

CITY OF BAYNE, LOUISIANA

Financial Report
September 30, 1954

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Release Date APR 02 1957

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The Honorable James C. Pettigrew, Mayor
and the Board of Aldermen
City of Bayou, Louisiana

We have audited the accompanying primary government financial statements of the city of Bayou, Louisiana, and the combining, individual fund, and account group financial statements of the city as of and for the year ended September 30, 1996, as listed in the table of contents. These financial statements are the responsibility of the City's management. Our responsibility is to express an opinion on these 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 Circular A-133, *Audits of State and Local Governments*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. In our opinion, the primary government financial statements present fairly, in all material respects, the financial position of the primary government of the city of Bayou, Louisiana, as of September 30, 1996, and the results of its operations and the cash flows of its proprietary fund types and nonspendable trust funds for the year ended in conformity with generally accepted accounting principles. Also, in our opinion, the combining, individual fund, and account group financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds and account groups of the city of Bayou, Louisiana, as of September 30, 1996, and the results of operations of such funds and similar trust fund for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the primary government financial statements taken as a whole, and on the combining, individual fund, and account group financial statements. The accompanying information listed as supporting schedules and statistical information in the table of contents is presented for the purposes of additional analysis and is not a required part of the financial statements of the city of Bayou, Louisiana. Such information, except for that portion marked "unaudited", on which we express no opinion, has been subjected to the auditing procedures applied in the audit of the general purpose, combining, individual fund, and

The Honorable James J. McIlwain, Mayor
and the Board of Aldermen
City of Bayou, Louisiana

account group financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements of each of the respective individual funds and account groups taken as a whole.

However, the primary government financial statements, because they do not include the financial data of component units of city of Bayou, Louisiana, do not purport to, and do not, present fairly the financial position of the city of Bayou, Louisiana, as of September 30, 1981, and the results of its operations and cash flows of its proprietary fund types and nonproprietary trust funds for the year then ended in conformity with generally accepted accounting principles.

O. SCOTT BRUGBECKER
Certified Public Accountant

Bayou, Louisiana
November 18, 1981

**GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS—OVERVIEW)**

CITY OF BAYNE, LOUISIANA

COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
September 30, 1993

	Governmental Fund Type			
	General	Special	Debt	Capital
ASSETS				
Cash	\$ 133,850	\$ 416,434	\$ -0-	\$ 3,603
Equity in each expense fund	-0-	-0-	813	-0-
Investments	-0-	18,439	497,890	1,317
Receivables (net of allowances for uncollectibles)	-0-	-0-	-0-	-0-
Other receivables	21,318	-0-	4,224	534,847
Claims against future revenues	-0-	-0-	-0-	-0-
Accrued interest	-0-	883	-0-	-0-
Due from other funds	-0-	97	4,224	-0-
Inventory, at cost	-0-	-0-	-0-	-0-
Prepaid expenses	-0-	-0-	-0-	-0-
Restricted assets:				
Cash	-0-	-0-	-0-	-0-
Investments, at cost	-0-	-0-	-0-	-0-
Buildings	-0-	-0-	-0-	-0-
Improvements, other				
Class buildings	-0-	-0-	-0-	-0-
Machinery and equipment	-0-	-0-	-0-	-0-
Utility plant and equipment	-0-	-0-	-0-	-0-
Accumulated depreciation	-0-	-0-	-0-	-0-
Waste plant facility	-0-	-0-	-0-	-0-
Accumulated depreciation	-0-	-0-	-0-	-0-
Amount available in debt service fund	-0-	-0-	-0-	-0-
Amount to be provided for retirement of general long-term debt	-0-	-0-	-0-	-0-
Total Assets	\$ 155,168	\$ 435,313	\$502,311	\$538,827

See Notes to Financial Statements

Proprietary Fund Type	Fiduciary Fund Type	Account System		Totals (Memorandum Only)		
		Trust and Agency	General Fund Assets	General Long-Term Debt	Sept. 30, 1995	Sept. 30, 1995
Enterprise						
\$ 441,710	\$ 9,831	\$ -0-	\$ -0-	\$ 1,046,778	\$ 468,480	
-0-	-0-	-0-	-0-	413	433	
84,884	84,833	-0-	-0-	884,844	874,128	
347,893	-0-	-0-	-0-	347,893	795,123	
881,173	-0-	-0-	-0-	1,181,880	27,088	
1,357,835	-0-	-0-	-0-	1,357,835	-0-	
-0-	-0-	-0-	-0-	883	3,888	
1,878	-0-	-0-	-0-	4,246	78,184	
189,334	-0-	-0-	-0-	389,334	178,368	
16,878	-0-	-0-	-0-	50,878	18,188	
288,368	-0-	-0-	-0-	388,368	260,888	
878,188	-0-	-0-	-0-	878,188	428,188	
-0-	-0-	2,714,388	-0-	2,214,388	1,282,388	
-0-	-0-	4,476,138	-0-	4,476,138	4,462,388	
-0-	-0-	888,128	-0-	888,128	782,813	
7,888,888	-0-	-0-	-0-	7,888,888	3,168,388	
(4,482,888)	-0-	-0-	-0-	(4,482,888)	14,872,488	
3,288,182	-0-	-0-	-0-	3,288,182	3,188,353	
(2,488,877)	-0-	-0-	-0-	(2,488,877)	(2,827,888)	
-0-	-0-	-0-	497,368	497,368	494,877	
-0-	-0-	-0-	2,282,882	2,282,882	2,188,383	
<u>\$ 8,788,182</u>	<u>\$ 38,354</u>	<u>\$ 16,888,488</u>	<u>\$ 2,282,882</u>	<u>\$ 22,248,378</u>	<u>\$ 18,128,288</u>	

(CONTINUED)

CITY OF BAYNE, LOUISIANA

COMBINED BALANCE SHEET (CONTINUED)
ALL FUND TYPES AND ACCOUNT GROUPS
September 30, 1948

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
LIABILITIES AND FUND EQUITY				
LIABILITIES				
Accounts payable	\$ 22,377	\$ 7,827	\$ -0-	\$ 228,247
Payable from restricted accounts:				
Accrued interest	-0-	-0-	-0-	-0-
Revenue bonds	-0-	-0-	-0-	-0-
Deposits	-0-	-0-	-0-	-0-
Due to other funds	-0-	-0-	-0-	-0-
Due to other governments	-0-	5,485	-0-	-0-
Payroll payables	58,451	555	-0-	-0-
Other payables	22,292	-0-	-0-	48,232
Deferred Revenues	-0-	-0-	-0-	-0-
General obligation bonds payable	-0-	-0-	-0-	-0-
Revenue bonds payable	-0-	-0-	-0-	-0-
Total liabilities	\$125,820	\$ 14,287	\$ -0-	\$ 286,279
FUND EQUITY				
Contributed capital	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Investment in general fixed assets	-0-	-0-	-0-	-0-
Retained earnings:				
Reserve for revenue bond retirement	-0-	-0-	-0-	-0-
Reserve for revenue bond contingency	-0-	-0-	-0-	-0-
Unreserved	-0-	-0-	-0-	-0-
Fund balances:				
Designated for debt service	-0-	-0-	204,251	-0-
Undesignated	28,428	428,228	-0-	1,621,621
Total fund equity	\$ 28,428	\$ 428,228	\$ 204,251	\$ 1,621,621
Total liabilities and fund equity	\$ 154,248	\$ 432,515	\$ 204,251	\$ 1,907,900

See Notes To Financial Statements

Exhibit A
(continued)

Proprietary Fund Type	Fiduciary Fund Types Trust and Agency	Account Groups		Totals	
		General Fixed Assets	General Long-Term Debt	Memorandum Bal.	
				Sept. 30, 1988	Sept. 30, 1989
\$ 818,032	\$ -0-	\$ -0-	\$ -0-	\$ 1,504,002	\$ 480,714
18,238	-0-	-0-	-0-	18,238	21,228
187,000	-0-	-0-	-0-	187,000	177,000
284,882	-0-	-0-	-0-	284,882	252,948
8,684	-0-	-0-	-0-	8,684	78,183
-0-	-0-	-0-	-0-	8,808	23,588
45,285	-0-	-0-	-0-	44,481	50,877
28,048	-0-	-0-	-0-	24,448	53,415
-0-	-0-	-0-	-0-	-0-	18,518
1,817,838	-0-	-0-	2,788,800	4,592,835	5,275,068
878,088	-0-	-0-	-0-	878,088	843,888
<u>\$ 4,182,482</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 2,788,800</u>	<u>\$ 3,688,882</u>	<u>\$ 4,872,712</u>
\$ 878,128	\$ -0-	\$ -0-	\$ -0-	\$ 878,128	\$ 878,128
-0-	-0-	18,088,438	-0-	18,088,438	8,528,088
348,452	-0-	-0-	-0-	348,452	287,948
18,088	-0-	-0-	-0-	18,088	18,088
2,338,638	-0-	-0-	-0-	2,338,638	2,702,378
-0-	-0-	-0-	-0-	568,281	494,287
-0-	25,254	-0-	-0-	568,888	272,328
<u>\$ 4,572,884</u>	<u>\$ 25,254</u>	<u>\$ 18,088,438</u>	<u>\$ -0-</u>	<u>\$ 12,488,382</u>	<u>\$ 12,202,442</u>
<u>\$ 2,188,281</u>	<u>\$ 25,254</u>	<u>\$ 18,088,438</u>	<u>\$ 2,788,800</u>	<u>\$ 22,349,378</u>	<u>\$ 18,232,228</u>

CITY OF BATON, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
Year Ended September 30, 1991

	<u>General</u>	<u>Special Revenues</u>
Revenues:		
Taxes	\$ 287,761	\$ 1,133,734
Licenses and permits	241,475	-0-
Intergovernmental revenues	158,892	182,423
Charges for services	28,459	28,814
Fees	28,888	-0-
Miscellaneous	<u>158,733</u>	<u>28,836</u>
Total Revenues	<u>\$ 703,758</u>	<u>\$ 1,353,807</u>
Expenditures:		
Current--		
General government	\$ 582,820	\$ 41,813
Public safety	812,821	-0-
Public works	428,764	-0-
Sanitation	-0-	-0-
Culture and recreation	178,351	81,708
Urban redevelopment and housing	-0-	292,328
Debt Service--		
Principal retirement	-0-	-0-
Interest and fiscal charges	<u>-0-</u>	<u>-0-</u>
Total expenditures	<u>\$ 2,804,756</u>	<u>\$ 368,849</u>
Excess (Deficiency) of revenues over expenditures	<u>\$ 1,139,002</u>	<u>\$ 984,958</u>
Other sources (uses):		
Bond proceeds	\$ -0-	\$ -0-
Operating transfers in	1,208,000	-0-
Operating transfers out	<u>-0-</u>	<u>1,882,813</u>
Total other sources (uses)	<u>\$ 1,208,000</u>	<u>\$ 1,882,813</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ 15,002</u>	<u>\$ 152,145</u>
Fund balance (deficit), beginning of year	29,788	282,736
Prior period adjustment	<u>8,743</u>	<u>-0-</u>
Fund balance, end of year	<u>\$ 38,531</u>	<u>\$ 434,881</u>

SEE NOTES TO FINANCIAL STATEMENTS

Date	Particulars	Debit	Credit	Totals	
				1988	1989
		\$ 1,311,880	\$ 1,355,243		
		242,273	294,285		
		302,423	302,198		
		39,873	39,018		
		54,845	45,933		
		<u>109,122</u>	<u>168,632</u>		
		\$ 1,128,328	\$ 1,144,322		
		\$ 622,933	\$ 615,242		
		812,321	778,226		
		428,788	378,242		
	1,744,337	1,744,337	32,888		
		268,283	242,142		
		142,352	334,481		
		202,000	202,000		
		<u>332,431</u>	<u>332,327</u>		
		\$ 1,128,328	\$ 1,144,322		
		\$1,518,258	\$1,704,285	\$1,282,152	\$1,732,322
		\$ 842,032	1,732,867	1,484,888	1,732,322
		<u>842,032</u>	<u>1,732,867</u>	<u>1,484,888</u>	<u>1,732,322</u>
		\$ 1,282,152	\$1,424,285	\$1,484,888	\$1,964,644
		\$ 12,000	\$ 12,000	\$ 118,000	\$ 100,000
		894,287	12,000	782,000	475,000
		<u>894,287</u>	<u>12,000</u>	<u>894,000</u>	<u>575,000</u>
		\$ 1,176,439	\$ 1,436,285	\$ 1,386,888	\$ 1,539,644

CITY OF BAYNE, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGE IN FUND BALANCES--BUDGET (CRAP BASIS) AND ACTUAL
 GENERAL AND SPECIAL REVENUE FUND TYPES
 Year Ended September 30, 1991

	General Fund		Variance-- Favorable
	Budget	Actual	
REVENUES:			
Taxes	\$ 181,819	\$ 187,751	\$ 5,932
Licenses	338,304	341,678	3,374
Intra-governmental revenues	131,823	189,892	58,069
Charges for services	22,429	24,898	2,469
Fees	46,878	59,845	12,967
Miscellaneous	37,484	184,733	147,249
Total revenues	\$ 688,637	\$ 788,757	\$ 100,120
EXPENDITURES:			
Current:			
general government	\$ 381,418	\$ 386,428	\$ 5,010
public safety	781,383	803,532	22,149
public works	383,381	428,784	45,403
culture and recreation	189,500	178,223	(11,277)
urban redevelopment and housing	-0-	-0-	-0-
Total expenditures	\$ 2,825,682	\$ 2,803,967	\$ 21,715
Surplus (deficiency) of revenues over expenditures	\$18,155,455	\$18,228,732	\$73,277
Other sources (uses):			
Operating transfers in	\$ 1,288,000	\$ 1,288,000	\$ -0-
Operating transfers out	-0-	-0-	-0-
Total other sources (uses)	\$ 1,288,000	\$ 1,288,000	\$ -0-
Surplus (deficiency) of revenues and other sources over expenditures and other uses	\$ 4,368	\$ 2,732	\$ 1,636
Fund balance (deficit), beginning of year	25,728	25,728	-0-
Prior period adjustment	-0-	2,732	2,732
Fund balance (deficit), end of year	\$ 29,096	\$ 28,460	\$ 636

See Notes To Financial Statements

special revenue funds

			Encumbrances--
Budget	Actual		Payable
			(Encumbrances)
\$ 1,087,781	\$ 1,123,734	\$	24,028
-0-	-0-		-0-
228,808	193,423	1	35,377
21,888	19,008	1	1,988
-0-	-0-		-0-
<u>250,696</u>	<u>212,431</u>	<u>1</u>	<u>37,365</u>
\$ 1,338,477	\$ 1,336,165	\$1	61,393
\$ 24,554	\$ 42,813	\$1	21,483
-0-	-0-		-0-
-0-	-0-		-0-
82,928	81,783		11,244
<u>227,482</u>	<u>223,596</u>	<u></u>	<u>32,727</u>
\$ 249,738	\$ 264,407	\$	43,951
\$ 1,617,171	\$ 1,642,800	\$	74,344
\$ -0-	\$ -0-	\$	-0-
<u>1,617,171</u>	<u>1,642,800</u>	<u></u>	<u>74,344</u>
\$ 128,374	\$ 254,798	\$	26,411
283,284	243,734		-0-
-0-	-0-		-0-
<u>411,658</u>	<u>498,532</u>	<u></u>	<u>26,411</u>

OFFY OF BARGE, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE--BUDGET (BASF BASIS) AND ACTUAL
DEBT SERVICE FUND TYPE
Year Ended September 30, 1976

	<u>Budget</u>	<u>Actual</u>	Variance-- favorable /unfavorable
Revenues:			
Taxes--ad valorem	\$ -0-	\$ -0-	\$ -0-
Miscellaneous	<u>3,483</u>	<u>4,373</u>	<u>9,273</u>
Total revenues	<u>\$ 3,483</u>	<u>\$ 4,373</u>	<u>\$ 9,273</u>
Expenditures:			
Principal retirement	\$ 305,000	\$ 305,000	\$ -0-
Interest	218,358	208,500	9,148
Paying agents' fees	<u>322</u>	<u>328</u>	<u>378</u>
Total expenditures	<u>\$ 523,680</u>	<u>\$ 513,828</u>	<u>\$ 1,772</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 119,483</u>	<u>\$ 130,888</u>	<u>\$ 3,908</u>
Other sources (uses):			
Operating transfers in	<u>\$ 519,388</u>	<u>\$ 563,812</u>	<u>\$ 7,824</u>
Excess of revenues and other sources over expenditures and other uses	\$ 300	\$ 12,874	\$ 11,994
Fund balance, beginning of year	<u>434,327</u>	<u>434,327</u>	<u>-0-</u>
Fund balance, end of year	<u>\$ 435,127</u>	<u>\$ 447,201</u>	<u>\$ 11,994</u>

See notes to financial statements

CITY OF BAYNE, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES--BUDGET (BASED BASIS) AND ACTUAL
 CAPITAL PROJECTS FUND TYPE
 YEAR ENDED SEPTEMBER 30, 1998

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Interest on Investments	\$ -0-	\$ 31	\$ 31
Expenditures:			
Legal & professional	\$ 118,800	\$ 78,800	\$ 40,000
Construction in progress	480,000	948,200	(468,200)
Capital outlay	200,000	468,300	268,300
Engineering fees	187,500	150,311	37,189
Miscellaneous	0-	1,500	(1,500)
total expenditures	<u>\$ 1,017,500</u>	<u>\$ 2,718,211</u>	<u>\$ 1,700,711</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 1,017,500</u>	<u>\$ 1,718,200</u>	<u>\$ 700,700</u>
Other sources:			
Operating transfers in	<u>\$ 1,017,500</u>	<u>\$ 1,751,047</u>	<u>\$ 733,547</u>
Excess of revenues and other sources over expenditures	\$ -0-	\$ 12,389	\$ 12,389
Fund balance, beginning of year	<u>1 31,000</u>	<u>1 31,000</u>	<u>-0-</u>
Fund balance (deficit), end of year	<u>\$ 1 31,000</u>	<u>\$ 1 43,389</u>	<u>\$ 12,389</u>

