

The Honorable Herman Laitman, Mayor,
and the Board of Aldermen,
Town of Osiphan, Louisiana

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

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 Town of Osiphan, Louisiana's ability to administer federal financial assistance programs in accordance with applicable laws and regulations.

Regression of Duties

Finding: In reviewing the internal control structure, we noted inadequate segregation of duties existed. The general accounting and general ledger function is not separate from custody and control over assets.

Cause: As a result of the size of the municipality and the limited number of personnel necessary to perform the administrative functions, inadequate segregation of duties exist.

Suggestion and response: The Town has evaluated this inadequacy and concluded the related costs versus benefits to be achieved does not justify the additional personnel it would require to establish an adequate segregation.

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

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe the reportable condition described above is a material weakness.

TOWN OF SUDBURY, LOUISIANA

SCHEDULE OF COMPENSATION PAID TO BOARD MEMBERS
Year Ended December 31, 1978

Name	Amount
Jason Boone	\$ 548
Charlotte Womble Hartwell	738
Percy Perry	608
Shelby Simon	738
Alison Williams	828
	<u>\$ 3,260</u>

The schedule of compensation paid to board members was prepared in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Legislature.

The board members receive \$85 per diem for attendance at regular meetings and \$15 per diem for attendance at special meetings. Earnings may not exceed \$75 per month.

TOWN OF CHITTAN, LOUISIANA

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
Year Ended December 31, 1994

Federal Grantor/Pass Through Agency/Account Title	Federal Catalog Number	Amount	Repayments
U.S. Department of Housing and Urban Development:			
Passed through Division of Administration:			
1993 Community Development	Black Grant	16,319	\$ 17,343
1994 Community Development	Black Grant	16,329	17,385
U.S. Department of Interior, National Park Service:			
Passed through Louisiana Department of Culture, Recreation, and Tourism: Land and Water Conservation Fund Grant			
		-	12,600
U.S. Department of Justice:			
Direct Program:			
COPE Fund Award		16,726	<u>10,816</u>
			<u>\$ 58,712</u>



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

The Honorable Norman Salomon, Mayor,
 and the Board of Aldermen
 Town of Gretna, Louisiana

We have audited the general purpose financial statements of the Town of Gretna, Louisiana for the year ended December 31, 1994, and have issued our report thereon dated February 24, 1995.

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 for Financial Statements 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 the Town of Gretna, Louisiana is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that 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 procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

1. This is a true and correct copy of the original report.

The Honorable Hanson Salinger, Mayor,
and The Board of Aldermen,
Town of Gayden, Louisiana

In planning and performing our audit of the general purpose financial statements of the Town of Gayden, Louisiana for the year ended December 31, 1986, 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 general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

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

A material weakness is a reportable condition in which the design or operation of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that could 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 following reportable condition that we believe to be a material weakness.

Segregation of Duties

Finding: In reviewing the internal control structure, we noted inadequate segregation of duties existed. The general accounting and general ledger function is not separate from custody and control over assets.

Cause: As a result of the size of the municipality and the limited number of personnel necessary to perform the administrative functions, inadequate segregation of duties exist.

Suggestion and response: The Town has evaluated this inadequacy and concluded the related costs versus benefits to be achieved does not justify the additional personnel it would require to establish an adequate segregation.

The Honorable Hanson Salzman, Mayor,
and The Board of Aldermen
Town of Baytown, Louisiana

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

Broussard, Poth, Lewis & Breaux

Crowley, Louisiana
February 24, 1993

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The Honorable Hanson Salinas, Mayor,
and the Board of Aldermen
Town of Cayton, Louisiana

The management of the Town of Cayton, Louisiana, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, evidence 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, perfection 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 Controls	General Requirements	Specific Requirements
<ul style="list-style-type: none">Treasury or financingReceipts/vouchersExpenditures/disbursementsExternal financial reporting	<ul style="list-style-type: none">Political activityDavis-Bacon ActCivil RightsCash managementFederal financial reportsAllowable costs/cost principlesAdministrative requirements	<ul style="list-style-type: none">Types of services allowed or unallowedSpecial ReportingSpecial test and provisions

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 December 31, 1994, the Town of Cayton, Louisiana, had no major Federal financial assistance programs and expended 69 percent of its total Federal financial assistance under the following major Federal financial assistance programs.

1993 Louisiana Community Development Block Grant
1994 Louisiana Community Development Block Grant

OTHER SUPPLEMENTARY INFORMATION

The Honorable Hanson Salzman, Mayor,
and the Board of Aldermen
Town of Gayden, Louisiana

This report is intended for the information of management and the Legislative
Auditor. However, this report is a matter of public record, and its distribution is
not limited.

Broussard, Pochi, Lewis & Bureau

Crowley, Louisiana
February 24, 1987



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

The Honorable Warren Seligman, Mayor,
 and the Board of Aldermen
 Town of Gretna, Louisiana

We have audited the financial statements of the Town of Gretna, Louisiana as of and for the year ended December 31, 1994, and have issued our report thereon dated February 24, 1995.

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

Compliance with laws, regulations, contracts, and grants applicable to Town of Gretna, Louisiana is the responsibility of Town of Gretna's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of Town of Gretna'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.

The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

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 Frank A. Johnson, CPA
 J. Charles Johnson, CPA
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 P. Michael Jones, CPA
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- Stephen R. Rasmussen, CPA
- John F. Roberts, CPA
- Paul S. Robinson, CPA
- James H. Smith, CPA
- Paul W. Taylor, CPA
- Joseph W. Thomas, CPA
- Thomas M. Wynn, CPA

Principals

- Edward G. Broussaris, CPA, FRM
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- James H. Smith, CPA, FRM
- Joseph S. Lewis, CPA, FRM
- George A. Jones, CPA, FRM
- William S. Poirier, CPA, FRM
- Robert S. Lewis, CPA, FRM
- Members of American Institute of Certified Public Accountants
 Society of Accountants Certified Public Accountants

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

The Honorable Hanson Saltzman, Mayor,
 and the Board of Aldermen
 Town of Oueyden, Louisiana

We have audited the general purpose financial statements of the Town of Oueyden, Louisiana, of and for the year ended December 31, 1996, and have issued our report thereon dated February 24, 1997.

We have applied procedures to test the Town of Oueyden, Louisiana's compliance with the following requirements applicable to its Federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended December 31, 1996: political activity, Davis-Bacon Act, civil rights, cash management, federal financial reports, allowable cost/reason principle, and administrative requirements.

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

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

The Honorable Herman Saltzman, Mayor,
and the Board of Aldermen
Town of Gretna, Louisiana

This report is intended for the information of management and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

Broussard, Pochi, Lewis & Breau

Gretna, Louisiana
February 24, 1997



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 Taxation & Finance, CPAs

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 Real Estate, Sales, CPAs

Healthcare, CPAs, CFAs
 Food & Beverage, CPAs

Construction, CPAs, CFAs
 Education, CPAs, CFAs

Engineering, CPAs, CFAs
 Energy & Resources, CPAs

Environmental, CPAs, CFAs
 Entertainment, CPAs, CFAs

Executive, CPAs, CFAs
 Financial, CPAs, CFAs

Government, CPAs, CFAs
 Health, CPAs, CFAs

Information, CPAs, CFAs
 International, CPAs, CFAs

Legal, CPAs, CFAs
 Manufacturing, CPAs, CFAs

Media, CPAs, CFAs
 Non-Profit, CPAs, CFAs

Oil & Gas, CPAs, CFAs
 Retail, CPAs, CFAs

Service, CPAs, CFAs
 Sports, CPAs, CFAs

Technology, CPAs, CFAs
 Transportation, CPAs, CFAs

Utilities, CPAs, CFAs
 Veterans, CPAs, CFAs

Waste Management, CPAs, CFAs
 Wholesale, CPAs, CFAs

Workshops, CPAs, CFAs
 Writing, CPAs, CFAs

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

The Honorable Hanson Saltzman, Mayor,
 and the Board of Aldermen
 Town of Osprey, Louisiana

We have audited the general purpose financial statements of the Town of Osprey, Louisiana, as of and for the year ended December 31, 1996, and have issued our report thereon dated February 26, 1997.

In connection with our audit of the general purpose financial statements of the Town of Osprey, Louisiana, and with our consideration of the Town of Osprey, 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 noticed certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended December 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 and special tests and provisions that are applicable to these transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Town of Osprey, Louisiana's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items stated, the results of these procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not stated, nothing came to our attention that caused us to believe that the Town of Osprey, Louisiana, had not complied. In all material respects, with those requirements.

The Honorable Hanson Salzman, Mayor,
and the Board of Aldermen
Town of Gretna, Louisiana

This report is intended for the information of management and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

Broussard, Pochi, Lewis & Breaux

Gretna, Louisiana
February 26, 1997

STATE OF LOUISIANA, LOUISIANA
CAPITAL PROJECTS FUNDS

COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
Year Ended December 31, 1998

With Comparative Totals for Year Ended December 31, 1997

	1998	1998	Totals	
	LCM82	LCM82	1998	1997
Revenues:				
Intergovernmental revenues:				
Grant proceeds	\$ 17,365	\$ 17,365	\$ 34,730	\$347,167
Expenditures:				
Current:				
Public works:				
Administrative	\$ 9,130	\$ -	\$ 9,130	\$ -
Capital outlay	\$ 8,235	\$ 17,365	\$ 25,595	\$347,167
	\$ 17,365	\$ 17,365	\$ 34,725	\$347,167
Excess of revenues over expenditures	\$ -	\$ -	\$ -	\$ -
Fund balance, beginning	-	-	-	-
Fund balance, ending	\$ -	\$ -	\$ -	\$ -



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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL
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The Honorable Hanson Saltzman, Mayor,
and the Board of Aldermen
Town of Gayden, Louisiana

We have audited the general purpose financial statements of the Town of Gayden, Louisiana of and for the year ended December 31, 1996, and have issued our report thereon dated February 24, 1997.

