independent Auditor's Report on Compliance Based on an Audit of General Purpose Financial Statements Performed in accordance with Government Auditing Standards

1000 PINEAPPLE AVENUE, SUITE 200
MEMPHIS, TENNESSEE 38117
1000 PINEAPPLE AVENUE, SUITE 200
MEMPHIS, TENNESSEE 38117
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MEMPHIS, TENNESSEE 38117
1000 PINEAPPLE AVENUE, SUITE 200
MEMPHIS, TENNESSEE 38117

The Honorable Timothy Harris, Mayor
and Members of the City Council
City of Morgan City, Louisiana

We have audited the general purpose financial statements of the City of Morgan City, Louisiana as of and for the year ended December 31, 1996, and have issued our report thereon dated March 7, 1997.

We conducted our 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 (OMB) Circular A-128, "Standards of State and Local Governments". These standards and OMB Circular A-128 require that we 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 Morgan City, Louisiana is the responsibility of the City of Morgan City's elected officials. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the City of Morgan City, Louisiana's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objectives of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

This report is intended for the information of the City's elected officials. However, this report is a matter of public record and its distribution is not limited.

Darnall, Sikes, Kolder, Frederick & Rainey
A Corporation of Certified Public Accountants

Morgan City, Louisiana
March 7, 1997

MEMPHIS
1000 PINEAPPLE AVENUE, SUITE 200
MEMPHIS, TENNESSEE 38117
1000 PINEAPPLE AVENUE, SUITE 200
MEMPHIS, TENNESSEE 38117

CITY OF BOSSIER CITY, LOUISIANA
 Internal Service Fund
 Self-Insurance Fund

Comparative Statement of Revenues, Expenses, and Changes in Retained Earnings
 Years Ended December 31, 1998 and 1999

	1998	1999
Operating revenues:		
Insurance refund	\$ 48,947	\$379,156
Self-insurance fund expenses	39,968	7,963
Operating income (loss)	(8,021)	371,193
Nonoperating revenues:		
Interest	28,383	17,917
Net income	7,362	389,110
Retained earnings, beginning	337,650	306,186
Retained earnings, ending	\$345,012	\$377,296

CITY OF MORGAN CITY, LOUISIANA
Enterprise Fund
Sanitation and Sewer Utility Fund

Statement of Expenses by Department Compared to Budget (GAAP Basis) (Continued)
Year Ended December 31, 1996
With Comparative Actual Amounts for Year Ended December 31, 1995

	1996		Variance - Favorable - (Unfavorable)	1995 Actual
	Budget	Actual		
Level -				
Personal services:				
Salaries	\$ 156,885	\$ 156,868	\$ (1,017)	\$ 114,166
Hospitalization	8,577	8,508	69	8,789
Retirement benefits	7,725	7,731	6	6,568
Other	125	126	1	125
	<u>182,312</u>	<u>183,233</u>	<u>(1,921)</u>	<u>129,648</u>
Supplies and materials:				
Small tools and supplies	6,280	6,156	(124)	6,287
Truck expense	6,880	6,136	(744)	7,685
Miscellaneous	7,880	9,182	1,302	7,821
	<u>21,040</u>	<u>21,474</u>	<u>434</u>	<u>21,803</u>
Contractual services:				
Land rental	-	-	-	14,676
Insurance	18,080	18,080	-	14,676
Utilities and telephone	82,350	88,167	(5,817)	56,385
	<u>100,430</u>	<u>106,247</u>	<u>(5,817)</u>	<u>85,737</u>
Repairs and maintenance:				
Equipment	5,880	2,331	3,549	2,885
Pumps and lines	28,880	28,620	260	28,885
	<u>34,760</u>	<u>30,951</u>	<u>3,809</u>	<u>31,770</u>
Depreciation				
	<u>122,680</u>	<u>162,858</u>	<u>(40,178)</u>	<u>122,180</u>
Total sewer expenses	<u>381,351</u>	<u>412,338</u>	<u>(30,987)</u>	<u>380,957</u>

(Continued)

