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CITY OF CROWLEY, LOUISIANA

FINANCIAL REPORT

AUGUST 31, 1966

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Release Date SEP 17 1967

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**HOBBS, SMITH, POHLE, LEWIS & HERGEN  
CERTIFIED PUBLIC ACCOUNTANTS**

111 East 25th St.  
P.O. Box 267  
Crawley, Louisiana  
70622-0267  
phone: (504) 782-6200  
fax: (504) 782-5200

**INDEPENDENT AUDITOR'S REPORT**

**Order Officers:**

Lafayette, LA  
(504) 485-0000  
Baton Rouge, LA  
(504) 494-4411  
Mandeville, LA  
(504) 835-2222  
New Orleans, LA  
(504) 835-4411  
Shreveport, LA  
(504) 835-4411  
Lafayette, LA  
(504) 485-0000

To the Mayor and the Board of Aldermen  
City of Crawley, Louisiana

We have audited the accompanying general purpose financial statements of the City of Crawley, Louisiana as of August 31, 1996, and for the year then ended. These general purpose financial statements are the responsibility of the City of Crawley, Louisiana's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

Tim A. Bousquet, CPA  
Linda C. Taylor, CPA  
David C. Baker, CPA  
Elizabeth Baker, CPA  
Robert A. Baker, CPA  
Paul D. Brantley, CPA  
D. Charles Brantley, CPA  
Brenda M. Brien, CPA  
John Brantley, CPA  
Michael Brantley, CPA  
Richard S. Brantley, CPA  
Clyde Brantley, CPA  
Eric C. Brantley, CPA  
Michael Brantley, CPA  
George E. Sapp, III, CPA  
David L. Smith, CPA  
Robert B. Smith, CPA  
C. Brantley, CPA  
Keith Brantley, CPA

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, "Standards of Basic and Local Governments." Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Member:  
Robert L. Bousquet, CPA/CFE  
Tim A. Bousquet, CPA/CFE  
David C. Baker, CPA/CFE  
Elizabeth Baker, CPA/CFE  
Robert A. Baker, CPA/CFE  
Paul D. Brantley, CPA/CFE  
D. Charles Brantley, CPA/CFE  
Brenda M. Brien, CPA/CFE  
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Robert B. Smith, CPA/CFE  
C. Brantley, CPA/CFE  
Keith Brantley, CPA/CFE  
Member of the Association of  
Certified Public Accountants  
Louisiana Chapter - Greater  
Baton Rouge Chapter

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

GENERAL PURPOSE FINANCIAL STATEMENTS  
(Combined Statements - Overview)

## CITY OF CROWLEY, LOUISIANA

COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS  
August 31, 1996

With Comparative Totals for August 31, 1995

ASSETS	Governmental Fund Types			
	General	Special Revenues	Debt Service	Capital Projects
Cash and cash equivalents	\$1,328,920	\$2,451,622	\$ 5,180	\$ -
Investments, at cost	1,519,187	206,918	-	-
Receivables:				
Accrued interest	15,326	7,833	-	-
Special assessments	-	-	4,822	-
Accounts	8,632	202,844	-	-
Prepaid insurance	-	-	-	-
Due from governmental agencies	108,082	-	-	-
Due from other funds	1,088,204	1,587,116	4,328	-
Fixed assets (net of accumulated depreciation)	-	-	-	-
Amount available to Debt Service Fund	-	-	-	-
Amount to be provided for retirement of general long-term debt	-	-	-	-
Total assets	<u>\$4,061,322</u>	<u>\$4,788,332</u>	<u>\$ 94,508</u>	<u>\$ -</u>



Legislative Fund Trans		Fiduciary Fund Trans Trust and Agency	Account Groups		Totals	
Encumbrance	Internal Service		General Fixed Assets	General Long-Term Debt	Operating Budget	Other
\$ 1,412,284	\$ 608,812	\$ 182,487	\$ -	\$ -	\$ 4,182,876	\$ 1,230,151
-	-	87,814	-	-	1,839,319	587,944
-	-	1,446	-	-	15,602	14,884
-	-	-	-	-	4,822	5,548
134,579	-	-	-	-	104,815	192,213
8,844	-	-	-	-	8,844	8,084
-	-	-	-	-	188,802	60,812
120,888	24,957	87,814	-	-	1,029,555	2,539,888
10,127,988	-	-	5,183,958	-	15,311,463	12,344,115
-	-	-	-	-	-	2,044
-	-	-	-	1,068,278	1,068,278	60,512
<u>21,883,315</u>	<u>613,769</u>	<u>364,561</u>	<u>5,183,958</u>	<u>11,068,278</u>	<u>28,587,233</u>	<u>22,977,561</u>

## CITY OF MONROE, LOUISIANA

COMBINED BALANCE SHEET (CONTINUED)  
ALL FUND TYPES AND ACCOUNT GROUPS  
August 31, 1994

With Comparative Totals for August 31, 1993

LIABILITIES AND FUND EQUITY	Governmental Fund Types			
	General	Special Revenues	Debt Service	Capital Projects
<b>LIABILITIES</b>				
Bank overdraft	\$ -	\$ -	\$ -	\$ -
Accounts payable	12,084	5,898	6,513	-
MPY revolving loan payable	-	-	-	-
Accrued expenses	-	-	-	-
Due to other funds	112,208	82,279	1,528	2,885,498
Other current liabilities	-	7,298	-	-
Deferred revenues	-	-	2,143	-
Unearned grant revenue	-	131,878	-	-
Due to governmental agencies	-	128,803	-	-
Installment purchases payable	-	-	-	-
Special assessment debt with governmental commitment	-	-	-	-
Due to state retirement system	-	-	-	-
<b>Total liabilities</b>	<b>\$ 124,292</b>	<b>\$ 368,878</b>	<b>\$ 10,184</b>	<b>\$ 2,885,498</b>
<b>FUND EQUITY</b>				
Investment in general fixed assets	\$ -	\$ -	\$ -	\$ -
Retained earnings	-	-	-	-
Accumulated capital	-	-	-	-
Fund balance (deficit):				
Reserved for police retirement	-	-	-	-
Reserved for collision losses	-	-	-	-
Reserved for streets and drainage	-	452,270	-	-
Reserved for public improvement	192,155	-	-	-
Reserved for Workers Compensation and Insurance	321,779	-	-	-
Reserved for debt retirement	-	-	(1,444)	-
Unreserved - undesignated	<u>(3,601,533)</u>	<u>(3,681,533)</u>	<u>-</u>	<u>(12,885,498)</u>
<b>Total fund equity</b>	<b>\$2,718,382</b>	<b>\$2,862,837</b>	<b>\$ (1,444)</b>	<b>\$12,885,498</b>
<b>Total liabilities and fund equity</b>	<b>\$2,842,674</b>	<b>\$2,758,360</b>	<b>\$ (14,260)</b>	<b>\$12,885,498</b>

See Notes to Financial Statements.

Proprietary Fund Types		Fiduciary Fund Type Trust and Agency	Account Groups		Totals	
Enterprises	Internal Service		General Fixed Assets	General Long-Term Debt	Governmental Activities	Business Activities
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,043
435,880	6,226	-	-	-	442,106	190,029
2,127,870	-	-	-	-	2,127,870	358,547
-	-	127,851	-	-	127,851	53,681
627,279	228,090	1,751	-	-	3,000,550	2,530,889
-	-	-	-	-	7,298	33,528
48	-	-	-	-	2,191	8,315
-	-	-	-	-	181,878	29,889
-	-	-	-	-	129,809	116,665
-	-	-	-	124,280	124,280	-
-	-	-	-	38,800	10,800	15,000
-	-	-	-	795,326	566,318	867,767
<u>\$ 2,280,327</u>	<u>\$ 224,326</u>	<u>\$ 129,652</u>	<u>\$ -</u>	<u>\$ 2,088,226</u>	<u>\$ 2,280,203</u>	<u>\$ 4,268,791</u>
\$ -	\$ -	\$ -	\$ 25,381,899	\$ -	\$ 5,383,915	\$ 5,048,181
1,269,221	227,660	-	-	-	1,897,186	947,029
7,265,213	-	-	-	-	7,265,213	7,263,273
-	-	48,463	-	-	48,463	48,460
-	-	188,498	-	-	188,498	182,847
-	-	-	-	-	452,328	648,893
-	-	-	-	-	292,125	186,921
-	-	-	-	-	323,799	309,067
-	-	-	-	-	11,644	7,686
-	-	-	-	-	5,268,313	4,513,567
<u>\$ 8,532,938</u>	<u>\$ 227,660</u>	<u>\$ 226,938</u>	<u>\$ 25,381,899</u>	<u>\$ -</u>	<u>\$ 20,866,538</u>	<u>\$ 18,805,670</u>
<u>\$ 11,803,313</u>	<u>\$ 425,286</u>	<u>\$ 346,596</u>	<u>\$ 25,381,899</u>	<u>\$ 10,668,226</u>	<u>\$ 28,891,323</u>	<u>\$ 21,018,321</u>

## CITY OF CROWLEY, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCES - ALL GOVERNMENTAL FUND TYPES AND REPORTABLE TRUST FUNDS  
Year Ended August 31, 1990  
With Comparative Totals for Year Ended August 30, 1989

	Governmental Funds	
	General	Special Services
<b>Revenues:</b>		
Taxes and special assessments	\$ 1,255,587	\$ 2,934,282
Licenses and permits	411,548	-
Intragovernmental revenues	300,584	1,108,488
Charges for services	-	33,069
Fines	22,245	-
Miscellaneous	218,928	27,125
Total revenues	<u>\$ 2,208,312</u>	<u>\$ 4,102,922</u>
<b>Expenditures:</b>		
Current:		
General government	\$ 475,628	\$ 88,282
Public safety	1,478,892	-
Public works	1,890,463	-
Welfare	-	1,079,234
Culture - recreation	-	208,509
Economic development and assistance	-	4,288
Capital outlays	104,529	118,147
Debt service:		
Principal retirement	-	-
Interest and fiscal charges	-	-
Intergovernmental	161,318	-
Total expenditures	<u>\$ 3,970,818</u>	<u>\$ 1,411,213</u>
Excess (deficiency) of revenues over expenditures	<u>\$113,281,893</u>	<u>\$ 2,673,898</u>
<b>Other financing sources (uses):</b>		
Operating transfers in	\$ 1,818,810	\$ 382,118
Operating transfers out	(380,811)	(2,561,213)
Proceeds from lease purchase	118,318	-
Total other financing sources (uses)	<u>\$ 1,556,317</u>	<u>\$12,929,213</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 516,964	\$ 414,627
Fund balance (deficit), beginning	<u>1,463,323</u>	<u>1,828,222</u>
Fund balance (deficit), ending	<u>\$ 2,018,287</u>	<u>\$ 2,242,849</u>

See Notes to Financial Statements.

Type		Fiduciary		Totals	
Debt	Capital	Dual-Trusts	Responsible	(Nonrevenue Only)	
Service	Projects	Trust	Trust	1996	1995
\$ 2,544	\$ -	\$ -	\$ -	\$ 4,181,852	\$ 3,459,478
-	-	-	-	412,348	318,489
-	-	-	-	1,427,887	1,917,110
-	-	-	-	73,049	105,448
-	-	-	-	22,245	32,490
822	-	3,298	3,298	282,136	243,147
<u>\$ 2,766</u>	<u>\$ -</u>	<u>\$ 3,298</u>	<u>\$ 3,298</u>	<u>\$ 4,967,362</u>	<u>\$ 4,513,762</u>
\$ -	\$ -	\$ -	\$ -	\$ 363,322	\$ 403,724
-	-	-	125,612	1,814,349	1,763,219
-	-	-	-	1,000,441	1,134,349
-	-	-	-	1,875,234	842,404
-	-	-	-	229,348	249,496
-	-	-	-	4,280	3,000
-	-	-	-	242,676	1,460,130
3,000	-	-	-	3,000	3,000
3,943	-	-	-	1,943	2,438
				<u>311,314</u>	<u>79,818</u>
<u>\$ 4,793</u>	<u>\$ -</u>	<u>\$ 125,612</u>	<u>\$ 125,612</u>	<u>\$ 3,130,664</u>	<u>\$ 4,323,262</u>
<u>\$ 18,183</u>	<u>\$ -</u>	<u>\$ 127,623</u>	<u>\$ 127,623</u>	<u>\$ 3,328,881</u>	<u>\$ 3,552,453</u>
\$ -	\$ 34,425	\$ 134,333	\$ 134,333	\$ 2,147,478	\$ 2,437,850
(18,243)	-	-	-	(2,380,289)	(2,339,886)
				<u>129,318</u>	<u>-</u>
<u>\$ (18,243)</u>	<u>\$ 34,425</u>	<u>\$ 134,333</u>	<u>\$ 134,333</u>	<u>\$ 153,211</u>	<u>\$ 17,964</u>
\$ (21,098)	\$ 34,425	\$ 4,312	\$ 4,312	\$ 1,143,388	\$ 583,417
21,468	(1,818,933)	212,362	212,362	3,245,324	3,221,132
<u>\$ (1,630)</u>	<u>\$ 17,606,492</u>	<u>\$ 218,998</u>	<u>\$ 218,998</u>	<u>\$ 4,712,160</u>	<u>\$ 4,246,326</u>

## CITY OF CHICLEY, ALABAMA

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCES - BUDGET (GAAP BASIS) AND ACTUAL  
GENERAL AND SPECIAL REVENUE FUND TYPES  
Year Ended August 31, 1996

	General Fund		Favorable/ Unfavorable
	Budget	Actual	
<b>Revenues:</b>			
Taxes	\$ 1,163,000	\$ 1,204,507	\$ 112,507
Licenses and permits	293,400	412,568	118,568
Intergovernmental revenues	190,000	300,584	110,584
Charges for services	-	-	-
Fees	20,000	23,245	3,245
Miscellaneous	353,838	218,813	(75,825)
Total revenues	\$ 1,940,238	\$ 2,859,717	\$ 650,183
<b>Expenditures:</b>			
Current:			
General government	\$ 342,280	\$ 425,870	\$ 84,640
Public safety	1,130,894	1,428,893	311,200
Public works	2,211,673	2,080,463	(111,163)
Welfare	-	-	-
Culture - recreation	-	-	-
Economic development and assistance	-	-	-
Capital outlays	73,000	226,579	(151,329)
Intergovernmental	88,380	131,316	(25,816)
Total expenditures	\$ 3,846,227	\$ 4,673,019	\$ 826,792
Excess (deficiency) of revenues over expenditures	\$ (1,905,989)	\$ (1,813,302)	\$ 92,687
<b>Other financing sources (uses):</b>			
Operating transfers in	\$ 1,807,810	\$ 1,826,609	\$ 13,000
Operating transfers out	(199,438)	(200,011)	(581)
Proceeds from lease purchases	-	328,328	328,328
Total other financing sources (uses)	\$ 1,608,372	\$ 1,954,926	\$ 346,554
Excess (deficiency) of revenues and other sources over expenditures and other uses (subtotals forward)	\$ (297,617)	\$ 141,616	\$ 439,233

<u>Special Revenue Funds</u>		
Budget	Actual	Variance - Favorable (Unfavorable)
\$ 3,487,979	\$ 3,816,787	\$ 328,807
-	-	-
1,191,889	1,128,498	63,391
38,880	73,069	34,189
-	-	-
<u>33,880</u>	<u>53,136</u>	<u>19,256</u>
<u>\$ 3,612,748</u>	<u>\$ 3,970,390</u>	<u>\$ 357,642</u>
\$ 106,630	\$ 89,982	\$ 16,648
-	-	-
-	-	-
1,177,128	1,875,236	698,108
738,942	279,538	459,404
-	-	-
18,080	4,268	13,812
106,375	218,147	111,772
-	-	-
<u>\$ 1,437,055</u>	<u>\$ 1,317,971</u>	<u>\$ 119,084</u>
\$ 2,826,512	\$ 2,675,858	\$ 150,654
\$ 112,112	\$ 382,118	\$ 270,006
(2,193,932)	(2,281,932)	88,000
<u>          </u>	<u>          </u>	<u>          </u>
<u>\$ (2,081,820)</u>	<u>\$ (19,813,822)</u>	<u>\$ 17,732,002</u>
\$ 12,328	\$ 826,821	\$ 814,493

## CITY OF MONROE, LOUISIANA

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
 BALANCES - BUDGET (GAAP BASIS) AND ACTUAL  
 GENERAL AND SPECIAL REVENUE FUND TYPES  
 Year Ended August 31, 1990

	General Fund		Variance - Favorable (Unfavorable)
	Budget	Actual	
Excess (deficiency) of revenues and other sources over expenditures and other uses (amounts forwarded)	\$ 1395,859	\$ 304,914	\$ 718,660
Fund balance, beginning	3,485,373	3,485,373	-----
Fund balance, ending	<u>\$ 3,287,545</u>	<u>\$ 3,298,287</u>	<u>\$ 718,660</u>

See Notes to Financial Statements.



<u>Special Revenue Funds</u>		
Budget	Actual	Variance- Favorable (Unfavorable)
\$ 12,7891	\$ 814,617	\$ 617,336
<u>3,818,325</u>	<u>3,829,225</u>	<u>10,898</u>
<u>\$ 3,818,325</u>	<u>\$ 4,643,832</u>	<u>\$ 825,507</u>

## CITY OF GROBLY, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES  
 IN RETIRED EARNINGS - PROPRIETARY FUND TYPES  
 Year Ended August 31, 1994  
 With Comparative Totals for Year Ended August 31, 1993

	Enterprise Funds	Internal Service Funds	Totals (Consolidation Only)	
			1994	1993
Operating revenues:				
Charges for service	\$1,180,499	\$ 416,023	\$1,596,522	\$1,894,094
Other	28	-	28	87
Total operating revenues	<u>\$1,180,527</u>	<u>\$ 416,023</u>	<u>\$1,596,550</u>	<u>\$1,904,181</u>
Operating expenses:				
Salaries and wages	\$ 152,327	-	\$ 152,327	\$ 178,186
Collection fees	38,695	-	38,695	38,226
Administrative fees	-	21,698	21,698	24,351
Bad debts	4,191	-	4,191	1,840
Supplies and materials	18,750	-	18,750	18,641
Depreciation	380,173	-	380,173	458,425
Audit	13,998	-	13,998	18,083
Benefit payments:				
Payroll taxes	6,723	-	6,723	4,888
Insurance	1,844	184,186	186,030	178,553
Claims	-	118,247	118,247	128,219
Municipal employees retirement	3,803	-	3,803	4,192
Repairs and maintenance	281,880	-	281,880	325,473
Postage	18,422	-	18,422	28,108
Utilities	1,846	-	1,846	1,711
Office supplies	876	-	876	1,287
Engineering	208,872	-	208,872	-
Attorney fees	33,781	-	33,781	1,368
Insurance	38,093	-	38,093	38,947
Utilities	25,758	-	25,758	34,857
Miscellaneous	1,138	-	1,138	8,365
Total operating expenses	<u>\$1,527,998</u>	<u>\$ 294,333</u>	<u>\$1,822,331</u>	<u>\$ 2,056,482</u>
Operating income (subtotals forward)	<u>\$ 652,529</u>	<u>\$ 121,690</u>	<u>\$ 774,219</u>	<u>\$ 847,699</u>

CITY OF CROLEY, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENSES AND CHARGES  
IN RETAINED EARNINGS - PROPRIETARY FUND TYPES

Year Ended August 31, 1990

With Comparative Totals for Year Ended August 31, 1989

	Enterprise Funds	Internal Service Funds	Totals (Consolidation Basis)	
			1990	1989
Operating Income (subtotals forwarded)	\$ 120,526	\$ 132,782	\$ 253,308	\$ 229,031
Nonoperating revenues (expenses):				
Taxes	\$ 112,500	\$ -	\$ 112,500	\$ 508,114
Interest	6,590	-	6,590	3,907
Reimbursement of construction cost	80,596	-	80,596	-
Other revenues	753	-	753	-
Administrative fee - 800	(914)	-	(914)	(1,975)
Interest - 800	(6,680)	-	(6,680)	(9,618)
Other expenses	(25,000)	-	(25,000)	-
	\$ 162,315	\$ -	\$ 162,315	\$ 200,039
Net income before operating interfund transfers	\$ 182,845	\$ 132,782	\$ 315,627	\$ 230,070
Operating interfund transfers:				
Transfers from other funds	\$ 237,036	\$ 58,080	\$ 295,116	\$ 281,074
Transfers to other funds	(156,625)	-	(156,625)	(138,000)
	\$ 136,220	\$ 58,080	\$ 194,300	\$ 143,074
Net income	\$ 479,065	\$ 190,862	\$ 669,927	\$ 373,144
Retained earnings, beginning	177,363	168,163	345,526	358,081
Retained earnings, ending	\$ 656,428	\$ 359,025	\$ 1,015,453	\$ 731,225

See Notes to Financial Statements.

