

CITY OF NEW ORLEANS, LOUISIANA  
 FINANCIAL REPORT  
 FOR THE YEAR ENDED JUNE 30, 1997

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CITY OF WEST BIRMINGHAM, ALABAMA  
FINANCIAL REPORT  
FOR THE YEAR ENDED JUNE 30, 1961

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**LITTLE & COMPANY**  
CERTIFIED PUBLIC ACCOUNTANTS  
P. O. BOX 1485      1111 NORTH 19TH STREET  
MONROE, LOUISIANA 70002

TELEPHONE (504) 331-1111  
TELEFAX (504) 331-0411

INDEPENDENT AUDITOR'S REPORT

Honorable MAYOR AND BOARD of Aldermen of  
West Monroe, Louisiana

We have audited the accompanying primary government financial statements of the City of West Monroe, Louisiana (which is "the City" as well as "the primary government"), as of and for the year ended June 30, 1997. 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 and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. 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.

The City has not maintained adequate records of their general fixed assets; therefore, we are unable to express, and we do not express, an opinion on the financial statements of the General Fixed Assets Account Group.

A primary government is a legal entity or political body 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. On the other hand, a reporting entity includes the primary government and all of its component units. (See Note 1)

In our opinion, except for the general fixed assets account group described in the third paragraph, the primary government financial statements referred to above present fairly, in all material respects, the financial position of the primary government of the City, as of June 30, 1997, and the results of its operations and cash flows of its proprietary fund for the year then ended, in conformity with generally accepted accounting principles.

however, the primary government financial statements. Because they do not include the financial data of component units of the City of West Monroe, Louisiana, do not purport to, and do not, present fairly the financial position of the City as the reporting entity as of June 30, 1997, and the results of its operations and cash flows of its proprietary fund for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated October 18, 1997, on our consideration of City of West Monroe's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the primary government financial statements of the City of West Monroe, Louisiana, taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular #113, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the primary government financial statements. Such information has been subjected to the auditing procedures applied in the audit of the primary government financial statements and, in our opinion, is fairly presented in all material respects, in relation to the primary government financial statements taken as a whole.

The financial information for the preceding year, which is included for comparative purposes, was taken from the financial report for that year in which we expressed an unqualified opinion on the primary government accounts for the General Fund Basic Account Group financial statements of the City of West Monroe, Louisiana.

*Little & Company*

CHICAGO GOVERNMENT FINANCIAL STATEMENTS  
COMBINED STATEMENTS - CONTINUED

STATE OF MISSISSIPPI, CONTINUED.

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

JUNE 30, 1987

	General	Capital	Special Revenue	Fund Types Debt	Capital Project
<b>ASSETS AND OTHER DEBITS</b>					
Cash and Cash Equivalents	\$ 2,470,148	\$	\$ 124,148	\$ 202,404	\$
Accounts Receivable	590,184		25,148	-	
Allowance for Doubtful Accounts	-		-	-	
Due From Other Governments	-		680,000	-	30,000
Due From Other Funds	818,000		170,700	-	
Investments	40,790		-	-	
Other Assets	-		-	-	
Restricted Assets:					
Cash	-		-	-	
Fixed Assets (Net of Accumulated Depreciation)	-		-	-	
Amount Available in Debt Service Funds	-		-	-	
Amount to be Provided for Retirement of General Long-Term Debt	-		-	-	
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$ 4,909,122</b>	<b>\$</b>	<b>\$ 979,996</b>	<b>\$ 202,404</b>	<b>\$ 30,000</b>

Fiscal Year	Funding Type	Funding Agency	ACCOUNTS RECEIVABLE		TOTAL	
			Current	General	(Memorandum Only)	
			Assets	Liabilities	June 30,	June 30,
				1997	1998	
1997	24,000	\$ 1,000,000	0	0	0	\$,000,000
	240,000	-	-	-	407,079	407,079
	100,000	-	-	-	100,000	100,000
	-	-	-	-	407,000	407,000
	100,000	-	-	-	91,700	91,700
	-	-	-	-	0	0
	107,000	-	-	-	107,000	107,000
	\$,000,000	-	\$4,000,000	-	\$8,000,000	\$8,000,000
	-	-	-	200,000	200,000	200,000
	-	-	-	3,410,781	3,410,781	3,410,781
1998	1,100,000	\$ 5,000,000	\$ 20,000,000	\$ 3,500,000	\$ 5,000,000	\$ 28,500,000

The accompanying notes are an integral part of this financial statement.

STATE OF MISSISSIPPI, LOUISIANA

FINANCIAL BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS (CONTINUED)

JUNE 30, 1997

	GOVERNMENTAL FUND TYPES				TOTAL
	GENERAL	SPECIAL PURPOSE	DEBT	PROJECT	
<b>LIMITATIONS AND FUND EQUITY</b>					
<b>LIABILITIES</b>					
Bank Overdrafts	0	0	104,400	0	0
Accounts Payable and Accrued Liabilities	42,380	120,870	-	-	163
Due To Other Governments	-	100,300	-	-	-
Due To Other Funds	350,117	101,400	-	-	23,794
Deferred Revenues	-	-	-	-	-
Current Liabilities Payable From					
DEFERRED REVENUES					
Customer Deposits	-	-	-	-	-
Deferred Police Services Major Cost	-	-	-	-	-
Deferred Firefighters' Pension Major Cost	-	-	-	-	-
Accrued Senior and Long Disability	-	-	-	-	-
Accrued Vacation and Sick Pay	-	-	-	-	-
Deposits	28,800	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>413,317</b>	<b>424,570</b>	<b>0</b>	<b>0</b>	<b>23,794</b>
<b>FUND EQUITY</b>					
DEFERRED CREDITS	-	-	-	-	-
Retained Earnings (Deficit) :					
Unexpended	-	-	-	-	-
Investment or General Fund Assets	-	-	-	-	-
Fund Balances:					
Reserved For Workers' Compensation Claims	-	-	-	-	-
Reserved For Debt Service	-	-	200,000	-	-
Reserved For Maintenance	-	-	-	-	-
Reserved For Unassigned Claims	-	-	-	-	-
Reserved For Investments	41,704	-	-	-	-
Unreserved and Unassigned	3,414,190	200,000	-	-	-
<b>TOTAL FUND EQUITY</b>	<b>3,455,894</b>	<b>200,000</b>	<b>200,000</b>	<b>0</b>	<b>0</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>4,469,211</b>	<b>624,570</b>	<b>200,000</b>	<b>0</b>	<b>23,794</b>



Proprietary Fund Types	FIDUCIARY Fund Types Grant and Agency	Account Groups		TOTALS	
		Special Fixed Assets (FIDUCIARY)	General Long-Term Assets	(Memorandum Fund 20, 1997)	(Fund 20, 1996)
\$ 125,292	\$ -	\$ -	\$ -	\$ 289,100	\$ 47,379
-	-	-	-	191,158	3,166,844
-	-	-	-	165,197	147,820
64,816	44,875	-	-	457,354	868,895
-	-	-	-	0	52,750
187,993	-	-	-	187,993	206,889
-	-	-	93,778	93,778	354,204
-	-	-	2,723,630	1,723,630	1,778,867
-	-	-	3,314,823	1,326,023	1,371,312
55,788	-	-	493,997	549,786	134,264
-	-	-	-	35,887	15,311
363,880	44,875	0	3,433,317	5,183,009	6,868,689
6,471,791	-	-	-	6,471,791	6,218,817
11,785,472	-	-	-	11,785,472	11,497,349
-	-	24,846,893	-	24,846,893	21,732,896
-	930,333	-	-	930,333	374,797
-	-	-	-	202,624	213,800
-	627,836	-	-	627,836	495,835
-	89,187	-	-	89,187	86,414
-	-	-	-	45,794	40,908
-	-	-	-	1,432,533	2,968,811
4,743,168	1,187,347	24,846,893	0	30,889,140	41,955,879
\$ 3,328,896	\$ 1,382,372	\$ 24,846,893	\$ 0,000,000	\$ 34,195,244	\$ 47,642,348

The accompanying notes are an integral part of this financial statement.

CITY OF MILB BONDOL, Louisiana  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCES - AND CONTINGENCIES,  
 FUND TYPES AND EXERCISABLE FUND TYPES

FOR THE YEAR ENDED JUNE 30, 2007

WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2006

	General	NONEXERCISABLE Special Revenues	Fund Types Special Revenues	Capital Projects
<b>REVENUES</b>				
Taxes	\$ 4,355,787	\$ 2,428,842	\$ 222,481	\$ -
Intergovernmental	203,529	2,308,549	-	214,387
Licenses and Permits	473,043	-	-	-
Charges for Services	919,551	-	-	-
Fees and Profits/Loss	846,851	-	-	-
Miscellaneous	1,498,884	2,218,188	9,532	-
<b>TOTAL REVENUES</b>	<b>9,915,645</b>	<b>4,945,719</b>	<b>231,913</b>	<b>214,387</b>
<b>EXPENDITURES</b>				
<b>REVENUES</b>				
General Government	3,553,925	-	-	-
Public Safety	3,418,438	845,867	-	-
Public Works	3,511,789	188,498	-	-
Health and Welfare	-	2,450,881	-	-
Culture and Recreation	811,183	141,854	-	-
Capital Expenditures and Major Deprecia	-	2,725,258	-	-
Capital Projects	-	-	-	214,387
Debt Service	-	-	-	-
FINANCIAL FACILITIES	-	-	96,315	-
Interest and Fiscal Charges	-	-	132,168	-
<b>TOTAL EXPENDITURES</b>	<b>8,319,925</b>	<b>4,336,549</b>	<b>228,483</b>	<b>214,387</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>1,595,720</b>	<b>609,170</b>	<b>9,430</b>	<b>0</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers - In	888,185	284,380	-	56,133
Operating Transfers - Out	(884,000)	(226,989)	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>4,185,248</b>	<b>(118,498)</b>	<b>0</b>	<b>56,133</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<b>1,091,796</b>	<b>480,672</b>	<b>9,430</b>	<b>0</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>2,092,374</b>	<b>276,218</b>	<b>213,086</b>	<b>0</b>
<b>FUND BALANCE AT END OF YEAR</b>	<b>3,184,170</b>	<b>756,890</b>	<b>222,516</b>	<b>0</b>

Particulars	TOTALS	
	(2009-10)	(2008-09)
Particulars	2009	2008
24,008	9,381,310	8,893,865
-	2,120,458	5,678,868
-	875,663	388,827
-	828,365	891,538
-	644,851	780,487
18,138	4,748,651	1,780,558
108,138	17,330,799	18,474,323
-	2,557,825	3,250,878
-	2,893,828	3,445,841
-	1,780,387	1,525,858
29,447	1,733,098	1,482,712
-	875,444	825,143
-	1,528,158	1,768,848
-	875,577	1,061,008
-	98,215	84,785
-	152,168	177,484
29,447	74,882,808	18,488,163
60,487	1,152,578	61,828,283
-	1,647,766	2,327,447
45,388	61,248,281	18,000,081
173,880	628,146	186,821
37,181	1,552,625	828,648
1,122,195	4,248,189	5,183,845
2,157,347	2,298,221	4,244,189

The accompanying notes are an integral part of this financial statement.

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These regulations of state law, this report is a public report and a copy of the report shall be furnished to the chief executive, county and city officials. The report shall be for public information at the Finance Bureau office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

**CITY OF WEST MONROE, LOUISIANA  
FINANCIAL REPORT  
FOR THE YEAR ENDED JUNE 30, 1997**

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CITY OF NEW ORLEANS, LOUISIANA  
 FINANCIAL REPORT  
 FOR THE YEAR ENDED JUNE 30, 1997

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## CITY OF EAST RICHMOND, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
ALL GOVERNMENTAL FUND TYPES BARRON APPROPRIATED FUNDS COINCIDENT

FOR THE YEAR ENDED JUNE 30, 1987

	Capital Project Funds		BARRON - VARIABLE CONTRACTS
	BUDGET	ACTUAL	
<b>REVENUES</b>			
Taxes	\$ -	\$ -	\$ -
Intra-governmental	4,000,000	104,344	(4,000,414)
Licenses and Permits	-	-	0
Charges for Services	-	-	0
Fines and Penalties	-	-	0
Miscellaneous	-	-	0
<b>TOTAL REVENUES</b>	<b>4,000,000</b>	<b>104,344</b>	<b>(4,000,414)</b>
<b>EXPENDITURES</b>			
Current:			
General Government	-	-	0
Public Safety	-	-	0
Public Works	-	-	0
Health and Welfare	-	-	0
Culture and Recreation	-	-	0
Capital Expenditures and Major Repairs	-	-	0
Capital Projects	4,000,000	173,577	4,516,422
Debt Service:			
Principal Payments	-	-	0
Interest and Fiscal Charges	-	-	0
<b>TOTAL EXPENDITURES</b>	<b>4,000,000</b>	<b>173,577</b>	<b>4,516,422</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>0</b>	<b>(69,234)</b>	<b>(46,180)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Equities Transfers - In	0	56,394	56,180
Equities Transfers - Out	-	-	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>56,394</b>	<b>56,180</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND BALANCE AT END OF YEAR</b>	<b>0</b>	<b>0</b>	<b>0</b>

Special Revenue Funds			DEAC DISTRICT FUNDS			
GAAP BUDGET		VARIANCE - FAVORABLE	GAAP BUDGET		VARIANCE - FAVORABLE	
2004-05	ACTUAL	(UNFAVORABLE)	2004-05	ACTUAL	(UNFAVORABLE)	
\$ 2,480,847	\$ 2,480,847	\$ -	\$ 222,491	\$ 221,490	\$ -	
3,789,713	3,789,544	169,242	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
3,348,752	3,338,188	10,564	4,858	5,333	5,111	
9,158,549	9,643,179	484,630	127,349	221,824	94,475	
-	-	-	-	-	-	
378,400	447,667	69,267	-	-	-	
150,400	188,498	38,098	-	-	-	
1,482,000	1,493,644	11,644	-	-	-	
181,000	182,891	1,891	-	-	-	
2,480,752	2,728,798	248,046	-	-	-	
-	-	-	-	-	-	
-	-	-	88,400	81,321	7,079	
-	-	-	222,090	221,169	921	
\$ 2,421,848	\$ 2,728,798	\$ 306,950	\$ 222,090	\$ 221,169	\$ 921	
338,344	627,219	288,875	4,881	9,518	4,637	
544,174	284,388	259,786	0	-	0	
(215,181)	(315,448)	100,267	0	-	0	
(110,400)	(117,889)	7,489	0	0	0	
(14,874)	188,094	202,968	4,493	5,333	8,111	
401,815	328,724	73,091	297,648	212,084	85,564	
\$ 421,847	\$ 388,319	\$ 33,528	\$ 212,149	\$ 222,324	\$ 10,175	

The accompanying notes are an integral part of this financial statement.

CITY OF WILM MIRROR, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
AND NONGENERAL FUND TYPES COVERED ACCOUNTED REVENUES

FOR THE YEAR ENDED JUNE 30, 1997

	BUDGET		ACTUAL		VARIANCE - FAVORABLE (UNFAVORABLE)	
	GAAP BASIS	BUDGET	ACTUAL	ACTUAL		
<b>REVENUES</b>						
Taxes	\$	4,345,000	\$	4,305,787	\$	(39,213)
Intergovernmental		302,868		291,874		(10,994)
Licenses and Permits		401,058		429,843		28,785
Charges for Services		612,610		618,516		5,906
Fines and Penalties		718,000		686,870		(31,130)
Miscellaneous		1,000,000		1,000,000		
TOTAL REVENUES		7,389,536		7,343,890		(45,646)
<b>EXPENDITURES</b>						
<b>General Government</b>						
General Government		3,050,000		3,007,909		(42,091)
Public Safety		2,115,050		2,448,658		333,608
Public Works		1,000,000		1,011,789		11,789
Health and Welfare		-		-		-
Culture and Recreation		818,000		811,593		(6,407)
Capital Expenditures and Major Repairs		-		-		-
Capital Projects		-		-		-
Other Services		-		-		-
Outaged Equipment		-		-		-
Interest and Fiscal Charges		-		-		-
TOTAL EXPENDITURES		7,073,050		7,319,950		246,900
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>						
		316,486		23,940		(292,546)
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating Transfers - In		700,000		684,185		(15,815)
Operating Transfers - Out		(118,000)		(124,500)		(6,500)
TOTAL OTHER FINANCING SOURCES (USES)		582,000		559,685		(22,315)
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>						
		900,486		793,525		(106,961)
<b>FUND BALANCE AS BEGINNING OF YEAR</b>						
		3,581,794		3,581,794		
<b>FUND BALANCE AS END OF YEAR</b>						
	\$	3,742,311	\$	3,489,889	\$	(252,422)



Dependability Trust Funds			TOTALS		
BANK STATE BUDGET	ACTUAL	VARIANCE	BANK STATE BUDGET	ACTUAL	VARIANCE
		FAVORABLE (DEFICIT)			FAVORABLE (DEFICIT)
\$	24,800	\$	24,800	\$	14,000
-	-	-	-	-	0
-	-	-	-	-	0
-	-	-	-	-	0
-	-	-	-	-	0
44,000	14,104	29,896	3,442,744	4,224,211	781,467
88,000	206,124	118,124	21,495,404	27,248,778	5,753,374
-	-	0	2,382,800	2,317,400	65,400
-	-	0	2,494,500	2,191,800	3,024
-	-	0	2,420,200	2,140,200	280,000
24,800	24,447	353	2,700,000	2,703,000	(3,000)
-	-	0	894,400	971,400	(77,000)
-	-	0	2,082,700	2,024,200	58,500
-	-	0	4,000,000	274,000	3,726,000
-	-	0	60,000	50,000	10,000
-	-	0	400,000	100,000	300,000
20,000	20,000	0	20,000,000	18,000,000	2,000,000
51,000	60,447	9,447	2,186,400	2,268,600	(82,200)
0	0	0	2,000,000	2,040,000	(40,000)
175,000	175,000	0	11,210,000	11,240,000	(30,000)
175,000	175,000	0	12,000,000	12,000,000	0
24,000	27,000	3,000	2,044,400	2,051,000	(6,600)
1,210,000	1,210,000	0	4,950,000	4,944,000	6,000
\$	2,186,244	\$	2,187,247	\$	11,100
\$	2,201,044	\$	2,202,047	\$	1,003

The accompanying notes are an integral part of these financial statements.