CITY OF MONROE CITY, LOUISIANA
Enterprise Fund
Sanitation and Sewer Utility Fund

Statement of Expenses by Department Compared to Budget (GAAP Basis)
Year Ended December 31, 1994
With Comparative Actual Amounts For Year Ended December 31, 1993

	1994		Variance - Favorable (Unfavorable)	1993 Actual
	Budget	Actual		
Expenses:				
Sanitation -				
Personal services:				
Salaries	\$ 197,868	\$ 195,868	\$ (2,000)	\$ 188,142
Hospitalization	20,678	20,678	-	19,868
Retirement benefits	14,653	14,428	225	12,978
Contract labor	738	-	738	-
	<u>233,937</u>	<u>235,974</u>	<u>(2,037)</u>	<u>221,088</u>
Supplies and materials:				
Small tools and supplies	2,000	2,249	(249)	2,706
Truck expenses	53,000	35,600	17,400	38,537
Miscellaneous	5,000	5,173	(173)	5,683
	<u>60,000</u>	<u>43,022</u>	<u>16,978</u>	<u>46,926</u>
Contractual services:				
Insurance	45,000	45,800	-	41,108
Solid waste disposal	270,000	270,666	(666)	268,639
Telephone	100	293	193	379
Utilities	700	280	(420)	683
	<u>316,800</u>	<u>316,939</u>	<u>(139)</u>	<u>319,799</u>
Repairs and maintenance	<u>150,000</u>	<u>133,253</u>	<u>1,747</u>	<u>137,816</u>
Depreciation	<u>30,000</u>	<u>18,872</u>	<u>11,128</u>	<u>28,812</u>
Total sanitation expenses	<u>718,637</u>	<u>717,700</u>	<u>937</u>	<u>696,132</u>

(Continued)

CITY OF MONROE CITY, LOUISIANA
 Enterprise Fund
 Sanitation and Sewer Utility Fund

Statement of Revenues, Expenses and Changes in Retained Earnings -
 Budget (GAAP Basis) and Actual (Domestic)
 Year Ended December 31, 1996
 With Comparative Actual Amounts for Year Ended December 31, 1995

	1996		Variance - Favorable (Adverse)	1995 Actual
	Budget	Actual		
Operating transfers in (out):				
Operating transfers from -				
Pollution Abatement Fund	\$ 810,000	\$ 836,190	\$26,190	\$ 678,460
Operating transfers to -				
General Fund	(75,000)	(75,668)	(668)	(90,880)
Sewer Plant Construction Fund	(170,000)	(170,838)	(838)	-
Total operating transfers in (out)	(60,000)	(109,606)	(270,606)	(627,572)
Net income	30,440	261,082	230,642	386,370
Add: Depreciation on fixed assets acquired by federal and state grant revenue externally restricted for capital improvements and construction that reduces contributed capital	45,568	45,568	-	41,618
Increase in retained earnings	76,008	306,650	230,642	427,988
Retained earnings, beginning	1,068,882	1,068,882	-	751,272
Retained earnings, ending	\$1,144,890	\$1,375,532	\$230,642	\$1,179,260

CITY OF MONROE CITY, LOUISIANA
 Municipal Fund
 Electric, Gas, and Water Utility Fund

Statement of Expenses by Department Compared to Budget (GRAF Basis)
 (Continued)