## CITY OF DUNLEAVY, LOUISIANA

COMBINED STATEMENT OF CASH FLOWS  
PROPRIETARY FUND TYPES

Year Ended August 31, 1996

With Comparative Totals For Year Ended August 31, 1995

	Enterprise Fund	Internal Service Fund	Totals (Enterprise Only)	
	1996	1996	1995	1995
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Operating Income	\$ 180,526	\$ 183,780	\$ 358,306	\$ 379,653
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation	388,175	-	388,175	398,479
Change in assets and liabilities:				
(Increase) decrease in accounts receivable	(18,877)	33,818	(18,659)	(36,300)
(Increase) decrease in due from other funds	45	-	45	(21,650)
Increase in accounts payable	299,738	-	299,738	-
Increase (decrease) in accrued expenses	(1,465)	(16,298)	(18,855)	20,541
Increase in due to other funds	478,365	59,166	537,531	7,370
Net cash provided by operating activities	\$1,605,886	\$ 280,792	\$1,614,483	\$ 258,123
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Operating transfers in from other funds	\$ 257,038	\$ 50,000	\$ 307,038	\$ 387,634
Operating transfers out to other funds	(54,435)	-	(54,435)	(318,093)
Proceeds from sales taxed other	513,190	-	513,190	108,134
Other	733	-	733	-
Net cash provided by noncapital financing activities	\$ 716,526	\$ 50,000	\$ 766,526	\$ 167,675
<b>Totals Forward</b>	<b>\$1,679,632</b>	<b>\$ 330,792</b>	<b>\$1,680,819</b>	<b>\$ 425,798</b>

(Cont. Forward)

CITY OF NEWBLEY, LOUISIANA

COMBINED STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS (CONTINUED)

Year Ended August 31, 1994

With Comparative Totals for Year Ended August 31, 1993

	Enterprise		Totals	
	Fund	Service Fund	(Including Random Only)	Only
	1994	1993	1994	1993
Totals forwarded	\$ 3,089,821	\$ 260,387	\$ 3,350,208	\$ 126,777
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Acquisition and construction of capital assets	\$12,677,500	\$ -	\$12,677,500	\$ (179,545)
Proceeds from DRQ revolving loan	3,177,870	-	3,177,870	-
Payments on DRQ revolving loan	(538,397)	-	(538,397)	-
Interest and administrative fee paid on DRQ revolving loan	(5,394)	-	(5,394)	(31,533)
Reimbursement of construction costs	80,586	-	80,586	-
Payment to EPA	(23,082)	-	(23,082)	-
Net cash used in capital and related financing activities	\$ (782,807)	\$ -	\$ (782,807)	\$ (241,078)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest received	\$ 6,192	\$ -	\$ 6,192	\$ 3,180
Net increase in cash and cash equivalents	\$ 813,044	\$ 260,387	\$ 1,073,431	\$ 78,062
Cash and cash equivalents, beginning	308,788	368,425	677,213	715,181
Cash and cash equivalents, ending	\$ 1,121,832	\$ 628,812	\$ 1,750,644	\$ 793,243

See Notes to Financial Statements.

CITY OF CROWLEY, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

The City of Crowley was incorporated in 1899, under the provisions of the Louisiana Act. The City operates under a Mayor - Board of Aldermen form of government and provides the following services as authorized by its charter: public safety (police, highways and streets, fire), sanitation, culture - recreation, public improvements, planning and zoning, and general administrative services.

The City's financial statements include the accounts of all city operations. The following entities are not included because of the reasons noted:

The Crowley Housing Authority was chartered by the City, and its Board of Directors is appointed by the Mayor and Board of Aldermen. However, the City has no oversight responsibilities in the management of operations and financial accountability of the Housing Authority. The Authority's in-lieu-of-tax payment due to the City for the current fiscal year, in the amount of \$18,188, is recorded as intergovernmental revenue to the general fund.

The Crowley City Court is operated under the directorship of the Crowley City Judge who is an elected public official. Revenues are derived from court costs and appropriations from the City's general fund. However, the City cannot significantly influence operations nor does it have responsibility for fiscal management.

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

Fund accounting:

The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon 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 of this report, into eight generic fund types and three broad categories as follows:

## NOTES TO FINANCIAL STATEMENTS

### Governmental Funds

#### General fund:

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

#### Special revenue funds:

Special revenue funds are used to account for the proceeds of specific revenue sources (other than special assessments, operable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

#### Debt service funds:

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

#### Capital projects funds:

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

### Proprietary Funds

#### Enterprise funds:

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

#### Internal service funds:

Internal service funds are used to account for the financing on a cost reimbursement basis of goods or services provided by one department or agency to other departments or agencies within the same government or to other governments or not-for-profit organizations.

## NOTES TO FINANCIAL STATEMENTS

Proprietary funds are reported in accordance with GASB Statement No. 70, accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that Use Proprietary Fund Accounting. This standard requires that all applicable GASB pronouncements, Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board (APB) Opinions, and Accounting Research Bulletins (ARBs) issued on or before November 30, 1988 be applied to proprietary activities unless they (FASB Statements and Interpretations, APB Opinions, and ARBs) conflict with or contradict GASB pronouncements.

GASB Statement No. 38 also states that for proprietary activities, management may elect to apply all GASB Statements and Interpretations issued after November 30, 1988, except for those that conflict with or contradict GASB pronouncements. Proprietary activities under the control of the City have elected not to apply GASB Statements and Interpretations issued after November 30, 1989, unless they are adopted by GASB.

### Fiduciary Funds

#### Trust and Agency Funds:

Trust and agency funds are used to account for assets held by the City in a trustee capacity or as an agent for other funds. Expendable trust funds are accounted for in essentially the same manner as governmental funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

#### Fixed assets and long-term liabilities:

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. All governmental funds and expendable trust funds are accounted for on a spending or "financial-flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (or unassigned assets) is considered a measure of "available spendable resources." Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. General fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems, are not capitalized with general fixed assets. No depreciation has been provided on general fixed assets.



## NOTES TO FINANCIAL STATEMENTS

All fixed assets are valued at historical cost. Donated fixed assets are valued at their estimated fair value on the date donated.

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

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

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

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

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

Buildings	40 Years
Improvements	15-40 Years
Equipment	15 Years

### Basis of accounting:

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

## NOTES TO FINANCIAL STATEMENTS

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

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include: (1) accumulated unpaid vacation, sick pay, and other employee amounts which are not accrued because they do not vest or accumulate; and (2) principal and interest on general long-term debt which is recognized when due.

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

### Budgets and budgetary accounting:

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

1. Prior to September 1, the Mayor submits to the Board of Aldermen a proposed operating budget for the ensuing fiscal year. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted at the City Hall to obtain taxpayer comments.
3. The budget is legally enacted through passage of a resolution.
4. An amendment involving the transfer of monies from one department to another or from one program or function to another or any other increases in expenditures exceeding amounts estimated must be approved by the Board of Aldermen.
5. Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).
6. The budget is employed as a management control device during the year.

All budget appropriations lapse at year end.

## INDEX TO FINANCIAL STATEMENTS

The budget presented is as amended by the Board of Aldermen. Expenditures may not legally exceed budgeted appropriations by more than five percent at the fund level.

Actual expenditures exceeded budgeted appropriations by more than five percent in the Civic Center Operations Fund.

### Investments:

Investments are stated at cost or amortized cost, which approximates market.

### Cash and cash equivalents:

For purposes of reporting cash flows, the City considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

### Comparative data:

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

### Total columns on combined statements - overview:

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

To be consistent with current year classifications, some items from the previous year have been reclassified.

### Note 2. Property Taxes

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

NOTES TO FINANCIAL STATEMENTS

The City levies taxes at 39.25 mills per dollar of assessed valuation of property. For the year ended August 31, 1996, the assessed valuation of property amounted to \$32,105,719. A summary of the millage dedication is as follows:

Corporation tax	1.00 Mills
Street maintenance	3.00 Mills
Public buildings and drainage	3.00 Mills
Public recreation and parks	3.00 Mills
Disposal plant maintenance	3.50 Mills
Sanitary maintenance	.75 Mills
Youth recreation building maintenance	1.00 Mills
Fire and police salary fund	5.00 Mills
	<u>39.25 Mills</u>

Note 3. Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	Balance, Aug. 31, 1995	Additions	Retirements	Balance, Aug. 31, 1996
Land	\$ 184,258	\$ -	\$ -	\$ 184,258
Buildings and improvements	2,384,143	83,787	-	2,467,930
Improvements other than buildings	625,800	-	-	625,800
Equipment	2,836,978	213,457	-	3,050,435
	<u>\$ 3,631,179</u>	<u>\$ 297,244</u>	<u>\$ -</u>	<u>\$ 3,928,423</u>

Of the total assets in the General Fixed Assets Account Group, one percent is comprised of assets donated to the City. These assets are recorded at the fair market value on the date of donation. The remaining 99 percent of the assets are recorded at historical cost. In fiscal year 1993, the City adopted a policy to record assets with a cost exceeding \$1,000 in General Fixed Assets. A comprehensive inventory was taken and the General Fixed Assets Account Group was adjusted accordingly.

NOTES TO FINANCIAL STATEMENTS

Note 4. Proprietary Fund Type Property

A summary of proprietary fund type property, plant, and equipment as August 31, 1998 follows:

	<u>Industrial Plant</u>	<u>Utility Fund</u>	<u>Total</u>
Land	\$ 20,000	\$ 456,457	\$ 476,457
Buildings and improvements	168,842	7,273,326	7,442,168
Construction in progress	-	2,288,037	2,288,037
air conditioning system	33,187	-	33,187
Movable equipment	88,020	316,088	404,108
Total	<u>\$ 310,159</u>	<u>\$11,054,898</u>	<u>\$11,377,439</u>
Less accumulated depreciation	<u>200,380</u>	<u>998,088</u>	<u>1,198,468</u>
Net	<u>\$ 109,779</u>	<u>\$10,056,810</u>	<u>\$10,127,508</u>

The City's Industrial plant was leased for a term of 33 years, expiring in 1988. The leases had the option to renew the lease beyond 33 years for a consecutive renewal term of 3 years each, provided the lessee employs not less than 10 persons. The leases expired systems in 1988 and 1993. All taxes, utilities and insurance are to be paid by the lessee. Wastewater removal required under the renewal option are \$15 per year.

Note 5. Police Pension Fund

The Police Pension Fund was created and established by specific acts of the Louisiana legislature. Assets of the Fund are controlled by a Board of Trustees selected in accordance with the enabling legislation. As an entity created separate and apart from the City of Crowley, Louisiana, the assets of the fund are not owned by the City of Crowley, Louisiana, although accounting thereof is done by the City as a service to the Pension fund.

Effective January 1, 1984, the City entered into a merger agreement with the Municipal Police Employees Retirement System of the State of Louisiana, whereby employees of the City will be covered under the State Retirement System. As part of this agreement, the City will continue to provide the necessary accounting for employees' contributions as it has in the past. In addition, the City is obligated to pay \$21,844 quarterly for 10 years from that date as its contribution into the retirement fund. Also, the City is obligated to pay all retirement benefits to existing employees who qualify for such payments based on the City's requirements until that person becomes eligible for benefits under the State system. See Note 12 for additional information concerning the Municipal Police Employees' Retirement System.

NOTES TO FINANCIAL STATEMENTS

Note 6. Changes in Long-Term Obligations

The following is a summary of long-term debt transactions of the City for the year ended August 31, 1994.

	Special Assessments	MOU Loans	Municipal Police Employees Retirement System	Capital Leases	Total
Balance, August 31, 1993	\$ 15,000	\$ 138,970	\$943,943	\$ -	\$1,197,913
Additions	-	2,177,670	-	138,357	2,316,027
Retirements	<u>3,000</u>	<u>138,970</u>	<u>18,601</u>	<u>18,357</u>	<u>388,928</u>
Balance, August 31, 1994	<u>\$ 12,000</u>	<u>\$2,177,670</u>	<u>\$925,342</u>	<u>\$118,357</u>	<u>\$3,233,369</u>

Long-term obligations at August 31, 1994 consist of the following:

Special assessment bond:

\$45,000 1993 Bayou Lake Subdivision serial bonds due in annual installments of \$5,000 through February 15, 1998, at an interest rate of 8.75%. The debt will be retired from proceeds of assessment liens. \$ 45,000

Department of Environmental Quality loans:

Revolving demand loan at an interest rate of 3.45% from the Department of Environmental Quality. The debt will be retired from excess annual sewer revenues. 2,177,670

Municipal Police Employees' Retirement System liability:

The MPERS liability was incurred on July 1, 1984. This liability resulted from the merger of the City pension obligations for retired members and beneficiaries into the MPERS of the State of Louisiana. The MPERS liability will be paid in quarterly installments of \$25,566 including interest of 1% over a thirty year period which commenced July 1, 1984. This debt will be retired from future resources of the City. 925,342

Subtotal forward \$3,233,369

NOTES TO FINANCIAL STATEMENTS

Subtotal forward \$1,117,000

Capital lease:

Purchase of five trach under capital lease, payable  
in five annual installments of \$32,688, including  
interest of \$1.50 per annum, payable from the general  
fund 136,380

\$1,253,380

In addition to the outstanding debt above, the City has been authorized to issue utility revenue bonds not to exceed \$7,500,000.

The annual requirements to amortize all debt outstanding as of August 31, 1990 are as follows:

Year Ending August 31	Special Assessments	RRF Lease	MPRR Liability	Capital Leases	Total
1987	\$ 3,439	\$7,199,649	\$ 88,376	\$ 32,688	\$7,323,152
1988	3,439	-	88,376	32,688	124,503
1989	-	-	88,376	32,688	121,064
2000	-	-	88,376	32,688	121,064
2001	-	-	88,376	-	88,376
2002- there- after	-	-	<u>1,117,000</u>	-	<u>1,117,000</u>
	\$ 13,317	\$7,199,649	\$1,504,348	\$ 138,752	\$8,955,066
Less: Interest	<u>(13,317)</u>	<u>(717,929)</u>	<u>(636,632)</u>	<u>(138,752)</u>	<u>(1,506,630)</u>
Present value	<u>\$ 10,000</u>	<u>\$7,481,720</u>	<u>\$ 867,716</u>	<u>\$ 138,000</u>	<u>\$8,467,436</u>

Note 7. Deficit Fund Balances

There are Deficit Fund Balances in the Group Insurance Fund of \$246,234, in the Utility Capital Projects Fund of \$1,885,490, in the 1934 Sewer Fund of \$4,328, in the 1985 Bayou Lake Fund of \$1,444, and in the Civic Center Operations Fund of \$3,269, as August 31, 1990. The City plans to eliminate the deficits through appropriations from other funds and revenues of the Utility System.

NOTES TO FINANCIAL STATEMENTS

Note B. Other Required Individual Fund Disclosures

Generally accepted accounting principles require disclosure, as part of the Combined Statements - Overview, of certain information concerning individual funds including individual fund interfund receivables and payable balances. Such balances as of August 31, 1998 include:

Fund	Interfund Receivables	Interfund Payables
General Fund	\$1,000,000	\$ 107,000
Special Revenue Funds:		
Sales Tax Fund	1,600,000	-
Civic Center operations Fund	-	61
Youth Recreation Operating Fund	50,000	0,000
Youth Recreation Building Maintenance Fund	-	10,000
Community Fund	-	2,071
Motor vehicle Fund	2,100	201
Section 8 Housing	-	2,170
Debt Service Funds:		
1974 Sewer Fund	-	4,500
1974 Paving Fund	4,500	-
1983 Bayou Oaks	-	2,000
Capital Projects Funds:		
Utility capital projects	-	1,000,000
Enterprise Funds:		
Utility Fund	100,000	617,179
Interest Service Fund:		
Machens's compensation	20,000	100,000
Group Insurance Fund	-	170,000
Trust and Agency Funds:		
Police Pension Fund	-	1,151
Payroll Fund	90,000	-
	<u>\$3,000,500</u>	<u>\$3,030,500</u>



NOTES TO FINANCIAL STATEMENTS

Note 3. Dedication of Sales Tax Proceeds

The proceeds of the 1% City sales and use tax are dedicated to the following purposes:

Public safety, public health, public works, sanitation, general government; maintaining and repairing streets, roads, highways, sewers, drains, ditches and canals; providing for operating expenses of said departments including salaries of personnel and capital outlays.

The proceeds of the 1/2% City sales and use tax which became effective on February 1, 1988, are dedicated to the following purposes:

1. Increasing the compensation of all employees of the City.
2. For any other lawful corporate or public purpose.

The proceeds of the 1/2% City sales and use tax which became effective on April 1, 1982, are dedicated to the following purposes:

1. To be used for the purpose of city-employees salary increases to be equally divided:
  - a. 25-1/2% to all employees not otherwise covered herein.
  - b. 25-1/2% to all fire personnel.
  - c. 25-1/2% to all police personnel; increases to be paid across the board equally.

NOTES TO FINANCIAL STATEMENTS

Note 10. Deposits and Investments

For reporting purposes, deposits include cash and certificates of deposit. The City may invest in United States bonds, treasury notes, or certificates, or time certificates of deposit of state banks having their principal office in the State of Louisiana, or any other Federally insured Government. The City may also invest in shares of any domestic and building and loan association in any amount not exceeding the Federally insured amount. The deposits on August 31, 1996 were secured as follows:

	Bank Balance	FDIC Insurance	Balance Guaranteed
Demand deposit accounts	\$ 49,489,496	\$ 311,935	\$ 49,091,499
Time and savings accounts	<u>1,827,899</u>	<u>260,803</u>	<u>1,568,126</u>
<b>Total</b>	<b><u>\$ 51,317,395</u></b>	<b><u>\$ 572,738</u></b>	<b><u>\$ 50,659,625</u></b>
Securities pledged and held by the custodial bank in the City's name (Category 1)			<u>\$ 382,186</u>
Excess of FDIC insurance plus pledged securities over cash plus cash equivalents			<u>\$ 689,880</u>

Note 11. Changes in Agency Funds

A summary of changes in the payroll fund is as follows:

	Balance, September 1, 1996	Additions	Deductions	Balance, August 31, 1996
Cash	\$ 69,370	\$ 49,359,784	\$ 82,584,217	\$ 15,837
Due from other funds	<u>3,890</u>	<u>2,139,863</u>	<u>2,202,618</u>	<u>92,000</u>
	<u>\$ 73,260</u>	<u>\$ 51,499,647</u>	<u>\$ 84,786,835</u>	<u>\$ 117,837</u>
Accrued expenses	\$ 83,725	\$ 922,854	\$ 853,938	\$ 112,641
Due to other funds	<u>50,385</u>		<u>16,583</u>	
	<u>\$ 134,110</u>	<u>\$ 922,854</u>	<u>\$ 870,521</u>	<u>\$ 112,641</u>

## NOTES TO FINANCIAL STATEMENTS

### Note 12. Pension Plans

The City has several pension plans covering substantially all of its employees, as follows:

- Municipal Employees' Retirement System of Louisiana
- State of Louisiana - Municipal Police Employees' Retirement System
- State of Louisiana - Firefighters' Retirement System
- Louisiana State Employees' Retirement System

Substantially all employees are covered under the Municipal Employees' Retirement System of Louisiana except for firemen, policemen, and judges who are covered under the Firefighters' Retirement System, Municipal Police Employees' Retirement System, and Louisiana State Employees' Retirement System, respectively. Details concerning these plans follow:

#### 1. Municipal Employees' Retirement System of Louisiana

##### Plan description:

The Municipal Employees' Retirement System of Louisiana (the System) is a cost-sharing multiple-employer public employees retirement system (PERS) as established and provided for by R.S. 11:1731 of the Louisiana Revised Statutes (LRS). The system is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. Employees of the City are members of Plan A.

