

VILLAGE OF LOUISVILLE, LOUISIANA

CONDENSED STATEMENT OF
EXTRINSIC-VAL. FUND

JUNE 30, 1977

	<u>Interest</u> <u>Rate</u>	<u>Maturity</u> <u>Date</u>	<u>Amount</u>
SALES TAX FUND			
Certificate of Deposit -			
New Orleans Bank	5.00%	11-28-88	\$ 100,000

VILLAGE OF MONROEVILLE, LOUISIANA
Special Revenue Fund - Police Tax Fund

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET LEAS: BUDGET AND ACTUAL	YEAR ENDED JUNE 30, 1997 AND COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 1996			
	BUDGET	ACTUAL	VARIANCE - FAVORABLE	ACTUAL
REVENUES				
Taxes -				
Sales Tax Collected	\$ 88,500	\$ 84,966	\$ 3,534	\$ 90,400
Delinquent Charges	350	925	185	925
Miscellaneous -				
Interest Income	2,800	3,383	583	3,383
TOTAL REVENUES	\$ 91,650	\$ 90,659	\$ 991	\$ 98,693
EXPENDITURES				
General Government -				
Education Expense	\$ 800	\$ 638	\$ 162	\$ 638
Construction &				
Repairs	500	448	52	448
Fuel	80	80	-	80
Insurance	1,873	908	965	908
Legal & Accounting	1,300	1,588	288	1,588
Office Supplies	50	31	19	31
Salaries &				
Payroll Taxes	3,108	3,128	20	4,400
TOTAL EXPENDITURES	\$ 8,811	\$ 8,788	\$ 23	\$ 8,183
EXCESS OF REVENUES OVER EXPENDITURES	\$ 82,839	\$ 81,871	\$ 968	\$ 90,510
OTHER FINANCING SOURCES				
Operating Transfers To -				
General Fund	\$ 28,000	\$ 28,848	\$ 848	\$ 28,848
Encumbrance Fund	32,500	38,488	1,988	37,100
Capital Projects Fund	22,000	3,488	21,512	28,500
TOTAL OTHER FINANCING SOURCES	\$ 82,500	\$ 70,824	\$ 11,676	\$ 94,448
EXCESS (DEFICIENCY) OF FINANCING OVER EXPENDI- TURES AND OTHER USES	\$ 15,339	\$ 11,047	\$ 4,292	\$ 7,062
FUND BALANCE, BEGINNING	\$ 162,810	\$ 163,034	\$ -	\$ 163,034
FUND BALANCE, ENDING	\$ 178,149	\$ 174,081	\$ 5,932	\$ 170,096

The accompanying notes are an integral part of this statement.

VILLAGE OF LEBANONVILLE, LOUISIANA
Special Revenue Franchise Tax Fund

COMPARATIVE BALANCE SHEETS		JUNE 30, 1997	and	1996
ASSETS		1997		1996
Cash		\$ 40,545		\$ 44,000
Investments (Schedule A)		115,000		115,000
Interest Receivable		579		100
Sales Tax Receivable		4,743		7,170
Prepaid Expenses		155		100
TOTAL ASSETS		\$ 161,022		\$ 173,370
LIABILITIES AND FUND BALANCE				
LIABILITIES				
Accounts Payable		\$ -		\$ -
Accrued Employee Benefits Payable		-		100
Due to Capital Project Fund		-		100
TOTAL LIABILITIES		\$ -		\$ 200
FUND BALANCE:				
Government-Designated (Capital B)		\$ 161,022		\$ 173,170
TOTAL LIABILITIES AND FUND BALANCE		\$ 161,022		\$ 173,370

The accompanying notes are an integral part of this statement.