See Notes to Financial Statements

CITY OF NEWORLEANS
 COMPARATIVE STATEMENTS OF REVENUES, EXPENSES
 AND CHANGES IN RETAINED EARNINGS
 PROGRAMS FUND TYPE
 YEARS ENDED SEPTEMBER 30, 1990 AND 1989

	<u>Enterprise Fund</u>	
	<u>WILING</u>	<u>AMCINATION</u>
Operating revenues:		
Charges for services	\$ 5,488,493	\$ 818,789
Other	<u>125,823</u>	<u>-0-</u>
Total operating revenues	<u>\$ 5,614,316</u>	<u>\$ 818,789</u>
Operating Expenses:		
Electrical generating expense	\$ 3,053,583	\$ -0-
Electrical distribution expense	293,489	-0-
Water department expense	124,893	-0-
Water treatment plant expense	178,893	-0-
Overhead expense	1,128,868	-0-
Warehouse expense	28,781	-0-
Sanitation	<u>-0-</u>	<u>202,132</u>
Total operating expenses	<u>\$ 4,838,397</u>	<u>\$ 202,132</u>
Operating income	\$ 775,919	\$ 616,657
Non-operating revenues (expenses)	<u>28,122</u>	<u>16,616</u>
Income before operating transfers	<u>\$ 1,802,372</u>	<u>\$ 633,273</u>
Other sources (uses):		
Bond proceeds	\$ -0-	\$ 3,787,895
Operating transfers out	<u>1,830,000</u>	<u>3,751,862</u>
Total other sources (uses)	<u>\$ 1,830,000</u>	<u>\$ 2,036</u>
Net income	\$ 152,372	\$ 674,309
Retained earnings, beginning of year	<u>1,652,881</u>	<u>112,423</u>
Retained earnings, end of year	<u>\$ 1,805,253</u>	<u>\$ 786,732</u>

SEE NOTES TO FINANCIAL STATEMENTS

Totals	
Sept. 30, 1995	Sept. 30, 1996
\$ 6,481,381	\$ 6,887,322
<u>122,822</u>	<u>128,883</u>
\$ 6,604,203	\$ 7,016,205
\$ 3,000,000	\$ 3,000,000
200,400	200,320
100,000	100,100
170,000	100,000
3,120,400	3,120,400
20,781	30,322
<u>322,172</u>	<u>262,872</u>
\$ 3,322,172	\$ 3,282,872
\$ 1,120,000	\$ 1,200,000
<u>30,000</u>	<u>30,000</u>
\$ 1,150,000	\$ 1,230,000
\$ 1,700,000	\$ -0-
<u>12,000,000</u>	<u>0</u>
\$ 13,700,000	\$ 0
\$ 700,000	\$ 200,000
<u>2,000,000</u>	<u>2,000,000</u>
\$ 3,000,000	\$ 3,000,000

CITY OF BANGOR, LOUISIANA

COMPARATIVE STATEMENT OF CASH FLOWS
FUNDAMENTAL FUND TYPE
Years Ended September 30, 1996 and 1995

Increase (decrease) in Cash

	<u>UTILITY</u>	<u>WASTEWATER</u>
Cash flows from operating activities:		
Cash received from customers	\$ 3,788,873	\$ 784,188
Cash payments to suppliers for goods and services	(3,847,079)	(159,482)
Cash payments to employees for services	(483,894)	(83,181)
Other operating revenues	<u>135,823</u>	<u>88</u>
Net cash provided by operating activities	\$ <u>1,393,823</u>	\$ <u>541,185</u>
Cash flows from non-capital financing activities:		
Operating transfers-out to other funds	\$ (818,084)	\$ (1,753,847)
Operating transfers-in from other funds	-0-	-0-
Other non-operating revenue	58,188	-0-
Loans (net) from other funds	51,954	(88,428)
Net receipts (payments) of customers' deposits	<u>(2,284)</u>	<u>-0-</u>
Net cash used for non-capital financing activities	\$ <u>(796,086)</u>	\$ <u>(1,802,172)</u>
Cash flows from capital and related financing activities:		
certificates of indebtedness	\$ 355,808	\$ 589,888
Acquisition		
Bond Proceeds	-0-	3,287,838
acquisition and construction of capital assets	(185,844)	(23,549)
Principal paid on revenue bonds	(177,800)	-0-
Interest paid on revenue bonds	<u>(28,844)</u>	<u>-0-</u>
Net cash used for capital and related financing activities	\$ <u>(336,680)</u>	\$ <u>(1,738,883)</u>

See Notes To Financial Statements

Totals	
Sept. 30, 1959	Sept. 30, 1960
\$ 4,514,461	\$ 5,594,925
(4,908,007)	(3,329,844)
(332,277)	(396,908)
<u>135,177</u>	<u>868,173</u>
<u>\$ 1,358,522</u>	<u>\$ 1,348,328</u>
\$13,481,947)	\$1,908,000)
-0-	-0-
24,180	132,244
(4,072)	2,484
<u> 8,888</u>	<u> 860</u>
\$12,584,870)	\$1,785,862)
\$ 470,000	\$1 22,000)
257,000	-0-
(329,000)	(180,212)
(171,000)	(147,000)
<u> 56,000</u>	<u> 25,788</u>
<u>\$ 1,248,868</u>	<u>\$1 428,862)</u>

CITY OF BATON, LOUISIANA

COMPARATIVE STATEMENT OF CASH FLOWS
PARTICULAR FUND TYPE
YEARS ENDED SEPTEMBER 30, 1999 and 1998

Increase (Decrease) in Cash

	<u>1999</u>	<u>1998</u>
Cash flows from investing activities:		
Purchases of investments	\$ 114,799	\$ 439,497
Proceeds from maturities of investments	-	-
Interest on investments	<u>34,332</u>	<u>16,838</u>
Net cash provided by investing activities	\$ 34,332	\$ 456,335
Net increase (decrease) in cash	\$ 34,332	\$ 39,399
Cash, beginning of year	<u>185,818</u>	<u>14,443</u>
Cash, end of year	<u>\$ 220,150</u>	<u>\$ 53,842</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:		
Operating income	\$ 377,878	\$ 307,536
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	\$ 388,993	\$ 4,823
Net provision for uncollectible accounts	3,781	2,771
Changes in assets and liabilities:		
Increase (decrease) in receivables	39,233	(360,389)
Increase (decrease) in inventory	(38,916)	-
Increase (decrease) in prepaid expenses	(747)	-
(Decrease) Increase in accounts payable	32,621	347,397
(Increase) Decrease in sales tax payable	(1,463)	-
(Increase) Decrease in accruals	<u>27,863</u>	<u>2,588</u>
Total adjustments	<u>\$ 388,780</u>	<u>\$ 12,312</u>
Net cash provided by operating activities	<u>\$ 766,658</u>	<u>\$ 324,155</u>

See Notes to Financial Statements

TOTALS	
Sept. 30, 1988	Sept. 30, 1988
\$ 554,280	\$ 139,840
—	—
<u>554,280</u>	<u>139,840</u>
\$ 489,200	\$ 81,760
\$ 280,548	\$ 50,000
<u>280,548</u>	<u>50,000</u>
<u>\$ 489,200</u>	<u>\$ 81,760</u>
<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>
\$ 208,000	\$ 200,000
8,000	20,000
\$ 220,000	\$ 220,000
\$ 18,000	\$ 7,000
\$ 700	\$ 2,000
\$ 49,700	\$ 8,000
\$ 1,480	\$ 0,000
<u>20,000</u>	<u>10,000</u>
<u>\$ 200,000</u>	<u>\$ 240,000</u>
<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>

CITY OF SLUSH, LOUISIANA

COMPARATIVE STATEMENT OF CASH FLOWS
 OPERATIONS FUND TYPE
 YEARS ENDED SEPTEMBER 30, 1996 and 1995

Increase (Decrease) in Cash

	<u>1996</u>	<u>1995</u>
Reconciliation of Cash		
Restricted--		
Cash	\$ 168,867	\$ 73,847
Restricted--		
Bond and Interest redemption fund	\$ 3	\$ -0-
Customers' deposits	<u>2,128</u>	<u>-0-</u>
Total restricted cash	<u>\$ 2,131</u>	<u>\$ -0-</u>
Total Cash	<u>\$ 171,002</u>	<u>\$ 73,847</u>

See Notes To Financial Statements

<u>Totals</u>	
<u>Sept. 30,</u> <u>1998</u>	<u>Sept. 30,</u> <u>1999</u>
<u>\$ 612,718</u>	<u>\$ 218,437</u>
<u>1</u> <u>2,128</u>	<u>1</u> <u>4,461</u>
<u>\$ 2,129</u>	<u>\$ 4,462</u>
<u>\$ 614,847</u>	<u>\$ 222,899</u>

CITY OF NASSAU, LOUISIANA

Schedule B

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
FINANCIAL FUND TYPE
Years Ended September 30, 1996 and 1995

	Expendable Trust (Conditional Commitment)	
	1996	1995
Revenues:		
contributions from other funds	\$ 0.179	\$ 0.046
Interest on investments	7.398	7.123
Total revenues	<u>\$ 7.577</u>	<u>\$ 7.169</u>
Expenditures:		
Administrative fees	\$ -0-	384
Excess of revenues over expenditures	\$ 7.577	\$ 6,785
Fund balance, beginning of year	<u>85,327</u>	<u>78,542</u>
Fund balance, end of year	<u>\$ 92,904</u>	<u>\$ 85,327</u>

SEE NOTES TO FINANCIAL STATEMENTS

CITY OF NEW ORLEANS, LOUISIANA

COMPARATIVE STATEMENT OF CHANGES IN FINANCIAL POSITION--
FINANCIAL FUND TYPE
Years Ended September 30, 1996 and 1995

	<u>Expensible Trust</u> <u>(Municipal Employees' Compensation)</u>	
	<u>1996</u>	<u>1995</u>
CHANGE OF WORKING CAPITAL		
operations:		
net income	<u>\$ 10,377</u>	<u>\$ 9,895</u>
ELEMENTS OF NET INCREASE IN WORKING CAPITAL		
Cash	\$ 3,179	\$ 2,790
Investments	7,208	7,105
Due from other funds	<u>-2</u>	<u>-85</u>
Increase in working capital	<u>\$ 10,377</u>	<u>\$ 9,895</u>

See Notes to Financial Statements

NOTES TO FINANCIAL STATEMENTS

Note 1. Financial Reporting Entity

The City of Rayne was incorporated on May 3, 1883, under the provisions of the Louisiana Act. The City operates under a Mayor-Board of Aldermen form of government and provides the following services as authorized by its charter: public safety (police and fire), highways and streets, sanitation, health and mental services, culture-recreation, public improvements, planning and zoning, and general administrative services.

For financial reporting purposes the city has considered all potential component units and has elected not to include them in the financial statements. The following services discuss the component units not included in the City's financial statements.

Individual Component Unit Disclosures

The following component units are not included in the City of Rayne's financial statements as of September 30, 1988:

1. Rayne City Court is fiscally dependent on the city for office space and court rooms. The city also has authority over its budget.
2. Rayne Marshall's Fund is fiscally dependent on the city.
3. Rayne Housing Authority Board is appointed by the City to provide housing to low income families.

Fund Accounting:

The accounts of the city are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending is controlled. The various funds are grouped, in the financial statements in this report, into six 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 special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

Debt Service Funds

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and other 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 fund, special assessment funds, and trust funds.)

Enterprise Funds**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 or a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Fiduciary Funds**Agency Funds**

Agency Funds are used to account for assets held by the City as an agent for other funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Trust Funds

Trust funds are used to account for assets held by the city as an administrator for other funds. Trust funds are accountable for the results of operations in administering the trust principal transferred.

On January 1, 1983, the City of Bayes started the option of paying actual unemployment claims in lieu of State unemployment taxes. Funds equal to amounts which would be paid to the state are transferred to the unemployment compensation fund quarterly and will be used to pay all qualifying claims.

Fund 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 are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is

NOTES TO FINANCIAL STATEMENTS

considered a measure of "available spendable resources." Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing sources) in net and current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

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 funds. General fixed assets consisting of certain improvements other than buildings, including drainage systems and lighting systems, are capitalized along with other general fixed assets. No depreciation has been provided on general fixed assets.

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date donated.

Long-term liabilities reported to be financed from governmental funds are reported for in the General Long-Term Debt Account Group, not in governmental funds.

The two account groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with measurement of operations.

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

All proprietary funds are accounted for on a cost of services or "capital maintenance" measurement basis. This means that all assets and all liabilities (whether current or noncurrent) associated with their activity are included on their balance sheets. Their reported fund equity (net total assets) is categorized into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in net total assets.

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

The estimated useful lives are as follows:

Buildings	50 years
Improvements	5-40 years
Equipment	3-40 years

Basis of accounting:

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the account and reported in the financial statements. Basis

NOTES TO FINANCIAL STATEMENTS

of accounting related to the timing of the measurement made, regardless of the measurement basis applied.

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Unapportioned taxes, gross receipts, and sales taxes are considered "measurable" when in the hands of intermediary collecting governments and are recognized as revenues at that time. Anticipated refunds of such taxes are recorded as liabilities and reductions of revenue when they are measurable and their validity is certain.

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

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

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

Budget and budgetary accounting

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

1. Prior to September 1, the Mayor submits to the Board of Aldermen a proposed operating budget for the ensuing fiscal year. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted at the City Hall to obtain taxpayer comments.
3. The budget is legally enacted through adoption of an ordinance.
4. Budgets for the general, special revenue, and Enterprise Funds are adopted on a basis consistent with generally accepted accounting principles.
5. The budget is employed as a management control device during the year for the general, special revenue, and Enterprise Funds.
6. All budget amendments require approval of the Board of Aldermen. The budget was amended once during the fiscal year. The following is a list of amendments to the 1991-92 budget as approved by the Board of Aldermen on September 8, 1992:
 - A. Enterprise Fund--Increased revenues by \$320,153 and increased total expenditures by 1990,618.

NOTE TO FINANCIAL STATEMENTS

B. General Fund--increased total expenditures by \$40,560, increased total revenues by \$ 31,319.

C. Sales Tax Fund--increased total expenditures by \$2,231 and total revenues by \$738.

3. All budget appropriations lapse at year end.

Cash and Investments:

Cash consists of amounts in demand deposit accounts, interest bearing demand deposits, and passbook savings accounts. Cash held by the city and with the paying agent for utility revenue bonds is also included as cash.

Investments are stated at cost and consisted of time certificates of deposits purchased from local financial institutions.

At September 30, 1995 the carrying amount of the city's deposits was \$2,870,263 and the bank balance was \$2,548,470. Of the bank balance \$200,000 was covered by Federal depository insurance and \$2,348,470 was uninsured with collateral pledged by the bank in the City's name.

Comparative data:

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

Bad debts:

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

Total column on Combined Statement--Overview:

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

Note 2. Property Taxes

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

NOTE TO FINANCIAL STATEMENTS

FOR the year ended September 30, 1984, taxes of 12.00 mills were levied on property with assessed valuations totaling 453,888,328 and were dedicated as follows:

General corporate purposes	7.80 mills
South recreation	4.20 mills

NOTE 2. Changes in Fixed Assets

A summary of the changes in the general fixed assets is as follows:

	Balance Sept. 30, 1983	Additions	Reductions	Balance Sept. 30, 1984
Buildings	\$ 3,381,598	\$ 1,433,813	\$ -0-	\$ 4,815,411
Improvements other than buildings	8,463,795	18,818	-0-	8,482,613
Equipment	788,812	121,828	26,812	883,828
	<u>\$ 4,634,205</u>	<u>\$ 1,574,459</u>	<u>\$ 26,812</u>	<u>\$ 6,232,452</u>

A summary of proprietary fixed type property, plant, and equipment at September 30, 1984 is as follows:

	Subtotal
Land	\$ 88,438
Buildings	438,683
Wells and pumps	117,900
Trucks and trucks	487,878
Water equipment	182,428
Electrical distribution system	2,425,292
Water distribution system	1,228,287
Shop and office equipment	885,244
Water treatment	488,824
Server equipment	182,672
	<u>\$ 7,686,646</u>
Less accumulated depreciation	<u>4,844,352</u>
Net	<u>\$ 2,842,294</u>

Included in shop and office equipment is a computer system acquired through a lease-purchase agreement. The lease is treated as a capital lease and is being amortized over 18 years (see also note 18).

The amount capitalized and the accumulated amortization are as follows:

Amount capitalized	\$ 81,827
Less accumulated amortization included in accumulated depreciation:	<u>4,844,352</u>
Net	<u>\$ 7,604,819</u>

NOTES TO FINANCIAL STATEMENTS

A summary of this plant facility as of September 30, 1984 is as follows:

Engines and generators	\$ 2,384,182
Less accumulated depreciation	<u>12,482,671</u>
Net	<u>\$ 10,442,613</u>

In May, 1978, the city terminated its electricity generating operations. The city now purchases the majority of all electricity used from Louisiana Energy and Power Authority. The city is maintaining the engines and generators to be used only in an emergency.