The Municipal Employees' Retirement System of Louisiana issues a publicly available financial report that includes financial statements and required supplemental information. That report may be obtained by writing to Municipal Employees' Retirement System of Louisiana, 7937 Office Park Boulevard, Baton Rouge, LA 70809.

##### Funding policy:

Plan members are required to contribute 8.25% of their annual covered salary and the City is required to contribute at an actuarially determined rate. The current rate is 8.25% through June 30, 1996 and 8.25% thereafter of annual covered payroll. The contribution requirements of plan members and the City are established and may be amended by the System's Board of Trustees. The City's contribution to the System for the year ended August 31, 1996 was \$50,827, equal to the required contribution for the year.

## INDEX TO FINANCIAL STATEMENTS

### 2. State of Louisiana - Municipal Police Employees' Retirement System

#### Plan description:

The Municipal Police Employees' Retirement System (the System) is a cost-sharing multiple-employer public employee retirement system (PERS).

Membership is mandatory for any full-time police officer employed by a municipality of the State of Louisiana and engaged in law enforcement, empowered to make arrests, providing they do not have to pay social security and providing they meet the statutory criteria. Employees who retire at or after age 50 with at least 20 years of credited service, or at or after age 55 with at least 15 years of credited service are entitled to a retirement benefit payable monthly for life, equal to 3-1/8 percent of their average final compensation multiplied by the employee's years of credited service. Final compensation is the employee's monthly earnings during the 36 consecutive or joined months that produce the highest average. The System also provides death and disability benefits. Benefits are established by state statute.

The Municipal Police Employees' Retirement System issues a public available report that includes financial statements and required supplemental information. This report may be obtained by writing to Municipal Police Employees' Retirement System, 8400 United Plaza Blvd., Suite 215, Baton Rouge, LA 70809-7617.

#### Funding policy:

Plan members are required to contribute 7.18 of their annual covered salary and the City is required to contribute 9.82 as established by the state statute. The City's contribution to the System for the year ended August 31, 1996 was \$44,818, equal to the required contribution for the year.

### 3. State of Louisiana - Firefighters' Retirement System

#### Plan description:

The Firefighters' Retirement System (the System) is a cost-sharing multiple-employer public employee retirement system (PERS), as established and provided for by R.S. 11:1251 through 1269 of the Louisiana Revised Statutes (LRS).

## INDEX TO FINANCIAL STATEMENTS

Membership is mandatory as a condition of employment beginning on date employed if the employee is on a permanent basis as a firefighter, but participating in another public funded retirement system and under age fifty (50) at date of employment. Employees who retire at or after age 50 with at least 10 years of credited service, or at or after age 55 with at least 15 years of credited service are entitled to a retirement benefit payable monthly for life, equal to 1-1/3 percent of their average final compensation multiplied by the employee's years of credited service. Final compensation is the employee's monthly earnings during the 36 consecutive or broken months that produce the highest average. The System also provides death and disability benefits. Benefits are established by state statute.

The Firefighters' Retirement System issues a publicly available financial report that includes financial statements and required supplemental information. That report may be obtained by writing to Firefighter's Retirement System, P.O. Box 94890 Capital Station, Baton Rouge, LA 70804-8095.

### Funding policy:

Plan members are required to contribute 8.88 of their annual covered salary and the City is required to contribute at an actuarially determined rate. The current rate is 9.88 of annual covered payroll. The contribution requirements of Plan members are established and may be amended by the System's Board of Trustees. The City's contribution to the System for the year ended August 31, 1986 was \$41,354, equal to the required contribution for each year.

#### 4. Louisiana State Employees' Retirement System

The City Judge is a member of the Louisiana State Employees' Retirement System. Under the plan, the Judge contributes \$1.50 and the city contributes 13.00 of the Judge's compensation. The City's contribution for the current year amounted to \$1,787.

### Note 13. Risk Management

Effective May 1, 1990, the City has established a risk management program for its group health and life insurance coverage and accounts for it in the Group Insurance Fund. Both the employer's and employee's share of premiums are paid into the Group Insurance Fund and are available to pay claims and administrative costs. During the fiscal years ended August 31, 1986 and 1985, a total of \$218,893 and \$194,383, respectively, was paid in benefits and costs, which included the purchase of excess coverage insurance. Interfund premiums are based primarily upon the insured funds number of participants and are reported as quasi-external interfund transactions.

## NOTES TO FINANCIAL STATEMENTS

Effective February 1, 1994, the City has established a risk management program for its worker's compensation coverage and amounts for it in the Worker's Compensation Fund. Interfund premiums are paid into the Worker's Compensation Fund and are available to pay claims and administrative costs. During the fiscal year ended August 31, 1996 and 1995, a total of \$14,996 and \$18,643, respectively, was paid in employee claims and loss time. Investments of \$333,189 have been reserved by the City to cover any excess claims in any future year.

### Note 14. Section 18 Transportation

The City received funds of \$111,314 from the Department of Transportation for the Section 18 Transportation Program. These funds were distributed to the Acadia Council on Aging to administer the program.

### Note 15. Commitments and Contingencies

The City purchased a fire truck in fiscal year ended August 31, 1996 at a cost of \$143,393, financed under a five-year capital lease. Payment will begin August 1997.

### Note 16. Subsequent Events

On January 16, 1997, in a special election, a sales tax and bond proposition was passed in which the City was authorized to levy a 1/2 of 1% additional sales and use tax and to issue \$8,475,000 of 15 year general obligation and sales tax bonds for constructing, improving, and resurfacing streets.

As of March, 1, 1997, the administration of the Section 8 Housing Assistance Program was transferred to the Crowley Housing Authority.

The State of Louisiana Legislative Auditor issued an investigative audit report dated April 28, 1997. The report alleges misuse of City funds, personnel, and equipment.

**FINANCIAL STATEMENTS OF INDIVIDUAL FUNDS**

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GENERAL FUND

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

CITY OF COVINGTON, LOUISIANA  
GENERAL FUND

COMPARATIVE BALANCE SHEET  
August 31, 1996 and 1995

ASSETS	1996	1995
Cash and cash equivalents	\$1,329,910	\$ 943,837
Investments, at cost	3,537,387	1,482,083
Accounts receivable	8,832	14,831
Accrued interest receivable	31,384	9,839
Due from governmental agencies	108,000	108,000
Due from other funds	<u>1,089,926</u>	<u>1,332,513</u>
Total assets	<u>\$6,095,339</u>	<u>\$3,881,063</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
accounts payable	\$ 38,084	\$ 10,438
Due to other funds	<u>132,388</u>	<u>61,595</u>
Total liabilities	<u>\$ 170,472</u>	<u>\$ 72,033</u>
FUND BALANCE		
Reserved for public improvements	\$ 192,345	\$ 288,933
Reserved for Worker's Compensation self insurance	333,799	309,062
Unreserved	<u>3,462,335</u>	<u>2,801,358</u>
Total fund balance	<u>\$3,918,382</u>	<u>\$3,601,313</u>
Total liabilities and fund balance	<u>\$4,088,854</u>	<u>\$3,673,346</u>

CITY OF MONROE, LOUISIANA  
GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended August 31, 1974

With Comparative Actual Amounts for Year Ended August 31, 1973

	1974		Variance - Favorable (Unfavorable)	1973
	Budget	Actual		Actual
<b>Revenues:</b>				
Taxes	\$ 1,143,000	\$ 1,205,987	\$ 62,987	\$ 1,202,880
Licenses and permits	293,400	412,348	118,948	378,809
Intergovernmental	190,000	208,384	18,384	208,871
Fines	38,000	32,345	(5,655)	22,480
Miscellaneous	143,000	218,509	75,509	182,248
	<u>\$ 1,707,400</u>	<u>\$ 2,083,573</u>	<u>\$ 379,183</u>	<u>\$ 1,603,288</u>
<b>Expenditures:</b>				
Current:				
General government	\$ 542,382	\$ 479,429	\$ 62,953	\$ 387,571
Public safety	1,738,094	1,878,882	140,788	1,985,814
Public works	1,211,425	1,008,441	202,984	1,021,872
Capital outlays	13,000	224,529	(211,529)	187,280
Intergovernmental	88,380	111,524	(23,144)	58,838
	<u>\$ 3,693,281</u>	<u>\$ 3,692,805</u>	<u>\$ 464,736</u>	<u>\$ 3,689,375</u>
Deficiency of revenues over expenditures	\$ (1,026,081)	\$ (1,026,081)	\$ 0	\$ (1,026,081)
<b>Other financing sources (uses):</b>				
Operating transfers in	\$ 1,853,039	\$ 1,856,818	\$ (3,779)	\$ 1,887,845
Operating transfers out	(109,638)	(200,011)	(90,373)	(194,453)
Proceeds from lease purchases	-	329,318	329,318	-
Total other financing sources (uses)	<u>\$ 1,743,401</u>	<u>\$ 1,986,125</u>	<u>\$ 155,226</u>	<u>\$ 1,693,392</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ (282,680)	\$ 204,814	\$ 487,494	\$ 666,714
Fund balance, beginning	<u>3,683,373</u>	<u>3,683,373</u>	<u>-</u>	<u>3,236,017</u>
Fund balance, ending	<u>\$ 3,400,693</u>	<u>\$ 3,888,187</u>	<u>\$ 487,494</u>	<u>\$ 3,902,731</u>

CITY OF MONROE, LOUISIANA  
GENERAL FUND

STATEMENT OF REVENUES, COMPARED TO BUDGET (GAAP BASIS)  
Year Ended August 31, 1996  
With Comparative Actual Amounts For Year Ended August 31, 1995

	1996		Variance - Favorable	1995	
	Budget	Actual		Unfavorable	Actual
<b>Taxes:</b>					
Ad valorem taxes	\$ 634,380	\$ 705,283	\$ 56,703	\$ 679,571	
Gas franchise tax	88,000	77,767	(3,233)	83,695	
Electric franchise tax	268,000	296,447	28,447	268,866	
Cable TV franchise tax	10,000	91,809	8,809	98,971	
Telephone franchise tax	38,000	38,473	4,473	37,873	
Motor franchise tax	43,000	53,239	8,239	51,715	
Interest and penalties on taxes	3,300	3,433	333	2,350	
	<u>\$ 1,143,080</u>	<u>\$ 1,229,282</u>	<u>\$ 112,502</u>	<u>\$ 1,282,885</u>	
<b>Licenses and permits:</b>					
Business licenses	\$ 148,000	\$ 159,068	\$ 10,068	\$ 181,417	
Chain store licenses	3,000	3,459	459	3,514	
Liquor licenses	18,000	17,293	(707)	14,852	
Building permits	12,400	43,354	30,954	38,349	
Insurance licenses	138,000	187,934	49,934	152,682	
	<u>\$ 291,400</u>	<u>\$ 411,708</u>	<u>\$ 118,658</u>	<u>\$ 428,814</u>	
<b>Intergovernmental:</b>					
Tobacco tax revenue	\$ 60,000	\$ 88,164	\$ 8,164	\$ 88,334	
Beer tax revenue	22,000	27,863	5,863	25,068	
Video poker tax revenue	13,000	27,509	22,509	34,087	
Housing authority payments in lieu of taxes	13,000	19,199	6,199	12,448	
Council on aging - Transportation grant	60,000	311,314	31,314	78,838	
75 Fire Insurance proceeds	20,000	27,666	7,666	27,886	
GRS grant	-	8,268	8,268	12,630	
	<u>\$ 198,000</u>	<u>\$ 382,368</u>	<u>\$ 102,388</u>	<u>\$ 288,927</u>	
<b>Totals forward</b>	<u>\$ 1,829,480</u>	<u>\$ 1,993,438</u>	<u>\$ 162,022</u>	<u>\$ 1,839,711</u>	

(Continued)

CITY OF CROWLEY, LOUISIANA  
 GENERAL FUND

STATEMENT OF REVENUE, COMPARED TO BUDGET (GAAP BASIS) (CONTINUED)  
 Year Ended August 31, 1996  
 With Comparative Actual Amounts for Year Ended August 31, 1995

	1996		Variance- Favorable (Unfavorable)	1995
	Budget	Actual		Actual
Totals forwarded	\$ 1,826,400	\$ 1,956,638	\$ 130,238	\$ 1,831,371
Fines:				
Court fines	\$ 26,000	\$ 22,243	\$ 3,757	\$ 22,490
Miscellaneous:				
Royalty revenue	\$ -	\$ 63,634	\$ 63,634	\$ 33,007
Interest on investments	83,000	122,352	39,352	88,958
Rental of property	56,400	27,600	(28,800)	34,080
Other	18,600	25,363	6,763	38,328
	\$ 164,000	\$ 318,952	\$ 154,952	\$ 182,373
Total revenues	\$ 1,990,400	\$ 2,275,534	\$ 285,134	\$ 2,014,202

CITY OF CROWLEY, LOUISIANA  
FISCAL 1996

STATEMENT OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS)  
Year Ended August 31, 1996  
With Comparative Actual Amounts for Year Ended August 31, 1995

	1996		Variance: Favorable (Unfavorable)	1995
	Budget	Actual		Actual
<b>General government:</b>				
<b>General and administrative departments:</b>				
Salaries and wages	\$ 224,560	\$ 205,325	\$ 19,235	\$ 214,910
Municipal retirement	17,690	11,737	5,953	10,808
Payroll taxes	4,175	3,492	783	2,891
Group insurance	12,080	8,538	3,542	4,828
General insurance	22,080	24,055	(1,975)	24,883
Office expense	12,080	9,442	2,638	10,287
Audit	15,080	15,491	(491)	12,935
Telephone	8,380	8,457	(77)	8,550
Administrative expense	8,880	8,474	406	5,525
Repairs and maintenance	-	-	-	380
Civil defense appropriation	1,380	-	1,380	1,320
City attorney fees	12,080	9,813	2,267	10,373
Accounting services	1,808	3,858	(2,050)	2,723
Professional fees	-	-	-	8,987
City planning commission appropriation	3,080	-	3,080	3,080
Computer expense	13,080	18,888	(5,808)	18,050
Investment and schools	5,408	4,393	1,015	13,084
Tourism and promotion	2,080	2,219	(139)	1,737
Deer	4,108	4,943	(835)	3,548
Electric expense	2,808	-	2,808	5,815
Postage	3,580	4,415	(835)	4,890
Publishing expense	11,880	18,387	(657)	18,380
Tax discounts	608	-	608	-
Tax roll expense	4,380	4,385	(5)	4,347
Miscellaneous	88,812	11,163	77,649	14,200
<b>Total general and administrative (totals forward)</b>	<b>\$ 485,387</b>	<b>\$ 380,341</b>	<b>\$ 105,046</b>	<b>\$ 426,826</b>

(Continued)

CITY OF CROLEY, LOUISIANA  
 GENERAL FUND

STATEMENT OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS) (CONTINUED)  
 Year Ended August 31, 1996  
 With Comparative Actual Amounts for Year Ended August 31, 1995

	1996		Variance- Favorable (Unfavorable)	1995
	Budget	Actual		Actual
General government (continued):				
Subtotals forwarded	\$ 445,182	\$ 393,361	\$ 51,821	\$ 436,820
Courts:				
Salaries and wages	\$ 58,500	\$ 58,500	\$ -	\$ 57,606
Retirement	8,775	7,124	1,651	7,343
Payroll taxes	750	638	112	1,003
Group insurance	8,000	4,764	3,236	5,383
General insurance	4,100	4,138	(38)	4,345
Office supplies	1,800	1,897	(97)	1,800
Auto fee	800	800	-	850
Postage expense	100	122	(22)	200
Telephone	2,775	2,737	38	2,889
Communications and internet	2,700	2,607	93	2,900
Printer instruction	1,200	1,200	-	1,200
Bus	750	750	-	500
Witness fees	4,785	5,268	(473)	5,850
Miscellaneous	1,800	1,800	-	2,315
Total courts	\$ 91,085	\$ 98,318	\$ 7,233	\$ 92,662
Total general government	\$ 536,267	\$ 491,679	\$ 44,588	\$ 529,482
Public safety:				
Fire department:				
Salaries and wages (regular time)	\$ 450,000	\$ 421,013	\$ 28,987	\$ 434,683
Salaries and wages (overtime)	17,000	16,446	554	18,323
Retirement system	44,175	43,538	636	48,901
Payroll taxes	5,500	4,613	887	4,961
Group insurance	27,000	22,937	4,063	26,380
General insurance	28,208	28,128	80	29,124
Subtotals forward	\$ 572,083	\$ 536,575	\$ 35,508	\$ 548,352

CITY OF CROWLEY, LOUISIANA  
GENERAL FUND

STATEMENT OF EXPENDITURES, COMPARED TO BUDGET (CASH BASIS) (CONTINUED)  
Year Ended August 31, 1996  
With Comparative Actual Amounts For Year Ended August 31, 1995

	1996		Variance - Favorable (Unfavorable)	1995
	Budget	Actual		Actual
Total general government (totals forwarded)	\$ 362,182	\$ 413,600	\$ 51,418	\$ 387,321
Public safety (continued):				
Fire department:				
Subtotals forwarded	\$ 424,876	\$ 428,358	\$ 3,482	\$ 414,876
Fire truck lease	12,488	12,488	-	23,773
Miscellaneous	2,400	2,383	(17)	1,400
Telephone	4,000	4,649	649	4,431
Utilities	11,350	12,254	904	9,804
Gas and oil	2,900	2,841	(59)	1,351
Repairs and supplies	31,500	30,209	(1,291)	20,794
Appropriation to Crowley Firemen's Association	10,000	10,000	-	10,000
Drill attendance	10,000	7,348	(2,652)	4,987
Schools and conventions	2,500	1,997	(503)	3,767
Uniforms	4,428	4,408	(20)	4,480
Total fire department	\$ 289,113	\$ 326,113	\$ 37,000	\$ 290,320
Police department:				
Salaries and wages (regular time)	\$ 329,808	\$ 322,838	\$ 6,970	\$ 300,884
Special overtime	18,208	21,882	(3,674)	12,188
Retirement	50,000	46,708	3,292	41,341
Foyroll taxes	10,100	9,293	807	8,925
Group insurance	32,500	28,813	3,687	25,007
General insurance	100,000	120,768	(20,768)	100,168
Office supplies	8,000	9,477	(1,477)	8,348
Account fee	4,100	4,500	(400)	-
Stenographers	2,000	1,819	181	847
Telephone	4,000	5,314	(1,314)	4,189
Schools and conventions	4,000	4,373	(373)	487
Personal car gas expense	24,500	24,262	238	24,169
Subtotals forward	\$ 816,216	\$ 797,902	\$ 18,314	\$ 782,321

(Continued)



CITY OF CHICKASAW, LOUISIANA  
GENERAL FUND

STATEMENT OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS) (CONTINUED)  
Year Ended August 31, 1996  
With Comparative Actual Amounts For Year Ended August 31, 1995

	1996		Variance- Favorable (Unfavorable)	1995 Actual
	Budget	Actual		
Total general government (totals forwarded)	\$ 542,281	\$ 615,680	\$ 73,399	\$ 587,510
Public safety (totals forwarded):	\$ 728,311	\$ 716,311	\$ 12,000	\$ 701,000
Police department:				
Salaries forwarded	\$ 600,341	\$ 799,901	\$ 199,560	\$ 741,710
Patrol car repairs	23,600	32,800	9,200	23,900
Utilities	2,500	2,685	(185)	1,700
Jail expenses	10,800	7,640	3,160	805
Radio maintenance	5,000	5,200	200	3,075
Equipment rental	7,000	8,137	(1,137)	-
Uniform allowance	5,300	5,183	117	5,700
Total police department:	\$ 659,541	\$ 868,689	\$ 209,148	\$ 785,990
Code enforcement:				
Salaries and wages (regular)	\$ 83,000	\$ 76,200	\$ 6,800	\$ 72,517
Retirement	5,250	4,300	950	3,650
Payroll taxes	2,400	2,715	(315)	1,600
Group insurance	4,700	4,200	500	3,600
Utilities and telephone - City paid	4,000	3,000	1,000	2,500
Gas and oil	2,000	3,700	(1,700)	1,850
Repairs and supplies	8,100	8,700	(600)	9,600
General insurance	2,250	4,200	(1,950)	4,300
Books and conventions	200	800	(600)	600
Replacement	200	100	100	200
Miscellaneous	2,350	3,000	(650)	3,800
Total code enforcement:	\$ 118,150	\$ 110,120	\$ 8,030	\$ 106,627
Total public safety	\$1,728,084	\$1,628,682	\$ 99,402	\$1,583,816
Totals forward	\$8,519,326	\$7,156,532	\$ 1,362,794	\$8,083,322

