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**CITY OF GRETN, LOUISIANA
FINANCIAL REPORT
FOR THE YEAR ENDED MARCH 31, 1997**

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

Release Date **OCT 08 1997**

00:15 MJ 02 EDWARD L. CAMMETAR, JR., CPA
& T Professional Accounting Corporation
2150 W. 70th St
01141222

CITY OF ORLEANS, LOUISIANA
FINANCIAL REPORT
FOR THE YEAR ENDED MARCH 31, 1991

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FINANCIAL SECTION

1. The following information is taken from the financial statements of ABC Company for the year ended December 31, 2018:

Net sales: \$1,000,000
Cost of goods sold: \$600,000
Gross profit: \$400,000

Operating expenses: \$250,000
Operating income: \$150,000

Interest expense: \$20,000
Income before taxes: \$130,000

Tax expense: \$40,000
Net income: \$90,000

Dividends paid: \$30,000
Retained earnings, beginning: \$100,000

Retained earnings, ending: \$160,000

Assets: \$500,000
Liabilities: \$300,000
Equity: \$200,000

Current assets: \$300,000
Current liabilities: \$200,000

Fixed assets: \$200,000
Long-term liabilities: \$100,000

Equity components: \$100,000

Retained earnings, ending: \$160,000

Common stock, \$10 par value: \$100,000

Additional paid-in capital: \$0

Total equity: \$100,000

Total assets: \$500,000

Total liabilities and equity: \$500,000

The following information is taken from the financial statements of ABC Company for the year ended December 31, 2019:

Net sales: \$1,200,000
Cost of goods sold: \$700,000
Gross profit: \$500,000

Edward L. Cammett, Jr., CPA

a PROFESSIONAL ACCOUNTING CORPORATION

14 Westbank Expressway - Suite B, Gretna, LA 70003

INDEPENDENT AUDITORS' REPORT

Honorable Mayor and Members of the City Council
of the City of Gretna, Louisiana

We have audited the accompanying general purpose financial statements of the City of Gretna, Louisiana, as of March 31, 1991, and for the year then ended as listed in the notes to accounts. These financial statements are the responsibility of the City of Gretna, Louisiana, management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-33, "Standards of Internal Control for Federal Government". These standards and OMB Circular A-33 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in these financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the City of Gretna, Louisiana, as of March 31, 1991, and the results of its operations and the cash flows of its proprietary fund types for the year then ended in accordance with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated September 12, 1990 on our consideration of the City of Gretna's internal control structure and a report dated September 12, 1987 on its compliance with laws and regulations.

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

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

Gretna, Louisiana
September 12, 1991

CITY OF ORTAL, LOUISIANA
 COMBINED BALANCE SHEET - ALL FUNDS TYPELAPD & ACCOUNT GROUPS
 MARCH 31, 1997

ENVIRONMENTAL FUND TYPES

| | GENERAL | SPECIAL REVENUE | DEBT SERVICE | CAPITAL PROJECTS |
|---|---------------------|---------------------|---------------------|---------------------|
| ASSETS | | | | |
| Cash and cash equivalents | \$ 32,834 | \$ 78,281 | \$ 472,886 | \$ 114,246 |
| Investments | 147,409 | 477,420 | 794,250 | 322,861 |
| Receivables (on when applicable, an allowance for uncollectible) | | | | |
| Taxes | 218,782 | 181,775 | 96,860 | 76,122 |
| Service charges | 16,892 | 0 | 0 | 0 |
| Accrued revenues | 0 | 0 | 2,280 | 0 |
| Other | 0 | 70,675 | 0 | 11,838 |
| Inventory | 2,801 | 0 | 0 | 0 |
| Due from other funds | 1,850,812 | 178,251 | 75,064 | 982,871 |
| Prepaid expenses | 0 | 0 | 0 | 0 |
| Restricted assets | | | | |
| Cash | 127,475 | 0 | 0 | 271,966 |
| Investments | 1,201,499 | 0 | 0 | 0 |
| Property, plant and equipment (net, when applicable, of accumulated depreciation) | 0 | 0 | 0 | 0 |
| Amount available in EDO Service Funds for retirement of general long term debt | 0 | 0 | 0 | 0 |
| Administrative provided for retirement of general long-term debt | 0 | 0 | 0 | 0 |
| TOTAL ASSETS | \$ 3,441,321 | \$ 1,411,732 | \$ 1,341,996 | \$ 1,728,924 |

**PROPRIETARY
EQUITY**

ACCOUNT CREDIT

| ENTERPRISE | | GENERAL FUND ASSETS | | GENERAL LONG-TERM DEBT | | TOTAL MEMORANDUM DOLLAR | |
|------------|--------------------|---------------------------|------------------|------------------------------|------------------|-------------------------------|------------------------|
| 1 | 100,000 481,124 | 1 | 0 0 | 0 | 0 | 1 | 1,700,700 2,000,000 |
| | 27,000 | | 0 | | 0 | | 88,111 |
| | 100,100 | | 0 | | 0 | | 481,124 |
| | 0 | | 0 | | 0 | | 1,000 |
| | 10,000 | | 0 | | 0 | | 100,000 |
| | 0 | | 0 | | 0 | | 1,000 |
| | 100,100 | | 0 | | 0 | | 1,000,000 |
| | 0 | | 0 | | 0 | | 0 |
| | 88,111 | | 0 | | 0 | | 481,124 |
| | 10,000 | | 0 | | 0 | | 1,000,000 |
| | 1,000,000 | 1,000,000 | | 0 | | | 1,000,000 |
| | 0 | | 0 | 1,000,000 | | | 1,000,000 |
| | 0 | | 0 | 1,000,000 | | | 1,000,000 |
| 1 | <u>1,000,000</u> | 1 | <u>1,000,000</u> | 1 | <u>1,000,000</u> | 1 | <u>1,000,000</u> |
| 1 | <u>1,000,000</u> | 1 | <u>1,000,000</u> | 1 | <u>1,000,000</u> | 1 | <u>1,000,000</u> |

CITY OF ORLÉANS, LOUISIANA
COMBINED BALANCE SHEET-ALL FUNDS TYPES AND ACCOUNT GROUPS
MARCH 31, 1997

GOVERNMENTAL FUND TYPES

| | GENERAL | SPECIAL REVENUE | DEBT SERVICE | CAPITAL PROJECTS |
|---|---------------------|---------------------|---------------------|---------------------|
| LIABILITIES AND FUND EQUITY | | | | |
| Liabilities | | | | |
| Accounts payable | \$ 206,004 | \$ 80,018 | \$ 0 | \$ 0 |
| Accounts payable | 0 | 0 | 0 | 242,078 |
| Warrantage payable | 0 | 0 | 0 | 24,987 |
| Accrued expenses | 1,097,482 | 0 | 0 | 0 |
| Due to other funds | 23,848 | 1,084,897 | 0 | 84,820 |
| Contingent and refundable deposits | 42,824 | 0 | 0 | 0 |
| Unassigned revenues | 89,428 | 0 | 0 | 0 |
| General obligation bonds and debt payable | 0 | 0 | 0 | 0 |
| TOTAL LIABILITIES | <u>1,359,586</u> | <u>1,084,897</u> | <u>0</u> | <u>246,908</u> |
| Fund equity | | | | |
| Contributed capital | 0 | 0 | 0 | 0 |
| Investments in general fund assets | 0 | 0 | 0 | 0 |
| Reserve earnings | | | | |
| Reserve for plant replacement and extension | 0 | 0 | 0 | 0 |
| Unreserved | 0 | 0 | 0 | 0 |
| Fund balances | | | | |
| Reserve for contingencies | 42,824 | 80,018 | 0 | 224,495 |
| Reserve for printing | 2,000 | 0 | 0 | 0 |
| Reserve for debt service | 0 | 0 | 1,084,898 | 0 |
| Unreserved | | | | |
| Unappropriated | 1,074,804 | 104,879 | 0 | 49,913 |
| TOTAL UNAPPORTED EARNING/DEFICIT BALANCE | <u>1,076,804</u> | <u>114,897</u> | <u>1,084,898</u> | <u>50,113</u> |
| TOTAL FUND EQUITY | <u>1,076,804</u> | <u>114,897</u> | <u>1,084,898</u> | <u>50,113</u> |
| | | | | |
| TOTAL LIABILITIES AND FUND EQUITY | <u>\$ 2,436,390</u> | <u>\$ 1,199,794</u> | <u>\$ 1,084,898</u> | <u>\$ 297,021</u> |

**PROPRIETARY
EQUITY**

ACCOUNT GROUPS

| ACCOUNTS | GENERAL FUNDED ASSETS | | GENERAL LONG-TERM DEBT | | TOTAL (MEMORANDUM ONLY) |
|------------------|-----------------------------|----------|------------------------------|----------|-------------------------------|
| | \$ | \$ | \$ | \$ | |
| 100,000 | | | | | 100,000 |
| 500 | | | | | 500 |
| 770,744 | | | | | 770,744 |
| 264,400 | | | | | 264,400 |
| 0 | | | | | 0 |
| <u>1,035,644</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>1,035,644</u> |
| <u>1,035,644</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>1,035,644</u> |
| 14,070,000 | 0 | 0 | 0 | 0 | 14,070,000 |
| 0 | 20,000,000 | 0 | 0 | 0 | 20,000,000 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |

CITY OF METairie, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES--ALL GOVERNMENT FUND TYPES
YEAR ENDED MARCH 31, 1997

| | GOVERNMENTAL FUND TYPES | |
|--|--------------------------------|----------------------------|
| | GENERAL | SPECIAL REVENUE |
| REVENUES | | |
| Taxes | \$ 4,068,537 | \$ 1,481,000 |
| Licenses and permits | 776,800 | 0 |
| Intergovernmental | 1,800,478 | 1,234,178 |
| Charges for services | 109,740 | 493,840 |
| Fees and forfeitures | 200,944 | 0 |
| Miscellaneous | 100,000 | 10,000 |
| Interest | 100,000 | 10,000 |
| TOTAL REVENUES | <u>7,166,499</u> | <u>1,738,018</u> |
| OTHER FINANCING SOURCES | | |
| Operating transfers in | 0 | 161,000 |
| TOTAL OTHER FINANCING SOURCES | <u>0</u> | <u>161,000</u> |
| TOTAL REVENUES AND OTHER FINANCING SOURCES | <u>7,166,499</u> | <u>1,899,018</u> |
| EXPENDITURES | | |
| Current | | |
| General government | 1,139,680 | 0 |
| Public safety | 4,076,100 | 1,066,654 |
| Public works | 1,497,600 | 700,000 |
| Culture & recreation | 0 | 282,780 |
| Miscellaneous | 50,000 | 0 |
| Debt service | | |
| Principal retirement | 0 | 0 |
| Interest and bond charges | 0 | 0 |
| TOTAL EXPENDITURES | <u>6,763,380</u> | <u>1,349,434</u> |
| OTHER FINANCING USES | | |
| Operating transfers out | 110,000 | 1,000,000 |
| TOTAL OTHER FINANCING USES | <u>110,000</u> | <u>1,000,000</u> |
| TOTAL EXPENDITURES AND OTHER FINANCING USES | <u>6,873,380</u> | <u>1,349,434</u> |
| EXCESS DEFICIT (OR REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES) | <u>293,119</u> | <u>549,584</u> |
| FUND BALANCE AT BEGINNING OF YEAR | <u>1,631,000</u> | <u>80,000</u> |
| AT END OF YEAR | <u>\$ 1,924,119</u> | <u>\$ 629,584</u> |

The accompanying notes are an integral part of this statement.

| | DEBT SERVICE | CAPITAL REQUIRE | TOTAL FINANCING COSTS (000,000) | | |
|----|------------------|--------------------|---------------------------------------|----|------------------|
| \$ | 474,700 | \$ | 1,111,548 | \$ | 1,586,248 |
| | 0 | | 0 | | 75,648 |
| | 0 | | 284,774 | | 1,661,896 |
| | 0 | | 0 | | 41,840 |
| | 0 | | 0 | | 171,844 |
| | 0 | | 0 | | 217,224 |
| | <u>504,700</u> | | <u>27,874</u> | | <u>246,896</u> |
| | 718,448 | | 1,883,561 | | 1,880,774 |
| | <u>0</u> | | <u>1,400,000</u> | | <u>1,400,000</u> |
| | <u>0</u> | | <u>1,400,000</u> | | <u>1,400,000</u> |
| | <u>718,448</u> | | <u>2,803,561</u> | | <u>2,800,774</u> |
| | 0 | | 0 | | 1,174,000 |
| | 0 | | 0 | | 1,800,000 |
| | 0 | | 1,442,487 | | 1,407,484 |
| | 0 | | 0 | | 280,744 |
| | 0 | | 0 | | 90,144 |
| | <u>188,000</u> | | <u>0</u> | | <u>280,000</u> |
| | <u>188,000</u> | | <u>0</u> | | <u>280,000</u> |
| | <u>672,000</u> | | <u>1,442,487</u> | | <u>1,548,000</u> |
| | <u>0</u> | | <u>0</u> | | <u>1,800,000</u> |
| | <u>0</u> | | <u>0</u> | | <u>1,800,000</u> |
| | <u>672,000</u> | | <u>1,442,487</u> | | <u>1,548,000</u> |
| | 60,000 | | 1,744,000 | | 1,644,000 |
| | <u>1,281,000</u> | | <u>1,400,000</u> | | <u>2,681,000</u> |
| \$ | <u>1,341,000</u> | \$ | <u>1,400,000</u> | \$ | <u>2,741,000</u> |

CITY OF ORLEANS, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE (BUDGET AND ACTUAL)
GENERAL, SPECIAL, REVENUE, DEBT SERVICE AND CAPITAL PROJECTS FUND TYPES
YEAR ENDING JUNE 30, 1977

| | GENERAL FUND | | | | |
|---|---------------------|--|---------------------|---------------------|--------------------------------------|
| | ACTUAL | ADJUSTMENT TO BUDGETARY BASIS DETAIL | BUDGETARY | BUDGET | VARIANCE FAVORABLE UNFAVORABLE |
| REVENUES | | | | | |
| Taxes: | \$ 4,060,877 | \$ | 4,060,877 | 4,070,000 | \$ 9,123 |
| Licenses and permits | 77,000 | | 77,000 | 80,000 | \$ 3,000 |
| Intergovernmental | 1,647,500 | | 1,647,500 | 857,770 | 789,730 |
| Charges for services | 185,170 | | 185,170 | 185,170 | 0 |
| Fees and initiatives | 33,000 | | 33,000 | 200,000 | \$ 167,000 |
| Miscellaneous | 87,000 | | 87,000 | 110,000 | \$ 23,000 |
| Interest | 11,000 | | 11,000 | 100,000 | \$ 89,000 |
| TOTAL REVENUES | <u>7,002,547</u> | <u>\$</u> | <u>7,002,547</u> | <u>6,475,940</u> | <u>\$ 526,607</u> |
| OTHER FINANCING SOURCES | | | | | |
| Operating transfers in | | | | | |
| TOTAL OTHER FINANCING SOURCES | <u>0</u> | <u>\$</u> | <u>0</u> | <u>0</u> | <u>\$</u> |
| TOTAL REVENUES AND OTHER FINANCING SOURCES | <u>7,002,547</u> | <u>\$</u> | <u>7,002,547</u> | <u>6,475,940</u> | <u>\$ 526,607</u> |
| EXPENDITURES | | | | | |
| Current: | | | | | |
| General government | 1,170,000 | (1,100) | 1,168,900 | 1,200,000 | \$ 31,100 |
| Public safety | 4,318,170 | 1,570 | 4,319,740 | 4,370,770 | \$ 51,030 |
| Public works | 1,418,870 | 71,000 | 1,490,870 | 1,480,700 | \$ 10,170 |
| Maintenance | 90,000 | 0 | 90,000 | 100,000 | \$ 10,000 |
| Debt service | | | | | |
| Principal retirement | 0 | 0 | 0 | 0 | 0 |
| Interest and fiscal charges | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | <u>6,987,040</u> | <u>7,170</u> | <u>6,994,210</u> | <u>7,051,470</u> | <u>\$ 57,260</u> |
| OTHER FINANCING USES | | | | | |
| Operating transfers out | 18,000 | 0 | 18,000 | 18,000 | 0 |
| TOTAL OTHER FINANCING USES | <u>18,000</u> | <u>0</u> | <u>18,000</u> | <u>18,000</u> | <u>0</u> |
| TOTAL EXPENDITURES AND OTHER FINANCING USES | <u>7,005,040</u> | <u>7,170</u> | <u>7,012,210</u> | <u>7,069,470</u> | <u>\$ 63,870</u> |
| EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES | <u>27,507</u> | <u>(27,623)</u> | <u>90,337</u> | <u>(213,530)</u> | <u>\$ 223,267</u> |
| FUND BALANCE AT BEGINNING OF YEAR | <u>1,882,751</u> | <u>18,000</u> | <u>1,900,751</u> | <u>1,900,751</u> | <u>0</u> |
| AT END OF YEAR | <u>\$ 1,910,258</u> | <u>\$ 18,000</u> | <u>\$ 1,928,258</u> | <u>\$ 1,687,221</u> | <u>\$ 241,037</u> |

CITY OF GREENLAND, LOUISIANA
 COMPREHENSIVE STATEMENT OF REVENUES, EXPENDITURES
 AND FINANCIAL POSITION BY FUND BALANCES, BUDGET AND BONDING
 GENERAL, SPECIAL, REVENUE, DEBT SERVICE AND CAPITAL PROJECTS FUND TYPES-COMBINED
 YEAR ENDING MARCH 31, 1999

SPECIAL REVENUE FUNDS

| | ACTUAL | ADJUSTMENT TO BUDGETARY BASIS DECREASE | BUDGETARY | BUDGET | VARIANCE PAYABLE (REVENUEABLE) |
|---|------------------|--|------------------|------------------|--------------------------------------|
| REVENUES | | | | | |
| Taxes: | \$ 1,491,000 | \$ 0 | \$ 1,491,000 | \$ 1,491,000 | \$ 1,791 |
| License and permits | 0 | 0 | 0 | 0 | 0 |
| Intergovernmental | 1,128,179 | 0 | 1,128,179 | 1,128,000 | 98,179 |
| Charges for services | 69,166 | 0 | 69,166 | 69,000 | 16,166 |
| Fees and forfeitures | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous | 99,755 | 0 | 99,755 | 71,000 | 28,755 |
| Income | 39,400 | 0 | 39,400 | 68,000 | 28,600 |
| TOTAL REVENUES | <u>2,827,400</u> | <u>0</u> | <u>2,827,400</u> | <u>2,879,000</u> | <u>69,711</u> |
| OTHER FINANCING SOURCES | | | | | |
| Operating transfers in | 169,000 | 0 | 169,000 | 169,000 | 0 |
| TOTAL OTHER FINANCING SOURCES | <u>169,000</u> | <u>0</u> | <u>169,000</u> | <u>169,000</u> | <u>0</u> |
| TOTAL REVENUES AND OTHER FINANCING SOURCES | <u>3,496,400</u> | <u>0</u> | <u>3,496,400</u> | <u>3,048,000</u> | <u>69,711</u> |
| EXPENDITURES | | | | | |
| Current: | | | | | |
| General government | 0 | 0 | 0 | 0 | 0 |
| Public safety | 1,240,000 | (140,000) | 1,100,000 | 1,240,000 | 99,000 |
| Public works | 79,000 | 0 | 79,000 | 79,000 | 0,000 |
| Culture and recreation | 20,000 | (1,000) | 19,000 | 19,000 | 0,000 |
| Maintenance | 0 | 0 | 0 | 0 | 0 |
| Debt Service | | | | | |
| Principal payments | 0 | 0 | 0 | 0 | 0 |
| Interest and other charges | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | <u>1,339,000</u> | <u>(140,000)</u> | <u>1,199,000</u> | <u>1,338,000</u> | <u>99,000</u> |
| OTHER FINANCING USES | | | | | |
| Operating transfers out | 1,657,400 | 0 | 1,657,400 | 1,657,000 | 0 |
| TOTAL OTHER FINANCING USES | <u>1,657,400</u> | <u>0</u> | <u>1,657,400</u> | <u>1,657,000</u> | <u>0</u> |
| TOTAL EXPENDITURES AND OTHER FINANCING USES | <u>3,006,400</u> | <u>(140,000)</u> | <u>2,866,400</u> | <u>3,005,000</u> | <u>99,000</u> |
| EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING USES EXPENDITURES AND OTHER USES | | | | | |
| | 490,000 | 140,000 | 2,629,000 | 49,000 | 19,711 |
| FUND BALANCE AT BEGINNING OF YEAR | | | | | |
| | 60,000 | 100,000 | 60,000 | 60,000 | |
| AT END OF YEAR | <u>\$ 60,000</u> | <u>\$ 100,000</u> | <u>\$ 60,000</u> | <u>\$ 60,000</u> | |