Note 4. Changes in Long-Term Debt

The following is a summary of bond transactions of the City for the year ended September 30, 1984:

	<u>General</u> <u>Obligations</u>	<u>Revenue</u>	<u>Total</u>
Bonds payable at October 1, 1983	\$ 3,278,000	\$ 740,000	\$ 4,018,000
Bonds retired	(483,000)	(177,000)	(660,000)
Bonds refinanced	(353,000)	—	(353,000)
Bonds - new issue	<u>3,223,000</u>	<u>1,227,000</u>	<u>4,450,000</u>
Bonds payable at September 30, 1984	<u>\$ 3,445,000</u>	<u>\$ 1,890,000</u>	<u>\$ 5,335,000</u>

General obligation bonds:

\$500,000 1980 Certificates of Indebtedness due in annual installments of \$40,000 to \$40,000 through December 1, 2000; interest at 5.75% (to be retired from excess revenues of the city);

\$ 500,000

\$3,440,000 1982 Public Improvement Refunding Bonds due in annual installments of \$245,000 to \$445,000 through September 1, 2003; interest at various rates of 4.0% to 7.0% (to be retired by proceeds of the 1/4 sales and use tax passed on October 1, 1982, and rededicated on April 15, 1983, and the 1/4 sales and use tax passed on December 1, 1978);

3,440,000

\$715,000 Series 1980 Certificates of Indebtedness due in annual installments of \$40,000 to \$40,000 through March 1, 2000; interest at 6.12% (to be retired from excess revenues of the city);

715,000

\$ 5,335,000

Revenue bonds: (All issues being serviced—principal and interest—by the City Water and Light Plant Fund)

\$1,890,000 1982 Serial revenue bonds due in annual installments of \$40,000 to \$40,000 through October 1, 1997; interest at various rates of 0% to 5.4%

\$ 1,890,000

\$545,000 1983 Serial revenue bonds due in annual installments of \$70,000 to \$70,000 through October 1, 1988; interest at the rate of 6%.

545,000

NOTES TO FINANCIAL STATEMENTS

\$420,000 1972 Serial Revenue Bonds due in annual installments of \$40,000 through October 1, 1973; three annual installments of \$1,000 through October 1, 2002; Interest at various rates of 5% to 5.4%	1,000
\$150,000 1973 Serial Revenue Bonds due in annual installments of \$15,000 through October 1, 1973; three annual installments of \$1,000 through October 1, 2002; Interest at various rates of 5% to 5.4%	7,000
\$4,200,000 Series 1980 Sewer Revenue Bonds of which \$1,257,035 has been provided; due in annual installments of \$100,000 to \$175,000 through March 1, 2017; Interest at the rate of 5.0%	<u>1,257,035</u>
	<u>\$ 2,322,035</u>

On September 24, 1978 the voters of the city of Wayne approved the issuance of Revenue Bonds totaling \$2,500,000 to run 30 years from date thereof with interest at a rate not exceeding 6% per annum. Bond proceeds are to be used for constructing and acquiring extensions and improvements to combined waterworks plant and electric power and light plant. Bonds totaling 42,422,500 have been sold as part of this authorized issue. These bonds and any future bonds issued under this authorization will be payable as principal and interest solely from income and revenues derived from the operation of the utility system.

On May 1, 1984 the city of Wayne approved and authorized the issuance of Sewer Revenue Bonds in the aggregate principal amount not to exceed \$5,450,000. The bonds are issued in series from time to time and at this time specifically authorize the sale, issuance and delivery of \$2,500,000 principal amount of the Sewer Revenue Bonds, Series 1984. The bond proceeds are to be used for the purpose of constructing and acquiring the Wastewater Treatment Facility Project. As of September 30, 1986, \$1,257,035 has been received for construction costs. Loan disbursements shall be made according to the progress of construction. Upon completion of the project, the first principal and interest payment will be due March 1, 1989, which is the first principal payment date after the scheduled completion date.

The annual requirements to amortize all debt outstanding as of September 30, 1986, including interest payments of \$1,234,560 are as follows:

Debt ending Sept. 30.	General Obligation	Revenue	Total
1987	\$38,471	214,139	\$48,610
1988	470,500	212,235	\$68,735
1989	471,480	177,500	\$148,980
2000	470,243	2,280	\$72,943
2001	470,899	2,280	\$73,199
2001-2004	<u>1,488,360</u>	<u>2,125</u>	<u>1,700,485</u>
	<u>\$ 3,820,953</u>	<u>\$ 412,482</u>	<u>\$ 4,233,435</u>

To service the general obligation bonds \$184,397 is available in the Debt Service Funds.

NOTES TO FINANCIAL STATEMENTS

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

1. Constructing, paving, resurfacing, improving, and maintaining streets.
2. Constructing and improving drains, drainage canals, and subsurface drainage.
3. Constructing and purchasing fire department stations and equipment and operating same.
4. Constructing and purchasing garbage disposal and sanitation equipment and facilities and maintaining same.
5. For any other lawful purposes of the City.
6. Such tax to be subject to funding into bonds by the City for the purpose of constructing, acquiring, extending, and/or improving streets, sewers, and any other works of capital improvement.
7. For the constructing and acquiring of the Wastewater Treatment Facility Project.

Under the terms of the bond indenture for the refunding bonds which are secured by sales tax proceeds, a minimum monthly payment to a bond sinking fund must be made equal to one-sixth of the next interest amount falling due plus one-twelfth of the next principal amount falling due.

A bond reserve must be established, in which a sum equal to the lesser of 10% of the proceeds of the bonds, or the highest combined principal and interest requirements in any succeeding year.

Any funds remaining after the above transfers will be considered surplus and may be used for the purpose for which the sales tax was levied.

During the year ended September 30, 1994, the City complied with these provisions of the bond indenture relating to sales tax bond sinking and reserve funds. As September 30, 1994, the required and actual balances are as follows:

	<u>Required</u>	<u>Actual</u>	<u>Actual Amount Over Requirement</u>
Refunding bonds of 4/1/88			
Sinking Fund	\$ 41,340	\$ 50,500	\$ 9,160
Reserve	194,000	194,000	-0-

The 1% sales and use tax approved November 3, 1978, can be used for any lawful corporate purpose of the City.

On September 18, 1994, the Board of Aldermen adopted a Resolution authorizing the issuance of \$775,000 of Certificates of Indebtedness, series 1994, for the purpose of constructing and acquiring sewer extensions and improvements to the sewerage system of the City.

NOTES TO FINANCIAL STATEMENTS

On August 10, 1981, the Board of Aldermen adopted a resolution authorizing the issuance of \$350,000 of certificates of indebtedness, Series 1982, for the acquisition and improvements on a building which is to be converted into a new City Hall.

The issuer is to create and maintain a special fund known as "Certificates of Indebtedness 1982 Working Fund", and to deposit into said fund monthly in advance on or before the 15th day of each calendar month, a sum equal to one-twelfth (1/12) of the interest falling due on the next interest payment date and one-twelfth (1/12) of the principal falling due on the next principal payment date.

The above mentioned certificates, \$275,000 Series 1988 and \$125,000 Series 1992 were refinanced by the issuance of the \$725,000 Series 1989 Certificates of the Indebtedness. The Certificates of Indebtedness will be used for the purpose of paying the refunding and refinancing of the Series 1986 and Series 1990 certificates of indebtedness and for paying the costs of waterworks and extensions and improvements. The certificates are secured by and payable solely from a pledge and dedication of the excess of annual revenues of the issuer.

During the year ended September 30, 1980, the City complied with the above provisions. The City accumulated during the 1980 fiscal year \$43,288 to be applied to certificates of indebtedness debt service.

Under the terms of the various bond indentures on outstanding utility revenue bonds, all income and revenues (hereinafter referred to as revenues) of every nature, earned or derived from the operation of the utility system are pledged and dedicated to the retirement of said bonds and are to be deposited in all funds as indicated below.

All revenue shall be deposited daily in the revenue fund. This fund shall be used for the following purposes and in the following priority:

- A. Transfer, as needed, amounts into a maintenance and operations account. Such funds are to be used to provide for the payment of the reasonable and necessary expenses of administering, operating, and maintaining the utility system.
- B. Transfer on or before the 15th of each month an amount into the bond and interest redemption fund to equal one-twelfth of the interest falling due on the next interest payment date and one-twelfth of the principal falling due on the next principal payment date.
- C. Transfer to the revenue bond reserve fund monthly an amount that within five years will make the balance of this fund equal to the highest principal and interest requirement in any succeeding fiscal year (\$224,120 in 1987).
- D. Transfer into the capital additions and contingency fund on or before the 15th of each month an amount equal to 5% of the gross revenues of the utility system for the preceding month. Funds in the capital additions and contingency fund are to be used primarily to pay for extensions, additions, improvements, and renewals, provided however, that the balance does not fall below \$10,000.

NOTES TO FINANCIAL STATEMENTS

The City of Bayne is currently making advance payments into the sinking fund, reserve fund and capital additions and contingency fund for the series 1994 Sewer Revenue.

The required and actual balances in the funds at September 30, 1994, are as follows:

	Required	Actual	Actual Amount over
			REQUIREMENT
Sink Interest and redemption fund	\$ -0-	\$ 1	1
Sink reserve fund	214,435	244,434	30,000
Capital additions and contingency fund	10,000	10,000	-0-

For the year ended September 30, 1994, the City of Bayne was in compliance with the bond indenture.

For the year ended September 30, 1994, \$290,501 was required to be deposited into the capital additions and contingency fund. The spending fund had disbursements of \$500,946 for capital improvements, and \$377,306 for plant and equipment repairs.

NOTE 5. Refunded Debt

On April 1, 1989, the City of Bayne issued public improvement refunding bonds of \$2,042,000 with various rates as stated in note 4 to advance refund of the 1987 public improvement series bonds and the 1982 public improvement street bonds with various interest rates of 8.00 to 12.00. The bonds were issued with original issue statement of \$13,481, and after paying certain issuance costs of \$180,242, the net proceeds were \$2,742,240. The net proceeds from the issuance of the refunding bonds with the proceeds of the reserve funds of the prior bonds were deposited with an escrow agent for the payment of the prior bonds on the earliest of their maturity dates or first allowable date. The advance refunding met the requirements of an 80-substance debt defeasance and the prior bonds were removed from the City's general long-term debt account group.

NOTE 6. Other required Individual Fund Disclosures

Generally accepted accounting principles require disclosures, as part of the financial statements--overview of certain information concerning individual funds including individual fund interfund receivable and payable balances. Such balances at September 30, 1994, were:

	Interfund receivable	Interfund payable
General Fund	\$ -0-	\$ 97
Sanitation	87	-0-
Enterprise Fund--		
Utility Fund	1,974	4,124
Sanitation Fund	-0-	1,974
Certificate of Indebtedness		
Sinking Fund	4,324	-0-
	<u>\$ 2,061</u>	<u>\$ 6,195</u>

MOVED TO FINANCIAL STATEMENTS

There are also some individual fund deficits which require disclosure. The following funds had deficits at September 30, 1981.

	<u>Deficit</u>
Capital Projects Fund--	
SEWER CONSTRUCTION	<u>\$ 81,833</u>

NOTE 7. Enterprise Fund

operations of the City of Rayne utility system consist of an electric distribution system, a water utility system, and a waste water treatment system.

Operating revenues of the individual utilities were as follows:

	Year Ended	Charged For	Other Operating Revenues	Total Operating Revenues
	<u>1980</u>	<u>1981</u>	<u>1980</u>	<u>1981</u>
Electric utility	1980	\$ 3,277,178	\$ 188,448	\$ 3,465,626
	1981	3,288,773	89,298	3,378,071
Water utility	1980	483,814	7,478	491,292
	1981	481,883	7,278	489,161
Sanitation	1980	810,709	-	810,709
	1981	387,138	-	387,138

Operating expenses included \$3,973,480 to the electric utility department, \$234,973 to the water utility department and \$1,430,488 of unallocated overhead expenses. Operating expenses for sewer utility amounted to \$232,173.

NOTE 8. Restricted Assets--Proprietary Fund Type

Restricted assets were applicable to the following at September 30, 1980 and 1981:

	<u>1980</u>	<u>1981</u>
Cash with paying agent	\$ 283,210	\$ 194,529
bond redemption account	1	-
bond reserve account	248,421	257,848
bond contingency account	13,880	10,800
customers' deposits	<u>189,789</u>	<u>250,878</u>
	<u>\$ 735,301</u>	<u>\$ 614,055</u>

NOTE 9. Accumulated vacation and sick leave

At September 30, 1980, employees of the City of Rayne have accumulated and vested \$38,128 of employee leave benefits, which was computed in accordance with State Codification Section 680.

The maximum amount of annual leave which is allowed to be carried forward is one year's earned leave plus one-third of earned annual leave. Sick leave is accumulated up to a maximum of 120 days. Upon termination, employees are paid for all annual leave. Sick leave is forfeited upon termination of employment. A retiring employee, at his election, may use accrued sick leave towards extension of his retirement date.

Note 10. Obligation Under Capital Leases

As reported in Note 3, the City entered into a lease-purchase agreement for the purchase of a new computer system. The term of the lease is five years at the end of which the City is to pay \$1 for title to the equipment. During the year ended September 30, 1993, the city paid the lease cost, including the additional \$1 and received title to the equipment.

Note 11. Compensation of Mayor and Aldermen

Compensation of the Mayor and members of the board of aldermen is set by the board as monthly salaries. The following is a listing of the salaries of the Mayor and each member of the Board of Aldermen, which is included in the gross salaries of the City:

	Total for
	<u>2092</u>
Mayor:	\$1,800
Mayor Pro-Tem:	3,240
Aldermen:	
District #1	4,800
District #2	4,800
District #3	4,800
District #4	4,800
	<u>\$ 31,240</u>

Note 12. Pension Plan

Substantially all employees of the City of Napa are members of the following statewide retirement systems: Municipal Employees Retirement System of Louisiana (MERS), and Municipal Police Employees Retirement System of Louisiana (MPERS). These systems are cost-sharing, multiple-employer defined benefit pension plans administered by separate boards of trustees.

The City of Napa participates in Plan B of the MPERS. All permanent employees working at least 20 hours per week who are not covered by another public funded retirement system and under age 65 at date of employment are eligible to participate in the system. The retirement criteria for Plan B participants is as follows:

1. Age 55 with thirty years of creditable service.
2. Age 48 with a minimum of two or more years of creditable service.
3. Under age 48 with ten years of creditable service eligible for disability benefits.
4. Survivor's benefits require twenty years creditable service at death of member.

Generally, the monthly amount of the retirement allowances for any member of Plan B consists of an amount equal to two percent of the member's final compensation multiplied by his years of creditable service. However, under certain conditions as outlined in the statutes, the benefits are limited to specified amounts.

Members of Plan B are required to contribute five percent of their annual covered salary and the City of Napa is required to contribute at an actuarially determined rate. The current rate is 3.7% of annual covered

NOTES TO FINANCIAL STATEMENTS

payroll. The contribution requirement for the year ended September 30, 1994 was \$83,943 which consisted of \$84,893 from the City and \$48,274 from employees.

The system issues an annual publicly available financial report that includes financial statements and requested supplementary information. That report may be obtained by writing to the Municipal Employees Retirement System of Louisiana, 7937 Office Park Boulevard, Baton Rouge, Louisiana 70809.

All full-time police department employees engaged in law enforcement are required to participate in the System. Employees who retire at or after age 55 with at least 20 years of creditable service or at or after age 65 with at least 10 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 1/3 percent of their final-average salary for each year of creditable service. Employees who terminate with at least the amount of creditable service stated above, and do not withdraw their employee contributions, may retire at the ages specified previously and receive the benefit accrued to their date of termination. The System also provides death and disability benefits.

Plan members are required by state statute to contribute 7.5 percent of their annual covered salary and the City of Bogalusa is required to contribute at an actuarially determined rate. The current rate is 8.0 percent of annual covered payroll. The contribution requirement for the year ended September 30, 1994 was \$58,744, which consisted of \$32,431 from the City and \$26,313 from employees.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Municipal Police Employees Retirement System of Louisiana, 8400 United Plaza Boulevard, Baton Rouge, Louisiana 70809-3256.

Note 13. Post Employment Benefits

The City of Bogalusa handles cobra participants by notifying risk management, Inc. in writing of the cobra qualifying event. The carrier notifies the qualified beneficiary of his cobra rights in application form. The City is responsible for Cobra payments and termination fee non-payment. The qualified beneficiary is responsible for the signed application to be returned. Upon payment to the City and return of the signed application, qualified beneficiary is reinstated by HRI and tracked until cobra benefits have been fulfilled.

Note 14. Police Supplemental Pay

The City received state supplemental pay for qualified police officers totaling \$58,329. The supplemental pay was forwarded to the officers.

Note 15. Litigation

The City is currently constructing a new wastewater treatment facility in response to an EPA Administrative order. The City has acted on the recommendations of EPA noted in the Municipal Water Pollution Prevention Environmental Audit Report.

NOTES TO FINANCIAL STATEMENTS

A suit was filed regarding an automobile accident involving a city of Wayne police automobile. The suit was filed in October of 1944, and the potential liability was recorded on the September 30, 1944 statements. At the present time Commercial Union Insurance Co. is providing a defense and the City Attorney is working with their attorney in an effort to bring this matter to a speedy resolution.

O. Scott Brupbacher

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE
OR BASIC FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

The Honorable James J. Pettigrew, Mayor
and the Board of Aldermen
City of Bayou, Louisiana

We have audited the primary government financial statements of the city of Bayou, Louisiana, for the year ended September 30, 1994, and have issued our report thereon dated November 18, 1994.

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 circular A-118, "Audit of State and Local Governments." Those standards and OMB Circular A-118 require that we plan and perform the audit to obtain reasonable assurance about whether the Primary Government financial statements are free of material misstatement.

The management of the city of Bayou, Louisiana is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of primary government 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, projections 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 primary government financial statements of the City of Bayou, Louisiana, for the year ended September 30, 1994, 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 primary government financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Honorable James J. Peltzman, Mayor
and the Board of Aldermen
City of Noyes, Louisiana

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 amounts that would be material in relation to the primary government 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 management of City of Noyes, Louisiana, in a separate letter dated November 18, 1998.