STATE OF NEW YORK, ALBANY.

STATEMENTS OF REVENUES, EXPENSES,  
AND CHANGES IN RETIRED BARRISTERS DEFICITS - BUREAU OF TAX

FOR THE YEARS ENDED JUNE 30, 1967 AND 1968

	1967	1968
<b>REVENUES RECEIVED</b>		
Charges For Services	\$ 1,524,417	\$ 1,552,441
<b>REVENUES RECEIVED</b>		
Retirement	417,100	554,410
Insurance	254,454	274,817
State Teachers Plans	459,434	504,000
Other Administrative	337,314	348,640
Public Works Administrative	241,230	173,110
Expenses	348,384	278,410
<b>TOTAL RECEIPTS RECEIVED</b>	<b>2,057,910</b>	<b>1,833,487</b>
<b>TOTAL OPERATING (LOSS) GAIN</b>	<b>(448,181)</b>	<b>(44,151)</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>		
Interest Income	120	424
<b>TOTAL NONOPERATING REVENUES (EXPENSES)</b>	<b>120</b>	<b>424</b>
<b>INCOME (LOSS) BEFORE DEFICITS TRANSFERS</b>	<b>(448,061)</b>	<b>(43,727)</b>
<b>DEFICITS TRANSFERS</b>		
Operating Transfers - In (Out)	100,245	110,151
<b>NET LOSS</b>	<b>128,200</b>	<b>174,651</b>
<b>RETIRED BARRISTERS DEFICITS AT BEGINNING OF YEAR</b>	<b>\$1,837,340</b>	<b>\$1,162,714</b>
<b>RETIRED BARRISTERS DEFICITS AT END OF YEAR</b>	<b>\$1,965,540</b>	<b>\$1,337,365</b>

The accompanying notes are an integral part of these financial statements.

## CITY OF NEW ORLEANS, LOUISIANA

## STATEMENTS OF CASH FLOWS - Supplemental Data

FOR THE YEARS ENDED JUNE 30, 1997 and 1996

	1997	1996
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Operating 1996	\$ 448,180	\$ 181,147
Adjustments to Reconcile Net Loss to the Cash Provided/Used by Operating Activities:		
Depreciation	248,824	278,174
Loss on Disposition of Equipment	300	-
Increase in Accounts Receivable	(15,487)	(11,104)
Decrease/Increase in Due from Other Funds	(245,285)	15,100
Increase in Due to Other Funds	33,755	25,114
Decrease in Due to Other Funds	215,250	-
Increase/Decrease in Accrued Vacation and Sick Pay	1,548	(5,017)
<b>NET CASH PROVIDED/USED BY OPERATING ACTIVITIES</b>	<b>(298,080)</b>	<b>208,414</b>
<b>CASH FLOW FROM NONOPERATING FINANCING ACTIVITIES</b>		
Operating 1996 - (1996)	265,545	(188,111)
Increase in Customer Deposits	8,495	2,129
<b>NET CASH PROVIDED/USED BY NONOPERATING FINANCING ACTIVITIES</b>	<b>274,040</b>	<b>(185,982)</b>
<b>CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Increase in Capitalized Capital	241,828	25,750
Proceeds from Disposition of Equipment	300	-
Increase in Property, Plant, and Equipment	(253,950)	(25,750)
<b>NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<b>(1,000)</b>	<b>-</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Interest Income	210	114
<b>NET CASH PROVIDED BY INVESTING ACTIVITIES</b>	<b>210</b>	<b>114</b>
<b>NET INCREASE DECREASE IN CASH AND CASH EQUIVALENTS</b>	<b>(24,040)</b>	<b>22,536</b>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	<b>240,214</b>	<b>217,678</b>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<b>\$ 216,174</b>	<b>\$ 240,214</b>
Cash in Hand	\$ 26,857	\$ 25,750
Restricted Assets	187,899	214,464
<b>TOTAL CASH AND CASH EQUIVALENTS</b>	<b>\$ 214,756</b>	<b>\$ 240,214</b>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

**CITY OF WEST MONROE, LOUISIANA  
MODEL TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 1991**

**INTRODUCTION**

The City of West Monroe, Louisiana (the City) consists of an executive branch of government headed by a mayor and a legislative branch of government consisting of five aldermen. The City's combined balance sheet includes the accounts of all city operations. The City's major operations include police and fire protection, garbage and trash collection, a senior center, street and drainage maintenance, administrative services, and other health and welfare activities. In addition, the City operates a Utility Enterprise Fund to provide water and sewerage services.

The following is a summary of certain significant accounting policies and practices:

**NOTE 1 - Summary of Significant Accounting Policies**

**A. BASIS OF PRESENTATION**

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local government entities. The GASB has issued a codification of governmental accounting and financial reporting standards. This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local governments.

**B. REPORTING ENTITY**

As the municipal governing authority, for reporting purposes, the City of West Monroe, Louisiana is considered a separate financial reporting entity. The financial reporting entity consists of (a) the primary government, the City of West Monroe, Louisiana; (b) organizations for which the primary government is financially accountable; and (c) other organizations for which there are significant (b) relationships with the City are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

GASB Statement No. 14 established criteria for determining which component units should be considered part of the City of West Monroe, Louisiana for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

**CITY OF WEST MONROE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 1997**

**Note 1 - Summary of Significant Accounting Policies (Continued)**

1. Reporting a voting majority of an organization's governing body, and
  - a. The ability of the City to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the City.
2. Organizations for which the City does not appoint a voting majority but are fiscally dependent on the City.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based on the previous criteria, the City has determined that the following component unit is part of the reporting entity:

<u>Component Unit</u>	<u>Final Year-End</u>	<u>Criteria Met</u>
City Court of West Monroe	June 30	2

Since the City is legally separate and financially independent of other state and local governments and has a separately elected governing body, it meets the definition of a primary government as defined by GASB Statement No. 34.

GASB Statement No. 34 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the City of West Monroe, Louisiana financial statements are not a substitute for the reporting entity's financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units. These financial statements are not intended to and do not report on the reporting entity but rather are intended to reflect only the financial statements of the City of West Monroe, Louisiana.

CITY OF WEST BORNEO, LOUISIANA  
GUIDE TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2002

NOTE 1 - System of Funded Accounting Policies (Continued)

F. FUND ACCOUNTING

The City uses funds and budget groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (i.e., general fund assets and general long-term debt) that are not recorded in the "funds" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on measuring the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The City's current operations require the use of the governmental, proprietary, and fiduciary fund categories. The fund types used by the City are described as follows:

GOVERNMENTAL FUNDS

General Fund

This 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

These funds are used to account for the proceeds of specific revenue sources (other than capital projects) that are legally restricted to expenditures for specified purposes.

CITY OF NEW ORLEANS, LOUISIANA  
NOTE TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 1991

**Note 3 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Debt Service Funds**

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

**Capital Project Funds**

These funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities or improvements thereto (other than those financed by Proprietary Funds).

**PROPRIETARY FUNDS**

**Enterprise Funds**

These 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 main expenses (including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

**FINANCIAL FUNDS**

**Trust and Agency Funds**

These funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. These include Spendable Trust and Agency Funds. Spendable trust funds are accounted for in essentially the same manner as governmental funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

**CITY OF NEW ORLEANS, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2000**

Note 7 - Summary of Significant Accounting Policies (Continued)

**ACCOUNT GROUPS**

The following two account groups are not "funds". They are concerned only with the management of financial position and are not involved with management of results of operations.

**General Fixed Assets Account Group**

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. Public works ("infrastructure") general fixed assets consisting of certain improvements other than buildings, including roads, bridges, canals and gutters, streets and sidewalks, 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.

The costs of normal maintenance and repairs that do not add to the value of fixed assets or materially extend their useful lives are not capitalized but are only recognized as a normal expenditure of the governmental funds.

**General Long-Term Debt Account Group**

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.

Because of their spending management focus, expenditure recognition for governmental fund types is limited to include amounts represented by current liabilities. Since these 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.

**D. TOTAL COLUMNS OF COMBINED STATEMENTS - COLLEKES**

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



Honorable Mayor and Board of Aldermen of  
New Monroe, Louisiana  
Page 2

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the 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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that the reportable condition described above is not a material weakness.

This report is intended for the information of management of the City of New Monroe, Louisiana, and federal auditing agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

*Little & Company*

Monroe, Louisiana  
October 18, 1997

**LITTLE & COMPANY**  
CERTIFIED PUBLIC ACCOUNTANTS  
P. O. BOX 2881     1171 ROBINSON STREET  
MONROE, LOUISIANA 70001

TELEPHONE (504) 335-1171  
TELETYPE (504) 335-1171

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
WITH REQUIREMENTS APPLICABLE TO MAJOR FEDERAL PROGRAMS  
AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH  
OMB CIRCULAR A-133

Honorable Mayor and Board of Aldermen of  
West Monroe, Louisiana

**Compliance**

We have audited the compliance of the City of West Monroe, Louisiana, the City with the types of compliance requirements described in the U.S. Office of Management and Budget Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 1991. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the City's management. Our responsibility is to express an opinion on the City's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with these requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the City's compliance with these requirements.

In our opinion, the City complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal financial assistance programs for the year ended June 30, 1991. However, the results of our auditing procedures disclosed an instance of noncompliance with these requirements that is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of findings and questioned costs on item W7-3.

Honorable Mayor and Board of Aldermen of  
West Monroe, Louisiana  
page 2

#### Internal Control Over Compliance

The management of the City is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to Federal programs. In planning and performing our audit, we considered the City's internal control over compliance with requirements that would have a direct and material effect on a major Federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major Federal program 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 over compliance and its operations that we consider to be material weaknesses.

This report is intended for the information of management of the City of West Monroe, Louisiana, and Federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

*Loft & Company*

Monroe, Louisiana  
October 30, 1993

CITY OF WEST MONROE, LOUISIANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 1997

**A. SUMMARY OF AUDIT RESULTS**

1. Except for the general fund audit account group, the auditor's report expresses an unqualified opinion on the primary government financial statements of the City of West Monroe, Louisiana.
2. Three reportable conditions disclosed during the audit of the financial statements are reported in the Report On Compliance And On Internal Control Over Financial Reporting Based On An Audit Of Financial Statements Performed In Accordance With Government Auditing Standards and Report On Compliance With Requirements Applicable To Each Major Program And Internal Control Over Compliance In Accordance With OMB Circular A-110. None of the reportable conditions are deemed to be material weaknesses.
3. No instances of noncompliance material to the financial statements of the City of West Monroe, Louisiana, were disclosed during the audit.
4. One reportable condition disclosed during the audit of the major federal award programs is reported in the Report On Compliance With Requirements Applicable To Each Major Program And Internal Control Over Compliance In Accordance With OMB Circular A-110. The condition is not reported as a material weakness.
5. The auditor's report on compliance for the major federal award programs for the City of West Monroe, Louisiana, expresses an unqualified opinion.
6. Audit findings relative to the major federal award programs for the City of West Monroe, Louisiana, are reported in Part C. of this Schedule.
7. The program listed as a major program included the department of Housing and Urban Development, CFA No. 14.856 and 14.857.
8. The threshold for distinguishing Types A and B programs was \$300,000.

CITY OF NEW ORLEANS, LOUISIANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 1991

**B. FINDINGS - FINANCIAL STATEMENTS AND REPORTABLE CONDITIONS**

**97-1 Fixed Assets**

**Condition:**

The City's detail listing of fixed assets does not include real property owned by the City; nor has this listing been reconciled to the general ledger.

**Criteria:**

In order for the City to be able to exercise control over its fixed assets, the detail listing must be complete and must be reconciled to the general ledger.

**Effect:**

Because all fixed assets are not included on the detail listing, the risk that control cannot be exercised over such assets is increased.

**Recommendation:**

We recommend that the City complete the detail fixed asset listing by adding real property and reconcile it to the general ledger.

**Response:**

As in the prior year, the City is in the final stage of placing a value on the real property. Once the real property is added and the detail listing is reconciled, the City will be able to control all aspects of its fixed assets.

**97-2 Convention Center Subsidiary Records**

**Condition:**

The detail records for Convention Center receivables and deposits will not in agreement with the general ledger balances.

**Criteria:**

Internal controls should be in place to require reconciliation of subsidiary records to the general ledger on a monthly basis.

**Effect:**

By not reconciling subsidiary records to the general ledger, the risk of intentional or unintentional errors not being detected in a timely manner is increased.

**Recommendation:**

Subsidiary records should be reconciled on a monthly basis to help reduce the risk of intentional or unintentional errors.

**Response:**

The City has already adopted this recommendation as of September, 1991.

**CITY OF NEW ORLEANS, LOUISIANA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 1997**

**91-2 Timely Reporting**

**Condition:**

Section 8 year-end reports are due to HUD within 45 days of the fiscal year-end. As of the date of this report, the City had not submitted its year-end reports.

**Criteria:**

HHS regulations require timely reporting.

**Recommendation:**

Year-end reports should be submitted by the due date.

**Response:**

The City did not receive information from HUD regarding final adjustments for the past 2 years until October 1997. This information was critical in reconciling the City's figures to HUD in order to accurately reflect year-end balances.

**C. FINANCES AND QUESTIONED COSTS - MAJOR FEDERAL AID PROGRAMS ADMIN**

Questioned  
COSTS

**C-1. Operations of Housing and Urban Development**

**1. Housing Assistance Payments Program -**

C F D A Nos. 14,859 and 14,860; Program Nos.  
LA49VIND000117 and LA49C00001010;  
Program Period - Fiscal year ended June 30, 1997.

9 -

**Condition and Criteria:**

As discussed at 91-3; Year end reports were not submitted by the due date.

**Effect:**

Unknown.

**Recommendation:**

Year end reports should be submitted by the due date.

**Response:**

The City did not receive information from HUD regarding adjustments for the past two years until October, 1997. The information was critical in reconciling the City's figures to HUD in order to accurately reflect year end balances.

**TOTAL:**

9

City of New Orleans, Louisiana  
 SCHEDULE OF EXPENDITURES OF FEDERAL FUNDS  
 FOR THE YEAR ENDED JUNE 30, 1997

Federal Grant/Pass-Through Account/Program Title	O.F.B.E. Number	FEDERAL OF PASS-THROUGH Number	Expenditures
<b>Direct Programs:</b>			
<b>Department of Housing and Urban Development:</b>			
<b>Section 8 Existing Housing Program</b>			
Section 8 Existing Housing Program	24.897	LHR-8080-808-010	\$ 45,000
Section 8 Existing Housing Program	24.898	LHR-9080-808-017	471,471
			1,376,160
<b>United States Department of Justice</b>			
<b>Civil Rights Division</b>			
Total Direct Programs	24.248	DC-CR-DC-010	11,400
			1,376,160
<b>Pass-Through Programs:</b>			
<b>United States Department of Agriculture and Forestry Through the State of Louisiana Department of Agriculture and Forestry For Commodity Marketing:</b>			
<b>Meat Market Conditional Commitment     Special Commodity Market     Commodity and Administrative     Fee</b>			
	24.250	None	114
<b>Summer Feeding Program</b>			
	24.249	None	1,000
	24.248	None	1,114
<b>United States Department of Justice Through the Louisiana Commission on Law Enforcement:</b>			
	24.279	DC-DC-DC-010	64,174
	24.278	DC-DC-DC-010	174,164
<b>Local Law Enforcement Block Grant Juvenile Justice Grant</b>			
	24.277	DC-DC-DC-010	23,240
	24.248	DC-DC-DC-010	28,190
<b>United States Department of Transportation Through the Louisiana Department of Transportation and Development:</b>			
<b>Elderly and Disabled Program</b>			
Section 18	24.289	DC-DC-DC-010	18,100
Section 18	24.288	DC-DC-DC-010	40,178
Federal Highway Administration	24.285	DC-DC-DC-010	218,190
<b>National Highway Traffic Safety Administration:</b>			
<b>Selected Traffic Patrol Unit</b>			
	24.286	DC-DC-DC-010	18,100
<b>Federal Emergency Management Agency - Through the United Way of America's Emergency Fund and Shelter</b>			
	DC-DC-DC-010	None	20,140
<b>Total Pass-Through Programs</b>			
			401,106
<b>TOTAL</b>			<b>\$ 1,803,426</b>

\* Denotes Major Federal Financial Assistance Program.  
 See accompanying Notes to Schedule of Expenditures of Federal Funds.

CITY OF WEST MONROE, LOUISIANA  
WITH AN SCHEDULE OF EXPENDITURES  
OF FEDERAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 1957

1. Source

The Schedule of Expenditures of Federal Awards presents the activity of all federal aided programs of the City of West Monroe, Louisiana. The City of West Monroe reporting entity is defined in Note 1 to the City's financial statements. All federal aided programs received directly from federal agencies, as well as federal awards passed through other government agencies, is included on the schedule.