Year Ended December 31, 1996

With Comparative Actual Amounts for Year Ended December 31, 1995

	1996		Variance - Favorable	1995 Actual
	Budget	Actual		
General and administrative:				
Personnel services -				
Salaries and wages	\$ 271,330	\$ 268,848	\$ (4,898)	\$ 218,331
Hospitalization	19,345	21,526	(1,383)	20,994
Retirement and unemployment	15,858	15,893	3	14,219
Other	1,850	958	288	795
	<u>308,383</u>	<u>317,225</u>	<u>(8,239)</u>	<u>254,349</u>
Supplies and materials -				
Miscellaneous	3,000	5,884	(2,884)	5,473
Office supplies	12,000	13,800	(1,800)	9,842
Postage	28,000	32,850	(4,850)	30,850
Travel, truck and auto	5,000	6,336	(1,336)	5,828
	<u>48,000</u>	<u>58,970</u>	<u>(10,970)</u>	<u>42,000</u>
Contractual services -				
Utilities	4,500	4,385	115	4,708
Fees and subscriptions	100	437	(337)	477
Insurance	500,000	393,449	106,551	509,374
Professional fees	21,998	24,734	(2,736)	27,181
Telephone	15,000	14,334	666	15,842
St. Mary Waterworks District #2	8,718	8,441	278	8,855
	<u>552,216</u>	<u>446,779</u>	<u>105,437</u>	<u>572,337</u>
Repairs and maintenance -				
Equipment	30,000	28,282	718	38,213
Other charges -				
Bad debts	31,500	36,515	(2,814)	21,823
Depreciation				
	50,000	28,880	21,120	59,811
Total general and administrative	<u>982,366</u>	<u>862,780</u>	<u>119,586</u>	<u>8,891,757</u>
Total operating expenses	<u>\$12,441,293</u>	<u>\$12,304,968</u>	<u>\$ 136,325</u>	<u>\$11,859,499</u>

CITY OF MONROE CITY, LOUISIANA
Enterprise Fund
Electric, Gas, and Water Utility Fund

Statement of Expenses by Department Compared to Budget (GAAP Basis)
(Continued)

Year Ended December 31, 1996

With Comparative Actual Amounts for Year Ended December 31, 1995

	1996		Variance - Favorable (Unfavorable)	1995 Actual
	Budget	Actual		
Water distribution:				
Personnel services -				
Salaries and wages	\$ 55,871	\$ 56,932	\$ (1,061)	\$ 54,668
Hospitalization	5,905	5,887	18	5,727
Retirement and unemployment	3,618	3,721	87	3,783
Other	-	86	(86)	73
	<u>65,394</u>	<u>67,626</u>	<u>(2,232)</u>	<u>67,251</u>
Supplies and materials -				
Auto and truck	5,000	5,100	(100)	4,766
Miscellaneous	10,000	9,341	659	4,321
Small tools and supplies	3,360	3,388	28	2,690
	<u>18,360</u>	<u>17,829</u>	<u>531</u>	<u>11,777</u>
Contractual services -				
Service commissions	8,100	8,100	(000)	8,100
Telephone	480	437	47	774
Utilities	2,560	2,129	431	2,853
	<u>11,140</u>	<u>10,666</u>	<u>474</u>	<u>11,727</u>
Repairs and maintenance -				
Repair parts - autos	7,000	24,829	(17,829)	7,302
Boilers and lines	34,000	39,417	(5,417)	28,115
Equipment	5,180	8,891	(3,711)	10,893
	<u>46,180</u>	<u>73,137</u>	<u>(26,957)</u>	<u>46,310</u>
Depreciation	133,500	134,366	(866)	113,565
Total water distribution	<u>231,654</u>	<u>241,223</u>	<u>(9,569)</u>	<u>206,818</u>

(continued)

CITY OF MONROE CITY, LOUISIANA
 Interceptor Fund
 Sanitation and Sewer Utility Fund

Statement of Expenses by Department Compared to Budget (GAAP Basis) (Continued)
 Year Ended December 31, 1996
 With Comparative Actual Amounts for Year Ended December 31, 1995