VILLAGE OF LORENSVILLE, LOUISIANA

General Fund

STATEMENT OF EXPENDITURES COMPARATIVE
 YEAR ENDED JUNE 30, 1997 WITH
 COMPARATIVE ACTUAL AMOUNTS FOR
 YEAR ENDED JUNE 30, 1996

	1997		Variance - Favorable Disadvantage	1996
	Budget	Actual		
GENERAL GOVERNMENT				
Advertising &				
Publication	\$ 300	\$ 401	\$ (101)	\$ -
Capital Outlay	600	1,000	(400)	-
Contracting/Construction	1,000	-	1,000	1,400
Contract Labor	-	10	(10)	-
CONTRIBUTION & DONATION	400	911	(481)	1,210
Dues	250	250	0	210
Insurance	4,000	2,800	1,200	4,100
Legal & Accounting	3,000	800	2,200	4,400
Maps & Cassell Fees	10,000	10,000	-	10,000
Miscellaneous	850	240	610	210
Office Auto	300	504	(204)	400
Office Supplies	3,000	2,333	667	2,800
Payroll Taxes	2,400	1,507	893	1,400
Professional Fees	400	1,800	(1,400)	2,700
Repairs & Maintenance	200	810	(610)	400
Salaries	9,000	9,963	(963)	8,800
Stationery	1,400	4,000	(2,600)	3,000
TOTAL GENERAL GOVERNMENT	\$ 42,100	\$ 35,313	\$ 6,787	\$ 42,210
PUBLIC SAFETY				
Police				
Advertising-Publication	\$ -	\$ 13	\$ (13)	\$ -
Auto	4,000	6,400	(2,400)	6,000
Insurance	4,700	10,100	(5,400)	6,000
Miscellaneous	100	100	0	-
Payroll Taxes &				
Retirement	1,000	1,000	0	2,800
Repairs & Maintenance	3,000	100	2,900	800
Stationery	20,000	26,000	(6,000)	25,000
Supplies	1,000	700	300	800
Training	150	-	150	100
Uniforms	500	40	460	-
Capital Outlay	15,000	400	14,600	20,000
Total Police	\$ 42,100	\$ 31,123	\$ 10,977	\$ 36,110

The accompanying notes are an integral part of this statement.

VILLAGE OF LAFAYETTE, LOUISIANA
General Fund

STATEMENT OF REVENUES COMPARED TO COMPARATIVE ACTUAL AMOUNTS FOR
FISCAL YEAR 1997 BUDGET AND PRIOR YEAR ACTUAL YEAR ENDING JUNE 30, 1997 AND
YEAR ENDING JUNE 30, 1996

REVENUE	1997		Variance - Favorable (Unfavorable)	1996
	Budget	Actual		
Taxes -				
Ad Valorem Taxes	\$ 5,000	\$ 5,106	\$ (74)	\$ 5,000
Licenses and Permits -				
Licenses-Occupational	12,000	12,000	1,000	11,000
Licenses-Alcoholic				
Permits	1,315	2,357	842	5,000
Licenses-Insurance	20,000	21,300	2,300	27,000
Intergovernmental -				
Tobacco Taxes	4,000	4,400	1500	4,000
Beer Taxes	2,000	2,377	277	2,000
30 Day Insurance Tax	1,200	2,100	900	2,000
Hospital General Tax	0,000	0,000	000	0,000
Village Power Profits	0,000	1,100	10,500	0,000
Gasoline-CPS	-	-	-	2,000
Rural Development				
State Grant	-	-	-	10,000
Economic Development				
Grant	-	3,000	3,000	-
Drug Prevention				
Parish Grant	-	3,700	3,550	-
Insulin Parish Grant	-	10,000	10,000	-
Fees & Penalties -				
Fines	1,000	3,000	00	1,000
Penalties	200	000	150	000
Miscellaneous -				
Cablevision Franchise	700	000	00	000
Cable Franchise	3,700	13,700	4,000	2,000
Radio Franchise	0,000	0,000	1,900	0,000
Lawn Franchise	0,700	3,000	00	1,000
Water Plant Lease	0,000	1,000	00	1,000
Insurance Income	500	400	000	000
Miscellaneous Income	00	00	000	000
Special Assessment-Plan	0,000	0,000	000	0,000
Sanitary Insulations	100	-	1000	-
TOTAL REVENUES	42,000	54,110	12,110	41,000

The accompanying notes are an integral part of these statements.