2. Basis of Accounting

The Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the City's primary government financial statements.



CITY OF NEW YORK, LEGISLURE  
SUBCOMMITTEE ON FISCAL AID FINANCE  
FOR THE YEAR ENDING JUNE 30, 1987

Department of Housing and Urban Development

1986 - Finding No. 1: Separation of Incompatible Duties, Section 8

**Condition:**

The same person who is responsible for processing applications and reconciliations also processes rent and sliding rents and mails them.

**Recommendation:**

It was recommended that someone without access to the assets of related accounting records review and compare the check with to a listing of active tenants and landlords before checks are processed and mailed.

**Current Status:**

The recommendation was adopted in January 1987. No similar findings were noted in the 1987 audit.

1986 - Finding No. 2: General Ledger Behind in Posting, Section 8

**Condition:**

The Section 8 general ledger was three months behind in posting.

**Recommendation:**

It was recommended that up-to-date records be kept because they are essential for budgeting purposes as well as reducing the risk of intentional or unintentional errors.

**Current Status:**

The problem was solved when the Section 8 program migrated from a main-frame computer program to a PC-based program for the administrative functions in February 1987. This conversion now enables the records to be maintained accurately. No similar findings were noted in the 1987 audit.

CITY OF WEST MONROE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 1992

Note 1 - Summary of Significant Accounting Policies (continued)

**K. BASIS OF ACCOUNTING**

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

The modified accrual basis of accounting is used for reporting all governmental fund types and the fiduciary fund type agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The City uses the following practices in recognizing and reporting revenues and expenditures:

**REVENUES**

All valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied by the City in October or November, and are billed to the taxpayers in December. Billed taxes become delinquent on January 1 of the following year; however, by precedent, this is normally extended until February 1. Revenues from ad valorem taxes are budgeted in the year billed to the extent collections are expected. The City bills and collects its own property taxes using the assessed values determined by the tax assessor of Eastbay Parish.

Federal and state grants are normally "expenditure driven", which means that the City does not earn, or is not entitled to, the grant funds until liability for the expenditure has been incurred. Any amounts received in excess of actual expenditures/liabilities at year end is reflected as deferred revenue on the fund's balance sheet.

Interest earnings on time deposits are recognized as revenue when the time deposits have matured and the interest is available.

CITY OF WEST BOSTON, MASSACHUSETTS  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 1997

**Note 1 - Summary of Significant Accounting Policies (Continued)**

Substantially all other revenues are recognized when received by the City.

Based on the above criteria, ad valorem taxes, federal and state grants, fees, charges, and commissions for services have been treated as unacceptable in accrual.

**EXPENDITURES**

Expenditures in the governmental funds are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Compensated absences are recognized as expenditures when leave is actually taken or when employees, or their heirs, are paid for accrued leave upon retirement or death. The cost of leave privileges not requiring current available resources are recognized in the general long-term debt account group. The cost of leave privileges in the enterprise funds are accrued when incurred under the accrual basis of accounting.

**PROPRIETARY FUNDS**

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. Sewer Water and Power Fund utility service expenditures are reported at year end.

**FIDUCIARY FUNDS**

Fiduciary funds include expendable trust and agency funds. These fiduciary funds are accounted for on the modified accrual basis of accounting.

**OTHER FINANCING SOURCES (USE)**

Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses) and are recognized when the underlying events occur.

**F. RECEIPTS AND EXPENSES ACCOUNTING**

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

**CITY OF NEW ORLEANS, LOUISIANA**  
**STATE OF FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2011**

**Note 1 - Summary of Significant Accounting Policies (Continued)**

1. In May of each year, the Mayor submits to the Board of Aldermen an operating and capital budget for the succeeding year.
2. A public hearing is scheduled by the Mayor and the Board of Aldermen after allowing for at least ten days notice to the public at the time the Budget is initially submitted to the Board of Aldermen.
3. Final adoption of the budget by the Board of Aldermen is on the second Tuesday in June.
4. The Mayor may authorize transfers of budgetary amounts within departments. However, any revision requiring alteration of levels of expenditures or transfers between departments must be approved by the Board of Aldermen.
5. Operating appropriations and nonmajor capital appropriations, in the extent not expended, lapse at year end. Major capital appropriations continue in force until the project is completed.
6. All legally adopted budgets of the City are adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgets are adopted for the General Fund, Special Revenue Funds, Debt Service Funds, Capital Project Funds, and expendable Trust Funds.

Budget comparison statements included in the accompanying financial statements include the original adopted budgets and all subsequent adopted amendments.

**6. CASH AND CASH EQUIVALENTS**

Under state law, the City may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

For purposes of the Statement of Cash Flows, cash equivalents include all highly liquid investments (including restricted amounts) with a maturity date of three months or less when purchased.

CITY OF NEW ORLEANS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 1991

Note 1 - Summary of Significant Accounting Policies (Continued)

**K. UNBILLED ACCOUNTS RECEIVABLE**

Within the City's Utility Fund, an estimated amount has been recorded for services rendered but not yet billed as of the close of the year. The receivable was computed by taking the cycle billings the City sent the customers in July and prorating the amount of days applicable to the current year. Unbilled accounts receivable at June 30, 1991, were \$118,675.

**L. NONCURRENT RECEIVABLES**

Noncurrent portions of long-term receivables due in governmental funds are reported on their balance sheets, in spite of their spending noncurrent funds. Special reporting treatments are used to indicate, however, that they should not be considered "available spendable resources" since they do not represent net current assets. Recognition of governmental fund type revenues represented by noncurrent receivables is deferred until they become current receivables.

**J. ALLOWANCES**

Unbillable amounts for all various taxes and convention center receivables are generally not significant. As a result, the direct write-off method for recognizing bad debts is used. Under this method, the receivable is charged to expense when the amount is deemed to be uncollectible. For customers' utility receivables, the allowance method is used to account for unbillable amounts. Under this method, an allowance account is set up for what is deemed to be unbillable.

**F. DUE FROM OTHER FUNDS**

Amounts designated as "due from other funds" are considered "available spendable resources".

**L. INVESTING**

Special reporting treatments are applied to governmental fund investments to indicate that they do not represent "available spendable resources", even though they are a component of net current assets. Such amounts are generally offset by fund balance reserve accounts.

CITY OF WEST MONROE, LOUISIANA  
STATE OF FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 1987

Note 7 - Summary of Significant Accounting Policies (Continued)

inventories are valued at the lower of cost (first-in, first-out or market). Inventory in the general fund consists of expendable supplies held for consumption. The cost is recorded as an expenditure at the time individual inventory items are used.

M. FIXED ASSETS

The accounting and reporting treatment applied to the fixed assets associated with a particular fund are determined by the fund's measurement focus.

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. Assets are recorded at cost or their purchased or, if donated, at fair market value on date of donation.

Assets in the General Fixed Asset Account Group are not depreciated.

Public domain general fixed assets consisting of certain improvements including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, traffic signals, and lighting systems, are capitalized.

Fixed assets of the enterprise fund are recorded at cost, if purchased, and at fair market value at date of gift, if donated. Major additions are capitalized while maintenance and repairs which do not improve or extend the life of the respective assets are charged to expense. Contributions received in aid of construction are credited to contributions accounts and do not reduce the cost of the assets acquired with such contributions.

Depreciation of all depreciable 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	30-40 Years
Improvements	40 Years
Equipment	3-10 Years

CITY OF WEST MONROE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 1992

NOTE 7 - Summary of Significant Accounting Policies (Continued)

**M. ELECTRICAL SYSTEM OPERATING AGREEMENT**

On December 31, 1988, the City Council of West Monroe authorized an operating agreement between the City of West Monroe and Louisiana Power and Light (LPL) for the operation by LPL of the electric system within the corporate limits of West Monroe for a period of twenty-five years. The agreement provides that LPL will pay to the City three percent of gross receipts (as defined) collected from the sale of electric service to residential and commercial customers within the City.

**N. DEFERRED ANNUITY**

Accumulated unpaid vacation, sick pay, and other employee benefit amounts are accrued when incurred in enterprise funds under the accrual basis of accounting. Such amounts are not accrued in governmental funds under the modified accrual basis of accounting. However, such amounts are reflected in the General Long-Term Debt Account Group.

Employees of the City earn vacation pay in varying amounts ranging from 10 to 28 working days per year depending upon length of service. At the end of each year, employees may carry forward unused vacation time. Up to a maximum of 40 days of unused vacation is paid to an employee upon retirement, separation, or death at hourly rates being earned by that employee upon separation.

Firings and furloughs may receive up to one year's sick leave per Illinois as prescribed under Louisiana law. For all other City employees, sick leave is accumulated at rates ranging up to 12 days per year. Unused sick leave may be carried forward; however, up to a maximum of 40 days of unused sick leave is paid to an employee upon retirement, separation, or death at hourly rates being earned by that employee upon separation.

**O. LONG-TERM DEBT**

Long-Term debts expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds. Long-term debts expected to be financed from enterprise fund operations are accounted for in these enterprise funds.

CITY OF WEST MONROE, LOUISIANA  
STATE OF FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 1997

NOTE 1 - Summary of Significant Accounting Policies (Continued)

D. RESERVE AND DESIGNATIONS OF FUND EQUITY

Some portions of fund balance and/or retained earnings are reserved to indicate that a portion of fund equity is legally restricted to a specific future use and is not available for appropriation or expenditure. Designated portions of fund balance indicate tentative future spending plans, which may be changed and are subject to subsequent authorization before expenditures can be made.

E. DEDICATED REVENUE

The needs of the sales tax revenue assessment is dedicated as follows: one cent is dedicated to capital improvements; seventy-five percent of the remaining cent is dedicated for purchases and improvements of assets having a life of one year or greater, related professional services and programs, and for paying capital improvements, construction, and repairs; the remaining 1/8 cent shall be used for general operations.

F. COMPARATIVE DATA

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the City's financial position and operations.

NOTE 2 - Cash and Cash Equivalents

At June 30, 1997, the City has cash and cash equivalents (bank balances net of overdrafts) as follows:

Demand Deposits	<u>\$ 2,003,470</u>
-----------------	---------------------

These deposits are stated at cost, which approximates market. Under state law, these deposits for the resulting bank balances must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash and cash equivalents (bank balances) at June 30, 1997, are secured as follows:



CITY OF WEST MONROE, LOUISIANA  
STATE OF FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 1997

**Note 2 - Cash and Cash Equivalents (Continued)**

Cash balances	<u>\$ 3,779,437</u>
Federal Deposit Insurance	4,200,000
Pledged Securities Recollateralized	<u>1,820,482</u>
<b>TOTAL</b>	<b><u>\$ 9,800,919</u></b>

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than in the name of the City, they are considered uncollateralized (Category 3) under the provisions of GASB Codification G38-184; however, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to subtract and sell the pledged securities within 90 days of being notified by the City that the fiscal agent bank has failed to pay deposited funds upon demand.

**Note 3 - Fund Deficit**

At June 30, 1997, the Utility Enterprise Fund has a fund deficit of \$1,705,473. This deficit is caused by depreciation and/or transfers to the General Fund.

**Note 4 - Reclassification of Prior Year**

Minor reclassifications to the 1996 financial statements have been made to make them comparable with the current year presentation.

**Note 5 - Ad Valorem Taxes**

Property taxes are due as of January 1. An enforceable lien attaches to the property with unpaid taxes and is sold at a tax sale.

Property Tax Calendar

Assessment Date	January 1, 1996
Levy Date	September 1, 1996
Tax Bills Mailed	November 20, 1996
Total Taxes are Due	January 31, 1997
Penalties and Interest are Added	February 14, 1997
Tax Sale - 1996 Delinquent Property	June 11, 1997

CITY OF WEST MONROE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 1991

**Note 5 - Ad Valorem Taxes (Continued)**

Assessed values are established by the Ouachita Parish Tax Assessor each year on a uniform basis at the following ratios to fair market value:

10% Land	15% Machinery
10% Residential Improvements	15% Commercial Improvements
15% Industrial Improvements	20% Public Service Properties, Excluding Land

The ad valorem tax millage is as follows:

	<u>Dollars</u>
General Ad Valorem Tax	1.10
Street Maintenance	<u>1.87</u>
<b>TOTAL</b>	<b><u>2.97</u></b>

**Note 6 - Accounts Receivable**

Accounts receivable at June 30, 1991, consisted of the following:

	<u>General</u>	<u>Special</u>	<u>Enterprise</u>	<u>Total</u>
	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	
SEWER RECEIVABLE	\$ 28,819	\$ -	\$ -	\$ 28,819
ACCOUNTS RECEIVABLE	55,798	25,382	262,559	343,649
OTHER RECEIVABLES	<u>244,368</u>	<u>-</u>	<u>-</u>	<u>244,368</u>
<b>TOTAL</b>	<b>\$ 328,985</b>	<b>\$ 25,382</b>	<b>\$ 262,559</b>	<b>\$ 616,926</b>

**Note 7 - Due From Other Governments**

RFD Section 9 Housing	\$ 167,000
Louisiana Department of Transportation and Development	25,000
Louisiana Department of Rural Development	50,001
Louisiana Department of Economic Development	76,001
Louisiana Commission on Law Enforcement	125,001
LOUISIANA DEPARTMENT OF EDUCATION	2,000
Ouachita Council on Aging	<u>28,000</u>
<b>TOTAL</b>	<b>\$ 453,003</b>

CITY OF WEST MONROE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 1987

**Note 8 - Fixed Assets**

A summary of changes in general fixed assets follows:

	Balance July 1, 1986	additions	Deletions	June 30, 1987
Land	\$ 1,445,116	\$ 1,120,750	\$ -	\$ 2,565,866
Buildings	8,598,448	-	-	8,598,448
Improvements				
Cable Ties				
Buildings	10,821,812	4,768,387	-	15,590,200
Equipment	7,356,828	618,883	28,809	7,646,902
Construction In Progress	4,369,321	121,415	4,788,387	122,415
<b>TOTAL</b>	<b>\$ 31,712,826</b>	<b>\$ 7,628,935</b>	<b>\$ 4,817,196</b>	<b>\$ 34,524,565</b>

A summary of proprietary fixed type property, plant, and equipment at June 30, 1987, follows:

Buildings	\$ 74,186
Storage and Material Handling System	10,821,326
Machinery and Equipment	882,482
Total	11,878,094
Less: accumulated Depreciation	(1,231,832)
Net Depreciable Assets	4,446,262
Land	12,318
<b>TOTAL PROPERTY, PLANT AND EQUIPMENT</b>	<b>\$ 4,458,580</b>

**Note 9 - Restricted Assets and Related Reserves**

At June 30, 1987 and 1986, all restricted assets were in the form of Demand Deposits. These assets represent amounts held for utilization against Deposits.

CITY OF WEST MONROE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 1997

NOTE 10 - TRAGEDY AND RETIREMENT PLANS

CITY OF WEST MONROE-SPONSORED POLICE PLAN

Effective January 1, 1996, the City-Sponsored West Monroe Police Pension and Relief System merged with the State of Louisiana's Municipal Police Employees' Retirement System. As a result of that merger, the City of West Monroe was indebted to the state system for \$93,476 at June 30, 1997, which represents the remaining principal balance of the accrued liability for the employees transferred to the Municipal Police Employees' Retirement System. This amount is being paid over 20 years at 8% interest. The City paid principal and interest payments of \$57,161 during fiscal year 1997 from sales tax revenues. The West Monroe Police Pension and Relief System will cover those employees who were members of the system at January 1, 1996, and who retired prior to age 58. During fiscal 1997, the City paid \$54,978 for those retirees. Upon reaching their 60th birthday, they will no longer receive benefits under the West Monroe Police Pension and Relief System. Del will begin receiving benefits under the state system.

Effective January 1, 1996, the City-Sponsored West Monroe Firemen's Pension and Relief System merged with the State Firefighters' Retirement System. As a result of that merger, the City of West Monroe was indebted to the State Firefighters' Retirement System for \$1,742,188 at June 30, 1997, which represents the remaining principal balance of the accrued liability for those employees transferred to the Firefighters' Retirement System. This amount is being paid over 30 years at 7% interest. The City paid principal and interest payments of \$171,348 during fiscal year 1997 from sales tax revenues.

STATE RETIREMENT SYSTEMS

MUNICIPAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA

Administratively all city employees, except firemen and policemen are members of the Municipal Employees' Retirement System of Louisiana (MERS), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees. The MERS is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All members participate in Plan A.

**CITY OF MONROE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDING JUNE 30, 1987**

**Note 10 - Pension and Retirement Plans (Continued)**

All permanent employees working at least 76 hours per week and elected city officials are eligible to participate in the system. Under the **ERS**, a member is who retires at or after age 60 with at least 18 years of creditable service, at or after age 55 with 25 years of creditable service, or at any age with at least 30 years of creditable service as entitled to a retirement benefit, payable monthly for life, equal to 3 percent of the member's final compensation multiplied by his years of creditable service.

Final compensation is a member's average monthly earnings during the highest 36 consecutive months or joined months if service was interrupted. A member who withdraws from active service prior to retirement eligibility is entitled to receive benefits beginning on the normal retirement date, assuming completion of ten years of creditable service and no prior refund of contributions. The system also provides death and disability benefits. Benefits are established by state statute.

**grading policy** - State statute requires covered employees to contribute 7.25 percent of their salaries to the system. As provided by Louisiana Revised Statute 11:182, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The current actuarially determined rate is 6.25 percent of annual covered payroll. The City's contributions to the system under Plan A for the years ending June 30, 1987, 1986, and 1985 were \$283,076, \$185,660, and \$126,177, respectively, equal to the required contributions for each year.