	1996		Variance - Favorable (Unfavorable)	1995 Actual
	Budget	Actual		
Sewer treatment plant:				
Personnel services -				
Salaries	\$ 125,660	\$ 126,368	\$ 41,380	\$ 125,884
Hospitalization	9,680	9,680	-	9,310
Retirement benefits	9,680	9,261	319	9,570
Other	7,980	2,322	5,377	5,872
	<u>151,910</u>	<u>147,622</u>	<u>4,288</u>	<u>148,326</u>
Supplies and materials -				
Truck expense	3,500	4,384	(884)	3,315
Chemicals	8,000	9,123	(1,123)	4,473
Miscellaneous	3,000	9,371	(2,711)	2,284
Office supplies	500	359	141	877
Small tool and supplies	7,000	3,386	(3,614)	18,314
	<u>24,000</u>	<u>16,753</u>	<u>7,247</u>	<u>23,993</u>
Contractual services -				
Insurance	10,000	10,000	-	9,135
Dues and subscriptions	600	389	211	499
Land rentals	23,254	20,864	2,390	27,385
Professional fees	8,000	7,363	637	7,125
Utilities	103,000	107,187	(4,187)	88,182
Telephone	2,000	1,824	176	1,870
Waste fees	28,000	25,081	2,919	22,156
	<u>185,854</u>	<u>182,650</u>	<u>3,204</u>	<u>157,650</u>
Repairs and maintenance	<u>20,000</u>	<u>12,822</u>	<u>7,178</u>	<u>25,228</u>
Depreciation	<u>282,500</u>	<u>282,024</u>	<u>476</u>	<u>258,877</u>
Total sewer treatment plant expenses	<u>588,824</u>	<u>561,824</u>	<u>26,999</u>	<u>564,224</u>
Total expenses	<u>\$1,737,824</u>	<u>\$1,742,838</u>	<u>\$ 4,014</u>	<u>\$1,768,338</u>

CITY OF MOBILE CITY, ALABAMA
Enterprise Funds
Utility Funds

Comparative Statement of Cash Flows
For the Years Ended September 30, 1996 and 1995

	Electric, Gas, and Water Utility Fund		Sanitation and Sewer Utility Fund	
	1996	1995	1996	1995
Cash flows from operating activities:				
Operating Income (Loss)	\$ 2,808,000	\$ 2,608,721	\$ 413,833	\$ 536,191
Adjustments to reconcile operating Income (Loss) to net cash provided by operating activities -				
Depreciation	1,529,179	1,180,267	268,794	369,804
Changes in current assets and liabilities:				
(Increase) decrease in accounts receivable	31,878	195,765	11,993	9,350
(Increase) decrease in inventory	151,895	49,267	15,483	1,486
(Increase) decrease in prepaid expenses	101,540	11,938	-	-
(Increase) decrease in accounts payable	11,115	31,277	11,435	151,373
(Increase) decrease in accrued liabilities	486,881	154,051	111,113	111,489
(Increase) decrease in deferred revenue	(286)	(1,763)	-	-
(Increase) decrease in compensated absences	11,871	31,738	1,367	(333)
Total adjustments	(1,187,728)	(1,261,721)	488,511	531,367
Net cash provided (used) by operating activities	\$ 1,620,272	\$ 1,347,000	\$ 902,344	\$ 1,067,558
Cash flows from noncapital financing activities:				
cash received from other funds	191,400	698,868	44,763	-
cash paid to other funds	-	4,773	(169,786)	(169,076)
operating transfers in from other funds	-	4,773	354,748	307,311
operating transfers out to other funds	(11,361,310)	(11,028,833)	(141,026)	(151,385)
Net cash provided (used) by noncapital financing activities	\$ 11,129,090	\$ 11,771,135	\$ 228,700	\$ 187,950
Cash flows from capital and related financing activities:				
acquisition of plant and equipment	(149,000)	(147,770)	(174,080)	(111,360)
Principal paid on revenue bond maturities	(195,000)	(179,000)	-	-
Interest paid on revenue bonds/maturities	(334,000)	(288,750)	-	-
Grant received from parties	-	-	9,274	9,274
grant law received	-	6,154	-	-
contributions capital	-	176,278	-	-
increase in customers' order deposits	11,000	31,358	-	-
Net cash used by capital and related financing activities	\$ 11,794,000	\$ 11,694,490	\$ 140,806	\$ 111,070
Cash flows from investing activities:				
purchase of interest-bearing deposits and investments	(668,000)	(527,500)	-	-
proceeds from the sale and maturities of interest-bearing deposits and investments	321,000	338,400	-	-
Interest on interest-bearing deposits and investments	(107,500)	(75,073)	(15,000)	(15,000)
Net cash provided (used) by investing activities	\$ (454,500)	\$ (264,173)	\$ (15,000)	\$ (15,000)
Net Increase in Cash and Cash Equivalents	\$ 275,162	\$ 205,462	\$ 617,238	\$ 81,437
Cash and cash equivalents, beginning of period	\$ 1,698,208	\$ 1,366,515	\$ 627,258	\$ 687,200
Cash and cash equivalents, end of period	\$ 1,973,370	\$ 1,571,977	\$ 1,244,496	\$ 768,637