CITY OF ORLEANS, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL, SPECIAL REVENUE, DEBT SERVICE AND CAPITAL PROJECTS FUND TYPES (CONTINUED)
YEAR ENDING MARCH 31, 2017

DEBT SERVICE FUNDS

| | ACTUAL | | AGREEMENT TO SUPPLEMENTARY BUDGET (ACTUAL) | | BUDGETARY BUDGET | | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|--------|-------------------|--|-------------|------------------|-------------------|----------------------------------|
| | \$ | 000.00 | \$ | 000.00 | \$ | 000.00 | |
| REVENUES | | | | | | | |
| Taxes | \$ | 000.00 | \$ | 0 | \$ | 000.00 | \$ |
| License and permits | | 0 | | 0 | | 0 | 0 |
| Intergovernmental | | 0 | | 0 | | 0 | 0 |
| Charges for services | | 0 | | 0 | | 0 | 0 |
| Fees and facilities | | 0 | | 0 | | 0 | 0 |
| Miscellaneous | | 0 | | 0 | | 0 | 0 |
| Interest | | 000.00 | | 0 | | 000.00 | 000.00 |
| TOTAL REVENUES | | <u>000.00</u> | | <u>0</u> | | <u>000.00</u> | <u>000.00</u> |
| OTHER FINANCING SOURCES | | | | | | | |
| Operating transfers in | | 0 | | 0 | | 0 | 0 |
| TOTAL OTHER FINANCING SOURCES | | <u>0</u> | | <u>0</u> | | <u>0</u> | <u>0</u> |
| TOTAL REVENUES AND OTHER FINANCING SOURCES | | <u>000.00</u> | | <u>0</u> | | <u>000.00</u> | <u>000.00</u> |
| EXPENDITURES | | | | | | | |
| Current | | | | | | | |
| General government | | 0 | | 0 | | 0 | 0 |
| Public safety | | 0 | | 0 | | 0 | 0 |
| Public works | | 0 | | 0 | | 0 | 0 |
| Culture and recreation | | 0 | | 0 | | 0 | 0 |
| Miscellaneous | | 0 | | 0 | | 0 | 0 |
| Debt service | | | | | | | |
| Principal payments | | 34,000 | | 0 | | 34,000 | 0 |
| Interest and fiscal charges | | 22,000 | | 0 | | 22,000 | 0 |
| TOTAL EXPENDITURES | | <u>56,000</u> | | <u>0</u> | | <u>56,000</u> | <u>56,000</u> |
| OTHER FINANCING USES | | | | | | | |
| Operating transfers out | | 0 | | 0 | | 0 | 0 |
| TOTAL OTHER FINANCING USES | | <u>0</u> | | <u>0</u> | | <u>0</u> | <u>0</u> |
| TOTAL EXPENDITURES AND OTHER FINANCING USES | | <u>56,000</u> | | <u>0</u> | | <u>56,000</u> | <u>56,000</u> |
| EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES | | <u>000.00</u> | | <u>0</u> | | <u>000.00</u> | <u>000.00</u> |
| FUND BALANCE AT BEGINNING OF YEAR AT END OF YEAR | | <u>180,000</u> | | <u>0</u> | | <u>180,000</u> | <u>000.00</u> |
| | \$ | <u>180,000.00</u> | \$ | <u>0.00</u> | \$ | <u>180,000.00</u> | \$ |

CITY OF GREYTN, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL
GENERAL, SPECIAL-REVENUE, DEBT SERVICE AND CAPITAL PROJECTS FUND TYPES (CONTINUED)
YEAR ENDED MARCH 31, 1997

TOTAL (MEMORANDUM ONLY)

| | ACTUAL | ADJUSTMENT TO BUDGETARY BASIS (COSTS) | BUDGETARY | BUDGET | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|---------------------|---|---------------------|---------------------|--|
| REVENUES | | | | | |
| Taxes | \$ 3,860,000 | \$ 0 | \$ 3,860,000 | \$ 3,480,750 | \$ 379,250 |
| License and permits | 790,000 | 0 | 790,000 | 880,000 | \$ 90,000 |
| Intergovernmental | 2,082,071 | 0 | 2,082,071 | 2,290,719 | \$ 208,648 |
| Charges for services | 140,000 | 0 | 140,000 | 100,000 | \$ 40,000 |
| Fees and initiatives | 313,000 | 0 | 313,000 | 300,000 | \$ 13,000 |
| Miscellaneous | 277,224 | 0 | 277,224 | 108,100 | \$ 169,124 |
| Grants | 242,000 | 0 | 242,000 | 300,000 | \$ 58,000 |
| TOTAL REVENUES | <u>11,804,795</u> | <u>0</u> | <u>11,804,795</u> | <u>11,760,569</u> | <u>\$ 44,226</u> |
| OTHER FINANCING SOURCES | | | | | |
| Operating transfers in | 1,800,000 | 0 | 1,800,000 | 1,800,000 | 0 |
| TOTAL OTHER FINANCING SOURCES | <u>1,800,000</u> | <u>0</u> | <u>1,800,000</u> | <u>1,800,000</u> | <u>0</u> |
| TOTAL REVENUES AND OTHER FINANCING SOURCES | <u>13,604,795</u> | <u>0</u> | <u>13,604,795</u> | <u>13,560,569</u> | <u>\$ 44,226</u> |
| EXPENDITURES | | | | | |
| Current | | | | | |
| General government | 1,100,000 | (1,400) | 1,098,600 | 1,100,000 | \$ 1,400 |
| Public safety | 1,600,000 | (240,000) | 1,360,000 | 2,000,000 | \$ 640,000 |
| Public works | 2,615,000 | 204,000 | 2,819,000 | 6,877,000 | \$ 4,058,000 |
| Culture and recreation | 300,500 | 0 | 300,500 | 300,000 | \$ 500 |
| Miscellaneous | 90,000 | 0 | 90,000 | 90,000 | 0 |
| Debt service | | | | | |
| Principal retirement | 340,000 | 0 | 340,000 | 340,000 | 0 |
| Interest and bond charges | 200,000 | 0 | 200,000 | 200,000 | 0 |
| TOTAL EXPENDITURES | <u>15,445,500</u> | <u>(136,000)</u> | <u>15,309,500</u> | <u>18,217,000</u> | <u>\$ 2,907,500</u> |
| OTHER FINANCING USES | | | | | |
| Operating transfers out | 1,800,000 | 0 | 1,800,000 | 1,800,000 | 0 |
| TOTAL OTHER FINANCING USES | <u>1,800,000</u> | <u>0</u> | <u>1,800,000</u> | <u>1,800,000</u> | <u>0</u> |
| TOTAL EXPENDITURES AND OTHER FINANCING USES | <u>17,245,500</u> | <u>(136,000)</u> | <u>17,109,500</u> | <u>20,017,000</u> | <u>\$ 2,907,500</u> |
| EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES | <u>(3,640,705)</u> | <u>(136,000)</u> | <u>(3,776,705)</u> | <u>(6,456,431)</u> | <u>\$ 2,679,726</u> |
| FUND BALANCE AT BEGINNING OF YEAR | <u>1,800,000</u> | <u>400,000</u> | <u>2,200,000</u> | <u>1,500,000</u> | |
| FUND BALANCE AT END OF YEAR | <u>\$ 1,159,295</u> | <u>\$ 264,000</u> | <u>\$ 1,423,295</u> | <u>\$ 1,500,000</u> | |

CITY OF ORTELA, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
PROPRIETARY FUND TYPE
YEAR ENDING MARCH 31, 1997

| | EXTENTIVE |
|--|--------------------|
| OPERATING REVENUES | |
| Charges for services | \$ 2,076,127 |
| Miscellaneous | 80,788 |
| TOTAL OPERATING REVENUES | <u>2,156,915</u> |
| OPERATING EXPENSES | |
| Personnel expense | 1,488,754 |
| Operating supplies and purchase | 141,822 |
| Building and maintenance expense | 199,899 |
| Outside service | 180,277 |
| Transportation | 25,897 |
| General expense | 260,573 |
| Depreciation | 156,881 |
| TOTAL OPERATING EXPENSES | <u>2,353,603</u> |
| OPERATING INCOME (LOSS) | <u>(196,688)</u> |
| NON-OPERATING REVENUES (EXPENSES) | |
| Ad valorem taxes | 264,897 |
| Interest on bonded debt | (7,787) |
| NET NON-OPERATING REVENUES (EXPENSES) | <u>257,110</u> |
| NET INCOME (LOSS) | <u>60,422</u> |
| RETAINED EARNINGS | |
| AT BEGINNING OF YEAR | (1,194,118) |
| AT END OF YEAR | <u>(1,133,696)</u> |

CITY OF GREINA, LOUISIANA
 COMBINED STATEMENT OF CASH FLOWS
 PROPRIETARY FUND TYPE
 YEAR ENDED MARCH 31, 1997

| | ENTERPRISE |
|--|-------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | |
| Net income (loss) for the year | \$ 3,361 |
| Adjustments to reconcile net income to net cash provided by operating activities: | |
| Depreciation | 336,882 |
| (Increase) decrease in trade accounts receivable | (29,882) |
| Increase (decrease) in accounts payable | (139,872) |
| Increase (decrease) in accrued expenses | (11,422) |
| Increase (decrease) in customer deposits | 1,472 |
| Increase (decrease) in accrued compensated absences | <u>31,172</u> |
| NET CASH PROVIDED BY OPERATIONS | <u>392,111</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES | |
| Purchases of property and equipment | (190,422) |
| Purchases of investments | <u>(412,622)</u> |
| NET CASH USED BY INVESTING ACTIVITIES | <u>(603,044)</u> |
| CASH FLOWS FROM FINANCING ACTIVITIES | |
| Repayment of loans from other funds | (24,182) |
| Loans from other funds | 271,422 |
| Contributed capital | <u>86,800</u> |
| NET CASH PROVIDED BY FINANCING | <u>333,040</u> |
| NET INCREASE (DECREASE) IN CASH | <u>22,107</u> |
| CASH AT BEGINNING OF YEAR | <u>180,241</u> |
| CASH AT END OF YEAR | \$ 202,348 |

CITY OF ORMEA, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1997

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

1. Financial Reporting Entity

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

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

David Coulson Volunteer Fire Company
David Volunteer Fire Company
Ormea Senior Center Center

2. Basis of Presentation

The accounts of the City are prepared on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that pertain to assets, liabilities, fund equity, revenues and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

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

GOVERNMENTAL FUNDS

GENERAL FUND - to account for transactions of the City not accounted for in another fund.

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

DEBT SERVICE FUND - to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

CAPITAL PROJECTS FUND - to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by proprietary funds.

PROPRIETARY FUNDS

ENTERPRISE FUNDS - to account for the operations that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public are a continuing basis be financed or recovered primarily through user charges.

CITY OF GREENNA, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1997

NOTE a - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

ACCOUNT GROUPS

GENERAL FUNDED ASSETS - used to account for the general fund assets of the City other than those accounted for in proprietary fund types.

GENERAL LONG-TERM DEBT - used to account for long-term liabilities expected to be financed from governmental funds. Long-term liabilities directly related to and expected to be paid from the Proprietary Fund are not included in the accounts of that fund.

3. Basis of Accounting

The accounting and 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 of these funds present increases (i.e., revenues and other financing resources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All proprietary funds are accounted for on a flow of economic resources measurement focus, with this measurement focus, all assets and liabilities associated with the operations of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund-type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

The modified accrual basis of accounting is used by all governmental fund types and agency funds. Under the modified accrual basis of accounting, revenues are recognized when measurable in amount (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collection within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the determination fund the payments to be made early in the following year.

Those revenues susceptible to accrual are property taxes, franchise taxes, special assessments, licenses, interest revenue and charges for services. Sales taxes collected and held by the parish on year-end on behalf of the City are also recognized as revenue. Fares, permits and parking meter revenues are not susceptible to accrual because generally they are not measurable until received in cash.

The accrual basis of accounting is utilized by proprietary fund types. Under this method, revenues are recorded when earned and expenses are incurred.

The City reports deferred revenue on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when revenues are received by the City before it has a legal claim to them, or when grants received are received prior to the incurrence of qualifying expenditures. It is subsequent periods, when both revenue recognition criteria are met, or when the City has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

4. Statement of Cash Flows

For purposes of the statement of cash flows, the Municipal Waterworks System Fund and the Municipal Sewer System Fund consider all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents.

CITY OF GREYTON, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1991

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Budgets and Budgetary Accounting

The procedures used by the City in establishing the budgetary data reflected in the financial statements are as follows:

- a. Not less than 30 days before the end of the fiscal year, the Mayor recommends to the City Council a proposed operating budget for the coming fiscal year. The operating budget includes proposed expenditures and the means of financing them.
- b. The proposed budget is communicated and advertised and the public notified that the proposed budget is available for inspection and that within 10 days thereafter public hearings are conducted to obtain taxpayer comments.
- c. The budget is then legally enacted through a formal ordinance.
- d. Any revisions that alter the total expenditures of a department or less than changes within the department must be approved by the Board of Aldermen.
- e. The level of budget control is at the division, department, or project level, and expenditures/commitments may not exceed appropriations until additional appropriations have been provided. Formal budgetary integration is employed as a management control device during the year for the General Fund, Special Revenue Funds, Debt Service Funds, Capital Projects Fund, and Proprietary Enterprise Funds. Effective control of costs is, therefore, maintained by statements across the approved budget for each project and is controlled on a project life basis.
- f. Budgets for the General Fund, Special Revenue Funds, Debt Service Funds, Capital Projects Fund and Proprietary Enterprise Funds are adopted in a form consistent with generally accepted accounting principles (GAAP), except that encumbrances are treated as budgeted expenditures in the year of incurrence of the commitment to purchase. Budgetary comparisons presented for the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Fund in the accompanying financial statements are on the non-GAAP budgetary basis. Budgeted amounts are as originally adopted or as finally amended by the City Council.
- g. All unencumbered appropriations lapse at the end of each fiscal year.

4. Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the governmental fund types. Encumbrances outstanding at the end of the fiscal year are reported as reservations of fund balances since they do not constitute expenditures or liabilities.

5. Valuation Basis of Assets and Liabilities

- a. Cash and cash equivalents. Louisiana revised statutes authorize the City to invest in United States Bonds, treasury notes or certificates, time certificates of deposit or any other federally insured investment. At year end, the carrying amount of the City's cash was \$1,147,033 and the bank balance was \$1,076,809 which include \$ 161,144 in certificates of deposit. Of the bank balance, \$276,144 was covered by federal depository insurance, \$1,088,560 was covered by collateral held by the pledging financial institution's agent on the City's name.
- b. Investments. The City owns \$764,260 in U. S. Treasury bills that are carried at cost. The current market value of these securities is \$707,763 and \$708,800 (par value). The City's level of risk at year end includes that investments which is insured or registered, with securities held by the City or its agent in the City's name.
- c. Louisiana Asset Management Pool. The City had investments totaling \$1,811,017 in the Louisiana Asset Management Pool (LAAMP). LAAMP is an investment pool established as a cooperative effort to enable public entities of the State of Louisiana to aggregate funds for investments. The pooling is intended to improve administration efficiency and increase investment yield.

LAAMP is a cooperative endeavor formed, in part, as reliance upon Opinion 92-112 issued by the Louisiana Attorney General's Office which stated that public entities may pool funds for investment purposes.

CITY OF ORLÉANS, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS
 MARCH 31, 2007

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

7. Valuation Basis of Assets and Liabilities (Continued)

Under state law, LAMP may deposit funds within a fiscal year in a bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. LAMP's permissible investments are set forth in Louisiana Revised Statutes (LSR-R.S.) 20:2903 and are further limited to securities with investment guidelines promulgated by the board of directors. LAMP's investments of investment guidelines authorize investments in various investment products, including United States Treasury bills or notes, Federal Home Loan Bank discount notes, Federal National Mortgage Association discount notes, and other investments as approved by the board of directors. To provide for the required liquidity for withdrawals from LAMP, all investments shall have, at the time of purchase, a maximum remaining maturity of 201 days and the dollar weighted average maturity of LAMP shall not generally exceed 90 days. LAMP's investments are valued at amortized cost using the straight method of amortization.

- a. Allowance for Estimated Uncollectible Receivables.** An allowance for estimated uncollectible receivables is established based on historical collection experience and other relevant circumstances. The allowance for estimated uncollectibles at March 31, 2007, consists of the following amounts:

| | | |
|------------------------------|---------------|-------------------|
| General Fund | | \$ 48,700 |
| Special Revenue Funds | | |
| Fees Receivable | 48,800 | |
| Garbage Fee | 1,000 | |
| Recreation | 38,681 | |
| Social Services For The Aged | 2,837 | |
| Street Light Improvements | 38,904 | |
| Ambulance | <u>22,098</u> | 112,310 |
| Enterprise Funds | | |
| Municipal Wastewater System | 48,480 | |
| Municipal Sewer System | <u>36,127</u> | 84,607 |
| TOTAL | | <u>\$ 197,624</u> |

- b. Inventories.** The cost of materials and supplies for the Governmental Funds, except the Garbage Tax Fund, are recorded on expenditures at the time of purchase. In the opinion of management, the inventory of such materials and supplies would not be material to the financial statements.

Inventories of the Proprietary Funds and the Garbage Tax Fund are recorded at cost on the First-in-First-out basis.

- c. Fixed assets and Long Term Liabilities.** The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a particular fund are determined by the fund's measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (or current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present revenues (income and other financing sources) and necessary expenditures and other financing uses in net current assets. Accordingly, they are used to present a summary of sources and uses of "available spendable resources" during a period.

Fixed assets used in governmental fund type operations (general fund assets) are accounted for in the General Fund Assets Account Group, unless they are governmental funds. Such assets are valued at historical cost, if purchased, and at fair market value at time of gift, if donated. Public-utilities (infrastructure) general fund assets consisting of certain improvements other than buildings, including roads, bridges, canals and piers, streets and sidewalks, drainage systems, and lighting systems, are capitalized as general fund assets. No depreciation has been provided for assets accounted for in the General Fund Assets Account Group, nor has interest been capitalized during the acquisition period of such assets.

Fixed assets of the Proprietary Funds 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 contribution accounts and do not reduce the cost of the items acquired with such contributions.