The system issues an annual publicly available financial report that includes financial statements and required supplementary information for the system. That report may be obtained by writing to the Municipal Employees' Retirement System, 7917 GIGLIO PARK Blvd., Baton Rouge, Louisiana 70808, or by calling (504) 826-8878.

**Municipal Police Employees' Retirement System**

All full-time police officers engaged in law enforcement are eligible to participate in the Municipal Police Employees' Retirement System (MPERS), a multiple-employer non-proprietary, public employee retirement system (PERS), controlled and administered by a separate board of trustees. Members who retire at or after age 55 with 15 years of creditable service, at or after age 50 with 20 years of creditable service, or at any age with 25 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3-1/3 percent of the member's average final compensation multiplied by his years of creditable service, not to exceed 900 percent of his average final compensation.

CITY OF WEST MONROE, LOUISIANA  
NOTE TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 1987

NOTE 10 - PENSION AND RETIREMENT PLANS (Continued)

Average final compensation is the average annual earned compensation of a member for any period of 36 successive or joined months of service that produce the highest average. The system also provides death and disability benefits. Benefits are established by state statute.

Funding Policy - State statute requires covered employees to contribute 7.80 percent of their salaries to the system. The City is required to contribute 9.80 percent of covered employees' salaries, as provided by Louisiana Revised Statute 11:183. The employee contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year.

The City's contributions to the System for the years ending June 30, 1987, 1986, and 1985 were \$182,304, 184,688 and \$130,487, respectively, equal to the required contributions for the year.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Municipal Police Employees' Retirement System, 8021 Grand Plaza Blvd., Baton Rouge, Louisiana 70803-3013, or by calling (584) 838-3411.

**FIREFIGHTERS' RETIREMENT SYSTEM**

All Full-Time Firefighters for the City who are engaged in fire protection are eligible to participate in the Firefighters' Retirement System (FRS), a multiple-employer noncontributory, public employee retirement system (ERS), controlled and administered by a separate board of trustees. A member who has completed 20 years of creditable service, has been a member at least 1 year, and has reached the age of 60 is eligible for retirement. A member with at least 12 years of service who has reached the age of 55 is eligible for retirement, provided he has been a member for at least 1 year. Upon retirement, the benefit amount is 3-1/3 percent of average final compensation multiplied by years of creditable service, not to exceed his average final compensation. Average final compensation is the member's average annual earned compensation for any period of 36 successive or joined months of service that produce the highest average. The system also provides death and disability benefits. Benefits are established by state statute.

CITY OF MONROE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 1992

NOTE 18 - PENSIONS AND RETIREMENT PLANS (Continued)

Funding Policy - State statute requires covered employees to contribute 8.55 percent of their salaries to the system. The City is required to contribute 8.55 percent of covered employees' salaries. As provided by Louisiana Revised Statute 11:100, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The City's contribution to the system for the years ending June 30, 1987, 1988, and 1989 was \$78,956, \$71,378, and \$87,888, respectively, equal to the required contribution for the year.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Firefighters' Retirement System, 3188 Beechwood Drive, Baton Rouge, Louisiana 70809-1782, or by calling (504) 388-4868.

LOUISIANA STATE EMPLOYEES' RETIREMENT SYSTEM

The City Judge is eligible to participate in the Louisiana State Employees' Retirement System (LASERS), a multiple-employer non-charitable, public employee retirement system (PERS), controlled and administered by a separate board of trustees. LASERS provides benefits for certain elected officials and officials appointed by the governor. A member who has completed 20 years of creditable service is eligible for retirement. Upon retirement, the benefit amount is 2 1/2 percent of average compensation multiplied by the number of years of creditable service. Average compensation is defined as the member's average annual stated compensation for the highest thirty-six consecutive months of employment. Judges, court officers, and certain elected officials receive an additional annual retirement benefit equal to 1% of average compensation multiplied by the number of years of creditable service in their respective capacity. The system also provides death and disability benefits. Benefits are established by STATE STATUTE.

Funding Policy - State statute requires covered employees to contribute 11.42 percent of their salaries to the system. The City is required to contribute 12.42 percent of covered employees' salaries. This is the first year the City was required to contribute in this plan. As provided by Louisiana Revised Statute 11:1003, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The City's contribution to the plan for the year ending June 30, 1991, was \$1,626, equal to the required contribution for the year.

**CITY OF WEST MONROE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 1987**

**Note 10 - PENSION AND RETIREMENT PLANS (Continued)**

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana State Employees' Retirement System, 3401 United Plaza Blvd., Baton Rouge, Louisiana 70809, or by calling (504) 833-0800.

**Note 11 - Retirement Health Care Benefits**

The City does not provide medical coverage for its retirees; consequently there is no liability for postemployment health care benefits. Retirees are able to continue their insurance coverage but must pay for it in its entirety without any City assistance.

**Note 12 - Long-Term Debt**

The following is a summary of bonded and other long-term obligations transactions of the City of West Monroe for the year ended June 30, 1987:

	Firefighters and Police Unfunded Matured Cost	Other Long-Term Obligations	TOTAL
Balance at Beginning of Year	\$ 9,987,620	\$ 1,860,748	\$ 11,848,368
Additions (Net)	-	-	-
Retirements	(80,120)	(48,748)	(128,868)
<b>Balance at End of Year</b>	<b>\$ 9,907,500</b>	<b>\$ 1,812,000</b>	<b>\$ 11,719,500</b>

Unfunded mature costs at June 30, 1987, consist of the following:

**Police Unfunded Mature Costs**

\$517,688 at March 1, 1986. Due in 30 annual installments of \$81,790. Including interest through March 1, 1987. See Police Pension Fund merger into state plan \$ 517,688

**Firefighters Unfunded Mature Costs**

\$2,815,655 at January 1, 1986. Due in 30 annual installments of \$771,248, including interest through January 1, 2015. For Firefighters Pension Fund merger into state plan \$ 2,815,655

**TOTAL UNFUNDED MATURE COSTS** **\$ 3,333,343**



CITY OF NEW ORLEANS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 1992

Note 12 - LONG-TERM DEBT (Continued)

Other long-term obligations at June 30, 1991, consist of the following:

Accrued Heart and Lung Disability (Note 9)	\$ 1,324,000
Accrued Vacation and Sick Leave	<u>481,000</u>
<b>TOTAL OTHER LONG-TERM OBLIGATIONS</b>	<b><u>\$ 1,805,000</u></b>

The annual requirements to amortize the extended merger cost, outstanding as of June 30, 1991, including interest payments of \$1,308,175 are as follows:

<u>June 30,</u>	<u>Firefighters and Police</u> <u>Deferred Merger Cost</u>
1990	\$ 320,480
1991	320,480
2000	171,348
2001	171,348
2002	171,348
2003 - 2015	<u>2,320,810</u>
<b>TOTAL</b>	<b><u>\$ 3,486,814</u></b>

The Debt Service Fund has \$222,516 available to service the Deferred Merger Cost.

Note 13 - INTERFUND RECEIVABLES AND PAYABLES

Individual fund interfund receivables and payables at June 30, 1991, were as follows:

<u>Fund</u>	<u>Interfund</u> <u>Receivables</u>	<u>Payables</u>
General Fund	\$ 239,243	\$ 221,127
Capital Project Fund:		
McMillan Road/Trail Lane	-	29,890
Special Revenue Funds:		
Street Maintenance	-	2,363
Metric LCRA	-	32,304
Section 8 Housing	-	18,263
Recreation Fund	25,525	-
10¢ Sales Tax	24,668	-
Juvenile Justice Grant	-	17,497
West Parish Police District	52,528	12,888
Directed Traffic Grant	1,323	23,078
Marshall Operating Expense	50,360	63,748
Summer Food Program	121	1,054
Community Development	3,825	-
Fiduciary Funds:		
Union Tax	-	18,680
Haley Cemetery	-	1,000
Markman's Camp Fund	-	24,249
Enterprise Fund:		
Utilities	<u>245,388</u>	<u>88,810</u>
<b>TOTAL</b>	<b><u>\$ 683,386</u></b>	<b><u>\$ 657,306</u></b>

CITY OF NEW ORLEANS, Louisiana  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 1997

**Note 14 - Intrafund Operating Transfers In and Out**

Intrafund operating transfers in and out during the year ended June 30, 1997, were as follows:

<u>Fund</u>	<u>Outgoing Transfers</u>	
	<u>In</u>	<u>Out</u>
General Fund	\$ 884,188	\$ 404,800
Special Revenue Funds:		
Recreation Program	21,328	-
Directed Traffic Grant	4,518	-
West Greatche Senior Center	207,823	-
180 Sales Tax Capital	-	918,281
Waters (J&J Grant)	-	788
Wards	55,360	-
Summer Food Program	310	-
Community Development	3,000	-
Capital Project Funds:		
MOMLien Bond/Bid2 Lease	58,191	-
Fiduciary Funds:		
Railway Cemetery	-	23,380
Enterprise Fund:		
Utilities	208,545	-
<b>TOTAL</b>	<b>\$ 1,124,381</b>	<b>\$ 1,326,221</b>

Included in intrafund operating transfers in and out is \$983,880 transferred from the 180 Sales Tax Capital Special Revenue Fund to the General Fund for the purpose of reserving advance funding of street overlay projects. Transfers back to the General Fund will be made in future years from the portion of sales tax collections dedicated for Capital Projects.

**Note 15 - GENERAL INFORMATION FOR Enterprise Fund**

The City maintains a Utilities enterprise fund which provides water and sewer services. Segment information for the year ended June 30, 1997, was as follows:

Operating Revenues	\$ 3,126,417
Depreciation	\$ 188,504
Operating Costs	\$1 469,588
Operating Transfers In	\$ 188,545
Net Change	\$1 186,870
CURRENT CAPITALIZED CAPITAL:	
CONTRIBUTIONS	\$ 261,814
PROPERTY, PLANT AND EQUIPMENT:	
ADDITIONS	\$ 261,814
Net Working Capital	\$ 148,790
Total Assets	\$ 3,120,891
PROCURMENT LIABILITIES	\$ 50,783
Total Equity	\$ 4,167,108

CITY OF MEAT MORRIS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 1997

**Note 16 - Northwest Louisiana Arts Council**

The City provides office space and utilities at no charge to the Northwest Louisiana Arts Council. The amount of the services provided has not been determined.

**Note 17 - Long-Term Firemen's Disability Benefits**

The City of Meat Morris is self-insured with respect to workers' compensation claims up to \$250,000 per occurrence. Consequently, the City is responsible to provide Louisiana State Workers Compensation benefits under the Smart and Long Act. Under this act, special treatment has been accorded firemen who develop any disease or infirmity of the heart and lungs. Louisiana Revised Statute 13:3465 provides a presumption in favor of firemen that the disease is related to employment even if they are not on duty when stricken with the disease. If the disease manifests itself after the first five years of employment. At June 30, 1997, the City is responsible for payment of lifetime benefits to five firemen. The actuarial estimate of the liability is \$1,324,823.

The annual payment requirements outstanding at June 30, 1997, are as follows:

1998	\$	67,444
1999		67,444
2000		67,444
2001		67,444
2002		67,444
2003 - 2024		985,823
<b>TOTAL</b>	<b>\$</b>	<b>1,324,823</b>

These amounts are included in the general long-term debt account group (Note 12).

**Note 18 - LITIGATION**

There are several pending lawsuits in which the City is involved. The City Attorney is of the opinion that the potential claims against the City, not covered by insurance, resulting from such litigation, would not materially affect the financial position of the City at June 30, 1997.

CITY OF WEST BOROUGH, MASSACHUSETTS  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 1993

**NOTE 19 - Extra Period Adjustments**

In the financial statements for the year ended June 30, 1993, a change was made affecting ending fund balances for the Service B Housing Fund special Revenue Fund. This change has the following effect on the beginning fund balances:

	Service B Housing Fund	Total Special Revenue Funds
Fund Balances as Previously Reported	\$ 118,184	\$ 478,791
Adjustments for:		
Correction of Amounts Due FUD for Warrants and Certificates	(12,020)	(12,020)
<b>FUND BALANCES RECORRECTED</b>	<b>\$ 106,164</b>	<b>\$ 466,771</b>

FINANCY Government Supplemental Information Schedule:

Combinles and Account Group Schedules:

GENERAL FUND

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

GOVERNMENT OF WEST VIRGINIA, LOUISIANA  
GENERAL FUND

BALANCE SHEETS

JUNE 30, 1957 AND 1956

	1957	1956
<b>ASSETS</b>		
Cash On Hand	\$ 4,500	\$ 4,476
Cash In Hand	3,465,743	2,261,188
Accounts Receivable	368,288	271,499
Due From Other Funds	308,212	271,973
Investments:		
Materials and Supplies	38,850	31,181
Gas and Oil	2,954	11,714
<b>TOTAL ASSETS</b>	<b>\$ 4,181,928</b>	<b>\$ 3,041,193</b>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accounts Payable and Accrued Liabilities	\$ 40,080	\$ 21,344
Due To Other Funds	210,127	25,319
Deposits Payable - Contractors	48,887	31,300
<b>TOTAL LIABILITIES</b>	<b>419,194</b>	<b>101,963</b>
<b>FUND BALANCE</b>		
Reserved For Investments	43,746	43,800
Unreserved and Undesignated	3,694,798	2,941,890
<b>TOTAL FUND BALANCE</b>	<b>3,738,544</b>	<b>2,985,690</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 4,181,928</b>	<b>\$ 3,041,193</b>

CITY OF NEW ORLEANS, LOUISIANA  
GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (BASED) AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 1997  
WITH COMPARATIVE BUDGET AMOUNTS FOR THE YEAR ENDED JUNE 30, 1996

	1997		VARIANCE -	
	BUDGET	ACTUAL	FAVORABLE	UNFAVORABLE
<b>REVENUES</b>				
Taxes	\$ 4,261,980	\$ 4,255,707	\$ 6,273	\$ 6,273
Intergovernmental	200,940	281,524	11,810	24,270
Licenses and Permits	401,500	423,243	21,743	29,247
Charges for Services	837,521	818,326	18,995	89,245
Fines and Penalties	124,500	686,850	272,540	56,260
Miscellaneous	1,406,661	1,489,024	89,785	1,204,239
<b>TOTAL REVENUES</b>	<b>8,833,102</b>	<b>8,945,484</b>	<b>122,853</b>	<b>8,271,549</b>
<b>EXPENDITURES</b>				
General Government	2,593,900	2,517,820	76,080	1,291,080
Public Safety	2,517,000	2,489,058	27,942	2,294,118
Public Works	1,208,289	1,211,748	(3,459)	1,207,289
Culture and Recreation	818,980	811,100	7,880	281,000
<b>TOTAL EXPENDITURES</b>	<b>6,118,169</b>	<b>6,129,726</b>	<b>8,442</b>	<b>8,774,287</b>
<b>EXCESS OF REVENUES</b> <b>OVER EXPENDITURES</b>	<b>2,714,933</b>	<b>2,815,758</b>	<b>219,249</b>	<b>577,267</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers - In	825,000	894,266	69,266	275,000
Operating Transfers - Out	(249,542)	(494,824)	(245,282)	(21,500,000)
<b>TOTAL OTHER FINANCING</b> <b>SOURCES (USES)</b>	<b>575,458</b>	<b>400,442</b>	<b>174,178</b>	<b>(21,225,000)</b>
<b>EXCESS OF REVENUES AND OTHER</b> <b>FINANCING SOURCES OVER EXPENDITURES</b> <b>AND OTHER FINANCED DEBT</b>	<b>1,139,475</b>	<b>1,415,316</b>	<b>244,070</b>	<b>(21,940,267)</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>2,582,284</b>	<b>2,582,284</b>	<b>0</b>	<b>1,246,118</b>
<b>FUND BALANCE AT END OF YEAR</b>	<b>3,721,759</b>	<b>3,997,600</b>	<b>275,841</b>	<b>1,246,118</b>



CITY OF NEW ORLEANS, LOUISIANA  
 FISCAL YEAR

SCHEDULE OF REVENUES COMPARED TO BUDGET (BANK BALLES)

FOR THE YEAR ENDING JUNE 30, 1997  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDING JUNE 30, 1996