VILLAGE OF LORENVILLE, LOUISIANA
General Fund

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-BUDGET
LOCAL REVENUE AND ACTUAL

YEAR ENDED JUNE 30, 1997 (100%)
COMPARATIVE ACTUAL AMOUNTS FOR
YEAR ENDED JUNE 30, 1996

	1997		Variance + Favorable (Unfavorable)	1996
	Budget	Actual		
REVENUES (Exhibit 7-31)				
Taxes	\$ 8,580	\$ 8,326	\$ (254)	\$ 8,197
Licenses and Permits	39,985	39,589	3,966	41,569
Intergovernmental	28,590	35,312	26,422	41,837
Fines & Forfeits	1,200	1,440	240	1,296
Miscellaneous	25,216	30,671	5,456	25,671
Mineral Proceeds	500	-	1,000	-
TOTAL REVENUES	\$ 104,471	\$ 114,334	\$ 26,661	\$112,570
EXPENDITURES (Exhibit 7-4)				
General Government	\$ 82,278	\$ 87,278	\$ 5,000	\$ 88,216
PUBLIC SAFETY -				
Police	62,196	56,862	5,334	57,364
Fire	6,708	18,623	(11,915)	5,561
Public Works	37,503	44,198	(6,695)	38,116
Capital Outlay	15,600	1,000	14,600	21,431
TOTAL EXPENDITURES	\$ 102,185	\$ 108,262	\$ 6,077	\$106,628
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
	\$ (77,234)	\$ (64,928)	\$ 32,562	\$146,116
OTHER FINANCING SOURCES (USES)				
Operating Transfers				
From:				
Sales Tax Fund	\$ 73,568	\$ 34,843	\$ (38,725)	\$ 38,116
Fee				
Capital Project Fund		(12,622)	(12,622)	
TOTAL OTHER FINANCING SOURCE(S) (USE(S))	\$ 73,568	\$ 22,221	\$ (51,347)	\$ 38,116
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCE(S) OVER (UNDER) EXPENDITURES				
	\$ 13,730	\$ (86,747)	\$ (73,085)	\$184,632
FUND BALANCE-BEG.				
	28,313	28,313	-	44,696
INCREASED DECREASE IN RESERVE FOR RESTRICTED PURPOSES				
	-	6,472	6,472	(12,000)
FUND BALANCE-ENDING	\$ 28,313	\$ 28,313	\$ (73,085)	\$ 25,172

The accompanying notes are an integral part of this statement.

VILLAGE OF LEBANONVILLE, LOUISIANA
General Fund

COMPARATIVE BALANCE SHEETS	JUNE 30, 1992 and 1991	
ASSETS	1992	1991
Cash	\$ 26,487	\$ 26,394
Other Receivables	2,728	2,271
Prepaid Expenses	28,500	14,400
Restricted Assets		
Cash	<u>28,284</u>	<u>20,200</u>
TOTAL ASSETS	<u>\$ 86,000</u>	<u>\$ 63,265</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 26,282	\$ 13,400
Tax Deposits	60	100
Due to Other Funds	2,283	1,000
Accrued Salaries Payable	219	0
Accrued Employee Benefits Payable	1,272	1,200
Payroll Taxes Payable	<u>0</u>	<u>0</u>
TOTAL LIABILITIES	<u>\$ 29,996</u>	<u>\$ 15,600</u>
FUND BALANCE		
Reserved for Restricted Expenses	\$ 28,284	\$ 20,200
Unreserved-Un-designated (Fund) F-2)	<u>57,704</u>	<u>42,065</u>
TOTAL FUND EQUITY	<u>\$ 86,000</u>	<u>\$ 63,265</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 86,000</u>	<u>\$ 63,265</u>

The accompanying notes are an integral part of this statement.

GENERAL FUND

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

FINANCIAL STATEMENTS
OF INDIVIDUAL FIRMS
AND JOINT STOCK

VILLAGE OF LORAINVILLE

NOTES TO FINANCIAL STATEMENTS

June 30, 1993

112. Special Assessments for Enterprise Fund (Continued)

The garbage services are provided by EPI under a contract with the Village. The Village billed the residents the amount charged by EPI plus 12% for their administrative expenses. Since it is assumed that this operation is a break-even, no net income or assets are shown for this segment of the fund. The curbside recycling is provided by EPI and the residents are billed the amount of the payments to EPI. Each resident is charged \$2 per meter for fire protection. These monies are transferred to the general fund to pay bills for the fire department.