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 Circular A-133, "Audits of State and Local Governments." These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

In planning and performing our audits for the year ended December 31, 1996, we considered the internal control structure of the Town of Gayden, Louisiana, in order to determine our auditing procedures for the purpose of expressing our opinions on the general purpose financial statements of the Town of Gayden, Louisiana, and we 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 February 24, 1997.

Resigned:

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FINANCIAL STATEMENTS OF INDIVIDUAL FUNDS

NOTES TO FINANCIAL STATEMENTS

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

Depreciation of all depreciable fixed assets used by proprietary funds is charged as an expense against their operations.

Accumulated depreciation is reported on proprietary fund balance sheets. Depreciation has been provided over the estimated useful lives using the straight line method. The estimated useful lives are as follows:

Water works	18 - 30 years
Power plant	18 - 20 years
Gas plant	40 years
Sewerage plant	18 years

- D. 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 basis applied.

All governmental 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 net current assets. Taxpayer-assessed income, gross receipts, and sales taxes are considered "measurable" when in the hands of extraordinary 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. An exception to this general rule includes 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.

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 Bulletin (ARBs) issued on or before November 30, 1989 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 FASB Statements and Interpretations issued after November 30, 1989, except for those that conflict with or contradict GASB pronouncements. Proprietary activities under the control of the Town have elected not to apply FASB Statements and Interpretations issued after November 30, 1989, unless they are adopted by GASB.

- E. Budgets and Budgetary Accounting** - The Town follows these procedures in establishing the budgetary data reflected in the financial statements:
1. Prior to January 1, the Mayor submits to the Town Council a proposed operating budget for the ensuing year. The operating budget includes proposed expenditures and the means of financing them.
 2. Public hearings are conducted at the Town Hall to obtain taxpayer comments.
 3. The budget is legally enacted through passage of a resolution.
 4. An amendment involving the transfer of services from one department to another or from one program or function to another, or any other increase in expenditures exceeding amounts estimated, must be approved by the council.
 5. Budgets for the General, Special Revenue, and Enterprise Funds 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 for the General Fund, Special Revenue Funds, and Enterprise Fund.
- All budget appropriations lapse at year end.
- F. Encumbrances** - Encumbrances are stated at cost or audited cost, which approximates market.

NOTES TO FINANCIAL STATEMENTS

- D. 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 Town'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.
- E. Bad Debts - Uncollectible amounts due from customers' utility receivables are recognized as bad debts by use of the direct write-off method at the time information becomes available which would indicate the uncollectibility of the particular receivable.
- F. Compensated Absence - Sick leave and vacation leave are awarded on a calendar year basis and cannot be carried over to the next year. Therefore, no liability for compensated absence is recorded in the financial statements.
- G. Unbilled Revenue - This amount represents revenue earned in the current year but not billed until the next billing cycle.
- H. Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.
- I. Cash and Cash Equivalents - For reporting purposes, cash and cash equivalents include demand deposits and certificates of deposit with an original maturity of 90 days or less.
- J. 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. Whether in such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTES TO FINANCIAL STATEMENTS

Note 2. Property Taxes

Property taxes attach as an enforceable lien on property as of March 1. Taxes are levied on December 1 and are payable by February 28. The Town bills and collects its own property taxes. Town property tax revenues are recognized when levied to the extent that they result in current receivables.

The Town levies taxes at 4.48 mills on the dollar of assessed valuation of property. For the year ended December 31, 1998, the assessed valuation of property amounted to \$3,488,340. Taxes levied are dedicated to general corporate purposes.

Note 3. Fixed Assets

A summary of changes in general fixed assets follows:

	Balance Jan. 1, 1998	Additions	Deletions	Balance Dec. 31, 1998
Land	\$ 28,949	\$ -	\$ -	\$ 28,949
Buildings	367,695	-	-	367,695
Improvements other than buildings	163,165	-	-	163,165
Equipment	328,659	57,865	-	386,524
	<u>\$1,288,468</u>	<u>\$ 57,865</u>	<u>\$ -</u>	<u>\$1,346,333</u>

A summary of proprietary fund type property, plant, and equipment at December 31, 1998 follows:

	Public Utilities Fund
Waterworks	\$1,568,842
Power and light system	1,013,166
Sewerage plant	7,785,138
Gas plant	563,868
Total	\$1,115,014
Less accumulated depreciation	2,602,648
Net	<u>\$8,545,370</u>

NOTES TO FINANCIAL STATEMENTS

Note 4. Changes in Long-Term Debt

The following is a summary of bond transactions of the Town's certificate of indebtedness for the year ended December 31, 1998.

	General Obligations
Bonds payable at January 1, 1998	\$ 10,000
Bonds retired	<u>10,000</u>
Bonds payable at December 31, 1998	<u>\$ -</u>

The Town purchased a telephone system to be used by city hall and another telephone system to be shared by the police and fire departments under a five year installment purchase plan at a cost of \$8,762. Upon expiration of this plan in fiscal year 1996, the ownership transferred automatically to the Town.

Note 5. Interfund Receivables Payables

	Interfund Receivables	Interfund Payables
General fund	\$ -	\$ 28,386
Special revenue fund - Sales Tax Fund	-	817
Enterprise fund - Public Utility Fund	<u>30,000</u>	-
	<u>\$ 30,000</u>	<u>\$ 29,203</u>

Note 6. Allowance for Doubtfuls

The receivable recorded for utility customers is net of allowance for uncollectibles of \$1,028 in 1998 and 1999.

Note 7. Retirement Commitment

Most all employees of the Town of Cayuga are members of the Federal Social Security System, however, a few are members of the Municipal Police Employees' Retirement System.

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

NOTES TO FINANCIAL STATEMENTS

Note 9. Enterprise Fund Operations

Operations of the Town of Gaydon Utility System consist of electric and gas distribution systems and of water and sewer utilities. The Town purchases electricity and gas for resale in its distribution systems from Entergy and Louisiana Municipal Distributors Association, respectively.

Plant and equipment acquired by the Utilitians Fund in years prior to 1978 have not been segregated on the accounting records in such a manner that the actual investment in each of the operating utility systems can be determined. For financial statement purposes, depreciation on such plant and equipment during these fiscal years were allocated to the individual operating departments on the basis of gross utility sales in each department. Depreciation on additions to plant and equipment since 1978 have been charged directly to the applicable department. Other operating expenses which cannot be identified as applicable to a single department have been allocated on the basis of gross utility sales or, if associated with payroll, on the basis of payroll costs to the individual departments.

Operating results of the individual utilities for the years ended December 31, 1984 and 1985 were as follows:

		Charges for Resale	Operating Expenses	Operating Income/(Loss)
Electric Utility	1984	\$1,738,848	\$ 887,878	\$ 850,968
	1985	\$1,172,689	\$ 802,290	\$ 370,399
Gas Utility	1984	\$ 378,348	\$ 318,890	\$ 59,457
	1985	\$ 313,338	\$ 287,330	\$ 26,008
Water Utility	1984	\$ 68,738	\$ 66,824	\$ 1,912
	1985	\$ 68,034	\$ 60,300	\$ 7,732
Sewerage Utility	1984	\$ 83,481	\$ 342,348	\$ (258,867)
	1985	\$ 83,333	\$ 372,131	\$ (288,798)
Other operating revenue	1984			\$ 3,587
	1985			\$ 3,187

TOWN OF CHRYSLER, LOUISIANA
GENERAL FUNDSTATEMENT OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS) (CONTINUED)
Year Ended December 31, 1999
With Comparative Actual Amounts For Year Ended December 31, 1998

	1998		Variance - Favorable (Disadvantage)	1999
	Budget	Actual		
Totals Forwarded	\$185,800	\$ 88,830	\$ - 9,700	\$182,430
Public safety subtotals Forwarded	\$128,300	\$121,918	\$ - 6,382	\$128,188
Fire Department:				
Subtotals forwarded	\$ 57,400	\$ 55,384	\$ 2,016	\$ 55,899
Audit	1,375	1,190	185	1,158
Insurance	3,800	4,388	(588)	4,684
Social security	4,981	3,948	1,033	3,889
Uniform allowance	1,000	717	283	478
Materials	500	528	(28)	1,180
Fire truck expense	3,000	4,989	(1,989)	5,801
Fire and related equipment	1,843	468	1,375	1,314
Communications	1,500	1,514	(14)	904
Telephone	1,500	1,313	187	1,336
Miscellaneous expense	1,210	1,488	(278)	2,323
Utilities	1,500	1,838	(338)	1,823
	<u>\$ 57,400</u>	<u>\$ 57,762</u>	<u>\$ - 362</u>	<u>\$ 58,312</u>
Total public safety	\$128,300	\$121,918	\$ - 6,382	\$128,188
Public works:				
Streets and bridges:				
Salaries	\$ 88,541	\$ 37,099	\$ 51,442	\$ 78,030
Employment security insurance	400	87	313	184
Supplies	3,000	3,390	(390)	3,714
Gravel, shell, and asphalt	15,849	18,958	(3,109)	6,894
Commissions	500	-	500	28
Subtotals Forward	\$108,290	\$109,524	\$ - 1,234	\$ 89,754
Totals Forward	\$215,590	\$209,392	\$ - 19,508	\$222,878

(Continued)

NOTES TO FINANCIAL STATEMENTS

Note 11. Rural Development Grants

During the year ended December 31, 1986, the Town of Osprey received a rural development grant from the State of Louisiana in the amount of \$25,000 for renovations to the City Hall to comply with the Americans with Disabilities Act. As of December 31, 1986, no amounts were expended for this grant; thus, the total amount is shown as deferred revenue in the General Fund.

Note 12. Land and Water Conservation Grant

On February 13, 1991, the Town of Osprey was awarded a Land and Water Conservation Fund Grant from the United States Department of Interior, National Park Service, passed through the Louisiana Department of Culture, Recreation, and Tourism for improvements and additions made to the A.P. Bougier Park. During the years ended December 31, 1986 and 1987, the Town received and expended \$12,610 under the terms of this grant.

Note 13. State Grant

A capital outlay bill was passed in the 1986 state legislature allocating \$450,000 to the Town of Osprey for the construction of a community center. However, final approval is at the discretion of the Governor. As of the date of issuance of this report, final notification has not been received.