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

G. Scott Brubacher,
Certified Public Accountant

Noyes, Louisiana
November 18, 1998

O. Scott Brupbacher

Certified Public Accountant

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE BASED
ON AN ASPECT OF GENERAL PURPOSE OR BASIC
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITOR STANDARDS**

The Honorable James F. Pettigrew, Mayor
and the Board of Aldermen
City of Bayne, Louisiana

We have audited the primary government financial statements of the City of Bayne, Louisiana as of and for the year ended September 30, 1998, and have issued our report thereon dated November 19, 1998.

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 circular A-133, Audits of State and Local Governments.¹ These standards and our circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement.

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

We noted certain immaterial instances of noncompliance that we have reported to the management of City of Bayne in a separate letter dated November 19, 1998.

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

O. Scott Brupbacher,
Certified Public Accountant

Bayne, Louisiana
November 19, 1998

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

The Honorable James J. Pettigross, Mayor
and the Board of Aldermen
City of Rayne, Louisiana

We have audited the primary government financial statements of the City of Rayne, Louisiana, as of and for the year ended September 30, 1994, and have issued our report thereon dated November 18, 1994.

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. Those standards and our circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement.

In planning and performing our audit for the year ended September 30, 1994, we considered the internal control structure of the City of Rayne, Louisiana, in order to determine our auditing procedures for the purpose of expressing our opinion on the City of Rayne, Louisiana's primary government 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 primary government financial statements in a separate report dated November 18, 1994.

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

Memorandum James C. Pettigrew, Mayor
and the Board of Aldermen
City of Bayou, Louisiana

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

- I. Significant internal accounting controls
 - A. Treasury or finances
 - B. Revenue/receipts
 - C. Purchases/distributions
 - D. External financial reporting

- II. Administrative controls used in administering Federal financial assistance programs
 - A. General requirements
 1. Political activity
 2. Civil rights
 3. Cash management
 4. Recreational assistance
 5. Federal financial reports
 - B. Specific requirements
 1. Types of services
 2. Eligibility
 3. Matching level of effort
 4. Reporting

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

During the year ended September 30, 1994, the City of Bayou, Louisiana, had no major federal financial assistance programs and expended 100% of its total Federal financial assistance under the following one-major federal financial assistance program (Section B--Housing Assistance Payments Program):

We performed tests of controls, as required by SAS Circular 8-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we have considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the aforementioned one-major program. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

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

Our consideration of the internal control structure policies and procedures used in administering Federal financial assistance 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

Honorable James J. Peritzous, Mayor
and the Board of Aldermen
City of Bayou, Louisiana

Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of the city's management, and the grantor agencies. However, this report is a matter of public record and its distribution is not limited.

D. Scott Brughwater,
Certified Public Accountant

Bayou, Louisiana
November 18, 1994

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

The Honorable James J. McInnis, Mayor
and the Board of Aldermen
City of Bayou, Louisiana

We have audited the primary government financial statements of the City of Bayou, Louisiana, as of and for the year ended September 30, 1996, and have issued our report thereon dated November 19, 1996.

In connection with our audit of the primary government financial statements of the City of Bayou, Louisiana, and with our consideration of the City of Bayou, Louisiana's control structure used to administer the federal financial assistance programs, as required by Office of Management and Budget Circular (OMB) A-129, Provisions of State and Local Government, we selected certain transactions applicable to certain non-major federal financial assistance programs for the year ended September 30, 1996.

As required by OMB Circular A-129, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed; eligibility; and federal reports that are applicable to these transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the City of Bayou, Louisiana's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of these procedures disclosed no material instances of non-compliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the City of Bayou, Louisiana, had not complied, in all material respects, with these requirements.

This report is intended for the information of the city's management, and the grantor agencies. However, this report is a matter of public record and its distribution is not limited.

O. Scott Brupbacher,
Certified Public Accountant

Bayou, Louisiana
November 19, 1996

**FINANCIAL STATEMENTS OF INDIVIDUAL FUNDS
AND ACCOUNT GROUPS**



GENERAL FUND

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

CITY OF NEW ORLEANS
GENERAL FUNDCOMPARATIVE BALANCE SHEET
September 30, 1999 and 1998

	<u>1999</u>	<u>1998</u>
ASSETS		
Cash	\$ 129,000	\$ 220,218
Receivables	20,428	20,288
Due from other funds	<u>0</u>	<u>0</u>
TOTAL ASSETS	<u>\$ 149,428</u>	<u>\$ 240,506</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 60,277	\$ 60,282
Payroll Payable	16,788	17,647
Vacation Payable	20,783	0
Other payable	20,000	20,100
Due to other funds	0	0
Customer rental deposits	<u>3,000</u>	<u>3,018</u>
Total liabilities	<u>\$ 120,768</u>	<u>\$ 101,047</u>
FUND BALANCE--Unreserved	<u>28,660</u>	<u>139,459</u>
Total liabilities and fund balance	<u>\$ 149,428</u>	<u>\$ 240,506</u>

SEE NOTES TO FINANCIAL STATEMENTS

CITY OF DAYTON, OHIO
GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE--BUDGET (SNAP BASIS) AND ACTUAL
Year Ended September 30, 1994

with comparative Actual amounts for Year Ended September 30, 1993

	1994		Variance-- (Favorable Unfavorable)	1993
	Budget	Actual		Actual
Revenues:				
Taxes--				
ad valorem	\$ 87,818	\$ 87,818	0	\$ 86,896
utility franchise	88,843	73,618	15,225	74,799
cable tv franchise	24,818	24,288	530	24,789
	<u>\$ 201,479</u>	<u>\$ 185,724</u>	<u>\$ 15,755</u>	<u>\$ 186,484</u>
Intergovernmental revenue--				
beer tax	\$ 37,388	\$ 37,848	\$ 460	\$ 33,888
tobacco tax	43,888	43,188	700	43,333
grants	38,843	43,487	4,644	3,800
housing authority payments in lieu of taxes	18,808	20,887	2,079	28,624
video poker revenue	24,818	24,787	31	21,618
	<u>\$ 131,845</u>	<u>\$ 130,138</u>	<u>\$ 1,707</u>	<u>\$ 131,263</u>
License and permits--				
occupational license	\$ 188,858	\$ 187,873	\$ 985	\$ 181,383
permits	14,214	14,368	154	22,883
	<u>\$ 203,072</u>	<u>\$ 202,241</u>	<u>\$ 831</u>	<u>\$ 204,266</u>
Charges for services				
community center fees	\$ 22,818	\$ 22,818	0	\$ 17,882
	<u>\$ 22,818</u>	<u>\$ 22,818</u>	<u>\$ 0</u>	<u>\$ 17,882</u>
Fees and forfeits				
	<u>\$ 46,818</u>	<u>\$ 50,845</u>	<u>\$ 4,027</u>	<u>\$ 43,833</u>
Interest on investments				
	<u>\$ 3,218</u>	<u>\$ 3,218</u>	<u>\$ 0</u>	<u>\$ 4,352</u>
Miscellaneous revenue--				
leases	\$ 2,258	\$ 2,258	0	\$ 1,858
insurance claims	714	714	0	3,318
police jury	11,138	11,138	0	11,308
sale of abandoned equipment	88	718	630	1,828
franchise reimbursements	88,743	84,888	3,855	88,443
other	24,818	21,863	2,955	28,887
	<u>\$ 124,559</u>	<u>\$ 124,633</u>	<u>\$ 774</u>	<u>\$ 137,644</u>
Total Revenues	<u>\$ 608,618</u>	<u>\$ 583,738</u>	<u>\$ 24,880</u>	<u>\$ 673,388</u>

SEE NOTES TO FINANCIAL STATEMENTS

CITY OF NEW ORLEANS, LOUISIANA
GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE--BUDGET (BASED BUDGET) AND ACTUAL (CONTINUED)
Year Ended September 30, 1995

With comparative actual amounts for Year Ended September 30, 1994

	1994		Variance-- Favorable (Disfavorable)	1995	
	Budget	Actual		Budget	Actual
Expenditures:					
Current--					
General government	\$ 540,410	\$ 548,920	\$ 8,510	\$ 576,870	
Public safety	751,380	812,321	61,041	774,554	
Public works	393,381	428,758	35,377	376,543	
Debtors and recreation	148,180	178,381	30,201	183,458	
Total expenditures	\$ 1,833,351	\$ 1,968,380	\$ 135,029	\$ 1,921,425	
Excess (deficiency) of revenues over expenditures	\$ 13,155,820	\$ 13,228,780	\$ 72,960	\$ 13,228,780	
Other sources (uses):					
Operating transfers in--					
Sales tax fund	\$ 358,800	\$ 358,800	\$ -	\$ 358,800	
City Water and Light Plant Fund	658,800	658,800	-	658,800	
Operating transfers out--Youth Recreation	-	-	-	18,850	
Total other sources	\$ 1,017,600	\$ 1,017,600	\$ -	\$ 1,036,450	
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 4,344	\$ 15,780	\$ 11,436	\$ 15,250	
Fund balance, beginning of year	55,700	55,700	-	51,940	
Prior period adjustment	-	2,380	2,380	-	
Fund balance, end of year	\$ 59,940	\$ 73,460	\$ 13,520	\$ 53,890	

see notes to financial statements

CITY OF BAYNE, LOUISIANA
GENERAL FUND
STATEMENT OF EXPENDITURES, COMPARED TO BUDGET (GRAN BASIS),
Year Ended September 30, 1995

With comparative actual amounts for year ended September 30, 1994

	1995		Variance-- Favorable (Unfavorable)	1994	
	Budget	Actual		Budget	Actual
General government:					
Administration--					
Salaries	\$ 85,930	\$ 106,882	(20,952)	\$ 182,394	\$ 182,394
Car expense	1,253	1,253	-	1,257	1,257
Payroll taxes	42,900	53,488	(10,588)	49,371	49,371
Group insurance	174,237	174,480	(243)	154,843	154,843
General insurance	78,800	93,238	(14,438)	88,588	88,588
Publishing and recording	3,800	4,849	(1,049)	2,590	2,590
Administrative expense--					
Retirement system	13,333	13,001	332	9,310	9,310
Legal and professional	28,800	28,788	12	25,846	25,846
City promotion and					
donations	24,934	27,874	(2,940)	24,914	24,914
Convention expense	4,800	4,328	472	4,843	4,843
Uniforms	800	800	-	800	800
Tax roll	5,500	5,500	-	4,283	4,283
Utilities	25,500	24,974	526	25,253	25,253
LMA dues	3,428	3,428	-	3,394	3,394
City Hall and ground					
maintenance	2,300	2,180	120	14,479	14,479
office supplies	7,533	7,480	53	3,100	3,100
capital outlay	-	-	-	3,898	3,898
festival expense	-	3,283	3,283	1,202	1,202
Miscellaneous	4,231	4,587	(356)	9,818	9,818
Civil engineering	10,500	10,313	187	14,758	14,758
	<u>\$ 484,188</u>	<u>\$ 486,832</u>	<u>\$ (2,644)</u>	<u>\$ 489,848</u>	<u>\$ 489,848</u>
City Court--					
Salaries	\$ 34,400	\$ 35,885	(1,485)	\$ 34,823	\$ 34,823
Extra labor	1,900	1,900	-	1,900	1,900
office supplies	5,900	7,945	(2,045)	5,900	5,900
Professional fees	14,000	17,500	(3,500)	14,837	14,837
Building and grounds					
Maintenance	2,700	2,183	517	1,900	1,900
Public Improvement					
program	5,400	5,400	-	5,400	5,400
Uniforms	750	750	-	750	750
Retirement	400	-	400	-	-
Utilities	10,400	10,400	-	9,983	9,983
Miscellaneous	5,400	5,818	(418)	4,074	4,074
Capital outlay	-	3,554	3,554	428	428
	<u>\$ 62,400</u>	<u>\$ 64,882</u>	<u>\$ (2,482)</u>	<u>\$ 62,823</u>	<u>\$ 62,823</u>
Total general government	<u>\$ 546,588</u>	<u>\$ 551,714</u>	<u>\$ (5,126)</u>	<u>\$ 552,671</u>	<u>\$ 552,671</u>

CITY OF BAYNE, LOUISIANA
GENERAL FUND

STATEMENT OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS) (CONTINUED)
Year Ended September 30, 1994

With Comparative Actual Amounts for Year Ended September 30, 1993

	1994		Variance-- Favorable (Unfavorable)	1993
	Budget	Actual		Actual
Public Safety:				
Police Department--				
Salaries	\$ 409,847	\$ 438,940	\$ 29,093	\$ 418,488
Cost of prisoners	24,941	24,244	697	28,227
Professional fees	7,500	11,323	3,823	28,174
Car maintenance and operations	47,812	48,204	392	45,892
Miscellaneous	9,428	20,252	10,824	18,299
Equipment maintenance	7,348	6,848	500	7,148
Utilities	4,537	7,323	2,786	8,882
Utilities	17,836	18,652	816	18,326
Supplies	28,122	25,829	2,293	25,841
Building and ground maintenance	12,278	12,891	613	12,598
Police pension expense	4,208	4,127	81	4,127
Contributions to state police pension fund	21,908	22,491	583	24,242
Capital outlay	48,127	52,224	4,097	54,320
	<u>\$ 849,343</u>	<u>\$ 921,549</u>	<u>\$ 72,206</u>	<u>\$ 892,121</u>
Fire Department--				
Truck maintenance and operations	\$ 3,718	\$ 3,888	\$ 170	\$ 3,789
Utilities	7,189	7,571	382	8,488
Fire attendance	8,257	8,257	-	8,847
Miscellaneous	12,200	11,821	379	18,968
Building and equipment rentals	4,200	4,200	-	4,228
Rentals on fire hydrants	3,800	3,800	-	3,750
Fire house maintenance and operations	1,428	1,530	102	1,425
	<u>\$ 46,802</u>	<u>\$ 48,655</u>	<u>\$ 1,853</u>	<u>\$ 42,372</u>
Territ Department--				
Salaries	\$ 28,828	\$ 28,844	\$ 16	\$ 28,828
Office supplies	788	128	660	1,278
Utilities	428	541	113	441
Capital outlay	100	24	76	3,788
Miscellaneous	3,864	3,877	13	3,125
	<u>\$ 34,908</u>	<u>\$ 37,624</u>	<u>\$ 2,716</u>	<u>\$ 37,522</u>

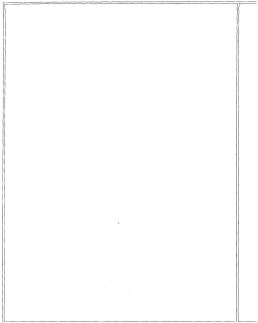
EXHIBIT 3-3
(Continued)

CITY OF MONROE, LOUISIANA
GENERAL FUND
STATEMENT OF EXPENDITURES, COMPARED TO BUDGET (PARTIAL YEAR),
Year Ended September 30, 1968

With Comparative Actual Amounts for Year Ended September 30, 1968

	1968		Variance-- Favorable (Unfavorable)	1968
	Budget	Actual		Actual
Public safety (continued):				
Civil defense	\$ 4,400	\$ 4,378	\$ 22	\$ 4,400
Total public safety	\$ 753,385	\$ 752,563	\$ 822	\$ 758,328
Public works:				
Salaries	\$ 213,788	\$ 203,844	\$ 9,944	\$ 200,208
Street maintenance				
materials	29,488	40,826	(11,338)	23,328
chemicals and supplies	4,800	4,272	528	9,863
building and grounds				
maintenance	8,438	3,701	4,737	6,416
Truck and tractor				
maintenance	56,447	63,266	(6,819)	41,678
Street lighting	29,388	29,566	(178)	29,808
Uniforms	8,488	8,676	(188)	3,647
Engineering fees	-0-	-0-	-0-	5,776
Bridges and culvert	3,000	1,872	1,128	3,143
Utilities	2,500	2,888	(388)	1,388
Miscellaneous	8,448	8,288	1,160	2,895
Capital outlay	36,600	37,688	(1,088)	38,387
Total public works	\$ 723,385	\$ 727,726	\$ 4,341	\$ 726,563
Culture and recreation:				
Salaries	\$ 78,758	\$ 84,381	\$ (5,623)	\$ 81,337
Miscellaneous	7,700	8,940	(1,240)	12,000
upkeep of building				
and grounds	10,280	12,605	(2,325)	14,040
Utilities	41,120	42,388	(1,268)	25,185
sanitorial supplies	4,480	3,804	676	5,485
capital outlay	14,420	13,321	1,099	7,181
equipment maintenance	7,200	8,882	(1,682)	8,228
Total culture and				
recreation	\$ 168,200	\$ 178,321	\$ (10,121)	\$ 163,455
total expenditures	\$ 1,884,378	\$1,902,588	\$ (18,210)	\$1,894,428

See Notes to Financial Statements



SPECIAL REVENUE FUNDS

Sales Tax Fund--to account for the collection and disbursement of the city's two percent (2%) sales and use tax.

Youth Recreation Fund--to account for the monies used in the daily operation of the city's parks.

Swimming Pool Maintenance Fund--to account for the monies collected by ad valorem taxes for the maintenance of the swimming pools.

Section 8--Housing Assistance Fund--to account for the administration of the housing assistance program funded by the Department of Housing and Urban Development.

1988--to account for a grant received from the State of Louisiana for the purpose of water line improvement. All monies were expended and the fund was closed.