113. State Grant - Enterprise Fund

The Village received a grant in the amount of \$11,843 from the State of Louisiana Rural Development for a sewerage line extension.

114. Subsequent Events

On August 25, 1993, the Village received notification that they had been approved for another block grant for \$270,000 for construction of a water line for the Village.

On October 21, 1993, the Village received notification that they had been approved for a rural development grant from the State of Louisiana in the amount of \$10,000 to update sewerage plant equipment.

VILLAGE OF LORENTVILLE

NOTES TO FINANCIAL STATEMENTS

1996-2001

19. Contributed Capital

Contributed capital consists of grants or assets received from other governmental units. The depreciation on the assets acquired with this contributed capital is being charged to the contributed capital accounts rather than retained earnings.

	State of IA	Federal Government	Local Parish	Total
Contributed Capital	\$4,961	\$ 438,272	\$ 124,892	\$ 568,125
Accumulated Deprec.	3,363	348,128	81,808	433,300
Balance	\$1,598	\$ 90,144	\$ 43,084	\$ 134,826

20. Litigation

According to Village's legal advisor, the only pending suit was for an accident which occurred out of the city limits on the Village should not have any liability and no asserted claims and assessments.

21. Request information for Enterprise Fund

The Village maintains one Enterprise Fund. Segment information for the year ended June 30, 1997 follows:

	Tire Franchising	Service Station	Gas/ops Station	Exp/ops Franchise
Operating revenues	\$ 8,888	\$ 19,836	\$33,582	\$ 8,811
Depreciation	-	19,808	-	-
Operating income (loss)	-	(14,001)	-	-
Operating Franchise Ia	-	30,808	-	-
Tax Revenues	-	4,968	-	-
Net Income (Loss)	-	16,234	-	-
Net Working Capital	-	7,754	-	-
Total Assets	-	180,183	-	-
Total equity	-	173,132	-	-

VILLAGE OF ROCKAWAY, MISSISSAUGA

STATEMENT OF CHANGES IN GENERAL FUND ASSETS

YEAR ENDED 2008, 09, 2010

	2008	2009	2010	2011
GENERAL FUND ASSETS				
Beginning of Year	\$ 23,408	\$ 148,000	\$ 1,828,853	\$ 287,438
ADDITIONS				
General Fund Revenue	-	-	14,359	4,519
Grants	-	-	203,278	283,178
Transfer from	-	-	502	-
Other Assets	-	-	3,218,027	3,318,819
DEDUCTIONS				
Depreciation	-	-	-	1,154
End of Year	\$ 23,408	\$ 148,000	\$ 3,354,719	\$ 3,304,790

The accompanying notes are an integral part of this statement.

VILLAGE OF LORRAUVILLE, LOUISIANA

STATE FINANCIAL STATEMENTS

JUNE 30, 1987

161. Dedication of Revenues and Other Funds - 1 1/2% Sales and Gas Tax:

Revenues of a 1 1/2% sales and gas tax levied by the Village of Lorrauville 1986 collections \$83,966; 1987 \$90,469; were dedicated to the following:

1. Constructing and maintaining sewerage, drainage, streets and other works of permanent public improvement in the Village of Lorrauville, title to which shall be in the public. On November 23, 1987, the voters of the Village of Lorrauville approved a re-dedication of the use of the sales taxes collected which now permits the use of these revenues to pay for any expenditures lawfully incurred.

2. An additional 1/8% was passed to be effective January 1, 1985 to be obligated and used, in supplement of other sales tax revenues, to operate and maintain the Lorrauville police department.

171. POLICEWOMEN COMPLETION:

Full time police employees of the Village of Lorrauville are eligible to be members of the state retirement system for municipal police employees. However, at present, no one is participating.

All employees of the Village of Lorrauville are members of the State Security System.

201. Accounts Receivable - Allowance Fund

Allowance receivable are presented out of the related allowance for doubtful accounts. Accounts receivable at June 30, 1987 was \$8,762. The allowance for doubtful accounts at June 30, 1987, was \$256. The allowance amount was adjusted to equal 3% of the outstanding receivables since there were no bad debts for the year and the adjustment necessary to bring the allowance amount to 3% was less than 3%.