(Continued)

CITY OF CREOLE, LOUISIANA  
GENERAL FUND

STATEMENT OF EXPENDITURES COMPARED TO BUDGET (GAAP BASIS) (CONTINUED)  
Year Ended August 31, 1999  
With Comparative Actual Amounts for Year Ended August 31, 1998

	1998		Variance - Favorable (unfavorable)	1999
	Budget	Actual		Actual
Totals Forwarded	<u>\$1,213,305</u>	<u>\$2,156,512</u>	<u>\$ 943,207</u>	<u>\$1,083,332</u>
Public works:				
Drainage and public buildings:				
Salaries and wages	\$ 186,000	\$ 188,265	\$ 2,265	\$ 175,986
Retirement	6,900	7,376	476	4,568
Payroll taxes	7,500	4,879	2,621	6,687
Group insurance	7,500	5,877	1,623	5,753
General insurance	58,000	55,553	2,447	53,836
Miscellaneous	8,300	7,920	380	5,825
Repairs and supplies	27,900	26,358	1,542	43,477
Utilities	29,288	22,338	6,950	20,168
City Hall maintenance	16,200	15,519	661	28,266
Gas and oil	18,000	3,789	14,211	4,377
Bridges and culverts	<u>62,000</u>	<u>73,450</u>	<u>11,450</u>	<u>38,226</u>
Total drainage and public buildings	<u>\$ 358,388</u>	<u>\$ 523,782</u>	<u>\$ 165,394</u>	<u>\$ 358,388</u>
Street Department:				
Salaries and wages	\$ 216,400	\$ 213,088	\$ 3,312	\$ 222,538
Retirement	12,500	7,454	5,046	8,165
Payroll taxes	8,200	7,343	857	8,925
Group insurance	9,000	8,293	707	7,337
General insurance	109,000	184,366	75,366	100,328
Miscellaneous	9,400	8,868	532	14,525
City base telephone	1,200	1,152	48	3,167
Gas and oil	20,800	17,894	2,906	23,698
Repairs and supplies	154,800	187,380	32,580	282,770
Asphalt, gravel, shell and sand	143,000	72,587	70,413	164,571
Street signs and signals	8,800	4,485	4,315	7,368
Street and traffic lights	117,500	108,023	9,477	85,484
Assess of property	2,000	822	1,178	20,314
Subtotals Forwarded	<u>\$ 791,135</u>	<u>\$ 832,061</u>	<u>\$ 41,926</u>	<u>\$ 822,890</u>

(Continued)

CITY OF ORLÉANS, LOUISIANA  
GENERAL FUND

STATEMENT OF EXPENDITURES COMPARED TO BUDGET (GRAP BASIS) (CONTINUED)  
Year Ended August 31, 1994  
With Comparative Actual Amounts For Year Ended August 31, 1993

	1994		Variance- Favorable (Unfavorable)	1993
	Budget	Actual		Actual
Totals forwarded	\$2,322,378	\$2,156,912	\$ 165,466	\$2,093,535
Public works (continued):				
Totals Forwarded	\$ 388,388	\$ 328,392	\$ 60,006	\$ 378,382
Street Department:				
Subtotals Forwarded	\$ 191,350	\$ 402,061	\$ 110,711	\$ 822,888
Kite Festival expense	50,000	8,250	41,750	9,818
Tree expense	12,000	5,983	6,017	10,733
Total street department	\$ 253,350	\$ 416,300	\$ 163,000	\$ 843,439
Total public works	\$2,321,621	\$1,809,951	\$ 511,670	\$1,821,817
Capital outlay	\$ 13,800	\$ 208,322	\$ 194,522	\$ 381,300
Intragovernmental:				
Transfer to subrecipient - Council on aging	\$ 68,300	\$ 113,306	\$ 45,006	\$ 28,818
Total expenditures	\$2,663,422	\$2,620,604	\$ 442,818	\$2,388,627

CITY OF CROWLEY, LOUISIANA  
GENERAL FUND

STATEMENT OF OTHER FINANCING SOURCES AND USES,  
COMPARED TO BUDGET (GAAP BASIS)  
Year Ended August 31, 1996

With Comparative Actual Amounts for Year Ended August 31, 1995

	1996		Variance- Favorable (Unfavorable)	1995
	Budget	Actual		Actual
Operating transfers in:				
Sales tax funds:				
For general operations	\$1,923,000	\$1,923,000	\$ -	\$1,923,000
For salary increases	813,863	812,863	(1,000)	800,863
Other funds	18,343	18,343	-	18,000
	<u>\$1,857,810</u>	<u>\$1,858,810</u>	<u>\$ (1,000)</u>	<u>\$1,847,863</u>
Operating transfers out:				
Collision loss fund	\$ (7,000)	\$ (7,000)	\$ -	\$ (7,000)
Police pension fund	(126,700)	(127,313)	(613)	(129,653)
Other funds	(83,838)	(83,838)	352	(83,838)
	<u>\$ (217,538)</u>	<u>\$ (218,111)</u>	<u>\$ (573)</u>	<u>\$ (220,491)</u>
Proceeds from lease purchases	\$ -	\$ 138,318	\$ 138,318	\$ -
Total other financing sources (uses)	<u>\$1,640,272</u>	<u>\$1,778,817</u>	<u>\$ 138,547</u>	<u>\$1,627,372</u>

## SPECIAL REVENUE FUNDS

### **SALLES TAX FUNDS:**

**SALLES TAX FUND** - to account for the collection and disbursement of the City's one and one-half (1-1/2) percent sales and use tax.

**ONE-HALF CENT SALLES TAX FUND** - to account for the collection and disbursement of the City's one-half (1/2) percent sales and use tax.

**INDUSTRIAL INCENTMENT FUND** - to account for the collection and disbursement of lease payments from Kawaas which are to be used for industrial development.

**CIVIC CENTER OPERATING FUND** - to account for the funds used in the daily operation of the Rice City Civic Center.

**YOUTH RECREATION OPERATING FUND** - to account for the funds used in the daily operation of the City swimming pool and youth centers.

**YOUTH RECREATION BUILDING MAINTENANCE FUND** - to account for the funds received from the Sales Tax Fund used for the maintenance of the youth center buildings.

**CEMETERY FUND** - to account for the funds used for the maintenance of the City cemetery.

**HOOR VEHICLE FACILITY FUND** - to account for the collection and disbursement of state fees.

**SECTION 8 HOUSING** - This program provides assistance in meeting housing costs by providing rental payments to landlords and utility payments to tenants meeting eligibility guidelines. This grant is awarded by the Department of Housing and Urban Development.

CITY OF CRENSHAW, LOUISIANA  
ALL SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET  
August 31, 1984

With Comparative Totals for August 31, 1983

ASSETS	Sales Tax Funds	Industrial Development Fund	Civic Center Operations Fund	Booth Recreation Operating Fund
Cash and cash equivalents	\$1,718,939	\$ 384,878	\$ 1,980	\$ 67,876
Investments, at cost	143,761	-	-	36,381
Accrued interest receivable	1,348	-	-	386
Other receivables	100,765	-	99	-
Due from other funds	1,835,080	-	-	18,000
Due from funding agency - RFD	-	-	-	-
<b>Total assets</b>	<b>\$3,699,763</b>	<b>\$ 384,878</b>	<b>\$ 2,079</b>	<b>\$ 142,543</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	7,798	-
Due to other funds	-	-	41	2,547
Unassigned grant revenues	-	-	-	-
Due to funding agency - RFD	-	-	-	-
<b>Total liabilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,839</b>	<b>\$ 2,547</b>
<b>FUND BALANCES</b>				
Reserved for streets and drainage	\$ 402,120	\$ -	\$ -	\$ -
Unreserved	3,267,643	384,878	17,240	142,827
	<b>\$3,699,763</b>	<b>\$ 384,878</b>	<b>\$ 17,240</b>	<b>\$ 142,827</b>
<b>Total liabilities and fund balances</b>	<b>\$3,699,763</b>	<b>\$ 384,878</b>	<b>\$ 2,079</b>	<b>\$ 142,543</b>

County Maintenance Fund	County Fund	Water Vehicle Facility Fund	Section 8 Housing Program	Totals	
				1996	1995
\$ 36,811	\$ 25,935	\$ 41,464	\$317,731	\$1,851,032	\$2,877,529
-	44,366	-	-	204,918	193,198
-	1,032	-	-	1,832	1,464
-	-	4,800	1,189	202,844	194,918
-	-	2,124	-	1,683,134	985,251
-	-	-	-	-	125
<u>\$ 36,811</u>	<u>\$ 71,333</u>	<u>\$ 46,264</u>	<u>\$118,920</u>	<u>\$4,248,748</u>	<u>\$4,052,226</u>
\$ -	\$ -	\$ -	\$ 3,488	\$ 3,488	\$ -
10,804	2,874	581	1,178	1,298	89,764
-	-	-	113,038	113,038	25,900
-	-	-	118,982	319,805	124,664
<u>\$ 51,804</u>	<u>\$ 2,874</u>	<u>\$ 581</u>	<u>\$246,608</u>	<u>\$ 3,996,809</u>	<u>\$ 1,228,031</u>
\$ -	\$ -	\$ -	\$ -	\$ 432,328	\$ 448,693
2,995	68,682	50,160	90,831	3,881,534	3,388,252
<u>\$ 2,995</u>	<u>\$ 68,682</u>	<u>\$ 50,160</u>	<u>\$ 90,831</u>	<u>\$4,542,850</u>	<u>\$3,837,025</u>
<u>\$ 36,811</u>	<u>\$ 71,333</u>	<u>\$ 50,264</u>	<u>\$119,811</u>	<u>\$4,748,260</u>	<u>\$4,052,226</u>

CITY OF CROWLEY, LOUISIANA  
ALL SPECIAL SERVICES FUNDS

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
Year Ended August 31, 1984  
With Comparative Actual Totals For Year Ended August 31, 1983

	Local Tax Funds	Industrial Incentive Funds	Civic Center Operations Fund	Youth Recreation Operating Fund
<b>Revenues:</b>				
Taxes	\$ 2,781,948	\$ -	\$ -	\$ 98,150
Intergovernmental	-	-	25,000	-
Charges for Services	-	-	4,825	68,324
Miscellaneous	29,682	11,850	365	8,317
Total revenues	\$ 2,811,630	\$ 11,850	\$ 29,990	\$ 174,831
<b>Expenditures:</b>				
Current:				
General government	\$ 52,234	\$ -	\$ -	\$ -
Public safety	-	-	-	-
Welfare	-	-	-	-
Culture - recreation	-	-	11,819	165,879
Economic development and assistance	-	4,268	-	-
Capital outlay	30,188	-	81,718	4,180
Total expenditures	\$ 82,422	\$ 4,268	\$ 93,537	\$ 170,059
Excess (deficiency) of revenues over expenditures	\$ 2,729,208	\$ 7,582	\$ 16,453	\$ 4,772
<b>Other financing sources (uses):</b>				
Operating transfers in	\$ -	\$ -	\$ 68,878	\$ 26,777
Operating transfers out	(3,144,325)	-	-	-
Total other financing sources (uses)	\$ (3,144,325)	\$ -	\$ 68,878	\$ 26,777
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 584,883	\$ 7,582	\$ 85,331	\$ 31,549
Fund balances (deficit), beginning	1,132,322	308,024	(9,583)	127,691
Fund balances (deficit), ending	\$ 1,717,205	\$ 315,606	\$ 85,862	\$ 159,198



Youth Recreation Selling Maintenance Fund	Community Fund	Police Vehicle Facility Fund	Section 8 Selling Program	Totals	
				1996	1995
\$ 37,863	\$ 26,067	\$ -	\$ -	\$ 2,916,222	\$ 2,646,801
-	-	26,908	2,066,998	2,126,688	1,828,170
-	-	-	-	73,669	100,468
<u>36</u>	<u>2,192</u>	<u>-</u>	<u>6,888</u>	<u>32,326</u>	<u>32,688</u>
<u>\$ 37,899</u>	<u>\$ 28,259</u>	<u>\$ 26,908</u>	<u>\$ 2,073,886</u>	<u>\$ 2,982,245</u>	<u>\$ 2,509,927</u>
\$ -	\$ -	\$ 37,666	\$ -	\$ 88,882	\$ 100,583
-	-	-	-	-	88,917
-	30,748	-	2,066,998	2,075,284	862,686
<u>37,666</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>229,390</u>	<u>249,499</u>
-	-	-	-	4,260	5,688
-	-	-	-	128,267	62,528
<u>\$ 37,666</u>	<u>\$ 30,748</u>	<u>\$ 37,666</u>	<u>\$ 2,066,998</u>	<u>\$ 2,212,650</u>	<u>\$ 2,118,822</u>
\$128,827	\$ 14,882	\$ 17663	\$ 25,488	\$ 2,673,850	\$ 2,418,583
\$ 34,437	\$ 7,218	\$ -	\$ -	\$ 102,120	\$ 92,412
-	-	-	-	(2,163,333)	(2,208,333)
<u>\$ 34,437</u>	<u>\$ 7,218</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,061,213)</u>	<u>\$ (2,115,921)</u>
\$ 43,480	\$ 3,213	\$ 17663	\$ 24,488	\$ 814,827	\$ 881,198
<u>8,415</u>	<u>85,263</u>	<u>59,871</u>	<u>68,183</u>	<u>3,829,323</u>	<u>3,128,933</u>
<u>\$ 2,982</u>	<u>\$ 68,682</u>	<u>\$ 29,297</u>	<u>\$ 98,821</u>	<u>\$ 4,643,832</u>	<u>\$ 3,882,222</u>

CITY OF MONROE, LOUISIANA  
SPECIAL REVENUE FUND  
SALES TAX FUND

OPENING BALANCE SHEET

August 31, 1996

With Comparative Totals for August 31, 1995

ASSETS	Sales Tax	One-Half	Totals	
	Fund	Cent Sales Tax Fund	1996	1995
Cash and cash equivalents	\$1,124,380	\$ 812,939	\$1,718,939	\$2,907,991
Investments, at cost	139,781	-	139,781	127,672
Accrued interest receivable	3,309	-	3,309	4,128
Sales tax receivable	144,359	48,168	192,745	184,696
Due from other funds	<u>1,632,000</u>	<u>-</u>	<u>1,632,000</u>	<u>923,236</u>
<b>Total assets</b>	<b>\$3,018,329</b>	<b>\$ 861,107</b>	<b>\$3,699,761</b>	<b>\$3,148,323</b>
<b>LIABILITIES AND FUND BALANCE</b>				
<b>LIABILITIES</b>				
Due to other funds	\$ -	\$ -	\$ -	\$ 33,883
<b>FUND BALANCE</b>				
Reserved for street improvement	\$ 452,329	\$ -	\$ 452,329	\$ 449,495
Unreserved	<u>2,566,000</u>	<u>861,107</u>	<u>3,247,461</u>	<u>2,698,828</u>
	<b>\$3,018,329</b>	<b>\$ 861,107</b>	<b>\$3,699,761</b>	<b>\$3,142,323</b>
<b>Total liabilities and fund balance</b>	<b>\$3,018,329</b>	<b>\$ 861,107</b>	<b>\$3,699,761</b>	<b>\$3,148,323</b>

CITY OF CRAWLEY, LOUISIANA  
SPECIAL REVENUE FUND  
SALES TAX FUND

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
Year Ended August 31, 1996  
With Comparative Actual Totals For Year Ended August 31, 1995

	Sales Tax	One-Half	Totals	
	Fund	Cent Sales Tax Fund	1996	1995
<b>Revenues:</b>				
Taxes	\$ 2,896,461	\$ 495,467	\$ 3,391,928	\$ 3,408,000
Miscellaneous	28,858	583	29,441	35,170
Total revenues	<u>\$ 2,925,319</u>	<u>\$ 496,050</u>	<u>\$ 3,421,390</u>	<u>\$ 3,443,170</u>
<b>Expenditures:</b>				
Current:				
General government	\$ 48,288	\$ 13,018	\$ 61,306	\$ 58,158
Capital outlays	36,168	-	36,168	37,890
Total expenditures	<u>\$ 84,456</u>	<u>\$ 13,018</u>	<u>\$ 97,474</u>	<u>\$ 96,048</u>
Excess of revenues over expenditures	\$ 2,840,863	\$ 483,032	\$ 3,323,895	\$ 3,347,122
Other financing uses:				
Operating transfers out	<u>(1,831,528)</u>	<u>(129,813)</u>	<u>(1,961,341)</u>	<u>(1,961,341)</u>
Excess of revenues over expenditures and other uses	\$ 1,009,335	\$ 353,219	\$ 1,362,554	\$ 385,781
Fund balance, beginning	<u>2,829,783</u>	<u>396,842</u>	<u>3,226,625</u>	<u>2,898,495</u>
Fund balance, ending	<u>\$ 3,839,118</u>	<u>\$ 750,061</u>	<u>\$ 4,589,179</u>	<u>\$ 3,284,276</u>

CITY OF CRAWLEY, LOUISIANA  
SPECIAL REVENUE FUND  
SALES TAX FUND

COMPARATIVE BALANCE SHEET  
August 31, 1996 and 1995

ASSETS	1996	1995
Cash and cash equivalents	\$1,324,348	\$3,437,347
Investments, at cost	333,793	127,677
Accrued interest receivable	1,514	1,328
Sales tax receivable	344,529	149,897
Due from other funds	<u>1,635,800</u>	<u>918,196</u>
Total assets	<u>\$3,039,984</u>	<u>\$3,634,445</u>
FUND BALANCE		
Reserved for street improvement	\$ 452,320	\$ 448,493
Unreserved	<u>2,587,664</u>	<u>3,185,952</u>
Total fund balance	<u>\$3,039,984</u>	<u>\$3,634,445</u>

CITY OF CROWLEY, LOUISIANA  
SPECIAL REVENUE FUND  
SALES TAX FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET (COMP BASIS) AND ACTUAL  
Year Ended August 31, 1995

With Comparative Actual Amounts for Year Ended August 31, 1994

	1995			1994
	Budget	Actual	Variance- Favorable Unfavorable	Actual
Revenues:				
Taxes:				
Sales taxes collected	\$ 1,500,000	\$ 2,084,461	\$ 584,461	\$ 1,873,364
Miscellaneous:				
Interest	26,000	26,818	818	13,127
Total revenues	\$ 1,526,000	\$ 2,111,279	\$ 585,279	\$ 1,886,491
Expenditures:				
Current:				
General government:				
Audit	\$ 3,370	\$ 3,888	\$ (518)	\$ 3,890
Tax collection	32,000	32,367	(367)	28,290
Other	15,800	1,882	13,918	15,059
Total general government	\$ 51,170	\$ 38,137	\$ 13,033	\$ 47,239
Capital outlay	27,800	38,180	(10,380)	27,860
Total expenditures	\$ 78,970	\$ 76,317	\$ 2,653	\$ 75,099
Excess of revenues over expenditures	\$ 1,447,030	\$ 2,034,962	\$ 587,221	\$ 1,811,392
Other financing uses:				
Operating transfers in	(11,631,320)	(11,631,320)	-	(11,631,320)
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 14,400	\$ 403,642	\$ 402,221	\$ 174,072
Fund balance, beginning	2,423,383	2,623,383	-	2,423,383
Fund balance, ending	\$ 2,437,783	\$ 3,027,025	\$ 589,242	\$ 2,607,455

CITY OF MONROE, LOUISIANA  
SPECIAL REVENUE FUND  
ONE-HALF CENT SALES TAX FUND

COMPARATIVE BALANCE SHEET  
August 31, 1996 and 1995

ASSETS	1996	1995
Cash and cash equivalents	\$412,599	\$479,728
Sales tax receivable	<u>48,185</u>	<u>66,513</u>
Total assets	<u>\$460,784</u>	<u>\$546,241</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Due to other funds	\$ -	\$ 15,883
FUND BALANCE	<u>460,784</u>	<u>530,357</u>
Total liabilities and fund balance	<u>\$460,784</u>	<u>\$546,240</u>

