

## GENERAL FUND

The General Fund is the principal operating fund of the City of Orem, and is to account for the financial resources and expenditures not accounted for in any other fund.

**CITY OF GREENA, LOUISIANA  
GENERAL FUND  
STATEMENT OF EXPENDITURES—BUDGET AND ACTUAL  
YEAR ENDED MARCH 31, 1996**

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	BUDGETARY	BUDGET	VARIANCE FAVORABLE UNFAVORABLE
<b>GENERAL GOVERNMENT</b>					
Personnel expenses	\$ 668,628	\$ 0	\$ 668,628	671,157	\$ 2,529
Supplies	34,800	(2,870)	31,930	44,600	12,670
Service charges	302,400	11,488	313,888	321,417	19,471
Capital outlay	21,368	0	21,368	20,000	(1,368)
<b>TOTAL GENERAL GOVERNMENT</b>	<u>1,027,200</u>	<u>8,618</u>	<u>1,035,846</u>	<u>1,057,174</u>	<u>21,328</u>
<b>PUBLIC SAFETY</b>					
Personnel expenses	2,224,625	6611	2,231,236	2,220,710	(10,526)
Supplies	388,709	(1,140)	387,569	376,872	(10,697)
Service charges	3,048,178	(12,484)	3,035,694	3,043,602	18,101
Capital outlay	223,000	(183,380)	39,620	(28,147)	6,767
<b>TOTAL PUBLIC SAFETY</b>	<u>5,884,508</u>	<u>(175,313)</u>	<u>5,709,195</u>	<u>5,580,363</u>	<u>(128,833)</u>
<b>PUBLIC WORKS</b>					
Personnel expenses	832,141	0	832,141	895,883	63,742
Supplies	111,117	(1,017)	110,100	117,688	7,588
Service charges	31,984	(3,001)	28,983	28,688	(295)
Capital outlay	38,111	0	38,111	32,688	(5,423)
<b>TOTAL PUBLIC WORKS</b>	<u>1,013,353</u>	<u>(4,018)</u>	<u>1,009,334</u>	<u>1,074,947</u>	<u>65,604</u>
<b>MISCELLANEOUS</b>					
Personnel expenses	21,220	0	21,220	21,478	258
Supplies	1,412	0	1,412	1,700	288
Service charges	178,588	0	178,588	229,890	51,302
Capital outlay	0	0	0	0	0
<b>TOTAL MISCELLANEOUS</b>	<u>199,220</u>	<u>0</u>	<u>199,220</u>	<u>253,068</u>	<u>53,848</u>
<b>TOTAL EXPENDITURES</b>	<u>8,084,281</u>	<u>(170,713)</u>	<u>7,913,568</u>	<u>8,236,558</u>	<u>322,990</u>
<b>OTHER FINANCING USES</b>					
Operating transfers out	21,000	0	21,000	21,000	0
<b>TOTAL OTHER FINANCING USES</b>	<u>21,000</u>	<u>0</u>	<u>21,000</u>	<u>21,000</u>	<u>0</u>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<u>\$ 8,105,281</u>	<u>\$ (170,713)</u>	<u>\$ 7,934,568</u>	<u>\$ 8,257,558</u>	<u>\$ 322,990</u>

The accompanying notes are an integral part of this statement.

**CITY OF BRITTA, LOUISIANA**  
**GENERAL FUND**  
**STATEMENT OF MONTHLY BUDGET AND ACTUAL**  
**YEAR ENDED MARCH 31, 1996**

		ADJUSTMENT TO BUDGETARY BASIS				VARIANCE FAVORABLE (UNFAVORABLE)
	ACTUAL	\$	0	BUDGETARY	BUDGET	\$
<b>TAXES</b>						
Ad valorem tax	764,000	\$	0	764,000	764,000	\$ (789)
Sales tax	5,000,000	\$	0	5,000,000	4,771,000	229,000
Fees/charges						
Louisiana Power and Light Company	243,948	\$	0	243,948	150,000	(93,948)
Louisiana Gas Service						
Company	41,201	\$	0	41,201	40,000	(1,201)
Gas Cable Television	73,540	\$	0	73,540	70,000	(3,540)
City Truck Billing	208,738	\$	0	208,738	205,000	(3,738)
<b>TOTAL TAXES</b>	<u>4,260,617</u>	<u>\$</u>	<u>0</u>	<u>4,260,617</u>	<u>4,125,000</u>	<u>135,617</u>
<b>LICENSES AND PERMITS</b>						
<b>Business</b>						
Chiropractic	276,794	\$	0	276,794	270,000	(6,794)
Alcoholic beverage	37,671	\$	0	37,671	40,000	(2,329)
Chain store	60,779	\$	0	60,779	6,000	(54,779)
Plumbing	11,180	\$	0	11,180	10,000	(1,180)
Electrical	6,801	\$	0	6,801	5,000	(1,801)
Taxi cab	11,410	\$	0	11,410	15,000	(3,590)
Recreational	15,111	\$	0	15,111	10,000	(5,111)
Insurance	290,140	\$	0	290,140	260,000	(30,140)
Fireworks	17,479	\$	0	17,479	20,000	(2,521)
Mobile Food	1,020	\$	0	1,020	3,000	(1,980)
<b>TOTAL BUSINESS</b>	<u>706,606</u>	<u>\$</u>	<u>0</u>	<u>706,606</u>	<u>641,000</u>	<u>65,606</u>
<b>Non-Business</b>						
Building	10,420	\$	0	10,420	11,000	(580)
<b>TOTAL LICENSES AND PERMITS</b>	<u>717,027</u>	<u>\$</u>	<u>0</u>	<u>717,027</u>	<u>652,000</u>	<u>65,027</u>
<b>INTERGOVERNMENTAL</b>						
State grant	4,000	\$	0	4,000	10,000	(6,000)
State tobacco tax	83,883	\$	0	83,883	88,000	(4,117)
EIT fees	41,800	\$	0	41,800	0	41,800
Federal grant	271,743	\$	0	271,743	25,000	(246,743)
Local tax	41,899	\$	0	41,899	40,000	(1,899)
State voter/poll	208,200	\$	0	208,200	275,000	(66,800)
<b>TOTAL INTERGOVERNMENTAL</b>	<u>551,025</u>	<u>\$</u>	<u>0</u>	<u>551,025</u>	<u>368,000</u>	<u>183,025</u>

(Continued)

We would like at this time to take the opportunity to extend our thanks for the assistance given us during the course of our examination to Mayor Harris and Mr. Duffalo as well as their staff.

The accompanying advisory comments reflect observations made during the course of this year's audit, as well as observations made in prior years. These observations are not intended as an evaluation of the performance of any of the City's personnel.

We would be glad to review these findings with any member of the City's administration or governing body should further discussion be deemed necessary.

### COMMENTS AND SUGGESTIONS

**FIXED ASSET ACCOUNTING** - A significant amount of time has passed since the last inventory and tagging of the City's fixed assets. We would suggest that the City inventory its fixed assets and computerize the listing of these items.

**CENTRAL PURCHASING** - As has been mentioned in the past, the police department does not use the City's central purchasing system. As a result, police department purchases are often missing key documents, purchase orders, receiving reports, etc. which slows processing and payment to vendors. We also feel that this is a reportable condition in the city's system of Internal Control.

We recommend that all purchasing be done through central purchasing.

**PERSONNEL FOLDERS** - In our review of personnel and payroll records, we found that the personnel records held in the payroll department were missing certain documents for absolute payroll withholdings (life and dental insurance, etc.). These documents are held by personnel outside of the payroll department and are often difficult to locate. In addition, we learned that certain key documents such as employment applications of police personnel are not forwarded to the personnel department but will instead be retained at police headquarters.

We feel strongly that complete personnel records should be maintained by the personnel department in a centralized location. With regards to the practice of police personnel folders being maintained at police headquarters, we feel this would be a practice which significantly weakens the system of internal control with regards to payrolls paid in that department.

**AD VALOREM TAX COLLECTIONS** - We noted during the course of our audit that the balance of delinquent ad valorem taxes had grown significantly. We believe a major contributing factor is the lack of a formal aggressive collection mechanism to attempt to collect these balances when they first become delinquent.

We feel that the City should investigate implementation of a formal aggressive collection policy.

**COMPENSATED ABSENCES** - We have noted a significant increase in the balance owed to employees for compensated absences in the last two years. Total compensated absences as of March 31, 1996 are \$735,349 in Governmental Funds and \$147,180 in Enterprise Funds. This represents an increase of over 60% in the last two fiscal years. In addition, the balance of \$135,569 in the Governmental Funds represent an obligation of the City which is not funded, budgeted or reserved.

We believe the City should review its policy to allow accumulation of compensated leaves and consideration be given to limit accumulation thereof.

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RECEIVED  
CITY OF GRETTA  
AUG 27 1986

Honorable Mayor and Members of the Board of Aldermen  
City of Gretna, Louisiana

As part of our examination of the financial statements of the City of Gretna, Louisiana, for the year ended March 31, 1986, we reviewed the system of internal control, administrative procedures, and financial procedures of the City. Our review did not include a detailed examination of all transactions, such as would be necessary to disclose any defalcations or irregularities that may have occurred. However, our engagement did include such tests of the City's system and procedures to the extent we considered necessary to make an evaluation as required by generally accepted auditing standards and the Louisiana Municipal Audit and Accounting Guide.