Note 14. Contributed Capital

During the period ended December 31, 1986, contributed capital in the Utility Fund was increased by capital outlays made in the Capital Projects Fund-LCDBG of \$8,310 for improvements made to water lines.

Note 15. Subsequent Event

On February 3, 1987, the Town entered into a construction contract in the amount of \$272,700 for street improvements to be paid with funds obtained from the 1986 Louisiana Community Development Block Grant.

TOWN OF CHRYSTAL, LOUISIANA
NOTES TO FINANCIAL STATEMENTS

Note 3. Summary of Significant Accounting Policies

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

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

- A. Reporting Entity - In evaluating how to define the Town for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GASB. The basis, but not the only, criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations and accountability for financial matters. The other criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the Town is able to exercise oversight responsibility.

Based on the foregoing criteria, the following governmental organizations are not considered part of the Town and are thus excluded from the accompanying financial statements for the reasons noted:

The Crystal Housing Authority's Board of Directors is appointed by the Mayor and Board of Aldermen. However, the Town's oversight responsibilities in the management of operations and financial accountability is remote.

The Town of Crystal has no authority over nor is it involved with the record keeping of the Volunteer Fire Department.

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FEDERAL FUND

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

STATE OF LOUISIANA,
GENERAL FUND

COMPARATIVE BALANCE SHEET
December 31, 1998 and 1997

ASSETS	1998	1997
Cash	\$565,715	\$444,127
Investments	143,025	135,350
Due from other funds	-	-
Receivables:		
Ad Valorem tax	7,508	8,008
Accrued interest	1,000	2,349
Due from other governments	<u>3,735</u>	<u>8,326</u>
	<u>\$221,003</u>	<u>\$598,150</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ -	\$ 13,693
accrued liabilities	97	341
Due to other funds	28,386	30,180
Unassigned general revenue	<u>15,820</u>	<u>13,068</u>
	\$ 55,403	\$ 67,282
FUND BALANCE - UNRESERVED	<u>667,521</u>	<u>538,868</u>
	<u>\$121,924</u>	<u>\$125,570</u>

STATE OF LOUISIANA
GENERAL FUND

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

With Comparative Actual Amounts for Year Ended December 31, 1995

	1996			1995
	Budget	Actual	Variance- Favorable (Unfavorable)	Actual
Revenues:				
Taxes:				
ad valorem taxes	\$ 10,000	\$ 10,906	\$ 9,006	\$ 10,164
21 Fire Insurance Tax	5,000	5,816	816	5,380
	<u>\$ 15,000</u>	<u>\$ 16,722</u>	<u>\$ 1,722</u>	<u>\$ 15,544</u>
Licenses and permits:				
Occupational licenses	\$ 18,000	\$ 18,001	\$ 18,181	\$ 18,834
Intergovernmental revenue:				
Department of Justice - Cops Grant	\$ 18,000	\$ 18,804	\$ 804	\$ 7,000
Department of Interior - Land and Water Conservation Grant	12,401	12,400	(1)	-
Rural Development Grant	-	-	-	25,000
Beer Tax	2,000	3,928	1,928	3,868
Tobacco Tax	8,000	8,381	381	8,085
Fire protection program	9,600	11,450	1,850	11,910
Video poker fees	360	-	(360)	818
	<u>\$ 48,361</u>	<u>\$ 63,963</u>	<u>\$ 15,602</u>	<u>\$ 66,115</u>
Charges for services:				
Court cost	\$ -	\$ 4,218	\$ 4,218	\$ 3,263
Fines and forfeits	<u>\$ 8,200</u>	<u>\$ 8,156</u>	<u>\$ 1,806</u>	<u>\$ 16,850</u>
Miscellaneous revenue:				
Delinquent income	\$ 3,000	\$ 14,390	\$ 11,390	\$ 12,134
Cable franchise fee	-	5,321	5,321	5,187
Other	4,000	5,816	1,816	4,282
	<u>\$ 7,000</u>	<u>\$ 25,527</u>	<u>\$ 18,027</u>	<u>\$ 21,603</u>
Total revenues (totals revised)	<u>\$ 115,781</u>	<u>\$ 135,382</u>	<u>\$ 19,605</u>	<u>\$ 169,328</u>

(Continued)

TOWN OF GREYHAR, LOUISIANA
GENERAL FUND

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

	1996		Variance- Favorable (Unfavorable)	1995
	Budget	Actual		Actual
Total revenues (totals forwarded)	\$ 111,161	\$ 155,282	\$ 44,121	\$ 148,138
Expenditures:				
Current:				
General government	\$ 105,000	\$ 96,000	\$ 8,970	\$ 107,432
Public safety	208,900	199,351	10,549	213,232
Public works	183,100	171,800	9,603	184,115
Capital outlays	50,500	56,860	6,350	67,840
Debt service:				
Principal retirement	-	1,000	(1,000)	2,234
Interest	-	158	(158)	322
Total expenditures	\$ 547,500	\$ 523,469	\$ 24,031	\$ 557,320
Deficiency of revenues over expenditures	\$ (436,339)	\$ (368,187)	\$ 68,152	\$ (409,182)
Other financing sources and (uses):				
Sale of equipment	\$ -	\$ -	\$ -	\$ 3,100
Operating transfers in	618,400	583,493	45,843	683,268
Operating transfers out	-	(2,322)	(2,322)	(28,018)
	\$ 618,400	\$ 581,171	\$ 41,318	\$ 658,350
Excess of revenues and other sources over expenditures and other uses	\$ 182,061	\$ 212,984	\$ 108,197	\$ 249,168
Fund balance - beginning of year	536,313	536,313	-	489,820
Fund balance - end of year	\$ 718,374	\$ 749,297	\$ 108,197	\$ 738,988

TOWN OF CHESTER, LOUISIANA
GENERAL FUND

STATEMENT OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS)
Year Ended December 31, 1998
With Comparative Actual Amounts For Year Ended December 31, 1997

	1998			1997
	Budget	Actual	Variance: Favorable/ (Unfavorable)	Actual
General government:				
Mayor salary and expense	\$ 4,800	\$ 4,800	\$ -	\$ 4,800
Clerk salary	3,400	3,400	100	3,300
Commissioner salary	4,300	3,700	1,700	3,400
Office salaries	70,700	70,700	-	69,571
Magistrate salary	3,100	3,100	-	3,100
Jeniorial salary	3,774	3,578	206	3,813
Attorney fee	2,400	2,400	-	2,400
Employee security Insurance	148	87	81	104
City hall repairs	3,000	197	3,808	3,708
City park maintenance	3,000	3,438	(1,118)	3,708
Telephone	3,000	3,804	(804)	4,363
Miscellaneous	8,500	8,431	(69)	11,533
Recreation	3,000	3,378	(378)	3,773
Audit	1,150	1,350	(100)	1,150
City Hall maintenance	800	303	497	330
City Hall utility	3,700	3,700	(7)	3,499
Office supplies	2,500	1,973	827	1,818
Filing & minutes	4,600	3,983	1,617	3,877
Office equipment	3,735	705	3,030	318
Travel and seminars	1,800	338	1,462	1,458
Social Security	3,905	3,861	104	3,805
Insurance	10,943	10,300	743	14,330
Life Insurance	3,100	3,484	(384)	3,397
Rabies control	3,500	3,500	-	3,500
Legal fees	3,700	1,133	1,000	1,857
Municipal code	-	-	-	4,800
Total general government (totals forward)	1103,000	1,261,000	1,1,818	1221,622

(Continued)

ENTERPRISE FUND

PUBLIC UTILITY FUND - to account for the provision of light, gas, water and sewer services to the residents of the Town. 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.

NOTICE TO FINANCIAL STATEMENTS

At December 31, 1996, service was provided to the following number of customers:

Electricity	843 Customers
Gas	588 Customers
Water	714 Customers
Sewerage	715 Customers

Current rates charged to customers for these services have been in effect since the following dates:

Electric rates	July 1990
Water and sewerage rates	March 1991
Gas rates	July 1984

Note 10. Cash and Investments

For reporting purposes, cash and investments include cash and certificates of deposit. The Trust 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 investment. The Trust may also invest in shares of any homestead and building and loan association in any amount not exceeding the federally insured amount. The deposits at December 31, 1996 were secured as follows:

	Bank Balances	FDIC Investments	Balance
Checking	\$1,319,128	\$ 180,800	\$1,499,928
Savings and Certificates of Deposits	<u>503,761</u>	<u>152,721</u>	<u>656,482</u>
Total	<u>\$1,822,889</u>	<u>\$ 333,521</u>	<u>\$2,156,410</u>
Securities pledged and held by the collateral bank in the bank's name (Category III)			<u>1,044,175</u>
Amount of FDIC insurance plus pledged securities over cash and investments			<u>\$ 122,347</u>

STATE OF MISSISSIPPI, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
Year Ended December 31, 1996

	Dollars
Revenues:	
Taxes	\$ 20,918
Licenses and permits	48,890
Intergovernmental revenues	47,283
Charges for services	4,710
Fines and forfeits	8,354
Miscellaneous	23,327
	<u>\$ 153,282</u>
Expenditures:	
CURRENT:	
General government	\$ 98,000
Public safety	159,381
Public works	173,580
Capital outlays	54,860
Debt service:	
Principal retirement	1,034
Interest and fiscal charges	238
	<u>\$ 527,083</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (373,801)</u>
Other financing sources (uses):	
Sale of equipment	\$ -
Operating transfers out	(2,700)
Operating transfers in	383,881
Total other financing sources (uses)	<u>\$ 381,181</u>
Excess (deficiency) of revenues and other financial sources over expenditures and other uses	<u>\$ (92,620)</u>
Fund balances - beginning	<u>336,753</u>
Fund balances - ending	<u>\$ 244,133</u>

See Notes to Financial Statements.