CITY OF BAYNE, LOUISIANA
ALL SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET
Year Ended September 30, 1995

With Comparative Actual Amounts for Year Ended September 30, 1994

	Sales Tax Fund	Sales Incentive Fund
ASSETS		
Cash	\$ 404,854	\$ 2,081
Investments, at cost	-0-	15,434
Due from other funds	-0-	-0-
Receivables	-0-	-0-
Accrued interest receivable	<u>422</u>	<u>-0-</u>
Total assets	<u>\$ 405,276</u>	<u>\$ 17,515</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 4,224	\$ 3,281
Accrued payroll liabilities	418	-0-
Due to other funds	-0-	-0-
Deferred Revenues	-0-	-0-
Due to Department of Housing and Urban Development	<u>-0-</u>	<u>-0-</u>
Total liabilities	<u>\$ 4,642</u>	<u>\$ 3,281</u>
FUND BALANCE (DEFICIT):	<u>\$ 400,634</u>	<u>\$ 14,234</u>
Total liabilities and fund balance	<u>\$ 405,276</u>	<u>\$ 17,515</u>

See Notes to Financial Statements

swimming pool Maintenance Fund	Section 8 Mousing Maintenance Fund	LCRMS Fund	Totals	
			Sept. 30, 1988	Sept. 30, 1989
\$ 2,173	\$ 7,333	\$ -0-	\$ 416,834	\$ 393,345
-0-	-0-	-0-	15,838	24
-0-	87	-0-	87	20,384
-0-	-0-	-0-	-0-	812
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>862</u>	<u>7,538</u>
<u>\$ 2,173</u>	<u>\$ 7,333</u>	<u>\$ -0-</u>	<u>\$ 432,632</u>	<u>\$ 393,753</u>
\$ -0-	\$ 343	\$ -0-	\$ 7,827	\$ 7,198
-0-	537	-0-	555	755
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	14,518
<u>-0-</u>	<u>880</u>	<u>-0-</u>	<u>880</u>	<u>22,468</u>
<u>\$ -0-</u>	<u>\$ 1,223</u>	<u>\$ -0-</u>	<u>\$ 14,287</u>	<u>\$ 22,417</u>
\$ 2,173	\$ 826	\$ -0-	\$ 418,921	\$ 393,738
<u>\$ 2,173</u>	<u>\$ 7,333</u>	<u>\$ -0-</u>	<u>\$ 432,632</u>	<u>\$ 393,753</u>

CITY OF BAYNE, LOUISIANA
ALL SPECIAL REVENUE FUNDS

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Year Ended September 30, 1995

With comparative Actual accounts for year ended September 30, 1994

	1995 Yan <u>Fund</u>	1994 Revenue <u>Fund</u>
Revenues:		
Taxes	\$ 11,450,004	\$ 69,000
Intergovernmental revenue	-0-	-0-
Charges for services	-0-	20,014
Interest on investments	4,140	000
Miscellaneous	<u>572</u>	<u>0,314</u>
Total Revenue	<u>\$ 11,454,716</u>	<u>\$ 89,314</u>
Expenditures:		
Current--		
General government	\$ 40,010	\$ -0-
Public safety	-0-	-0-
Culture and recreation	-0-	81,700
Sanitation	-0-	-0-
Urban redevelopment and housing	<u>-0-</u>	<u>-0-</u>
Total expenditures	<u>\$ 40,010</u>	<u>\$ 81,700</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 11,414,706</u>	<u>\$ 7,614</u>
Other sources (uses):		
operating transfers in	\$ -0-	\$ -0-
operating transfers out	<u>(893,000)</u>	<u>-0-</u>
Total other sources (uses)	<u>\$ (893,000)</u>	<u>\$ -0-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ 105,706</u>	<u>\$ 7,614</u>
Fund balance (deficit), beginning of year	<u>277,300</u>	<u>(1,000)</u>
Fund balance (deficit), end of year	<u>\$ 383,006</u>	<u>\$ 7,614</u>

See Notes To Financial Statements

Exhibit B-2

Accounting Fund	Section B Borrowing Accounts Fund	LGS&S Fund	Totals	
			Sept. 30, 1999	Sept. 30, 1999
1	-0-	-0-	1,120,700	1,078,700
	190,400	-0-	190,400	309,700
	-0-	-0-	19,814	12,120
	600	-0-	5,860	22,787
	2,000	-0-	12,224	23,887
<u>1</u>	<u>2,000</u>	<u>-0-</u>	<u>1,302,884</u>	<u>1,403,284</u>
6	-0-	-0-	82,910	97,710
	-0-	-0-	-0-	-0-
	-0-	-0-	82,700	99,700
	-0-	-0-	-0-	-0-
	180,200	-0-	182,200	220,000
<u>6</u>	<u>-0-</u>	<u>-0-</u>	<u>182,910</u>	<u>427,810</u>
8	100	-0-	1,000,000	990,100
9	-0-	-0-	-0-	10,000
	-0-	-0-	1,000,000	1,000,000
<u>9</u>	<u>-0-</u>	<u>-0-</u>	<u>1,000,000</u>	<u>1,010,000</u>
10	100	-0-	154,700	100,700
	2,000	-0-	200,700	20,000
<u>10</u>	<u>2,100</u>	<u>-0-</u>	<u>355,400</u>	<u>120,700</u>

CITY OF BATON ROUGE, LOUISIANA
 SPECIAL REVENUE FUND
 SALES TAX FUND

COMPARATIVE BALANCE SHEET
 September 30, 1994 and 1993

	<u>1994</u>	<u>1993</u>
ASSETS		
Cash	\$ 404,899	\$ 362,493
Accrued interest receivable	422	7,568
Due from O&M	-0-	20,384
Accounts receivable	<u>-0-</u>	<u>813</u>
Total assets	<u>\$ 405,321</u>	<u>\$ 391,258</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 4,214	\$ 3,509
Accrued Payroll	<u>418</u>	<u>388</u>
Total liabilities	<u>\$ 4,632</u>	<u>\$ 3,897</u>
FUND BALANCE	<u>400,689</u>	<u>387,361</u>
Total liabilities and fund balance	<u>\$ 405,321</u>	<u>\$ 391,258</u>

SEE NOTES TO FINANCIAL STATEMENTS

CITY OF BARRI, LOUISIANA
SPECIAL REVENUE FUND
SALES TAX FUND

STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE--BUDGET (PLANS BARRI); AND ACTUAL
Year Ended September 30, 1954

With Comparative Actual Amounts for Year Ended September 30, 1953

	1954		Variance-- Favorable (Unfavorable)	1953
	Budget	Actual		
Revenues:				
Taxes--				
Sales tax collections	\$1,027,703	\$1,051,854	\$ 24,151	\$1,008,483
Interest on investments	9,800	4,100	(5,700)	28,321
Miscellaneous income	-0-	672	672	672
Total revenues	\$1,037,503	\$1,056,626	\$ 19,447	\$1,037,476
Expenditures:				
Current--				
General government--				
Salaries	\$ 17,500	\$ 17,400	(100)	\$ 18,500
Office supplies	-0-	-0-	-0-	297
Insurance	100	100	-0-	200
Collection fees & A.S.	-0-	21,000	(21,000)	28,513
Payroll taxes	1,800	1,481	(319)	1,474
Administrative charge--				
retirement system	400	442	42	500
Miscellaneous	1,100	227	(873)	521
Total expenditures	\$ 19,800	\$ 40,050	\$ 20,250	\$ 27,712
Excess of revenues over expenditures	\$1,017,703	\$1,016,576	\$ 1,127	\$ 999,764
Other sources (uses):				
operating transfer cost--				
General Fund	\$ 1,300,000	\$ 1,300,000	\$ -0-	\$ 1,300,000
Refunding Bonds	(400,100)	(400,100)	0	(400,100)
Grant Bonds	(82,200)	(82,200)	0	(82,200)
Total other sources (uses):	\$ 817,700	\$ 817,700	\$ 0	\$ 817,700
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 117,357	\$ 117,616	\$ 259	\$ 117,616
Fund balance, beginning of year	272,200	272,200	-0-	271,955
Fund balance, end of year	\$ 389,557	\$ 389,816	\$ 259	\$ 389,571

See Notes to Financial Statements:

CITY OF NEWB, LOUISIANA
 SPECIAL REVENUE FUNDS
 WATER REVENUE FUND

COMPARATIVE BALANCE SHEET
 SEPTEMBER 30, 1999 and 1998

	<u>1999</u>	<u>1998</u>
ASSETS		
Cash	\$ 2,040	\$ 543
Investments	<u>15,830</u>	<u>28</u>
Total Assets	<u>\$ 17,870</u>	<u>\$ 571</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 3,143	\$ 3,171
Due to General Fund	-0-	-0-
Due to Enterprise Fund	<u>-0-</u>	<u>36</u>
Total Liabilities	\$ 3,143	\$ 3,171
FUND BALANCE (DEFICIT)	<u>14,727</u>	<u>(2,544)</u>
Total Liabilities and fund balance	<u>\$ 17,870</u>	<u>\$ 571</u>

See Notes To Financial Statements

CITY OF BAYNE, LOUISIANA
SPECIAL REVENUE FUND
YOUTH RECREATION FUND

STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE--BUDGET (BAYNE DEBIT) AND ACTUAL
Year Ended September 30, 1966

With comparative ACTUAL amounts for year ended September 30, 1965

	1966		1965	
	Budget	Actual	Budget-- Available (Miscellaneous)	Actual
REVENUES:				
Donations and valuers	\$ 70,000	\$ 69,882	\$ 100	\$ 69,882
Charges for services				
Commission stand	20,000	18,254	4,744	13,998
Youth athletic program	1,000	3,758	3,758	132
Interest on investments	400	808	385	387
Miscellaneous income	2,000	2,214	1,861	13,682
Total revenues	\$ 73,400	\$ 74,652	\$ 2,084	\$ 97,081
Current--				
Culture and recreation				
Salaries	\$ 3,000	\$ -0-	\$ 3,000	\$ 3,000
Payroll taxes	800	-0-	800	800
Insurance	3,500	3,173	327	3,048
Repairs and maintenance	6,000	5,508	4,483	5,184
Youth basketball	6,000	4,888	3,218	7,138
Youth baseball	23,000	20,888	2,888	23,288
Youth football	3,000	3,183	323	8,877
Uniforms	8,000	10,983	3,883	7,881
Material and supplies	1,000	1,743	587	3,881
Utilities	6,000	7,288	1,888	8,824
Miscellaneous	5,700	5,242	458	7,888
Other activities	11,000	12,542	1,642	12,305
Capital outlay	3,000	-0-	3,000	3,388
Total expenditures	\$ 89,000	\$ 81,702	\$ 8,188	\$ 83,277
Excess (deficiency) of revenues over expenditures	\$ 11,000	\$ 17,112	\$ 4,313	\$ 14,450
Other sources: operating transfers in	-0-	-0-	-0-	15,882
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 11,000	\$ 17,112	\$ 4,313	\$ 30,332
Fund balance (deficit), beginning of year	2,384	2,384	-0-	13,888
Fund balance (deficit), end of year	\$ 3,384	\$ 14,542	\$ 4,313	\$ 3,332

See Notes To Financial Statements

EXHIBIT B-7

CITY OF MONROE, LOUISIANA
 SPECIAL REVENUE FUND
 SWIMMING POOL MAINTENANCE FUND

COMPARATIVE BALANCE SHEET
 September 30, 1978 and 1979

	<u>1978</u>	<u>1979</u>
ASSETS		
Cash	\$ 2,373	\$ 2,887
Reversions, et cest	<u>-0-</u>	<u>-0-</u>
TOTAL ASSETS	<u>\$ 2,373</u>	<u>\$ 2,887</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ -0-	\$ 14
FUND BALANCE (DEFICIT)	<u>2,373</u>	<u>2,873</u>
Total Liabilities and Fund Balance	<u>\$ 2,373</u>	<u>\$ 2,887</u>

See Notes to Financial Statements

COST OF WATER, LIGHTING
SPECIAL SERVICE FUND
SWIMMING POOL MAINTENANCE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE--BUDGET (BASED BUDGET) AND ACTUAL
Year Ended September 30, 1994

with comparative actual amounts for Year Ended September 30, 1993

	1994		Variance-- Favorable (Indicate with +)	1993	
	Budget	Actual		Budget	Actual
Revenues:					
Interest on Investments	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ 133
Miscellaneous	280	180	+ 100	-	-
Net Revenues	<u>\$ 280</u>	<u>\$ 180</u>	<u>\$ 100</u>	<u>\$ -</u>	<u>\$ 133</u>
Expenditures:					
Current--					
Costs and recreation--					
Electric Expense	\$ 2,880	\$ -0-	\$ 2,880	-	-
Pool CONTROL	180	-	180	180	-
Engineering Fees	-	-	-	-	1,800
Maintenance Equipment	-	-	-	-	2,880
Total expenditures	<u>\$ 3,060</u>	<u>\$ -0-</u>	<u>\$ 3,060</u>	<u>\$ 180</u>	<u>\$ 4,680</u>
Excess (deficiency) of revenues over expenditures	\$(2,780)	\$ 180	\$ 2,960	\$(4,371)	\$ 133
Fund balance (deficit), beginning of year	<u>2,600</u>	<u>2,600</u>	<u>-0-</u>	<u>2,600</u>	<u>2,600</u>
Fund balance (deficit), end of year	<u>\$(-180)</u>	<u>\$ 2,780</u>	<u>\$ 2,960</u>	<u>\$ 2,971</u>	<u>\$ 2,733</u>

See Note to Financial Statements

CITY OF BATON, LOUISIANA
SPECIAL REVENUE FUNDS
SECTION 4 HOUSING ASSISTANCE FUNDS

COMPARATIVE BALANCE SHEET
September 30, 1984 and 1985

	<u>1984</u>	<u>1985</u>
ASSETS		
Cash	\$ 3,333	\$ 27,893
Due from general fund	87	-0-
Total Assets	<u>3,420</u>	<u>27,893</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 183	\$ 890
Accrued Payroll Liabilities	937	337
Unearned Revenues	-0-	16,519
Due to Department of Housing and Urban Development	<u>5,883</u>	<u>22,599</u>
Total Liabilities	<u>6,803</u>	<u>40,345</u>
FUND BALANCE (DEFICIT)	<u>828</u>	<u>(12,452)</u>
Total Liabilities and Fund Balance	<u>\$ 7,631</u>	<u>\$ 27,893</u>

See Notes To Financial Statements

CITY OF BATON, LOUISIANA
SPECIAL REVENUE FUNDS
SECTION B--HOUSING ASSISTANCE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE--BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED SEPTEMBER 30, 1976

With Comparative Actual Amounts For Year Ended September 30, 1975

	1976		Variance-- Favorable (Unfavorable)	1975
	Budget	Actual		Actual
Revenues:				
Intergovernmental revenues--				
Grant from Federal government	\$ 229,000	\$ 192,423	\$ 36,577	\$ 181,251
Interest on investments	1,100	848	252	895
Other income	10,000	2,349	7,651	21,287
Total revenues	<u>\$ 239,100</u>	<u>\$ 195,619</u>	<u>\$ 43,481</u>	<u>\$ 203,433</u>
Expenditures:				
Current--				
Urban redevelopment and housing--				
Salaries	\$ 17,000	\$ 16,987	\$ 13	\$ 16,943
Professional Fees	-0-	3,482	3,482	1,418
Office Rent	-0-	-0-	-0-	-0-
Office supplies	300	320	180	1,257
Printing expenses	200	80	120	260
Miscellaneous	400	883	483	893
Capital Outlay	-0-	871	871	-0-
Payroll taxes	2,200	2,123	77	1,240
Car expense	1,750	985	765	1,510
Auditing fees	2,000	2,000	2,000	2,000
Utility assistance	12,000	8,329	3,671	11,727
Group Insurance	4,200	4,220	80	4,220
Utilities	300	487	187	300
Housing assistance	185,000	185,368	48,628	152,417
Total expenditures	<u>\$ 218,250</u>	<u>\$ 182,254</u>	<u>\$ 35,996</u>	<u>\$ 184,713</u>
Excess of revenues over expenditures	\$ 20,850	\$ 13,365	\$ 7,485	\$ 18,720
Fund balance (deficit), beginning of year	-13,141	-13,141	-0-	-22,292
Fund balance (deficit), end of year	<u>\$ 7,709</u>	<u>\$ 2,224</u>	<u>\$ 5,485</u>	<u>\$ 13,428</u>

SEE NOTES TO FINANCIAL STATEMENTS

CITY OF BAYNE, LOUISIANA
 SPECIAL REVENUE FUNDS
 LEASE FUND

BALANCE SHEET
 September 30, 1998

	<u>1998</u>	<u>1997</u>
ASSETS		
Bank	\$ _____	\$ _____
LIABILITIES AND FUND BALANCE		
FUND BALANCE (DEFICIT)	\$ _____	\$ _____
TOTAL Liabilities and Fund Balance	\$ _____	\$ _____

See Notes To Financial Statements

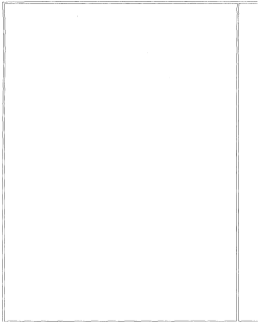
CITY OF BAYNE, LOUISIANA
SPECIAL REVENUE FUND
LOCAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE--BUDGET (BASED BASIS) AND ACTUAL
Year Ended September 30, 1976

With Comparative Actual Accounts For Year Ended September 30, 1975

	1976		1975	
	Budget	Actual	Variance-- Favorable (Unfavorable)	Actual
Revenues:				
Intergovernmental revenues--				
grant from state government	\$ -0-	\$ -0-	\$ -0-	\$ 118,923
Expenditures:				
Current--				
Urban redevelopment and housing--				
Management fees	\$ -0-	\$ -0-	\$ -0-	\$ 17,388
Legal and Professional	-0-	-0-	-0-	883
Engineering fees	-0-	-0-	-0-	7,886
Capital outlay	-0-	-0-	-0-	118,453
Salaries	-0-	-0-	-0-	3,277
Miscellaneous	-0-	-0-	-0-	21
Total Expenditures	\$ -0-	\$ -0-	\$ -0-	\$ 142,328
Excess (deficiency) of revenues over expenditures	\$ -0-	\$ -0-	\$ -0-	\$ 23,387
Fund balance, beginning of year	\$ -0-	\$ -0-	\$ -0-	\$ 2,387
Fund balance, end of year	\$ -0-	\$ -0-	\$ -0-	\$ -0-

See Notes To Financial Statements



DEBT SERVICE FUND

To accumulate monies for payment
of the bond interest of the city.