VILLAGE OF LORENSTVILLE, LOUISIANA

NOTE TO FINANCIAL STATEMENTS

SEE PAGE 11

12) Restricted Assets

Restricted assets were applicable to the following at June 30:

Proprietary Fund Type

Customers' deposits	1992	1991
	\$ 3,322	\$ 2,792

General Fund Type

Restricted Funds-For Salaries Tax Deposits	\$ 60	\$ -
Restricted Funds-Storage Expense	6,872	74
Restricted Funds-Fire Department	12,852	22,247
	\$ 19,784	\$ 22,321

13) Changes in General Fund Assets

A summary of changes in general fund assets follows:

	Balance July 1, 1991	Additions	Deletions	Balance June 30, 1992
Land	\$ 25,480	\$ -	\$ -	\$ 25,480
Buildings	102,079	-	-	102,079
IMPROVEMENTS OTHER than buildings	1,328,816	228,087	-	1,556,903
Equipment	187,496	22,529	3,164	206,861
Construction in Progress	-	-	-	-
Total general fund assets	\$ 1,643,871	\$ 250,616	\$ 3,164	\$ 1,891,323

A summary of proprietary land type property, plant and equipment at June 30, 1992 follows:

Waterage Utility:	
Land	\$ 5,800
Pump Stations	146,224
Lines	825,701
Machinery & Equipment	8,255
Total	\$ 1059,080
Less: Accumulated Depreciation	(180,000)
Net	\$ 879,080

VILLAGE OF LONGSVILLE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1997

1. Comparative data. Comparative total data for the prior year have been prepared in the accompanying financial statements in order to provide an understanding of changes in the Village'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.

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

121 - ad Valorem Taxes -

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied by the Village in September or October and are actually billed to the taxpayer in November. Billed taxes are due by December 31 and become delinquent on January 1 of the following year. Revenue from ad valorem taxes are budgeted in the year billed.

The Village bills and collects its own property taxes using the assessed values determined by the tax assessor of Davie Parish.

For the year ended June 30, 1997, taxes of 3.72 mills were levied on property with assessed valuations totaling \$3,838,848 and were dedicated as follows:

General Allmody	0.03 mill
Severage Tax	2.74 mill

Total Taxes Levied were \$14,064.

121 - Interfund Receivables, Payables:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ -	\$ 2,253
EMMOPRIS Fund -		
Severage and Garbage Fund	2,253	-
Special Revenue Fund	-	-
Capital Projects Fund	-	-
<u>Totals</u>	<u>\$ 2,253</u>	<u>\$ 2,253</u>

VILLAGE OF LOUISVILLE, LOUISIANA

MEMORANDUM TO FINANCIAL STATEMENTS

PAGE NO. 110

K. Budget and budgetary accounting

The Village follows these procedures in establishing the budgetary items reflected in these financial statements:

1. The municipal clerk prepares a proposed budget and submits this to the Mayor and Board of Aldermen at least fifteen days prior to the beginning of the fiscal year. The operating budget includes proposed expenditures and the means of financing them. Since the proposed expenditures are less than \$200,000, public participation in the budgetary process is not required.

2. The budget is adopted through passage of a resolution prior to the commencement of the fiscal year for which the budget is being adopted.

3. Budgetary amendments involving the transfer of funds from one department, program or function to another or involving increases in expenditures resulting from revenues exceeding amounts estimated require the approval of the Board of Aldermen.

4. All budgetary appropriations lapse at the end of each fiscal year.

5. Budgets for the General and Special Revenue Funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally adopted or as amended by the Board of Aldermen.

6. Budgetary data for the Capital Project Funds has not been presented in the accompanying combined financial statements as such funds are included over the life of the respective project and not on an annual basis.

F. INVESTMENTS. Investments are stated at cost. Investments include certificates of deposits. The bank balance of all deposits was insured by the FDIC up to \$100,000 and for the balance sufficient collateral was provided except that as 8/31/81 the collateral was \$20,079.61 short of the required amount.

G. RECEIVABLES. Uncollectible amounts due for customers' utility receivables are recognized as bad debts through the establishment of an allowance account at the time information becomes available which would indicate the uncollectibility of the particular receivable.