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TOWN OF GREYHAM, LOUISIANA
FINANCIAL REPORT
OCTOBER 31, 2006

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

Release Date VIA RY 082

C O N T E N T S

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The Honorable Hanson Saltsman, Mayor,
 and the Board of Aldermen
 Town of Oryxden, Louisiana

We have audited the accompanying general purpose financial statements of the Town of Oryxden, Louisiana as of December 31, 1994 and for the year then ended. These general purpose financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

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, "Audits of State and Local Governments." These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the accounts 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.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Oryxden, Louisiana, at December 31, 1994, and the results of its operations and the cash flows of its proprietary fund type for the year then ended, in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents are presented for purposes of

John G. Rhoissard, CPA
 Assistant U. Town of Oryxden
 Eugene J. Incheur, CPA
 Assistant U. Mayor, Oryxden
 Robert Chevalier, CPA
 Budget & Finance, Oryxden
 Scott J. Breaux, CPA
 U. Mayor, Oryxden
 Kenneth B. Rogers, CPA
 U. Mayor, Oryxden
 Douglas J. W. Incheur, CPA
 Mayor, Oryxden
 Robert P. LeBlond, CPA
 Mayor, Oryxden
 George J. Rogers III, CPA
 Mayor, Oryxden
 Vincent B. Wilson, CPA
 U. Mayor, Oryxden

Other staff:

Richard L. Smith, CPA (SA)
 Alan S. Pugh, CPA (SA)
 Anthony Thomas, CPA (SA)
 Tracy R. Adams, CPA (SA)
 George S. Lee, CPA (SA)
 Christopher J. W. Incheur, CPA (SA)
 Shirley L. Jones, CPA (SA)
 (Additional names on letterhead of Certified Public Accountants in the State of Louisiana - Certified Public Accountants)

The Honorable Edwin Saitama, Mayor,
and the Board of Aldermen
Town of Crowley, Louisiana

additional analysis and are not a required part of the general purpose financial statements of the Town of Crowley, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

The financial information for the preceding year which is included for comparative purposes was taken from the financial report for that year in which we expressed an unqualified opinion on the general purpose financial statements of the Town of Crowley, Louisiana.

In accordance with Government Auditing Standards, we have also issued a report dated February 24, 1997 on our consideration of the Town's internal control structure and a report dated February 24, 1997 on its compliance with laws and regulations.

Broussard, Pochi, Lewis & Bureau

Crowley, Louisiana
February 24, 1997

GENERAL PURPOSE FINANCIAL STATEMENTS
(Combined Statements - Overview)

TOWN OF CHEYENNE, LOUISIANA

COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
December 31, 1998

ASSETS	Governmental Fund Types			
	General	Special Revenues	Debt Service	Capital Projects
Cash	\$262,712	\$129,982	\$ 42,432	\$ -
Investments, at cost	242,912	227,888	-	-
Receivables (net of allowance for uncollectibles):				
Accounts	-	-	-	-
Ad valorem tax receivable	7,928	-	-	-
Accrued interest	1,822	2,122	-	-
Due from other governments	3,751	12,718	-	12,185
Other	-	-	-	-
Unbilled revenue	-	-	-	-
Prepaid expenses	-	-	-	-
Due from other funds	-	-	-	-
Restricted assets:				
Cash	-	-	-	-
Investments, at cost	-	-	-	-
Fixed assets (net of accumulated depreciation)	-	-	-	-
Amount available in Debt Service Funds	-	-	-	-
Amount to be provided for retirement of general long-term debt	-	-	-	-
	<u>\$751,002</u>	<u>\$527,501</u>	<u>\$ 42,432</u>	<u>\$ 12,185</u>

See Notes to Financial Statements.

Exhibit A

Proprietary Fund Type	Voluntary Fund Type	Account System General Fixed Assets	Totals	
			(Monocash) 1983	1982
Enterprises	General			
\$ 458,949	\$ -	\$ -	\$1,227,111	\$1,212,442
149,082	-	-	940,499	616,720
129,799	-	-	129,799	114,488
-	-	-	7,508	8,038
2,438	-	-	3,584	4,834
-	-	-	28,852	21,253
-	-	-	-	-
80,018	-	-	80,878	72,612
18,547	-	-	28,247	21,243
34,000	-	-	39,801	33,720
14,832	-	-	24,826	19,198
25,294	-	-	25,294	24,244
3,841,710	-	1,895,723	4,761,443	4,735,834
-	-	-	-	30,800
-	-	-	-	1,126
<u>\$5,341,681</u>	<u>\$ -</u>	<u>\$1,895,723</u>	<u>\$6,963,787</u>	<u>\$6,863,632</u>

(Continued)

NOTES TO FINANCIAL STATEMENTS

FINANCIAL FUNDS

Agency Funds

Trust and agency funds are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

- C. 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 are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources." Governmental fund operating statements present increases (revenue and other financing sources) and decreases (expenditures and other financing 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 including buildings and other improvements are capitalized, whereas items such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems are not. No depreciation has been provided on general fixed assets.

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

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

Exhibit A
(Continued)

Proprietary Fund Type	Factory Fund Type	Account Group General Fixed Assets	Totals	
			(Memorandum Only)	
Encumbrance	Account		1958	1957
\$ 71,808	\$ -	\$ -	\$ 71,804	\$ 94,700
-	-	-	-	71,808
98	-	-	98	442
-	-	-	18,881	35,728
-	-	-	15,080	17,384
24,825	-	-	24,825	21,235
-	-	-	-	1,034
-	-	-	-	32,820
<u>\$ 96,732</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 170,723</u>	<u>\$ 228,120</u>
63,031,001	\$ -	\$ -	\$ 63,031,011	\$ 61,002,444
-	-	1,095,123	1,095,713	1,037,454
1,614,918	-	-	1,614,918	1,563,133
-	-	-	-	50,000
-	-	-	1,841	747
-	-	-	15,496	15,494
-	-	-	24,918	24,918
-	-	-	1,023,423	841,462
<u>\$ 64,647,943</u>	<u>\$ -</u>	<u>\$ 1,095,723</u>	<u>\$ 66,613,332</u>	<u>\$ 64,534,837</u>
<u>\$ 64,744,681</u>	<u>\$ -</u>	<u>\$ 1,095,723</u>	<u>\$ 67,683,157</u>	<u>\$ 65,376,674</u>

NOTES TO FINANCIAL STATEMENTS

1. **Fund Accounting** - The accounts of the Town are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements of this report, into the following categories:

GOVERNMENTAL FUNDS

General Fund - The General Fund is the general operating fund of the Town. 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 sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

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

Capital Projects Funds - Capital project funds are used to account for financial resources to be used for 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.

Exhibit B

Special Revenue	Debt Service	Capital Projects	Total Administration Costs	
			2018	2012
\$ 100,298	\$ -	\$ -	\$ 125,219	\$ 131,259
-	-	-	68,891	59,834
4,580	-	34,718	84,598	643,832
-	-	-	4,710	5,345
-	-	-	8,356	14,069
10,371	-	-	38,600	38,381
<u>\$ 117,851</u>	<u>\$ -</u>	<u>\$ 34,718</u>	<u>\$ 167,874</u>	<u>\$ 612,481</u>
\$ 859	\$ -	\$ -	\$ 94,889	\$ 109,739
450	-	-	199,381	215,232
3,488	-	9,280	186,718	264,119
7,495	-	25,988	88,033	316,132
-	60,968	-	30,038	27,214
-	3,833	-	3,168	5,218
<u>\$ 12,892</u>	<u>\$ 64,801</u>	<u>\$ 35,268</u>	<u>\$ 401,504</u>	<u>\$ 1,238,818</u>
<u>\$ 108,313</u>	<u>\$ (11,832)</u>	<u>\$ -</u>	<u>\$ (124,555)</u>	<u>\$ (288,633)</u>
\$ -	\$ -	\$ -	\$ -	\$ 7,500
(50,000)	-	-	(52,750)	(94,519)
-	2,128	-	485,216	512,588
<u>\$ (50,000)</u>	<u>\$ 2,128</u>	<u>\$ -</u>	<u>\$ 432,466</u>	<u>\$ 418,069</u>
\$ 55,315	\$ (58,136)	\$ -	\$ 158,387	\$ 79,119
384,329	71,381	-	313,063	840,351
<u>\$ 439,634</u>	<u>\$ 13,245</u>	<u>\$ -</u>	<u>\$ 471,450</u>	<u>\$ 919,470</u>

TOWN OF CUYAH, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL - GENERAL AND
SPECIAL REVENUE FUND TYPES
Year Ended December 31, 1988

	General Fund		
	Budget	Actual	Variance- Favorable (Unfavorable)
Revenues:			
Taxes	\$ 13,800	\$ 20,918	\$ 7,118
Licenses and permits	38,900	40,492	16,181
Intergovernmental revenues	47,511	47,283	4,712
Charges for services	-	4,718	4,718
Fines and forfeits	6,150	8,156	1,906
Miscellaneous revenues	8,380	25,521	16,913
	<u>\$ 114,741</u>	<u>\$ 147,088</u>	<u>\$ 32,346</u>
Expenditures:			
Current:			
General government	\$ 105,068	\$ 86,000	\$ 19,068
Public safety	209,900	198,161	20,539
Public works	181,589	171,980	9,609
Capital outlays	50,555	34,860	15,695
Debt Service:			
Principal retirement	-	1,034	(1,034)
Interest and fiscal charges	-	328	(328)
	<u>\$ 547,000</u>	<u>\$ 522,463</u>	<u>\$ 24,537</u>
Excess (deficiency) of revenues over expenditures	\$ (432,259)	\$ (375,375)	\$ 56,884
Other financing sources (uses):			
Sale of equipment	\$ -	\$ -	\$ -
Operating transfers out	-	(2,725)	(2,725)
Operating transfers in	428,892	382,581	46,311
Total other financing sources (uses)	<u>\$ 428,892</u>	<u>\$ 379,856</u>	<u>\$ 48,586</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	\$ 24,641	\$ 104,481	\$ 104,481
Fund balances - beginning	326,913	326,913	-
Fund balances - ending	<u>\$ 351,554</u>	<u>\$ 431,394</u>	<u>\$ 79,840</u>

See Notes to Financial Statements.