CITY OF GREYTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1997

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

7. Valuation Basis of Assets and Liabilities (Continued)

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

| DESCRIPTION | LIFE IN YEARS |
|-------------------------------------|---------------|
| Utility plants, buildings and lease | 20-50 |
| Buildings and improvements | 40 |
| Furniture and fixtures | 10 |
| Vehicles and equipment | 5-10 |

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

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

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

8. Revenues and Expenditure Recognition

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

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

| FUND | PER MILLAGE |
|-------------------------------|----------------|
| General Fund | 11.50 |
| Fire Protection Fund | 10.40 |
| Recreation Fund | 4.75 |
| Street Light Improvement Fund | 3.81 |
| Amusement Fund | 3.81 |
| Services for The Aged | .42 |
| Municipal Sewer System Fund | .420 |
| | 38.11 |

- b. Revenues Recognized in Annual.** Under the modified accrual basis of accounting, some revenues are recognizable in annual while others are not. Major revenues found as recognizable to record are property taxes, sales taxes, utility franchise fees, and certain state shared revenues such as tobacco tax and beer tax.

9. Total Columns on Combined Statements

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

CITY OF METRINA, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1997

NOTE B - FUND BALANCES AND ACCOUNTABILITY

1. Deficit Fund Balances or Retained Earnings

The following funds have deficits in fund balances or retained earnings in the indicated amounts:

| FUND | BALANCE |
|-----------------------------|----------------|
| Garbage Tax | \$ (7,188) |
| Ambulance | (180,312) |
| Municipal Waterworks System | (1,416,644) |
| Municipal Sewer System | (1,711,734) |

The deficit in the Ambulance Fund is due primarily to a change in reimbursement policy by Medicare and Medicaid. The City's management is aware of the problem and is considering alternative funding methods to adequately fund the operations of this fund.

The deficits in retained earnings of the Municipal Waterworks and Municipal Sewer Systems were due primarily to rate rates that were insufficient to cover depreciation charges coupled with total asset revaluations falling short of those anticipated in the budget. The City's management has adjusted rates and operates these funds on a cost break even level.

2. Excess of Expenditures and Encumbrances Over Appropriations

The following funds experienced expenditures and encumbrances in excess of appropriations in the indicated amounts:

| FUND | EXPENDITURES IN EXCESS OF APPROPRIATIONS |
|---------------------------|---|
| Ambulance Fund | \$ 2,890 |
| Garbage Tax Fund | 20,368 |
| Fire Protection Fund | 2,988 |
| Municipal Waterworks Fund | 76,552 |
| Municipal Sewer Fund | 50,777 |

The major factor contributing to the excess expenditures in these funds are:

- Underbudgeted salaries and insurance expenses in the Ambulance Fund.
- Underbudgeted garbage pickup charges in the Garbage Tax Fund.
- Underbudgeted water fees in the Fire Protection Fund.
- Underbudgeted depreciation in the Municipal Waterworks and Municipal Sewer Fund.

**CITY OF ORTHA, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1997**

NOTE C - NOTES ON DEFERRED FUNDS AND ACCOUNT DEFERITS

1. Fixed Assets

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

| | BALANCE MARCH 31, 1996 | ADDITIONS | DELETIONS | BALANCE MARCH 31, 1997 |
|-----------------------------------|------------------------------|---------------------|-------------------|------------------------------|
| Land | \$ 81,897 | \$ 0 | \$ 0 | \$ 81,897 |
| Buildings and improvements | 21,000,710 | 716,500 | 0 | 21,717,210 |
| Furniture, fixtures and equipment | 1,881,800 | 86,881 | 0 | 1,968,681 |
| Vehicles and road machinery | 1,278,100 | 240,000 | 0 | 1,518,100 |
| Construction in progress | 896,100 | 1,100,000 | 800,000 | 1,196,100 |
| TOTAL | \$ 23,934,607 | \$ 2,162,381 | \$ 800,000 | \$ 25,296,988 |

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

| | PROPERTY ACQUISITION | EXPENSES MARCH 31, 1997 | ENCUMBRANCES MARCH 31, 1997 | FUND BALANCE RESERVED FOR MARCH 31, 1997 |
|-----------------------------|-------------------------|-------------------------------|-----------------------------------|---|
| Grass Rejuvenation Expenses | \$ 1,104,117 | \$ 971,048 | \$ 179,128 | \$ 179,128 |
| Health Care Improvement | 300,000 | 408,318 | 51,841 | 51,841 |

c. **Enterprise Funds Fixed Assets.** A summary of enterprise funds property, plant and equipment at March 31, 1997 follows:

| | MUNICIPAL WATERWORKS SYSTEM | MUNICIPAL SEWER SYSTEM |
|-----------------------------------|--------------------------------|---------------------------|
| Land | 1 81,000 | \$ 240,000 |
| Buildings and improvements | 1,811,201 | 1,708,000 |
| Furniture and fixtures | 6,443 | 0 |
| Infrastructure | 244,177 | 200,000 |
| Equipment | 1,178,000 | 8,000,000 |
| | 1,000,000 | 10,000,000 |
| Less: Accumulated depreciation | (1,011,000) | (3,000,000) |
| Net property, plant and equipment | 1 1,117,811 | \$ 7,008,000 |

2. Liabilities

Compensated absences. Employees are required to use their annual leave in the year earned. All employees are allowed to accrue a maximum of 45 days (six hours) which will be paid upon termination. A liability is reported in the General Long-Term Debt Account Orthy representing the unaccrued sick leave as of March 31, 1997 in the amount of \$788,141.

CITY OF ORLEANS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1997

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

3. Long-Term Debt

a. Changes in Long-Term Debt. The following is a summary of the long-term debt transactions of the city for the fiscal year ended March 31, 1997.

| | GENERAL DEBT | REVENUE BONDS | TOTAL |
|-------------------------------------|-------------------|---------------------|---------------------|
| Balance at beginning of year | | | |
| Bonds | \$ 0 | \$ 6,410,000 | \$ 6,410,000 |
| Compenated advances | 710,548 | 0 | 710,548 |
| Interest | <u>710,548</u> | <u>6,410,000</u> | <u>7,120,548</u> |
| | | | |
| Additional obtained during the year | | | |
| Compenated advances | 11,170 | 0 | 11,170 |
| Bonds retired | 0 | (241,000) | (241,000) |
| Loan payments | <u>0</u> | <u>0</u> | <u>0</u> |
| Balance at end of year | \$ <u>710,548</u> | \$ <u>6,169,000</u> | \$ <u>6,879,548</u> |

b. Description of Debt. Long-term debt at March 31, 1997 is comprised of the following individual bonds:

Revenue Bonds (Payable from sales tax revenues)

\$1,700,000 1988 Sales Tax Bonds due in annual installments of \$300,000 to \$300,000 through March 31, 1999, interest at 7.0 to 7.4 percent. \$ 301,000

Revenue Bonds (Payable from sales tax revenues)

\$2,000,000 1993 Sales Tax Bonds due in annual installments of \$200,000 to \$200,000 through March 31, 2010, interest at 6.1 to 6.5 percent. \$ 2,000,000

c. Summary of Debt Service Requirements to Maturity. The annual requirements to amortize all debt outstanding as of March 31, 1997, including interest payments of \$1,784,863 are as follows:

| YEAR ENDING MARCH 31, | BONDS REVENUE |
|--------------------------|----------------------|
| 1998 | \$ 662,676 |
| 1999 | 668,727 |
| 2000 | 704,610 |
| 2001 | 704,622 |
| 2002 | 700,260 |
| 2003-2010 | <u>6,270,000</u> |
| | \$ <u>11,710,895</u> |

\$1,141,000 is available to the Debt Service Fund to service the revenue bonds.

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

**CITY OF GREYTON, LOUISIANA,
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1997**

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

4. Interfund Transactions

Individual fund interfund receivables and payables at March 31, 1997, were as follows:

| FUND | INTERFUND RECEIVABLE | INTERFUND PAYABLES |
|------------------------------|----------------------|---------------------|
| General | \$ 1,000,000 | \$ 100,000 |
| Special Revenues | | |
| Fire Insurance | 50,000 | 60,700 |
| Garbage Fee | 400 | 82,704 |
| Riverboat Casino Revenue | 110,000 | 1,000,000 |
| Sewerage | 1,700 | 30,100 |
| Street Light Improvements | 0 | 0 |
| Ambulance | 0 | 100,000 |
| Social Services for the Aged | 6,500 | 0 |
| Capital Projects | 700,000 | 84,000 |
| Enterprise | | |
| Municipal Wastewater System | 70,000 | 600,000 |
| Municipal Sewer System | 210,000 | 100,700 |
| Water Services | 70,000 | 0 |
| | <u>\$ 2,180,000</u> | <u>\$ 2,360,000</u> |

5. Revenues of Enterprise Activities

| | MUNICIPAL WATER WORKS | MUNICIPAL SEWER SYSTEM |
|---|--------------------------|------------------------------|
| Operating revenues | \$ 1,204,100 | \$ 1,560,700 |
| Depreciation | \$ 340,800 | \$ 104,000 |
| Operating income (loss) | \$ (84,674) | \$ (994,000) |
| Net income (loss) | \$ (70,000) | \$ 70,000 |
| Property, plant, and equipment net No working capital (including liabilities payable from non-fund sources) | \$ 1,770,044 | \$ 2,090,700 |
| Total assets | \$ 1,770,000 | \$ 490,000 |
| Total fund equity | \$ 1,490,000 | \$ 610,000 |

6. Contributed Capital

An analysis of the changes in the contributed accounts for the year ended March 31, 1997 appears as follows:

| | SPECIAL REVENUE FUNDS | FEDERAL GOVERNMENT | STATE GOVERNMENT | STATE SAVINGS | MUNICIPALITY |
|---|-----------------------------|-----------------------|---------------------|---------------------|---------------------|
| Municipal Wastewater System Fund | | | | | |
| Balance at March 31, 1996 | \$ 40,000 | \$ 1,000,000 | \$ 1,004,000 | \$ 1,000,000 | \$ 1,200,000 |
| Contributions received during the year ended March 31, 1997 | <u>0</u> | <u>0</u> | <u>70,000</u> | <u>0</u> | <u>0</u> |
| Balance at March 31, 1997 | \$ <u>40,000</u> | \$ <u>1,000,000</u> | \$ <u>1,074,000</u> | \$ <u>1,000,000</u> | \$ <u>1,200,000</u> |
| TOTAL CONTRIBUTED CAPITAL | | | | | \$ 1,200,000 |
| Municipal Sewer System Fund | | | | | |
| Balance at March 31, 1996 | \$ 200,000 | \$ 104,000 | \$ 80,000 | \$ 0 | \$ 1,750,000 |
| Contributions received during the year ended March 31, 1997 | <u>200,000</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Balance at March 31, 1997 | \$ <u>400,000</u> | \$ <u>104,000</u> | \$ <u>80,000</u> | \$ <u>0</u> | \$ <u>1,750,000</u> |
| TOTAL CONTRIBUTED CAPITAL | | | | | \$ 1,200,000 |

**CITY OF MONTECALM, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1997**

NOTE D - PENSION PLANS

Plan Maintenance. Substantially all of the City's employees, except certain police employees, are members of Plan A of the Municipal Employees' Retirement System of Louisiana. Police employees hired after June 30, 1973, and those employed prior to that date who elected to join are members of the State Municipal Police Employees' Retirement System. Both plans are cost sharing (multiple-employer defined benefit) structures.

At March 31, 1997, the City had 209 employees of which approximately 17% were participants in the Plan A System and 83% were participants in the State Municipal Police Employees Retirement System.

Plan A Benefits/Plan A of the Municipal Employees' Retirement System of Louisiana. Under this System, a member is eligible for normal retirement if he has at least 30 years of creditable service regardless of age, or 25 years of creditable service and is at least 55 years old, or 10 years of creditable service and is at least 60 years old. The monthly retirement benefit under this System is equal to three percent of the member's average monthly compensation for any 36 months of consecutive service in which compensation was highest, multiplied by years of creditable service, not to exceed 100% of member's final compensation. Retirement benefits are payable monthly for the life of the retiree, and upon the retiree's death under certain conditions are payable to the retiree's surviving spouse and minor children.

Plan A Benefits - State Municipal Police Employees' Retirement System. Under this System, a member is eligible for normal retirement if he has at least 30 years of service and at least age 55, or 25 years of service and at least age 60. The monthly retirement benefit under this System is equal to 3 1/2% of the member's average monthly compensation for any 36 months of consecutive service in which compensation was highest, multiplied by years of creditable service, not to exceed 100% of member's final compensation. Retirement benefits are payable monthly for the life of the retiree, and upon the retiree's death, under certain conditions, are payable to the retiree's surviving spouse and minor children.

Contributions. Employees covered under Plan A of the Municipal Employees' Retirement System of Louisiana are required to contribute 3.25% of their salary. Employees covered under the State Municipal Police Employees' Retirement System are required to contribute 7.5% of their taxable compensation (includes base supplemental pay but excludes overtime pay). The City contributes both the employee and employer amounts for both plans and takes no deduction from the employer's pay for employees hired prior to April 1, 1996. Employees hired on or after April 1, 1996 must make their own contributions.

The City's contributions to the two pension plans and the percent of covered payroll for the year ended March 31, 1997 were as follows:

| | CONTRIBUTIONS | CURRENT PAYROLL |
|--------------------------------|----------------------|------------------------|
| State Plan A Retirement System | \$ 376,176 | \$ 3,444,300 |
| State Police Retirement System | \$ 204,490 | 2,021,128 |
| Total Covered Payroll | | \$ 4,471,545 |
| Total Payroll | | \$ 4,591,943 |

Funding Status and Funding for the State System/Plan A. The amount shown below for the "pension benefit obligation" is a standardized actuarial measure of the present value of pension benefits, adjusted for the effects of projected salary increases, estimated to be payable in the future as a result of employee service to date. The measure is the actuarial present value of vested projected benefits and is intended to help users assess the System's funding status on a going-concern basis, and assess progress made in accumulating sufficient assets to pay benefits when due. The measure is independent of the actuarial funding method used to determine contributions to the System. Information concerning the actuarial present value of vested projected benefits and assets available for benefits which are relevant to the City are not available because such determinations are made on an individual basis and not for individual participating municipalities. Actuarial information for this Retirement System as a result as of June 30, 1994 (the latest date for which such information is available at the date of this report) is presented below:

The 1994 actuarial pension benefit obligation is explained as follows:

| | |
|---|----------------|
| Pension benefit obligation: | |
| Retirees and benefit-eligible currently receiving benefits | \$ 190,301,875 |
| Current employees | 139,582,189 |
| Total pension benefit obligation | 329,884,064 |
| Net assets available for benefits, at cost or estimated cost (includes pension benefit obligations) | 118,711,260 |
| | \$ 211,172,804 |

**CITY OF ORINDA, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1997**

NOTE B - PENSION PLANS (CONTINUED)

The pension benefit obligation was determined as part of an actuarial valuation as of June 30, 1996. Some of the significant assumptions used in the calculation for 1996 were: (a) life expectancy of participants based on The Combined Annuity Mortality Table, (b) an interest rate of 8%, (c) projected salary increases at a rate of 4.5%, and (d) the Annuity Age Normal Valuation Method was used for 1996. The foregoing actuarial assumptions are based on the presumption that the System will continue. Since the System is noncontributory, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of unfunded projected benefits.

The actuarial value of assets for Plan A represented 91.17% of the benefit pension benefit obligation. The investment earnings for fiscal year 1997 was \$24,734,811.

Plan Assets and Progress of the State Municipal Police Employees Retirement System. The amount shown below on the "System Benefit Obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases, estimated to be payable in the future as a result of employee service to date. The measure is the actuarial present value of unfunded projected benefits and is included to help users assess the System's funding status on a going concern basis. The measure is independent of the actuarial funding method used to determine contributions to the System. Information concerning the actuarial present value of unfunded projected benefits and assets available for benefits which are relevant to the City are not available because such determinations are made on a nonreciprocal basis and are for individual participating municipalities. Actuarial information for this Retirement System as a whole as of June 30, 1996 (the latest date of which such information is available at the date of this report) is presented below:

The 1996 unfunded pension benefit obligation is explained as follows:
Pension benefit obligation:

| | |
|---|----------------|
| Active members | \$ 311,480,870 |
| Retired and inactive members | 490,521,560 |
| Total pension benefit obligation | \$81,078,130 |
| Net assets available for benefits, at end | \$39,234,644 |
| Overfunded pension benefit obligation | \$ 41,156,114 |

The pension benefit obligation was determined as part of an actuarial valuation as of June 30, 1996. Significant actuarial assumptions used include (a) "Entry Age Normal" cost method for funding requirements, (b) an interest rate of 7% and (c) projected salary increases at a rate of 3%. The Multi-Age Normal Valuation Method was used for 1996. The foregoing actuarial assumptions are based on the presumption that the System will continue. Since the System is noncontributory, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of unfunded projected benefits.

The actuarial value of assets of the plan represents 180.04% of the benefit pension benefit obligation. The investment earnings for fiscal year 1997 was \$43,427,745.

Trust Information. Trust information gives an indication of the progress made in accumulating sufficient assets to pay benefits when due. Two year historical trust information showing levels of the System's progress is presented for the June 30, 1996 commitment's actual financial report.

NOTE C - POST EMPLOYMENT HEALTH CARE BENEFITS

Costa Benefit. Under the Consolidated Operating Budget Reconciliation Act (COBRA), the City provides health care benefits to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured on or before the first day of the month for the actual month covered. This program is offered for a duration of 18 months after the termination date. There is no associated cost to the City under this program, and there is only one participant in the program as of March 31, 1997.

CITY OF GREENLA, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1991

NOTE F - RISK MANAGEMENT

The City had a limited risk management program for workers compensation insurance which terminated on June 30, 1990. The City hired a third party as administrators for this program. The City has accrued \$1,000,000 to cover payments for claims and benefits through the termination of the plan. Total payments for claims and benefits were \$38 for the period April 1, through June 30, 1990. There is a cash reserve in the general fund of \$1,200,000. The actuarially computed reserve as of March 31, 1991 was \$83,371.

The City has purchased insurance to cover it in the event of attempted tort. As a result, the City's liability in any one year is limited to \$10,000 per claim with a maximum limit of \$500,000 per year.

The City has replaced its self insured program with a fully insured program effective July 1, 1991.

NOTE G - CONTINGENCIES AND COMMITMENTS

LITIGATION. The City is a defendant in a number of claims and lawsuits resulting from personal injury and property damage. The City Attorney has reviewed these claims and lawsuits in order to evaluate the likelihood of an unfavorable outcome to the City and to advise it on damages. If any, of the amount or range of potential loss to the City. As a result of this review, it is the opinion of the City Attorney that no material liability is anticipated as foreseeable in excess of the City's insurance coverage.

In addition, the City is involved in litigation by one of its employees regarding a claim of racial discrimination in pay and retirement benefits. The City disputes the claims made by this employee and the case is ongoing and no prediction as to the outcome can be made. The City's liability, if any, could be up to \$175,000. There has been no proceeds to receive from judgments for this claim.

GENERAL FUND

The General Fund is the principal operating fund of the City of Omaha, and it accounts for the financial resources and expenditures not accounted for in any other fund.