	1997		VARIANCE -		1996 ACTUAL
	BUDGET	ACTUAL	FAVORABLE - UNFAVORABLE	UNFAVORABLE - FAVORABLE	
<b>TAXES</b>					
Property Taxes	\$ 480,000	\$ 488,010	\$ 8,010	\$	\$491,000
Sales Tax	5,144,000	5,578,815	434,815		5,871,000
Insurance Premium Tax	205,000	208,310	3,310		201,000
<b>TOTAL TAXES</b>	<b>6,829,000</b>	<b>7,275,135</b>	<b>446,135</b>		<b>7,563,000</b>
<b>INTERGOVERNMENTAL REVENUES</b>					
Tobacco Taxes	48,700	48,714	14		64,000
Beer Taxes	35,000	28,400	(6,600)		37,000
Fed/State Department of Highways	14,500	14,510	10		14,500
St. Peter Insurance	25,000	24,987	(13)		25,000
Other Intergovernmental	25,740	25,700	(40)		29,000
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>149,940</b>	<b>142,311</b>	<b>(7,629)</b>		<b>169,500</b>
<b>LICENSES AND FEES</b>					
Business Licenses	348,000	365,140	17,140		357,000
Permits	67,000	67,000			67,000
<b>TOTAL LICENSES AND FEES</b>	<b>415,000</b>	<b>432,140</b>	<b>17,140</b>		<b>424,000</b>
<b>CHARGES FOR SERVICES</b>					
Sanitation Charges	200,000	215,000	15,000		200,000
Sanitation Department Revenue	57,500	55,275	(2,225)		45,000
Competition Service - Green Roof	134,000	248,970	114,970		148,000
Vendor Collection Fees	4,000	4,000			4,000
Birds Park Income	220,100	171,500	(48,600)		220,100
<b>TOTAL CHARGES FOR SERVICES</b>	<b>615,600</b>	<b>693,745</b>	<b>78,145</b>		<b>617,000</b>
<b>FINES AND FORFEITURES</b>					
City and State Fines	400,000	400,400	400		380,000
City Court Fees	44,500	44,400	(100)		44,500
<b>TOTAL FINES AND FORFEITURES</b>	<b>444,500</b>	<b>444,800</b>	<b>300</b>		<b>424,500</b>
<b>MISCELLANEOUS REVENUES</b>					
Incident Award	97,000	94,100	(2,900)		121,000
Franchise Revenue	420,000	411,700	(8,300)		427,000
Rentals	25,000	25,000			25,000
Oil and Mineral Leases	5,000	4,700	(300)		4,700
Video Sales Income	180,000	204,115	24,115		200,000
Other Revenue	190,000	223,811	33,811		227,000
<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>1,117,000</b>	<b>1,167,426</b>	<b>50,426</b>		<b>1,204,000</b>
<b>TOTAL REVENUES</b>	<b>\$ 9,510,540</b>	<b>\$ 9,985,456</b>	<b>\$ 474,916</b>		<b>\$ 9,871,000</b>

CITY OF WEST HENRI, LOUISIANA  
GENERAL FUND

SUMMARY OF EXPENDITURES COMPARED TO BUDGET (GRAP TABLE CONTINUED)

FOR THE YEAR ENDING JUNE 30, 1967

WITH INDICATIVE ACTUAL AMOUNTS FOR THE YEAR ENDING JUNE 30, 1966

	1967		VARIANCE - FAVORABLE		1966
	BUDGET	ACTUAL	AMOUNTS	PERCENT	
<b>GENERAL GOVERNMENT</b>					
<b>(Continued)</b>					
<b>CITY HALL MAINTENANCE</b>					
Superintendent's Salary	2	25,548	2	25,548	18.11
Cleaning Expense		16,800		1,825	2,825
Materials, Repairs, and Supplies		27,000		52,723	193.19
Electricians		-		34	100
Travel, Car, and Printing		2,100		2,100	100.00
Postage		100		90	90.00
Electrician - Electric		45,100		46,400	102.88
Electrician - Gas		15,000		2,175	14.50
Gas Maintenance		5,000		2,000	40.00
<b>TOTAL CITY HALL MAINTENANCE</b>		<b>142,048</b>		<b>142,048</b>	<b>117.27</b>
<b>ADMINISTRATIVE GENERAL</b>					
Professional Services		50,000		76,000	152.00
Maps and Publications		10,000		24,800	248.00
PEB System - Telephone		20,000		21,000	105.00
Postage		20,000		20,042	100.21
Customer Fees		24,000		20,000	83.33
Travel Refund Contribution		1,000		-	0.00
Accident and Legal Settlement		10,000		22,277	222.77
Sanitary Council of Government		10,000		34,000	340.00
Sanitary Waterworks Contribution		20,000		21,674	108.37
Credit Union		20,000		20,735	103.68
City Service Board		3,000		3,000	100.00
Water City Rehabilitation		20,000		18,000	90.00
Capital Items		104,000		70,312	67.60
Workmen's Compensation		200,000		243,000	121.50
Insurance - Tangible Property		570,000		582,000	102.11
Insurance - Employees		470,000		478,462	101.80
Municipal Employees' Pension Contribution		244,000		178,100	72.99
Retained Claims		000		400	100
Police Pension and Relief Fund		200,000		202,104	101.05
Firemen's Pension and Relief Fund		81,000		78,000	96.30
Area Rehabilitation Committee		10,000		10,570	105.70
Reserve for Contingency		-		4,100	10,000
Autogas Expense		2,100		1,100	52.38
Christmas Expense		0,000		0,000	0.00

CITY OF NEW ORLEANS, LOUISIANA  
GENERAL FUND

SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (BASE BUDGET) CONTINUED

FOR THE YEAR ENDED JUNE 30, 1991

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 1990

	1991		VARIANCE -		199-
	BUDGET	ACTUAL	FAVORABLE	UNFAVORABLE	PERCENT
<b>GENERAL GOVERNMENT</b>					
(Class fund)					
<b>OTHER ADMINISTRATIVE</b>					
(Class fund)					
<b>ADMINISTRATIVE SERVICES</b>					
(Continued)					
LES Education	\$ 2,000	\$ 2,000	\$ -	\$ -	100.00
Mayor's Building Maintenance	25,000	23,000	2,000	-	92.00
Computer Technology	20,000	20,201	(2,001)	-	101.00
Exhibition Programs	14,000	13,971	29	-	99.80
Exp Fund	10,000	12,502	(2,502)	-	125.02
Minor Illustration	1,000	988	12	-	98.80
Public/Health/Dev	85,000	83,000	2,000	(8,000)	96.47
Public Information	-	-	-	0	0.00
Public's Reconciliation	1,000	4,624	(3,624)	-	462.40
Legal consultants from	1,000	200	800	-	20.00
Museum	-	882	(882)	-	0.00
Luxury Inn Expense	24,500	21,000	3,500	(4,000)	85.71
Community Dinner	-	3,000	(3,000)	-	0.00
TOTAL ADMINISTRATIVE SERVICES	2,004,979	2,008,703	(3,724)	8,000	100.43
TOTAL OTHER ADMINISTRATIVE	2,004,979	2,008,703	(3,724)	8,000	100.43
TOTAL GENERAL GOVERNMENT	2,550,000	2,557,515	(7,515)	8,000	100.30
<b>EMERGENCY SERVICES</b>					
<b>FIRE</b>					
Salaries - Firemen	545,000	544,510	490	(1,000)	99.92
Salaries - Chief	48,073	48,077	(4)	-	100.00
Salaries - Clerk	19,100	19,119	(19)	-	100.00
Salaries - Fire Prevention	23,401	23,000	401	-	98.30
Salaries - Training Officer	19,447	19,150	297	-	98.99
Vehicle Maintenance	3,100	3,448	(348)	-	111.23
Maintenance, Repairs, and Supplies	90,000	90,014	(14)	(4,000)	99.98
Miscellaneous	3,000	3,102	(102)	-	103.40
Gas and Oil	5,500	5,401	99	-	98.20
Travel, Car, and Meetings	4,000	3,798	202	-	94.95
Telephone	14,000	13,100	900	-	93.57
Supplies	10,000	11,000	(1,000)	-	110.00
Utilities	30,000	30,400	(400)	-	101.33
Training	4,000	3,473	527	-	86.83
Firefighting Bureau	3,000	3,001	(1)	-	100.03
Fire Apparatus Expenses	-	1,000	(1,000)	-	0.00
TOTAL FIRE	8,000,000	8,000,004	(4)	8,000	100.00

CITY OF NEW BRUNSWICK, NEW JERSEY  
GENERAL FUND

SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - BOND BASIS - CONTINUED  
FOR THE YEAR ENDED JUNE 30, 1997  
WITH COMPARATIVE ACTUAL BUDGET FOR THE YEAR ENDED JUNE 30, 1996

	1997		VARIANCE - REVENUES		1996
	BUDGET	ACTUAL	DIFFERENCE	PERCENTAGE	ACTUAL
<b>PUBLIC WORKS</b>					
Continued					
<b>LEGAL</b>					
City Attorney's Salary	\$ 82,500	\$ 82,500	\$ -	0	78,125
Clerical Staff	45,100	44,297	803	1.8	50,100
Materials, Repairs, and Supplies	1,000	1,000	0	0	1,000
Telephone	1,000	1,000	0	0	1,000
<b>TOTAL LEGAL</b>	<b>130,600</b>	<b>128,800</b>	<b>1,800</b>	<b>1.4</b>	<b>130,225</b>
<b>POLICE</b>					
Salaries - Fulltime	1,200,000	1,208,840	8,840	0.7	1,191,100
Salaries - Clerk	150,000	150,618	618	0.4	149,175
Salaries - Commissioner Officers	128,000	128,518	518	0.4	128,175
Salaries - Seasonal Guards	50,000	50,500	500	1.0	50,000
Salaries - Dog Control	15,000	27,120	12,120	80.8	21,000
Salaries - Police Chief	50,000	51,000	1,000	2.0	49,000
Vehicle Maintenance	10,000	21,750	11,750	117.5	20,000
Materials, Repairs, and Supplies	15,000	47,410	32,410	216.1	20,000
Miscellaneous	2,000	900	(1,100)	(55.0)	0
Gas and Oil	80,000	68,410	(11,590)	(14.5)	70,000
Travel, Con. and Per Diem	12,000	11,800	(200)	(1.7)	12,000
Telephone	25,000	26,000	1,000	4.0	25,000
Utilities - Heat and Gas	1,500	1,000	(500)	(33.3)	1,000
Supplies	25,000	27,470	2,470	9.9	25,000
Special Investigations	1,000	100	(900)	(90.0)	1,000
Training	20,000	20,100	100	0.5	20,000
Dog Control	2,000	5,100	3,100	155.0	2,000
Community Police & Police Councils	(10,000)	(10,000)	0	0	(10,000)
<b>TOTAL POLICE</b>	<b>1,907,100</b>	<b>1,970,500</b>	<b>63,400</b>	<b>3.3</b>	<b>1,880,000</b>
<b>PRISON</b>					
Salaries - Prison	281,000	300,108	19,108	6.8	280,100
Salaries - Support Staff	21,000	20,980	(20)	(0.1)	21,000
Salaries - Food	25,000	18,884	(6,116)	(24.5)	25,000
Vehicle Maintenance	500	900	400	80.0	500
Materials, Repairs, and Supplies	21,000	26,500	5,500	26.2	21,000
Travel, Gas, and Postage	500	504	4	0.8	500
Telephone	200	140	(60)	(30.0)	200
Uniforms	1,000	2,000	1,000	100.0	1,000
Food for Employees	100,000	87,000	(13,000)	(13.0)	100,000
Commodities	-	100	100	100.0	0
Medical and for Employees	4,000	3,000	(1,000)	(25.0)	4,000
Medical Ward	4,000	5,000	1,000	25.0	4,000
<b>TOTAL PRISON</b>	<b>400,000</b>	<b>480,004</b>	<b>80,004</b>	<b>20.0</b>	<b>400,000</b>

CITY OF NEW ORLEANS, LOUISIANA  
GENERAL FUND

SUMMARY OF EXPENDITURES COMPARED TO BUDGET (DASH MARKS) COMPARED

FOR THE YEAR ENDED JUNE 30, 1967

WITH COMPARATIVE APPROPRIATIONS FOR THE YEAR ENDED JUNE 30, 1966

	1967		1966		
	BUDGET	ACTUAL	APPROPRIATE	APPROPRIATE	%
<b>PUBLIC SAFETY</b>					
<i>(Continued)</i>					
<b>POLICE DEPT</b>					
Salaries - Personnel	\$ 28,144	\$ 28,484	\$	\$	100.00
Materials, Supplies, and Supplies	3,180	2,987	823	823	91.75
Traavel, Gas, and Meetings	800	788	151	151	92.25
Utilities - Telephone	3,880	3,514	383	383	98.45
TOTAL POLICE DEPT	36,004	36,773	1,717	1,717	97.13
<b>POLICE, PRISON, AND COURT MAINTENANCE</b>					
Buildings - Electric	75,000	74,851	648	648	99.80
Utilities - Gas	26,000	26,941	537	537	102.85
TOTAL POLICE, PRISON, AND COURT MAINTENANCE	101,000	101,792	1,185	1,185	100.78
<b>TOTAL PUBLIC SAFETY</b>	<b>1,517,642</b>	<b>1,469,565</b>	<b>87,219</b>	<b>87,219</b>	<b>97.46</b>
<b>PUBLIC WORKS</b>					
<b>MAINTENANCE</b>					
<b>STREETS</b>					
Salaries - Supervisors	78,400	88,480	00	00	112.98
Salaries - Workers	316,000	327,985	19,985	19,985	105.06
Vehicle Maintenance	78,000	77,464	11,484	11,484	107.50
Materials, Supplies, and Supplies	4,000	3,980	1,800	1,800	95.00
Gas and Oil	12,000	12,183	387	387	102.35
Utilities	3,000	3,180	1,800	1,800	100.00
Sanitary Landfill Charges	178,000	178,788	6,788	6,788	100.44
TOTAL STREETS	669,400	699,170	11,764	11,764	101.69
<b>TRASH</b>					
Salaries - Workers	281,700	278,837	(2,863)	(2,863)	99.02
Vehicle Maintenance	29,000	28,500	(500)	(500)	98.28
Maintenance, Supplies, and Supplies	3,000	3,000	000	000	100.00
Gas and Oil	25,000	25,848	848	848	103.39
Utilities	1,300	1,338	38	38	102.92
Sanitary Landfill Charges	44,000	47,862	3,862	3,862	106.64
TOTAL TRASH	384,000	385,985	(2,035)	(2,035)	99.48
<b>TOTAL MAINTENANCE</b>	<b>793,400</b>	<b>814,634</b>	<b>(24,863)</b>	<b>(24,863)</b>	<b>97.13</b>

CITY OF NEW HAVEN, CONNECTICUT  
GENERAL FUND

SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (PAGE THREE) CONTINUED

FOR THE YEAR ENDED JUNE 30, 1997

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 1996

	1997		VARIANCE -		1996
	BUDGET	ACTUAL	(FAVORABLE -	UNFAVORABLE)	ACTUAL
<b>PUBLIC WORKS</b>					
(Continued)					
<b>STREETS</b>					
Salary - Supplemental	\$ 35,703	\$ 35,701	\$	\$	\$2,811
Label - Wages	255,488	121,278	8,828		138,750
Highway Service Mile	21,000	24,382	11,160		24,750
Mechanic Maintenance	15,400	14,282	11,625		14,800
Materials, Supplies, and Supplies	1,000	5,000	1,000		5,000
Gas and Oil	14,000	17,100	12,100		15,000
Utilities	2,700	5,000	1,000		2,700
Stream and Bridge Light	148,100	215,753	8,700		180,000
Signal Light	8,000	8,000	5,160		24,100
Street Signs and Markings	83,000	10,000	2,870		5,000
TOTAL STREETS	422,701	416,006	14,743		408,111
<b>VEHICLES</b>					
Salaries	21,000	20,000	11,000		21,000
Vehicle Maintenance	1,000	2,000	1,000		1,000
Mechanic, Repairs, and Supplies	1,000	3,734	50		200
Gas and Oil	1,000	800	70		1,000
Utilities	1,000	3,244	511		1,400
Utilities	500	245	100		
TOTAL VEHICLES	26,500	34,223	12,471		28,400
<b>DOCKS</b>					
Salaries	45,000	44,000	10		45,000
Materials, Supplies, and Supplies	5,400	1,000	1,000		8,400
Travel, Oil, and Passage	8,000	5,100	70		8,000
Legal Advertising	2,000	3,775	2,000		2,000
TOTAL DOCKS	20,000	55,475	1,880		63,400
<b>CITY MAINTENANCE SHOP</b>					
Salary - Supplemental	21,244	18,000	1,000		20,000
Label - Mechanics	118,200	212,000	2,700		90,100
Mechanic, Repairs, and Supplies	14,000	18,400	1,000		12,100
Mechanics	-	-	0		0
Gas and Oil	1,000	2,100	200		1,100
Utilities	1,000	2,000	1,000		100
Utilities	20,000	8,000	1,000		8,100
TOTAL CITY MAINTENANCE SHOP	177,000	158,500	2,700		171,400
<b>TOTAL PUBLIC WORKS</b>	<b>1,060,200</b>	<b>1,001,740</b>	<b>61,400</b>		<b>1,004,411</b>

CITY OF WILD HORSE, NEVADA  
ANNUAL FISCAL

STATEMENT OF EXPENDITURES COMPARED TO BUDGET (FISCAL YEAR) CONTINUED

FOR THE YEAR ENDED JUNE 30, 1957

WITH COMPARATIVE ACTUAL AMOUNT FOR THE YEAR ENDED JUNE 30, 1956

DEPARTMENT AND CHARACTER	1957		VARIANCE - EXCESSIVE - (DEFICIENCY)	1956 ACTUAL		
	BUDGET	ACTUAL				
<b>RECREATION AND PARKS</b>						
Salary - Director	1	25,400	1	25,400	0	25,400
Salaries		75,000		71,418	3,582	75,000
Vehicle Maintenance		1,000		1,400	(400)	1,000
Materials, Supplies, and Supplies		25,000		24,462	538	25,000
Gas and Oil		1,000		1,200	(200)	1,000
Travel, Car, and Mailings		1,300		1,500	(200)	1,300
Telephone		5,000		5,270	(270)	5,000
Utilities		600		700	(100)	600
Printing		20,000		27,240	7,240	20,000
Cont. Expense		4,000		5,950	1,950	4,000
Unassigned Operating Expense		25,000		27,830	2,830	25,000
TOTAL RECREATION AND PARKS		261,300		269,418	8,118	261,300
<b>SEWER FARE</b>						
Salary - Engineer		21,410		20,710	700	21,410
Salaries		85,870		81,418	4,452	85,870
Part-Time Workers		40,000		47,200	(7,200)	40,000
Vehicle Maintenance		1,000		4,000	(3,000)	1,000
Materials, Supplies, and Supplies		27,000		26,100	900	27,000
Gasoline		1,000		1,270	(270)	1,000
Gas and Oil		4,000		3,000	1,000	4,000
Travel, Car, and Mailings		200		200	0	200
Telephone		4,000		4,000	0	4,000
Utilities		20,000		20,970	970	20,000
Cont. Expense		30,000		30,450	450	30,000
UNASSIGNED EXPENSE		5,210		52,620	47,410	5,210
TOTAL SEWER FARE		259,810		259,840	30	259,810
<b>CONVENTION CENTER</b>						
Salaries - Maintenance		24,371		24,371	0	24,371
Salaries - Janitor		25,747		25,747	0	25,747
Salaries - Part-Time Workers		20,000		20,000	0	20,000
Vehicle Maintenance		1,000		900	100	1,000
Materials, Supplies, and Supplies		20,000		27,470	7,470	20,000
Utilities		4,000		4,000	0	4,000
Gas and Oil		200		200	0	200
Travel, Car, and Mailings		200		200	0	200