As a result of our review, we noted certain areas in the City's system and procedures where we believe improvements could be made. This memorandum summarizes our comments and suggestions.

We will be pleased to discuss them with you and provide assistance in their implementation.



Edward L. Cammetar, Jr., CPA  
A Professional Accounting Corporation

Gretna, Louisiana  
September 27, 1986

# Edward L. Cammett, Jr., CPA

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## INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

Honorable Mayor and Members of the Board of Aldermen  
of the City of Gretna, Louisiana

We have audited the general purpose financial statements of the City of Gretna, Louisiana, as of and for the year ended March 31, 1996 and have issued our report thereon dated September 18, 1996. These financial statements are the responsibility of the City of Gretna, Louisiana 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 Management and Budget Circular A-123, "Standards of This and Local Governments." These standards and OMB Circular A-123 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in these financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying schedule of federal financial assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements, and, in our opinion, is fairly presented in all material aspects in relation to the general purpose financial statements taken as a whole.



Edward L. Cammett, Jr., CPA

A Professional Accounting Corporation

Gretna, Louisiana  
September 18, 1996

**CITY OF GREYTON, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**MARCH 31, 1998**

**NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**3. Valuation Basis of Assets and Liabilities (Continued)**

Depreciation is provided on the straight-line method for fixed assets of the Proprietary Funds. The following average useful lives are used for depreciation purposes:

<b>DESCRIPTION</b>	<b>LIFE IN YEARS</b>
Utility plants, vehicles and tools	20-30
Building and improvements	40
Furniture and fixtures	10
Vehicles and equipment	5-10

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

The two account groups (General Fixed Assets and General Long-Term Debt) are not "hands". They are measured only with measurements of financial position and are not involved with measurements of results of operations.

Because of their spending measurement basis, expenditure recognition for governmental fund types includes 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.

**4. Revenues and Expenditure Recognition**

- a. **Ad Valorem Taxes.** Ad Valorem taxes are recognized in the fiscal year in which the taxes are levied. Taxes are due and become an enforceable lien on property on the first day of the month following the filing of the tax rolls by the assessor with the Louisiana Tax Commission (usually December 1). City taxes are billed and collected by the City.

Taxes become delinquent on January 1st in the year after levy. Taxes are levied on property values determined by the Jefferson Parish Assessor's Office. All land and residential improvements are assessed at 10 percent of its fair market value and other property at 15 percent of its fair market value. Ad valorem taxes are levied (per \$1,000 assessed value) in varying amounts for maintenance and operation, debt service and capital improvements for the City and are distributed to its funds as follows:

<b>FUND</b>	<b>1998 BILLAGE</b>
General Fund	11.7
Fire Protection Fund	11.0
Recreation Fund	4.5
Street Light Improvement Fund	4.0
Ambulance Fund	4.0
Services For The Aged	.5
Municipal Sewer System Fund	.41
	<b>41.1</b>

- b. **Revenues Recognizable to Accrual.** Under the modified accrual basis of accounting, some revenues are recognizable in accrual while others are not. Major revenues treated as recognizable in accrual are property taxes, sales taxes, utility franchise fees, and certain state shared-revenues such as income tax and lottery.

**5. Total Columns on Combined Statements**

Total columns on the combined statements are captioned "Manufactures Only" to indicate that they are prepared only to facilitate financial analysis. Taxes in those columns do not present financial position and results of operations in conformity with generally accepted accounting principles. Interfund eliminations have not been made in the aggregation of this data.

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH  
SPECIFIC REQUIREMENTS APPLICABLE TO MODERN FEDERAL  
ASSISTANCE PROGRAM TRANSACTIONS**

Honorable Mayor and Members of the Board of Aldermen  
of the City of Gretna, Louisiana

We have audited the general purpose financial statements of the City of Gretna, Louisiana, as of and for the year ended March 31, 1996, and have issued our report thereon dated September 15, 1996.

In connection with our audit of the general purpose financial statements of the City of Gretna, Louisiana, and with our consideration of City of Gretna, Louisiana's control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-134, "Audit of State and Local Governments," we selected certain transactions applicable to certain major federal financial assistance programs for the year ended March 31, 1996.

As required by OMB Circular A-134, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or disallowed, eligibility, matching, level of effort, and reporting 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 Gretna, Louisiana's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items listed, the results of these procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not listed, nothing came to our attention that caused us to believe that the City of Gretna, Louisiana, had not complied, in all material respects, with these requirements. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with these requirements.

This report is intended for the information of the administration and the Board of Aldermen of the City of Gretna, Louisiana and the Legislative Auditor of the State of Louisiana. This workitem is not intended to make the distribution of this report, which is a matter of public record.



Edward L. Camnetar, Jr., CPA  
A Professional Accounting Corporation

Gretna, Louisiana  
September 16, 1996



# Edward L. Cammett, Jr., CPA

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

Honorable Mayor and Members of the Board of Aldermen  
of the City of Gretna, Louisiana

We have audited the general purpose financial statements of the City of Gretna, Louisiana, as of and for the year ended March 31, 1996 and have issued our report thereon dated September 16, 1996.

We have applied procedures to test the City of Gretna, Louisiana's, compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the Schedule Of Federal Financial Assistance, for the year ended March 31, 1996: political activity, civil rights, cash management, federal financial reports, allowable cost/expense principles, Drug Free Workplace Act, and administrative requirements.

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

With respect to the items tested, the results of these procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the City of Gretna, Louisiana, had not complied, in all material respects, with these requirements. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with these requirements.

This report is intended for the information of the administration and the Board of Aldermen of the City of Gretna, Louisiana and the Legislative Assembly of the State of Louisiana. This institution is not intended to limit the distribution of this report, which is a matter of public record.



Edward L. Cammett, Jr., CPA

A Professional Accounting Corporation

Gretna, Louisiana  
September 16, 1996

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 March 31, 1996, the City of Denon, Louisiana, had no major federal financial assistance programs and expended 100% of its total federal financial assistance under the following major federal financial assistance programs:

Department of Justice - Operation Municipal Task Force  
Department of Justice Office of Community Oriented Policing Services  
Federal Emergency Management Agency - Disaster Grant

We performed tests of controls, as required by OMB Circular A-123, 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 administrative assistance programs. 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.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the City's ability to administer federal financial assistance programs in accordance with applicable laws and regulations.

Due to certain departments failure to send themselves to the City's central purchasing department and the unexplained lack of operation of duties in these departments's documentation regarding compliance with agency provisions of the City's adopted purchasing procedure. The system of internal control could not be relied upon to detect noncompliance with the purchasing procedures. As a result errors could be purchased without following the prescribed procedures.

Due to a policy implemented during the year by the police department, personnel files of police personnel hired during the year do not include complete employment applications. As a result, payroll information essential to the payroll department is not readily available and could result in inaccurate payroll information.

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 reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe none of the reportable conditions described above is a material weakness.

We also covered other matters involving the internal control structure and its operation that we have reported in the management of the City of Denon, State of Louisiana in a separate letter dated September 16, 1996.

This report is intended for the information of the administration and the Board of Aldermen of the City of Denon, Louisiana, and the Legislative Institute of the State of Louisiana. This institution is not intended to limit the distribution of this report, which is a matter of public record.

  
Edward L. Combs, Jr., CPA  
A Professional Accounting Corporation

Denon, Louisiana  
September 16, 1996

# Edward L. Cammett, Jr., CPA

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## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH LAWY AND REGULATIONS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH "GOVERNMENT ACCOUNTING STANDARDS"

Honorable Mayor and Members of the Board of Aldermen  
of the City of Gretna, Louisiana

We have audited the general purpose financial statements of the City of Gretna, Louisiana, as of and for the year ended March 31, 1996, and have issued our report thereon dated September 16, 1996.

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-128, "Standards of Time and Local Governments." These standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

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

The results of our tests disclosed no instances of non-compliance that are required to be reported under "Government Auditing Standards".

We noted certain immaterial instances of non-compliance that we have reported to the management of the City of Gretna, Louisiana, in a separate letter dated September 16, 1996.

This report is intended for the information of management, and the Board of Aldermen of the City of Gretna and the Legislative Auditors of the State of Louisiana and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



Edward L. Cammett, Jr., CPA  
A Professional Accounting Corporation

Gretna, Louisiana  
September 16, 1996

ACCUMULATED REVENUE MARCH 31, 1955		CASH RECEIVED DURING YEAR OTHER SOURCES		ACCUMULATED REVENUE MARCH 31, 1956		TOTAL REVENUE RECORDED		TOTAL EXPENDITURES	
\$	0	\$	15,825	\$	0	\$	0	\$	0
	8,456		31,704		0		40,160		38,004
	0		28,488		22,461		50,949		66,432
	0		11,999		0		11,999		30,134
	_____0		____88,316		_____0		____88,316		____88,316
\$	____8,456	\$	____86,313	\$	____22,461	\$	____102,622	\$	____124,582

**CITY OF GREYTN, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**MARCH 31, 1994**

**NOTE D - PENSION PLANS (CONTINUED)**

The pension benefit obligation was determined as part of an actuarial valuation as of June 30, 1994. Some of the significant assumptions used in the valuations for 1993 were: (a) life expectancy of participants based on The Combined Annuity Mortality Table, (b) an interest rate of 7%, (c) projected salary increases at a rate of 5.5%, and (d) the Actuarial Age Normal Valuation Method was used for 1993. The foregoing actuarial assumptions are based on the presumption that the System will continue. Were the System to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value credited projected benefits.