CITY OF BRITTON, LOUISIANA
**GENERAL FUND
 BALANCE SHEET
 MARCH 31, 1997**

ASSETS

| | | |
|--|-----------|-------------------------|
| Cash (including certificates of deposit of \$28,740) | \$ | 321,014 |
| Investments | | 471,400 |
| Receivable (net, where applicable, of allowance for uncollectibles) | | |
| Taxes | | 139,702 |
| Accounts | | 154,092 |
| Account interest | | 0 |
| Due from other funds | | 1,023,412 |
| Inventory | | 7,011 |
| Prepaid expenses | | 0 |
| Deferred assets | | 0 |
| Cash | | 177,473 |
| Investments | | 471,400 |
| TOTAL ASSETS | \$ | <u>1,413,102</u> |

LIABILITIES AND FUND BALANCE

LIABILITIES

| | | |
|---------------------------------------|----|-------------------------|
| Accounts payable | \$ | 104,204 |
| Current bonds and refundable deposits | | 42,204 |
| Account liabilities | | 1,051,240 |
| Due to other funds | | 118,648 |
| Unearned revenues | | 270,702 |
| TOTAL LIABILITIES | | <u>1,413,418</u> |

FUND BALANCE

| | | |
|----------------------------|--|-------------------------|
| Reserved for contingencies | | 42,940 |
| Reserved for inventory | | 7,011 |
| Undesignated | | 1,073,050 |
| TOTAL FUND BALANCE | | <u>1,123,001</u> |

| | | |
|---|-----------|-------------------------|
| TOTAL LIABILITIES AND FUND BALANCE | \$ | <u>1,413,418</u> |
|---|-----------|-------------------------|

CITY OF ORLEANS, LOUISIANA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUALS
YEAR ENDED MARCH 31, 1997

| | ACTUAL | ADJUSTMENT TO BUDGETARY BASIS (DEFICIT) | BUDGETARY | BUDGET | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|---------------------|---|---------------------|-------------------|--|
| REVENUES | | | | | |
| Taxes | \$ 4,360,097 | \$ 0 | \$ 4,360,097 | \$ 4,311,000 | \$ 49,097 |
| Licenses and permits | 704,458 | 0 | 704,458 | 683,500 | 20,958 |
| Intergovernmental | 1,047,678 | 0 | 1,047,678 | 871,178 | 176,500 |
| Charges for services | 128,131 | 0 | 128,131 | 108,100 | 20,031 |
| Fines and forfeitures | 123,984 | 0 | 123,984 | 300,500 | (176,516) |
| Miscellaneous | 199,089 | 0 | 199,089 | 136,800 | 62,289 |
| Interest | 133,254 | 0 | 133,254 | 330,000 | (196,746) |
| TOTAL REVENUES | <u>6,146,681</u> | <u>0</u> | <u>6,146,681</u> | <u>6,471,578</u> | <u>(324,897)</u> |
| OTHER FINANCING SOURCES | | | | | |
| Operating leases and | 0 | 0 | 0 | 0 | 0 |
| TOTAL OTHER FINANCING | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| TOTAL REVENUES AND OTHER | | | | | |
| FINANCING SOURCES | <u>6,146,681</u> | <u>0</u> | <u>6,146,681</u> | <u>6,471,578</u> | <u>(324,897)</u> |
| EXPENDITURES | | | | | |
| Inter-governmental | 1,179,883 | (9,443) | 1,170,440 | 1,106,889 | 63,551 |
| Public safety | 4,282,778 | 1,270 | 4,284,048 | 4,239,377 | 44,671 |
| Public works | 1,438,870 | 33,800 | 1,472,670 | 1,466,830 | 5,840 |
| Miscellaneous | 90,130 | 0 | 90,130 | 99,800 | (9,670) |
| Debt service | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | <u>6,991,661</u> | <u>23,627</u> | <u>7,015,288</u> | <u>7,912,896</u> | <u>(897,608)</u> |
| OTHER FINANCING USES | | | | | |
| Operating leases and | 0 | 0 | 0 | 0 | 0 |
| TOTAL OTHER FINANCING | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| TOTAL EXPENDITURES AND OTHER | | | | | |
| FINANCING USES | <u>6,991,661</u> | <u>23,627</u> | <u>7,015,288</u> | <u>7,912,896</u> | <u>(897,608)</u> |
| NET INCREASE (DECREASE) OF REVENUES | | | | | |
| AND OTHER SOURCES OVER | | | | | |
| EXPENDITURES AND OTHER USES | 155,020 | (23,627) | 131,393 | (340,318) | 206,975 |
| FUND BALANCE | | | | | |
| AT BEGINNING OF YEAR | 1,000,000 | 0 | 1,000,000 | 1,000,000 | 0 |
| AT END OF YEAR | <u>\$ 1,155,020</u> | <u>\$ (23,627)</u> | <u>\$ 1,131,393</u> | <u>\$ 659,682</u> | <u>\$ 471,711</u> |

CITY OF ORANGE, CALIFORNIA
GENERAL FUND
STATEMENT OF REVENUE-BUDGET AND ACTUAL
YEAR ENDING MARCH 31, 1977

| TAXES | ACTUAL | ADJUSTMENT TO BUDGETARY BASIS DETAILS | BUDGETARY | BUDGET | VARIANCE FAVORABLE UNFAVORABLE |
|-----------------------------------|------------------|---|------------------|------------------|--------------------------------------|
| | | | | | |
| AD VALOREM TAX | \$ 76,000 | \$ 0 | \$ 76,000 | \$ 76,000 | \$ 0 |
| Sales tax | 1,014,000 | 0 | 1,014,000 | 1,014,000 | 0 |
| FRANCHISE | | | | | |
| Energy | 29,000 | 0 | 29,000 | 29,000 | 0 |
| Licenses-Over Service | | | | | |
| Company | 14,000 | 0 | 14,000 | 14,000 | 0 |
| City Cable Television | 6,000 | 0 | 6,000 | 6,000 | 0 |
| Off Peak Billing | 2,000 | 0 | 2,000 | 2,000 | 0 |
| TOTAL TAXES | <u>1,831,000</u> | <u>0</u> | <u>1,831,000</u> | <u>1,831,000</u> | <u>0</u> |
| LICENSES AND PERMITS | | | | | |
| BUSINESSES | | | | | |
| Occupational license | 29,000 | 0 | 29,000 | 29,000 | 0 |
| Alcoholic beverage | 4,000 | 0 | 4,000 | 4,000 | 0 |
| Chain store | 1,000 | 0 | 1,000 | 1,000 | 0 |
| Flooring | 1,000 | 0 | 1,000 | 1,000 | 0 |
| Electrical | 1,000 | 0 | 1,000 | 1,000 | 0 |
| Signs | 1,000 | 0 | 1,000 | 1,000 | 0 |
| Recreational | 1,000 | 0 | 1,000 | 1,000 | 0 |
| Insurance | 20,000 | 0 | 20,000 | 20,000 | 0 |
| Fireworks | 2,000 | 0 | 2,000 | 2,000 | 0 |
| Merchandise | 1,000 | 0 | 1,000 | 1,000 | 0 |
| TOTAL BUSINESSES | <u>73,000</u> | <u>0</u> | <u>73,000</u> | <u>73,000</u> | <u>0</u> |
| NON-BUSINESSES | | | | | |
| Building | 10,000 | 0 | 10,000 | 10,000 | 0 |
| TOTAL LICENSES AND PERMITS | <u>103,000</u> | <u>0</u> | <u>103,000</u> | <u>103,000</u> | <u>0</u> |
| INTERGOVERNMENTAL | | | | | |
| State grant | 10,000 | 0 | 10,000 | 10,000 | 0 |
| State contract tax | 60,000 | 0 | 60,000 | 60,000 | 0 |
| F.I.S. tax | 60,000 | 0 | 60,000 | 60,000 | 0 |
| Federal grant | 20,000 | 0 | 20,000 | 20,000 | 0 |
| Misc. tax | 10,000 | 0 | 10,000 | 10,000 | 0 |
| State reimbursement | 20,000 | 0 | 20,000 | 20,000 | 0 |
| TOTAL INTERGOVERNMENTAL | <u>180,000</u> | <u>0</u> | <u>180,000</u> | <u>180,000</u> | <u>0</u> |

CITY OF ORLEANS, LOUISIANA
GENERAL FUND
STATEMENT OF REVENUE-BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED MARCH 31, 1997

| CHARGE(S) FOR SERVICES | ADJUSTMENT TO BUDGETARY BASIS | | | | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|-------------------------------|------------|----------------|----------------|----------------------------------|
| | ACTUAL | (INCREASE) | BUDGETARY | BUDGET | |
| CHARGES FOR SERVICES | | | | | |
| Insurance fees | | | | | |
| Automobile | \$ 4,000 | \$ 0 | \$ 4,000 | \$ 4,000 | \$ (4,000) |
| Fire | 10,000 | 0 | 10,000 | 10,000 | 0 |
| Health/acc. ins. | 1,000 | 0 | 1,000 | 1,000 | 0 |
| Parking meter | 10,000 | 0 | 10,000 | 10,000 | 0 |
| Travel/ent. fee | 1,000 | 0 | 1,000 | 1,000 | 0 |
| Other | 1,000 | 0 | 1,000 | 1,000 | 0 |
| TOTAL CHARGES FOR SERVICES | <u>38,000</u> | <u>0</u> | <u>38,000</u> | <u>38,000</u> | <u>0</u> |
| FINES AND PENALTIES | | | | | |
| Fines | 60,000 | 0 | 60,000 | 60,000 | 0 |
| Court cost | 11,000 | 0 | 11,000 | 11,000 | 0 |
| TOTAL FINES AND PENALTIES | <u>71,000</u> | <u>0</u> | <u>71,000</u> | <u>71,000</u> | <u>0</u> |
| MISCELLANEOUS | | | | | |
| Interest on bonded stock | 10,000 | 0 | 10,000 | 10,000 | 0 |
| Rent | 412 | 0 | 412 | 600 | 188 |
| Insurance fees (contract) | 10,000 | 0 | 10,000 | 10,000 | 0 |
| Property taxes | 71,000 | 0 | 71,000 | 71,000 | 0 |
| Other | 14,700 | 0 | 14,700 | 14,000 | 700 |
| TOTAL MISCELLANEOUS | <u>106,812</u> | <u>0</u> | <u>106,812</u> | <u>109,600</u> | <u>2,788</u> |
| TOTAL REVENUES | <u>245,812</u> | <u>0</u> | <u>245,812</u> | <u>247,600</u> | <u>1,788</u> |
| OTHER FINANCING SOURCES | | | | | |
| Operating transfer in | | 0 | | 0 | 0 |
| NET OTHER FINANCING SOURCES | | <u>0</u> | | <u>0</u> | <u>0</u> |
| TOTAL REVENUES & OTHER FINANCING SOURCES | <u>245,812</u> | <u>0</u> | <u>245,812</u> | <u>247,600</u> | <u>1,788</u> |

The accompanying notes are an integral part of this statement.

CITY OF ORINDA, LEHIGHIA
GENERAL FUND
STATEMENT OF EXPENDITURES-BUDGET AND ACTUAL
YEAR ENDING MARCH 31, 1997

| | ACTUAL | AMOUNT TO BUDGETARY BASIS (INCREASE) | BUDGETARY | BUDGET | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|------------------|--|------------------|------------------|--|
| GENERAL GOVERNMENT | | | | | |
| Personnel expenses | \$ 42,100 | \$ 0 | \$ 42,100 | \$ 48,100 | \$ 11,000 |
| Supplies | 14,000 | 0 | 14,000 | 60,000 | (45,000) |
| Service charges | 140,200 | (1,000) | 139,200 | 100,000 | 37,200 |
| Capital outlay | 70,700 | 0 | 70,700 | 0 | 70,700 |
| TOTAL GENERAL GOVERNMENT | <u>1,187,000</u> | <u>(1,000)</u> | <u>1,186,000</u> | <u>1,108,100</u> | <u>(1,480)</u> |
| PUBLIC SAFETY | | | | | |
| Personnel expenses | 2,071,000 | 0 | 2,071,000 | 2,088,000 | (17,000) |
| Supplies | 24,100 | 0 | 24,100 | 170,000 | (145,900) |
| Service charges | 1,000,000 | 1,000 | 1,001,000 | 1,001,000 | 0 |
| Capital outlay | 120,000 | 0 | 120,000 | 100,000 | 20,000 |
| TOTAL PUBLIC SAFETY | <u>3,215,100</u> | <u>1,000</u> | <u>3,216,100</u> | <u>3,359,000</u> | <u>(143,900)</u> |
| PUBLIC WORKS | | | | | |
| Personnel expenses | 780,000 | 0 | 780,000 | 910,000 | (130,000) |
| Supplies | 120,000 | (2,000) | 118,000 | 100,000 | 18,000 |
| Service charges | 200,000 | 40,000 | 240,000 | 200,000 | 40,000 |
| Capital outlay | 100,000 | 0 | 100,000 | 100,000 | 0 |
| TOTAL PUBLIC WORKS | <u>1,200,000</u> | <u>(2,000)</u> | <u>1,200,000</u> | <u>1,310,000</u> | <u>(110,000)</u> |
| MISCELLANEOUS | | | | | |
| Personnel expenses | 11,000 | 0 | 11,000 | 11,000 | 0 |
| Supplies | 1,000 | 0 | 1,000 | 1,000 | 0 |
| Service charges | 47,000 | 0 | 47,000 | 42,000 | 5,000 |
| Capital outlay | 0 | 0 | 0 | 0 | 0 |
| TOTAL MISCELLANEOUS | <u>59,000</u> | <u>0</u> | <u>59,000</u> | <u>54,000</u> | <u>5,000</u> |
| DEBT SERVICE | | | | | |
| Personnel expenses | 0 | 0 | 0 | 0 | 0 |
| Interest on Indentured Bonds | 0 | 0 | 0 | 0 | 0 |
| TOTAL DEBT SERVICE | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| TOTAL EXPENDITURES | <u>4,992,100</u> | <u>(2,000)</u> | <u>4,990,100</u> | <u>5,037,100</u> | <u>(47,000)</u> |
| OTHER FINANCING LEAS | | | | | |
| Operating transfers out | 18,000 | 0 | 18,000 | 18,000 | 0 |
| TOTAL OTHER FINANCING LEAS | <u>18,000</u> | <u>0</u> | <u>18,000</u> | <u>18,000</u> | <u>0</u> |
| TOTAL EXPENDITURES AND OTHER FINANCING LEAS | <u>5,010,100</u> | <u>(2,000)</u> | <u>5,008,100</u> | <u>5,055,100</u> | <u>(47,000)</u> |

CITY OF ORLEANS, LOUISIANA
 GENERAL FUND
 STATEMENT OF DEPARTMENTAL EXPENDITURES, BUDGET AND ACTUAL
 GENERAL GOVERNMENT FUNCTION
 YEAR ENDED MARCH 31, 1971

CITY ADMINISTRATION

| EXPENDITURES | ADJUSTMENT TO BUDGETARY BASIS | | | BUDGET | VARIANCE FAVORABLE (UNFAVORABLE) |
|---------------------------|----------------------------------|---------------|-------------------|-------------------|--|
| | ACTUAL | (INCREASE) | BUDGETARY | | |
| Personnel expenses | \$ 18,690 | \$ 0 | \$ 18,690 | \$ 18,776 | \$ 86 |
| Supplies | 23,217 | 0 | 23,217 | 23,888 | 671 |
| Service charges | 148,603 | 349 | 148,952 | 149,000 | 48 |
| Capital outlay | 25,788 | 0 | 25,788 | 25,888 | 100 |
| TOTAL EXPENDITURES | \$ 306,298 | \$ 349 | \$ 306,647 | \$ 307,552 | \$ 905 |

ELECTED OFFICIALS

| EXPENDITURES | ADJUSTMENT TO BUDGETARY BASIS | | | BUDGET | VARIANCE FAVORABLE (UNFAVORABLE) |
|---------------------------|----------------------------------|-------------|------------------|------------------|--|
| | ACTUAL | (INCREASE) | BUDGETARY | | |
| Personnel expenses | \$ 56,214 | \$ 0 | \$ 56,214 | \$ 56,750 | \$ 536 |
| Supplies | 400 | 0 | 400 | 200 | (200) |
| Service charges | 19,026 | 0 | 19,026 | 1,000 | (18,026) |
| Capital outlay | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | \$ 75,640 | \$ 0 | \$ 75,640 | \$ 57,950 | \$ 17,690 |

CITY ATTORNEY

| EXPENDITURES | ADJUSTMENT TO BUDGETARY BASIS | | | BUDGET | VARIANCE FAVORABLE (UNFAVORABLE) |
|---------------------------|----------------------------------|-------------|------------------|------------------|--|
| | ACTUAL | (INCREASE) | BUDGETARY | | |
| Personnel expenses | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Supplies | 0 | 0 | 0 | 0 | 0 |
| Service charges | 64,827 | 0 | 64,827 | 62,000 | (2,827) |
| Capital outlay | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | \$ 64,827 | \$ 0 | \$ 64,827 | \$ 62,000 | \$ 2,827 |

CITY OF ORLEANS, LOUISIANA
 GENERAL FUND
 STATEMENT OF DEPARTMENTAL EXPENDITURES-BUDGET AND ACTUAL (CONTINUED)
 GENERAL GOVERNMENT FUNCTION
 YEAR ENDED MARCH 31, 1971

DEPARTMENT OF FINANCE

| EXPENDITURES | ADJUSTMENT TO BUDGETARY BASIS | | | BUDGET | VARIANCE FAVORABLE (UNFAVORABLE) |
|---------------------------|----------------------------------|-------------|------------------|------------------|--|
| | ACTUAL | (DITL-AS) | BUDGETARY | | |
| Personnel expenses | \$ 20,199 | \$ 0 | \$ 20,199 | \$ 21,114 | \$ 914 |
| Supplies | 1,553 | 0 | 1,553 | 1,100 | 453 |
| Service charges | 74,801 | 0 | 74,800 | 74,800 | (4,000) |
| Capital outlay | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | \$ 96,553 | \$ 0 | \$ 96,552 | \$ 97,014 | \$ 462 |

TAX COLLECTION

| EXPENDITURES | ADJUSTMENT TO BUDGETARY BASIS | | | BUDGET | VARIANCE FAVORABLE (UNFAVORABLE) |
|---------------------------|----------------------------------|--------------------|-------------------|-------------------|--|
| | ACTUAL | (DITL-AS) | BUDGETARY | | |
| Personnel expenses | \$ 87,782 | \$ 0 | \$ 87,782 | \$ 88,000 | \$ 218 |
| Supplies | 4,400 | 0 | 4,400 | 4,000 | 400 |
| Service charges | 22,180 | (10,000) | 12,180 | 12,100 | 80 |
| Capital outlay | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | \$ 114,362 | \$ (10,000) | \$ 104,362 | \$ 104,100 | \$ 262 |

CITY OF ORLEANS, LOUISIANA
 - GENERAL FUND
 STATEMENT OF DEPARTMENTAL EXPENDITURES-BUDGET AND ACTUAL (CONTINUED)
 GENERAL-GOVERNMENT FUNCTION
 YEAR ENDED MARCH 31, 1971

VEHICLE MAINTENANCE

| EXPENDITURES | ACTUAL | ADJUSTMENT TO BUDGETARY BASIS | | BUDGETARY | BUDGET | VARIANCE FAVORABLE (UNFAVORABLE) |
|---------------------------|------------------|----------------------------------|-------------|------------------|------------------|--|
| | | (EXCESS) | | | | |
| Personnel expenses | \$ 10,507 | \$ 0 | \$ 0 | \$ 10,507 | \$ 10,700 | \$ 193 |
| Supplies | 15,549 | 0 | 0 | 15,549 | 15,000 | (5,549) |
| Service charges | 9,600 | 0 | 0 | 9,600 | 11,000 | 1,400 |
| Capital outlay | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | \$ 35,656 | \$ 0 | \$ 0 | \$ 35,656 | \$ 36,700 | \$ 1,044 |