CITY OF BAYNE, LOUISIANA
DEBT SERVICE FUND

COMBINED BALANCE SHEET
Year ended September 30, 1995

With Comparative Actual Amounts for Year Ended September 30, 1994

	Refunding Bonds	Certificates of Indebtedness
	<u>\$1,000</u>	<u>\$1,000</u>
ASSETS		
Equity in cash expense fund	\$ 413	\$ -0-
Due from other funds	-0-	4,224
Receivables	-0-	4,224
Investments, at cost	<u>424,208</u>	<u>42,284</u>
Total assets	<u>\$ 424,613</u>	<u>\$ 46,504</u>
FUND BALANCE		
Designated for debt service	<u>\$ 424,613</u>	<u>\$ 46,504</u>

SEE NOTES TO FINANCIAL STATEMENTS

Total		Total	
Sept. 30,	Sept. 30,	Sept. 30,	Sept. 30,
1999	2000	1999	2000
\$ 413	\$ 413	\$ 413	\$ 413
4,334	-0-	-0-	-0-
4,334	-0-	-0-	-0-
<u>87,488</u>	<u>481,884</u>	<u>481,884</u>	<u>481,884</u>
<u>\$ 96,235</u>	<u>\$ 482,707</u>	<u>\$ 482,707</u>	<u>\$ 482,707</u>
<u>\$ 96,235</u>	<u>\$ 482,707</u>	<u>\$ 482,707</u>	<u>\$ 482,707</u>

CITY OF BAYNE, LOUISIANA
DEBT SERVICE FUND

COMPARING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
YEAR ENDED SEPTEMBER 30, 1948

With Comparative Actual Amounts for Year Ended September 30, 1945

	Refunding Bonds 4/1/38	Certification of Indebtedness 3/1/38
Revenues:		
AD VALOREM TAXES	\$ -0-	\$ -0-
INTEREST ON INVESTMENTS	<u>5,454</u>	<u>1,219</u>
Total revenues	<u>\$ 5,454</u>	<u>\$ 1,219</u>
Expenditures:		
DEBT SERVICE--		
Bonds paid	\$ 288,000	\$ 28,000
Interest coupons paid	216,387	16,384
Paying agent fees	<u>100</u>	<u>10</u>
Total expenditures	<u>\$ 484,287</u>	<u>\$ 44,384</u>
excess (deficiency) of revenues over expenditures	<u>\$ (478,833)</u>	<u>\$ (43,165)</u>
Other sources:		
Operating transfers from sales tax fund	<u>\$ 486,332</u>	<u>\$ 66,840</u>
excess (deficiency) of revenues and other sources over expenditures	<u>\$ 7,499</u>	<u>\$ 23,675</u>
Fund balance, beginning of year	<u>481,380</u>	<u>83,887</u>
Fund balance, end of year	<u>\$ 456,619</u>	<u>\$ 62,382</u>

See Notes to Financial Statements

Totals	
Sept. 30, 1958	Sept. 30, 1959
\$ -0-	\$ -0-
<u>6,873</u>	<u>8,368</u>
\$ 6,873	\$ 8,368
\$ 288,800	\$ 288,000
263,900	263,327
<u>138</u>	<u>28</u>
\$ 552,838	\$ 554,355
\$1888,8881	\$1888,8881
\$ 543,018	\$ 543,358
\$ 12,000	\$ 8,000
<u>664,282</u>	<u>662,726</u>
\$ 508,282	\$ 484,826

**CITY OF BAYNE, LOUISIANA
WATER SERVICE FUND**

**STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE--BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED SEPTEMBER 30, 1996**

	<u>Refunding Bonds--14/00/98</u>		
	<u>Subject</u>	<u>Actual</u>	<u>Balance-- Favorable (Unfavorable)</u>
Revenues:			
Ad valorem taxes	\$ -0-	\$ -0-	\$ -0-
Interest on investments	<u>1,828</u>	<u>3,458</u>	<u>4,814</u>
Total revenues	<u>\$ 1,828</u>	<u>\$ 3,458</u>	<u>\$ 4,814</u>
Expenditures:			
Debt Service--			
bonds paid	\$ 248,000	\$ 248,000	\$ -0-
interest coupons paid	216,208	216,187	\$ 81
paying agent fees	<u>300</u>	<u>122</u>	<u>300</u>
Total expenditures	<u>\$ 464,508</u>	<u>\$ 464,287</u>	<u>\$ 271</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -627,680</u>	<u>\$ -627,611</u>	<u>\$ 673</u>
Other sources:			
operating transfer in-- sales tax fund	<u>1,418,100</u>	<u>1,418,100</u>	<u>\$1</u>
Excess of revenues and other sources over expenditures	<u>\$ 790</u>	<u>\$ 490</u>	<u>\$ 790</u>
Fund balance, beginning of year	<u>451,308</u>	<u>451,308</u>	<u>-0-</u>
Fund balance, end of year	<u>\$ 452,098</u>	<u>\$ 451,818</u>	<u>\$ 280</u>

Certificate of Indebtedness-- 2001/02					
		Variance			
		Favorable			
		(Unfavorable)			
Budget	Actual				
\$	-0-	\$	-0-	\$	-0-
	<u>482</u>		<u>1,218</u>		<u>818</u>
\$	<u>482</u>	\$	<u>1,218</u>	\$	<u>818</u>
\$	28,000	\$	28,000	\$	-0-
	<u>14,200</u>		<u>14,334</u>		<u>2,134</u>
	<u>42</u>		<u>18</u>		<u>180</u>
\$	<u>28,042</u>	\$	<u>42,334</u>	\$	<u>14,292</u>
\$1	28,800	\$1	48,122	\$1	1,322
\$	28,200	\$	48,800	\$	1,600
\$	400	\$	6,700	\$	6,300
	<u>42,382</u>		<u>62,892</u>		<u>20,510</u>
\$	<u>42,382</u>	\$	<u>68,710</u>	\$	<u>26,328</u>

(Cont'd)

CITY OF BAIRN, LOUISIANA
 WATER SERVICE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE--BUDGET (ORIG BASIS) AND ACTUAL (CONTINUED)
 Year ended September 30, 1964

	Totals		
	Budget	Actual	Variance-- Favorable (Defavorable)
REVENUES:			
Ad valorem taxes	\$ -0-	\$ -0-	\$ -0-
Interest on investments	1,482	8,873	8,873
Total revenues	\$ 1,482	\$ 8,873	\$ 8,873
EXPENDITURES:			
Water services--			
Bonds paid	\$ 388,880	\$ 388,880	\$ -0-
Interest coupons paid	298,358	188,501	1 2,857
Paying agent fees	580	580	580
Total Expenditures	\$ 687,818	\$ 577,961	\$ 1,099,859
Excess (deficiency) of revenues over expenditures	\$ 584,664	\$ 309,912	\$ 2,746
Other sources:			
Operating transfer in-- sales tax fund	\$ 830,388	\$ 848,012	\$ 1,624
Excess of revenues and other sources over expenditures	\$ 904	\$ 12,054	\$ 11,150
Fund balance, beginning of year	484,287	484,287	-0-
Fund balance, end of year	\$ 485,191	\$ 496,341	\$ 11,150

SEE NOTES TO Financial Statements

CAPITAL PROJECTS FUND

sewer construction fund--to account for the financing, rehabilitation and additions to the city's sewer system.

CITY OF BAYNE, LOUISIANA
CAPITAL PROJECTS FUND

SEWER CONSTRUCTION FUND

COMPARATIVE BALANCE SHEET
September 30, 1991 and 1990

	<u>1991</u>	<u>1990</u>
ASSETS		
Cash	\$ 5,663	\$ 734
Investments, at cost	1,213	5,488
Receivables	<u>328,847</u>	<u>-0-</u>
Total Assets	<u>\$ 335,723</u>	<u>\$ 6,222</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 328,847	\$ 59,955
Retainage Payable	<u>88,223</u>	<u>-0-</u>
Total Liabilities	<u>\$ 417,070</u>	<u>\$ 59,955</u>
FUND BALANCE		
Unreserved--undesignated	<u>1 45,653</u>	<u>1 30,683</u>
Total Liabilities and Fund Balance	<u>\$ 462,723</u>	<u>\$ 90,638</u>

See Notes To Financial Statements

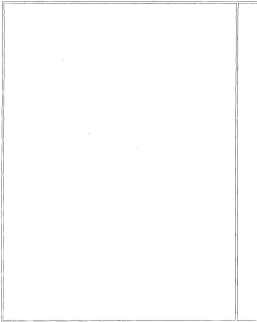
CITY OF BAYNE, LOUISIANA
CAPITAL PROJECTS FUND

STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE--BUDGET (GAAP BASIS) AND ACTUAL
Year Ended September 30, 1995

with comparative actual amounts for year ended September 30, 1994

	1995		1994	
	Budget	Actual	Variance-- Favorable (Disadvantage)	Actual
Revenues:				
Interest on Investments	\$ -0-	\$ 31	\$ 31	\$ 28
Expenditures:				
Advertising	\$ -0-	\$ -0-	\$ -0-	\$ 84
Legal and Professional	138,800	78,888	31,420	-8-
Construction in Progress	448,400	965,203	(244,803)	-8-
Capital Outlay	538,800	488,188	181,809	-8-
Engineering Fees	557,100	858,318	(248,889)	38,881
Miscellaneous	-0-	1,282	(1,282)	-8-
Total expenditures	\$1,882,900	\$1,791,587	\$ 183,320	\$ 32,983
Excess (Deficiency) of revenues over expenditures	\$1,381,500	\$1,791,587	\$ 183,320	\$1 32,983
Other sources (uses):				
operating transfers in	\$1,381,500	\$1,791,587	\$1 183,320	\$ -8-
Excess of revenues and other sources over expenditures	\$ -0-	\$1 18,328	\$1 18,328	\$1 32,983
Fund balance, beginning of year	(31,821)	(31,821)	-0-	1,821
Fund balance, end of year	\$1 31,821	\$1 32,482	\$1 32,388	\$1 31,821

See Notes to Financial Statements



ENTERPRISE FUND

City Water and Light Plant Fund (Utility Fund)--to account for the provision of electricity and water services to the residents of the City and some residents of the Parish. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, maintenance, financing and related debt service, and billing and collection.

Sewerage Fund--to account for the provision of waste water treatment services to the residents of the City and some residents of the Parish. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, maintenance, financing and related debt service, billing and collection.

CITY OF BATON, LOUISIANA
 ENTERPRISE FUND

COMPARING BALANCE SHEETS
 September 30, 1994 and 1993

	<u>1994</u>	<u>1993</u>
ASSETS		
CURRENT ASSETS		
Cash	\$ 309,863	\$ 73,847
Accounts receivable, net	673,531	94,362
Due from other funds	1,875	-
Other receivables	7,328	-
Claims against future revenues	-	1,797,828
Investments	-	94,888
Investments--supplies (at cost)	189,314	-
Prepaid expenses	22,878	-
Total current assets	<u>\$1,283,889</u>	<u>\$2,659,725</u>
RESTRICTED ASSETS		
Cash with paying agent	\$ 283,218	\$ -
Bond and interest redemption funds:		
Cash	1	-
Bond reserve funds:		
Investments, at cost	348,831	395,833
Bond depreciation and contingency funds:		
Investments, at cost	19,400	84,000
Customers' deposits:		
Cash	2,750	-
Investments, at cost	187,811	-
Total restricted assets	<u>\$ 741,821</u>	<u>\$ 479,833</u>
PLANT AND EQUIPMENT, at cost, net of accumulated depreciation	<u>\$2,088,788</u>	<u>\$ 98,728</u>
THESE PLANT FACILITY, at cost, net of accumulated depreciation	<u>\$ 582,675</u>	<u>-</u>
Total assets	<u>\$3,697,173</u>	<u>\$3,237,286</u>

SEE NOTES TO FINANCIAL STATEMENTS

<u>TOTALS</u>	
<u>September 30,</u> <u>1994</u>	<u>September 30,</u> <u>1993</u>
\$ 482,718	\$ 219,498
167,893	784,820
1,875	88,000
7,228	788
2,787,828	-0-
94,888	1,184
189,324	170,264
18,838	28,268
<u>\$ 3,273,412</u>	<u>\$ 3,224,858</u>
\$ 183,218	\$ 188,328
3	3
448,871	287,448
88,000	10,000
2,188	8,642
<u>287,512</u>	<u>182,213</u>
<u>\$ 1,877,552</u>	<u>\$ 422,848</u>
<u>\$ 3,188,822</u>	<u>\$ 2,806,688</u>
<u>\$ 828,472</u>	<u>\$ 788,882</u>
<u>\$ 8,218,182</u>	<u>\$ 3,585,228</u>

CITY OF BAYNE, LOUISIANA
 GENERAL FUND

COMBINING BALANCE SHEETS
 September 30, 1994 and 1993

	<u>1994</u>	<u>1993</u>
LIABILITIES AND FUND EQUITY		
CURRENT LIABILITIES (payable from current assets)		
Accounts payable	\$ 422,204	\$ 13,760
Salaries payable	24,844	-
Accrued payroll	15,000	2,627
Accrued vacation pay	25,214	2,162
Due to other funds	4,118	1,828
	<u>\$ 491,380</u>	<u>\$ 18,377</u>
CURRENT LIABILITIES (payable from restricted assets)		
Revenue bonds payable (due 10/01)	\$ 187,000	\$ -
Interest coupons payable (due 10/01)	26,210	-
Customers' deposits	288,872	-
	<u>\$ 492,082</u>	<u>\$ -</u>
total current liabilities	<u>\$ 983,462</u>	<u>\$ 18,377</u>
LONG-TERM LIABILITIES		
General obligation bonds	\$ 500,000	\$ 500,000
Revenue bonds payable	278,800	2,387,830
total long-term liabilities	<u>\$ 778,800</u>	<u>\$ 2,887,830</u>
total liabilities	<u>\$ 1,762,262</u>	<u>\$ 2,906,207</u>
FUND EQUITY		
Contributed capital:		
contributions from municipality	\$ 614,513	\$ -
contributions from federal government	110,273	-
contributions from state government	88,524	-
	<u>\$ 813,310</u>	<u>\$ -</u>
Retained earnings:		
Reserved for revenue bond retirement	\$ 349,650	\$ -
Reserved for revenue bond contingency	10,000	-
Unreserved	2,852,822	485,610
	<u>\$ 3,212,472</u>	<u>\$ 485,610</u>
total fund equity	<u>\$ 3,212,472</u>	<u>\$ 485,610</u>
total liabilities and fund equity	<u>\$ 4,974,734</u>	<u>\$ 3,391,817</u>

see notes to financial statements

<u>TOTAL</u>	
<u>September 30,</u> <u>2018</u>	<u>September 30,</u> <u>2017</u>
\$ 496,824	\$ 590,313
24,944	25,505
17,897	14,725
27,248	-0-
<u>4,886</u>	<u>26,232</u>
<u>\$ 581,819</u>	<u>\$ 656,775</u>
\$ 387,800	\$ 377,808
14,218	21,225
<u>254,892</u>	<u>257,945</u>
<u>\$ 656,910</u>	<u>\$ 656,978</u>
\$ 338,323	\$ 334,887
\$ 1,848,000	\$ 188,000
<u>1,832,823</u>	<u>202,502</u>
<u>\$ 3,680,823</u>	<u>\$ 732,502</u>
\$ 3,682,328	\$ 1,208,887
\$ 616,323	\$ 616,323
218,277	218,277
<u>48,828</u>	<u>48,828</u>
<u>\$ 883,428</u>	<u>\$ 883,428</u>
\$ 248,882	\$ 287,948
28,680	28,680
<u>3,238,838</u>	<u>3,702,270</u>
<u>\$ 3,516,400</u>	<u>\$ 4,018,926</u>
\$ 4,272,828	\$ 3,248,228
<u>\$ 8,289,228</u>	<u>\$ 5,267,228</u>

CITY OF BAYNE, LOUISIANA
 ENTERPRISE FUND
 UTILITY FUND
 September 30, 1994 and 1993

	1994	1993
ASSETS		
CURRENT ASSETS		
Cash	\$ 248,883	\$ 200,177
Accounts receivable, net of allowance for uncollectible accounts (1994--\$82,180; 1993--\$77,589)	473,531	704,108
Due from other funds	1,875	60,000
Other receivables	7,128	798
Inventories--supplies (at cost)	189,308	270,284
Prepaid expenses	18,878	10,109
Total current assets	\$1,059,483	\$1,270,526
RESTRICTED ASSETS		
Cash with paying agent	\$ 200,210	\$ 188,210
Bond and interest redemption fund:		
Cash	1	1
Bond reserve funds:		
Investments, at cost	248,651	257,949
Bond depreciation and contingency funds:		
Investments, at cost	10,000	50,000
Customers' deposits:		
Cash	3,108	4,881
Investments, at cost	267,813	182,713
Total restricted assets	\$ 739,813	\$ 683,855
PLANT AND EQUIPMENT, at cost, net of accumulated depreciation (1994--\$4,481,812; 1993--\$4,875,234)	\$3,898,738	\$3,897,207
PILE PILEY FACILITY, at cost, net of accumulated depreciation (1994--\$1,485,477; 1993--\$2,547,840)	\$ 485,875	\$ 788,582
Total assets	\$6,183,717	\$6,448,928