Balance	
1966	1965
\$ 2,355,111	\$ 2,276,131
5,479,183	5,499,134
49,171	779,134
(24,943)	67,417
151,569	15,286
17,768	15,886
491,122	(271,127)
1983	11,111
11,128	5,024
<u>2,796,740</u>	<u>3,207,821</u>
<u>3,421,741</u>	<u>3,397,131</u>
788,149	1,119,101
(341,791)	(300,479)
821,177	811,179
<u>(2,193,714)</u>	<u>(2,189,829)</u>
<u>(1,150,223)</u>	<u>(100,223)</u>
149,171	(571,171)
149,000	(100,000)
111,000	(100,171)
1,171	1,171
-	1,171
-	171,171
<u>11,000</u>	<u>11,171</u>
<u>(1,190,200)</u>	<u>(1,190,223)</u>
100,000	(101,111)
101,111	101,111
<u>(101,111)</u>	<u>(101,111)</u>
<u>(101,111)</u>	<u>(11,111)</u>
911,100	1,011,100
<u>1,101,100</u>	<u>1,111,100</u>
\$ 1,100,000	\$ 1,101,000
*****	*****

(over funds)

INTERNAL SERVICE FUNDS

Central Garage Fund - To account for the purchase of gas, oil and other materials necessary for the maintenance and repair of municipal vehicles and equipment. These materials and services are provided to the City's various departments on a cost-reimbursement basis. This fund was established during the fiscal year ended December 31, 1989.

Self-Insurance Fund - To account for monies accumulated to provide self-insurance against any possible future claims.

Canada	
1994	1993
\$ 32,000	\$ 117,000
1,280,000	904,000
1,200	34,000
4,000,000	3,773,000
<u>5,502,000</u>	<u>4,834,000</u>
20,700	22,000
2,000,000	1,280,000
200	1,200
2,700,000	4,000,000
<u>4,700,000</u>	<u>5,502,000</u>
\$ 40,000	\$1,000,000

CITY OF MONROE CITY, LOUISIANA
 Municipal Fund
 Electric, Gas and Sewer Utility Fund

Statement of Changes in Restricted Assets
 Year Ended December 31, 1995

Cash and Interest-bearing Deposits, January 1, 1995	Revenue Bond		Capital		Revenue Bond		Total
	Stabling Fund	Reserve Fund	additions and Deductions	Fund	Construction	Fund	
	\$1,055,155	\$1,981,615	\$756,695		\$1,491,015	\$5,853,385	
Cash receipts:							
Transfers from operating accounts	1,945,730	187,808	557,216	-	-	2,590,754	
Interest income received	11,000	60,263	200	-	-	71,463	
Total cash receipts	2,067,730	248,071	557,416	20,110	20,110	2,863,627	
Total cash and interest-bearing deposits	3,122,885	2,229,686	1,314,111	20,110	20,110	5,692,891	
Cash disbursements:							
Practical payments	915,808	-	-	-	-	915,808	
Interest payments	507,845	-	-	-	-	507,845	
Paying agents' fees	1,735	-	-	-	-	1,735	
Transfers to operating accounts	-	-	6,000	-	-	6,000	
Capital additions, improvements, replacement and proceeds for operation of the Electric, Gas, and Sewer Utility Fund	1,110,483	-	212,268	-	-	1,322,751	
Total cash disbursements	3,545,871	-	218,268	-	-	3,764,139	
Cash and interest-bearing deposits, December 31, 1995	\$1,577,014	\$1,402,105	\$99,443		\$1,471,126	\$4,499,689	

CITY OF MOBILE CITY, ALABAMA
 Enterprise Funds
 Utility Fund

Reconciling Statement of Cash Flows (continued)
 Years Ended December 31, 1998 and 1997