TOTAL-GENERAL-GOVERNMENT FUNCTION

| EXPENDITURES | ACTUAL | ADJUSTMENT TO BUDGETARY BASIS | | BUDGETARY | BUDGET | VARIANCE FAVORABLE (UNFAVORABLE) |
|---------------------------|-------------------|----------------------------------|-------------|-------------------|-------------------|--|
| | | (EXCESS) | | | | |
| Personnel expenses | \$ 471,200 | \$ 0 | \$ 0 | \$ 471,200 | \$ 481,170 | \$ 9,970 |
| Supplies | 74,897 | 0 | 0 | 74,897 | 69,000 | (5,897) |
| Service charges | 348,210 | (11,651) | 0 | 336,559 | 328,830 | (7,729) |
| Capital outlay | 11,728 | 0 | 0 | 11,728 | 20,000 | 8,272 |
| TOTAL EXPENDITURES | \$ 906,035 | \$ (11,651) | \$ 0 | \$ 894,384 | \$ 899,000 | \$ 4,616 |

CITY OF ORLEANS, LOUISIANA
 GENERAL FUND
 STATEMENT OF DEPARTMENTAL EXPENDITURES-BUDGET AND ACTUAL (CONTINUED)
 PUBLIC SAFETY FUNCTION
 YEAR ENDED MARCH 31, 1997

CITY COURT

| EXPENDITURES | ACTUAL | ADJUSTMENT TO BUDGETARY BASIS | | BUDGETARY BUDGET | BUDGET | VARIANCE FAVORABLE (UNFAVORABLE) |
|---------------------------|-------------------|-------------------------------|-------------|-------------------|-------------------|----------------------------------|
| | | DETAILS | | | | |
| Personnel expenses | \$ 88,000 | \$ 0 | \$ 0 | \$ 88,000 | \$ 88,000 | \$ 0 |
| Supplies | 6,800 | 0 | 0 | 6,800 | 12,000 | 5,200 |
| Service charges | 20,000 | 0 | 0 | 20,000 | 20,000 | 0 |
| Capital outlay | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | \$ 114,800 | \$ 0 | \$ 0 | \$ 114,800 | \$ 120,000 | \$ 5,200 |

CITY POLICE

| EXPENDITURES | ACTUAL | ADJUSTMENT TO BUDGETARY BASIS | | BUDGETARY BUDGET | BUDGET | VARIANCE FAVORABLE (UNFAVORABLE) |
|---------------------------|---------------------|-------------------------------|-------------|---------------------|---------------------|----------------------------------|
| | | DETAILS | | | | |
| Personnel expenses | \$ 1,156,677 | \$ 0 | \$ 0 | \$ 1,156,677 | \$ 1,142,000 | \$ 14,677 |
| Supplies | 301,933 | 0 | 0 | 300,000 | 341,000 | 41,000 |
| Service charges | 1,148,377 | 1,372 | 0 | 1,150,000 | 984,000 | (166,000) |
| Capital outlay | 38,940 | 0 | 0 | 38,940 | 274,000 | 235,060 |
| TOTAL EXPENDITURES | \$ 2,675,927 | \$ 1,372 | \$ 0 | \$ 2,524,517 | \$ 2,741,000 | \$ 216,483 |

CITY INSPECTORS

| EXPENDITURES | ACTUAL | ADJUSTMENT TO BUDGETARY BASIS | | BUDGETARY BUDGET | BUDGET | VARIANCE FAVORABLE (UNFAVORABLE) |
|---------------------------|-------------------|-------------------------------|-------------|-------------------|-------------------|----------------------------------|
| | | DETAILS | | | | |
| Personnel expenses | \$ 100,000 | \$ 0 | \$ 0 | \$ 100,000 | \$ 100,000 | \$ 0 |
| Supplies | 1,000 | 0 | 0 | 1,000 | 2,000 | 1,000 |
| Service charges | 10,000 | 0 | 0 | 10,000 | 10,000 | 0 |
| Capital outlay | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | \$ 111,000 | \$ 0 | \$ 0 | \$ 111,000 | \$ 112,000 | \$ 1,000 |

CITY OF ORLEANS, LOUISIANA
 GENERAL FUND
 STATEMENT OF DEPARTMENTAL EXPENDITURES-BUDGET AND ACTUAL (CONTINUED)
 PUBLIC SAFETY FUNCTION
 YEAR ENDED MARCH 31, 1997

TOTAL - PUBLIC SAFETY FUNCTION

| EXPENDITURES | ACTUAL | ADJUSTMENT TO | | BUDGETARY | BUDGET | VARIANCE FAVORABLE (UNFAVORABLE) |
|---------------------------|-----------------------|----------------|--------------------|--------------------|------------------|--|
| | | BUDGETARY BASE | DIFFEREN | | | |
| Personnel expenses | \$ 2,071,449.8 | 0.0 | \$ 2,071,449.8 | 2,069,000.0 | 2,449.8 | |
| Supplies | 211,820.0 | 0 | 211,820.0 | 175,000.0 | 36,820.0 | |
| Service charges | 1,200,000.0 | 1873.0 | 1,201,873.0 | 1,001,500.0 | 200,373.0 | |
| Capital outlay | 230,240.0 | 0 | 230,240.0 | 233,000.0 | 2,760.0 | |
| TOTAL EXPENDITURES | \$ 4,133,509.8 | 1,873.0 | 4,135,382.8 | 3,179,500.0 | 955,882.8 | |

CITY OF GREYLA, LOUISIANA
GENERAL FUND
STATEMENT OF DEPARTMENTAL EXPENDITURES-BUDGET AND ACTUAL (CONTINUED)
PUBLIC WORKS FUNCTION
YEAR ENDED-MARCH 31, 1977

ENGINEERING

| EXPENDITURES | ACTUAL | ADJUSTMENT TO BUDGETARY BASIS | | BUDGETARY | BUDGET | VARIANCE FAVORABLE (UNFAVORABLE) |
|---------------------------|--------------------|----------------------------------|---------------|------------------|------------------|--|
| | | EXCESS AS | DEFICIENCY AS | | | |
| Personnel expenses | \$ 0 \$ | 0 \$ | 0 \$ | 0 \$ | 0 \$ | 0 |
| Supplies | 0 | 0 | 0 | 0 | 0 | 0 |
| Service charges | 27,544 | 0 | 0 | 27,544 | 24,000 | (2,544) |
| Capital outlay | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | 1 27,544 \$ | 0 \$ | 0 \$ | 27,544 \$ | 24,000 \$ | (2,544) |

STREETS

| EXPENDITURES | ACTUAL | ADJUSTMENT TO BUDGETARY BASIS | | BUDGETARY | BUDGET | VARIANCE FAVORABLE (UNFAVORABLE) |
|---------------------------|---------------------|----------------------------------|---------------|-------------------|-------------------|--|
| | | EXCESS AS | DEFICIENCY AS | | | |
| Personnel expenses | 1 23,881 \$ | 0 \$ | 0 \$ | 23,881 \$ | 47,400 \$ | 23,519 |
| Supplies | 84,729 | 12,900 | 0 | 97,629 | 84,200 | (13,429) |
| Service charges | 262,473 | 46,000 | 0 | 308,473 | 332,500 | 24,027 |
| Capital outlay | 82,664 | 0 | 0 | 82,664 | 80,000 | (2,664) |
| TOTAL EXPENDITURES | 1 553,747 \$ | 58,900 \$ | 0 \$ | 612,647 \$ | 544,100 \$ | (8,547) |

DRAINAGE

| EXPENDITURES | ACTUAL | ADJUSTMENT TO BUDGETARY BASIS | | BUDGETARY | BUDGET | VARIANCE FAVORABLE (UNFAVORABLE) |
|---------------------------|----------------------|----------------------------------|---------------|-------------------|-------------------|--|
| | | EXCESS AS | DEFICIENCY AS | | | |
| Personnel expenses | \$ 24,840 \$ | 0 \$ | 0 \$ | 24,840 \$ | 100,000 \$ | 75,160 |
| Supplies | 26,288 | 0 | 0 | 26,288 | 18,200 | (8,088) |
| Service charges | 87,227 | 0 | 0 | 87,227 | 187,000 | 99,773 |
| Capital outlay | 22,222 | 0 | 0 | 22,222 | 20,000 | (2,222) |
| TOTAL EXPENDITURES | \$ 140,577 \$ | 0 \$ | 0 \$ | 140,577 \$ | 325,200 \$ | 184,623 |

CITY OF GRAND, LOUISIANA
 GENERAL FUND
 STATEMENT OF DEPARTMENTAL EXPENDITURES-BUDGET ACTUAL (CONTINUED)
 PUBLIC WORKS FUNCTION
 YEAR ENDED MARCH 31, 1967

PARBONY

| EXPENDITURES | ADJUSTMENT TO BUDGETARY BASIS | | | | BUDGET | VARIANCE FAVORABLE (UNFAVORABLE) |
|---------------------------|-------------------------------|-------------|-------------|-------------------|-------------------|----------------------------------|
| | ACTUAL | ENCUMBR. | BUDGETARY | BUDGET | | |
| Personnel expenses | \$ 107,000 | \$ 0 | \$ 0 | \$ 107,000 | \$ 140,000 | \$ 33,000 |
| Supplies | 10,000 | 0 | 0 | 10,000 | 11,500 | 1,500 |
| Service charges | 20,000 | 0 | 0 | 20,000 | 20,000 | 0 |
| Capital outlay | 20,000 | 0 | 0 | 20,000 | 20,000 | 0 |
| TOTAL EXPENDITURES | \$ 157,000 | \$ 0 | \$ 0 | \$ 157,000 | \$ 211,500 | \$ 54,500 |

TOTAL PUBLIC WORKS FUNCTION

| EXPENDITURES | ADJUSTMENT TO BUDGETARY BASIS | | | | BUDGET | VARIANCE FAVORABLE (UNFAVORABLE) |
|---------------------------|-------------------------------|------------------|-------------|---------------------|---------------------|----------------------------------|
| | ACTUAL | ENCUMBR. | BUDGETARY | BUDGET | | |
| Personnel expenses | \$ 786,000 | \$ 0 | \$ 0 | \$ 786,000 | \$ 912,000 | \$ 126,000 |
| Supplies | 120,000 | 12,000 | 0 | 132,000 | 130,000 | 2,000 |
| Service charges | 200,470 | 40,000 | 0 | 240,470 | 240,400 | 70 |
| Capital outlay | 100,000 | 0 | 0 | 100,000 | 100,000 | 0 |
| TOTAL EXPENDITURES | \$ 1,206,470 | \$ 52,000 | \$ 0 | \$ 1,258,470 | \$ 1,382,400 | \$ 123,930 |

CITY OF ORLEANS, LOUISIANA
GENERAL FUND
STATEMENT OF DEPARTMENT EXPENDITURES BUDGET AND ACTUAL (CONTINUED)
MISCELLANEOUS FUNCTION
YEAR ENDED MARCH 31, 1997

TOURISM

| EXPENDITURES | ADJUSTMENT TO BUDGETARY BASIS | | BUDGETARY | BUDGET | VARIANCE FAVORABLE (UNFAVORABLE) |
|---------------------------|-------------------------------|-------------|------------------|------------------|----------------------------------|
| | ACTUAL | (NOTE 45) | | | |
| Personnel expenses | \$ 20,400 | \$ 0 | \$ 20,400 | \$ 21,000 | (\$ 600) |
| Supplies | 1,887 | 0 | 1,887 | 1,900 | 13 |
| Service charges | 20,600 | 0 | 20,600 | 20,000 | 600 |
| Capital outlay | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | \$ 42,887 | \$ 0 | \$ 42,887 | \$ 42,900 | (\$ 13) |

CEMETERY

| EXPENDITURES | ADJUSTMENT TO BUDGETARY BASIS | | BUDGETARY | BUDGET | VARIANCE FAVORABLE (UNFAVORABLE) |
|---------------------------|-------------------------------|-------------|------------------|------------------|----------------------------------|
| | ACTUAL | (NOTE 45) | | | |
| Personnel expenses | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 |
| Supplies | 0 | 0 | 0 | 0 | 0 |
| Service charges | 21,212 | 0 | 21,212 | 20,700 | 512 |
| Capital outlay | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | \$ 21,212 | \$ 0 | \$ 21,212 | \$ 20,700 | \$ 512 |

TOTAL MISCELLANEOUS FUNCTION

| EXPENDITURES | ADJUSTMENT TO BUDGETARY BASIS | | BUDGETARY | BUDGET | VARIANCE FAVORABLE (UNFAVORABLE) |
|---------------------------|-------------------------------|-------------|------------------|------------------|----------------------------------|
| | ACTUAL | (NOTE 45) | | | |
| Personnel expenses | \$ 20,400 | \$ 0 | \$ 20,400 | \$ 21,000 | (\$ 600) |
| Supplies | 1,887 | 0 | 1,887 | 1,900 | 13 |
| Service charges | 40,800 | 0 | 40,800 | 40,700 | 100 |
| Capital outlay | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | \$ 63,087 | \$ 0 | \$ 63,087 | \$ 63,600 | (\$ 513) |

SPECIAL REVENUE FUNDS

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

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

The Recreation-Center Revenue Fund is to account for the proceeds of structural center revenues from the Recreation Center Units. These funds are to be distributed annually to various city funds by action of the City Council.

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

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

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

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

CITY OF ORLEANS, LOUISIANA
 SPECIAL REVENUE FUNDS
 COMBINED BALANCE SHEET
 MARCH 31, 1997

| ASSETS | FIRE EXTRACTORS | | GARBAGE TAX | | REVENUE CASH |
|--|--------------------|-------------------|----------------|-------------------|-------------------|
| Cash | \$ | 0 | \$ | 0 | \$ 50,000 |
| Investments | \$ | 0 | \$ | 0 | \$ 75,000 |
| Receivables (net, when applicable of allowance for uncollectibles) All values zero | | \$ 0 | | 0 | |
| Other | | 0 | | 0 | 0 |
| Prepaid expenses | | 0 | | 0 | 0 |
| Inventory | | 0 | | 0 | 0 |
| Due from other funds | | 0 | | 0 | 0 |
| TOTAL ASSETS | \$ | 0 | \$ | 0 | \$ 125,000 |
| | | | | | |
| LIABILITIES AND FUND BALANCE | | | | | |
| | | | | | |
| Liabilities | | | | | |
| Accounts payable | \$ | 25,000 | \$ | 40,000 | \$ 0 |
| Due to other funds | | 0 | | 0 | 0 |
| TOTAL LIABILITIES | | 25,000 | | 40,000 | 0 |
| | | | | | |
| Fund balance | | | | | |
| Reserved for prepaid expenses | | 0 | | 0 | 0 |
| Reserved for investments | | 0 | | 0 | 0 |
| Unassigned | | 0 | | 0 | 0 |
| TOTAL FUND BALANCE | | 0 | | 0 | 0 |
| TOTAL LIABILITIES AND FUND BALANCE | \$ | 25,000 | \$ | 40,000 | \$ 0 |

The accompanying notes are an integral part of this statement.

| SOCIAL SERVICES FOR THE AGED | RECREATION | STREET LIGHT IMPROVEMENT | AMBULANCE | TOTAL (MEMORANDUM ONLY) |
|------------------------------------|------------------|--------------------------------|------------------|-------------------------------|
| \$ 29,178 | \$ 24,220 | \$ 171,644 | \$ 0 | \$ 715,261 |
| 0 | 0 | 0 | 0 | 477,421 |
| 1,000 | 29,789 | 33,886 | 34,261 | 181,770 |
| 400 | 0 | 0 | 0 | 71,870 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 4,247 | 1,736 | 0 | 0 | 178,222 |
| <u>\$ 33,825</u> | <u>\$ 32,811</u> | <u>\$ 171,644</u> | <u>\$ 34,261</u> | <u>\$ 1,211,702</u> |
| | | | | |
| \$ 798 | \$ 12,494 | \$ 0 | \$ 4,334 | \$ 89,218 |
| 0 | 28,131 | 0 | 219,944 | 1,183,881 |
| <u>798</u> | <u>30,625</u> | <u>0</u> | <u>215,621</u> | <u>1,473,299</u> |
| 0 | 0 | 0 | 0 | 0 |
| 9,000 | 128 | 0 | 30 | 89,178 |
| <u>23,804</u> | <u>32,483</u> | <u>730,120</u> | <u>1,981,750</u> | <u>332,327</u> |
| <u>24,804</u> | <u>32,611</u> | <u>730,120</u> | <u>1,981,781</u> | <u>332,357</u> |
| | | | | |
| <u>\$ 30,222</u> | <u>\$ 32,612</u> | <u>\$ 730,120</u> | <u>\$ 24,361</u> | <u>\$ 1,623,302</u> |

CITY OF ORLEANS, LOUISIANA
SPECIAL REVENUE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES
IN FUND BALANCES
YEAR ENDED MARCH 31, 1997

| | FIRE PROTECTION | GARBAGE TAX | SEWERAGE CASINO REVENUES |
|---|--------------------|------------------|--------------------------------|
| REVENUES | | | |
| Taxes | \$ 45,487 | \$ 0 | \$ 0 |
| Intergovernmental | 41,477 | 0 | 1,070,700 |
| Charges for services | 0 | 54,100 | 0 |
| Interest | 0 | 1,888 | 54,040 |
| Miscellaneous | 0 | 1,000 | 0 |
| TOTAL REVENUES | <u>86,964</u> | <u>56,988</u> | <u>1,124,740</u> |
| OTHER FINANCING SOURCES | | | |
| Operating transfers in | 7,000 | 16,333 | 0 |
| TOTAL REVENUES AND OTHER FINANCING SOURCES | <u>93,964</u> | <u>73,321</u> | <u>1,124,740</u> |
| EXPENDITURES | | | |
| Personnel expenses | 0 | 0 | 0 |
| Supplies | 0 | 21,494 | 0 |
| Service charges | 43,140 | 26,701 | 0 |
| Capital outlay | 40,824 | 0 | 0 |
| TOTAL EXPENDITURES | <u>83,964</u> | <u>48,195</u> | <u>0</u> |
| OTHER FINANCING USES | | | |
| Operating transfers out | 0 | 0 | 1,490,000 |
| TOTAL EXPENDITURES AND OTHER FINANCING USES | <u>83,964</u> | <u>48,195</u> | <u>1,490,000</u> |
| EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES | <u>10,000</u> | <u>25,126</u> | <u>(365,260)</u> |
| FUND BALANCE AT BEGINNING OF YEAR | <u>141,200</u> | <u>28,200</u> | <u>311,711</u> |
| AT END OF YEAR | <u>\$ 151,200</u> | <u>\$ 53,326</u> | <u>\$ -54,549</u> |

| SOCIAL SERVICES FOR THE AGED | | RECREATION | STREET LIGHT IMPROVEMENT | AMBULANCE | TOTAL (MEMORANDUM ONLY) |
|------------------------------|---------------|----------------|--------------------------|----------------|-------------------------|
| \$ | 20,488 | \$ 271,888 | \$ 241,211 | \$ 241,211 | \$ 1,407,890 |
| | 0 | 0 | 0 | 0 | 1,218,179 |
| | 1,500 | 0 | 0 | 89,837 | 491,888 |
| | 0 | 0 | 0 | 0 | 24,488 |
| | 181 | 8,788 | 0 | 0 | 29,228 |
| | <u>21,169</u> | <u>280,676</u> | <u>241,211</u> | <u>290,748</u> | <u>1,736,623</u> |
| | 0 | 0 | 0 | 0 | 61,331 |
| | <u>21,169</u> | <u>281,188</u> | <u>241,211</u> | <u>290,748</u> | <u>1,797,954</u> |
| | 0,988 | 81,500 | 0 | 321,681 | 444,940 |
| | 1,329 | 54,511 | 0 | 49,074 | 129,289 |
| | 1,843 | 121,483 | 89,837 | 24,488 | 1,691,440 |
| | 0 | 8,788 | 0 | 81,511 | 121,421 |
| | <u>41,160</u> | <u>246,782</u> | <u>179,837</u> | <u>326,774</u> | <u>2,347,194</u> |
| | 0 | 0 | 0 | 0 | 1,071,680 |
| | <u>41,160</u> | <u>246,782</u> | <u>179,837</u> | <u>326,774</u> | <u>2,458,874</u> |
| | 20,794 | 31,801 | 41,284 | (171,136) | (640,886) |
| | <u>61,954</u> | <u>278,583</u> | <u>221,121</u> | <u>155,638</u> | <u>812,648</u> |
| | <u>81,954</u> | <u>310,384</u> | <u>262,405</u> | <u>237,512</u> | <u>1,111,290</u> |