See Notes To Financial Statements

	<u>1979</u>	<u>1978</u>
LIABILITIES AND FUND EQUITY		
CURRENT LIABILITIES (payable from current assets)		
Accounts payable	\$ 421,204	\$ 378,422
Sales tax payable	28,884	28,884
Accrued Payroll	28,880	17,114
Accrued Vacation Pay	28,258	-
Due to other funds	4,132	10,182
	<u>\$ 491,458</u>	<u>\$ 434,602</u>
CURRENT LIABILITIES (payable from restricted assets)		
Revenue bonds payable (due 1972)	\$ 187,000	\$ 177,880
Interest coupons payable (due 1972)	25,210	22,225
Customers' deposits	128,873	207,844
	<u>\$ 341,083</u>	<u>\$ 408,149</u>
Total current liabilities	<u>\$ 832,541</u>	<u>\$ 842,751</u>
LONG-TERM LIABILITIES		
General obligation bonds	\$ 548,000	\$ 190,000
Revenue bonds payable	278,000	342,820
Total long-term liabilities	<u>\$ 826,000</u>	<u>\$ 532,820</u>
Total liabilities	<u>\$ 1,658,541</u>	<u>\$ 1,375,571</u>
FUND EQUITY		
Contributed capital:		
Contributions from municipality	\$ 618,228	\$ 614,513
Contributions from Federal government	518,237	616,877
Contributions from state government	48,328	48,324
	<u>\$ 1,184,793</u>	<u>\$ 1,279,714</u>
Retained earnings:		
Reserved for revenue bond retirement	\$ 388,402	\$ 267,888
Reserved for revenue bond contingency	28,880	18,000
Unreserved	2,452,423	2,282,855
	<u>\$ 2,869,705</u>	<u>\$ 2,568,743</u>
Total fund equity	<u>\$ 3,054,498</u>	<u>\$ 2,848,457</u>
Total liabilities and fund equity	<u>\$ 4,713,039</u>	<u>\$ 4,224,028</u>

CITY OF NEW ORLEANS, LOUISIANA
 ENTERPRISE FUND

UTILITIES FUND
 STATEMENT OF CHANGES IN NETASSETS AVAILABLE
 Years Ended September 30, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Balance, beginning	\$2,857,440	43,444,340
Net income (loss)	<u>202,373</u>	<u>193,561</u>
Balance, ending	<u>\$3,059,813</u>	<u>43,637,901</u>

See Notes To Financial Statements

CITY OF MONROE, LOUISIANA
ENTERPRISE FUND

UTILITY FUND

STATEMENT OF REVENUES AND EXPENSES--BUDGET (MSAP BASIS) AND ACTUAL
Year Ended September 30, 1994

With Comparative Actual Accounts for Year Ended September 30, 1993

	1994		Variance-- Favorable/ Unfavorable	1993
	Budget	Actual		Actual
Operating revenues:				
Power customers	\$ 309,292	\$ 244,429	\$ 64,863	\$ 309,100
Residential	1,389,218	1,269,167	119,951	1,312,969
Commercial	1,439,279	1,459,199	20,784	1,507,229
street lighting	29,488	29,800	-312	29,800
water revenues	695,579	483,214	212,365	411,893
rice hydrant rental	9,000	9,800	-800	9,700
Delinquency charges	27,881	88,282	-60,401	24,878
	<u>\$ 3,700,826</u>	<u>\$ 3,487,992</u>	<u>\$ 212,834</u>	<u>\$ 3,428,179</u>
Other operating revenues	124,482	129,823	-5,341	129,823
Operating Revenues	\$ 3,825,308	\$ 3,617,815	\$ 207,493	\$ 3,558,002
Operating expenses:				
Electric generating				
expenses	\$ 1,027,896	\$ 1,063,883	\$ 35,987	\$ 1,067,883
Electrical distribution				
expenses	173,288	269,489	96,201	167,296
Water department expenses	167,719	184,862	17,143	169,293
Water treatment plant				
expenses	155,594	179,893	24,299	159,830
overhead expenses	1,199,514	1,129,889	69,625	982,499
warehouse expenses	56,732	59,702	3,070	21,212
	<u>\$ 3,680,743</u>	<u>\$ 3,827,818</u>	<u>\$ 147,075</u>	<u>\$ 3,317,943</u>
Operating income	\$ 138,282	\$ 797,007	\$ 658,725	\$ 1,198,269
Non-operating revenues				
(expenses)	<u>\$ 27,623</u>	<u>\$ 28,282</u>	<u>\$ 659</u>	<u>\$ 17,721</u>
Income before operating				
transfers	\$ 110,659	\$ 768,725	\$ 358,066	\$ 1,215,990
Other sources (uses):				
operating transfers and	\$ 650,000	\$ 650,000	\$ -	\$ 650,000
operating transfers in	-	-	-	-
Total other sources	<u>\$ 650,000</u>	<u>\$ 650,000</u>	<u>\$ -</u>	<u>\$ 650,000</u>
Net income (loss):	\$ 168,682	\$ 1,418,725	\$ 1,250,041	\$ 1,866,011

See Notes to Financial Statements

CITY OF BAYL, LOUISIANA
GENERAL FUNDUTILITY FUND
STATEMENT OF OPERATING EXPENSES--BUDGET (GRAND TOTAL) AND ACTUAL
Year ended September 30, 1949

With comparative actual amounts for Year ended September 30, 1948

	1949		Variance-- Favorable	1948	
	Budget	Actual		Actual	Actual
Electrical generating expenses:					
Salaries	\$ 47,700	\$ 54,814	\$ 7,114	\$ 54,641	
Fuel	22,000	21,508	492	22,995	
Water treatment for cooling engines	3,300	3,113	1,887	134	
Repairs to generators	22,000	21,979	21	22,102	
Purchased power	2,920,874	2,920,968	94	2,920,962	
Small tools and supplies	800	426	374	400	
Miscellaneous	8,200	8,882	682	8,200	
	<u>\$ 3,012,874</u>	<u>\$ 3,030,682</u>	<u>\$ 17,808</u>	<u>\$ 3,030,682</u>	
Electrical Distribution expenses:					
Salaries and wages	\$ 170,000	\$ 170,827	\$ 827	\$ 181,001	
Line maintenance	20,001	42,282	22,281	19,101	
Street light maintenance	12,100	12,000	100	9,000	
Water maintenance	3,100	7,404	4,304	6,897	
Maintenance Equipment	22,000	17,000	5,000	4,000	
Truck operation and maintenance	10,000	10,900	900	17,100	
Tools and supplies	2,101	2,897	796	4,300	
Uniforms	4,100	4,000	100	3,800	
Miscellaneous	1,400	2,882	1,482	1,200	
	<u>\$ 219,101</u>	<u>\$ 238,489</u>	<u>\$ 19,388</u>	<u>\$ 187,701</u>	
Water Department expenses:					
Salaries and wages	\$ 14,100	\$ 100,272	\$ 86,172	\$ 100,261	
Well maintenance	17,700	8,021	8,679	42,100	
Line maintenance	17,021	18,361	1,340	12,000	
Water maintenance	8,000	7,800	200	12,200	
Uniforms	4,000	4,400	400	3,000	
Truck operation and maintenance	12,700	12,100	600	12,000	
Small tools and supplies	4,000	4,007	7	4,900	
Miscellaneous	7,000	3,000	4,000	4,000	
	<u>\$ 287,700</u>	<u>\$ 239,862</u>	<u>\$ 147,838</u>	<u>\$ 239,161</u>	

(continued)

CITY OF SALEM, OREGON
ENTERPRISE FUND

UTILITY FUND
STATEMENT OF OPERATING EXPENSES--BUDGET (BASED BASIS) AND ACTUAL (CONTINUED)
Year Ended September 30, 1985

With Comparative Actual Amounts for Year Ended September 30, 1985

	1984		Variance-- Favorable (Unfavorable)	1985
	Budget	Actual		Actual
Water treatment plant:				
Salaries	\$ 103,000	\$ 100,000	\$ 3,000	\$ 92,500
Chemicals	20,300	40,000	19,700	55,300
Tools and equipment maintenance	17,000	14,000	3,000	8,000
Building maintenance	3,300	3,000	300	2,300
Utilities	2,200	2,200	0	1,900
Miscellaneous	870	1,200	330	800
	<u>\$ 149,670</u>	<u>\$ 170,400</u>	<u>\$ 20,730</u>	<u>\$ 170,600</u>
Outfall expenses:				
Salaries and wages	\$ 172,000	\$ 160,000	\$ 12,000	\$ 177,000
Payroll taxes	40,200	40,000	200	40,500
Group insurance	101,000	104,000	3,000	104,000
Professional fees	40,000	44,000	4,000	20,000
General insurance	100,000	100,000	0	100,000
Depreciation	441,700	304,000	137,700	200,000
Postage and supplies	50,000	55,000	5,000	60,000
Utilities	10,000	10,000	0	14,000
Equipment maintenance	24,700	23,000	1,700	27,000
Rent Debt Expense	-0-	3,700	3,700	2,000
Provisions	24,200	27,200	3,000	-0-
Building and grounds maintenance	17,000	10,000	7,000	8,000
Engineering fees	40,000	30,500	9,500	-0-
Miscellaneous	0,000	0,000	0	20,000
Administrative expense	10,000	10,000	0	17,000
Uniforms	2,000	2,000	0	1,000
	<u>\$ 1,120,900</u>	<u>\$ 1,120,000</u>	<u>\$ 90,900</u>	<u>\$ 1,120,000</u>
Warehouse expenses:				
Salaries and wages	\$ 17,000	\$ 21,000	\$ 4,000	\$ 21,000
Tools and equipment maintenance	1,000	700	300	1,000
Building and grounds maintenance	0,000	0,000	0	0,000
Miscellaneous supplies	1,000	1,000	0	2,000
Miscellaneous	0,000	1,000	1,000	0,000
	<u>\$ 19,000</u>	<u>\$ 24,700</u>	<u>\$ 5,700</u>	<u>\$ 24,000</u>
Total operating expenses	<u>\$ 2,681,670</u>	<u>\$ 2,680,400</u>	<u>\$ 1,271</u>	<u>\$ 2,680,600</u>

See Notes To Financial Statements

CITY OF MONROE, LOUISIANA
ENTERPRISE FUND

UTILITY FUND
STATEMENT OF NON-OPERATION REVENUE AND EXPENSES
BUDGET (GAAP BASIS) AND ACTUAL
Year Ended September 30, 2005

With Comparative Actual Amounts for Year Ended September 30, 2004

	2005		Variance-- favorable unfavorable	2004	
	Budget	Actual		Budget	Actual
Nonoperating revenues:					
Interest earned on investments	\$ 46,000	\$ 54,557	\$ 8,557	\$ 20,000	
Gain of swap	1,000	2,120	1,120	1,200	
State Contract	-0-	12,000	12,000	-0-	
Miscellaneous	17,000	11,000	(6,000)	16,000	
	<u>\$ 64,000</u>	<u>\$ 79,677</u>	<u>\$ 15,677</u>	<u>\$ 37,200</u>	
Non-operating expenses:					
Good interest expense	\$ 26,000	\$ 23,575	\$ 2,425	\$ 24,100	
Other expenses	0	1,000	1,000	1,000	
	<u>\$ 26,000</u>	<u>\$ 24,575</u>	<u>\$ 1,425</u>	<u>\$ 25,100</u>	
Non-operating revenue (expenses)	<u>\$ 38,000</u>	<u>\$ 55,102</u>	<u>\$ 1,652</u>	<u>\$ 12,100</u>	

See Notes to Financial Statements

OFFICE OF REVENUE, LOUISIANA
 REVENUE FUND

UTILITY FUND
 STATEMENT OF CHANGES IN ASSETS RESTRICTED
 FOR REVENUE BOND DEBT SERVICE
 Year Ended September 30, 1994

	<u>January</u>	<u>September</u>	<u>December</u>	<u>Continuance</u>	<u>Final</u>
Cash and investments, October 1, 1993	\$ 198,228	\$ 1	\$ 227,947	\$ 18,088	\$ 468,178
Cash receipts:					
Interest income	-0-	6,823	18,488	861	17,172
Transfer from---					
operating account	-0-	283,218	98,784	-0-	293,935
bond and interest redemption fund	<u>283,218</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>283,218</u>
Total cash and invest- ments available	<u>\$ 481,446</u>	<u>\$ 283,219</u>	<u>\$ 326,431</u>	<u>\$ 18,088</u>	<u>\$ 761,413</u>
Cash disbursements:					
Principal payments	\$ 177,663	\$ -0-	\$ -0-	\$ -0-	\$ 177,663
Interest payments	21,228	-0-	-0-	-0-	21,228
Transfer to					
operating account	-0-	6,403	18,488	861	27,979
transfer to paying agent	<u>-0-</u>	<u>283,218</u>	<u>-0-</u>	<u>-0-</u>	<u>283,218</u>
Total disbursement	<u>\$ 198,891</u>	<u>\$ 289,621</u>	<u>\$ 18,488</u>	<u>\$ 861</u>	<u>\$ 489,579</u>
Cash and investments, September 30, 1994	<u>\$ 282,555</u>	<u>\$ 1</u>	<u>\$ 307,943</u>	<u>\$ 18,088</u>	<u>\$ 271,834</u>

See Notes to Financial Statements

CITY OF MONROE, LOUISIANA
ENTERPRISE FUNDBUILDING FUND
SCHEDULE OF ADDITIONS TO PROPERTY, PLANT, AND EQUIPMENT
Year Ended September 30, 1984

	<u>0000</u>
Electric Distribution Department:	
Line extensions and improvements	\$ 28,500
Water Department:	
Line improvements	122,820
1974 Dodge truck	31,834
2800 gallon tank	1,880
	<u>\$ 156,534</u>
General and Administrative Department:	
Improvements--Council Chambers	\$ 4,280
Signs for city hall	750
18" TV/CA	400
Computer	2,082
Computer Improvements	48,287
computerized Meter Reading System	12,480
Expo/ Square Improvements	22,888
	<u>\$ 68,627</u>
Water Treatment:	
Improvements	\$ 4,838
1985 Ford F150	8,324
	<u>\$ 13,162</u>
Total additions to property, plant, and equipment:	<u>\$ 300,344</u>

SEE NOTES TO FINANCIAL STATEMENTS

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Exhibit B-9

CITY OF BATON, LOUISIANA
ENTERPRISE FUND

RESTRICTION FUND
COMPARATIVE BALANCE SHEET
SEPTEMBER 30, 1994 AND 1993

	<u>1994</u>	<u>1993</u>
ASSETS		
CURRENT ASSETS		
Cash	\$ 75,847	\$ 34,481
Accounts Receivable - Utilities		
Net of Allowance for Uncollectables		
of 1994 - \$4,752; 1993 - \$1,983;	84,382	70,812
Claims Against Future Revenues	1,787,828	-
Investments	84,484	3,124
Total Current Assets	<u>\$ 2,012,539</u>	<u>\$ 288,417</u>
RESTRICTED ASSETS		
Good Reserve Fund Investment, at cost	285,828	-
Good Contingency Fund Investment, at cost	88,828	-
Total Restricted Assets	<u>\$ 374,656</u>	<u>\$ -</u>
Plant and Equipment, at cost, Net of Accumulated Depreciation: 1994 - \$4,817; 1993 - \$3,434	<u>\$ 88,125</u>	<u>\$ 71,812</u>
Total Assets	<u>\$ 2,475,320</u>	<u>\$ 360,229</u>
LIABILITIES AND FUND BALANCE		
CURRENT LIABILITIES		
Accounts Payable	\$ 12,780	\$ 10,700
Accrued Payroll Liabilities	3,407	1,883
Variance Account	2,152	-
Due to Other Funds	1,978	60,850
Total Liabilities	<u>\$ 18,317</u>	<u>\$ 73,433</u>
LONG-TERM LIABILITIES		
Income Bonds Payable	\$ 1,253,425	-
Certificates of Indebtedness	508,888	-
Total Long-Term Liabilities	<u>\$ 1,762,313</u>	<u>\$ -</u>
FUND BALANCE (DEFICIT)	<u>\$ 692,690</u>	<u>\$ 286,796</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 2,481,320</u>	<u>\$ 360,229</u>

See Notes To Financial Statements

CITY OF BAYNE, LOUISIANA
 REVENUE FUND

RAVIGATION FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE--SHEET (GRAN BASIS) AND ACTUAL
 Year Ended September 30, 1990

With Comparative Actual Amounts for Year Ended September 30, 1989

	1990		Variance-- Favorable (Unfavorable)	1989
	Budget	Actual		Actual
Revenues:				
Operating Revenues:				
Charges of service income	\$ 750,000	\$ 800,700	\$ 50,700	\$ 847,300
Non-Operating Revenues:				
Taxes and values	-0-	-0-	-0-	\$ 138,800
Interest on investments	500	10,870	10,370	400
Total Revenues	\$ 750,500	\$ 811,570	\$ 61,070	\$ 986,500
Expenditures:				
CURRENT--				
Maintenance--				
Salaries	\$ 85,000	\$ 81,100	\$ 3,900	\$ 86,310
Payroll taxes	4,000	4,300	400	4,700
Line maintenance	4,000	3,400	(600)	4,400
Repairs & maintenance	10,000	10,000	0	10,000
Insurance	4,000	5,000	1,000	5,400
Utility	20,000	20,000	0	20,000
Chemicals	40,000	40,000	0	40,000
D&B fees	10,000	17,000	7,000	16,000
Comp insurance	4,000	3,000	(1,000)	5,000
Legal fees	3,000	3,000	0	4,000
Retirement system	3,000	3,000	0	3,000
Engineering fees	10,000	10,000	0	10,000
Storage pickup	2,000	1,000	(1,000)	2,000
Miscellaneous	10,000	7,000	(3,000)	10,000
Depreciation	10,000	4,000	(6,000)	2,400
Bond interest	-0-	10,000	10,000	-0-
Total expenditures	\$ 260,000	\$ 250,100	\$ 9,900	\$ 263,000
EXCESS (DEFICIENCY) OF				
REVENUES OVER EXPENDITURES	\$ 490,500	\$ 561,470	\$ 70,970	\$ 723,500
Other sources (uses):				
Bond proceeds	\$ 3,000,000	41,300,000	38,300,000	-0-
Operating transfer out	(3,000,000)	(41,300,000)	(38,300,000)	-0-
Total other sources	\$ -0-	\$ 0	\$ 0	\$ -0-
Receipts of arrears and other				
sources over expenditures	\$ 490,500	\$ 574,300	\$ 83,800	\$ 723,500
FUND BALANCE, beginning				
of year	114,400	114,400	-0-	11,000
Fund balance, end of year	\$ 584,900	\$ 1,148,700	\$ 563,800	\$ 734,500

See Notes to financial statements

CITY OF BAYNE, LOUISIANA
ENTERPRISE FUNDSANITATION FUND
SCHEDULE OF ADDITIONS TO PROPERTY, PLANT, AND EQUIPMENT
Year Ended September 30, 1991

	<u>Doll.</u>
Sanitation Fund:	
sewer line improvements	\$ 14,895
sewerage pump	484
Fairbanks vertical pump	4,882
pumps at pump stations	1,102
tool boxes	<u>425</u>
Total additions to property, plant, and equipment	<u>\$ 22,788</u>

See Notes To Financial Statements

FIDUCIARY FUNDS

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

Unemployment Compensation Fund--to account for the disbursements arising from actual claims under the workmen's compensation laws of the State.