The actuarial value of assets for Plan A represents 85.66% of the funds pension benefit obligation. The investment earnings for fiscal year 1993 was \$15,841,157.

**Funding Status and Coverage of the State Municipal Police Employees Retirement System.** The amount shown below as the "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases, estimated to be payable in the future as a result of employee service to date. The measure is the actuarial present value of credited projected benefits and is intended to help users assess the System's funding status on a going concern basis. The measure is independent of the actuarial funding method used to determine contributions to the System. Information concerning the actuarial present value of credited projected benefits and assets available for benefits which are referred to in the City are not available because such determinations are made on a statewide basis and not by individual participating municipalities. Actuarial information for this Retirement System as a whole as of June 30, 1993 (the latest date at which such information is available at the date of this report) is presented below:

The 1993 actuarial pension benefit obligation is explained as follows:  
Pension benefit obligation:

Active members	4	200,862,211
Retired and inactive members		-495,521,537
Total pension benefit obligation		112,981,298
Net assets available for benefits, at cost		108,364,150
Excess pension benefit obligation	4	4,617,148

The pension benefit obligation was determined as part of an actuarial valuation at June 30, 1993. Significant actuarial assumptions used include: (a) "Entry Age Normal" cost method for funding requirements, (b) an interest rate of 7%, and (c) projected salary increases at a rate of 7% (d) the Actuarial Age Normal Valuation Method was used for 1993. The foregoing actuarial assumptions are based on the presumption that the System will continue. Were the System to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of credited projected benefits.

The actuarial value of assets of the plan represents 95.84% of the funds pension benefit obligation. The investment earnings for fiscal year 1993 was \$11,833,083.

**Trust Information.** Trust information gives an indication of the progress made in accumulating sufficient assets to pay benefits when due. The year financial trust information showing both of the System's progress is presented in the June 30, 1995 comprehensive annual financial report.

**NOTE E - POST EMPLOYMENT HEALTH CARE BENEFITS**

**Calbra Springs.** Under the Consolidated Central Budget Reconciliation Act (CCBRA), the City provides health care benefits to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premiums are paid in full by the insured on or before the first day of the month for the annual month covered. This program is offered for a duration of 18 months after the termination date. There is no associated cost to the City under this program, and there is only one participant in the program as of March 31, 1994.

**CITY OF ORTHIA, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**MARCH 31, 1992**

**NOTE C - NOTES ON INDEBTED FUNDS AND ACCOUNT GROUPS**

**1. Fixed Assets**

**a. General Fixed Assets.** A summary of changes in general fixed assets follows:

	BALANCE MARCH 31, 1991	ADDITIONS	DELETIONS	BALANCE MARCH 31, 1992
Land	\$ 81,377	\$ 0	\$ 0	\$ 81,377
Buildings and Improvements	21,604,278	188,243	0	21,792,521
Furniture, fixtures and equipment	1,708,166	120,888	0	1,829,054
Vehicle and road machinery	2,184,088	179,784	0	2,363,872
Construction in progress	118,000	890,221	814,300	893,921
<b>TOTAL</b>	<b>\$ 24,514,809</b>	<b>\$ 1,179,336</b>	<b>\$ 814,300</b>	<b>\$ 24,879,845</b>

**b. Construction in Progress.** Construction in progress is composed of the following:

	PROJECT AUTHORIZATION	EXPENDED MARCH 31, 1992	ENCUMBERED MARCH 31, 1992	FUND BALANCE DEBITED MARCH 31, 1992
Driveway Development Expenses	\$ 1,078,217	\$ 818,248	\$ 46,800	\$ 46,800
Programs 4th to 7th Street	10,000	127	0	0
Programs 4th to Lafayette	10,000	18,144	0	0
New Driveway	100,000	9,015	64,688	64,688
Under Canal Improvement	300,000	4,000	0	0
Mid Oil Improvement	40,000	7,740	10,000	11,540
Street Development	40,000	20,027	9,240	9,240

**c. Enterprise Funds Fixed Assets.** A summary of enterprise funds property, plant and equipment at March 31, 1992 follows:

	MUNICIPAL ENTERPRISE SYSTEM	MUNICIPAL GENERAL SYSTEM
Land	\$ 11,040	\$ 240,240
Buildings and improvements	3,878,114	3,458,681
Furniture and fixtures	6,411	0
Automobiles	244,177	304,522
Equipment	4,329,224	3,866,888
	8,592,966	18,770,331
Less: Accumulated depreciation	4,671,844	5,110,758
Net property, plant and equipment	\$ 3,921,122	\$ 13,659,573

**2. Liabilities**

**Compensated absences.** Employees are required to use their accrued leave in the year earned. All employees are allowed to accrue a maximum of 45 days sick leave which will be paid upon termination. A liability is reported in the General Long Term Debt Account Group representing the accumulated sick leave as of March 31, 1992 in the amount of \$175,000.

**CITY OF ORTEGA, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**MARCH 31, 2006**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The City of Ortega was incorporated in June 1911, under the provisions of the Louisiana Act. The City operates under a Mayor and Board of Aldermen form of government and provides the following services as authorized by its charter: public safety (police and fire), streets, drainage, sanitation, health, social services, recreation, public improvements, planning and zoning, and general administrative services.

The accounting policies of the City of Ortega conform to generally accepted accounting principles as applicable to governments. The following is a summary of the most significant policies:

**1. Financial Reporting Entity**

The accompanying financial statements include all funds and account groups of the City of Ortega. There are no component units which are controlled by or dependent on the City which should be included in the reporting entity. The criteria used in determining what accounting entities, agencies, commissions, boards and authorities are part of the City of Ortega's operations include budget adoption, taxing authority, authority to issue debt, election or appointment of governing body, and other general oversight responsibility. There are no other agencies, organizations or activities meeting any of the above criteria that are excluded from the City's reporting entity.

The following organizations conduct an activity entirely within the City for the benefit of the City's residents but are not considered a part of the reporting entity because the City does not exercise oversight responsibility over them:

- Dewitt Crockett Volunteer Fire Company
- Social Volunteer Fire Company
- Ortega Senior Citizens Center

**2. Basis of Presentation**

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 manner by which spending activities are controlled.

The various funds are grouped in the financial statements in this report into five general fund types, two broad fund categories and two account groups as follows:

**GOVERNMENTAL FUNDS**

**GENERAL FUNDS** - to account for all activities of the City not accounted for in another fund.

**SPECIAL REVENUE FUNDS** - to account for the proceeds of specific revenue sources that are restricted to expenditures for specified purposes.

**BEST SERVICE FUNDS** - to account for the accumulation of revenues for, and the payment of, general long-term debt principal, interest, and related costs.

**CAPITAL PROJECTS FUND** - to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds).

**PROPRIETARY FUNDS**

**ENTERPRISE FUNDS** - to account for the operations 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 will be financed or recovered primarily through user charges.

CITY OF MONROE, LOUISIANA  
 COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS  
 PROPERTY FUND TYPE  
 YEAR ENDED MARCH 31, 2004

		ENTIRE
<b>OPERATING REVENUES</b>		
Charges for services	\$	1,191,600
Miscellaneous		<u>81,700</u>
<b>TOTAL OPERATING REVENUES</b>		<u>1,273,300</u>
<b>OPERATING EXPENSES</b>		
Personnel expenses		1,400,714
Operating supplies and purchases		(34,471)
Building and maintenance expenses		280,833
Outside services		188,081
Transportation		30,701
General expenses		213,980
Depreciation		<u>350,860</u>
<b>TOTAL OPERATING EXPENSES</b>		<u>2,439,659</u>
<b>OPERATING INCOME (LOSS)</b>		<u>(1,166,359)</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>		
Ad valorem taxes		264,700
Interest on bonded funds		<u>(1,833)</u>
<b>NET NON-OPERATING REVENUES (EXPENSES)</b>		<u>262,867</u>
<b>NET INCOME (LOSS)</b>		<u>(903,492)</u>
<b>RETAINED EARNINGS</b>		
AT BEGINNING OF YEAR		<u>(1,411,041)</u>
AT END OF YEAR	\$	<u>(2,314,933)</u>

The accompanying notes are an integral part of this statement.



**Edward L. Cammett, Jr., CPA**  
A PROFESSIONAL ACCOUNTING CORPORATION  
550 Annals Street, Gretna, LA 70043

**INDEPENDENT AUDITOR'S REPORT**

**Honorable Mayor and Members of the Board of Aldermen  
of the City of Gretna, Louisiana**

We have audited the accompanying general purpose financial statements of the City of Gretna, Louisiana, as of March 31, 1996, and for the year then ended as listed in the table of contents. These financial statements are the responsibility of the City of Gretna, Louisiana, 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". These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in these financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material aspects, the financial position of the City of Gretna, Louisiana, as of March 31, 1996, and the results of its operations and the cash flows of its proprietary fund types for the year then ended in accordance with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated September 16, 1996 on our consideration of the City of Gretna's internal control structure and a report dated September 16, 1996 on its compliance with laws and regulations.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying schedule of federal financial assistance and the combining and individual fund and account group financial statements listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the City. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material aspects in relation to the general purpose financial statements taken as a whole.