Special Revenue Funds			Totals (Nonoperation Sales)		
Budget	Actual	Variance- Favorable (Disfavorable)	Budget	Actual	Variance- Favorable (Disfavorable)
\$ 88,000	\$ 102,208	\$ 14,208	\$ 100,000	\$ 123,319	\$ 23,319
-	-	-	38,500	48,881	10,381
3,500	4,387	1,087	44,011	51,870	7,859
-	-	-	-	4,710	4,710
-	-	-	4,258	8,156	3,898
-	10,821	10,821	9,208	34,688	25,480
<u>\$ 88,000</u>	<u>\$ 117,417</u>	<u>\$ 29,417</u>	<u>\$ 200,262</u>	<u>\$ 273,164</u>	<u>\$ 72,902</u>
\$ -	\$ 859	\$ 859	\$ 100,000	\$ 94,888	\$ 5,112
-	400	400	100,000	100,780	10,119
-	3,488	3,488	181,500	179,588	1,912
62,340	3,325	54,925	115,895	62,410	50,485
-	-	-	-	1,834	1,834
-	-	-	-	258	258
<u>\$ 62,340</u>	<u>\$ 11,542</u>	<u>\$ 48,928</u>	<u>\$ 408,392</u>	<u>\$ 317,807</u>	<u>\$ 88,513</u>
\$ 16,000	\$ 200,315	\$ 184,315	\$ 6408,330	\$ 1182,863	\$ 5225,467
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(30,000)	(50,000)	(15,000)	(30,000)	(10,335)	(19,665)
<u>\$ 130,000</u>	<u>\$ 150,315</u>	<u>\$ 15,315</u>	<u>\$ 624,628</u>	<u>\$ 630,788</u>	<u>\$ 6,160</u>
\$ (9,000)	\$ 33,325	\$ 42,325	\$ 10,411	\$ 107,623	\$ 97,212
106,100	106,348	248	861,682	861,682	-
<u>\$ 107,100</u>	<u>\$ 140,673</u>	<u>\$ 33,573</u>	<u>\$ 872,093</u>	<u>\$ 969,370</u>	<u>\$ 97,277</u>

TOWN OF SUITMAN, LOUISIANA

STATEMENTS OF REVENUE, EXPENSES AND CHANGES IN RETAINED EARNINGS
PROPRIETARY FUND TYPE

Years Ended December 31, 1996 and 1995

	1996	1995
Operating revenues:		
Charges for services	\$1,790,535	\$1,641,814
Miscellaneous revenue	<u>11,563</u>	<u>2,387</u>
	<u>\$1,802,098</u>	<u>\$1,644,201</u>
Operating expenses:		
Personnel services	\$ 173,350	\$ 158,179
Fuel purchased	797,602	787,865
Supplies and materials	54,965	63,474
Heat, light and power	58,018	58,778
Depreciation	225,895	123,281
Insurance	23,748	24,276
Miscellaneous	3,593	5,888
Printing, stationery and supplies	3,054	4,359
Auditing and accounting	3,000	4,680
Auto and truck	28,121	17,847
Repairs	8,298	15,210
Buildings and workshops	3,867	-
Testing and reporting	<u>3,128</u>	<u>18,257</u>
	<u>\$1,915,719</u>	<u>\$1,928,257</u>
Operating income	\$ 886,379	\$ 715,944
Non-operating income:		
Interest income	<u>26,783</u>	<u>26,382</u>
Income before other operating transfers	<u>\$ 913,162</u>	<u>\$ 742,326</u>
Operating transfers in (out):		
Operating transfers in	\$ 48,508	\$ 58,800
Operating transfers out	<u>(430,352)</u>	<u>(482,800)</u>
	<u>\$ (381,844)</u>	<u>\$ (424,000)</u>
Net income	\$ 531,318	\$ 318,326
Retained earnings, beginning	<u>1,553,153</u>	<u>1,553,828</u>
Received earnings, ending	<u>\$1,814,816</u>	<u>\$1,843,154</u>

See Notes to Financial Statements.

TOWN OF GREYSBORO, LOUISIANA

Exhibit E

STATEMENTS OF CASH FLOWS
PROPRIETARY FUND TYPE

Years Ended December 31, 1996 and 1995

	1996	1995
CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating Income	\$ 486,483	\$ 428,159
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	155,895	155,191
Changes in assets and liabilities:		
(Increase) decrease in accounts receivable	(15,791)	(8,888)
(Increase) decrease in accrued interest receivable	54	-
(Increase) decrease in prepaid expenses	2,496	(13,368)
(Increase) decrease in unbilled revenue	(7,641)	18,085
(Increase) decrease in due from other funds	(5,381)	(8,798)
Increase (decrease) in accounts payable	(7,283)	(1,788)
Increase (decrease) in customer deposits	3,280	3,443
Increase (decrease) in accrued liabilities	(343)	(71)
Increase (decrease) in retainage payable	(73,388)	73,308
Net cash provided by operating activities	\$ 518,333	\$ 586,382
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
Operating transfers out to other funds	\$ (500,991)	\$ (480,869)
Operating transfers in from other funds	68,589	58,800
Net cash used by noncapital financing activities	\$ (432,402)	\$ (422,069)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
acquisition of capital assets	\$ (113,664)	\$ (188,183)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest received	\$ 20,783	\$ 34,872
Proceeds from maturities of certificates of deposit	153,252	243,180
Purchase of certificates of deposit	(138,822)	(178,958)
Net cash provided by investing activities	\$ 12,193	\$ 58,994
Net decrease in cash	\$ (17,733)	\$ (568,073)
Cash, beginning of year	863,517	1,331,590
Cash, end of year	\$ 845,784	\$ 763,517

TOWN OF SUDBURY, LOUISIANA

STATEMENTS OF CASH FLOWS
PROPRIETARY FUND TYPE

Years Ended December 31, 1996 and 1995

Noncash transactions

For the year ended December 31, 1996, contributed capital and plant and equipment were increased in the Utility Fund by capital outlays made in the ACEDS Fund of \$9,113 for improvements made to water lines.

See Notes to Financial Statements.

STATE OF LOUISIANA
GENERAL FUND

STATEMENT OF REVENUES, COMPARED TO BUDGET (GAAP BASIS) (CONTINUED)
Year Ended December 31, 1994
With Comparative Actual Amounts for Year Ended December 31, 1993

	1994		Variance- Favorable	1993
	Budget	Actual		
Totals forwarded	\$216,982	\$209,381	\$ 7,601	\$221,616
Public works:				
Bridges and bridges:				
Subcontract forwarded	\$100,250	\$99,324	\$ 926	\$ 89,323
Truck and tractor	12,800	6,644	6,156	8,318
Audit	1,150	1,258	(108)	1,150
Utilities	600	563	37	633
Insurance	1,350	3,348	(4,998)	12,836
Miscellaneous	4,700	4,898	(198)	893
Social security	6,150	6,416	(266)	6,846
Street signs	3,830	496	3,334	3,886
	\$127,630	\$127,337	\$ 293	\$126,681
Direct Safety:				
Salaries	\$ 4,993	\$ 4,979	\$ 14	\$ 4,923
Social security	382	381	1	377
Employment security insurance	25	87	(62)	164
Insurance	3,183	1,322	1,861	3,183
	\$ 8,583	\$ 6,769	\$ 1,814	\$ 7,647
Bridging department:				
Salaries	\$ 842	\$ -	\$ 842	\$ 35
Social security	68	173	(105)	7
Materials	800	17	783	638
Road control	3,000	3,793	(793)	2,940
Vehicle and equipment	3,300	3,488	(188)	3,311
Insurance	1,300	1,348	(48)	1,666
Audit	1,150	1,258	(108)	1,050
Utilities	600	160	440	373
Miscellaneous	600	122	478	316
	\$ 13,252	\$ 10,252	\$ 3,000	\$ 8,361
Public works (subtotals forwarded)	\$127,630	\$127,337	\$ 293	\$126,681

(Continued)

TOWN OF CHICKEN, LOUISIANA

COMBINED BALANCE SHEET - (Continued)
 ALL FUND TYPES AND ACCOUNT GROUPS
 December 31, 1996

LIABILITIES AND FUND EQUITY	Governmental Fund Types			
	General	Special	Debt	Capital
		Revenue	Increase	Projects
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ 17,383
Retainage payable	-	-	-	-
Accrued liabilities	97	-	-	-
Due to other funds	18,384	437	-	-
Unearned grant revenue	15,000	-	-	-
Payable from restricted assets:				
Customers deposits	-	-	-	-
Installment purchase payable	-	-	-	-
General obligation bonds payable	-	-	-	-
Total Liabilities	\$ 33,461	\$ 437	\$ -	\$ 17,383
FUND EQUITY				
Contributed capital	\$ -	\$ -	\$ -	\$ -
Investments in general fixed assets	-	-	-	-
Retained earnings:				
Unreserved	-	-	-	-
Fund balance:				
Reserved for debt service	-	-	-	-
Reserved for street improvements	-	-	1,451	-
Reserved for gas system and street improvements	-	-	19,886	-
Reserved for sewer and waterworks system improvements	-	-	14,918	-
Unreserved	667,321	361,856	-	-
Total fund equity	667,321	361,856	\$ 36,255	\$ -
	\$704,682	\$362,323	\$ 36,255	\$ 17,383

See Notes to Financial Statements.