CITY OF CROWLEY, LOUISIANA  
SPECIAL REVENUE FUND  
ONE-HALF CENT SALES TAX FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended August 31, 1996

With Comparative Actual Amounts for Year Ended August 31, 1995

	1996			1995
	Budget	Actual	Variance - Favorable (Disfavorable)	Actual
<b>Revenues:</b>				
Taxes:				
Sales tax collected	\$ 366,668	\$ 679,487	\$ 312,819	\$ 679,507
Miscellaneous:				
Interest	<u>508</u>	<u>583</u>	<u>85</u>	<u>583</u>
Total revenues	<u>\$ 367,176</u>	<u>\$ 680,070</u>	<u>\$ 312,904</u>	<u>\$ 680,090</u>
<b>Expenditures:</b>				
Current:				
General government:				
Salaries	\$ 3,000	\$ 3,760	\$ 760	\$ 3,750
Tax collection	<u>9,718</u>	<u>18,788</u>	<u>19,070</u>	<u>9,430</u>
Total expenditures	<u>\$ 12,718</u>	<u>\$ 12,548</u>	<u>\$ 172</u>	<u>\$ 13,180</u>
Excess of revenues over expenditures	\$ 354,458	\$ 667,522	\$ 312,904	\$ 666,910
<b>Other financing uses:</b>				
Operating transfers out	<u>(512,812)</u>	<u>(512,812)</u>	<u>(18,080)</u>	<u>(512,812)</u>
Excess of revenues over expenditures and other uses	\$ 34,646	\$ 154,710	\$ 312,904	\$ 94,098
Fund balance, beginning	<u>506,512</u>	<u>506,512</u>	<u>-----</u>	<u>612,488</u>
Fund balance, ending	<u>\$ 541,168</u>	<u>\$ 661,222</u>	<u>\$ 312,904</u>	<u>\$ 706,586</u>

CITY OF MONROE, LOUISIANA  
 SPECIAL REVENUE FUND  
 INDUSTRIAL DEVELOPMENT FUND

COMPARATIVE BALANCE SHEET  
 August 31, 1995 and 1994

ASSETS	1995	1994
Cash and cash equivalents	<u>\$79,518</u>	<u>\$358,018</u>
FUND BALANCE	<u>\$79,518</u>	<u>\$358,018</u>



CITY OF MONROE, LOUISIANA  
SPECIAL REVENUE FUND  
INDUSTRIAL INCENTIVE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (BASE BASIS) AND ACTUAL  
Year Ended August 31, 1990

With Comparative Actual Amounts for Year Ended August 31, 1989

	1990			1989
	Budget	Actual	Variance- Favorable (Unfavorable)	Actual
Revenue:				
Miscellaneous:				
Interest	\$ 10,000	\$ 10,000	\$ 0,000	\$ 10,750
Other				8,300
	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 0,000</u>	<u>\$ 19,050</u>
Expenditures:				
Current:				
Economic development and assistance:				
Promotion	\$ 4,300	\$ 4,310	\$ 10	\$ 4,764
Miscellaneous	1,800	750	1,050	265
	<u>\$ 6,100</u>	<u>\$ 5,060</u>	<u>\$ 1,040</u>	<u>\$ 5,029</u>
Excess of revenues over expenditures	\$ -	\$ 4,940	\$ 4,940	\$ 13,950
Fund balance, beginning	<u>300,000</u>	<u>300,000</u>	-	<u>300,000</u>
Fund balance, ending	<u>300,000</u>	<u>304,940</u>	<u>\$ 4,940</u>	<u>313,950</u>

CITY OF MONROE, LOUISIANA  
SPECIAL REVENUE FUNDS  
CIVIC CENTER OPERATIONS FUND

COMPARATIVE BALANCE SHEET  
August 31, 1996 and 1995

ASSETS	1996	1995
Cash	\$ 1,880	\$ 19,124
Accounts receivable	<u>          30</u>	<u>          30</u>
Total assets	<u>\$ 2,010</u>	<u>\$ 19,614</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Retainage payable	\$ 7,798	\$ -
Due to other funds	47	-
Deferred revenue	<u>          -</u>	<u>25,800</u>
	\$ 7,795	\$ 25,800
FUND BALANCE (DEFICIT):	<u>15,265</u>	<u>69,589</u>
Total liabilities and fund balance	<u>\$ 2,010</u>	<u>\$ 19,614</u>

CITY OF MONROE, LOUISIANA  
SPECIAL REVENUE FUND  
CIVIC CENTER OPERATIONS FUND

STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET (COMAP BASIS) AND ACTUAL  
Year Ended August 31, 1994  
With Comparative Actual Amounts for Year Ended August 31, 1993

	1994		Variance - Favorable (Unfavorable)	1993
	Budget	Actual		Actual
<b>Revenues:</b>				
Intergovernmental:				
Rural development grant	\$ -	\$ 25,800	\$ 25,800	\$ -
Charges for services:				
Bond income	3,480	5,124	(1,644)	8,373
Commission income	380	1,344	1,344	343
Other	5,080	57	(4,943)	8,845
Miscellaneous:				
Bonuses	1,080	343	(7,452)	2,346
	<u>\$ 10,920</u>	<u>\$ 32,672</u>	<u>\$ 21,825</u>	<u>\$ 12,867</u>
<b>Expenditures:</b>				
Current:				
Culture - recreation:				
Salary	\$ 2,340	\$ 984	\$ 1,356	\$ 1,386
Repairs and maintenance	8,082	8,917	7,344	8,811
Audit	480	310	80	370
Utilities	4,380	4,345	(35)	4,793
Miscellaneous	1,400	628	(722)	2,188
	<u>\$ 17,682</u>	<u>\$ 17,284</u>	<u>\$ 4,087</u>	<u>\$ 17,548</u>
Capital outlay	70,815	81,738	(18,683)	18,000
	<u>\$ 88,497</u>	<u>\$ 99,022</u>	<u>\$ 10,525</u>	<u>\$ 35,548</u>
Deficiency of revenues over expenditures	\$(78,577)	\$(66,350)	\$ 12,026	\$(12,781)
Other financing sources:				
Operating transfers in	82,355	82,578	223	-
Excess (deficiency) of revenues and other sources over expenditures	\$(12,717)	\$ 4,215	\$ 17,618	\$(12,781)
Fund balance, beginning	17,388	17,388	-	6,182
Fund balance, ending	<u>\$(12,700)</u>	<u>\$ 4,215</u>	<u>\$ 17,618</u>	<u>\$ 17,388</u>

CITY OF CHELSEA, LOUISIANA  
SPECIAL REVENUE FUND  
YOUTH RECREATION OPERATIONS FUND

COMPARATIVE BALANCE SHEET  
August 31, 1996 and 1995

ASSETS	1996	1995
Cash	\$ 87,278	\$ 36,680
Investments, at cost	26,790	25,271
Accrued interest receivable	306	386
Due from other funds	<u>50,000</u>	<u>82,001</u>
Total assets	<u>\$164,374</u>	<u>\$144,338</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Due to other funds	\$ 2,342	\$ 613
FUND BALANCE	<u>161,872</u>	<u>127,693</u>
Total liabilities and fund balance	<u>\$164,374</u>	<u>\$144,338</u>

CITY OF ORLEANS, LOUISIANA  
SPECIAL REVENUE FUND  
YOUTH RECREATION OPERATING FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET (GRAP BASIS) AND ACTUAL  
Year Ended August 31, 1998

With Comparative Actual Amounts for Year Ended August 31, 1995

	1998		Variance- Favorable Unfavorable	1995
	Budget	Actual		Actual
<b>Revenues:</b>				
Taxes - ad valorem	\$ 89,758	\$ 86,155	\$ 3,603	\$ 90,667
<b>Charges for services:</b>				
Swimming proceeds	\$ 2,500	\$ 3,888	\$ 1,388	\$ 2,870
Cymnasium proceeds	7,000	17,879	10,879	18,487
Baseball	13,000	19,350	6,350	21,756
Sports fees	8,000	22,863	14,863	26,082
	<u>\$ 30,500</u>	<u>\$ 64,080</u>	<u>\$ 33,580</u>	<u>\$ 69,202</u>
<b>Miscellaneous:</b>				
Interest on investments	\$ 1,800	\$ 1,813	\$ 13	\$ 1,730
Donations	-	7,500	7,500	-
	<u>\$ 1,800</u>	<u>\$ 9,313</u>	<u>\$ 9,313</u>	<u>\$ 1,730</u>
<b>Total revenues (forward)</b>	<u>\$ 122,758</u>	<u>\$ 171,896</u>	<u>\$ 49,196</u>	<u>\$ 169,882</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Salaries - recreation:</b>				
Salaries and wages	\$ 88,800	\$ 86,826	\$ 1,974	\$ 90,616
Payroll taxes and retirement	3,900	4,667	1,453	4,084
Group insurance	3,500	2,517	883	2,977
General insurance	9,500	16,454	(7,254)	18,684
Telephone	1,500	1,414	86	1,499
Utilities	27,000	27,866	(866)	28,966
Operational supplies	4,000	4,508	(508)	4,577
Recreation pool supplies	3,000	1,379	1,621	188
Printing goods	8,000	6,890	1,110	11,389
	<u>\$ 168,800</u>	<u>\$ 168,361</u>	<u>\$ 439</u>	<u>\$ 168,111</u>

(Cont. from 6)

CITY OF CROWLEY, LOUISIANA  
 SPECIAL REVENUE FUND  
 YOUTH RECREATION ORIENTING FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
 Year Ended August 31, 1996  
 With Comparative Actual Amounts for Year Ended August 31, 1995

	1996		Variance- Favorable (Unfavorable)	1995
	Budget	Actual		Actual
Total revenues (forwarded)	\$ 121,728	\$ 121,878	\$ 150	\$ 169,332
Expenditures (incurred):				
Current:				
Culture - recreation (contained):				
Subtotals forwarded	\$ 148,900	\$ 149,741	\$ 841	\$ 148,331
Repairs and supplies	1,100	6,899	(5,799)	-
Other expenses	2,938	9,832	(6,894)	34,615
Capital outlays	8,380	8,285	95	37,329
	\$ 161,308	\$ 174,757	\$ 13,449	\$ 320,275
Deficiency of revenues over expenditures	\$ 40,580	\$ 52,879	\$ 12,299	\$ 150,943
Other financing sources (same):				
Operating transfers in	\$ 34,377	\$ 34,377	\$ -	\$ 32,773
Operating transfers out	-	-	-	(28,808)
	\$ 34,377	\$ 34,377	\$ -	\$ 3,965
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 6,207	\$ 17,502	\$ 11,295	\$ 37,938
Fund balance, beginning	127,691	127,691	-	149,663
Fund balance, ending	\$ 133,898	\$ 145,193	\$ 11,295	\$ 187,601

CITY OF ORLEANS, LOUISIANA  
SPECIAL REVENUE FUND  
YOUTH RECREATION BUILDING MAINTENANCE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET (GRAND TOTAL) AND ACTUAL  
Year Ended August 31, 1995

With Comparative Actual Amounts for Year Ended August 31, 1994

	1995		1994	
	Budget	Actual	Favorable- Unfavorable (Increase/Decrease)	Actual
<b>Revenues:</b>				
Taxes - ad valorem	\$ 28,750	\$ 30,052	\$ 2,302	\$ 30,882
Miscellaneous:				
Interest on Investments	300	133	167	156
	<u>\$ 29,050</u>	<u>\$ 30,185</u>	<u>\$ 2,135</u>	<u>\$ 31,038</u>
<b>Expenditures:</b>				
Current:				
Culture - recreation:				
Salary	\$ 18,000	\$ 18,912	\$ 912	\$ 26,171
Payroll taxes and retirement	3,400	689	2,711	1,314
Building and equipment repairs	12,000	9,893	2,107	10,249
Building maintenance and supplies	3,000	7,997	(497)	18,898
Insurance	14,500	15,750	1,250	17,803
Swimming pool maintenance	2,000	2,257	257	40
Miscellaneous	3,000	2,536	464	2,382
	<u>\$ 58,100</u>	<u>\$ 58,834</u>	<u>\$ 734</u>	<u>\$ 74,817</u>
(Deficiency) of revenues over expenditures (subtotals forward)	<u>\$ (29,050)</u>	<u>\$ (28,649)</u>	<u>\$ 401</u>	<u>\$ (43,779)</u>

(Cont'd)

CITY OF CHENLEY, LOUISIANA  
 SPECIAL REVENUE FUND  
 YOUTH RECREATION BUILDING MAINTENANCE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCE - BUDGET (ASAP BASIS) AND ACTUAL (CONTINUED)  
 Year Ended August 31, 1984

With Comparative Actual Amounts for Year Ended August 31, 1983

	1984		Difference - Favorable (Unfavorable)	1983
	Budget	Actual		Actual
(Deficiency) of revenues over expenditures (subtotals forwarded)	\$ (29,300)	\$ (19,837)	\$ 9,463	\$ (61,394)
Other financing sources; operating transfers in	<u>16,433</u>	<u>16,433</u>		<u>50,612</u>
Excess (deficiency) of revenues and other sources over expenditures	\$ (14,867)	\$ (3,404)	\$ 9,463	\$ (12,082)
Fund balance (deficit), beginning	<u>8,618</u>	<u>8,618</u>		<u>12,688</u>
Fund balance (deficit), ending	<u>\$ (14,668)</u>	<u>\$ (3,404)</u>	<u>\$ 9,463</u>	<u>\$ (1,616)</u>



CITY OF CREOLE, LOUISIANA  
 SPECIAL REVENUE FUND  
 CEMETERY FUND

COMPARATIVE BALANCE SHEET  
 August 31, 1996 and 1995

ASSETS	1996	1995
Cash	\$ 33,925	\$ 27,291
Investments, at cost	44,188	45,153
Accrued interest receivable	<u>1,682</u>	<u>1,682</u>
Total assets	<u>\$ 79,795</u>	<u>\$ 74,126</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES:		
Due to other funds	\$ 2,871	\$ 217
FUND BALANCE	<u>68,982</u>	<u>65,882</u>
Total liabilities and fund balance	<u>\$ 71,853</u>	<u>\$ 66,102</u>

CITY OF CROWLEY, LOUISIANA  
SPECIAL REVENUE FUND  
CEREBERS FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended August 31, 1999

With Comparative Actual Amounts for Year Ended August 31, 1998

	1999		Variance- Favorable (Unfavorable)	1998
	Budget	Actual		Amount
<b>Revenues:</b>				
Taxes - ad valorem	\$ 23,313	\$ 24,847	\$ 1,534	\$ 23,176
Miscellaneous				
Interest on investments	1,000	2,303	1,303	1,827
Total revenues	<u>\$ 24,313</u>	<u>\$ 27,150</u>	<u>\$ 2,837</u>	<u>\$ 25,003</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Welfare:</b>				
Salaries and wages	\$ 17,000	\$ 18,669	\$ (1,669)	\$ 15,151
Payroll taxes and retirement	1,700	1,198	502	934
Audit	500	199	300	128
Workers' comp. insurance	2,600	3,600	-	3,600
Commuter	2,700	1,500	1,200	1,188
Utilities	500	31	469	62
Supplies and supplies	2,180	2,224	(44)	2,288
Miscellaneous	500	818	318	32
Total expenditures	<u>\$ 28,180</u>	<u>\$ 30,239</u>	<u>\$ 2,059</u>	<u>\$ 25,632</u>
Efficiency of revenues over expenditures	\$ (4,467)	\$ (3,089)	\$ 1,378	\$ (491)
<b>Other financing sources:</b>				
Operating transfers in	2,218	2,218	-	2,218
Excess (deficiency) of revenues and other sources over expenditures	\$ (159)	\$ 3,217	\$ 3,416	\$ 4,727
Fund balance, beginning	63,283	63,283	-	64,338
Fund balance, ending	<u>\$ 63,064</u>	<u>\$ 66,500</u>	<u>\$ 3,436</u>	<u>\$ 69,076</u>

CITY OF ORLEANS, LOUISIANA  
 SPECIAL REVENUE FUND  
 MOTOR VEHICLE FACILITY FUND

COMPARATIVE BALANCE SHEET  
 August 31, 1996 and 1995

ASSETS	1996	1995
Cash	\$ 61,684	\$ 48,777
Accounts receivable	6,819	5,182
Due from other funds	<u>1,116</u>	<u>        </u>
Total assets	<u>\$ 69,619</u>	<u>\$ 53,959</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Due to other funds	\$ 280	\$ 1,189
FUND BALANCE	<u>59,103</u>	<u>52,801</u>
Total liabilities and fund balance	<u>\$ 59,383</u>	<u>\$ 53,990</u>

CITY OF CRENSHAW, LOUISIANA  
SPECIAL REVENUE FUND  
MOTOR VEHICLE FACILITY FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended August 31, 1998

With Comparative Actual Amounts for Year Ended August 31, 1995

	1998		Variance: Favorable (Unfavorable)	1995
	Budget	Actual		Actual
<b>Revenues:</b>				
Intergovernmental:				
Motor vehicle reimbursements	\$ 66,600	\$ 38,500	\$ (28,100)	\$ 61,318
<b>Expenditures:</b>				
Current:				
General government:				
Salaries and wages	\$ 3,000	\$ 4,400	\$ (1,400)	\$ 3,854
Payroll taxes	300	364	(64)	268
Insurance	1,000	825	175	800
Utilities	2,300	2,800	(400)	2,461
Repairs and supplies	7,000	1,061	5,939	61,499
Housing	37,600	37,400	-	36,800
Miscellaneous	1,600	485	1,115	332
	\$ 43,600	\$ 50,665	\$ 7,065	\$ 82,863
<b>Excess (Deficiency) of revenues over expenditures</b>	\$ 400	\$ (766)	\$ (1,166)	\$ (527)
<b>Fund balance, beginning</b>	<u>30,821</u>	<u>30,821</u>	-	<u>31,399</u>
<b>Fund balance, ending</b>	<u>\$ 31,221</u>	<u>\$ 29,155</u>	<u>\$ (2,066)</u>	<u>\$ 30,871</u>

CITY OF OROLEY, LOUISIANA  
 SPECIAL REVENUE FUND  
 SECTION 8 HOUSING PROGRAM

COMPARATIVE BALANCE SHEET  
 August 31, 1998 and 1999

ASSETS	1998	1999
Cash	\$503,791	\$681,519
Accounts receivable - tenants	3,189	3,911
Due from Funding agency - HUD	-	125
<b>Total assets</b>	<b>\$506,980</b>	<b>\$685,555</b>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 3,898	\$ -
Due to other funds	3,138	3,799
Unearned grant revenue	113,078	-
Due to Funding agency - HUD	118,865	116,865
<b>Total liabilities</b>	<b>\$238,979</b>	<b>\$120,664</b>
FUND BALANCE	268,001	564,891
<b>Total liabilities and fund balance</b>	<b>\$238,979</b>	<b>\$685,555</b>

CITY OF GRIMLEY, LOUISIANA  
SPECIAL REVENUE FUND  
SECTION 4 - HOUSING PROGRAM

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET (GRAP BASIS) AND ACTUAL  
Year Ended August 31, 1984  
With Comparative Actual Amounts for Year Ended August 31, 1983

	1984		Variance- Favorable (Unfavorable)	1983
	Budget	Actual		Actual
<b>Revenues:</b>				
Intra-governmental:				
Section 8 Funds	\$ 1,347,000	\$ 1,044,588	\$ (302,412)	\$ 883,030
Miscellaneous:				
Interest	-	4,084	4,084	2,431
Other	-	820	820	832
	<u>\$ 1,347,000</u>	<u>\$ 1,049,492</u>	<u>\$ (297,508)</u>	<u>\$ 886,293</u>
<b>Expenditures:</b>				
Welfare:				
Salaries and wages	\$ 70,000	\$ 48,583	\$ 21,417	\$ 43,488
Payroll taxes and retirement	7,523	5,479	2,044	4,328
Insurance	4,902	4,882	2,020	4,381
Rent	4,700	4,200	(1,500)	4,380
Utilities	3,100	1,473	1,627	2,324
Telephone	2,600	2,353	247	2,889
Audit	2,427	2,491	(764)	360
Attorney fees	-	1,938	(1,938)	-
Travel	3,000	4,373	(1,373)	2,453
Office supplies	36,609	4,381	32,228	3,342
Miscellaneous	3,613	3,346	2,877	3,851
Property betterments and additions	-	7,825	(7,825)	302
Housing assistance payments	1,800,133	918,928	881,205	815,387
	<u>\$ 1,347,000</u>	<u>\$ 1,049,492</u>	<u>\$ (297,508)</u>	<u>\$ 886,293</u>
Excess of revenues over expenditures	\$ -	\$ 24,488	\$ 24,488	\$ 48,983
Fund balance, beginning	66,383	66,383	-	(2,680)
Fund balance, ending	<u>\$ 66,383</u>	<u>\$ 90,871</u>	<u>\$ 24,488</u>	<u>\$ 46,303</u>

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**WATER SERVICE FUNDS**

To accumulate monies for payment of the various bond issues of the City.