Edward L. Cammett, Jr., CPA  
A Professional Accounting Corporation

GRETTA, LOUISIANA  
September 16, 1996

CITY OF GENEA, LOUISIANA  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL  
 GENERAL, SPECIAL, REVENUE, DEBT SERVICE AND CAPITAL PROJECTS FUND TYPES (CONTINUED)  
 YEAR ENDED MARCH 31, 1996

CAPITAL PROJECTS FUND

	ACTUAL	ADJUSTMENT TO BUDGETARY BASE (INCL. ADJ.)	BUDGETARY	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>					
Taxes	\$ 1,004,000	\$ 0	\$ 1,004,000	\$ 900,000	\$ 104,000
Licenses and permits	0	0	0	0	0
Intergovernmental	204,804	0	204,804	204,800	10,004
Charges for services	0	0	0	0	0
Fees and subscriptions	0	0	0	0	0
Miscellaneous	3,834	0	3,834	0	3,834
Income	15,383	0	15,383	6,300	9,083
<b>TOTAL REVENUES</b>	<b>1,227,997</b>	<b>0</b>	<b>1,227,997</b>	<b>907,300</b>	<b>320,697</b>
<b>OTHER FINANCING SOURCES</b>					
Operating transfers in	80,000	0	80,000	80,000	0
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>1,307,997</b>	<b>0</b>	<b>1,307,997</b>	<b>1,004,300</b>	<b>303,697</b>
<b>EXPENDITURES</b>					
Current					
General government	0	0	0	0	0
Public safety	0	0	0	0	0
Public works	1,431,341	(83,793)	1,347,548	1,428,997	1,085,841
Health and welfare	0	0	0	0	0
Culture and recreation	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Capital outlay	0	0	0	0	0
Debt Service					
Principal retirement	0	0	0	0	0
Interest and fiscal charges	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>1,431,341</b>	<b>(83,793)</b>	<b>1,347,548</b>	<b>1,428,997</b>	<b>1,085,841</b>
<b>OTHER FINANCING USES</b>					
Operating transfers out	6,000	0	6,000	6,000	0
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>1,437,341</b>	<b>(83,793)</b>	<b>1,353,548</b>	<b>1,434,997</b>	<b>1,085,841</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>84,656</b>	<b>83,793</b>	<b>70,444</b>	<b>(430,697)</b>	<b>(1,208,144)</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>792,142</b>	<b>(111,433)</b>	<b>680,709</b>		
<b>AT END OF YEAR</b>	<b>\$ 1,626,448</b>	<b>\$ (122,600)</b>	<b>\$ 1,493,848</b>		

(Continued)

CITY OF ORLEANS, LOUISIANA  
 COMBINED STATEMENT OF REVENUE, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL  
 GENERAL, SPECIAL, REVENUE, DEBT SERVICE AND CAPITAL PROJECTS FUND TYPES (CONTINUED)  
 YEAR ENDED MARCH 31, 1995

SPECIAL REVENUE FUNDS

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS (DECREASE)	BUDGETARY	BUDGET	VARIANCE FAVORABLE UNFAVORABLE
<b>REVENUES</b>					
Taxes	\$ 1,441,874	\$ 0	\$ 1,441,874	1,441,400	\$ 474
Licenses and permits	0	0	0	0	0
Intergovernmental	1,241,773	0	1,241,773	955,888	285,885
Charges for services	341,630	0	341,630	334,000	7,630
Fines and forfeitures	0	0	0	0	0
Miscellaneous	31,130	0	31,130	31,388	(258)
Interest	44,884	0	44,884	48,500	(3,616)
<b>TOTAL REVENUES</b>	<b>3,081,291</b>	<b>0</b>	<b>3,081,291</b>	<b>2,811,206</b>	<b>270,085</b>
<b>OTHER FINANCING SOURCES</b>					
Operating transfers in	71,000	0	71,000	81,000	(10,000)
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>71,000</b>	<b>0</b>	<b>71,000</b>	<b>81,000</b>	<b>(10,000)</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>3,152,291</b>	<b>0</b>	<b>3,081,291</b>	<b>2,892,206</b>	<b>260,085</b>
<b>EXPENDITURES</b>					
Current					
General government	0	0	0	0	0
Public safety	1,300,351	118,500	1,393,477	1,394,301	(824)
Public works	441,898	0	441,898	384,300	57,598
Health and welfare	0	0	0	0	0
Culture and recreation	300,211	1,100	301,443	317,280	(15,837)
Miscellaneous	0	0	0	0	0
Capital outlay					
Principal retirement	0	0	0	0	0
Interest and fiscal charges	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>1,741,750</b>	<b>119,600</b>	<b>2,001,798</b>	<b>2,107,981</b>	<b>(96,183)</b>
<b>OTHER FINANCING USES</b>					
Operating transfers out	1,250,290	0	1,250,290	1,250,290	0
<b>TOTAL OTHER FINANCING USES</b>	<b>1,250,290</b>	<b>0</b>	<b>1,250,290</b>	<b>1,250,290</b>	<b>0</b>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>2,992,040</b>	<b>119,600</b>	<b>2,851,008</b>	<b>3,358,271</b>	<b>(507,263)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>(14,749)</b>	<b>(119,600)</b>	<b>(370,888)</b>	<b>(466,065)</b>	<b>(89,177)</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>832,570</b>	<b>17,500</b>	<b>811,041</b>		
<b>AT END OF YEAR</b>	<b>\$ 817,821</b>	<b>\$ 1,900</b>	<b>\$ 811,252</b>		

(Continued)

	DEBT SERVICE	CAPITAL EXPENDITURE	TOTAL (INTERPROGRAM DEBT)
\$	470,004	\$ 1,044,558	\$ 1,770,494
	0	0	704,927
	0	201,844	1,400,699
	0	0	555,803
	0	0	351,500
	0	2,804	300,000
	<u>470,004</u>	<u>(19,501)</u>	<u>1,114,429</u>
	731,000	1,270,000	21,111,415
	<u>0</u>	<u>811,000</u>	<u>1,800,000</u>
	<u>0</u>	<u>811,000</u>	<u>1,015,000</u>
	<u>731,000</u>	<u>2,500,000</u>	<u>11,111,400</u>
	0	0	1,870,713
	0	0	8,808,811
	0	1,411,364	5,480,710
	0	0	300,700
	0	0	304,700
	330,000	0	330,000
	<u>341,000</u>	<u>0</u>	<u>341,000</u>
	801,000	1,400,260	10,711,700
	<u>0</u>	<u>1,000</u>	<u>1,280,000</u>
	<u>0</u>	<u>1,000</u>	<u>1,281,000</u>
	<u>602,000</u>	<u>1,411,861</u>	<u>11,991,280</u>
	61,170	690,040	1,770,270
	<u>1,203,811</u>	<u>701,861</u>	<u>8,000,041</u>
\$	<u>1,580,811</u>	\$ <u>1,400,260</u>	\$ <u>2,480,811</u>

PROPERTY FINANCING		ACCOUNT GROUPS		TOTAL (MEMORANDUM ONLY)	
ESTIMATED		CENTRAL FIXED ASSETS	CENTRAL LONG-TERM DEBT		
\$	71,288	\$	0	\$	1,754,871
	0		0		2,018,688
	20,773		0		874,026
	202,777		0		405,725
	0		0		4,822
	13,134		0		277,558
	0		0		4,442
	246,870		0		1,441,781
	84,719		0		284,541
	774,000		0		1,176,383
	1,041,599	27,811,000		0	24,397,040
	0	0	1,281,000		1,281,000
	0	0	1,281,000		2,562,000
\$	<u>1,814,187</u>	\$	<u>17,822,000</u>	\$	<u>1,128,340</u>
					<u>24,959,340</u>

PROPERTY FUNCTION	ACCOUNT GROUPS		TOTAL (MEMORANDUM ONLY)
	GENERAL FIXED ASSET	GENERAL LONG-TERM RISK	
INTEREST	\$ 309,672	\$ 0	\$ 309,672
	0	0	309,471
	0	0	40,733
	11,709	0	1,004,084
	194,000	0	1,445,762
	397,991	0	231,327
	0	0	229,994
	142,789	0	2,208,349
	841,220	0	2,128,387
			11,577,644
	14,300,100	0	14,300,100
	0	27,821,066	27,821,066
	18,886	0	18,886
	(3,884,400)	0	(3,884,400)
	0	0	487,324
	0	0	6,642
	0	0	1,281,037
	0	0	2,026,431
	(1,866,166)	0	17,263
	4,031,913	27,821,066	41,852,979
\$ 1,480,481	\$ 27,821,066	\$ 7,109,565	\$ 36,411,112

We also noted other matters involving the internal control structure and its operation that we have reported to the management of the City of Gretna, Louisiana, in a separate letter dated September 18, 1996.

This report is intended for the information of the administration and the Board of Aldermen of the City of Gretna, Louisiana, and the Legislative Auditor of the State of Louisiana. This opinion is not intended to limit the distribution of this report, which is a matter of public record.