CITY OF BAYNE, LOUISIANA
PAYROLL FUNDSTATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended September 30, 1998

	Balance Sept. 30, 1997	Acquisitions	Reductions	Balance Sept. 30, 1998
ASSETS				
Cash	\$ 1,618,328	\$ 1,618,328	\$ 1,618,328	\$ 1,618,328
LIABILITIES				
Payroll taxes payable	\$ -0-	\$ 242,588	\$ 242,588	\$ -0-
insurance payable	\$ -0-	230,428	230,428	\$ -0-
other payables	\$ 1	1,255,318	1,255,318	\$ 1
Total liabilities	\$ 1	\$ 1,428,334	\$ 1,428,334	\$ 1

See Notes To Financial Statements

CITY OF BOSTON, LOUISIANA
UNEMPLOYMENT COMPENSATION FUND

COMPARATIVE BALANCE SHEET
September 30, 1996 and 1995

	<u>1996</u>	<u>1995</u>
DOLLARS		
Cash	\$ 8,911	\$ 8,782
Investments, at cost	88,583	78,625
Total Assets	<u>\$ 97,494</u>	<u>\$ 87,407</u>
NET BALANCE	<u>\$ 97,494</u>	<u>\$ 87,407</u>

See Notes to Financial Statements

CITY OF BAYNE, LOUISIANA
EMPLOYMENT COMPENSATION FUND

STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE--BUDGET (GAAP BASIS) AND ACTUAL
Year Ended September 30, 1995

with comparative actual amounts for year ended September 30, 1994

	1995		Variance-- Favorable (Unfavorable)	1994	
	Budget	Actual		Budget	Actual
Revenues:					
Contributions from other funds	\$ 7,400	\$ 8,379	\$ 979	\$ 8,846	\$ 8,846
Interest on investments	2,380	2,388	88	2,100	2,100
Total revenues	<u>\$ 9,780</u>	<u>\$ 10,767</u>	<u>\$ 987</u>	<u>\$ 10,946</u>	<u>\$ 10,946</u>
Expenditures:					
Administrative fees	\$ 200	\$ -0-	\$ 200	\$ 204	\$ 204
Excess of revenues over expenditures	\$ 9,580	\$ 10,767	\$ 987	\$ 9,742	\$ 9,742
Fund balance, beginning of year	<u>85,377</u>	<u>85,377</u>	<u>-0-</u>	<u>85,612</u>	<u>85,612</u>
Fund balance, end of year	<u>\$ 94,957</u>	<u>\$ 96,144</u>	<u>\$ 1,187</u>	<u>\$ 91,224</u>	<u>\$ 91,224</u>

See Notes To Financial Statements

GENERAL FIXED ASSET GROUP OF ACCOUNTS

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

CITY OF NEWBORN, LOUISIANA
 GENERAL FUND ASSET STATEMENT OF ACCOUNTS

STATEMENT OF CHANGES IN GENERAL FUND ASSETS
 Year Ended September 30, 1978

	Balance Sept. 30, 1977	additions	deductions	Balance Sept. 30, 1978
General fund assets,				
at cost				
Buildings	\$ 1,281,568	\$1,433,000	\$ -	\$ 2,714,568
Improvements other than buildings	6,463,765	14,000	-0-	6,477,765
Equipment, buses & trucks	793,813	133,833	38,432	889,214
Total general fixed assets	<u>\$ 2,539,146</u>	<u>\$1,580,833</u>	<u>\$ 38,432</u>	<u>\$4,081,547</u>
Investments in general fixed assets:				
Property acquired prior to October 1, 1978	\$ 1,732,089	\$ -	\$ -	\$ 1,732,089
Property acquired after October 1, 1978 from--				
General Fund	1,348,487	138,383	36,432	1,450,438
Special Revenue Funds	643,433	571	-0-	644,004
Capital Projects Funds	<u>4,812,927</u>	<u>1,432,812</u>	<u>-0-</u>	<u>6,245,739</u>
Total investments in general fund assets	<u>\$ 6,918,503</u>	<u>\$1,568,833</u>	<u>\$ 36,432</u>	<u>\$8,523,768</u>

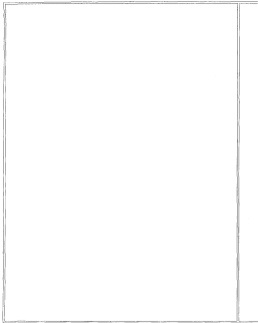
SEE NOTE TO FINANCIAL STATEMENTS

CITY OF NAYLOR, LOUISIANA
 GENERAL FUND ASSET GROUP OF ACCOUNTS

SCHEDULE OF ADDITIONS TO GENERAL FUND ASSETS
 Year ended September 30, 1994

	<u>COST</u>
General Fund--	
Improvements-Police Station	\$ 4,961
Improvements-Signet Dept.	324
Pressure pump	800
Air conditioner improvements	3,404
Hand held radio	800
Lawn mower	270
Compressor unit	4,000
Metal stand	420
Washer & dryer	800
Hand held phone	1,400
Cass equipment	8,107
Lawn mower & deck	4,870
Drummers	800
Washers	320
Trunk radio	721
Wash bag	170
Radios with external speakers	2,300
Table shirts & tapers	630
Leg top computers	10,700
Stoves & ovens	800
Flags	107
Machinists & bikes	300
Cook top stove	300
Folding tables	620
Air conditioner unit	2,307
Sound system for Civic Center	1,100
Chain link fence	2,900
Blower motor	730
Sheet metal	2,130
2 Ford police cars	34,000
2 Ford F250	25,000
Total General Fund	<u>\$ 110,382</u>
Special Revenue Funds--	
Printer	\$ 570
Capital Projects Funds--	
Construction in progress	944,830
Land	400,100
Total Capital Projects Funds	<u>134,930</u>
Total All Funds	<u>\$1,528,665</u>

See Notes To Financial Statements



GENERAL LONG-TERM DEBT GROUP OF ACCOUNTS

To account for general long-term liabilities of governmental units other than proprietary fund.

CITY OF BASSI, LOUISIANA

STATEMENT OF GENERAL LONG-TERM DEBT
Year Ended September 30, 1985

With Comparative Actual Amounts for Year Ended September 30, 1984

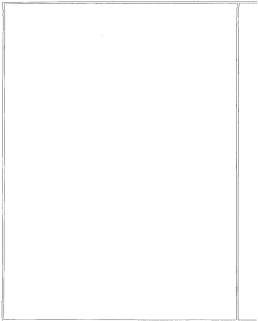
	Recording Bonds <u>4/1/85</u>	Certificates of Indebtedness <u>5/1/85</u>
AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE PAYMENT OF <u>GENERAL LONG-TERM DEBT</u>		
Amount available in debt service Funds for debt retirement	\$ 484,618	\$ 41,204
Amount to be provided from--		
Ad valorem taxes	-0-	-0-
TV sales and use taxes	<u>2,188,281</u>	<u>183,714</u>
Total available and to be provided	<u>\$2,672,900</u>	<u>\$ 224,918</u>
GENERAL LONG-TERM DEBT PAYABLE		
Bonds payable:		
Due within one year	\$ 100,000	\$ 10,000
Due after one year	<u>2,318,800</u>	<u>114,900</u>
Total bonds payable	<u>\$2,418,800</u>	<u>\$ 124,900</u>

See Notes to Financial Statements

<u>Totals</u>	
<u>Sept. 30,</u> <u>1988</u>	<u>Sept. 30,</u> <u>1985</u>
\$ 497,800	\$ 494,293
-	-
<u>2,282,897</u>	<u>2,280,203</u>
<u>\$ 2,780,697</u>	<u>\$ 2,774,496</u>
\$ 330,800	\$ 385,800
<u>2,450,000</u>	<u>2,780,000</u>
<u>\$ 2,780,800</u>	<u>\$ 2,780,800</u>

Date	Page

FEDERAL FINANCIAL ASSISTANCE SECTION



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INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

The Honorable James J. Switjian, Mayor
and the Board of Aldermen
City of Bayne, Louisiana

We have audited the primary government financial statements of the City of Bayne, Louisiana, as of and for the year ended September 30, 1994 and have issued our report thereon dated November 18, 1994. These primary government financial statements are the responsibility of the City of Bayne, Louisiana's management. Our responsibility is to express an opinion on these primary government financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Audit Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, Standards of State and Local Governments. These standards and our Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the primary government 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 primary government financial statements of the City of Bayne, 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 primary government financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the primary government financial statements and, in our opinion, is fairly stated in all material respects in relation to the primary government financial statements taken as a whole.

O. Scott Brupbacher,
Certified Public Accountant

Bayne, Louisiana
November 18, 1994

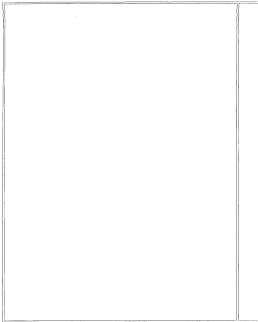
CITY OF NEW ORLEANS, LOUISIANA

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
Year Ended September 30, 1994

<u>Federal Grants/Pass- Through Grants/ Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through DISTRICT Number</u>	<u>Program or Grant Number</u>
U.S. Department of HUD Higeri programs: Low income housing assistance-- Section 8 existing housing office of Community Oriented Policing Services Grant Programs: care PART care MORE	14.154 18.174 18.174	N/A N/A N/A	PW 2001 8 88-07-80-1037 24-09-80-0175

schedule e-1

Cash/Account Revenue as October 1, 1995	Receipts/ Revenue Accrued	Disbursements/ Expenses	Cash/Account Revenue as September 30, 1995
\$ 13,143	\$ 175,318	\$ 182,318	\$ 124
\$ 0	\$ 14,132	\$ 30,318	\$ 0
\$ 0	\$ 10,374	\$ 30,314	\$ 0



STATISTICAL INFORMATION

Table 1

CITY OF BATON, LOUISIANA
PROPERTY TAX LEVIES AND COLLECTION
FOR LAST FOUR FISCAL YEARS

<u>Year</u>	<u>Valuation</u>	<u>Millage</u>	<u>Taxes</u>
1996-97	9,590,518	27.89	268,484
1997-98	9,104,958	27.89	254,885
1998-99	9,381,568	28.92	272,399
1999-00	9,804,728	27.92	273,415
2000-01	10,113,798	27.92	278,328
2001-02	10,113,798	28.92	278,476
2002-03	10,475,818	29.98	309,420
2003-04	10,843,538	29.98	327,325
2004-05	10,826,448	29.98	326,521
2005-07	10,879,008	30.92	337,713

Table 2

GENERAL REVENUES BY SOURCE¹
FOR LAST FOUR FISCAL YEARS

	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>
Taxes	\$ 1,313,487	\$ 1,248,387	\$ 1,347,348	\$ 1,389,288
License and permits	243,575	194,385	198,589	187,689
Intergovernmental	252,425	443,196	375,189	481,158
Charges for services	39,873	58,009	119,129	27,518
Fines	28,845	43,932	43,566	34,563
Miscellaneous	128,333	128,021	119,387	85,023
Totals	\$ 2,112,323	\$ 2,014,930	\$ 2,112,608	\$ 2,125,235

¹Includes general, special revenue, debt service funds, and capital projects.

Table 3

CITY OF BAYNE, LOUISIANA

GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION¹
FOR THE LAST FOUR FISCAL YEARS

	1995	1996	1997	1998
general government	\$ 812,929	\$ 819,882	\$ 882,948	\$ 882,874
public safety	812,821	776,888	886,677	881,380
public works	428,788	576,843	315,859	327,164
sanitation	1,744,327	51,959	214,655	142,828
culture and recreation	260,453	243,161	240,388	227,787
urban and housing redevelopment	182,352	336,453	158,985	224,249
debt service	527,832	538,357	535,250	888,128
total	\$ 4,869,482	\$ 3,013,485	\$ 3,437,405	\$ 3,734,371

¹Includes General, Special Revenues, Debt Service Funds, and Capital Projects.

Table 4

RATIO OF ANNUAL DEBT SERVICE EXPENDITURES
TO GENERAL BONDING DEBT TO TOTAL EXPENDITURES

	1995	1996	1997	1998
Principal	\$ 285,800	\$ 285,800	\$ 285,800	\$ 275,000
Interest	242,832	252,557	249,450	288,228
total debt service	\$ 528,632	\$ 538,357	\$ 535,250	\$ 563,228
total general expenditures¹	\$ 4,869,482	\$ 3,013,485	\$ 3,437,405	\$ 3,734,371
ratio of debt service to total general expenditures	10.7%	17.8%	15.5%	15.1%

¹Includes General, Special Revenues, Debt Service Funds, and Capital Projects.

Table 5

CITY OF MONROE, LOUISIANA
 UTILITY REVENUE BOND COVERAGE
 FOR THE LAST FOUR FISCAL YEARS

	1995	1995	1994	1993
Gross revenues ¹	\$ 5,918,425	\$ 5,948,485	\$ 5,941,820	\$ 5,943,790
Operating expenditures ²	4,328,828	4,311,488	4,327,888	4,328,428
Net available for debt service	<u>\$ 1,589,597</u>	<u>\$ 1,637,997</u>	<u>\$ 1,613,932</u>	<u>\$ 1,615,362</u>
Debt service requirements:				
Principal	\$ 187,000	\$ 200,000	\$ 187,000	\$ 187,000
Interest	81,328	88,128	84,828	84,828
Total	<u>\$ 268,328</u>	<u>\$ 288,128</u>	<u>\$ 271,828</u>	<u>\$ 271,828</u>
Coverage	<u>5.93</u>	<u>5.69</u>	<u>5.94</u>	<u>5.95</u>

¹Includes revenues from all sources.

²Includes all expenditures except debt service interest and depreciation.

Table 6

GROSS SALARIES BY FUNCTION
 FOR LAST FOUR FISCAL YEARS

	1995	1995	1994	1993
General government	\$ 157,878	\$ 159,157	\$ 151,912	\$ 153,820
Public safety	472,294	489,554	488,188	481,428
Public works	221,844	228,288	270,828	187,128
*Solidation	-0-	-0-	83,878	43,888
Culture and Recreation	84,382	88,187	84,822	84,177
Urban redevelopment and housing	14,000	18,787	17,000	18,444
Enterprise	<u>388,472</u>	<u>385,288</u>	<u>358,042</u>	<u>381,882</u>
Total	<u>\$ 1,848,868</u>	<u>\$ 1,949,288</u>	<u>\$ 1,924,642</u>	<u>\$ 1,961,638</u>

* - Transferred to enterprise

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November 19, 1996

Honorable James J. Petitjean, Mayor
and the Board of Aldermen
City of Rayne
Rayne, Louisiana

Dear Mayor Petitjean and Board:

During our regular examination of the primary government financial statements of the City of Rayne, Louisiana for the period ended September 30, 1996, we reviewed the City's accounting procedures, system of internal control and compliance with laws, regulations and grants. In addition we observed the City's organization, policies and operating methods.

During the examination we found an instance of immaterial noncompliance in violation of Title 7 Article 14 of the Louisiana Constitution. Disbursements were made to fund a social function for city employees. The amount of the disbursements were inconsequential in relation to financial statements. The disbursements were the result of misinterpretation of the above mentioned article. Upon review of Title 7 Article 14 of the Louisiana Constitution and related attorney general opinions, the administration agrees the disbursements were not in compliance with the above mentioned article. The City administration will not authorize disbursements of this nature in the future. The City has stated that in the future, they will seek advice on potential disbursements in violation of the above.

Also during the course of our examination, we noted a certain matter involving the internal control of the inventory. The dollar amount of the discrepancy is immaterial to the financial statements. The inventory per books did not reconcile to the physical inventory. The difference between the inventory balance on the books and the actual inventory is due to the use of inventory materials primarily for after hour requests and emergencies and not reported properly. In some instances, the inventory used is not reported to the warehouse supervisor. This situation has been brought to the attention of the city administration along with the following recommendations:

1. Access to the inventory should be more limited and require immediate documentation of the use of inventory.

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CITY OF RAYNE
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Honorable James J. Pettit-Jean, Mayor
and the Board of Aldermen
City of Rayne
Rayne, Louisiana

3. The inventory manager and the purchasing manager should reconcile their inventory balances monthly.

These suggestions are based primarily on the work done during our audit engagement and we do not wish to imply that they cover every possible weakness. The City of Rayne administration was very receptive to any suggestions and recommendations presented by us regarding their financial responsibilities.

If you have any questions regarding these matters, please do not hesitate to contact us. Again, thank you for the opportunity to be of service to you.


G. Scott Brupbacher, CPA
A Professional Accounting Corporation