	Electric, Gas, and Water Utility Fund		Sewer and Sanitary Utility Fund	
	1998	1997	1998	1997
Reconciliation of cash and cash equivalents per statement of cash flows to the balance sheet:				
Cash and cash equivalents beginning of period -				
Cash - unrestricted	\$ 23,819	\$ 78,079	\$ -	\$ 28,862
Interest-bearing deposits - unrestricted	713,262	82,767	687,286	638,521
Cash - restricted	1,376	26,189	-	-
Interest-bearing deposits - restricted	4,294,766	3,773,166	-	-
Less: Interest-bearing deposits and investments with a maturity over three months	(182,630)	(218,807)	-	-
Total cash and cash equivalents	<u>4,639,583</u>	<u>4,760,384</u>	<u>687,286</u>	<u>667,383</u>
Cash and cash equivalents, end of period -				
Cash - unrestricted	34,558	32,919	288	61
Interest-bearing deposits - unrestricted	1,418,271	773,248	684,858	647,286
Cash - restricted	284	7,218	-	-
Interest-bearing deposits - restricted	3,771,204	4,854,144	-	-
Less: Interest-bearing deposits with a maturity over three months	(188,859)	(236,154)	-	-
Total cash and cash equivalents	<u>4,035,458</u>	<u>4,698,269</u>	<u>684,858</u>	<u>647,383</u>
Net increase	<u>\$ 604,025</u>	<u>\$ 891,640</u>	<u>\$ 192,428</u>	<u>\$ 199,997</u>

CITY OF MONROE CITY, LOUISIANA
 Internal Service Fund
 Central Storage Fund

Comparative Statement of Revenues, Expenses, and Changes in Retained Earnings
 Years Ended December 31, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Operating revenues:		
Charges for services -		
Fares and labor	\$256,912	\$183,686
Operating expenses:		
Salaries	505,182	468,906
Retirement contributions	6,708	6,171
Payroll taxes	1,687	1,479
Hospitalization	15,544	18,438
Fares	68,504	66,876
Shop supplies and small tools	1,133	1,374
Utilities and telephone	3,021	2,389
Repairs	1,353	313
Miscellaneous	8,288	8,089
Depreciation	<u>3,618</u>	<u>6,281</u>
Total operating expenses	<u>708,628</u>	<u>688,806</u>
Operating loss before operating transfers	(42,683)	(127,522)
Operating transfers in:		
Operating transfers from General Fund	<u>18,625</u>	<u>28,261</u>
Net loss	(24,058)	(99,261)
Retained earnings, beginning	<u>7,182</u>	<u>31,263</u>
Retained earnings, ending	<u>\$ (16,876)</u>	<u>\$ (67,998)</u>

CITY OF MONROE CITY, LOUISIANA
Internal Service Funds

Combining Statement of Revenues, Expenses, and Changes in Retained Earnings,
Year Ended December 31, 1994
With Comparative Totals for Year Ended December 31, 1993

	General Garage Fund	Self Insurance Fund	Totals	
			1994	1993
Operating revenues:				
Charges for services	\$186,912	\$ -	\$186,912	\$180,486
Insurance refund		48,863	48,863	118,136
Total operating revenues	<u>186,912</u>	<u>48,863</u>	<u>235,775</u>	<u>298,622</u>
Operating expenses:				
General garage expenses	209,443	-	209,443	204,000
Self-insurance fund expenses		70,969	70,969	7,299
Total operating expenses	<u>209,443</u>	<u>70,969</u>	<u>280,412</u>	<u>211,299</u>
Operating income (loss)	(22,531)	(22,066)	(44,597)	148,603
Non-operating revenues:				
Interest income		29,333	29,333	10,912
Income (loss) before operating transfers	(22,531)	7,267	(15,264)	260,767
Operating transfers in	18,878		18,878	18,161
Net income (loss)	(3,653)	7,267	3,614	178,893
Retained earnings, beginning	7,182	327,630	334,812	208,349
Retained earnings, ending	<u>\$ 3,529</u>	<u>\$384,797</u>	<u>\$388,326</u>	<u>\$386,632</u>