Edward L. Cameron, Jr., CPA  
A Professional Accounting Corporation

Gretna, Louisiana  
September 18, 1996

CITY OF MONROE, LOUISIANA  
STATEMENT OF GENERAL LONG-TERM DEBT  
MARCH 31, 1996

	GENERAL FUND	SALES TAX FUND	TOTAL (MEMORANDUM ONLY)
<b>AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE PAYMENT OF GENERAL LONG-TERM DEBT</b>			
Amount available in Debt Service Funds for payment of debt	\$ 0	\$ 1,281,000	\$ 1,281,000
Amount to be provided from:			
General revenues	703,500	0	703,500
Sales taxes	<u>0</u>	<u>4,110,000</u>	<u>4,110,000</u>
<b>TOTAL AMOUNT AVAILABLE AND TO BE PROVIDED</b>	<b>\$ 703,500</b>	<b>\$ 4,110,000</b>	<b>\$ 4,813,500</b>
<b>GENERAL LONG-TERM DEBT</b>			
Competition awards	\$ 711,500	\$ 0	\$ 711,500
Monies payable	<u>0</u>	<u>4,411,000</u>	<u>4,411,000</u>
<b>TOTAL GENERAL LONG-TERM DEBT</b>	<b>\$ 711,500</b>	<b>\$ 4,411,000</b>	<b>\$ 5,122,500</b>

The accompanying notes are an integral part of this statement.



CITY OF EBATA, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
MARCH 31, 1996

**NOTE C - NOTES ON INDIVIDUAL FUNDS AND ACCOUNT GROUPS (CONTINUED)**

**4. Interfund Transactions**

Individual fund (interfund receivables and payables at March 31, 1996, were as follows:

FUND	INTERFUND RECEIVABLE		INTERFUND PAYABLES	
	\$		\$	
General	\$	244,509	\$	241,757
Special Revenues				
Fire Protection		\$		1,700
Garbage Fee		331		\$
New Boat-Canoe Purchase		118,000		952,816
Recreation		1,704		54,088
Seam Light Improvement		\$		\$
Ambulance		\$		28,287
Social Services for the Aged		\$		3,828
Capital Projects		794,889		20,893
Enterprises				
Municipal Wastewater System		74		158,817
Municipal Sewer System		264,835		19,208
Debt Service		17,390		\$
	\$	1,443,721	\$	1,455,761

**5. Segments of Enterprise Activities**

	MUNICIPAL WATERWORKS SYSTEM		MUNICIPAL SEWER SYSTEM	
	REVENUE		REVENUE	
	\$		\$	
Operating revenues	\$	1,378,711	\$	1,490,753
Depreciation	\$	309,628	\$	298,251
Operating income (loss)	\$	8,444	\$	(14,247)
Net income (loss)	\$	30,478	\$	208,233
Property, plant, and equipment net	\$	1,779,051	\$	1,182,887
Net working capital (excluding liabilities payable from municipal assets)	\$	(208,233)	\$	(208,233)
Total assets	\$	4,186,402	\$	5,709,678
Total fund equity	\$	1,490,481	\$	5,501,441

**6. Contributed Capital**

An analysis of the changes in the contribution accounts for the year ended March 31, 1996 appears as follows:

	SPECIAL REVENUE FUNDS	FEDERAL GOVERNMENT	STATE GOVERNMENT	STATE FUNDING	MUNICIPALITY						
Municipal Wastewater System Fund											
Balance at March 31, 1993	\$	44,964	\$	1,262,684	\$	1,014,028	\$	1,683,141	\$	1,231,819	
Contributions received during the year ended March 31, 1996	\$	12,168	\$	20,100	\$	1,264,478	\$	1,683,141	\$	1,231,819	
Balance at March 31, 1996	\$	57,132	\$	1,282,784	\$	2,528,506	\$	3,366,282	\$	2,463,638	
<b>TOTAL CONTRIBUTED CAPITAL</b>										\$	3,887,112
Municipal Sewer System Fund											
Balance at March 31, 1993	\$	\$	\$	24,824	\$	89,828	\$	\$	\$	\$	3,711,449
Contributions received during the year ended	\$	162,606	\$	21,824	\$	86,628	\$	1,683,141	\$	1,231,819	
Balance at March 31, 1996	\$	162,606	\$	46,648	\$	176,456	\$	1,683,141	\$	1,231,819	
<b>TOTAL CONTRIBUTED CAPITAL</b>										\$	8,309,112

CITY OF GREYTON, LOUISIANA  
SCHEDULE OF COMPENSATION PAID TO MEMBERS  
OF THE BOARD OF ALDERMEN  
YEAR ENDING MARCH 31, 1991

<u>ALDERMEN</u>	<u>SALARY</u>
ROBERT K. TATE	1 8,000
LEO JONES, JR.	1 8,000
SALVATORE MARCHESE, JR.	1 8,000
VINCENT E. COSA, III	1 8,000
GERARD L. SCHENKAYNER	1 8,000

#### **SPECIAL REVENUE FUNDS**

The Fire Protection Fund is to account for the proceeds of ad valorem taxes, which are specifically dedicated for the purchase and maintenance of fire fighting equipment, payment of salaries for fire department employees, and for contractual arrangements for fire protection with volunteer fire departments.

The Garbage Fund is to account for the proceeds of garbage picking service charges which are specifically dedicated for providing and maintaining garbage collection and disposal services.

The Riverboat Casino Revenue Fund is to account for the proceeds of alcohol taxes received from the Riverboat Casino. These funds are to be dedicated annually to various city funds by action of the Board of Aldermen.

The Social Services for the Aged Fund is to account for the proceeds of ad valorem taxes which are specifically dedicated for services for the elderly.

The Recreation Fund is to account for the proceeds of ad valorem taxes which are specifically dedicated for maintenance and operation of recreational facilities.

The Street Light Improvement Fund is to account for the proceeds of ad valorem taxes which are specifically dedicated for the maintenance and operation of street lights.

The Ambulance Fund is to account for the proceeds of ad valorem taxes which are specifically dedicated for ambulances and emergency room services.

#### CAPITAL PROJECTS FUND

The Capital Projects Fund is to account for all revenues and expenditures in connection with the acquisition of capital facilities and major capital improvements.

**SOCIAL SERVICES  
FOR ITALIANS**

**RECREATION**

**STREET LIGHT  
IMPROVEMENT**

**AMBULANCE**

**TOTAL  
(MEMORIAL/REG/NO  
CHRG)**

\$ 10,507	\$ 10,000	\$ 104,000	\$ 700	\$ 204,188
0	0	0	0	704,000
1,100	10,000	10,000	32,707	170,000
310	0	0	0	80,500
0	0	0	0	0
0	1,700	0	0	111,000
\$ <u>12,900</u>	\$ <u>10,000</u>	\$ <u>114,000</u>	\$ <u>32,700</u>	\$ <u>1,900,000</u>
\$ 900	\$ 10,000	\$ 17,000	\$ 10,000	\$ 36,700
<u>2,000</u>	<u>20,000</u>	<u>0</u>	<u>20,000</u>	<u>1,000,000</u>
<u>2,900</u>	<u>30,000</u>	<u>17,000</u>	<u>30,000</u>	<u>1,000,000</u>
0	0	0	0	0
0	0,000	0	0	100,000
<u>30,000</u>	<u>100,000</u>	<u>100,000</u>	<u>0</u>	<u>400,000</u>
<u>30,000</u>	<u>100,000</u>	<u>100,000</u>	<u>0</u>	<u>1,000,000</u>
\$ <u>12,900</u>	\$ <u>10,000</u>	\$ <u>114,000</u>	\$ <u>32,700</u>	\$ <u>1,900,000</u>

**SOCIAL SERVICES  
FOR THE AGED**

**RECREATION**

**STREET LIGHT  
IMPROVEMENT**

**AMBULANCE**

**TOTAL  
MEMORANDUM  
ONLY**

1	80,000	1	270,711	1	240,000	1	240,000	1	1,400,000
	0		0		0		0		1,200,711
	0		0		0		111,700		345,000
	0		0		0		0		44,000
	<u>8,730</u>		<u>8,258</u>		<u>0</u>		<u>0</u>		<u>25,000</u>
	75,820		178,940		240,000		240,400		1,500,811
	<u>0</u>		<u>1,000</u>		<u>0</u>		<u>11,000</u>		<u>70,000</u>
	<u>75,820</u>		<u>180,940</u>		<u>240,000</u>		<u>251,400</u>		<u>1,570,811</u>
	50,176		118,940		0		248,016		521,136
	1,354		50,000		0		11,500		60,000
	20,450		110,000		120,000		41,000		1,500,000
	<u>0</u>		<u>0,000</u>		<u>0</u>		<u>0</u>		<u>1,100</u>
	50,176		178,940		120,000		404,780		1,140,136
	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>1,100,280</u>
	<u>50,176</u>		<u>180,940</u>		<u>120,000</u>		<u>404,780</u>		<u>1,141,380</u>
	3,440		18,431		18,348		0,340		116,170
	<u>53,736</u>		<u>199,371</u>		<u>138,348</u>		<u>405,120</u>		<u>1,257,550</u>
1	<u>53,736</u>	1	<u>199,371</u>	1	<u>138,348</u>	1	<u>405,120</u>	1	<u>1,257,550</u>
	14,000	1	418,000	1	228,711	1	11,210	1	844,000