CITY OF WEST MONROE, LOUISIANA  
GENERAL FUND

SCHEDULE OF EXPENDITURES - COMPARED TO BUDGET (DASH BLANK) CONTINUED

FOR THE YEAR ENDED JUNE 30, 1987  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 1986

OBJECTS AND DESCRIPTIONS (Account)	1987		VARIANCE - FAVORABLE - UNFAVORABLE		1986 ACTUAL
	BUDGET	ACTUAL			
<b>CONVENTION CENTER</b> (Account)					
Telephone	\$ 4,000	\$ 6,642	\$ 2,642	\$	4,000
Telephone	500	330	170	170	50
Advertising and Promotion	1,700	660	1,040	1,040	1,640
Electricity - Electric	48,000	48,000	1,000	1,000	48,000
Electricity - Gas	20,000	17,164	2,836	2,836	18,017
TOTAL CONVENTION CENTER	74,200	80,836	6,638	6,638	74,657
<b>COMMUNITY DEVELOPMENT</b>					
Salary - Director	48,100	48,100	0	0	41,011
HR & Marketing Specialist	18,000	21,400	3,400	3,400	18,000
Salary - Director - Deputies	25,000	25,000	0	0	26,700
Labor - Clerical	20,000	25,000	5,000	5,000	18,400
Program Labor	14,100	14,100	0	0	14,000
Department Projects	-	-	0	0	1,000
Gas & Oil	800	1,800	1,000	1,000	700
Materials, Repairs, and Supplies	1,075	1,400	325	325	1,100
Travel, Gas, and Meetings	600	600	0	0	500
Multilinging and Promotion	5,000	5,100	100	100	5,000
Program Expense	5,000	5,000	0	0	5,000
Relativity Expense	1,000	1,400	400	400	1,000
Concessions, Gas, and Meetings	1,100	600	500	500	700
Concessions, Repairs, and Supplies	15,000	15,000	0	0	11,000
Telephone	2,000	2,000	0	0	1,500
Utilities	5,100	5,170	70	70	5,000
Special Events	2,000	470	1,530	1,530	1,000
TOTAL COMMUNITY DEVELOPMENT	147,475	161,400	13,925	13,925	147,400
<b>TOTAL CULTURE AND RECREATION</b>	816,040	811,189	4,851	4,851	806,400
<b>TOTAL EXPENDITURES</b>	\$ 9,317,320	\$ 9,338,000	\$ 20,680	\$ 20,680	\$ 9,306,640



SPECIAL RESERVE FUND

To account for the proceeds of specific revenue sources other than available grants or for major capital projects that are legally restricted to expenditure for specified purposes.

GENERAL REVENUE FUNDS

Street Maintenance Fund - to maintain funds for street improvements by a 1.87 mill increase of ad valorem taxes for a period of ten years beginning in the fiscal year starting July 1, 1981.

Correctional Improvement Fund - to account for the funds received from user charges and expenditures for improvements to correctional facilities.

Recreation Program Fund - to account for receipts and disbursements in the recreation program.

Section 8 Housing Fund - to account for the receipts and disbursements of funds received from the Department of Housing and Urban Development used in connection with the Section 8 Housing Program.

West Columbia Senior Center Fund - to account for funds received from the Department of Elderly Affairs and other state agencies to be used for the operations of a senior citizens' center.

Emergency Shelter Program Fund - to account for funds received from the United Way to be used for the feeding and sheltering of area residents qualifying for such assistance.

Officer Witness Court Fund - to account for receipts and disbursements of funds received from City Court costs and used to pay off-duty officers as witnesses.

City Marshal's Operational Expense Fund - to account for receipts and disbursements of funds received from City Court costs and used in connection with City Marshal operating expenditures.

Senior Rehabilitation Fund - to account for receipts and disbursements of funds received from the Department of Housing and Urban Development used in connection with the Senior Rehabilitation Program.

Farmer's Market Fund - to account for receipts and disbursements of funds received in connection with the operation of Farmer's Market.

1980 Sales Tax 15% Capital Fund - to account for monthly transfers from sales tax collections of 75 percent of the 1980 one cent sales tax. The funds are predominantly used for capital expenditures.

SPECIAL ACCOUNTS  
LOCATIONS

Miss. Yoke Fund - to account for receipts and disbursements of funds received from the state and used in correction operations.

Merrol Park Science Building Fund - to account for receipts and disbursements of funds received from the public and used in the construction of the science building at Merrol Park.

Metrol 1000 Grand Fund - to account for receipts and disbursements of funds received from Louisiana Commission of Law Enforcement and Administration of Criminal Justice and used in correction operations.

Juvenile Justice Grant - to account for receipts and disbursements of funds received from Louisiana Commission on Law Enforcement and Administration of Criminal Justice and used for organized programs directed to the teen population.

Merrol Traffic Grant - to account for receipts and disbursements of funds received from Louisiana Highway Safety Commission used in highway safety programs to reduce traffic accidents, deaths, injuries and property damage.

Summer Food Program - to account for receipts and disbursements of funds received from Louisiana Department of Education used to provide nutritional meals for eligible children during the summer.

Merrol License Bureau - to account for receipts and disbursements of service fees collected by the Louisiana Office of Motor Vehicles and located in the City, used for the building and maintenance of the drivers license office.

Community Development Grant - to account for receipts and disbursements of funds received from Louisiana Office of Community Development and used for the improvement of neighborhoods and the quality of life.

Special Grants and Donations - to account for receipts and disbursements of funds received from the public and other services for particular projects.

CITY OF NEW BRUNSWICK, NEW JERSEY  
 SPECIAL REVENUE FUNDS

COMBINED BALANCE SHEET

JUNE 30, 1987

WITH COMPARATIVE TOTALS FOR JUNE 30, 1986

	STREET MAINTENANCE FUND	CONSTRUCTION IMPROVEMENT FUND	RECREATION PROGRAM FUND	SECTION 9 REPAIRS FUND	WEST BURBANK DEVELOP MENT FUND
<b>ASSETS</b>					
Cash in Bank	\$ 45,348	\$ 9,778	\$ -	\$ 20,879	\$ -
Accounts Receivable	-	-	-	-	-
Due From Other Governments	-	-	-	142,808	14,111
Due From Other Funds	-	-	25,325	-	57,511
Other Assets	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 45,348</b>	<b>\$ 9,778</b>	<b>\$ 25,325</b>	<b>\$ 208,879</b>	<b>\$ 71,622</b>

LIABILITIES AND FUND BALANCES

	STREET MAINTENANCE FUND	CONSTRUCTION IMPROVEMENT FUND	RECREATION PROGRAM FUND	SECTION 9 REPAIRS FUND	WEST BURBANK DEVELOP MENT FUND
<b>LIABILITIES</b>					
Bank Overdraft	\$ -	\$ -	\$ 25,325	\$ -	\$ 24,011
Accounts Payable	2,250	-	-	-	-
Due To Other Funds	2,250	-	-	142,808	17,500
Due To Other Governments	-	-	-	142,808	-
Deferred Revenue	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>4,480</b>	<b>-</b>	<b>25,325</b>	<b>142,808</b>	<b>41,511</b>
<b>FUND BALANCES</b>					
Encumbered	40,868	9,778	275	48,740	-
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 45,348</b>	<b>\$ 9,778</b>	<b>\$ 25,325</b>	<b>\$ 208,879</b>	<b>\$ 41,511</b>

DEPARTMENT DIRECTOR PROGRAM FUND	OFFICER FUND SUB FUND	CITY PROBATION OPERATIONAL EXPENSE FUND	GENERAL RESERVATION FUND	GENERAL RESERVATION FUND	TOTAL EXPENSE		
1	1,155	27,088	20,447	11,145	11,145	0	-
	-	-	-	-	-	-	21,142
	-	-	15,142	-	-	-	15,142
	-	-	-	-	-	-	-
1	1,155	27,088	20,447	11,145	11,145	0	398,819
2	-	-	-	-	-	-	85,893
	-	-	-	-	-	-	27,858
	-	-	83,744	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	0	0	83,744	0	0	0	308,141
	1,155	27,088	20,447	11,145	11,145	0	75,404
2	1,155	27,088	20,447	11,145	11,145	0	398,819

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**CITY OF NEW ORLEANS, LOUISIANA  
SPECIAL REVENUE FUNDS**

**COMPARATIVE BALANCE SHEET**

**JUNE 30, 1987  
WITH COMPARATIVE TOTALS FOR JUNE 30, 1986**

	SEWER		WATER		PORT		STREET	
	1987	1986	1987	1986	1987	1986	1987	1986
	----	----	----	----	----	----	----	----
<b>ASSETS</b>								
CASH ON HAND	\$ 13,355	\$ 15,819	\$ 17,307	\$ -	\$ 7,471			
ACCOUNTS RECEIVABLE	-	-	-	-	-			
Due From Other Governments	-	-	181,326	-	9,426			
Due From Other Funds	-	-	-	-	-			
OTHER ASSETS	-	-	-	-	-			
<b>TOTAL ASSETS</b>	<b>\$ 13,355</b>	<b>\$ 15,819</b>	<b>\$ 125,442</b>	<b>\$ -</b>	<b>\$ 27,497</b>			

**LIABILITIES AND FUND BALANCES**

<b>LIABILITIES</b>								
Bank Overdraft	\$ -	\$ -	\$ -	\$ -	\$ -			
Accounts Payable	-	-	98,418	-	-			
Due To Other Funds	-	-	26,004	-	17,440			
Due To Other Governments	-	-	-	-	-			
Deferred Revenues	-	-	-	-	-			
<b>TOTAL LIABILITIES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 124,442</b>	<b>\$ -</b>	<b>\$ 17,440</b>			
<b>FUND BALANCES</b>								
Unassigned	\$ 13,355	\$ 15,819	-	-	-			
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 13,355</b>	<b>\$ 15,819</b>	<b>\$ 124,442</b>	<b>\$ -</b>	<b>\$ 17,440</b>			

DIRECTED TRAFFIC GRANT	SUMMER BOOK PROGRAM	SPINNING LICENSE SUBSIDY	COMMUNITY DEVELOPMENT GRANT	SPECIAL GRANTS - 4 DONATIONS	TOTALS								
					1997	1996							
4	21,440	0	1,448	0	13,189	0	350	0	9,838	0	314,180	0	1,447,370
-	-	-	-	-	-	-	-	-	-	-	25,343	-	500
-	2,498	-	-	-	-	-	-	-	-	-	462,000	-	151,640
1,320	831	-	-	3,829	-	-	-	-	-	-	171,753	-	171,800
-	-	-	-	-	-	-	-	-	-	-	0	-	1,470
4	23,658	0	4,797	0	13,293	0	3,374	0	9,400	0	318,584	0	1,721,911
0	-	0	-	0	-	0	-	0	-	0	144,498	0	47,374
-	2,612	-	-	-	3,028	-	-	-	-	-	219,878	-	826,420
22,848	1,898	-	-	-	-	-	-	-	-	-	392,481	-	289,077
-	311	-	-	-	-	-	-	-	-	-	158,290	-	76,161
-	-	-	-	-	-	-	-	-	-	-	0	-	62,771
22,848	4,797	0	0	3,028	0	0	0	0	0	0	626,254	0	1,258,771
-	-	-	13,189	0	0	0	9,838	0	0	0	289,320	0	819,771
4	24,848	0	4,797	0	13,189	0	3,374	0	9,838	0	324,584	0	1,770,511

CITY OF WILD HORSE, CALIFORNIA  
SPECIAL REPORT FORM

COMPARISON STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDING JUNE 30, 1960  
WITH COMPARATIVE FIGURES FOR THE YEAR ENDING JUNE 30, 1959

	STREET MAINTENANCE	CONSTRUCTION EXPENDITURES	IMPROVEMENT PROGRAM	SECTION 8 BONDS	NON CURRENT FUND TRANSFERS
	1960	1960	1960	1960	1960
<b>REVENUES</b>					
Taxes	\$ 214,575	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	2,279,832	99,909
Interest	6,815	-	-	31,078	-
Other	-	7,804	62,548	3,327	116,427
<b>NON-REVENUE</b>	<b>311,390</b>	<b>7,804</b>	<b>62,548</b>	<b>2,281,337</b>	<b>216,336</b>
<b>EXPENDITURES</b>					
Current:					
Public Safety	-	6,780	-	-	-
Public Works	188,488	-	-	-	-
Health And Welfare	-	-	-	1,328,548	62,479
Culture and Recreation	-	-	76,189	-	-
Depot Expenditures And Major Repairs	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>188,488</b>	<b>6,780</b>	<b>76,189</b>	<b>1,328,548</b>	<b>62,479</b>
<b>DEBIT BALANCES OF REVENUE AND EXPENDITURES</b>	<b>(67,098)</b>	<b>3,200</b>	<b>(13,641)</b>	<b>(10,511)</b>	<b>(147,811)</b>
<b>OTHER FINANCING SOURCES USED</b>					
Operating Transfers - In	-	-	31,328	-	307,810
Operating Transfers - Out	-	-	-	-	-
<b>OTHER FINANCING SOURCES (DEBIT)</b>	<b>0</b>	<b>0</b>	<b>31,328</b>	<b>0</b>	<b>307,810</b>
<b>DEBIT (DEFICIENCY) OF REVENUE AND OTHER FINANCING SOURCES USED EXCEEDING AND OTHER FINANCING SOURCES</b>	<b>(67,098)</b>	<b>3,200</b>	<b>0</b>	<b>(10,511)</b>	<b>-</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>100,430</b>	<b>6,324</b>	<b>706</b>	<b>48,318</b>	<b>-</b>
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 33,332</b>	<b>\$ 3,124</b>	<b>\$ 706</b>	<b>\$ 37,807</b>	<b>\$ -</b>



SPONSORING DEPARTMENT PROGRAM FUND	OFFICIAL MATTERS COURT FUND	CITY MANAGER'S OPERATIONAL EXPENSE FUND	HOUSE REPAIRS PROGRAM FUND	GENERAL FUND	SALES TAX 1% IMPROV. FUND
-	-	-	-	-	1,495,047
-	3,068	-	-	-	16,103
27,045	13,837	47,948	-	28,842	2,129,875
27,045	13,837	47,948	0	28,842	2,129,875
-	25,128	119,362	-	-	-
-	-	-	-	-	-
15,148	-	-	-	15,148	-
-	-	-	-	-	3,488,751
21,144	13,125	124,202	0	15,989	3,488,751
16,440	19,490	116,362	0	21,217	808,210
-	-	18,281	-	-	1918,183
-	0	0	0	0	1918,183
16,440	19,490	0	0	21,217	16,212
5,100	11,684	1,005	12,148	16,948	21,740
3,100	25,022	2,125	22,148	15,722	71,888

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CITY OF WEST MONROE, LOUISIANA  
SPECIAL REVENUE FUNDS

COMPARISON SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED JUNE 30, 1993  
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 1992

	REVENUE TYPE FUNDS	EXPENSE OR TRANSFER BELLING FUNDS	REVENUE LOSS GRANT FUNDS	REVENUE RECEIVED SECTION FUNDS
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	1,104	-	250,422	18,785
Interest	622	668	-	-
Other	-	-	-	-
<b>TOTAL REVENUES</b>	<b>1,726</b>	<b>668</b>	<b>250,422</b>	<b>18,785</b>
<b>EXPENDITURES</b>				
CURRENT:				
Public Safety	2,104	-	649,624	26,180
Public Works	-	-	-	-
Health and Welfare	-	-	-	-
Culture and Recreation	-	-	-	-
Capital Expenditures and	-	-	-	-
Debt Service	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>2,104</b>	<b>0</b>	<b>649,624</b>	<b>26,180</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(478)</b>	<b>668</b>	<b>199</b>	<b>0</b>
<b>OTHER FINANCING SOURCES USED</b>				
Operating Transfers - In	-	-	-	-
Operating Transfers - Out	-	-	(794)	-
<b>TOTAL OTHER FINANCING SOURCES USED</b>	<b>0</b>	<b>0</b>	<b>(794)</b>	<b>0</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USED</b>	<b>(478)</b>	<b>668</b>	<b>0</b>	<b>0</b>
<b>FUND BALANCES BY BEGINNING OF YEAR</b>	<b>12,850</b>	<b>31,576</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ 12,372</b>	<b>\$ 32,244</b>	<b>\$ 0</b>	<b>\$ 0</b>