CITY OF MONROE CITY, LOUISIANA
Enterprise Fund
Sanitation and Sewer Utility Fund

Statement of Revenues, Expenses and Changes in Retained Earnings -
Budget (GAAP Basis) and Actual
Year Ended December 31, 1998
With Comparative Actual Amounts for Year Ended December 31, 1997

	1998		Variance - Favorable (Disfavorable)	1997 Actual
	Budget	Actual		
Operating revenues:				
Charges for services -				
Sanitation charges	\$ 875,000	\$ 874,810	\$ 1,900	\$ 894,000
Sewer charges	808,000	811,110	7,100	809,799
Total charges for service	<u>1,273,000</u>	<u>1,281,960</u>	<u>8,960</u>	<u>1,310,159</u>
Operating expenses:				
Personal services	523,700	523,800	(100)	499,313
Supplies and materials	78,200	81,800	(5,580)	80,500
Contractual services	878,910	881,380	(5,400)	850,131
Repairs and maintenance	190,000	180,000	8,911	200,700
Depreciation	368,500	368,730	(2,860)	360,889
Total operating expenses	<u>1,732,810</u>	<u>1,741,810</u>	<u>(6,810)</u>	<u>1,808,103</u>
Operating loss	<u>(458,810)</u>	<u>(459,850)</u>	<u>1,040</u>	<u>(488,160)</u>
Nonoperating revenues:				
St. Mary Parish - land rental reimbursement	8,330	8,330	-	8,310
Interest income	12,300	12,300	-	12,090
Total nonoperating revenues	<u>20,630</u>	<u>20,630</u>	<u>-</u>	<u>20,400</u>
Loss before operating transfers	<u>(438,180)</u>	<u>(439,220)</u>	<u>1,040</u>	<u>(467,760)</u>

(continued)

CITY OF MONROE CITY, LOUISIANA
Insurance Service Funds

Comparative Balance Sheet
 December 31, 1996 and 1995

	Central Garage Fund		Bid Insurance Fund		Totals	
	1996	1995	1996	1995	1996	1995
ASSETS						
Current assets:						
Cash	\$ -	\$ -	\$ 82	\$ 800	\$ 90	\$ 182
Interest-bearing deposits, at cost	-	-	49,502	528,583	49,100	528,583
Investments, at cost	-	-	325,311	-	325,311	-
Total current assets	<u>-</u>	<u>-</u>	<u>374,905</u>	<u>529,383</u>	<u>574,401</u>	<u>528,765</u>
Equipment, at cost, net of accumulated depreciation (1996 - \$30,817; 1995 - \$38,480)	<u>3,366</u>	<u>7,182</u>	<u>-</u>	<u>-</u>	<u>3,366</u>	<u>7,182</u>
Total assets	<u>\$3,366</u>	<u>\$7,182</u>	<u>\$374,905</u>	<u>\$529,383</u>	<u>\$577,767</u>	<u>\$535,947</u>
LIABILITIES AND FUND EQUITY						
Liabilities:						
Accounts payable	\$ -	\$ -	\$ 19,187	\$ -	\$ 19,187	\$ -
Accrued liabilities	-	-	12,527	1,735	13,937	1,338
Deferred revenues	-	-	158,880	150,800	150,800	150,800
Due to other funds	-	-	2,882	-	1,408	-
Total liabilities	<u>-</u>	<u>-</u>	<u>193,476</u>	<u>152,535</u>	<u>325,132</u>	<u>302,938</u>
Fund equity:						
Retained earnings -						
Unreserved -						
Designated for self-insurance claims	-	-	386,781	317,450	386,781	371,650
Undesignated	<u>3,366</u>	<u>7,182</u>	<u>-</u>	<u>-</u>	<u>3,366</u>	<u>7,182</u>
Total fund equity	<u>3,366</u>	<u>7,182</u>	<u>386,781</u>	<u>317,450</u>	<u>390,147</u>	<u>378,832</u>
Total liabilities and fund equity	<u>\$3,366</u>	<u>\$7,182</u>	<u>\$374,905</u>	<u>\$529,383</u>	<u>\$577,767</u>	<u>\$535,947</u>