TOWN OF CHEYENNE, LOUISIANA
PUBLIC UTILITY FUND

STATEMENT OF REVENUES, COMPARED TO BUDGET (GAAP BASIS)
Year Ended December 31, 1996

With Comparative Actual Amounts For Year Ended December 31, 1995

	1996		Variance - Favorable/ (Unfavorable)	1995
	Budget	Actual		Actual
Personnel services:				
Waterworks	\$ 500	\$ 287	\$ 213	\$ 99
Power and light	85,800	81,421	4,379	75,800
Gas	25,859	19,549	6,310	43,160
Sewerage	12,895	18,988	6,093	14,950
	<u>\$ 125,054</u>	<u>\$ 120,245</u>	<u>\$ 4,809</u>	<u>\$ 134,009</u>
Fuel purchased:				
Natural gas	\$ 107,600	\$ 88,460	\$ 19,140	\$ 89,400
Power and light	640,000	709,669	69,669	638,275
	<u>\$ 747,600</u>	<u>\$ 798,129</u>	<u>\$ 50,529</u>	<u>\$ 727,675</u>
Supplies and materials:				
Waterworks	\$ 17,650	\$ 15,768	\$ 1,882	\$ 16,660
Power and light	19,504	17,188	2,316	28,608
Gas	10,500	15,160	4,660	9,187
Sewerage	1,950	18,368	16,418	2,214
	<u>\$ 49,604</u>	<u>\$ 57,484</u>	<u>\$ 7,880</u>	<u>\$ 56,669</u>
Heat, light and power:				
Waterworks	\$ 18,984	\$ 16,189	\$ 2,795	\$ 16,699
Power and light	4,900	4,350	550	3,877
Gas	-	85	(85)	-
Sewerage	48,750	32,380	16,370	38,800
	<u>\$ 72,634</u>	<u>\$ 53,004</u>	<u>\$ 19,630</u>	<u>\$ 59,376</u>
Depreciation:				
Waterworks	\$ 42,000	\$ 28,882	\$ 13,118	\$ 15,668
Power and light	44,400	43,504	896	24,064
Gas	24,000	25,872	1,872	23,830
Sewerage	62,400	61,857	543	43,738
	<u>\$ 172,800</u>	<u>\$ 159,115</u>	<u>\$ 13,685</u>	<u>\$ 127,299</u>
Subtotal Current	81,213,992	81,238,861	\$ 24,869	\$1,213,785

(Continued)

STATE OF LOUISIANA, LOUISIANA
CAPITAL PROJECTS FUND

COMBINED BALANCE SHEET

December 31, 1998

With Comparative Totals for Year Ended December 31, 1997

ASSETS	1998	1997	Totals	
	LC880	LC880	1998	1997
Cash	\$ -	\$ -	\$ -	\$ 2,384
Due from other governmental units	-	17,385	17,385	-
	<u>\$ -</u>	<u>\$ 17,385</u>	<u>\$ 17,385</u>	<u>\$ 2,384</u>
LIABILITIES				
Unearned grant revenue	\$ -	\$ -	\$ -	\$ 2,384
Accounts payable	-	17,385	17,385	-
	<u>\$ -</u>	<u>\$ 17,385</u>	<u>\$ 17,385</u>	<u>\$ 2,384</u>

TOWN OF GUYDON, LOUISIANA

COMBINED SCHEDULE OF INVESTMENTS - ALL FUNDS
December 31, 1996

	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Value</u>
Sales Tax Fund:			
Certification of deposit -			
Bank of Guydon	5.00	07-03-98	\$ 31,612
Bank of Guydon	4.00	05-04-97	33,873
Bank of Guydon	4.00	05-30-97	37,618
Bank of Guydon	4.00	05-14-97	41,328
Bank of Guydon	4.00	04-08-97	28,330
Bank of Guydon	4.00	01-07-97	38,536
Vermilion Bank & Trust	4.25	06-24-97	<u>26,390</u>
			<u>\$232,527</u>
Combined Utilities Fund:			
Certification of deposit -			
Bank of Guydon	5.750	00-28-97	\$ 4,000
Bank of Guydon	5.00	00-00-98	19,284
Bank of Guydon	5.00	00-18-98	81,303
Bank of Guydon	5.00	04-14-98	3,049
Bank of Guydon	4.00	00-17-97	<u>55,830</u>
			<u>\$163,366</u>
General Fund:			
Certification of deposit -			
Bank of Guydon	4.00	04-01-97	\$ 37,073
Bank of Guydon	4.00	06-30-97	58,504
Bank of Guydon	5.100	00-04-97	36,247
Vermilion Bank & Trust	4.10	01-28-97	<u>26,313</u>
			<u>\$158,137</u>
Total, all funds			<u>\$553,030</u>

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TIME OF SERVICE, LOUISIANA
PUBLIC UTILITY FUND

COMPARATIVE BALANCE SHEET
December 31, 1996 and 1995

ASSETS	1996	1995
CURRENT ASSETS		
Cash	\$ 608,949	\$ 638,318
Investments, at cost	148,082	152,188
Accounts receivable, net of allowance for uncollectibles of \$1,928 for 1996 and 1995	128,189	214,408
accrued interest receivable	3,424	2,518
billable revenues	89,078	72,413
Due from other funds	39,000	38,738
Prepaid expenses	<u>18,262</u>	<u>21,863</u>
Total current assets	\$1,638,832	\$2,028,336
RESTRICTED ASSETS		
Customers' deposits:		
Cash	\$ 18,831	\$ 13,189
Investments, at cost	<u>13,194</u>	<u>24,384</u>
	\$ 32,025	\$ 37,573
PLANT AND EQUIPMENT, at cost, net of accumulated depreciation (1996 - \$7,609,648; 1995 - \$3,493,737)	\$1,863,738	\$2,891,258
	<u>\$4,534,595</u>	<u>\$5,247,067</u>

LIABILITIES AND STOCK EQUITY	1996	1995
CURRENT LIABILITIES		
Payable from current assets:		
Accounts payable	\$ 73,899	\$ 85,667
Retainage payable	-	73,388
Accrued liabilities	<u>88</u>	<u>261</u>
	\$ 73,987	\$ 159,316
Payable from restricted assets:		
Customers' deposits	<u>25,823</u>	<u>21,525</u>
Total current liabilities	\$ 99,810	\$ 176,899
STOCK EQUITY		
Contributed capital	3,891,953	3,609,808
Retained earnings:		
Reversed	<u>1,456,928</u>	<u>2,562,155</u>
	<u>\$ 5,348,881</u>	<u>\$ 6,171,963</u>

STATE OF LOUISIANA
PUBLIC UTILITY FUND

STATEMENT OF REVENUES AND EXPENSES - BUDGET (BASED BASIS) AND ACTUAL
Year Ended December 31, 1995
With Comparative Actual Amounts For Year Ended December 31, 1994

	1995		Variance- Favorable	1994
	Budget	Actual		(Unfavorable)
Operating revenues:				
Charges for services:				
Natural gas sales	\$ 313,300	\$ 378,948	\$ 65,648	\$ 313,300
Water sales	68,000	69,738	1,738	69,034
Sewer sales	68,000	83,491	1,491	61,333
Electricity (net of fuel charge adj. of \$(36,258) 1994 and \$(34,876), 1995)	1,134,425	1,158,848	24,423	1,172,889
Miscellaneous revenue	-	1,998	1,998	2,378
Delinquency bills penalty	-	9,434	9,434	3,334
Bad debts recovered	-	133	133	35
	<u>\$1,683,725</u>	<u>\$1,882,792</u>	<u>\$ 199,067</u>	<u>\$1,698,863</u>
Operating expenses:				
Personnel services	\$ 173,299	\$ 172,363	\$ 936	\$ 134,339
Fuel purchased:				
Natural gas	102,698	88,400	14,298	68,699
Electricity	648,025	389,400	(258,625)	638,333
Supplies and materials	55,556	54,963	593	63,434
Heat, light and power	65,654	58,838	6,816	58,738
Depreciation	172,880	155,893	16,987	125,391
Insurance	33,770	29,740	4,030	28,334
Miscellaneous	5,380	5,993	(613)	5,998
Printing, stationery and supplies	5,000	5,056	(56)	4,339
Auditing and accounting	4,680	5,800	(1,120)	4,680
Auto and truck	15,581	20,121	(4,540)	13,067
Repairs	8,400	8,201	1,999	28,338
Conferences and workshops	3,200	5,867	(2,667)	-
Testing and reporting	8,382	5,110	3,272	18,782
	<u>\$1,969,333</u>	<u>\$1,315,738</u>	<u>\$ 653,595</u>	<u>\$1,252,282</u>
Operating income (total)				
Forward)	<u>\$ 318,800</u>	<u>\$ 567,054</u>	<u>\$ 248,254</u>	<u>\$ 426,581</u>

(Continued)

TOWN OF SUDBURY, LOUISIANA
GENERAL FUND

STATEMENT OF EXPENDITURES, COMPARED TO BUDGET (CLAY BASIS) (CONTINUED)
Year Ended December 31, 1998
With Comparative Actual Amounts for Year Ended December 31, 1997

	1998		Variance- Favorable (Unfavorable)	1997
	Budget	Actual		Actual
Totals forwarded	\$221,508	\$ 96,038	\$ -8,518	\$197,632
Public safety:				
Police Department:				
Salary - police chief	\$ 21,500	\$ 21,500	\$ -	\$ 21,500
Salary - police officers	81,180	54,503	6,677	55,558
Employment security insurance	383	67	286	384
Uniform allowance	1,200	500	500	2,090
Supplies	2,500	2,250	1,265	2,832
Audioc	1,150	1,150	(180)	1,150
Vehicle expense	8,600	14,827	(8,527)	8,115
Travel	12,047	11,165	882	18,482
Communications	1,383	1,087	226	988
Auxiliary expense	350	192	-	520
Telephone	2,558	2,788	(291)	2,533
Seminars and training	1,000	87	913	2,468
Miscellaneous expense	2,000	2,382	(282)	1,968
Utilities	1,500	1,628	(128)	1,643
Postal security	7,118	6,523	815	6,103
Retirement	1,382	918	543	1,802
	<u>\$220,508</u>	<u>\$221,818</u>	<u>\$ -8,286</u>	<u>\$188,708</u>
Fire Department:				
Salaries	\$ 54,145	\$ 53,765	\$ 380	\$ 52,851
Volunteer bonus	3,800	1,431	1,568	2,880
Employment security insurance	328	67	257	388
Subtotals forwarded	<u>\$ 57,273</u>	<u>\$ 55,263</u>	<u>\$ 2,205</u>	<u>\$ 55,885</u>
Public safety (subtotals forwarded)	<u>\$128,781</u>	<u>\$177,081</u>	<u>\$ -6,081</u>	<u>\$142,893</u>

(Continued)

TOWN OF CUYLER, LOUISIANA
PUBLIC UTILITY FUND

STATEMENT OF CHANGES IN RETAINED EARNINGS
Year Ended December 31, 1998 and 1999

	1998	1999
Balance, beginning of year	40,543,153	\$1,599,818
Net income	<u>34,733</u>	<u>27,219</u>
Balance, end of year	<u>\$1,518,928</u>	<u>\$1,563,153</u>