STANDARD-TRAFFIC GRANT	OTHERS FROM PROGRAM	DEFENSE LICENSE PROGRAM	COMMITTEE DEVELOPMENT GRANT	SPECIAL GRANTS & DONATIONS	TOTALS	
					1967	1968
0	0	0	0	0	\$ 2,686,442	\$ 2,521,716
18,888	4,844	24,182	-	-	1,189,548	1,782,404
814	-	1,122	-	241	41,488	21,551
20,518	4,844	25,304	201	44,984	2,492,260	256,005
-	-	-	201	44,984	8,843,278	4,808,182
23,428	-	-	-	-	447,547	385,314
-	-	-	-	-	185,488	158,752
-	2,170	-	-	-	1,253,441	1,402,561
-	-	-	2,823	18,418	241,441	227,427
-	-	42,500	-	-	3,128,248	3,128,247
42,428	8,318	42,500	2,823	18,418	5,246,945	4,923,185
14,240	10221	18,240	12,674	2,272	825,222	1,268,174
4,518	280	-	3,422	-	284,358	2,084,614
-	-	-	-	-	242,889	11,022,872
4,518	280	0	3,422	0	1715,489	3,189,487
0	0	16,282	161	3,222	189,184	113,442
-	-	18,428	-	3,441	276,726	509,215
0	0	18,286	201	3,422	1,248,218	417,716

CITY OF NEW ORLEANS, LOUISIANA  
 1990 BOND PAY THE CAPITAL SPECIAL REVENUE FUND

BALANCE SHEET

JUNE 30, 1987 AND 1988

	1987	1988
<b>ASSETS</b>		
Cash On Hand	\$ -	\$ 648,559
Accounts Receivable	23,340	-
Due From Other Governments	228,000	-
Due From Other Funds	24,948	100,719
<b>TOTAL ASSETS</b>	<u>\$ 286,288</u>	<u>\$ 749,278</u>
 <b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Bank Overdraft	\$ 86,200	-
Accounts Payable	8,248	578,517
Predecessor Payable	28,601	81,807
Due To Other Funds	-	28,600
<b>TOTAL LIABILITIES</b>	<u>123,049</u>	<u>688,924</u>
<b>FUND BALANCE</b>		
Unreserved	<u>72,888</u>	<u>60,747</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u>\$ 195,937</u>	<u>\$ 749,671</u>

CITY OF WEST MONROE, LOUISIANA  
 \* AS BUILT FOR THE CAPITAL BOND AND REVENUE FUND

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BONDY FUND BIDDY AND APPROP

FOR THE YEAR ENDED JUNE 30, 2007  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2006

	2007		VARIANCE - FUNDING - (DEFICIT/SURPLUS)	2006 ACTUAL
	BUDGET	ACTUAL		
<b>REVENUES</b>				
Sales Taxes	\$ 2,485,847	\$ 2,485,847	\$	\$ 2,477,210
Intentional	2,313,342	2,313,342	\$	235,115
Utility Revenues	7,279	7,279	\$	-
Interest Income	18,530	20,530		5,733
<b>TOTAL REVENUES</b>	<b>4,824,998</b>	<b>4,824,998</b>	<b>\$</b>	<b>2,728,058</b>
<b>EXPENDITURES</b>				
Debt Financing	12,500	12,500	\$	2,485
Street Projects	89,838	89,838	\$	1,662,793
Sanitation Projects	28,887	28,887	\$	35,293
Furniture and Fixtures	12,898	12,898	\$	44,882
Building Maint. Equipment	187,748	187,748	\$	267,787
Equipment	189,795	189,795	\$	247,127
Consultants	21,647	21,647	\$	38,882
Engineering	213,128	213,128	\$	172,882
Construction/Reliance/Facilities	253,483	253,483	\$	572,771
Water Capital	295,838	295,838	\$	218,571
Street Capital	53,528	53,528	\$	308,197
Traffic Projects	529,352	529,352	\$	69,887
Land Purchase	1,726,718	1,726,718	\$	219,127
Resolving Projects	3,293	3,293	\$	3,197
Water Repair	83,128	83,128	\$	24,147
City Reconciliation	850	850	\$	151
Recall Programs	1,383	1,383	\$	7,817
Geographic Information System	83,288	83,288	\$	2,447
<b>TOTAL EXPENDITURES</b>	<b>3,682,721</b>	<b>3,682,721</b>	<b>\$</b>	<b>3,724,776</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>1,142,277</b>	<b>1,142,277</b>	<b>\$</b>	<b>(1,006,718)</b>
<b>OTHER FINANCING SOURCES</b>				
Operating Transfers - In	-	-	\$	1,508,000
Operating Transfers - Out	(1,078,184)	(1,078,184)	\$	(949,000)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(1,078,184)</b>	<b>(1,078,184)</b>	<b>\$</b>	<b>1,600,000</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES</b>	<b>64,093</b>	<b>64,093</b>	<b>\$</b>	<b>(406,718)</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>\$2,747</b>	<b>\$2,747</b>	<b>\$</b>	<b>212,127</b>
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 2,747</b>	<b>\$ 2,747</b>	<b>\$</b>	<b>\$ 2,747</b>

CERT SERVICE FUNDS

Westchester Police Pension Reserve Fund - is account for funds accumulated and to be accumulated for the payment of the cost of merging the City-sponsored police pension fund with the State-sponsored plan.

Eastchester Firemen's Pension Reserve Fund - is account for funds accumulated and to be accumulated for the payment of the cost of merging the City-sponsored Firemen's pension fund with the state-sponsored plan.

CITY OF WEST BORNE, LIMITED  
BEST INTEREST FUND

COMBINED BALANCE SHEET

JUNE 30, 1925  
WITH COMPARATIVE TOTALS FOR JUNE 30, 1924

	WEST BORNE POLICE PERSONNEL FUND		WEST BORNE FIREMEN'S PERSONNEL FUND		TOTALS	
	1925	1924	1925	1924	1925	1924
<b>ASSETS</b>						
Cash in hand	\$ 42,804	\$ 175,136	\$ 212,528	\$ 212,800		
Due From Other Funds						
<b>TOTAL ASSETS</b>	<b>\$ 42,804</b>	<b>\$ 175,136</b>	<b>\$ 212,528</b>	<b>\$ 212,800</b>		
<b>LIABILITIES AND FUND BALANCE</b>						
LIABILITIES						
Due to Other Funds	\$ -	\$ -	\$ -	\$ -		
FUND BALANCE						
Retained in Cash Reserve	\$ 42,804	\$ 175,136	\$ 212,528	\$ 212,800		
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 42,804</b>	<b>\$ 175,136</b>	<b>\$ 212,528</b>	<b>\$ 212,800</b>		

OFFICE OF WEST BURGESS, LOUISIANA  
WEST BURGESS FUND

COMPARISON STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED JUNE 30, 1957  
WITH COMPARATIVE FIGURES FOR THE YEAR ENDED JUNE 30, 1956

	WEST BURGESS POLICE FUNCTION REVENUE		WEST BURGESS FIREMAN'S FUNCTION REVENUE		TOTAL	
	1957	1956	1957	1956	1957	1956
<b>REVENUE</b>						
Taxes	\$ 51,151	\$ 471,340	\$ 221,470	\$ 222,694	\$ 732,621	\$ 694,034
Interest	8,274	5,210	5,500	—	13,774	5,210
TOTAL REVENUE	59,425	476,550	226,970	222,694	753,395	700,244
<b>EXPENDITURES</b>						
Personnel Salaries	41,544	47,377	50,325	—	91,869	47,377
Interest	8,250	112,944	150,125	—	232,375	112,944
TOTAL EXPENDITURES	49,794	160,321	200,450	—	250,244	160,321
<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	9,631	316,229	26,520	222,694	36,151	339,923
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	84,537	—	168,474	—	252,011	168,474
<b>FUND BALANCE AT END OF YEAR</b>	\$ 94,168	\$ 316,229	\$ 234,994	\$ 222,694	\$ 467,162	\$ 396,948



CAPITAL PROJECT FUNDS

McMillan Road/Bull Lane Fund - to account for construction of McMillan Road and Bull Lane. Federal funds administered through the State of Louisiana are to provide 80% of the cost, while the City's contribution is 20%.

CITY OF NEW BRIDGE, NEW JERSEY  
CAPITAL PROJECT FUND

BALANCE SHEET

JUNE 30, 1987  
AND COMPARATIVE TOTALS FOR JUNE 30, 1986

	BALANCE AS OF		TOTALS	
	1986	1987	1986	1987
<b>ASSETS</b>				
Cash in Bank	\$ -	\$ 0	\$ -	\$ 51,450
Due From Other Governments	30,000	30,000	30,000	120,000
Due From Other Funds	-	0	-	50,000
<b>TOTAL ASSETS</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 221,450</b>

**LIABILITIES AND FUND BALANCE**

<b>LIABILITIES</b>				
Accounts Payable	\$ -	\$ 0	\$ 0	\$ 100,000
Accrued Payroll	0	0	0	10,000
Due To Other Governments	20,000	20,000	20,000	50,000
<b>TOTAL LIABILITIES</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 160,000</b>
<b>FUND BALANCE - UNRESERVED</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 160,000</b>

CITY OF WEST BROMING, LAUREL  
 CAPITAL PROJECT FUND

SCHEDULE OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCE

FOR THE YEAR ENDED JUNE 30, 1997  
 WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 1996

	SCHEDULE NO.		TOTALS	
	1996	1997	1996	1997
REVENUES				
Intergovernmental	1	214,286	0	214,286
			0	0
EXPENDITURES				
Construction		273,597		273,597
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		40,689		40,689
OTHER FINANCING SOURCES				
Operating Transfers - To		58,194		58,194
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES		98,883		98,883
FUND BALANCE AT BEGINNING OF YEAR		0		0
FUND BALANCE AT END OF YEAR		98,883		98,883

ENTERPRISE FUND

Wastewater Enterprise Fund - to account for the provision of water and sewerage services to residents of the City of West Monroe. 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 services, and BILLING and COLLECTIONS.

CITY OF WEST MONROE, LOUISIANA  
 UTILITIES ENTERPRISE FUND

BALANCE SHEETS

JUNE 30, 1987 AND 1986

	1987	1986
<b>BALANCE</b>		
<b>CURRENT ASSETS</b>		
Cash in Bank	\$ 34,057	\$ 194,580
Accounts Receivable - Customers	281,253	388,814
State Allowance for Doubtful Accounts	(30,000)	100,000
Due From Other Funds	245,000	-
<b>TOTAL CURRENT ASSETS</b>	<b>529,310</b>	<b>683,394</b>
<b>DEFERRED ASSETS</b>		
Customer Deposits	207,883	185,507
<b>PROPERTY, PLANT AND EQUIPMENT</b>		
Buildings	74,700	74,700
Water Plant	3,480,810	3,480,700
Equipment, Tractors, Fleet	7,833,394	7,813,000
Steamery, Equipment and Other	881,450	888,700
CCCA	15,075,440	15,417,440
Less: Accumulated Depreciation	(3,208,233)	(4,889,350)
<b>NET DEPRECIABLE ASSETS</b>	<b>4,066,158</b>	<b>4,007,190</b>
Land	27,750	27,750
<b>TOTAL PROPERTY, PLANT AND EQUIPMENT</b>	<b>4,093,908</b>	<b>4,034,940</b>
<b>TOTAL ASSETS</b>	<b>\$ 9,623,218</b>	<b>\$ 9,748,714</b>

	1997	1996
<b>LIABILITIES AND FUND EQUITY</b>		
<b>CURRENT LIABILITIES</b>		
DEBT OBLIGATIONS	\$ 126,283	\$ 56,174
DUE TO OTHER FUNDS	48,813	-
<b>TOTAL CURRENT LIABILITIES</b>	175,096	56,174
<b>LIABILITIES DEFERRABLE FROM RESTRICTED ASSETS</b>		
Customer Deposits	171,882	185,500
<b>OTHER DEFERRABLE LIABILITIES</b>		
Approved Vacation and Sick Pay	56,781	48,729
<b>TOTAL LIABILITIES</b>	383,759	290,403
<b>FUND EQUITY</b>		
<b>CONTRIBUTED CAPITAL:</b>		
Municipality	2,280,880	2,887,051
Governmental	6,187,498	4,182,000
Other	11,360	11,000
<b>TOTAL CONTRIBUTED CAPITAL</b>	8,479,738	7,080,051
<b>UNFUNDED EXCESS (DEFICIT):</b>		
Unrestricted and Unassigned	(3,769,438)	(1,407,167)
<b>TOTAL FUND EQUITY</b>	4,710,300	5,672,884
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	\$ 8,120,059	\$ 8,043,714

CITY OF NEW ORLEANS, LOUISIANA  
 UTILITIES ENTERPRISE FUND

SCHEDULES OF REVENUES, EXPENSES,  
 AND CHANGES IN RETAINED EARNINGS DEFICITS  
 FOR THE YEARS ENDED JUNE 30, 1997 AND 1996

	1997	1996
<b>OPERATING REVENUES</b>		
Water Sales	\$ 182,124	\$ 265,722
Waste Charges	183,182	202,714
WASTE DISTRICT 3 CONTRIBUTIONS	271,221	174,219
TREATMENT PLANT FEES	186,747	208,125
Water Purification and Bypass Fees	33,020	73,427
Planting Fees	14,881	28,425
Other Income	1,032	277
<b>TOTAL OPERATING REVENUES</b>	<b>1,106,447</b>	<b>1,222,490</b>
<b>OPERATING EXPENSES</b>		
Materials	412,399	535,290
Salaries	381,851	428,947
POWER TREATMENT PLANT	455,434	509,713
Other Administrative	222,221	345,444
Public Works Administrative	281,236	175,419
Depreciation	289,288	274,414
<b>TOTAL OPERATING EXPENSES</b>	<b>2,085,432</b>	<b>2,489,473</b>
<b>TOTAL OPERATING LOSS</b>	<b>(978,985)</b>	<b>(126,983)</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>		
INVESTMENT INCOME	179	444
<b>TOTAL NONOPERATING REVENUES (EXPENSES)</b>	<b>179</b>	<b>444</b>
<b>LOSS BEFORE OPERATING DEFICITS</b>	<b>(978,806)</b>	<b>(126,539)</b>
<b>OPERATING TRANSFERS</b>		
Operating Transfers - 26 (CML)	182,341	128,661
<b>NET LOSS</b>	<b>(796,465)</b>	<b>(17,878)</b>
<b>RETAINED EARNINGS (DEFICIT) AT BEGINNING OF YEAR</b>	<b>(1,412,169)</b>	<b>(2,362,712)</b>
<b>RETAINED EARNINGS (DEFICIT) AT END OF YEAR</b>	<b>\$ (2,292,930)</b>	<b>\$ (2,480,590)</b>

CITY OF NEW ORLEANS, LOUISIANA  
 FINANCIAL STATEMENTS

SCHEDULE OF CASH FLOWS

FOR THE YEARS ENDED JUNE 30, 1997 AND 1996

	1997	1996
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Operating Loss		
Adjustments to reconcile net loss	\$	\$
to net cash provided (used) by operating activities:		
Depreciation	148,164	271,407
Loss on Disposition of Equipment	840	-
Increase in Accounts Receivable	112,887	28,117
Decrease/Increase in Loss from Other Funds	170,289	26,117
Increase in Due To Other Funds	33,795	25,474
Increase in Cash equivalents	125,282	-
Increase (Decrease) in Accrued Vacation and Sick Pay	3,549	27,411
NET CASH PROVIDED (CONSUMED) OPERATING ACTIVITIES	498,666	409,526
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
Operating Transfers - (to, from)	208,148	188,117
INCREASE IN CUSTOMER DEPOSITS	2,435	1,117
NET CASH PROVIDED (CONSUMED) NONCAPITAL FINANCING ACTIVITIES	210,583	189,234
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Increase in Committed Capital	342,434	51,417
Proceeds from Disposition of Equipment	118	-
INCREASE IN FURNITURE, FIXTURE, and EQUIPMENT	(243,000)	(24,117)
NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES	(1,048)	-
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Interest Income	118	417
NET CASH PROVIDED BY INVESTING ACTIVITIES	118	417
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	707,198	619,284
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	242,118	242,817
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	\$ 949,316	\$ 862,101
<b>CASH IS PAID</b>	\$	\$
RESTRICTED ASSETS	287,970	287,970
<b>TOTAL CASH AND CASH EQUIVALENTS</b>	\$ 1,237,286	\$ 1,150,071



CITY OF NEW ORLEANS, LOUISIANA  
 UTILITIES ENTERPRISE FUND

SCHEDULE OF OPERATING EXPENSES BY DEPARTMENT

FOR THE YEARS ENDED JUNE 30, 1987 AND 1986

DEPARTMENT	1987	1986
<b>Meterwork</b>		
Office Salaries	\$ 42,518	\$ 35,915
Labour Rates	108,750	178,270
Water Meter Readings	88,890	93,510
Telephone Maintenance	6,542	8,840
Materials, Repairs, and Supplies	20,244	28,874
Fuel/Oil	170,800	188,700
Utilities	2,888	1,870
Repairs	2,417	8,120
Travel and Meetings	11,948	14,418
Gas and Oil	84	0
Water Quality Tests	11,000	16,444
Maintenance	-	74,944
Capital Repairs and Contingencies	-	105,100
<b>TOTAL METERWORK</b>	<b>612,589</b>	<b>765,100</b>
<b>SEWERAGE</b>		
Labour Rates	118,486	95,090
Vehicle Maintenance	11,800	2,120
Materials, Repairs, and Supplies	12,881	8,710
Utilities	46,710	48,147
Office	2,188	0
Travel and Meetings	2,518	400
Gas and Oil	8,878	3,780
<b>TOTAL SEWERAGE</b>	<b>203,463</b>	<b>158,147</b>
<b>SEWERAGE TREATMENT PLANT</b>		
Labour Rates	280,408	110,751
Vehicle Maintenance	4,788	3,570
Materials, Repairs, and Supplies	86,127	24,748
Utilities	45,181	25,912
Office	166,186	21,166
Quality Control Tests	124,782	87,100
Travel Fee	11,000	20,013
Travel and Meetings	5,464	0
Gas and Oil	8,024	2,508
Utilities	2,000	0
<b>TOTAL SEWERAGE TREATMENT PLANT</b>	<b>878,434</b>	<b>306,715</b>

CITY OF NEW ORLEANS, LOUISIANA  
WATERFURNER ENTERPRISE FUND

SCHEDULE OF OPERATING EXPENSES BY DEPARTMENT (CONTINUED)  
FOR THE YEARS ENDED JUNE 30, 1997 AND 1996

	1997	1996
<b>DEPARTMENT</b>		
<b>Other Administrative</b>		
Bad Debt Expense	\$ 27,838	\$ 13,710
Employee BENEFIT Contributions	45,861	30,810
Employee INSURANCE	66,841	57,535
Employee Unemployment	3,490	2,677
Postage	12,490	20,274
Public Expense	5,348	4,278
Telephone	8,858	7,800
Plant Fund Expense	17,873	8,817
Sales Tax	21,263	22,800
Collection Cost	853	700
Miscellaneous	44	53
<b>TOTAL OTHER ADMINISTRATIVE</b>	<b>228,219</b>	<b>168,494</b>
<b>Public Works ADMINISTRATIVE</b>		
Electricity	51,438	48,810
Office Salaries	62,877	58,474
Labour Mgmt	87,587	78,817
Public Maintenance	681	710
Maintenance, Repairs, and Supplies	14,720	28,811
Truckfare	1,140	810
Utilities	12,589	12,710
<b>TOTAL PUBLIC WORKS ADMINISTRATIVE</b>	<b>229,992</b>	<b>228,332</b>
<b>Depreciation</b>	<b>148,504</b>	<b>274,410</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 4,885,810</b>	<b>\$ 4,839,636</b>

## FIDUCIARY FUNDS

### Expendable Trust Funds

Employees' Workmen's Compensation Reserve Fund - to account for annual transfers of \$50,000 from sales tax collections until funds accumulated equal \$200,000, at which time transfers will cease.