CITY OF CROWLEY, LOUISIANA  
DEBT SERVICE FUNDS

COMBINED BALANCE SHEET

August 31, 1994

With Comparative Totals for August 31, 1993

ASSETS	Special Assessment Funds	
	1994	1993
	Facing Fund	General Fund
Cash and cash equivalents	\$ -	\$ -
Investments, at cost	-	-
Due from other funds	4,528	-
Special assessments:		
Current	-	-
Delinquent	-	-
Deferred	-	-
Accrued interest receivable	-	-
Total assets	<u>\$ 4,528</u>	<u>\$ -</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
accounts payable	\$ -	\$ -
Due to other funds	-	4,528
Deferred revenue	-	-
Total liabilities	<u>\$ -</u>	<u>\$ 4,528</u>
FUND BALANCE		
available for debt retirement	\$ -	\$ -
available for other purposes	4,528	(4,528)
Total fund balance	<u>\$ 4,528</u>	<u>\$ (4,528)</u>
Total liabilities and fund balance	<u>\$ 4,528</u>	<u>\$ -</u>

1945		Totals	
Budget Data	1958	1959	1960
\$ 5,100	\$ 5,100	\$ 18,400	
-	-	2,000	
-	4,328	6,400	
2,143	2,143	2,143	
536	536	3,120	
2,143	2,143	4,286	
-	-	88	
<u>\$ 10,012</u>	<u>\$ 10,012</u>	<u>\$ 19,357</u>	
\$ 6,315	\$ 6,315	\$ -	
2,000	7,315	2,485	
<u>2,365</u>	<u>2,365</u>	<u>2,384</u>	
<u>\$ 11,656</u>	<u>\$ 11,656</u>	<u>\$ 13,734</u>	
\$ (2,664)	\$ (2,664)	\$ 2,486	
-	-	18,252	
<u>\$ (2,664)</u>	<u>\$ (2,664)</u>	<u>\$ 17,766</u>	
<u>\$ 18,002</u>	<u>\$ 18,002</u>	<u>\$ 30,502</u>	

CITY OF CROWLEY, LOUISIANA  
 WATER SERVICE FUNDS

COMBINED STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 Year Ended August 31, 1998

With Comparative actual Totals for Year Ended August 31, 1997

	Special Assessment Bonds	
	1998 Paying Fund	1997 Sewer Fund
<b>Revenues:</b>		
Special assessments	\$ -	\$ -
Miscellaneous:		
Interest earned on investments	-	-
Interest earned on assessments	162	62
	<u>\$ 162</u>	<u>\$ 62</u>
<b>Expenditures:</b>		
Debt service:		
Bonds paid	\$ -	\$ -
Interest coupons paid	-	-
Paying agent and trust fees	-	-
Apply fees	-	-
Miscellaneous	268	268
	<u>\$ 268</u>	<u>\$ 268</u>
Excess of revenues over expenditures	<u>\$ (106)</u>	<u>\$ (198)</u>
<b>Other financing sources (uses):</b>		
Operating transfers in	\$ -	\$ -
Operating transfers out	108,860	-
	<u>\$ 108,860</u>	<u>\$ -</u>
Deficiency of revenues and other financing sources over expenditures and other financing uses	\$ (108,860)	\$ (198)
Fund balances, beginning	22,370	66,300
Fund balances, ending	<u>\$ 13,510</u>	<u>\$ 66,102</u>

1985	Totals	
	1986	1987
Baron, DeRo		
\$ 2,147	\$ 2,147	\$ 2,682
48	48	70
<u>48</u>	<u>48</u>	<u>1,120</u>
<u>\$ 2,623</u>	<u>\$ 2,798</u>	<u>\$ 3,872</u>
\$ 5,000	\$ 5,000	\$ 5,000
1,313	1,313	1,750
-	-	-
150	150	400
<u>488</u>	<u>488</u>	<u>8</u>
<u>\$ 6,883</u>	<u>\$ 6,753</u>	<u>\$ 7,428</u>
\$13,506	\$16,143	\$13,321
\$ -	\$ -	\$ -
-	(18,795)	-
<u>\$ -</u>	<u>(18,795)</u>	<u>\$ -</u>
\$ 13,506	\$23,098	\$ 13,321
<u>2,488</u>	<u>21,610</u>	<u>28,588</u>
<u>\$ 15,994</u>	<u>\$ 44,708</u>	<u>\$ 41,909</u>

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CAPITAL PROJECTS FUNDS

Utility Capital Projects Fund - to account for the collection and disbursement of funds for the construction of the sewer plant.

CITY OF MONROE, LOUISIANA  
 CAPITAL PROJECTS FUNDS  
 UTILITY CAPITAL PROJECTS FUND

COMPARATIVE BALANCE SHEET  
 August 31, 1996 and 1995

ASSETS	1996	1995
Cash	\$ -	\$ 218,908
Due from other governmental agencies	-	88,718
Due from other funds	-	38,388
Total assets	<u>\$ -</u>	<u>\$ 345,814</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ -	\$ 154,037
Due to other funds	<u>1,885,480</u>	<u>1,168,313</u>
	\$1,885,480	\$1,300,350
FUND BALANCE (DEFICIT)	<u>(1,885,480)</u>	<u>(1,358,313)</u>
Total Liabilities and Fund balance	<u>\$ -</u>	<u>\$ 345,814</u>

CITY OF MONROE, LOUISIANA  
CAPITAL PROJECTS FUND  
UTILITY CAPITAL PROJECTS FUND

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE  
Years Ended August 31, 1976 and 1975

	1976	1975
Revenues:		
Intergovernmental	\$ _____	\$ 789,946
Expenditures:		
Current:		
Public works:		
Miscellaneous	\$ _____	\$ 54,710
Capital outlay	\$ _____	\$ 1,354,378
	\$ _____	\$ 1,409,088
Deficiency of revenues over expenditures	\$ _____	\$ (388,138)
Other financing sources:		
Operating transfers in	_____ 54,425	_____ 120,808
Excess (deficiency) of revenues and other sources over expenditures	\$ 54,425	\$ (178,138)
Fund balance (deficit), beginning	(1,318,915)	(1,261,712)
Fund balance (deficit), ending	<u>(1,264,490)</u>	<u>(1,439,850)</u>



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#### ENTERPRISE FUNDS

**INDUSTRIAL PLANT FUND** - an account for the cost of an industrial plant acquired by the City with proceeds from an industrial revenue bond issue. Proceeds from rental of the site are accumulated by the fund for payment of the industrial revenue bond principal and interest.

**UTILITY FUND** - an account for the provision of sewer services to the residents of the City. 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 and collection.

CITY OF ORLEANS, LOUISIANA  
INTERFUND FUNDS

## COMPARING BALANCE SHEET

August 31, 1998

With Comparative Totals for August 31, 1995

ASSETS	Industrial	Utility	Totals	
	Fund	Fund	1998	1995
Cash and cash equivalents	\$ 142	\$ 1,422,262	\$ 1,422,266	\$ 506,260
Accounts receivable	-	314,539	314,539	43,887
Prepaid insurance	-	8,864	8,864	8,084
Due from other funds	-	120,998	120,998	120,043
Property, plant, and equipment, at cost, net of accumulated depreciation of \$2,198,928 in 1998 and \$229,266 in 1995	<u>63,215</u>	<u>18,686,279</u>	<u>18,122,208</u>	<u>7,499,380</u>
Total assets	<u>\$ 63,317</u>	<u>\$19,129,842</u>	<u>\$18,883,313</u>	<u>\$ 8,382,423</u>
LIABILITIES AND FUND EQUITY				
LIABILITIES				
Accounts payable	\$ -	\$ 424,880	\$ 424,880	\$ -
Deferred bond revenue	48	-	-	48
Accrued expense	-	-	-	2,662
ISO revolving loan payable	-	2,127,870	2,127,870	218,287
Due to other funds	-	622,229	622,229	2,623
Total liabilities	<u>\$ 48</u>	<u>\$ 2,290,329</u>	<u>\$ 2,298,122</u>	<u>\$ 362,562</u>
FUND EQUITY				
Retained earnings	\$ 63,323	\$ 1,386,398	\$ 1,298,721	\$ 777,283
Contributed capital	-	2,863,315	2,863,315	7,663,225
Total liabilities and fund equity	<u>\$ 63,323</u>	<u>\$ 4,249,743</u>	<u>\$ 4,162,036</u>	<u>\$ 8,440,488</u>
Total liabilities and fund equity	<u>\$ 63,317</u>	<u>\$19,129,842</u>	<u>\$18,883,313</u>	<u>\$ 8,382,423</u>

CITY OF CROWLEY, LOUISIANA  
ENTERPRISE FUNDS

Exhibit 3.2

COMPARING STATEMENTS OF REVENUES, EXPENSES,  
AND CHANGES IN RETAINED EARNINGS  
Year Ended August 31, 1994

With Comparative Totals For Year Ended August 31, 1993

	Industrial	Utility	Totals	
	Fund	Fund	1994	1993
Operating revenues:				
Charges for service	\$ -	\$1,288,482	\$1,288,482	\$ 425,701
Other	<u>24</u>	<u>-</u>	<u>24</u>	<u>57</u>
Total operating revenues	\$ <u>24</u>	\$1,288,482	\$1,288,506	\$ 425,758
Operating expenses:				
Personal services:				
Salaries and wages	\$ -	\$ 132,332	\$ 132,332	\$ 119,386
Collection fees	-	34,895	34,895	34,124
Bad debts	-	4,793	4,791	5,940
Supplies and materials	-	14,738	14,730	18,441
Depreciation	1,781	376,472	388,175	159,425
audit	-	12,998	12,990	18,480
Benefit payments:				
Payroll taxes	-	4,733	4,733	4,889
Insurance	-	1,444	1,444	3,287
Municipal employee retirement	-	3,803	3,803	4,287
Uniforms	-	1,864	1,864	2,211
Office supplies	-	875	875	2,187
Engineering	-	188,872	208,832	-
Attorney fees	-	35,763	35,781	2,354
Repairs and maintenance	-	181,840	200,840	132,473
Utilities	-	16,872	18,672	18,128
Insurance	-	38,893	58,083	34,547
Utilities	-	35,758	35,758	34,857
Miscellaneous	-	7,180	7,138	8,151
Total operating expenses	\$ <u>3,761</u>	\$2,126,282	\$2,130,022	\$ 812,388
Operating income (loss) (subtotals forward)	\$ <u>(3,437)</u>	\$ 124,203	\$ 125,514	\$ 3,382

CITY OF NEWLEE, LOUISIANA  
ENTERPRISE FUNDS

COMBINED STATEMENTS OF REVENUES, EXPENSES,  
AND CHANGES IN RETAINED EARNINGS  
Year Ended August 31, 1996

With Comparative Totals for Year Ended August 31, 1995

	Industrial Fund	Utility Fund	Totals	
			1995	1996
Operating income (loss) (subtotals forwarded)	\$ 13,612	\$ 135,383	\$ 148,995	\$ 3,162
Nonoperating revenues (expenses):				
Taxes	\$ -	\$ 112,182	\$ 112,182	\$ 108,116
Interest	-	8,182	8,182	3,800
Reimbursment of construction cost	-	88,596	88,596	-
Other revenue	-	713	713	-
Administrative fee - BFO	-	(964)	(964)	(1,875)
Interest - BFO	-	(4,482)	(4,482)	(9,678)
Other expenses	-	(23,082)	(23,082)	-
	\$ -	\$ 163,305	\$ 169,313	\$ 189,316
Net income (loss) before operating interfund transfers	\$ (2,573)	\$ 293,582	\$ 290,845	\$ 292,532
Operating interfund transfers:				
Transfers from other funds	\$ -	\$ 237,034	\$ 237,034	\$ 237,836
Transfers to other funds	-	(76,431)	(76,431)	(239,836)
	\$ -	\$ 160,603	\$ 160,603	\$ 162,936
Net income (loss)	\$ (2,573)	\$ 476,133	\$ 472,456	\$ 49,948
Retained earnings, beginning	62,800	716,265	779,065	766,633
Retained earnings, ending	\$ 60,227	\$ 1,192,398	\$ 1,251,521	\$ 816,581

CITY OF MONROE, LOUISIANA  
ENTERPRISE FUNDSCOMBINED STATEMENT OF CASH FLOW  
Year Ended August 31, 1994  
With Comparative Totals For Year Ended August 31, 1993

	Industrial Fund		Utility Fund		Totals	
	1994	1993	1994	1993	1994	1993
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
Operating income (loss)	\$ (3,677)	\$ 124,200	\$ 124,536	\$	\$	\$ 1,162
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation	3,700	376,422	380,120		383,820	380,425
Change in assets and liabilities:						
Increase in accounts receivable	-	(78,677)	(78,677)		(78,677)	(3,681)
Increase in due from other funds	-	65	65		65	3,307
Increase in accounts payable	-	288,238	288,238		288,238	-
Increase (decrease) in due to other funds	-	676,266	676,266		676,266	(1,667)
Increase (decrease) in accrued expenses	-	(1,880)	(1,880)		(1,880)	1,880
Net cash provided by operating activities	\$ 24	\$1,408,862	\$1,408,886	\$	\$	\$ 162,531
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>						
Operating transfers in from other funds	\$ -	\$ 337,836	\$ 337,836	\$	\$	\$ 337,836
Operating transfers out to other funds	-	(94,479)	(94,479)		(94,479)	(330,800)
Proceeds from taxes levied other	-	312,192	312,192		312,192	385,114
	-	253	253		253	-
Net cash provided by noncapital financing activities	\$ -	\$ 555,709	\$ 555,709	\$	\$	\$ 392,150
Subtotals forward	\$ 24	\$1,964,571	\$1,964,595	\$	\$	\$ 554,681

(Continued)

CITY OF CROWLEY, LOUISIANA  
ENTERPRISE FUNDS

COMBINED STATEMENT OF CASH FLOWS (CONTINUED)  
Year Ended August 31, 1996  
With Comparative Totals for Year Ended August 31, 1995

	Industrial Fund		Totals	
	1996	1995	1996	1995
Subtotals forwarded	\$ 24	\$ 1,609,208	\$ 1,609,682	\$ 177,583
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition and construction of capital assets				
Proceeds from DEQ revolving loan	\$ -	\$(2,877,140)	\$(2,877,140)	\$ 638,849
Payment on DEQ revolving loan	-	2,177,670	2,177,670	-
Interest and administrative fee paid on DEQ revolving loan	-	(5,394)	(5,394)	(21,833)
Reimbursement of construction costs	-	80,000	80,000	-
Payment to EPA	-	(22,828)	(22,828)	-
Net cash used by capital and related financing activities	\$ -	\$ (2,825,362)	\$ (2,825,362)	\$ (614,817)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	-	6,182	6,182	6,801
Net increase (decrease) in cash and cash equivalents	\$ 24	\$ 917,920	\$ 917,944	\$ (187,217)
Cash and cash equivalents, beginning	128	584,342	508,268	513,822
Cash and cash equivalents, ending	\$ 152	\$ 1,622,262	\$ 1,622,756	\$ 326,605

CITY OF CROWLEY, LOUISIANA  
 ENTERPRISE FUND  
 INDUSTRIAL PLANT REVENUE FUND

COMPARATIVE BALANCE SHEET  
 August 31, 1996 and 1995

ASSETS	1996	1995
Cash	\$ 141	\$ 118
Property plant and equipment.. less accumulated depreciation of \$207,909 in 1996 and \$208,160 in 1995	<u>61,370</u>	<u>61,300</u>
Total assets	<u>\$ 61,511</u>	<u>\$ 61,418</u>
LIABILITIES AND FUND EQUITY		
CURRENT LIABILITIES		
Deferred rent income	\$ 40	\$ 40
FUND EQUITY	<u>61,371</u>	<u>61,378</u>
Total liabilities and fund equity	<u>\$ 61,371</u>	<u>\$ 61,378</u>



CITY OF CROSBY, LOUISIANA  
 ENTERPRISE FUND  
 INDUSTRIAL PLANT REVENUE FUND

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS  
 Years Ended August 31, 1996 and 1995

	1996	1995
Operating revenues:		
Miscellaneous:		
Rental Income	\$ 24	\$ 24
Other		25
	<u>\$ 24</u>	<u>\$ 49</u>
Operating expenses:		
Depreciation	\$ 3,700	\$ 3,700
Audit		
	<u>\$ 3,700</u>	<u>\$ 3,700</u>
Net loss	\$ (3,676)	\$ (3,651)
Retained earnings, beginning	<u>67,000</u>	<u>70,651</u>
Retained earnings, ending	<u>\$ 63,324</u>	<u>\$ 67,000</u>

CITY OF CROWLEY, LOUISIANA  
ENTERPRISE FUND  
INDUSTRIAL PLANT REVENUE FUND

STATEMENT OF CASH FLOWS  
Years Ended August 31, 1994 and 1993

	1994	1993
CASH FLOWS FROM OPERATING ACTIVITIES		
Operating loss	\$ (3,677)	\$ (3,637)
Adjustments to reconcile operating loss to net cash used by operations:		
Depreciation	<u>3,704</u>	<u>3,704</u>
Net increase in cash and cash equivalents	\$ 24	\$ 47
Cash and cash equivalents, beginning	<u>118</u>	<u>68</u>
Cash and cash equivalents, ending	<u>\$ 142</u>	<u>\$ 115</u>

CITY OF CHENIERE, LOUISIANA  
 ENTERPRISE FUND  
 UTILITY FUND

COMPARATIVE BALANCE SHEET  
 August 31, 1986 and 1985

ASSETS	1986	1985
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 1,432,082	\$ 509,142
Accounts receivable	114,328	43,442
Prepaid insurance	8,064	8,064
Due from other funds	<u>150,958</u>	<u>231,083</u>
Total current assets	\$ 1,675,432	\$ 791,731
<b>PLANT AND EQUIPMENT, at cost, net of accumulated depreciation of \$992,088 in 1986 and \$615,107 in 1985</b>	<u>18,086,272</u>	<u>2,628,649</u>
Total assets	<u>\$19,761,704</u>	<u>\$ 8,420,380</u>
<b>LIABILITIES AND FUND EQUITY</b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable	\$ 436,880	\$ -
Due to other funds	877,718	1,433
Accrued expense	-	1,465
OMB revolving loan payable	<u>2,173,618</u>	<u>138,292</u>
	\$ 3,290,316	\$ 141,190
<b>FUND EQUITY</b>		
Contributed capital	\$ 7,263,215	\$ 7,185,215
Retained earnings	<u>2,189,198</u>	<u>128,240</u>
	\$ 9,452,413	\$ 7,313,455
Total liabilities and fund equity	<u>\$19,761,704</u>	<u>\$ 8,420,380</u>

CITY OF MONROE, LOUISIANA  
WATERBONE FUND  
UTILITY FUND

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS  
Years Ended August 31, 1994 and 1995