**CITY OF GREYS, LOUISIANA**  
**SPECIAL REVENUE FUND-CARRIAGE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**YEAR ENDED MARCH 31, 1996**

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS INCREASE	BUDGETARY	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>					
Charges for services	\$ 38,831	\$ 0	\$ 38,831	\$ 100,000	\$ (61,169)
Miscellaneous					
Interest on invested funds	798	0	798	600	198
Other income	11,520	0	11,520	11,000	520
<b>TOTAL REVENUES</b>	<u>51,149</u>	<u>0</u>	<u>62,149</u>	<u>222,600</u>	<u>(140,451)</u>
<b>EXPENDITURES</b>					
Public works					
Personnel expense	0	0	0	0	0
Supplies	14,799	0	14,799	30,000	15,201
Service charges	40,762	0	40,762	192,600	151,838
<b>TOTAL EXPENDITURES</b>	<u>55,561</u>	<u>0</u>	<u>55,561</u>	<u>222,600</u>	<u>(170,039)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(14,412)	0	(14,412)	\$ (14,412)	\$ (14,412)
<b>FUND BALANCE</b>					
AT BEGINNING OF YEAR	\$ 41,934	0	\$ 41,934		
AT END OF YEAR	<u>\$ 27,522</u>	<u>0</u>	<u>\$ 27,522</u>		

The accompanying notes are an integral part of this statement.

CITY OF GREENA, LOUISIANA  
 GENERAL FUND  
 STATEMENT OF DEPARTMENTAL EXPENDITURES-BUDGET AND ACTUAL (CONTINUED)  
 MISCELLANEOUS DEPARTMENT  
 YEAR ENDED MARCH 31, 1996

**TOURISM**

EXPENDITURES	ADJUSTMENT TO BUDGETARY BASIS				VARIANCE FAVORABLE (UNFAVORABLE)
	ACTUAL	BUDGET	BUDGETARY	BUDGET	
Personnel expenses	\$ 21,000	\$ 0	\$ 21,000	\$ 21,000	\$ 0
Supplies	1,600	0	1,600	1,700	80
Service charges	149,200	0	149,200	159,000	19,800
Capital outlay	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$ 171,800</b>	<b>\$ 0</b>	<b>\$ 171,800</b>	<b>\$ 181,700</b>	<b>\$ 9,900</b>

**CELEBRITY**

EXPENDITURES	ADJUSTMENT TO BUDGETARY BASIS				VARIANCE FAVORABLE (UNFAVORABLE)
	ACTUAL	BUDGET	BUDGETARY	BUDGET	
Personnel expenses	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Supplies	0	0	0	0	0
Service charges	29,311	0	29,311	60,000	30,689
Capital outlay	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$ 29,311</b>	<b>\$ 0</b>	<b>\$ 29,311</b>	<b>\$ 60,000</b>	<b>\$ 30,689</b>

**TOTAL MISCELLANEOUS**

EXPENDITURES	ADJUSTMENT TO BUDGETARY BASIS				VARIANCE FAVORABLE (UNFAVORABLE)
	ACTUAL	BUDGET	BUDGETARY	BUDGET	
Personnel expenses	\$ 21,000	\$ 0	\$ 21,000	\$ 21,000	\$ 0
Supplies	1,600	0	1,600	1,700	80
Service charges	178,511	0	178,511	219,000	40,489
Capital outlay	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$ 201,111</b>	<b>\$ 0</b>	<b>\$ 201,111</b>	<b>\$ 241,700</b>	<b>\$ 40,589</b>

The accompanying notes are an integral part of this statement.



CITY OF ORTEGA, LOUISIANA  
 SPECIAL REVENUE FUND—SOCIAL SERVICES FOR THE AGED  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 YEAR ENDED MARCH 31, 1995

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS (DOLLAR)	BUDGETARY	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>					
Taxes					
All voters tax	\$ 30,081	\$ 0	\$ 30,081	\$ 30,000	\$ (81)
Miscellaneous					
Other	1,129	0	1,129	7,000	11,241
<b>TOTAL REVENUES</b>	<u>31,210</u>	<u>0</u>	<u>31,210</u>	<u>37,000</u>	<u>11,180</u>
<b>EXPENDITURES</b>					
Capital and investment					
Personnel expense	10,276	0	10,276	17,500	7,079
Supplies	1,000	0	1,000	1,000	(500)
Service charges	20,000	0	20,000	18,500	(1,500)
Capital outlay	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<u>31,276</u>	<u>0</u>	<u>31,276</u>	<u>37,000</u>	<u>(5,724)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	0,000	0	0,000	\$ <u>(4,424)</u>	\$ <u>(4,424)</u>
<b>FUND BALANCE</b>					
AT BEGINNING OF YEAR	10,500	0	10,500	10,500	0
AT END OF YEAR	\$ <u>10,500</u>	\$ <u>0</u>	\$ <u>10,500</u>		

The accompanying notes are an integral part of this statement.

CITY OF GREYH, LOUISIANA  
 GENERAL FUND  
 STATEMENT OF DEPARTMENTAL EXPENDITURES BUDGET AND ACTUAL (CONTINUED)  
 PUBLIC WORKS FUNCTION  
 YEAR ENDED MARCH 31, 1996

ENGINEERING

EXPENDITURES	ADJUSTMENT TO BUDGETARY BASE		BUDGETARY	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
	ACTUAL	(EXCESS)			
Personnel expenses	\$ 0	0	\$ 0	0	\$ 0
Supplies	0	0	0	0	0
Service charges	11,363	0	11,363	11,500	4,137
Capital outlay	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$ 11,363</b>	<b>\$ 0</b>	<b>\$ 11,363</b>	<b>\$ 11,500</b>	<b>\$ 4,137</b>

STREETS

EXPENDITURES	ADJUSTMENT TO BUDGETARY BASE		BUDGETARY	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
	ACTUAL	(EXCESS)			
Personnel expenses	\$ 111,107	0	\$ 111,107	403,200	\$ 492,093
Supplies	79,082	(1,777)	77,305	92,100	14,795
Service charges	195,411	(1,311)	194,100	188,200	(5,900)
Capital outlay	68,180	0	68,180	67,800	380
<b>TOTAL EXPENDITURES</b>	<b>\$ 313,780</b>	<b>\$ (3,088)</b>	<b>\$ 310,692</b>	<b>\$ 651,300</b>	<b>\$ 340,608</b>

DRAINAGE

EXPENDITURES	ADJUSTMENT TO BUDGETARY BASE		BUDGETARY	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
	ACTUAL	(EXCESS)			
Personnel expenses	\$ 37,538	0	\$ 37,538	111,517	\$ 73,979
Supplies	16,084	(275)	15,809	17,750	1,941
Service charges	87,341	(205)	87,136	111,100	24,000
Capital outlay	2,788	0	2,788	2,800	200
<b>TOTAL EXPENDITURES</b>	<b>\$ 143,751</b>	<b>\$ (480)</b>	<b>\$ 143,271</b>	<b>\$ 243,167</b>	<b>\$ 99,896</b>

(Continued)

CITY OF GRENA, LOUISIANA  
 SPECIAL REVENUE FUND-STREET LIGHT IMPROVEMENT FUND  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 YEAR ENDED MARCH 31, 1966

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS EXCESS (+) DEFICIENCY (-)	BUDGETARY	BUDGET	VARIANCE FAVORABLE (+) UNFAVORABLE (-)
<b>REVENUES</b>					
Taxes					
All other tax	\$ 240,000	\$ 0	\$ 240,000	\$ 240,000	\$ 0
<b>TOTAL REVENUES</b>	<u>240,000</u>	<u>0</u>	<u>240,000</u>	<u>240,000</u>	<u>0</u>
<b>EXPENDITURES</b>					
Public works					
Service charges	228,200	0	228,200	228,000	200
<b>TOTAL EXPENDITURES</b>	<u>228,200</u>	<u>0</u>	<u>228,200</u>	<u>228,000</u>	<u>200</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	11,800	0	11,800	12,000	1,200
<b>FUND BALANCE</b>					
AT BEGINNING OF YEAR	112,000	0	112,000		
AT END OF YEAR	<u>123,800</u>	<u>0</u>	<u>123,800</u>		

The accompanying notes are an integral part of this statement.

**DEBT SERVICE FUND**

The Debt Service Fund is to accumulate monies for the payment of principal, interest, and fiscal charges on the City of Cleveland's general obligations and revenue bonds.

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CITY OF GREYS, LOUISIANA  
FINANCIAL REPORT  
FOR THE YEAR ENDED MARCH 31, 1998

CITY OF GRETTA, LOUISIANA  
 DEBT SERVICE FUND-FOR SALES TAX BONDS  
 1991 SALES TAX DEFERRING BONDS  
 BALANCE SHEET  
 MARCH 31, 1994

**ASSETS**

**Current assets**

Cash	\$ 687,000
Investments	100,000
Sales tax receivable	30,000
Due from other funds	12,700
Accrued interest receivable	4,100
<b>TOTAL ASSETS</b>	<b>\$ 1,253,800</b>

**LIABILITIES AND FUND BALANCE**

**Liabilities**

Due to other funds	\$ 0
<b>TOTAL LIABILITIES</b>	<b>0</b>

**Fund balance**

Reserved for debt service	1,253,800
<b>TOTAL FUND BALANCE</b>	<b>1,253,800</b>

**TOTAL LIABILITIES AND  
 FUND BALANCE**

**\$ 1,253,800**

The accompanying notes are an integral part of this statement.