Public Improvement Bonds Series I and II	Totals	
	1988	1987
\$ -	\$ -	\$ 0
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 0</u>
\$ -	\$ 30,800	\$ 25,800
-	1,300	3,820
<u>-</u>	<u>300</u>	<u>850</u>
<u>\$ -</u>	<u>\$ 31,850</u>	<u>\$ 29,470</u>
\$ -	\$ 231,800	\$ 229,400
\$ -	\$ 2,720	\$ 36,018
<u>\$ -</u>	<u>\$ 2,720</u>	<u>\$ 36,018</u>
\$ -	\$ 28,124	\$ 8,347
<u>15,806</u>	<u>15,381</u>	<u>63,236</u>
<u>\$ 15,806</u>	<u>\$ 62,655</u>	<u>\$ 73,381</u>

STATE OF LOUISIANA
PUBLIC UTILITIES FUND

STATEMENT OF EXPENSES, COMPARED TO BUDGET (DRAFF BASIS) (CONTINUED)
Year Ended December 31, 1956
With Comparative Actual Amounts for Year Ended December 31, 1955

	1956		Variance- Favorable (Unfavorable)	1955
	Budget	Actual		
Subtotals Forwarded	\$ 213,952	\$ 229,361	\$ (15,409)	\$ 211,385
Insurance:				
Waterworks	\$ 4,761	\$ 5,217	\$ 456	\$ 4,657
Power and light	4,363	4,313	50	5,728
Gas	8,443	8,882	439	5,487
Sewerage	18,063	2,422	15,641	8,483
	\$ 35,629	\$ 20,834	\$ 14,795	\$ 27,355
Miscellaneous:				
Waterworks	\$ 1,873	\$ 774	\$ 1,099	\$ 318
Power and light	1,725	1,584	141	2,850
Gas	1,935	639	1,296	2,161
Sewerage	1,852	524	1,328	877
	\$ 7,385	\$ 3,521	\$ 3,864	\$ 6,306
Printing, stationery and supplies:				
Power and light	\$ 3,080	\$ 3,828	\$ (748)	\$ 4,320
Audit and accounting:				
Waterworks	\$ 1,138	\$ 1,250	\$ (112)	\$ 1,158
Power and light	1,138	1,250	(112)	1,138
Gas	1,138	1,250	(112)	1,138
Sewerage	1,138	1,250	(112)	1,138
	\$ 4,552	\$ 5,000	\$ (448)	\$ 4,562
Subtotals Forward	\$ 262,632	\$ 279,663	\$ (17,031)	\$ 251,218

(Continued)

TOWN OF GREYBON, LOUISIANA
PUBLIC UTILITY FUND

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

	1999			1998
	Budget	Actual	Variance- Favorable (Unfavorable)	Actual
Materials forwarded	\$3,282,882	\$1,276,668	\$ (2,006,214)	\$8,351,818
Auto and truck:				
Motorworks	\$ 1,480	\$ 680	\$ 800	\$ 871
Power and light	17,981	14,134	(3,847)	31,789
Gas	18,480	9,308	9,172	4,687
Sewerage	682	-	682	-
	<u>\$ 35,623</u>	<u>\$ 24,122</u>	<u>\$ 11,501</u>	<u>\$ 45,347</u>
Repairs:				
Motorworks	\$ 1,400	\$ 827	\$ 573	\$ 4,792
Power and light	3,000	3,849	(849)	3,747
Gas	-	-	-	-
Sewerage	1,000	3,338	(2,338)	58,611
	<u>\$ 5,400</u>	<u>\$ 7,914</u>	<u>\$ 2,435</u>	<u>\$ 67,150</u>
Buildings and workshops:				
Motorworks	\$ 500	\$ 445	\$ 555	\$ -
Power and light	500	-	500	-
Gas	250	8,958	(8,708)	-
Sewerage	300	434	(134)	-
	<u>\$ 1,550</u>	<u>\$ 9,837</u>	<u>\$ 8,273</u>	<u>\$ -</u>
Seating and reporting:				
Gas	\$ 3,000	\$ 3,318	\$ 318	\$ 5,727
Sewerage	3,362	3,712	350	13,620
	<u>\$ 6,362</u>	<u>\$ 7,030</u>	<u>\$ 668</u>	<u>\$ 19,347</u>
Total operating expenses	<u>\$1,300,325</u>	<u>\$1,315,738</u>	<u>\$ 15,413</u>	<u>\$1,772,362</u>

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PAIDROLL FUND

Payroll Fund - To account for payroll expenditures of the Town. Individual funds transmit monies needed to cover their share of payroll costs.

TOWN OF CHEVYCH, LOUISIANA
PAYROLL FUNDCOMPARATIVE BALANCE SHEETS
December 31, 1996 and 1995

	1996	1995
ASSETS		
Cash	\$ _____	\$ _____
LIABILITIES		
Accrued Liabilities	\$ _____	\$ _____

TOWN OF SUDBURY, MASSACHUSETTS
PAYROLL FUND

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended December 31, 1998

	Balance, January 1, 1998	additions	Deductions	Balance, December 31, 1998
ASSETS				
Cash	\$ _____	\$ 222,228	\$ 222,228	\$ _____
LIABILITIES				
Accrued liabilities	\$ _____	\$ 222,228	\$ 222,228	\$ _____

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STATE OF LOUISIANA,
PUBLIC UTILITY FUND

STATEMENT OF REVENUES AND EXPENSES :
BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
Year Ended December 31, 1998

With Comparative actual Amounts for Year Ended December 31, 1999

	1998		Variance- Favorable (Unfavorable)	1999
	Budget	Actual		Actual
Operating income (totals forwarded)	\$ 100,850	\$ 486,483	\$ 385,633	\$ 426,359
Non-operating revenues:				
Interest income		20,283	20,283	20,283
Income before other operating transfers	\$ 100,850	\$ 506,766	\$ 405,916	\$ 446,642
Other operating transfers:				
Operating transfers in	\$ 48,900	\$ 48,900	\$ -	\$ 58,800
Operating transfers out	<u>(48,900)</u>	<u>(381,883)</u>	<u>(332,983)</u>	<u>(426,800)</u>
	\$ 100,850	\$ 164,903	\$ 172,933	\$ 178,842
Net income	\$ 100,850	\$ 164,903	\$ 172,933	\$ 178,842

TOWN OF MONTEAGUE, LOUISIANA
SPECIAL REVENUE FUND
POLICE DEPARTMENT SUBOTICIS SEIZURE FUNDCOMPARATIVE BALANCE SHEET
December 31, 1994 and 1995

ASSETS	1994	1995
Cash	<u>\$ 3,165</u>	<u>\$ 3,165</u>
FUND BALANCE - UNRECOVERED	<u>\$ 3,165</u>	<u>\$ 3,165</u>

TOWN OF QUEENSBURY, LOCKPORT,
GENERAL FUND

STATEMENT OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS) (CONTINUED)
Year Ended December 31, 1994
With Comparative Actual Amounts for Year Ended December 31, 1993

	1994		Variance- Favorable (Unfavorable)	1993
	Budget	Actual		Actual
Totals forwarded	\$316,500	\$293,331	\$ 23,169	\$312,435
Public works (subtotals forwarded)	\$152,082	\$144,785	\$ 7,297	\$138,262
Sanitation - garbage:				
Miscellaneous	\$ -	\$ 362	\$ (362)	\$ -
Sanitation - trash:				
Salaries	\$ 14,775	\$ 13,976	\$ 799	\$ 13,945
Employment security insurance	74	67	7	64
Auto	1,158	1,238	(880)	1,550
Insurance	5,203	1,823	3,380	3,885
Communications	250	-	250	-
Social security	1,500	1,649	149	1,644
Truck expense	4,400	5,808	1,408	5,900
Materials	350	69	281	75
Miscellaneous	300	2,100	(1,800)	261
Dump clearance	1,640	-	1,640	640
	\$ 312,422	\$ 28,363	\$ 2,859	\$ 28,825
Total public works	\$152,082	\$173,990	\$ 21,908	\$166,115
Capital outlays	\$ 50,000	\$ 16,883	\$ 33,117	\$ 67,263
Debt service:				
Principal retirement	\$ -	\$ 1,034	\$ (1,034)	\$ 1,714
Interest	-	258	(258)	312
	\$ -	\$ 1,292	\$ (1,292)	\$ 2,026
Total expenditures	\$367,082	\$325,963	\$ 41,119	\$382,726

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SPECIAL RESERVE FUNDS

SALES TAX FUND : to account for the collection and disbursement of the Town's one (1) percent sales tax.

STATE REVENUE SHARING FUND : to account for the collection and disbursement of the Town's State Revenue Sharing monies.

POLICE DEPARTMENT PROCEEDS (SEIZURE FUND) : to account for the collection and disbursement of the Town's share of proceeds from drug related seizure sales.