	1994		Variance- Favorable	1993	
	Budget	Actual		(Unfavorable)	Actual
Operating revenue:					
Charges for service	\$ 281,800	\$ 1,180,492	\$ 898,692	\$ 613,724	
Operating expenses:					
Salaries and wages	\$ 194,400	\$ 132,330	\$ 62,070	\$ 139,386	
Collection fees	35,000	34,695	(1,305)	34,376	
Bad debts	-	4,281	(4,281)	1,960	
Supplies and materials	16,000	16,730	1,730	16,461	
Depreciation	242,000	376,477	(134,477)	139,174	
audit	7,500	12,999	(5,499)	10,000	
Benefit payments:					
Payroll taxes	8,575	6,733	1,842	4,589	
Insurance	8,895	1,644	7,251	3,293	
Municipal employee retirement	9,340	9,803	(463)	4,192	
Utilities	1,250	1,856	(606)	1,213	
Office supplies	2,500	875	1,625	1,767	
Engineering	458,000	308,870	149,130	-	
Attorney fees	128,000	19,761	108,239	1,158	
Repairs and maintenance	330,000	200,880	129,120	122,473	
Fracturment	28,000	18,477	9,523	28,128	
Insurance	27,000	58,093	(31,093)	58,942	
Utilities	22,800	35,758	(12,958)	36,892	
Miscellaneous	14,200	1,138	13,062	8,188	
	<u>\$ 1,643,870</u>	<u>\$ 1,328,288</u>	<u>\$ 315,582</u>	<u>\$ 608,882</u>	
Operating Income (Loss) (available forward)	<u>\$ 681,830</u>	<u>\$ 128,222</u>	<u>\$ 553,608</u>	<u>\$ 8,816</u>	

CITY OF MONROE, LOUISIANA  
ENTERPRISE FUNDS  
UTILITY FUND

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS  
Years Ended August 31, 1996 and 1995

	1996		Variance- Favorable (Unfavorable)	1995
	Budget	actual		actual
Operating income (loss) (subtotals forwarded)	\$ 1851,811	\$ 179,389	\$ 916,022	\$ 6,816
Nonoperating revenues (expense):				
Taxes	\$ 104,125	\$ 112,192	\$ 8,067	\$ 104,114
Interest	1,500	4,192	2,692	3,947
Reimbursement of construction costs	-	88,586	88,586	-
Other revenue	-	723	723	-
administrative fee - HQ	-	(926)	(926)	-
Interest - HQ	-	(4,480)	(4,480)	(1,705)
Other expense	(29,588)	(23,082)	-	(18,428)
	\$ 81,037	\$ 168,328	\$ 87,691	\$ 108,128
Net income (loss) before operating interfund transfers	\$ 1770,774	\$ 297,717	\$1,963,712	\$ 160,186
Operating interfund transfers:				
Transfers from other funds	\$ 237,014	\$ 237,014	\$ -	\$ 237,014
Transfers to other funds	(237,014)	(237,014)	-	(237,014)
	\$ -	\$ -	\$ -	\$ -
Net income (loss)	\$ 1533,760	\$ 564,703	\$1,963,712	\$ 14,170
Retained earnings, beginning	710,263	710,263	-	698,063
Retained earnings, ending	\$ 1223,517	\$1,274,966	\$1,963,712	\$ 712,153

CITY OF CROWLEY, LOUISIANA  
ENTERPRISE FUND  
UTILITY FUND

STATEMENT OF CASH FLOWS  
Years Ended August 31, 1996 and 1995

	1996	1995
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Operating income	\$ 124,883	\$ 6,814
Adjustments to reconcile operating income to net cash used by operations:		
Depreciation	176,672	155,776
Change in assets and liabilities:		
Increase in accounts receivable	(79,877)	(5,683)
Increase in due from other funds	45	5,307
Increase in accounts payable	299,738	-
Increase (decrease) in due to other funds	676,346	(1,443)
Increase (decrease) in accrued expenses	<u>(1,662)</u>	<u>1,662</u>
Net cash provided by operating activities	<u>\$ 1,606,692</u>	<u>\$ 182,382</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
Operating transfers in from other funds	\$ 227,836	\$ 127,014
Operating transfers out to other funds	(54,425)	(130,000)
Proceeds from taxes levied	112,382	108,118
Other	<u>722</u>	<u>-</u>
Net cash provided by noncapital financing activities	<u>\$ 326,513</u>	<u>\$ 105,132</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Acquisition and construction of capital assets	\$(2,677,345)	\$ (339,549)
Proceeds from BEG revolving loan	1,177,870	-
Payment on BEG revolving loan	(338,597)	-
Interest and administrative fee paid on BEG revolving loan	(5,384)	(11,633)
Reimbursement of construction costs	88,586	-
Payment to EPA	<u>(25,622)</u>	<u>-</u>
Net cash used by capital and related financing activities	<u>\$ (782,822)</u>	<u>\$ (451,202)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest received	\$ 6,182	\$ 5,801
Net increase (decrease) in cash and cash equivalents (substantia forward)	<u>\$ 317,922</u>	<u>\$ (163,762)</u>

CITY OF ORLEANS, LOUISIANA  
 ENTERPRISE FUND  
 UTILITY FUND

STATEMENT OF CASH FLOWS  
 Years Ended August 31, 1996 and 1995

	1996	1995
Net Increase (Decrease) in cash and cash equivalents (subtotals forwarded)	\$ 917,926	\$ (69,781)
Cash and cash equivalents, beginning	<u>586,562</u>	<u>571,863</u>
Cash and cash equivalents, ending	<u>\$1,504,488</u>	<u>\$ 502,082</u>

**INTERNAL SERVICE FUND**

Group Insurance - to account for the accumulation of funds for the City's self insurance against health care claims.

Worker's Compensation - to account for the accumulation of funds for the City's self insurance against employees' work related claims.



CITY OF MONROE, LOUISIANA  
 INTERNAL SERVICE FUND

COMBINED BALANCE SHEET

August 31, 1996

With Comparative Totals for August 31, 1995

ASSETS	Worrier's	Group	Totals	
	Compensation	Insurance	1996	1995
Cash	\$ 383,330	\$ 25,302	\$ 608,832	\$ 361,418
Accounts receivable	-	-	-	32,819
Due from other funds	<u>26,857</u>	<u>-</u>	<u>26,857</u>	<u>26,857</u>
Total assets	<u>\$ 410,187</u>	<u>\$ 25,302</u>	<u>\$ 637,788</u>	<u>\$ 419,094</u>
LIABILITIES AND FUND EQUITY				
Liabilities:				
Bank overdraft	\$ -	\$ -	\$ -	\$ 13,043
Due to other funds	180,800	170,058	370,058	310,884
Claims in process	<u>6,788</u>	<u>1,688</u>	<u>8,376</u>	<u>25,565</u>
Total liabilities	\$ 187,588	\$ 171,746	\$ 379,334	\$ 349,492
Fund equity:				
Retained earnings (deficit)	<u>222,599</u>	<u>133,556</u>	<u>356,155</u>	<u>69,602</u>
Total liabilities and fund equity	<u>\$ 410,187</u>	<u>\$ 25,302</u>	<u>\$ 635,788</u>	<u>\$ 419,094</u>

CITY OF OROWLE, LOUISIANA  
INTERNAL SERVICE FUNDS

COMPARING STATEMENT OF REVENUES, EXPENSES,  
AND CHANGES IN RETAINED EARNINGS  
Year Ended August 31, 1994  
With Comparative Totals for Year Ended August 31, 1993

	Worker's Compensation	Group Insurance	Totals	
			1994	1993
Operating revenues:				
Charges for services	\$ 206,381	\$ 127,826	\$ 436,800	\$ 438,363
Cost of services rendered:				
Insurance premiums	\$ 44,320	\$ 99,864	\$ 144,184	\$ 147,303
Administrative fees	4,351	15,429	21,880	24,354
Claims	12,379	99,250	111,629	124,848
Loss time	3,588	-	3,588	33,321
Total cost of services rendered	\$ 64,638	\$ 214,543	\$ 279,182	\$ 305,826
Income (loss) before operating interfund transfers	\$ 241,743	\$ 13,283	\$ 255,026	\$ 132,537
Operating interfund transfers:				
Operating transfers to	-	58,080	58,080	58,080
Net income (loss)	\$ 241,743	\$ 71,363	\$ 313,106	\$ 74,457
Retained earnings (deficit), beginning	143,008	(111,312)	31,696	14,384
Retained earnings (deficit), ending	\$ 384,751	\$ (39,949)	\$ 344,802	\$ 88,841

CITY OF GROULES, LOUISIANA  
INTERNAL SERVICE FUND

COMBINED STATEMENT OF CASH FLOWS  
Year Ended August 31, 1998  
With Comparative Totals for Year Ended August 31, 1997

	Worker's Commissions	Group Insurance	Totals	
			1998	1997
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Operating income (loss)	\$120,700	\$(82,898)	\$37,802	\$26,469
Adjustments to reconcile operating income (loss) to net cash used in operations:				
(Increase) decrease in receivable	-	32,819	32,819	(32,819)
Increase in due from other funds	-	-	-	(24,892)
Increase in due to other funds	-	59,164	59,164	8,937
Increase (decrease) in accrued expenses	1,322	(20,692)	(19,370)	12,016
Net cash provided (used) by operating activities	\$122,022	\$(11,607)	\$110,415	\$14,603
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Spending transfers in from other funds	-	50,000	50,000	50,000
Net increase in cash and cash equivalents	\$122,022	\$38,393	\$160,415	\$64,603
Cash and cash equivalents (bank overdraft), beginning	161,578	(13,843)	147,735	201,719
Cash and cash equivalents, ending	\$283,544	\$24,550	\$308,094	\$266,322

## FINANCIAL FUNDS

### EXTRABUDGETARY TRUST FUNDS:

**POLICE PENSION FUND** - to account for the accumulation of resources to be used for retirement annuity payments at appropriate amounts and times in the future.

**COLLECTION LOSS FUND** - to accumulate funds for the City's self-insurance against collection losses.

### AGENCY FUND:

**PAYROLL FUND** - to account for the disbursement of salaries and expenditures incurred in conjunction with payroll.

CITY OF MONROE, LOUISIANA  
FINANCIAL STATEMENTS

COMBINED BALANCE SHEET  
August 31, 1996

With Comparative Totals for August 31, 1995

	Expendable Trust Funds	
	Police Funds	Collection Funds
<b>ASSETS</b>		
Cash	\$ 90,213	\$ 99,618
Investments, at cost	-	87,814
Accrued interest receivable	-	1,440
Due from other Funds	-	-
<b>Total assets</b>	<b>\$ 90,213</b>	<b>\$ 188,872</b>
<b>LIABILITIES AND FUND BALANCES</b>		
<b>LIABILITIES</b>		
Accrued expenses	\$ -	\$ -
Due to other Funds	3,791	-
<b>Total liabilities</b>	<b>\$ 3,791</b>	<b>\$ -</b>
<b>FUND BALANCES</b>		
	86,421	188,872
<b>Total liabilities and fund balances</b>	<b>\$ 90,212</b>	<b>\$ 188,872</b>

## Agency Fund

Payroll Fund	Totals	
	1995	1996
\$ 36,857	\$287,687	\$216,863
"	87,616	83,389
"	1,668	3,689
<u>32,816</u>	<u>92,916</u>	<u>9,839</u>
<u>\$127,851</u>	<u>\$368,267</u>	<u>\$309,591</u>
\$127,851	\$127,851	\$ 63,726
<u>          </u>	<u>  1,752</u>	<u>  16,663</u>
\$127,851	\$129,603	\$ 74,409
<u>          </u>	<u>  36,858</u>	<u>  238,262</u>
<u>\$127,851</u>	<u>\$166,461</u>	<u>\$306,671</u>

CITY OF CREOLE, LOUISIANA  
ALL EXPENDABLE TRUST FUNDS

COMBINED STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
Year Ended August 31, 1995

With Comparative Totals for Year Ended August 31, 1994

	Police	Calcasieu	Totals	
	Fund	Loss	1995	1994
<b>Revenues:</b>				
Miscellaneous:				
Interest on Investments	\$ -	\$ 3,996	\$ 3,996	\$ 5,940
Other	-	-	-	126
	<u>\$ -</u>	<u>\$ 3,996</u>	<u>\$ 3,996</u>	<u>\$ 6,066</u>
<b>Expenditures:</b>				
Public safety:				
Pensions payments	\$ 126,688	\$ -	\$ 126,688	\$ 126,688
Claims	-	8,105	8,105	-
Audit	300	240	540	780
Other	30	-	30	-
	<u>\$ 127,018</u>	<u>\$ 8,345</u>	<u>\$ 135,363</u>	<u>\$ 127,468</u>
Deficiency of revenues over expenditures	\$ (127,018)	\$ (8,345)	\$ (135,363)	\$ (132,253)
Other financing sources:				
Operating transfers in	<u>127,018</u>	<u>7,690</u>	<u>134,708</u>	<u>132,653</u>
Excess of revenues and other sources over expenditures	\$ 40	\$ 4,651	\$ 4,712	\$ 18,421
Fund balances, beginning	<u>58,908</u>	<u>183,857</u>	<u>242,765</u>	<u>233,828</u>
Fund balances, ending	<u>\$ 58,948</u>	<u>\$ 188,508</u>	<u>\$ 247,456</u>	<u>\$ 252,249</u>

CITY OF CROWLEY  
PAYROLL FUNDSTATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
Year Ended August 31, 1995

	Balance, Sept. 1, 1995	Additions	Deletions	Balance, August 31, 1995
<b>ASSETS</b>				
Cash	\$ 69,370	\$2,250,784	\$2,284,217	\$ 35,937
Due from other funds	<u>3,850</u>	<u>2,328,583</u>	<u>2,232,829</u>	<u>92,918</u>
Total assets	<u>\$ 73,220</u>	<u>\$2,399,367</u>	<u>\$2,517,046</u>	<u>\$ 128,855</u>
<b>LIABILITIES</b>				
Accrued expenses	\$ 62,125	\$ 822,054	\$ 817,938	\$ 127,843
Due to other funds	<u>11,095</u>	<u>          </u>	<u>11,095</u>	<u>          </u>
Total liabilities	<u>\$ 73,220</u>	<u>\$ 822,054</u>	<u>\$ 829,033</u>	<u>\$ 127,843</u>



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FEDERAL FIELD ASSETS ACCOUNT GROUP

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

CITY OF NEWLIS, LOUISIANA  
GENERAL FIXED ASSETS ACCOUNT GROUP

STATEMENT OF SOURCES IN GENERAL FIXED ASSETS  
Year Ended August 31, 1956

	Balance Sept. 1, 1955	Additions	Depletions	Balance Aug. 31, 1956
<b>General fixed assets, at cost:</b>				
Land	\$ 194,258	\$ -	\$ -	\$ 194,258
Buildings	2,354,143	41,713	-	2,445,843
Improvements other than buildings	625,482	-	-	625,482
Equipment	1,408,538	223,457	-	1,631,995
	<u>\$5,582,421</u>	<u>\$ 265,170</u>	<u>\$ -</u>	<u>\$5,847,591</u>
<b>Investment in general fixed assets:</b>				
Donated assets	\$ 57,400	\$ -	\$ -	\$ 57,400
Property acquired prior to 9-1-55*	195,180	-	-	195,180
Property acquired after 9-1-55 from:				
Federal/state grants	443,743	-	-	443,743
General fund revenues	1,041,465	329,954	-	1,371,419
Sales tax revenue	576,734	24,120	-	600,854
Federal revenue sharing fund	1,404,934	-	-	1,404,934
Special assessments	75,244	-	-	75,244
Other special revenues	1,023,888	47,984	-	1,071,872
	<u>\$5,068,781</u>	<u>\$ 399,138</u>	<u>\$ -</u>	<u>\$5,467,919</u>

\*Records reflecting sources from which assets were acquired were not maintained prior to 9-1-55.

GENERAL LONG-TERM DEBT ACCOUNT GROUP

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

CITY OF CRENSHAW, MISSISSIPPI  
 GENERAL LONG-TERM DEBT ACCOUNT GROUP

STATEMENT OF GENERAL LONG-TERM DEBT  
 August 31, 1998  
 With Comparative Totals for August 31, 1995

	Folio Payable Liability	Installment Purchase Contract Other Funds
<u>AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE PAYMENT OF GENERAL LONG-TERM DEBT</u>		
Amount available to Debt Service Funds for debt retirement	\$ -	\$ -
Amount to be provided from: Excess revenues of the City Special assessments	964,326	116,380
	<u>964,326</u>	<u>\$116,380</u>
 <b>GENERAL LONG-TERM DEBT PAYABLE</b>		
Installment purchases payable	\$ -	\$134,390
Due to state retirement system	964,326	-
Special assessed debt with governmental commitment	-	-
	<u>964,326</u>	<u>\$134,390</u>

Special Assessment Bonds 1995 Mayors Oath	Totals	
<u>1995</u>	<u>1996</u>	<u>1997</u>
\$ -	\$ -	\$ 2,400
-	1,058,726	963,963
<u>10,800</u>	<u>10,800</u>	<u>12,366</u>
<u>\$ 10,800</u>	<u>\$1,069,526</u>	<u>\$ 976,269</u>
\$ -	\$ 114,298	\$ -
-	844,334	963,963
<u>10,800</u>	<u>10,800</u>	<u>12,000</u>
<u>\$ 10,800</u>	<u>\$1,959,432</u>	<u>\$ 975,963</u>

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**OTHER SUPPLEMENTARY INFORMATION**



## CITY OF CRAWLEY, LOUISIANA

COMBINED SCHEDULE OF CERTIFICATES OF  
DEPOSIT AND INVESTMENTS - ALL FUNDS  
August 31, 1994

	Interest _____Dates_____	Maturity _____Dates_____	Book Value
<b>General Fund</b>			
Certificate of deposit	4,500	09-04-94	\$ 53,967
Certificate of deposit	4,500	09-14-94	53,967
Certificate of deposit	4,500	09-14-94	53,967
Certificate of deposit	4,500	09-24-94	53,966
Certificate of deposit	4,500	09-24-94	54,000
Certificate of deposit	4,500	09-24-94	12,930
U.S. Treasury Bill	4,500	01-31-97	596,367
U.S. Treasury Bill	5,6250	01-31-98	<u>597,828</u>
Total general fund			<u>\$1,913,782</u>
<b>Special Revenue Funds</b>			
<b>Sales Tax Fund:</b>			
Certificate of deposit	4,500	11-30-94	\$ 133,761
<b>Youth Recreation Operating Fund:</b>			
Certificate of deposit	4,500	11-30-94	26,391
<b>Sanitary Fund:</b>			
Certificate of deposit	4,850	09-17-94	<u>46,386</u>
Total special revenue funds			<u>\$ 206,538</u>
<b>Trust and Agency Funds</b>			
<b>Collateral Loan Fund:</b>			
Certificate of deposit	5,000	10-14-94	\$ 69,871
Certificate of deposit	4,500	11-30-94	<u>26,381</u>
Total trust and agency funds			<u>\$ 96,252</u>
Total all funds			<u>\$2,906,312</u>

CITY OF OWOLEY, LOUISIANA  
 SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE  
 Year Ended August 31, 1976

Federal Grantor/ Pass Through Agency	Program Title	Federal CFDA Number
<u>E.S. Department of Housing and Urban Development</u>		
Direct program *	Section 8	14-104
<u>E.S. Department of Transportation</u>		
Direct program	Section 18	20-509
Total federal assistance		

\* Indicates grants regarded as major federal financial assistance programs.