COMPLIANCE SECTION

CITY OF GREYTN, LOUISIANA  
 ENTERPRISE PUBLIC-MUNICIPAL POWER SYSTEM FUND  
 STATEMENT OF DEPARTMENTAL OPERATING EXPENSES/BUDGET AND ACTUAL  
 YEAR ENDED MARCH 31, 2016

	ACTUAL	BUDGET	VARIANCE FAVORABLE UNFAVORABLE
<b>TREATMENT</b>			
Personnel expense	\$ 140,188	\$ 151,788	\$ (11,600)
Operating supplies and purchases	40,825	48,880	8,055
Building and maintenance expense	116,021	181,000	64,979
Outside services	55,709	600,000	544,291
Transportation	2,589	4,500	1,911
General expense	16,032	25,500	9,468
<b>TOTAL TREATMENT</b>	<b>\$ 476,364</b>	<b>\$ 1,036,668</b>	<b>\$ 560,304</b>
<b>COLLECTION</b>			
Personnel expense	\$ 288,081	\$ 294,581	\$ (6,500)
Operating supplies and purchases	36,111	12,288	23,823
Building and maintenance expense	395	700	305
Outside services	11,607	12,500	893
Transportation	2,794	18,250	15,456
General expense	21,282	24,880	3,598
<b>TOTAL COLLECTION</b>	<b>\$ 460,569</b>	<b>\$ 473,201</b>	<b>\$ 12,632</b>
<b>GENERAL AND ADMINISTRATIVE</b>			
Personnel expense	\$ 119,878	\$ 115,000	\$ 4,878
Operating supplies and purchases	9,273	8,300	973
Building and maintenance expense	0	500	500
Outside services	4,900	8,500	3,600
Transportation	4,819	4,500	319
General expense	28,882	22,100	6,782
<b>TOTAL GENERAL AND ADMINISTRATIVE</b>	<b>\$ 167,752</b>	<b>\$ 169,900</b>	<b>\$ 2,148</b>
<b>DEPRECIATION</b>	<b>\$ 286,211</b>	<b>\$ 286,888</b>	<b>\$ 677</b>
<b>TOTAL</b>			
Personnel expense	\$ 717,876	\$ 683,269	\$ 34,607
Operating supplies and purchases	71,271	174,288	103,017
Building and maintenance expense	116,216	181,800	65,584
Outside services	71,606	177,000	105,394
Transportation	19,289	21,800	2,511
General expense	114,694	181,800	67,106
Depreciation	286,211	286,888	677
<b>TOTAL</b>	<b>\$ 1,623,163</b>	<b>\$ 1,507,835</b>	<b>\$ 115,328</b>

The accompanying notes are an integral part of this statement.

CITY OF ORTHA, LOUISIANA  
 GENERAL FUND  
 BALANCE SHEET  
 MARCH 31, 1996

**ASSETS**

Cash (including certificates of deposits of \$25,000) Investments	\$ 500,000
Receivables (net, where applicable, of allowances for uncollectibles)	100,284
Taxes	
Accounts	311,000
Accounts receivable	304,500
Due from other funds	481
Inventory	204,130
Prepaid items	8,940
Cash	
Investments	95,000
<b>TOTAL ASSETS</b>	<b>\$ 1,600,280</b>
	<b>\$ 1,611,524</b>

**LIABILITIES AND FUND BALANCE**

**Liabilities**

Accounts payable	\$ 156,100
Current bonds and refundable deposits	35,500
Accrued liabilities	90,014
Due to other funds	241,300
Unearned revenues	229,500
<b>TOTAL LIABILITIES</b>	<b>652,414</b>
	<b>1,764,110</b>

**Fund balance**

Reserved for encumbrances	11,000
Reserved for inventory	0,000
Unassigned	1,624,514
<b>TOTAL FUND BALANCE</b>	<b>1,635,514</b>
	<b>1,611,514</b>

**TOTAL LIABILITIES AND FUND BALANCE** **\$ 1,635,514**

The accompanying notes are an integral part of this statement.

## SUPPLEMENTAL INFORMATION

CITY OF OREGON, OREGON  
 GENERAL FUND  
 STATEMENT OF DEPARTMENTAL EXPENDITURES-BUDGET AND ACTUAL (CONTINUED)  
 GENERAL GOVERNMENT DIVISION  
 YEAR ENDED MARCH 31, 1995

DEPARTMENT OF FINANCE

EXPENDITURES	ADJUSTMENT TO		BUDGETARY	BUDGET	VARIANCE
	ACTUAL	BUDGETARY BASIS			
Personnel expenses	\$ 191,770	\$ 0	\$ 191,770	\$ 201,070	\$ 9,300
Supplies	1,874	0	4,074	1,500	(2,574)
Service charges	49,114	(60)	49,054	51,800	2,746
Capital outlay	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$ 242,758</b>	<b>\$ (60)</b>	<b>\$ 240,894</b>	<b>\$ 254,370</b>	<b>\$ 13,476</b>

TAX COLLECTION

EXPENDITURES	ADJUSTMENT TO		BUDGETARY	BUDGET	VARIANCE
	ACTUAL	BUDGETARY BASIS			
Personnel expenses	\$ 19,770	\$ 0	\$ 19,770	\$ 100,570	\$ 80,800
Supplies	1,874	0	5,074	4,000	(1,874)
Service charges	18,611	(1,000)	17,611	21,800	4,189
Capital outlay	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$ 39,255</b>	<b>\$ (1,000)</b>	<b>\$ 38,255</b>	<b>\$ 126,370</b>	<b>\$ 87,115</b>

(Continued)

**GENERAL LONG-TERM DEBT**

**ACCOUNT GROUP**

The General Long-Term Debt Account Group is to account for the City's unsecured general long-term debt.

CITY OF GREEN, LOUISIANA  
 STATEMENT OF GENERAL FIXED ASSET BY SOURCES  
 MARCH 31, 1996

**GENERAL FIXED ASSETS**

Land	\$ 93,217
Buildings	703,833
Improvements other than buildings	21,409,384
Furniture, fixtures and equipment	1,859,562
Vehicles and tool machinery	2,439,259
Construction in progress	<u>980,251</u>
<b>TOTAL GENERAL FIXED ASSETS</b>	<b>\$ <u>27,885,506</u></b>

**INVESTMENT IN GENERAL FIXED ASSETS FROM**

General fund revenues	\$ -4,188,728
Other funds	21,528,508
Federal grants	1,640,285
State grants	871,396
City	<u>84,000</u>
<b>TOTAL INVESTMENT IN GENERAL FIXED ASSETS</b>	<b>\$ <u>21,883,000</u></b>

The accompanying notes are an integral part of this statement.

**GENERAL FIXED ASSETS**

**ACCIDENT GROUP**

The General Fixed Assets Account Group is to account for fixed assets not used in proprietary fund operations or accounted for in the Trust Fund.



CITY OF GREYTON, LOUISIANA  
 CAPITAL PROJECTS FUND  
 BALANCE SHEET  
 MARCH 31, 1994

**ASSETS**

**Current assets**

Cash	\$	100,000
Investments		400,000
Interim accounts receivable		80,719
Receivables - other		50,000
Due from other funds		200,000
<b>TOTAL CURRENT ASSETS</b>		<u>1,830,719</u>

**Restricted assets**

Revenue bond fund		
Cash		200,000
<b>TOTAL RESTRICTED ASSETS</b>		<u>200,000</u>

**TOTAL ASSETS** **\$** 1,830,520

**LIABILITIES AND FUND BALANCE**

**Liabilities**

Contracts payable	\$	349,871
Retainage payable		41,715
Due to other funds		20,000
<b>TOTAL LIABILITIES</b>		<u>411,586</u>

**Fund balance**

Reserved for encumbrances	207,433	
Unassigned		
Undesignated		1,211,601
<b>TOTAL FUND BALANCE</b>		<u>1,419,034</u>

**TOTAL LIABILITIES AND FUND BALANCE** **\$** 1,830,520

The accompanying notes are an integral part of this statement.