STATE OF LOUISIANA
SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET

December 31, 1996

With Comparative Totals for Year Ended December 31, 1995

ASSETS	Dollar Amt.	State Revenue Sharing	Fellow Dept. Participation Balance	Totals	
				1996	1995
Cash	\$108,213	\$ 4,624	\$ 3,185	\$108,992	\$ 43,032
Investments, at cost	237,688	-	-	237,688	276,998
Account Interest receivable	2,115	-	-	2,115	2,472
Due from other governments	9,562	3,136	-	12,714	15,872
	<u>\$348,588</u>	<u>\$ 7,760</u>	<u>\$ 3,185</u>	<u>\$362,501</u>	<u>\$347,188</u>
LIABILITIES AND FUND BALANCE					
Liabilities:					
Due to other funds	\$ 417	\$ -	\$ -	\$ 417	\$ 637
Fund balance - unreserved	348,171	7,760	3,185	362,501	346,551
	<u>\$348,588</u>	<u>\$ 7,760</u>	<u>\$ 3,185</u>	<u>\$362,501</u>	<u>\$347,188</u>

STATE OF LOUISIANA
SPECIAL REVENUE FUND

COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended December 31, 1994

With Comparative Totals for Year Ended December 31, 1993

	Sales Tax	State Revenue Sharing	Police Dept. Marshall Reimburse-	Totals	
				1994	1993
Revenues:					
Taxes	\$102,399	\$ -	\$ -	\$102,399	\$102,399
Intergovernmental revenue	-	4,583	-	4,583	5,907
Miscellaneous revenue	18,931	-	-	18,931	20,126
Total revenues	\$121,330	\$ 4,583	\$ -	\$125,913	\$128,432
Expenditures:					
Current:					
General government:					
Collection fee	\$ 859	\$ -	\$ -	\$ 859	\$ 1,183
General and administrative	-	-	-	-	-
Public safety	-	470	-	470	-
Public works	-	3,688	-	3,688	-
Capital outlays	-	2,925	-	2,925	66,038
Total expenditures	\$ 859	\$ 7,083	\$ -	\$ 7,942	\$ 67,221
Excess (deficiency) of revenues over expenditures	\$113,481	\$ (2,500)	\$ -	\$110,981	\$ 61,211
Other financing uses:					
Operating transfers out	(58,068)	-	-	(58,068)	(52,380)
Excess (deficiency) of revenues over expenditures and other uses	\$ 55,413	\$ (2,500)	\$ -	\$ 52,913	\$ 8,831
Fund balance - beginning of year	283,380	38,836	3,185	325,401	321,790
Fund balance - end of year	\$341,421	\$ 36,336	\$ 3,185	\$380,942	\$330,620

BOSS OF GREYHOUND, LOUISIANA
SPECIAL REVENUE FUNDS
SALES TAX FUND

COMPARATIVE BALANCE SHEET
December 31, 1998 and 1999

ASSETS	1998	1999
Cash	\$180,313	\$ 68,058
Investments, at cost	237,888	226,898
Accrued interest receivable	2,325	7,877
Due from other governments	<u>2,382</u>	<u>2,866</u>
	<u>\$322,808</u>	<u>\$304,799</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Due to other funds	\$ 617	\$ 617
Fund balance - unreserved	<u>322,191</u>	<u>298,182</u>
	<u>\$322,808</u>	<u>\$304,799</u>

STATE OF LOUISIANA, LOUISIANA
SPECIAL REVENUE FUNDS
SALES TAX FUND

STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended December 31, 1990
With Comparative Actual Amounts for Year Ended December 31, 1989

	1990		Variances: Favorable (Unfavorable)	1989
	Budget	Actual		Actual
Revenues:				
Sales Tax	\$ 85,000	\$182,299	\$ 97,299	\$180,389
Interest Income	-	10,871	10,871	89,156
Total revenues	\$ 85,000	\$193,170	\$ 108,170	\$269,545
Expenditures:				
Current:				
General government:				
Collection fee	\$ -	\$ 459	\$ (459)	\$ 1,763
Capital outlays	50,000	-	50,000	66,018
Total expenditures	\$ 50,000	\$ 459	\$ 49,541	\$ 67,781
Excess of revenues over expenditures	\$ 35,000	\$192,711	\$ 158,629	\$ 201,764
Other uses:				
Operating transfers out	115,000	190,000	115,000	157,000
Excess of revenues over expenditures and other uses	\$ -	\$ 27,711	\$ 27,711	\$ 44,764
Fund balance, beginning of year	288,360	286,360	-	289,389
Fund balance, end of year	\$288,360	\$314,071	\$ 25,711	\$334,153

CAPITAL PROJECTS FUND

- 1991 LOUISIANA COMMUNITY DEVELOPMENT BLOCK GRANT - to account for the collection and disbursements of federal funds for water system improvements.
- 1996 LOUISIANA COMMUNITY DEVELOPMENT BLOCK GRANT - to account for the collection and disbursements of federal funds for street improvements.

STATE OF LOUISIANA, LOUISIANA
SPECIAL REVENUE FUNDS
STATE REVENUE SHARING FUND

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

	1994		Balance- Favorable (Unfavorable)	1993
	Budget	Actual		Actual
Revenues:				
Intergovernmental revenue	\$ 3,900	\$ 4,900	\$ 1,000	\$ 3,900
Expenditures:				
Current:				
Public safety	\$ -	\$ 400	\$ 400	\$ -
Public works	-	3,688	(3,688)	-
Capital outlays	12,380	2,322	10,058	-
Total expenditures	\$ 12,380	\$ 30,882	\$ 1,882	\$ -
Excess (deficiency) of revenue over expenditures	\$ (9,000)	\$ (2,000)	\$ 1,000	\$ (3,000)
Fund balance - beginning of year	16,846	16,846	-	13,320
Fund balance - end of year	\$ 7,846	\$ 9,246	\$ 1,400	\$ 10,320

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TOWN OF CLUTIER, LOUISIANA
 SPECIAL REVENUE FUNDS
 POLICE DEPARTMENT BARBOTIN SEIZURE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - BUDGET (ORAS) BASIS) AND ACTUAL
 Year Ended December 31, 1994

With Comparative Actual Amounts for Year Ended December 31, 1993

	1994		Variance- Favorable (Disadvantage)	1993
	Budget	Actual		Actual
Revenues:				
Intergovernmental revenue	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Capital outlays	-	-	-	-
Excess of revenues over expenditures	\$ -	\$ -	\$ -	\$ -
Fund balance - beginning of year	<u>3,365</u>	<u>3,365</u>	-	<u>3,365</u>
Fund balance - end of year	<u>\$ 3,365</u>	<u>\$ 3,365</u>	<u>\$ -</u>	<u>\$ 3,365</u>

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DEBT SERVICE FUND

1986 Certificates of Indebtedness - to accumulate monies for payment of 1986 \$100,000 8 percent Certificates of Indebtedness.

1974 Public Bond Fund - to account for the excess of revenues over debt retirement of fully matured Public Improvement Bonds Series A and B.

1974 Public Improvement Bond Fund - to account for the excess of revenues over debt retirement of fully matured Public Improvement Bonds Series I and II.

BOARD OF COMMISSIONERS, LOUISIANA
 WATER SERVICE FUNDS

COMPARING BALANCE SHEET
 December 31, 1916

With Comparative Totals for Year Ended December 31, 1915

ASSETS	Certificates of Indebtedness <u>1915 Series</u>	Public Improvement Bond Series <u>A and B</u>
Cash	\$ 1,641	\$ 24,918
Investments, on hand	-	-
	<u>\$ 1,641</u>	<u>\$ 24,918</u>
FUND BALANCE		
Reserved for debt service	\$ -	\$ -
Reserved for street improvements	1,641	-
Reserved for gas system and street improvements	-	-
Reserved for sewer and waterworks system improvements	-	24,918
	<u>\$ 1,641</u>	<u>\$ 24,918</u>

Public Improvement Bonds Series I and II	Totals	
	1978	1985
\$ 15,896	\$ 42,433	\$ 71,589
-	-	-
<u>\$ 15,896</u>	<u>\$ 42,433</u>	<u>\$ 71,589</u>
\$ -	\$ -	\$ 30,000
-	1,842	787
15,896	15,896	15,896
-	<u>28,818</u>	<u>36,593</u>
<u>\$ 15,896</u>	<u>\$ 68,351</u>	<u>\$ 108,182</u>

TOWN OF SUDEWAH, LOUISIANA
DEBT SERVICE FUNDS

COMPARING STATEMENT OF REVENUE, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended December 31, 1979

With Comparative Totals for Year Ended December 31, 1978

	Certificate of Indebtedness 1978 Series	Public Improvement Bond Series A and B
Revenue:		
Tax collected	\$ -	\$ -
Interest income	<u> </u>	<u> </u>
	\$ -	\$ -
Expenditures:		
Debt service:		
Principal retirement	\$ 38,000	\$ -
Interest coupons paid	1,100	-
Rating agent fees	<u>381</u>	<u> </u>
	\$ 39,481	\$ -
Excess (deficiency) of revenues over expenditures	\$(39,481)	\$ -
Other financing sources (uses):		
Spending transfers in	\$ 3,713	\$ -
Spending transfers out	<u> </u>	<u> </u>
	\$ 3,713	\$ -
Excess of revenues and other financing sources over expenditures and other uses	\$429,390	\$ -
Fund balance - beginning of year	<u>38,367</u>	<u>26,818</u>
Fund balance - end of year	\$ 429,390	\$ 26,818

GENERAL FUND ASSETS ACCOUNT GROUP
To account for fixed assets not used in proprietary fund operations.

TOWN OF GUYTON, LOUISIANA
 SPECIAL REVENUE FUNDS
 STATE REVENUE SHARING FUND

COMPARATIVE BALANCE SHEET
 December 31, 1996 and 1995

amount	1996	1995
Cash	\$ 4,414	\$ 11,499
Due from other governments	<u>3,138</u>	<u>3,135</u>
	<u>\$ 7,552</u>	<u>\$ 14,634</u>
fund balance - UNRECEIVED	<u>\$ 9,748</u>	<u>\$ 14,634</u>

TOWN OF DUNBAR, ILLINOIS
GENERAL FIXED ASSETS ACCOUNT GROUP

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS
Year Ended December 31, 1996

	Balance Jan. 1, 1996	ADDITIONS	DEDUCTIONS	Balance Dec. 31, 1996
General fixed assets, at cost:				
Land	\$ 26,848	\$ -	\$ -	\$ 26,848
Building	347,899	-	-	347,899
Improvements other than buildings	343,163	-	-	343,163
Equipment	<u>320,843</u>	<u>57,863</u>	<u>-</u>	<u>378,706</u>
	<u>\$1,038,753</u>	<u>\$ 57,863</u>	<u>\$ -</u>	<u>\$1,096,616</u>
Investment in general fixed assets from:				
Special Revenue Funds	\$ 51,398	\$ 7,573	\$ -	\$ 58,971
General Fund	848,356	50,790	-	899,146
Donations	<u>183,756</u>	<u>-</u>	<u>-</u>	<u>183,756</u>
	<u>\$1,032,838</u>	<u>\$ 58,363</u>	<u>\$ -</u>	<u>\$1,091,201</u>