CITY OF GRINA, LOUISIANA
SPECIAL REVENUE FUND-FIRE PROTECTION FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
YEAR ENDING MARCH 31, 1997

| REVENUES | ADJUSTMENT TO | | | | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|------------------------------------|------------------------------------|-------------------------------------|----------------|--|
| | ACTUAL | POSITIVE | NEGATIVE | BUDGET | |
| Taxes: | | | | | |
| All sources (in | \$ 60,487 | 0 | \$ 60,487 | \$ 60,000 | 1,487 |
| Incorporational | | | | | |
| Fire insurance fee | 45,477 | 0 | 45,477 | 46,000 | 1,477 |
| Miscellaneous | | | | | |
| Interest on invested funds | 0 | 0 | 0 | 0 | 0 |
| Other income | 15 | 0 | 15 | 0 | 15 |
| TOTAL REVENUES | <u>76,064</u> | <u>0</u> | <u>76,064</u> | <u>76,000</u> | <u>1,064</u> |
| OTHER FINANCING SOURCES | | | | | |
| Operating transfers in | 25,000 | 0 | 25,000 | 25,000 | 0 |
| TOTAL REVENUES AND OTHER FINANCING SOURCES | <u>101,064</u> | <u>0</u> | <u>101,064</u> | <u>101,000</u> | <u>1,064</u> |
| EXPENDITURES | | | | | |
| Public safety | | | | | |
| Personnel-expense | 0 | 0 | 0 | 0 | 0 |
| Supplies | 0 | 0 | 0 | 0 | 0 |
| Service charges | 21,000 | (21,000) | 21,000 | 21,000 | (1,000) |
| Capital outlay | 34,800 | 0 | 34,800 | 35,000 | (200) |
| TOTAL EXPENDITURES | <u>55,800</u> | <u>(21,000)</u> | <u>34,800</u> | <u>56,000</u> | <u>(2,200)</u> |
| EXCESS (DEFICIT) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES | <u>(47,000)</u> | <u>25,000</u> | <u>(22,000)</u> | <u>(5,000)</u> | <u>4,864</u> |
| FUND BALANCE AT BEGINNING OF YEAR AT END OF YEAR | <u>125,000</u> <u>\$ 68,000</u> | <u>(20,000)</u> <u>(20,000)</u> | <u>(22,000)</u> <u>\$ 46,000</u> | | |

CITY OF ORLEANS, LOUISIANA
 SPECIAL REVENUE (FUND)-LABORERS FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 YEAR ENDING MARCH 31, 1997

| REVENUES | ADJUSTMENT | | | | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|-----------------|----------------------------|-----------------|-----------------|--|
| | ACTUAL | REVENUE BASIS (SPECIAL) | BUDGETARY | BUDGET | |
| Charges for services | \$ 261,000 | \$ | \$ 261,000 | \$ 260,000 | \$ 1,000 |
| Miscellaneous | | | | | |
| Interest on invested funds | 1,000 | 0 | 1,000 | 100 | 1,000 |
| Other income | 1,000 | 0 | 10,000 | 11,000 | (10,000) |
| TOTAL REVENUES | <u>263,000</u> | <u>0</u> | <u>272,000</u> | <u>271,100</u> | <u>(9,100)</u> |
| OTHER FINANCING SOURCES | | | | | |
| Opening transfers in | 10,000 | 0 | 10,000 | 10,000 | 0 |
| TOTAL REVENUES AND OTHER FINANCING SOURCES | <u>273,000</u> | <u>0</u> | <u>282,000</u> | <u>281,100</u> | <u>(9,100)</u> |
| EXPENDITURES | | | | | |
| Public works | | | | | |
| Personnel expenses | 0 | 0 | 0 | 0 | 0 |
| Supplies | 21,000 | 0 | 21,000 | 21,000 | (1,000) |
| Service charges | 216,750 | 0 | 216,750 | 208,000 | 11,000 |
| TOTAL EXPENDITURES | <u>237,750</u> | <u>0</u> | <u>237,750</u> | <u>229,000</u> | <u>(11,000)</u> |
| EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES | <u>(11,000)</u> | <u>0</u> | <u>(10,000)</u> | <u>(10,000)</u> | <u>(10,000)</u> |
| FUND BALANCE | | | | | |
| AT BEGINNING OF YEAR | 20,000 | 0 | 20,000 | | |
| AT END OF YEAR | \$ 9,000 | \$ 0 | \$ 10,000 | \$ 10,000 | |

CITY OF ORLEANS, LOUISIANA
 SPECIAL REVENUE FUND (REVENUE) CASINO FUNDS
 STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE
 (BUDGET AND ACTUAL)
 YEAR ENDED MARCH 31, 1997

| | ACTUAL | AMOUNT BUDGETED (OFTEN) | BUDGETARY | BUDGET | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|---------------------|-------------------------------|---------------------|---------------------|--|
| REVENUES | | | | | |
| Improvement | | | | | |
| Amortization | \$ 1,000.00 | \$ 0 | \$ 1,000.00 | \$ 1,000.00 | \$ 0.00 |
| Miscellaneous | | | | | |
| Interest on bonded debt | 14,000.00 | 0 | 14,000.00 | 14,000.00 | 14,000.00 |
| TOTAL REVENUES | <u>15,000.00</u> | <u>0</u> | <u>15,000.00</u> | <u>15,000.00</u> | <u>15,000.00</u> |
| OTHER FINANCING SOURCES | | | | | |
| Opening balance on | 1,000.00 | 0 | 1,000.00 | 1,000.00 | 0 |
| TOTAL EXPENDITURES AND OTHER FINANCING SOURCES | <u>1,000.00</u> | <u>0</u> | <u>1,000.00</u> | <u>1,000.00</u> | <u>0</u> |
| EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES | | | | | |
| | \$ 14,000.00 | \$ 0 | \$ 14,000.00 | \$ 14,000.00 | \$ 14,000.00 |
| FUND BALANCE | | | | | |
| AT BEGINNING OF YEAR | \$ 0.00 | \$ 0 | \$ 0.00 | \$ 0.00 | \$ 0.00 |
| AT END OF YEAR | <u>\$ 14,000.00</u> | <u>\$ 0</u> | <u>\$ 14,000.00</u> | <u>\$ 14,000.00</u> | <u>\$ 14,000.00</u> |

CITY OF GIBSON, LOUISIANA
 SPECIAL REVENUE FUND—SOCIAL SERVICES FOR THE AGED
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 YEAR ENDING MARCH 31, 1997

| REVENUES | ACTUAL | ADJUSTMENT TO BUDGETARY BASIS (INITIAL) | BUDGETARY BUDGET | BUDGET | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|--------------------------|---|--------------------------|--------------------------|--|
| Taxes | | | | | |
| Ad valorem tax | \$ 3,028 | \$ 0 | \$3,028 | \$3,028 | \$0 |
| Charges for services | | | | | |
| Use charges | 1,200 | 0 | 1,200 | 1,400 | 40 |
| Maintenance | | | | | |
| Interest on invested funds | 0 | 0 | 0 | 0 | 0 |
| Other | 360 | 0 | 360 | 0 | 360 |
| TOTAL REVENUES | <u>4,588</u> | <u>0</u> | <u>4,588</u> | <u>4,428</u> | <u>160</u> |
| OTHER FINANCING SOURCES | | | | | |
| Operating transfers in | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUES AND OTHER FINANCING SOURCES | <u>4,588</u> | <u>0</u> | <u>4,588</u> | <u>4,428</u> | <u>160</u> |
| EXPENDITURES | | | | | |
| Contract & purchase | | | | | |
| Printed expenses | 466 | 0 | 466 | 1,500 | 1,034 |
| Supplies | 1,000 | 0 | 1,000 | 1,000 | 0 |
| Service charges | 3,800 | 600 | 4,400 | 12,700 | 8,300 |
| Capital outlay | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | <u>5,266</u> | <u>600</u> | <u>5,866</u> | <u>15,200</u> | <u>9,334</u> |
| EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES | <u>1,322</u> | <u>0</u> | <u>1,322</u> | <u>1,322</u> | <u>0</u> |
| FUND BALANCE AT BEGINNING OF YEAR AT END OF YEAR | <u>0</u> <u>1,322</u> | <u>0</u> <u>0</u> | <u>0</u> <u>1,322</u> | <u>0</u> <u>1,322</u> | <u>0</u> <u>0</u> |

CITY OF MONROE, LOUISIANA
SPECIAL REVENUE FUNDS DECRETION FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
YEAR ENDED MARCH 31, 1997

| | ACTUAL | ADJUSTMENT TO BUDGETARY BASIS (INCREASE) | BUDGETARY | BUDGET | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|-----------------|--|-----------------|-----------------|--|
| REVENUES | | | | | |
| Taxes | | | | | |
| Ad valorem tax | \$ 27,000 | \$ 0 | \$ 27,000 | \$ 27,000 | \$ 0 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| Interest income/fees | 0 | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUES | <u>\$27,000</u> | <u>\$ 0</u> | <u>\$27,000</u> | <u>\$27,000</u> | <u>\$ 0</u> |
| OTHER FINANCING SOURCES | | | | | |
| Operating transfers in | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUES AND OTHER FINANCING SOURCES | <u>\$27,000</u> | <u>\$ 0</u> | <u>\$27,000</u> | <u>\$27,000</u> | <u>\$ 0</u> |
| EXPENDITURES | | | | | |
| Capital and recreation | | | | | |
| Increased capacity | \$0.00 | 0 | \$0.00 | \$0.00 | \$0.00 |
| Supplies | \$4.00 | (\$1.00) | \$3.00 | \$0.00 | \$3.00 |
| Service charges | \$9.00 | 0 | \$9.00 | \$10.00 | \$1.00 |
| Capital costs | \$0.00 | 0 | \$0.00 | \$1.00 | \$1.00 |
| TOTAL EXPENDITURES | <u>\$13.00</u> | <u>\$0.00</u> | <u>\$13.00</u> | <u>\$11.00</u> | <u>\$2.00</u> |
| EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES | <u>\$14.00</u> | <u>\$ 0.00</u> | <u>\$14.00</u> | <u>\$ 0.00</u> | <u>\$14.00</u> |
| FUND BALANCE | | | | | |
| AT BEGINNING OF YEAR | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| AT END OF YEAR | <u>\$ 14.00</u> | <u>\$ 0.00</u> | <u>\$ 14.00</u> | <u>\$ 0.00</u> | <u>\$ 14.00</u> |

CITY OF ORLÉANS, LOUISIANA
 SPECIAL REVENUE FUND(SUBSET) LIGHT IMPROVEMENT FUNDS
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 YEAR ENDING MARCH 31, 2007

| REVENUES | ACTUAL | ADJUSTMENT TO BUDGETARY BASE | | BUDGETARY | BUDGET | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|------------------|------------------------------|---------------|---------------|---------------|----------------------------------|
| | | EXCESS | DEFICIENCY | | | |
| Taxes | | | | | | |
| Ad valorem on | \$ 24,231 | \$ | \$ | 24,231 | 24,230 | 11 |
| Miscellaneous | | | | | | |
| Income on invested funds | 0 | 0 | 0 | 0 | 0 | 0 |
| Other income | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUES | <u>24,231</u> | <u>0</u> | <u>0</u> | <u>24,231</u> | <u>24,230</u> | <u>11</u> |
| EXPENDITURES | | | | | | |
| Federal grants | | | | | | |
| Service charges | 19,811 | 0 | 19,811 | 20,000 | 18,811 | |
| TOTAL EXPENDITURES | <u>19,811</u> | <u>0</u> | <u>19,811</u> | <u>20,000</u> | <u>18,811</u> | |
| EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES | 4,420 | 0 | 4,420 | 4,230 | 5,419 | |
| FUND BALANCE | | | | | | |
| AT BEGINNING OF YEAR | 12,741 | 0 | 12,741 | | | |
| AT END OF YEAR | <u>\$ 17,161</u> | <u>0</u> | <u>17,161</u> | | | |

CITY OF ORONTO, ONTARIO
 SPECIAL REVENUE FUNDS-AMBULANCE FUND
 STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 YEAR ENDED MARCH 31, 1997

| | ACTUAL | ADJUSTMENT TO BUDGETARY BASE (OVERLAP) | BUDGETARY BUDGET | BUDGET | VARIANCE FAVORABLE UNFAVORABLE |
|--|----------------|--|---------------------|-----------------|--------------------------------------|
| REVENUES | | | | | |
| Taxes | | | | | |
| All values tax | \$ 261,211 | \$ 0 | 261,211 | 261,000 | (211) |
| Change for services | | | | | |
| User charges | 106,117 | 0 | 106,117 | 106,000 | (117) |
| Miscellaneous | | | | | |
| Interest on invested funds | 0 | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUES | <u>367,328</u> | <u>0</u> | <u>367,328</u> | <u>367,000</u> | <u>(328)</u> |
| OTHER FINANCING SOURCES | | | | | |
| Operating transfers in | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUES AND OTHER FINANCING SOURCES | <u>367,328</u> | <u>0</u> | <u>367,328</u> | <u>367,000</u> | <u>(328)</u> |
| EXPENDITURES | | | | | |
| Public works | | | | | |
| Personnel expenses | 322,688 | 0 | 322,688 | 322,776 | (1,000) |
| Capital | 4,074 | 0 | 4,074 | 4,000 | (74) |
| Services charges | 5,442 | 100 | 5,542 | 47,000 | (41,458) |
| Capital assets | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | <u>332,204</u> | <u>100</u> | <u>332,304</u> | <u>373,776</u> | <u>(41,472)</u> |
| EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING OVER EXPENDITURES AND OTHER LINES | | | | | |
| | (64,976) | 100 | (64,876) | (66,776) | (66,776) |
| FUND BALANCE | | | | | |
| AT BEGINNING OF YEAR | 0 | 0 | 0 | 0 | 0 |
| AT END OF YEAR | <u>0</u> | <u>100</u> | <u>100</u> | <u>(66,776)</u> | <u>(66,776)</u> |

DEBT SERVICE

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

CITY OF GREYNA, LOUISIANA
 DEBT SERVICE FUND--1998 SALES TAX BONDS
 1998 SALES TAX REFINANCING BONDS
 COMBINING BALANCE SHEET
 MARCH 31, 1997

ASSETS

Current assets

| | | |
|-----------------------------|-----------|-------------------------|
| Cash | \$ | 472,888 |
| Investments | | 738,283 |
| Sales tax receivable | | 48,583 |
| Accrued interest receivable | | 1,293 |
| Due from other funds | | 71,863 |
| TOTAL ASSETS | \$ | <u>1,331,908</u> |

LIABILITIES AND FUND BALANCE

Liabilities

| | | |
|--------------------------|-----------|-----------------|
| Accounts payable | \$ | 0 |
| Due to other funds | | 0 |
| TOTAL LIABILITIES | \$ | <u>0</u> |

Fund balance

| | |
|---------------------------|-------------------------|
| Reserved for debt service | 1,331,908 |
| TOTAL FUND BALANCE | <u>1,331,908</u> |

**TOTAL LIABILITIES AND
 FUND BALANCE**

\$ 1,331,908

CITY OF ORANGE, CALIFORNIA
 (NON-SERVICE FUND) 1986 SALES TAX BOND
 (ISSUED TAX DEFERRING BOND)
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 YEAR ENDED MARCH 31, 1987

| REVENUES | ADJUSTMENT TO | | | BUDGET | BALANCE |
|---|----------------|-----------|----------------|----------------|--------------|
| | ACTUAL | BUDGETARY | DEFICIENCY | | |
| Source: | \$ | \$ | \$ | \$ | \$ |
| REVENUES | | | | | |
| Sales | | | | | |
| 1986 | \$ 50,000 | \$ 0 | \$ 50,000 | \$ 50,000 | \$ 0 |
| Miscellaneous | | | | | |
| Interest on bonded bonds | 5,000 | 0 | 5,000 | 4,000 | 1,000 |
| Other | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUES | <u>55,000</u> | <u>0</u> | <u>55,000</u> | <u>54,000</u> | <u>1,000</u> |
| OTHER FINANCING SOURCES | | | | | |
| Operating transfers in | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUES AND OTHER FINANCING SOURCES | <u>55,000</u> | <u>0</u> | <u>55,000</u> | <u>54,000</u> | <u>1,000</u> |
| EXPENDITURES | | | | | |
| Debt service | | | | | |
| Principal retirement | 54,000 | 0 | 54,000 | 54,000 | 0 |
| Interest and paying agent fee | 2,000 | 0 | 2,000 | 2,000 | 0 |
| TOTAL EXPENDITURES | <u>56,000</u> | <u>0</u> | <u>56,000</u> | <u>56,000</u> | <u>2,000</u> |
| OTHER FINANCING USES | | | | | |
| Operating transfers out | 0 | 0 | 0 | 0 | 0 |
| TOTAL OTHER EXPENDITURES AND OTHER FINANCING USES | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES | <u>0</u> | <u>0</u> | <u>0</u> | <u>(2,000)</u> | <u>2,000</u> |
| FUND BALANCE | | | | | |
| AT BEGINNING OF YEAR | 124,000 | | 124,000 | | |
| AT END OF YEAR | <u>124,000</u> | <u>0</u> | <u>124,000</u> | <u>122,000</u> | <u>2,000</u> |

CAPITAL PROJECTS FUND

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

CITY OF MONROE, LOUISIANA
 CAPITAL PROJECTS
 BALANCE SHEET
 MARCH 31, 1971

ASSETS

Current assets

| | | |
|-----------------------------|----|----------------|
| Cash | \$ | 174,966 |
| Investments | | 202,980 |
| Notes receivable | | 70,122 |
| Receivable - other | | 12,488 |
| Due from other funds | | 98,971 |
| TOTAL CURRENT ASSETS | | <u>559,527</u> |

Restricted assets

| | | |
|--------------------------------|--|----------------|
| Revenue fund fund | | |
| Cash | | 271,966 |
| Investments | | 0 |
| Accrued interest | | 0 |
| TOTAL RESTRICTED ASSETS | | <u>271,966</u> |

TOTAL ASSETS **\$ 831,493**

LIABILITIES AND FUND BALANCE

Liabilities

| | | |
|--------------------------|----|----------------|
| Contracts payable | \$ | 79,248 |
| Warrantage payable | | 24,982 |
| Due to other funds | | 88,952 |
| TOTAL LIABILITIES | | <u>193,182</u> |

Fund balance

| | | |
|--|--|---------------|
| Equipment for subsequent year expenditures | | |
| Received for construction | | 50,499 |
| Unexpended | | 0 |
| TOTAL FUND BALANCE | | <u>50,499</u> |