**ENTERPRISE FINES  
SUPPLEMENTAL INFORMATION**

**CITY OF GERRA, MISSISSIPPI**  
**ENTERPRISE FUND-MUNICIPAL WATERWORKS SYSTEM FUND**  
**STATEMENT OF DEPARTMENTAL OPERATING EXPENSES-BUDGET AND ACTUAL**  
**YEAR ENDED MARCH 31, 1996**

	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
<b>PRODUCTION</b>			
Personnel expense	\$ 308,134	\$ 341,318	\$ (33,184)
Operating supplies and purchases	22,768	42,800	20,032
Building and maintenance expense	144,007	145,800	1,793
Outside services	21,208	33,800	(12,592)
Transportation	1,170	2,830	1,660
General expense	26,880	44,800	18,920
<b>TOTAL PRODUCTION</b>	<b>\$ 524,967</b>	<b>\$ 608,548</b>	<b>\$ 83,581</b>
<b>DISTRIBUTION</b>			
Personnel expense	\$ 264,374	\$ 194,288	\$ 70,086
Operating supplies and purchases	24,240	22,500	1,740
Building and maintenance expense	378	500	122
Outside services	247	0	247
Transportation	7,980	11,000	3,020
General expense	38,643	22,000	16,643
<b>TOTAL DISTRIBUTION</b>	<b>\$ 336,862</b>	<b>\$ 250,288</b>	<b>\$ 86,574</b>
<b>GENERAL AND ADMINISTRATIVE</b>			
Personnel expense	\$ 108,684	\$ 147,600	\$ 38,916
Operating supplies and purchases	7,186	38,300	31,114
Building and maintenance expense	1,682	1,800	118
Outside services	7,200	7,200	0
Transportation	4,179	4,321	142
General expense	42,087	29,500	12,587
<b>TOTAL GENERAL AND ADMINISTRATIVE</b>	<b>\$ 164,008</b>	<b>\$ 228,721</b>	<b>\$ 64,713</b>
<b>DEPRECIATION</b>			
	\$ 200,000	\$ 200,000	\$ 0.000
<b>TOTAL</b>			
Personnel expense	\$ 711,402	\$ 685,628	\$ 25,774
Operating supplies and purchases	34,204	81,600	47,396
Building and maintenance expense	146,710	154,700	8,990
Outside services	34,443	20,220	(14,223)
Transportation	13,328	14,175	847
General expense	86,711	111,780	25,069
Depreciation	200,000	200,000	0.000
<b>TOTAL</b>	<b>\$ 1,227,808</b>	<b>\$ 1,279,023</b>	<b>\$ 51,215</b>

The accompanying notes are an integral part of this statement.

**CITY OF ORTNA, LOUISIANA**  
**ENTERPRISE FUNDS**  
**CONDENSED STATEMENT OF CASH FLOWS**  
**YEAR ENDED MARCH 31, 2011**

	MUNICIPAL WATERWORKS SYSTEM	MUNICIPAL SEWER SYSTEM	TOTAL ENTERPRISE (ONLY)
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Net income (loss) for the year	\$ 26,410	\$ 158,293	\$ 184,703
Adjustments to reconcile net income			
to net cash provided by operating activities			
Depreciation	204,033	196,220	400,253
(Increase) decrease in trade accounts receivable	11,634	22,733	34,367
Increase (decrease) in accounts payable	27,236	15,683	42,919
Increase (decrease) in accrued expenses	6,177	1,468	7,645
Increase (decrease) in customer deposits	7,756	0	7,756
Increase (decrease) in accrued compensated absences	1,863	22,481	24,344
<b>NET CASH PROVIDED BY OPERATIONS</b>	<u>307,222</u>	<u>408,878</u>	<u>716,100</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Purchase of property and equipment	(118,121)	(224,211)	(342,332)
Purchase of investments	0	(14,888)	(14,888)
<b>NET CASH USED BY INVESTING ACTIVITIES</b>	<u>(118,121)</u>	<u>(239,100)</u>	<u>(357,221)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Repayment of loans from other funds	(141,040)	(441,870)	(582,910)
Contributed capital	208,528	280,925	489,453
<b>NET CASH PROVIDED BY FINANCING ACTIVITIES</b>	<u>67,488</u>	<u>(160,945)</u>	<u>(93,457)</u>
<b>NET INCREASE (DECREASE) IN CASH</b>	<u>126,589</u>	<u>(91,167)</u>	<u>35,422</u>
<b>CASH AT BEGINNING OF YEAR</b>	<u>12,924</u>	<u>(71,440)</u>	<u>(58,516)</u>
<b>CASH AT END OF YEAR</b>	<u>\$ 139,523</u>	<u>\$ 162,603</u>	<u>\$ 123,087</u>

The accompanying notes are an integral part of this statement.

	MUNICIPAL WATERWORKS SYSTEM	MUNICIPAL SEWER SYSTEM	MUNICIPAL GARBAGE/REFUSE DEPT.
<b>LIABILITIES AND FUND EQUITY</b>			
<b>Liabilities</b>			
<b>Current liabilities</b>			
<i>(Specific item current assets)</i>			
Accounts payable	\$ 299,428	\$ 81,311	\$ 376,670
Accounts payable	6,597	7,468	11,779
Due to other funds	134,817	18,238	174,645
<b>TOTAL CURRENT LIABILITIES</b>	<u>440,842</u>	<u>107,017</u>	<u>563,094</u>
<i>(PAYABLE FROM CURRENT ASSETS)</i>			
Deposits payable	187,593	0	187,593
<b>TOTAL CURRENT LIABILITIES</b>	<u>628,435</u>	<u>107,017</u>	<u>750,687</u>
<i>(PAYABLE FROM RESTRICTED ASSETS)</i>			
<b>Long-term liabilities</b>			
Compensated absences	81,081	85,681	140,762
<b>TOTAL LONG-TERM LIABILITIES</b>	<u>81,081</u>	<u>85,681</u>	<u>140,762</u>
<b>TOTAL LIABILITIES</b>	<u>709,516</u>	<u>192,698</u>	<u>891,449</u>
<b>Fund equity</b>			
Contributed equity	5,460,444	8,793,107	15,253,551
<b>Retained earnings</b>			
Reserved for plant replacement and maintenance	0	18,080	18,080
Unreserved	(2,598,420)	(2,857,772)	(5,456,492)
<b>TOTAL RETAINED EARNINGS</b>	<u>(2,598,420)</u>	<u>(2,839,692)</u>	<u>(5,438,412)</u>
<b>TOTAL FUND EQUITY</b>	<u>2,862,024</u>	<u>5,953,415</u>	<u>9,815,139</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$ 4,151,492</u>	<u>\$ 6,732,113</u>	<u>\$ 10,710,588</u>

The accompanying notes are an integral part of this statement.

#### ENTERPRISE FUNDS

The Municipal Wastewater System Fund is to account for the provision of water services to the residents of the City of Orono. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing, and related debt service and billing.

The Municipal Sewer System Fund is to account for the provision of sewer services to the residents of the City of Orono. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing, and related debt service billing.

## FINANCIAL SECTION

CITY OF GREENA, LOUISIANA  
 GENERAL FUND  
 STATEMENT OF DEPARTMENTAL EXPENDITURES-BUDGET AND ACTUAL (CONTINUED)  
 PUBLIC SAFETY FUNCTION  
 YEAR ENDED MARCH 31, 1996

CITY COURT

EXPENDITURES	ADJUSTMENT TO		BUDGETARY	BUDGET	VARIANCE
	ACTUAL	BUDGETARY BASIS			
Personnel expenses	\$ 202,874	\$ 0	\$ 202,874	202,874	\$ (14,420)
Supplies	11,892	(80)	11,849	14,400	2,559
Service charges	43,789	(1,080)	42,707	39,350	3,357
Capital outlay	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$ 258,555</b>	<b>\$ (1,160)</b>	<b>\$ 257,395</b>	<b>256,624</b>	<b>\$ 7,771</b>

CITY POLICE

EXPENDITURES	ADJUSTMENT TO		BUDGETARY	BUDGET	VARIANCE
	ACTUAL	BUDGETARY BASIS			
Personnel expenses	\$ 2,004,815	\$ (661)	\$ 2,004,154	2,000,000	\$ (4,154)
Supplies	155,868	(1,040)	154,828	158,172	3,344
Service charges	564,379	(11,402)	552,977	571,432	18,455
Capital outlay	237,428	(20,820)	216,608	254,147	37,539
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,002,490</b>	<b>\$ (23,923)</b>	<b>\$ 2,978,569</b>	<b>3,083,751</b>	<b>\$ 104,982</b>

CITY INSPECTORS

EXPENDITURES	ADJUSTMENT TO		BUDGETARY	BUDGET	VARIANCE
	ACTUAL	BUDGETARY BASIS			
Personnel expenses	\$ 57,676	\$ 0	\$ 57,676	57,700	\$ (24)
Supplies	2,889	(11)	2,878	2,800	78
Service charges	11,278	0	11,278	11,500	222
Capital outlay	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$ 71,843</b>	<b>\$ (11)</b>	<b>\$ 71,825</b>	<b>72,000</b>	<b>\$ 175</b>

(Continued)



CITY OF GREYS, LOUISIANA  
 ENTERPRISE FUND  
 ANALYSIS OF CASH RECEIPTS AND DISBURSEMENTS - RESTRICTED ACCOUNTS  
 YEAR ENDED MARCH 31, 1966

	MUNICIPAL WATERWORKS SYSTEM	MUNICIPAL SEWER SYSTEM	REPLACEMENT AND EXTENSION FUND
<b>CASH AND CERTIFICATES OF DEPOSIT AT BEGINNING OF YEAR</b>	\$ 20,83	\$ 17,00	
<b>RECEIPTS</b>			
Customer deposits, net	41,265	0	
Interest	<u>14,810</u>	<u>870</u>	
	<u>211,224</u>	<u>15,000</u>	
<b>DISBURSEMENTS</b>			
Customer deposits, net	<u>111,000</u>	<u>0</u>	
	<u>131,500</u>	<u>0</u>	
<b>CASH AND CERTIFICATES OF DEPOSIT AT YEAR END</b>	\$ <u>211,224</u>	\$ <u>15,000</u>	