<u>Program or Award Account</u>	<u>Receipts or Revenue Encapsulated</u>	<u>Disbursements/ Expended Funds</u>
0 -	10,044,598	11,044,594
Reimbursement	<u>121,314</u>	<u>111,504</u>
	<u>10,165,912</u>	<u>11,156,098</u>



**HIGHSHAMER, PIERCE, LEWIS & BREAUX**  
CERTIFIED PUBLIC ACCOUNTANTS

100 East 65th St.  
P.O. Box 9000  
Crawley, Louisiana  
70037-0000  
phone: (504) 834-6000  
fax: (504) 834-5200

**Office Offices:**

Lafayette, LA  
(504) 483-4000

Opalville, LA  
(504) 932-5221

Shreveport, LA  
(504) 836-1000

New Orleans, LA  
(504) 584-1000

Thibodaux, LA  
(504) 885-1000

Monroe, LA  
(504) 337-6000

James E. Highshamer, CPA  
Executive Director, CPAIC

James P. Clarke, CPA

Joseph W. Kelly, CPA

Robert Edwards, III, CPA

Frank C. Hayes, CPA

Frank R. Borenstein, CPA

L. Charles McKee, CPA

Kenneth R. Price, CPA

John H. Macklin, III, CPA

Stephen G. Leitch, CPA

Craig E. Robinson, CPA

Paul C. Borenstein, CPA

Richard W. Gandy, CPA

James P. Chapman, III, CPA

Richard H. Gandy, CPA

Michael R. Borenstein, CPA

Richard G. Borenstein, CPA

Richard G. Borenstein, CPA

Richard G. Borenstein, CPA

Richard G. Borenstein, CPA

Richard G. Borenstein, CPA

Richard G. Borenstein, CPA

Richard G. Borenstein, CPA

Richard G. Borenstein, CPA

Richard G. Borenstein, CPA

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Richard G. Borenstein, CPA

Richard G. Borenstein, CPA

Richard G. Borenstein, CPA

Richard G. Borenstein, CPA

Richard G. Borenstein, CPA

Richard G. Borenstein, CPA

Richard G. Borenstein, CPA

Richard G. Borenstein, CPA

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

To the Mayor and the Board of Aldermen  
City of Crawley, Louisiana

We have audited the general purpose financial statements of City of Crawley, Louisiana as of and for the year ended August 31, 1994, and have issued our report thereon dated March 7, 1995. In our report, our opinion was qualified since the supporting documentation for numerous disbursements was unavailable for inspection.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States and the provisions of Office of Management and Budget Circular A-133, "Standards of State and Local Governments." These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of City of Crawley, 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 cost 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 financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that circumstances may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

To the Mayor and the Board of Aldermen  
City of Crowley, Louisiana

In planning and performing our audit of the financial statements of the City of Crowley, Louisiana for the year ended August 31, 1988, we considered its internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the 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 entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

#### Payroll Administration

**Finding and cause:** In reviewing disbursements, we found several payments made to employees that did not go through the payroll system. Because supporting documentation was not available due to the investigative audit, we were unable to determine if these expenses were properly handled. However, it appears that these payments are similar to those payments made in the prior fiscal year which was noted in our audit report for fiscal year 1985. All payments to employees for services rendered should go through the payroll system whereas payroll taxes and withholding could be withheld and paid.

**Recommendation:** We recommend that all payments to employees for services rendered be processed through the payroll system to properly record and report the transactions.

**Response:** Corrective procedures will be put in place to discontinue this practice.

#### Documentation

**Finding and cause:** Certain evidence relating to the audit could not be provided because they were retained by law enforcement officials as part of an ongoing investigation or because they were not otherwise available. These amounts totaled \$25,958 and were paid out of several funds.

**Recommendation:** We recommend that all City records be maintained properly.

**Response:** The Legislative Auditor and law enforcement officials were conducting an investigative audit in which City documents were seized. Upon the return of the seized documents, some items could not be located.

To the Mayor and the Board of Aldermen  
City of Crowley, Louisiana

A material weakness is a reportable condition in which the design or operation of the specific internal control structure 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.

Our 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 noted the reportable condition regarding payroll administration to be a material weakness. These conditions were considered in determining the nature, timing, and extent of the procedures to be performed in our audit of the financial statements of the City of Crowley, Louisiana for the year ended August 31, 1996.

This report is intended for the information of management and the Legislative Auditor. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

*Blanchard, Proulx, Lewis & Co., L.L.C.*

Crowley, Louisiana  
March 7, 1997



**BROUSSARD, POCHÉ, LEWIS & HERRIN**  
 CERTIFIED PUBLIC ACCOUNTANTS

301 East 10th St.  
 P.O. Drawer 100  
 Crowley, Louisiana  
 70525-0100  
 Phone (504) 835-4400  
 Fax (504) 835-4700

**Office Offices**

Salt Lake, UT  
 (801) 965-9100

Spokane, WA  
 (509) 922-5100

Atlanta, GA  
 (404) 499-1500

New York, NY  
 (212) 904-5100

Clarksville, TN  
 (615) 481-0500

London, GA  
 (404) 497-0500

John A. Broussard, CPA\*

James J. Poche, CPA\*

James L. Lewis, CPA\*

Michael R. Herrin, CPA\*

Robert G. Poché, CPA\*

John H. Broussard, CPA\*

John H. Poche, CPA\*

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Robert G. Poché, CPA\*

**INDEPENDENT AUDITOR'S REPORT ON THE INTERNAL  
 CONTROL STRUCTURE USED IN ADMINISTERING  
 FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

To the Mayor and the Board of Aldermen,  
 City of Crowley, Louisiana

We have audited the general purpose financial statements of City of Crowley, Louisiana, as of and for the year ended August 31, 1996, and have issued our report thereon dated March 7, 1997. We have also audited the City of Crowley's compliance with requirements applicable to its major federal financial assistance programs and have issued our report thereon dated March 7, 1997. In our reports, our opinion was qualified since the supporting documentation for numerous disbursements was unavailable for inspection.

We conducted our audits in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-133, "Audits of State and Local Governments." Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement, and about whether the City of Crowley, Louisiana, complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing our audit for the year ended August 31, 1996, we considered the City's internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the City's general purpose financial statements and on the compliance requirements applicable to its major programs and to report on the internal control structure in accordance with OMB Circular A-133. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general purpose financial statements in a separate report dated March 7, 1997.

**BY:**

John A. Broussard, CPA, FPC\*

James L. Lewis, CPA, FPC\*

James H. Broussard, CPA, FPC\*

Robert G. Poché, CPA, FPC\*

John H. Poche, CPA, FPC\*

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John H. Poche, CPA, FPC\*

James H. Broussard, CPA, FPC\*

Michael R. Herrin, CPA, FPC\*

Robert G. Poché, CPA, FPC\*

The management of City of Crowley, Louisiana, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance 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:

Accounting Criteria	General Requirements	Specific Requirements
<ul style="list-style-type: none"><li>• Treasury or financing</li><li>• Revenue/receipts</li><li>• Purchases/disbursements</li><li>• Internal financial reporting</li></ul>	<ul style="list-style-type: none"><li>• Political activity</li><li>• Davis-Bacon Act</li><li>• Civil rights</li><li>• Cash management</li><li>• Federal financial reports</li><li>• Allowable costs/work principles</li><li>• Drug-Free Workplace Act</li><li>• Administrative requirements</li></ul>	<ul style="list-style-type: none"><li>• Types of services allowed or not allowed</li><li>• Eligibility</li><li>• Special reporting requirements</li><li>• Special test and provisions</li></ul>

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 August 31, 1998, City of Crowley, Louisiana, expended 90 percent of its total federal assistance under major Federal financial assistance programs.

We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we have considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements that are applicable to the City's federal financial assistance programs, which is identified in the accompanying schedule of federal financial assistance. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.



To the Mayor and the Board of Aldermen  
City of Crowley, Louisiana

Our consideration of the internal control structure policies and procedures used in administering Federal financial assistance programs would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material in a Federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We did not raise any matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of management and the legislative bodies. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

*Braynard Perin, Louis B. Braxton*

Crowley, Louisiana  
March 3, 1997

**BROUSSARD, INC., LEWIN & BREAULT**

CERTIFIED PUBLIC ACCOUNTANTS

200 East 10th St.  
 800, Monroe 807  
 Crowley, Louisiana  
 70526-0007  
 phone (504) 792-0000  
 fax (504) 792-0000

**Other Offices**

Metairie, LA  
 (504) 885-1300

Shreveport, LA  
 (504) 933-0007

Monroe, LA  
 (504) 898-1400

New Orleans, LA  
 (504) 584-1000

Slidell, Louisiana, LA  
 (504) 885-1000

Kenner, LA  
 (504) 833-0001

Los Angeles, California, USA

Lawrenceville, Georgia, USA

Little Rock, Arkansas, USA

Madison, Wisconsin, USA

Metairie, Louisiana, USA

Monroe, Louisiana, USA

New Orleans, Louisiana, USA

Shreveport, Louisiana, USA

Slidell, Louisiana, USA

Springfield, Illinois, USA

St. Louis, Missouri, USA

St. Paul, Minnesota, USA

St. Petersburg, Florida, USA

St. Vincent, St. Vincent, USA

St. Louis, Missouri, USA

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE BASED ON AN  
 AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PREPARED  
 IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Mayor and the Board of Aldermen  
 City of Crowley, Louisiana

We have audited the general purpose financial statements of City of Crowley, Louisiana as of and for the year ended August 31, 1996, and have issued our report thereon dated March 7, 1997. In our report, our opinion was qualified since the supporting documentation for numerous disbursements was unavailable for inspection.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget circular 8-138, "Audits of State and Local Governments." These standards and OMB Circular 8-138 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

Material instances of noncompliance are failures to follow requirements, or violations of prohibitions, contained in statutes, regulations, contracts, or grants, that cause us to conclude that the aggregation of the misstatements resulting from these failures or violations is material to the general purpose financial statements. The results of our tests of compliance disclosed the following material instances of noncompliance:

To the Mayor and the Board of Aldermen  
City of Crowley, Louisiana

### Budget

**Finding:** Actual expenditures exceeded budgeted appropriations by more than five percent in the Civic Center Operations Fund. Louisiana Revised Statute (LSA-R.S.) 39:1218 requires that a budget be amended if actual expenditures exceed budgeted expenditures by more than five percent.

**Cause:** The City failed to amend the budget when actual expenditures exceeded budgeted expenditures by five percent or more.

**Recommendation:** We recommend the City amend the budget as needed.

**Response:** The City will more closely monitor the budget and amend the budget as needed.

### Annual Filings

**Finding:** The financial report for the year ended August 31, 1996, was not filed within six months after the close of the fiscal year.

**Cause:** The Legislative Auditor was conducting an investigative audit of the City of Crowley. Thus, many records were unavailable for inspection. The audit on the financial statements was not issued within six months after the close of the fiscal year in anticipation of the investigative audit being completed and records being released.

**Recommendation:** We recommend that every effort be made in order for future audits to be completed before the six month filing deadline.

**Response:** The City will ensure that the audit will be submitted within the six month filing deadline on future engagements.

### Investigative Audit Findings

**Finding:** In a report dated April 28, 1997, the State of Louisiana Legislative Auditor issued an investigative audit report which included findings of alleged misappropriations of City funds and misuse of City personnel and equipment.

**Cause:** Allegedly, City funds, personnel, and equipment were used for other than public purposes.

**Recommendation:** In the future, City funds, personnel, and equipment should be restricted for public purposes only.

**Response:** The City will adhere to the recommendations made by the Legislative Auditor in the investigative audit report.

To the Mayor and the Board of Aldermen  
City of Crowley, Louisiana

We considered these material instances of noncompliance in forming our opinion on whether the 1998 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 March 3, 1999 on these general purpose financial statements.

Except as described above, the results of our tests of compliance did not disclose any instances of noncompliance that are required to be reported under Government Auditing Standards.

We noted a certain immaterial instance of noncompliance that is required to be reported to the management in a separate letter dated March 3, 1999.

This report is intended for the information of management and the Legislative Auditors. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

*Business, Audit, Laws & Ethics*

Crowley, Louisiana  
March 7, 1999



BRUNNARD, POHLE, LEWIS & HERRICK  
CERTIFIED PUBLIC ACCOUNTANTS

301 East 6th St.  
P.O. Drawer 500  
Crosby, Louisiana  
70514-0500  
phone (504) 384-1444  
fax (504) 384-1444

Other Offices:

Lafayette, LA  
(504) 982-7400

Shreveport, LA  
(504) 783-0207

Baton Rouge, LA  
(504) 885-0207

New Orleans, LA  
(504) 584-0144

Shreveport, LA  
(504) 783-0207

Baton Rouge, LA  
(504) 885-0207

John A. Brunnard, CPA

Richard A. Brunard, CPA

Wayne E. Poehle, CPA

David W. Lewis, CPA

Michael J. Herrick, CPA

John P. Brunard, CPA

W. Charles Poehle, CPA

Wendell H. Lewis, CPA

William H. Brunard, CPA

Stephen L. Brunard, CPA

John D. Brunard, CPA

John F. Brunard, CPA

Michael J. Brunard, CPA

George J. Brunard, CPA

David L. Lewis, CPA

Wendell H. Brunard, CPA

W. Charles Poehle, CPA

Wendell H. Brunard, CPA

Wendell H. Brunard, CPA

Wendell H. Brunard, CPA

Wendell H. Brunard, CPA

Wendell H. Brunard, CPA

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Wendell H. Brunard, CPA

Wendell H. Brunard, CPA

Wendell H. Brunard, CPA

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
WITH SPECIFIC REQUIREMENTS APPLICABLE TO MAJOR  
FEDERAL FINANCIAL ASSISTANCE PROGRAMS

To the Mayor and the Board of Aldermen  
City of Crosby, Louisiana

We have audited the general purpose financial statements of City of Crosby, Louisiana, as of and for the year ended August 31, 1996, and have issued our report thereon dated March 7, 1997. In our report, our opinion was qualified since the supporting documentation for numerous disbursements was unavailable for inspection.

We have also audited the compliance of City of Crosby with the requirements governing types of services allowed or unallowed; eligibility; reporting; special tests and provisions; claims for additional and reimbursements; and awards claimed or used for matching that are applicable to each of its major Federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance, for the year ended August 31, 1996. The management of the City is responsible for the City of Crosby's compliance with these requirements. Our responsibility is to express an opinion on compliance with these requirements based on our audit.

We conducted our audit of compliance with these requirements in accordance with generally accepted auditing standards; Governmental auditing standards, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-128, "Audits 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 material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about City of Crosby, Louisiana's compliance with these requirements. We believe that our audit provides a reasonable basis for our opinion.

John A. Brunnard, CPA

Richard A. Brunard, CPA

Wayne E. Poehle, CPA

David W. Lewis, CPA

Michael J. Herrick, CPA

John P. Brunard, CPA

W. Charles Poehle, CPA

Wendell H. Lewis, CPA

William H. Brunard, CPA

Stephen L. Brunard, CPA

John D. Brunard, CPA

John F. Brunard, CPA

Michael J. Brunard, CPA

George J. Brunard, CPA

David L. Lewis, CPA

To the Mayor and the Board of Aldermen  
City of Crowley, Louisiana

The results of our audit procedures disclosed the following (minimal) instance of noncompliance with the requirements referred to above. We considered this instance of noncompliance in forming our opinion on compliance.

#### Tenant Files

**Finding:** While reviewing tenant files for the Section 8 Housing Fund, we noted the following: For two files tested, the most recent miscellaneous checklists were not completed.

**Cause:** Personnel failed to complete checklists.

**Recommendation:** We recommend that the City of Crowley review all files to ensure adequate documentation.

**Response:** The City will review all files as necessary to ensure adequate documentation.

In our opinion, the City of Crowley complied, in all material respects, with the requirements governing types of services allowed or unallowed; eligibility; reporting; special tests and provisions; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of its major federal financial assistance programs for the year ended August 31, 1996.

This report is intended for the information of management and the Legislative Auditor. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

*Bassano, Reed, Lewis & Brown*

Crowley, Louisiana  
March 7, 1997

To the Mayor and the Board of Aldermen  
City of Crowley, Louisiana

This report is intended for the information of management and the legislative auditor. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

*Blawie, Poiré, Lewis & Breaux*

Crowley, Louisiana  
March 7, 1997



**BROUSSARD, PARRE, LEWIN & HERRAUX**  
 CERTIFIED PUBLIC ACCOUNTANTS

300 West 14th St.  
 70114, Gretna, LA  
 Gretna, Louisiana  
 70043-0007  
 phone (504) 833-6666  
 fax (504) 833-7000

Other offices:

Baton Rouge, LA  
 (504) 984-9300

Opalville, LA  
 (504) 984-3400

Abbeville, LA  
 (504) 890-1900

New Orleans, LA  
 (504) 586-0300

Shreveport, LA  
 (504) 836-0000

Kenner, LA  
 (504) 885-0000

1000 S. Boulevard, 1700

1000 S. Canal, 1700

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

To the Mayor and the Board of Aldermen  
 City of Gretna, Louisiana

We have audited the general purpose financial statements of City of Gretna, Louisiana, as of and for the year ended August 31, 1996, and have issued our report thereon dated March 7, 1997. In our report, our opinion was qualified since the supporting documentation for numerous disbursements was unavailable for inspection.

In connection with our audit of the general purpose financial statements of City of Gretna, Louisiana, and with our consideration of City of Gretna, Louisiana's control structure used to administer Federal financial assistance programs, as required by Office of Management and Budget Circular A-128, "Audit of State and Local Governments," we selected certain transactions applicable to certain major Federal financial assistance programs for the year ended August 31, 1996. As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed; reporting and special tests and provisions that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on City of Gretna, Louisiana's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to items tested, the results of these procedures did not disclose any material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the City of Gretna had not complied, in all material respects, with these requirements.



To the Mayor and the Board of Aldermen  
City of Crowley, Louisiana

This report is intended for the information of management and the Legislative Auditor. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

*Robert R. Paine, CPA & Assoc.*

Crowley, Louisiana  
March 7, 1997





**BURGESS, POINDEXTER, LEWIS & BREAUX**  
CERTIFIED PUBLIC ACCOUNTANTS

333 East 64th St.  
P.O. Box 607  
Crosby, Louisiana  
70021-0007  
phone (504) 790-0000  
fax (504) 790-0000

March 7, 1987

To the Mayor and the Board of Aldermen  
City of Crowley, Louisiana

**Index Offices:**

Lafayette, LA  
(504) 790-0000

Opalville, TX  
(281) 942-5211

Marquette, LA  
(504) 699-1000

New Orleans, LA  
(504) 790-0000

Shreveport, LA  
(504) 699-1000

Baton Rouge, LA  
(504) 387-0011

John A. Broussard, CPA

Lawrence E. Frazier, CPA

Robert C. Adkins, CPA

Donald W. Adkins, CPA

Robert Reynolds III, CPA

Paul S. Patten, CPA

Walter S. Broussard, CPA

W. Charles Adams, CPA

Lawrence B. Rogers, CPA

John A. Broussard III, CPA

Walter H. Landrum, CPA

Paul S. Patterson, CPA

Paul S. Broussard, CPA

Michael P. Tucker, CPA

George J. Rogers III, CPA

Donald W. Adkins, CPA

George W. Miller, CPA

James Adams, CPA

Paul S. Gaddy, CPA

**Staff:**

John A. Broussard, CPA (300)

John S. Gaddy, CPA (200)

James B. Brown, CPA (200)

Ernest E. Taylor, CPA (200)

George W. Miller, CPA (200)

Donald W. Adkins, CPA (200)

Walter S. Patten, CPA (200)

Members of Board of Accountancy of  
Louisiana Public Accountants

Partners of International  
Public Accountants

We have audited the financial statements of City of Crowley as of and for the year ended August 31, 1986, and have issued our report thereon dated March 7, 1987.

Compliance with laws, regulations, contracts, and grants applicable to City of Crowley is the responsibility of City of Crowley's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of City of Crowley's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion. However, we noted a certain immaterial instance of noncompliance that we would like to bring to your attention.

**Conclusion:**

**Finding:** At the time that the City assumed administration of the Section 8 Program, the Program had an existing Housing Assistance Contract which involved payments to two immediate family members of a member of the Board of Aldermen of the City of Crowley. Since that time, the City has renewed the annual contract. La. R.S. 42:1113 states that no public servant or member of such a public servant's immediate family shall enter into any contract or other transaction that is under the supervision or jurisdiction of the agency of such public servant. Under this contract, payments for Housing Assistance and utility assistance totaled \$2,666 and \$780, respectively, for the year ended August 31, 1986.

**Cause:** The Section 8 Program was unaware that the ethics law extended to immediate family members of the governing authority participating in the Section 8 Housing Assistance Program.

**Recommendation:** We recommend that the City review all contracts to assure compliance with La. R.S. 42:1113.

**Response:** The City obtained a waiver from the Department of Housing and Urban Development to allow any existing contracts at the time the City took over the administration of the program to remain in effect.

To the Mayor and the Board of Aldermen  
City of Gretnay, Louisiana  
Page 2  
March 7, 1987

We considered this violation to be immaterial to the financial statements and this letter does not affect our report dated March 7, 1987 on these financial statements.

This report is intended for the information of management and the Legislative Auditor. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

BROUSSARD, POIRRE, LEWIS & BROWN  
Certified Public Accountants

*Broussard, Poirre, Lewis & Brown*