TOTAL LIABILITIES AND FUND BALANCE **\$ 831,493**

**CITY OF ORLEANS, LOUISIANA
CAPITAL PROJECTS FUND
STATEMENT OF REVENUE, EXPENDITURES, AND COMPARISON FUND-BALANCE
BUDGET AND ACTUAL
YEAR-ENDING JUNE 30, 1997**

| REVENUE | ACTUAL | ADJUSTMENT TO BUDGETARY BASIS (DEBITAL) | BUDGETED | BUDGET | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|---------------------|---|---------------------|------------------|--|
| REVENUE | | | | | |
| Taxes | | | | | |
| Sales tax | \$ 1,112,400 | \$ | 1,112,400 | 1,050,000 | \$62,400 |
| Impassmentment | | | | | |
| Jefferson Parish Council | 0 | 0 | 0 | 0 | 0 |
| Parish court tax | 175,000 | 0 | 175,000 | 175,000 | 0 |
| Community Development | 10,000 | 0 | 10,000 | 10,000 | 0 |
| Development fees | 8,000 | 0 | 8,000 | 0 | 8,000 |
| Miscellaneous | | | | | |
| Interest | 2,000 | 0 | 2,000 | 2,000 | 0 |
| TOTAL REVENUES | <u>1,407,400</u> | <u>0</u> | <u>1,407,400</u> | <u>1,339,000</u> | <u>68,400</u> |
| OTHER FINANCING SOURCES | | | | | |
| Operating transfers in | 1,800,000 | 0 | 1,800,000 | 1,800,000 | 0 |
| TOTAL REVENUES AND OTHER FINANCING SOURCES | <u>3,207,400</u> | <u>0</u> | <u>3,207,400</u> | <u>3,139,000</u> | <u>68,400</u> |
| EXPENDITURES | | | | | |
| Public works | 1,400,000 | 20,000 | 1,380,000 | 1,375,000 | 5,000 |
| TOTAL EXPENDITURES | <u>1,400,000</u> | <u>20,000</u> | <u>1,380,000</u> | <u>1,375,000</u> | <u>5,000</u> |
| OTHER FINANCING USES | | | | | |
| Operating transfers out | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES AND OTHER FINANCING USES | <u>1,400,000</u> | <u>20,000</u> | <u>1,380,000</u> | <u>1,375,000</u> | <u>5,000</u> |
| EXCESS (DEFICIENCY) BY REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES | 184,400 | (20,000) | 164,400 | 1,764,000 | (600,000) |
| FUND BALANCE AT BEGINNING OF YEAR | 1,000,000 | 20,000 | 1,020,000 | | |
| AT END OF YEAR | <u>\$ 1,184,400</u> | <u>\$ 0</u> | <u>\$ 1,184,400</u> | | |

ENTERPRISE FUNDS

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

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

CITY OF MONROE, LOUISIANA
 ENTERPRISE FUNDS
 COMBINED BALANCE SHEET
 MARCH 31, 1997

| | MUNICIPAL WATERWORKS SYSTEM | MUNICIPAL SEWER SYSTEM | TOTAL ENTERPRISE FUNDS |
|--|-----------------------------------|------------------------------|------------------------------|
| ASSETS | | | |
| Current assets | | | |
| Cash | \$ 721 | \$ 19,472 | \$ 20,193 |
| Investments | 361,577 | 281,277 | 642,854 |
| Reserve(s) (net, where applicable, of allowance for uncollectibles) | | | |
| Service charges | 148,960 | 181,200 | 330,160 |
| Ad valorem taxes | 0 | 27,199 | 27,199 |
| Other | 12,620 | 0 | 12,620 |
| Due from other funds | <u>78,000</u> | <u>211,086</u> | <u>289,086</u> |
| TOTAL CURRENT ASSETS | <u>441,211</u> | <u>730,835</u> | <u>1,172,046</u> |
| Restricted assets | | | |
| Bonds payable fund | | | |
| Cash | 0 | 4,863 | 4,863 |
| Investments | 0 | 11,000 | 11,000 |
| Major deposits fund | | | |
| Cash | 80,290 | 0 | 80,290 |
| Investments | <u>171,000</u> | <u>0</u> | <u>171,000</u> |
| TOTAL RESTRICTED ASSETS | <u>251,290</u> | <u>15,863</u> | <u>267,153</u> |
| Property, Plant and equipment: | | | |
| at cost, less accumulated depreciation | <u>3,726,341</u> | <u>3,726,341</u> | <u>7,452,682</u> |
| TOTAL ASSETS | <u>\$ 4,418,842</u> | <u>\$ 4,519,049</u> | <u>\$ 8,937,891</u> |

| | MUNICIPAL WATERWORKS SYSTEM | MUNICIPAL SEWER SYSTEM | TOTAL (MEMORANDUM ONLY) |
|--|-----------------------------------|------------------------------|-------------------------------|
| LIABILITIES AND FUND EQUITY | | | |
| Liabilities | | | |
| Current liabilities | | | |
| (payable from current assets) | | | |
| Accounts payable | \$ 94,129 | \$ 94,129 | \$ 188,258 |
| Accounts receivable | 88 | 290 | 378 |
| Due to other funds | \$21,000 | 100,701 | 121,701 |
| TOTAL CURRENT LIABILITIES | <u>115,217</u> | <u>195,120</u> | <u>310,337</u> |
| (PAYABLE FROM CURRENT ASSETS) | | | |
| Current liabilities | | | |
| Deposits payable | 20,470 | 0 | 20,470 |
| TOTAL CURRENT LIABILITIES | <u>20,470</u> | <u>0</u> | <u>20,470</u> |
| (PAYABLE FROM RESTRICTED ASSETS) | | | |
| Long-term liabilities | | | |
| Compensated absence | \$1,400 | \$1,400 | \$2,800 |
| TOTAL LONG TERM LIABILITIES | <u>\$1,400</u> | <u>\$1,400</u> | <u>\$2,800</u> |
| TOTAL LIABILITIES | <u>\$37,087</u> | <u>\$196,520</u> | <u>\$233,607</u> |
| Fund equity | | | |
| Contributed capital | \$200,000 | \$100,000 | \$300,000 |
| Retained earnings | | | |
| Reserved for plant replacement and reserves | 0 | \$5,000 | \$5,000 |
| Unreserved | \$1,000,000 | \$1,750,000 | \$2,750,000 |
| TOTAL RETAINED EARNINGS | <u>\$1,000,000</u> | <u>\$1,755,000</u> | <u>\$2,755,000</u> |
| TOTAL FUND EQUITY | <u>\$1,001,400</u> | <u>\$1,756,400</u> | <u>\$2,757,800</u> |
| TOTAL LIABILITIES AND FUND EQUITY | <u>\$1,038,587</u> | <u>\$1,952,920</u> | <u>\$2,991,507</u> |

**CITY OF GREAT BENDERS
ENTERPRISE FUNDS
COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS/EQUITIES
YEAR ENDED MARCH 31, 1997**

| | MUNICIPAL WATERWORKS SYSTEM | MUNICIPAL SEWER SYSTEM | TOTAL MEMORANDUM ONLY |
|--|-----------------------------------|------------------------------|-----------------------------|
| OPERATING REVENUES | | | |
| Charges for services | \$ 1,051,271 | \$ 1,366,096 | \$ 2,417,367 |
| Miscellaneous | 12,953 | 38,812 | 51,765 |
| TOTAL OPERATING REVENUES | <u>1,064,224</u> | <u>1,404,908</u> | <u>2,469,132</u> |
| OPERATING EXPENSES | | | |
| Personnel expense | 726,264 | 723,883 | 1,450,147 |
| Operating supplies and purchases | 89,441 | 89,378 | 178,819 |
| Building and maintenance expenses | 364,400 | 333,843 | 698,243 |
| Outside services | 28,832 | 321,643 | 350,475 |
| Transportation | 11,480 | 14,910 | 26,390 |
| Gravel expense | 121,235 | 155,228 | 276,463 |
| Depreciation | 282,661 | 241,472 | 524,133 |
| TOTAL OPERATING EXPENSES | <u>1,924,913</u> | <u>1,931,367</u> | <u>3,856,280</u> |
| OPERATING INCOME (LOSS) | <u>149,311</u> | <u>473,541</u> | <u>622,852</u> |
| NON-OPERATING REVENUES/EXPENSES | | | |
| All revenue items | 0 | 261,891 | 261,891 |
| Interest on bonded funds | 14,672 | 1,798 | 16,470 |
| NET NON-OPERATING REVENUES/EXPENSES | <u>14,672</u> | <u>263,689</u> | <u>278,361</u> |
| NET INCOME (LOSS) | <u>163,983</u> | <u>737,230</u> | <u>901,213</u> |
| RETAINED EARNINGS | | | |
| At beginning of year | \$ 2,336,180 | \$ 2,879,480 | \$ 5,215,660 |
| At end of year | <u>\$ 2,500,163</u> | <u>\$ 3,616,710</u> | <u>\$ 6,116,873</u> |

The accompanying notes are integral parts of this statement.

**CITY OF ORANGE, ILLINOIS
ENTERPRISE FUNDS
COMBINED STATEMENT OF CASH FLOWS
YEAR ENDED MARCH 31, 2007**

| | MUNICIPAL WATERWORKS SYSTEM | MUNICIPAL SEWER SYSTEM | TOTAL (MUNICIPAL SEWER SYSTEM) |
|--|-----------------------------------|------------------------------|---|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| Net income (loss) for the year | \$ 19,190 | \$ 1,600 | \$ 20,790 |
| Adjustments to reconcile net income | | | |
| to net cash provided by operating activities | | | |
| Depreciation | 20,644 | 23,400 | 44,044 |
| Increase (decrease) in trade | | | |
| receivables | (2,880) | (20,000) | (22,880) |
| Increase (decrease) in accounts | | | |
| payable | (41,861) | 7,000 | (34,861) |
| Increase (decrease) in accrued | | | |
| expenses | (4,300) | (2,100) | (6,400) |
| Increase (decrease) in income | | | |
| taxes | 3,400 | 0 | 3,400 |
| Increase (decrease) in prepaid | | | |
| compensation/benefits | 1,400 | 1,800 | 3,200 |
| NET CASH PROVIDED BY OPERATIONS | <u>11,553</u> | <u>10,700</u> | <u>22,253</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | |
| Purchases of property and equipment | (280,714) | (211,714) | (492,428) |
| Purchases of investments | (170,480) | (234,000) | (404,480) |
| NET CASH USED BY INVESTING ACTIVITIES | <u>(451,194)</u> | <u>(445,714)</u> | <u>(896,908)</u> |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | |
| Payments of loans from other funds | (1,400) | (66,614) | (68,014) |
| Loans from other funds | 66,610 | 0 | 66,610 |
| Contributed capital | 33,400 | (20,000) | 13,400 |
| NET CASH PROVIDED BY FINANCING | <u>58,610</u> | <u>(66,614)</u> | <u>(8,004)</u> |
| NET INCREASE (DECREASE) IN CASH | <u>(17,031)</u> | <u>(19,624)</u> | <u>(36,655)</u> |
| CASH AT BEGINNING OF YEAR | <u>21,114</u> | <u>20,911</u> | <u>42,025</u> |
| CASH AT END OF YEAR | <u>\$ 4,083</u> | <u>\$ 1,287</u> | <u>\$ 5,370</u> |

CITY OF ORLEANS, LOUISIANA
ENTERPRISE FUNDS-MUNICIPAL WATERWORKS SYSTEM FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN DETERMINED EARNING-BUDGET AND ACTUAL
YEAR ENDED MARCH 31, 1997

| | ACTUAL | BUDGET | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|-------------------|------------------|--|
| OPERATING REVENUES | | | |
| Charges for services | | | |
| Water service charges | \$ 1,209,171 | \$ 1,209,000 | \$ 171 |
| Installation fee | 3,800 | 5,000 | (1,200) |
| Reinstallation fee | 29,208 | 3,000 | 26,208 |
| Upstream charges | 841 | 1,000 | (159) |
| Penalty charges | 11,228 | 20,000 | (8,772) |
| TOTAL CHARGES FOR SERVICES | <u>1,264,248</u> | <u>1,238,000</u> | <u>26,248</u> |
| Miscellaneous | 3,800 | 3,800 | - |
| TOTAL OPERATING REVENUES | <u>1,268,048</u> | <u>1,241,800</u> | <u>26,248</u> |
| OPERATING EXPENSES | | | |
| Personnel expense | 75,154 | 75,600 | 446 |
| Operating supplies and purchases | 60,841 | 71,350 | (10,509) |
| Building and maintenance expense | 264,431 | 236,430 | 28,001 |
| Contract services | 28,022 | 37,350 | (9,328) |
| Transportation | 15,600 | 15,800 | (200) |
| General expenses | 150,251 | 185,400 | (35,149) |
| Depreciation | 140,882 | 165,000 | (24,118) |
| TOTAL OPERATING EXPENSES | <u>1,175,183</u> | <u>1,206,930</u> | <u>31,747</u> |
| OPERATING INCOME (LOSS) | <u>93,865</u> | <u>34,870</u> | <u>58,995</u> |
| NON-OPERATING REVENUES (EXPENSES) | | | |
| Interest on invested funds | 14,600 | 2,000 | 12,600 |
| NET NON-OPERATING REVENUES (EXPENSES) | <u>14,600</u> | <u>2,000</u> | <u>12,600</u> |
| NET INCOME (LOSS) | <u>108,465</u> | <u>36,870</u> | <u>71,595</u> |
| RETAINED EARNINGS | | | |
| AT BEGINNING OF YEAR | \$ 0.000 | | |
| AT END OF YEAR | <u>\$ 108,465</u> | | |

The accompanying notes are an integral part of this statement.

CITY OF ORLEANS, LOUISIANA
ENTERPRISE FUND/MUNICIPAL WATERWORKS SYSTEM FUND
STATEMENT OF DEPARTMENTAL OPERATIONS EXPENSES-BUDGET AND ACTUAL
YEAR ENDED MARCH 31, 1997

| | ACTUAL | BUDGET | FAVORABLE OR UNFAVORABLE |
|---|-------------------|---------------------|-----------------------------|
| PRODUCTION | | | |
| Personnel expense | \$ 390,145 | \$ 374,000 | \$ 16,145 |
| Operating supplies and purchases | 88,044 | 80,000 | (8,044) |
| Building and maintenance expense | 141,389 | 148,489 | (7,100) |
| Outside services | 11,672 | 20,000 | (8,328) |
| Transportation | 934 | 1,000 | (66) |
| General expense | 44,138 | 44,000 | (138) |
| TOTAL PRODUCTION | \$ 665,322 | \$ 665,500 | \$ (178) |
| DISTRIBUTION | | | |
| Personnel expense | \$ 308,000 | \$ 285,000 | \$ 23,000 |
| Operating supplies and purchases | 28,000 | 20,000 | (8,000) |
| Building and maintenance expense | 0 | 100 | 100 |
| Outside services | 0 | 0 | 0 |
| Transportation | 9,500 | 9,500 | 0 |
| General expense | 27,000 | 26,500 | (500) |
| TOTAL DISTRIBUTION | \$ 372,500 | \$ 361,500 | \$ 11,000 |
| GENERAL AND ADMINISTRATIVE | | | |
| Personnel expense | \$ 100,407 | \$ 142,500 | \$ 42,093 |
| Operating supplies and purchases | 1,234 | 9,100 | (7,866) |
| Building and maintenance expense | 1,040 | 1,700 | (660) |
| Outside services | 1,000 | 1,000 | 0 |
| Transportation | 1,000 | 4,870 | (3,870) |
| General expense | 21,483 | 24,100 | (2,617) |
| TOTAL GENERAL AND ADMINISTRATIVE | \$ 126,164 | \$ 182,770 | \$ 56,606 |
| DEPRECIATION | \$ 10,000 | \$ 20,000 | \$ (10,000) |
| TOTAL | | | |
| Personnel expense | \$ 508,546 | \$ 726,500 | \$ 217,954 |
| Operating supplies and purchases | 89,274 | 71,100 | (18,176) |
| Building and maintenance expense | 142,429 | 150,189 | (7,760) |
| Outside services | 28,000 | 21,000 | (7,000) |
| Transportation | 10,434 | 15,370 | (4,936) |
| General expense | 72,721 | 75,400 | (2,679) |
| Depreciation | 20,000 | 20,000 | (0) |
| TOTAL | \$ 763,404 | \$ 1,020,159 | \$ 256,755 |

The accompanying total is an integral part of this statement.

CITY OF GIBTTLA, LOUISIANA
ENTERPRISE FUND—MUNICIPAL SEWER SYSTEM FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS—BUDGET AND ACTUAL
YEAR ENDED MARCH 31, 1997

| | ACTUAL | BUDGET | VARIANCE EXPENSIBLE (FAVORABLE) |
|---|---------------------|------------------|---------------------------------------|
| OPERATING REVENUES | | | |
| Charges for services | | | |
| Sewerage service charges | \$ 1,448,000 | \$ 1,400,000 | \$ 48,000 |
| Penalty charges | 21,779 | 20,000 | (1,779) |
| Sewerage availability fees | 1,024 | 10,000 | (8,976) |
| Miscellaneous | 0 | 100 | (100) |
| TOTAL OPERATING REVENUES | <u>1,470,803</u> | <u>1,530,100</u> | <u>(59,297)</u> |
| OPERATING EXPENSES | | | |
| Personnel expenses | 70,000 | 71,000 | (1,000) |
| Operating supplies and materials | 80,000 | 80,000 | 0 |
| Building and maintenance expenses | 100,000 | 100,000 | 0 |
| Outside service | 111,000 | 110,000 | (1,000) |
| Transportation | 10,000 | 20,000 | (10,000) |
| General expenses | 11,000 | 10,000 | 1,000 |
| Depreciation | 110,000 | 100,000 | (10,000) |
| TOTAL OPERATING EXPENSES | <u>492,000</u> | <u>493,000</u> | <u>(1,000)</u> |
| OPERATING INCOME (LOSS) | <u>978,803</u> | <u>1,037,100</u> | <u>(58,297)</u> |
| NON-OPERATING REVENUES (EXPENSES) | | | |
| Ad valorem taxes | 30,000 | 30,000 | 0 |
| Interest on borrowed funds | (1,000) | 0 | (1,000) |
| NET NON-OPERATING REVENUES (EXPENSES) | <u>29,000</u> | <u>30,000</u> | <u>(1,000)</u> |
| NET INCOME (LOSS) | <u>1,007,803</u> | <u>1,067,100</u> | <u>(59,297)</u> |
| RETAINED EARNINGS AT BEGINNING OF YEAR | | | |
| | \$ 1,000,000 | | |
| AT END OF YEAR | <u>\$ 1,007,803</u> | | |

The accompanying notes are an integral part of this statement.