Sanitary Facilities Fund - to provide the city with permanent, efficient, and regular administration and operation of any and all sanitary facilities owned by the city. When all sanitary lots are sold, it is the City's intention for this fund to be self-sustaining - that is by providing for its own maintenance and upkeep from revenues earned by investment of proceeds from lot sales. At present, maintenance and upkeep are being funded by the General Fund.

General Insurance Fund - to account for monthly transfers from sales tax collections. The funds are to be used to pay claims which are not covered by the City's insurance policies and small damage claims.

### Agency Funds

Sales Tax Fund - to account for the collection of sales tax revenue and remittance to various funds.

CITY OF NEW ORLEANS, LOUISIANA  
FINANCIAL STATEMENTS

COMBINED BALANCE SHEET

JUNE 30, 1971

NOTE: COMPARATIVE TOTALS FOR JUNE 30, 1970

	EXPENSABLE TRUST FUNDS		
	EMPLOYEES' RETIREMENT FUND	EMULEY TRUST FUND	GENERAL INSURANCE FUND
<b>ASSETS</b>			
Cash in Bank	\$ 576,814	\$ 549,768	\$ 79,147
Due From Other Funds			
<b>TOTAL ASSETS</b>	<b>\$ 576,814</b>	<b>\$ 549,768</b>	<b>\$ 79,147</b>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Due To Other Funds	\$ 24,288	\$ 1,932	\$ -
<b>TOTAL LIABILITIES</b>	<b>24,288</b>	<b>1,932</b>	<b>-</b>
<b>FUND BALANCES</b>			
Reserved For Workers' Compensation Claims	552,526	-	-
Reserved For Employees' Retirements	-	547,836	-
Reserved For Insurance Claims	-	-	79,147
<b>TOTAL FUND BALANCES</b>	<b>552,526</b>	<b>547,836</b>	<b>79,147</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 574,814</b>	<b>\$ 549,768</b>	<b>\$ 79,147</b>

AGENCY FUNDS

	ASSETS		TOTAL
	200		1999
	FUND	1997	
\$	18,493	\$ 1,000,000	\$ 3,189,908
		0	0
\$	18,493	\$ 1,000,000	\$ 3,189,908
\$	18,493	\$ 44,875	\$ 29,028
	18,493	44,875	29,028
		300,000	524,797
		507,005	695,834
		29,147	99,814
\$		\$ 1,157,047	\$ 1,128,249
\$	18,493	\$ 1,000,000	\$ 3,189,908

CITY OF NEW ORLEANS, LOUISIANA  
 REVENUE TRUST FUND

COMBINED STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED JUNE 30, 1947  
 WITH COMPARATIVE FIGURES FOR THE YEAR ENDED JUNE 30, 1946

	EMPLOYEES' MEMBERS'S COMPENSATION RESERVE FUND	SALE CAPITAL FUND
<b>REVENUES</b>		
Sales Taxes	\$ -	\$ -
Interest	25,569	25,569
Net Income	-	12,800
Insurance Proceeds	-	-
<b>TOTAL REVENUES</b>	<b>25,569</b>	<b>38,369</b>
<b>EXPENDITURES</b>		
Claims Paid	-	-
Pension Benefits	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>25,569</b>	<b>38,369</b>
<b>OTHER FINANCING SOURCES (USES)</b>		
Operating Transfers - In	-	-
Operating Transfers - Out	-	(25,369)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>(25,369)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<b>25,569</b>	<b>13,000</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>528,790</b>	<b>495,835</b>
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 554,359</b>	<b>\$ 508,835</b>

GENERAL TRANSPORT FUND		TOTALS	
		1965	1966
\$	24,000	\$	24,000
	4,414		50,577
	-		12,000
	18,942		90,565
	59,180		180,134
	39,447		39,447
	-		0
	39,447		39,447
	14471		60,487
	-		0
	-		123,384
	0		123,384
	18671		27,121
	59,614		1,170,044
\$	99,187	\$	1,157,942
		\$	1,228,256

CITY OF NEW ORLEANS, LOUISIANA  
 SALES TAX ADMINISTRATION

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES  
 FOR THE YEAR ENDED JUNE 30, 1997

	BALANCED JUNE 30, 1996		ACQUISITIONS		DEDUCTIONS		BALANCED JUNE 30, 1997	
<b>ASSETS</b>								
Cash In Bank	\$	5,829	\$	8,387,831	\$	8,384,567	\$	18,847
Sales Tax Receivable		-		8,394,357		8,384,567		-
<b>TOTAL ASSETS</b>	<b>\$</b>	<b>5,829</b>	<b>\$</b>	<b>16,882,188</b>	<b>\$</b>	<b>16,769,134</b>	<b>\$</b>	<b>18,847</b>
<b>LIABILITIES</b>								
Accounts Payable	\$	-	\$	51,808	\$	51,808	\$	-
Due To Other Funds		7,429		8,394,810		8,384,567		18,847
<b>TOTAL LIABILITIES</b>	<b>\$</b>	<b>7,429</b>	<b>\$</b>	<b>8,446,618</b>	<b>\$</b>	<b>8,436,375</b>	<b>\$</b>	<b>18,847</b>



CITY OF NEW ORLEANS, LOUISIANA  
 WATER TAX REVENUE FUND

SCHEDULE OF GASH RECEIPTS AND DISBURSEMENTS

FOR THE YEAR ENDED JUNE 30, 1957

RECEIPTS		
Water Tax Collected	\$	8,328,574
Interest Income		12,244
TOTAL RECEIPTS		8,340,818
DISBURSEMENTS		
General Fund		8,331,998
Capital Improvement Fund		2,486,000
Water Revenue Finance's Pension Benefit Fund		151,248
Water Revenue Police Pension Benefit Fund		21,174
General Insurance Fund		28,890
Reverted to City of New Orleans		21,890
TOTAL DISBURSEMENTS		11,201,500
EXCESS OF RECEIPTS OVER DISBURSEMENTS		14,318
CASH BALANCE AT BEGINNING OF YEAR		6,470
CASH BALANCE AT END OF YEAR		\$ 12,888

GENERAL FIXED ASSETS ACCOUNT - GROSS

To account for Fixed Assets not used in proprietary fund.

**CITY OF NEW ORLEANS, LOUISIANA**  
**GENERAL FIXED ASSETS GROUP OF ACCOUNTS**

**SCHEDULE OF GENERAL FIXED ASSETS**

**JUNE 30, 1997 AND 1996**  
**(UNAUDITED)**

	1997		1996
<b>GENERAL FIXED ASSETS</b>			
Land	\$ 3,240,000	\$	1,480,000
Construction in Progress	310,415		6,795,000
Buildings	8,588,573		8,380,000
Improvements Other Than Buildings	15,188,900		18,411,000
Equipment	3,483,890		3,394,400
<b>TOTAL GENERAL FIXED ASSETS</b>	<b>\$ 20,810,778</b>	<b>\$</b>	<b>28,360,400</b>
<b>Investment in GENERAL FIXED ASSETS FUND:</b>			
Capital Project Funds			
General Obligation Bonds	\$ 7,275,900	\$	7,275,900
Water Bonds	5,000,000		5,000,000
Other General Governmental Bonds	6,121,880		3,000,000
General Fund Revenue	3,094,700		3,400,000
Special Purpose Fund Revenue	15,500,000		14,370,000
Reserves	50,000		50,000
<b>TOTAL INVESTMENT IN GENERAL FIXED ASSETS</b>	<b>\$ 24,946,480</b>	<b>\$</b>	<b>31,125,900</b>

CITY OF NEW ORLEANS, LOUISIANA  
GENERAL FUND ASSETS GROUP BY SECTION

SCHEDULE OF CHANGES IN GENERAL FUND ASSETS  
BY SECTION AND ACTIVITY

FOR THE YEAR ENDED JUNE 30, 1997  
(UNAUDITED)

	JUNE 30, 1994	ADDITIONS	DEPRECIATION	JUNE 30, 1997
<b>FUNCTION AND ACTIVITY</b>				
<b>GENERAL GOVERNMENT ADMINISTRATION</b>				
General Government Buildings	\$ 1,711,737	-	-	\$ 1,711,737
Administration	1,045,406	43,877	2,120	1,074,473
<b>TOTAL GENERAL GOVERNMENT ASSETS SECTION</b>	<b>2,757,143</b>	<b>43,877</b>	<b>2,120</b>	<b>2,798,900</b>
<b>PUBLIC SAFETY</b>				
Police Headquarters	1,314,821	177,797	14,515	1,478,103
Fire Protection	1,448,789	7,493	-	1,456,282
Corrections	774,881	-	-	774,881
<b>TOTAL PUBLIC SAFETY</b>	<b>3,538,491</b>	<b>185,290</b>	<b>14,515</b>	<b>3,709,266</b>
<b>WORKS</b>				
Waters and Sewerage	19,683,447	4,491,817	4,748,197	19,427,067
Sanitation and Waste General	2,851,170	-	-	2,851,170
Streets	3,874,448	-	-	3,874,448
Parks and Recreation	1,811,952	74,488	-	1,886,440
Streets	54,048	1,477	-	55,525
Library	12,181	-	-	12,181
Recreation Group	272,872	27,889	2,764	297,997
Public Works	958,195	31,118	-	989,313
Parking	88,532	-	-	88,532
Industrial Park	27,750	1,116,716	-	1,144,466
General Government Land	1,618,844	-	-	1,618,844
Construction Office	3,874,183	16,718	-	3,890,901
Seismic & Sealing	18,738	-	-	18,738
Public Market Bureau	129,499	716	-	130,215
Community Center	314,741	2,725	-	317,466
Public Market	21,828	2,823	-	24,651
<b>TOTAL WORKS</b>	<b>34,997,415</b>	<b>6,738,638</b>	<b>4,750,961</b>	<b>37,985,092</b>
<b>TOTAL GENERAL FUND ASSETS</b>	<b>\$ 42,292,649</b>	<b>\$ 7,022,805</b>	<b>\$ 4,753,046</b>	<b>\$ 44,562,408</b>

GENERAL LONG-TERM DEBT ACCOUNT STATE

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

CITY OF NEW ORLEANS, LOUISIANA  
 SCHEDULE OF GENERAL LONG-TERM DEBT

JUNE 30, 1997

Amount Available and to be Provided  
 for Payment of Long-Term Debt

	Amount Available in Funds For		Amount to be Provided	Total Potential and to be Provided
	DDED REQUIREMENTS	Funds		
Municipal Police Employees Retirement System	\$ 40,876	\$ 44,876	\$	\$3,774
State Firefighters' Retirement System	178,730	1,547,781	1,726,511	1,726,511
Retired 9111 and Long Disability	-	3,318,003	3,318,003	3,318,003
Account Suspense and Sick Leave and Compensatory Time	-	493,890	493,890	493,890
<b>TOTAL JUNE 30, 1997</b>	<b>\$ 229,606</b>	<b>\$ 3,416,750</b>	<b>\$ 3,812,401</b>	<b>\$ 3,812,401</b>
<b>TOTAL JUNE 30, 1996</b>	<b>\$ 213,083</b>	<b>\$ 3,340,351</b>	<b>\$ 3,553,434</b>	<b>\$ 3,553,434</b>

121 Payment of compensated absences are dependent upon many factors; therefore, the timing of future payments is not readily determinable.

General Long-Term Debt Payable

	Budget and Other Provisions		Total \$480,000	Amount Available and to Be Provided There
	For Within the Year	For After the Year		
1	45,000	50,000	95,000	State Tax
	50,000	1,470,000	1,520,000	State Tax
	67,440	1,104,570	1,172,010	General Fund Revenue
	400,000	121,000	521,000	General Fund Revenue
4	400,000	1,907,440	2,307,440	
5	440,000	2,030,330	2,470,330	

OTHER SUPPLEMENTAL INFORMATION

This section contains information that is presented as additional captioned data.



CITY OF WEST HONOLULU, HAWAII  
 AND FINES

SCHEDULE OF BUSINESS VALUATION AND ANNUAL  
 PROPERTY TAX LEVY FOR 1994

Original Assessed Valuation	\$	70,000,000	
Tax Rate Per Thousand Dollars Valued			0.11
Gross Tax Levy	\$	8,000,000	
Less: Adjustments			9,380
Adjusted Gross Tax Levy	\$	7,990,620	
Tax Collected (20% Assessment)	\$	1,598,124	
Allocation of Tax Collected		1994 Tax Rate \$0.124	
General Fund		7.00	\$ 888,000
Street Maintenance		1.40	114,000
Total		8.40	1,002,000

## CITY OF NEW ORLEANS, LOUISIANA

## STATEMENT OF REVENUES AND EXPENDITURES - COMPOSITION CENTER

FOR THE YEAR ENDING JUNE 30, 1967  
 WITH COMPARATIVE ACTUAL EXPENDS FOR THE YEAR ENDING JUNE 30, 1966

1967

	1966	1967	1966	1967	Total
<b>Revenues</b>	\$ 55,913	\$ 12,800	\$ 100,000	\$	\$168,713
<b>Cost of Operations</b>					
Operating Expenses	11,244	-	14,148		25,392
Interest	9,918	1,484	216,077		227,489
Chief's Salary	-	-	50,000		50,000
Equipment Expense	-	-	1,800		1,800
Total	21,162	1,484	282,025		304,671
Open Order	\$ 21,879	\$ 41,216	\$ 21,780		\$84,875
<b>Administrative Expenditures</b>					
Chief's Salary					50,000
Operating Salaries					16,410
Public Maintenance					400
Materials, Supplies, and Supplies					17,175
Miscellaneous					4,100
Gas and Oil					260
Travel, Car, and Bookings					1,100
Telephone					900
Advertising and Promotion					300
Utilities					10,000
Insurance					100,000
Total Administrative Expenditures					186,675
<b>Continuity of Revenue Over Expenditures</b>					\$ 82,038

Budget	Variation		1996 Actual	
	Favourable	(Unfavourable)		
			100,737	
			135,440	
			100,270	
			30,499	
			8,224	
			240,394	
1	114,803	1	11,944	114,799
	34,371	0	24,410	
	44,035	11,480	44,035	
	150	50	100	
	18,000	1,547	20,010	
	4,000	1821	2,470	
	350	1231	300	
	100	41	100	
	4,000	337	4,000	
	1,000	318	1,001	
	100	111	85	
	87,000	1,448	84,290	
	100,444	7,025	100,000	
4	110,100	2	15,100	100,000

OVER SUPPLEMENTAL DECRETION.  
QUEST. ACTION

**LITTLE & COMPANY**  
CERTIFIED PUBLIC ACCOUNTANTS  
P. O. BOX 288      1511 NORTH WILSHIRE  
MONROE, LOUISIANA 70001

TELEPHONE (504) 335-1111  
TELEFAX (504) 335-1111

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING BASED ON HIS MAJORITY OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

Honorable Mayor and Board of Aldermen of  
West Monroe, Louisiana

We have audited the primary government financial statements of the City of West Monroe, Louisiana, (the City) as of and for the year ended June 30, 1997, and have issued our report thereon dated October 13, 1997. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits prescribed in Government Auditing Standards, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the City's primary government financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which would have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under Government Auditing Standards which are detailed in the accompanying schedule of findings and questioned costs as items 97-1 and 97-3.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the City's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters relating to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the City's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying schedule of findings and questioned costs as item 97-2.