CITY OF ORLEANS, LOUISIANA
 ENTERPRISE FUND—MUNICIPAL SEWER SYSTEM FUND
 STATEMENT OF DEPARTMENTAL OPERATING EXPENSE—BUDGET AND ACTUAL
 YEAR ENDED MARCH 31, 1991

| | ACTUAL | BUDGET | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|---------------------|---------------------|--|
| TREATMENT | | | |
| Personnel expense | \$ 363,806 | \$ 368,000 | \$ (4,194) |
| Operating supplies and purchases | 69,670 | 66,200 | 3,470 |
| Building and maintenance | | | |
| expense | 100,886 | 106,750 | (5,864) |
| Outside services | 126,064 | 110,000 | 16,064 |
| Transportation | 6,733 | 6,600 | 133 |
| General expense | 64,138 | 70,000 | (5,862) |
| TOTAL TREATMENT | \$ 731,304 | \$ 737,550 | \$ (6,246) |
| COLLECTION | | | |
| Personnel expense | \$ 291,600 | \$ 276,000 | \$ 15,600 |
| Operating supplies and purchases | 6,800 | 6,200 | 600 |
| Building and maintenance | | | |
| expense | 1,880 | 700 | 1,180 |
| Outside services | 480 | 0 | 480 |
| Transportation | 6,200 | 10,000 | (3,800) |
| General expense | 25,756 | 21,800 | 3,956 |
| TOTAL COLLECTION | \$ 333,716 | \$ 314,700 | \$ 19,016 |
| GENERAL AND ADMINISTRATIVE | | | |
| Personnel expense | \$ 124,399 | \$ 124,000 | \$ 399 |
| Operating supplies and purchases | 6,469 | 1,700 | 4,769 |
| Building and maintenance | | | |
| expense | 0 | 500 | (500) |
| Outside services | 4,700 | 4,500 | 200 |
| Transportation | 4,800 | 4,000 | 800 |
| General expense | 20,821 | 20,800 | 21 |
| TOTAL GENERAL AND ADMINISTRATIVE | \$ 157,489 | \$ 157,500 | \$ (11) |
| DEPRECIATION | \$ 186,421 | \$ 186,000 | \$ 421 |
| TOTAL | | | |
| Personnel expense | \$ 579,805 | \$ 578,000 | \$ 1,805 |
| Operating supplies and purchases | 86,470 | 86,400 | 70 |
| Building and maintenance | | | |
| expense | 102,886 | 108,000 | (5,114) |
| Outside services | 131,264 | 114,500 | 16,764 |
| Transportation | 13,533 | 16,600 | (3,067) |
| General expense | 84,969 | 90,800 | (5,831) |
| Depreciation | 186,421 | 186,000 | 421 |
| TOTAL | \$ 1,174,374 | \$ 1,173,300 | \$ 1,074 |

The accompanying notes are an integral part of this statement.

CITY OF CENTRAL LOUISIANA
 ENTERPRISE FUNDS
 STATEMENT OF CHANGES IN RETAINED EARNINGS
 YEAR ENDED MARCH 31, 1997

| | MUNICIPAL WATERWORKS SYSTEM | MUNICIPAL SEWER SYSTEM | TOTAL (MEMORANDUM ONLY) |
|---|-----------------------------------|------------------------------|-------------------------------|
| RETAINED EARNINGS | | | |
| <i>Reserve For Plant Replacement and Extension</i> | | | |
| At beginning of year | \$ 0 | \$ 11,086 | \$ 11,086 |
| Increase in reserves | <u>1,000</u> | <u>1,000</u> | <u>2,000</u> |
| At end of year | \$ 1,000 | \$ 12,086 | \$ 13,086 |
| Unamortized | | | |
| At beginning of year | \$ (2,164,400) | \$ (2,837,750) | \$ (5,002,150) |
| Net income (loss) for the year | (76,198) | 11,000 | (65,198) |
| Increase in reserves: Replacement and Extension Fund | <u>2,000</u> | <u>(2,000)</u> | <u>0</u> |
| At end of year | \$ (2,168,400) | \$ (2,796,750) | \$ (4,965,150) |
| TOTAL RETAINED EARNINGS | \$ (1,167,400) | \$ (1,714,664) | \$ (2,882,064) |

CITY OF GREYTON, LOUISIANA
 ENTERPRISE FUNDS
 ANALYSIS OF CASH RECEIPTS AND DISBURSEMENTS-RESTRICTED ACCOUNTS
 YEAR ENDED MARCH 31, 1987

| | MUNICIPAL WATERWORKS SYSTEM | MUNICIPAL SEWER SYSTEM REPLACEMENT AND EXTENSION FUND |
|--|-----------------------------------|---|
| CASH AND CERTIFICATES OF DEPOSIT AT BEGINNING OF YEAR | \$ 241,764 | \$ 31,000 |
| RECEIPTS | | |
| Treasury deposits, net | 46,400 | 0 |
| Investment | | |
| Interest | 11,110 | 0 |
| | <u>57,510</u> | <u>0</u> |
| DISBURSEMENTS | | |
| Customer deposits, net | (22,100) | 0 |
| | <u>(22,100)</u> | <u>0</u> |
| CASH AND CERTIFICATES OF DEPOSIT AT YEAR END | \$ 275,174 | \$ 31,000 |

GENERAL FIXED ASSETS

ACCOUNT GROUP

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

CITY OF ORLEANS, LOUISIANA
STATEMENT OF GENERAL FIXED ASSETS - BY SOURCES
MARCH 31, 1997

GENERAL FIXED ASSETS

| | |
|-----------------------------------|----------------------|
| Land | \$ 91,017 |
| Buildings | 713,000 |
| Improvements other than buildings | 21,122,099 |
| Furniture, fixtures and equipment | 1,392,119 |
| Vehicle and road machinery | 2,287,282 |
| Construction in progress | 1,193,587 |
| TOTAL GENERAL FIXED ASSETS | \$ 28,879,111 |

INVESTMENT IN GENERAL FIXED ASSETS FROM

| | |
|---|----------------------|
| General Fund revenues | 4,671,389 |
| Other funds | 21,789,446 |
| Federal grants | 1,682,011 |
| State grants | 371,704 |
| Gifts | 85,461 |
| TOTAL INVESTMENT IN GENERAL FIXED ASSETS | \$ 28,600,011 |

GENERAL LONG-TERM DEBT

ACCIDENT GROUP

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

CITY OF ORTHA, LOUISIANA
STATEMENT OF LONG-TERM DEBT
MARCH 31, 1997

| | GENERAL DEBT | SALES TAX BONDS | TOTAL (MEMORANDUM ONLY) |
|---|-------------------------|----------------------------|--|
| AMOUNT AVAILABLE AND TO BE PROVIDED FROM THE PAYMENT OF GENERAL LONG-TERM DEBT | | | |
| Amount available | | | |
| in Debt Service Funds for retirement of debt | \$ 0 | \$ 1,341,000 | \$ 1,341,000 |
| Amount provided from | | | |
| General revenues | \$ 781,148 | 0 | \$ 781,148 |
| Sales taxes | <u>0</u> | <u>4,788,000</u> | <u>4,788,000</u> |
| TOTAL AMOUNT AVAILABLE AND TO BE PROVIDED | \$ 781,148 | \$ 4,788,000 | \$ 5,569,148 |
| GENERAL LONG-TERM DEBT | | | |
| Compensated absences | \$ 781,148 | 0 | \$ 781,148 |
| Bonds payable | <u>0</u> | <u>4,788,000</u> | <u>4,788,000</u> |
| TOTAL GENERAL AND LONG-TERM DEBT | \$ 781,148 | \$ 4,788,000 | \$ 5,569,148 |

SUPPLEMENTAL INFORMATION

FIG. 1. The effect of the concentration of the inhibitor on the rate of the reaction.

CITY OF GREYS, LOUISIANA
SCHEDULE OF COMPENSATION PAID TO
CITY COUNCIL
YEAR ENDED MARCH 31, 1997

| COMMISSIONER | SALARY |
|------------------------|----------|
| HERBERT F. WISE | \$ 6,000 |
| LEO JONES, JR. | \$ 6,000 |
| BALYNDRE MARCHESE, JR. | \$ 6,000 |
| VINCENT L. COSBY | \$ 6,000 |
| GERARD L. SCHENKAYER | \$ 6,000 |

Edward L. Cammett, Jr., CPA

A PROFESSIONAL ACCOUNTING CORPORATION
10 Westbank Expressway - Suite B, Gretna, Louisiana

INDEPENDENT AUDITORS REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AUDIT OF GENERAL PURPOSE OR BASIC FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable Mayor and Members of the City Council
of the City of Gretna, Louisiana

We have audited the general purpose financial statements of the City of Gretna, Louisiana, as of and for the year ended March 31, 1997, and have issued our report thereon dated September 11, 1997.

We conducted our audit in accordance with generally accepted auditing standards (Certified Public Accountants, issued by the International Council of the United States, and the provisions of Office of Management and Budget (OMB) Circular A-128, "Standards of Basic and Local Government". Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatements.

The management of the City of Gretna, Louisiana, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that errors are safeguarded against, less than contemplated one or discrepancies, and that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of these financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any weaknesses of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of procedural procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of the City of Gretna, Louisiana, for the year ended March 31, 1997, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of internal policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing an opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the City's ability to record, process, summarize and report financial data consistent with the intentions of management in the general purpose financial statements of the City of Gretna, Louisiana.

Due to the police department's failure to avail themselves of the City's central purchasing department and the associated lack of separation of duties in their department's administration regarding compliance with certain provisions of the City's adopted purchasing procedures. The system of internal control with regard to their purchases could not be relied upon to detect noncompliance with the purchasing procedures. As a result, items could be purchased without following prescribed procedures.

Personnel shortcomings in the payroll department are often not complete or updated for pay rates and tax or clerical withholding amounts. These errors are large in different departments or in a series of funds which may change in the payroll department. We feel this practice weakens the system of internal control over payroll disbursements and withholdings.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

The consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe some of the reportable conditions described above is a material weakness.

We also noted other matters involving the internal control structure and its operation that we have reported to the management of the City of Orms, Louisiana, in a separate letter dated September 15, 1997.

This report is intended for the information of the administration and the City Council of the City of Orms, Louisiana, and the Legislative Auditor of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Edward H. Gannon, Jr., CPA

Edward H. Gannon, Jr., CPA
A Professional Accounting Corporation

Orms, Louisiana
September 15, 1997

Edward L. Camotar, Jr., CPA

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

Honorable Mayor and Members of the City Council
of the City of Gretna, Louisiana

We have audited the general purpose financial statements of the City of Gretna, Louisiana, as of and for the year ended March 31, 1991, and have issued our report thereon dated September 10, 1991.

"We evaluated our audit in accordance with generally accepted auditing standards, "Government Auditing Standards," issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-123, "Audit of State and Local Governments." Those standards and OMB Circular A-123 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

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

The results of our tests disclosed the following instances of noncompliance that we are required to be reported herein under Government Auditing Standards for which the ultimate resolution cannot presently be determined. Accordingly, no provision for any liability that may result has been recognized in the City of Gretna, Louisiana, year-ended March 31, 1991 financial statements.

We noted that the budgeted expenditures of the Ambulance Fund, as adopted, exceeded the budget reserve and accumulated surplus which is a violation of L.A. Revised Statute 9:12094.

We considered these instances of noncompliance in forming our opinion as to whether the City of Gretna, Louisiana year-ended March 31, 1991 general purpose financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report dated September 11, 1991, on those general purpose financial statements.

We noted certain other immaterial instances of noncompliance that we have reported to the management of the City of Gretna, Louisiana, in a separate letter dated September 11, 1991.

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



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

Gretna, Louisiana
September 11, 1991

Edward L. Cammett, Jr., CPA

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16 Westbank Highway • Suite B, Gretna, Louisiana

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

Reverend Mayor and Members of the City Council
of the City of Gretna, Louisiana

We have audited the general purpose financial statements of the City of Gretna, Louisiana, for the year ended March 31, 1997, and have issued our report thereon dated September 10, 1997.

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

In planning and performing our audit for the year ended March 31, 1997, we considered the City's internal control structure in order to determine our auditing procedures for the purpose of expressing our opinions on the City's general purpose financial statements and the combining and individual fund and program group financial statements of the City of Gretna, Louisiana, internal structure and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of their financial statements in a separate report dated September 11, 1997.

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

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

Inventory/leasing

Receivables/payables

Purchases/procurement

Payroll

Property and equipment

Grant administration

- Claims for advances and reimbursements
- Amounts claimed or used for matching

General requirements

Drug free workplace

Allowable educational programs

Administrative requirements

Political activity

Civil rights

Child management

Federal financial reports

Specific requirements

Types of services allowed or unallowed

Eligibility

Matching

Level of effort

Reporting

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

During the year ended March 31, 1990, the City of Gretna, Louisiana, had in major federal financial assistance programs and expended 100% of its total federal financial assistance under the following major federal financial assistance programs:

Department of Justice - Operation/Municipal Task Force
Department of Justice/Office of Community Oriented Policing Services
Department of Justice/Local Law Enforcement Block Grant

We performed tests of controls, as required by OMB Circular A-122, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we have obtained relevant to providing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the aforementioned assistance programs. Our procedures were less in scope than would be necessary to enable us to opine on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

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

Due to the police department's failure to audit themselves of the City's central purchasing department and the substantial lack of separation of duties in their department's documentation regarding compliance with certain provisions of the City's adopted purchasing procedures. The system of internal control with regard to these purchases could not be relied upon to detect noncompliance with the purchasing procedures. As a result, items could be purchased without following prescribed procedures.

Personnel folders kept in the payroll department are often not complete or updated for pay rates and/or on effective withholding amounts. These records are kept in different departments--in a series of books which are changed in the payroll department. We find this practice weakens the system of internal control over payroll disbursements and withholdings.

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

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe none of the reportable conditions described above are material weaknesses.

We also noted other matters involving the internal control structure and its operation that we have reported to the management of the City, of Gretna, State of Louisiana in a separate letter dated September 15, 1990.

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



Edward L. Cameron, Jr., CPA

A Professional Accounting Corporation

Gretna, Louisiana
September 15, 1990

Edward L. Cammett, Jr., CPA

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31 Westbank Expressway - Suite B, Gretna, LA 70056

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

Honorable Mayor and Members of the City Council
of the City of Gretna, Louisiana

We have audited the general purpose financial statements of the City of Gretna, Louisiana as of and for the year ended March 31, 1997 and have issued our report thereon dated September 11, 1997.

We have applied procedures to test the City of Gretna, Louisiana, compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended March 31, 1997: political activity, civil rights, anti-management, federal financial reports, allowable construction principles, Drug Free Workplace Act, and administrative requirements.

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

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

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



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

Gretna, Louisiana
September 11, 1997

Edward L. Cammett, Jr., CPA

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34 Westbank Expressway - Suite B, Gretna, Louisiana 70051

INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

Honorable Mayor and Members of the City Council
of the City of Gretna, Louisiana

We have audited the general purpose financial statements of the City of Gretna, Louisiana, as of and for the year ended March 31, 1991 and have issued our report thereon dated September 10, 1991. These financial statements are the responsibility of the City of Gretna, Louisiana management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, "Government Auditing Standards" issued by the Comptroller General of the United States, and the provisions of Office Memorandum and Budget Circular A-128, "Standards for State and Local Governments." These standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in these financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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



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

Gretna, Louisiana
September 10, 1991

**CITY OF METairie, LOUISIANA
 SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
 YEAR ENDED MARCH 31, 1997**

| DESCRIPTION | CFDA NUMBER | GRANT NUMBER | GRANT PERIOD | | TOTAL GRANT AWARD |
|---|----------------|----------------------------|--------------|----------|-------------------------|
| | | | FROM | THROUGH | |
| DEPARTMENT OF JUSTICE: | | | | | |
| Operation Municipal Task Force Grant | 14.579 | 94-B1-B-02 0001 0007 | 08/05/94 | 07/08/97 | \$ 141,150 |
| Operation Municipal Task Force Grant | 14.579 | 94-B1-B-02 0007 | 08/05/94 | 07/08/94 | 100,000 |
| Office of Community Delinquent Policing Service (CDPS) | 14.718 | 95-CJ-W-34328 | 09/14/95 | 11/08/96 | 200,000 |
| Local Law Enforcement Estate Grant | 14.580 | 94-LB-V-0001 | 08/05/94 | 08/05/96 | 75,000 |
| TOTALS | | | | | \$ 456,150 |

The accompanying notes are an integral part of this statement.

| ACCUMULATED REVENUE AVAILABLE FOR | | CASH RECEIVED DURING YEAR | | OTHER SOURCES | | ACCUMULATED REVENUE AVAILABLE MARCH 31, 1957 | | TOTAL REVENUE RECOGNIZED | | TOTAL EXPENDITURES | |
|-----------------------------------|------------|---------------------------|------------|---------------|------------|--|------------|--------------------------|-------------|--------------------|-------------|
| \$ | 1 | \$ | 0 | \$ | 11,790 | \$ | 11,126 | \$ | 112,047 | \$ | 96,779 |
| | 11,500 | | 10,110 | | 0 | | 10,000 | | 10,000 | | 10,100 |
| | 6,500 | | 14,671 | | 0 | | 11,970 | | 10,940 | | 17,238 |
| | _____0 | | ____10,111 | | ____7,720 | | _____0 | | ____72,047 | | ____70,000 |
| \$ | ____18,500 | \$ | ____24,891 | \$ | ____18,440 | \$ | ____21,976 | \$ | ____194,994 | \$ | ____177,047 |

CITY OF GRETNA, LOUISIANA
NOTES TO SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
MARCH 31, 1997

NOTE A - FISCAL PERIOD AUDITED

Single audit testing procedures were performed for program transactions occurring during the year ended March 31, 1997. Federal financial assistance received during the year did meet the criteria set forth in the Single Audit Act and OMB Circular A-128. Grant terms are indicated in the Schedule of Federal Financial Assistance.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Presentation

The accompanying Schedule of Federal Financial Assistance has been prepared on the accrual basis of accounting. Grant revenues are recorded for financial reporting purposes when the City has met the qualifications for the respective grants. Costs incurred in programs partially funded by federal grants are applied against federal grant funds to the extent of revenues available when they properly apply to the grant.

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Honorable Mayor and Members of the City Council
City of Gretna, Louisiana

As part of our examination of the financial statements of the City of Gretna, Louisiana, for the year ended March 31, 1997, we reviewed the system of internal control, administrative procedures, and financial procedures of the City. Our review did not include a detailed examination of all transactions, such as would be necessary to discover any deficiencies or irregularities that may have occurred. However, our engagement did include such tests of the City's system and procedures to the extent we considered necessary to make an evaluation as required by generally accepted auditing standards and the Louisiana Municipal Audit and Accounting Guide.

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

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



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

Gretna, Louisiana
September 15, 1997

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

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

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

COMMENTS AND SUGGESTIONS

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

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

We recommend that all purchasing be done through central purchasing.

PERSONNEL FILES - In our review of personnel and payroll records, we found that the personnel records held in the payroll department were missing certain documents for certain payroll withholdings (life and dental insurance, etc.). These documents are held by personnel outside of the payroll department and are often difficult to locate. In addition, we learned that certain tax withholding forms have not been updated for several years.

We feel strongly that complete and updated personnel records should be maintained by the personnel department in a centralized location. We further feel the City should adopt a policy with regard to personnel records.

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

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

COMPENSATED AGENCIES - As was mentioned in the prior year's management advisory letter, compensated agencies is a significant unfunded liability of the City. The unfunded portion of this liability as of March 31, 1987, is \$388,148. This balance has grown due to the policy of the City to allow accumulation of balances.

BUDGET MONITORING - We noticed during the course of our review that the City's Police Department and Enterprise Funds have significantly overspent their budgets approaching the 1% overspending limit imposed by state law. We feel this overspending is due to a lack of budget monitoring by the management of the police department and enterprise funds during the course of the fiscal year.

We feel that a formal budget monitoring program would help reduce overspending and possible violations of the budget laws in the future.

AMBULANCE FUND - As a result of changes in reimbursement allowances under the Medicare and Medicaid programs, funding of the operations of the Ambulance Fund is seriously deficient. This fund operated at a deficit of \$187,838 for the year and has accumulated a fund deficit of \$180,793.

We feel that alternative funding methods must be located to continue the current level of services and return the fund balance to a profitable level.