H. ACCUMULATED UNPAID VACATION, SICK PAY, AND OTHER EMPLOYEE BENEFITS. Accumulated unpaid benefits have been accrued for vacation pay only. Accumulated unpaid benefits for sick pay have not been accrued because these amounts are only paid when an employee is actually sick.

VILLAGE OF MONROEVILLE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1997

All proprietary funds are accounted for on a cost of services or "activity equivalence" measurement basis, and all assets and all liabilities (current or non-current) 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 increases (revenues) and decreases (expenses) in net total assets.

Depreciation of all depreciable fixed assets used by proprietary fund is charged as an expense against their operations. Depreciation has been provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

Sewerage Utility -		
Pump stations		50 years
Lines		50 years
Pump Motor		20 years
Autos and trucks		3 years
Other equipment & furnishings	7 - 10 years	

All fixed assets are stated at historical cost. Depreciated fixed assets are valued at their estimated fair market value on the date reported.

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 are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Gross receipts and sales taxes are considered "measurable" when in the hands of collecting governments and are recorded as revenue at that time. Anticipated refunds of such taxes are recorded as liabilities and reductions of revenue when they are measurable and their liability seems certain. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred except that accumulated sick pay is not accrued. Purchase of major operating supplies are reported as expenditures at the time purchased.

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. Retained earnings and activity service receivables are recorded at year end.

VILLAGE OF LORENVILLE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1991

GOVERNMENTAL FUNDS (Continued)

Capital Projects Fund

This fund is used to account for financial resources to be used for the acquisition and construction of major capital facilities (other than those financed by proprietary funds).

PROPRIETARY FUNDS

Enterprise Fund

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 the periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

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 fund type operations are accounted for on a spending or "financial flow" measurement focus and 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 (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of increases 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, and are recorded as expenditures in the governmental fund types when purchased. The Village has elected to capitalize public domain ("infrastructure") fixed assets consisting of certain improvements other than buildings, including roads, bridges, sidewalks, and drainage improvements on those assets acquired after July 1, 1975. 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 market value on the date donated.

VILLAGE OF LAFRANCOVILLE, LOUISIANA

NOTE TO FINANCIAL STATEMENTS

APRIL 25, 1958

11) Summary of Significant Accounting Policies

The Village of Lafrencoville was incorporated April 23, 1929, under the provisions of the Louisiana Act. The City operated under a Mayor-Board of Aldermen form of government and provides the following services: public safety (police and fire), public works (maintenance, sanitation, public improvements) and general administrative services.

The accounting and reporting policies of the Village of Lafrencoville conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24151, and to the industry audit guide, Manual of State and Local Governmental Accounting.

The following is a summary of certain significant accounting policies:

1. Financial reporting entity. This report includes all funds and account groups which are controlled by or dependent on the Mayor and Board of Aldermen. Control by or dependence on the Village was determined on the basis of control, selection, taxing authority, election or appointment of governing body, and other general oversight responsibility.

2. Fund Accounting. The accounts of the Village of Lafrencoville are organized on the basis of funds and accounts 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 the assets, liabilities, fund equity, revenues and expenditures, or deposits, or appropriations. 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 operating activities are controlled. The various funds are grouped in the financial statements in this report into four general fund types and are listed fund categories as follows:

GENERAL FUND

General Fund

The General Fund is the general operating fund of the Village. 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, depreciable assets, or major capital projects) that are legally restricted to expenditures for specific purposes.

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VILLAGE OF MONROEVILLE, LOUISIANA

COMPARATIVE STATEMENTS OF CASH FLOWS - MONROEVILLE, LOUISIANA - INTERMEDIATE FUND	TOTAL DOLLAR	
	JUNE 30, 1997	June 30, 1996
	1997	1996
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Received from Customers	\$ 89,268	\$ 67,875
Interest Received	45	7
Other Operating Revenues	5,968	4,917
Cash Payments for Goods & Services	(70,792)	(84,817)
Cash Payments to Employees	(31,218)	(29,282)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ (18,149)	\$ (19,200)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Operating Transfers - in from Other Funds	\$ 28,701	\$ 28,701
NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES	\$ 28,701	\$ 28,701
CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES		
State Grant	\$ 10,947	\$ -
Revenue deposits collected	958	865
Acquisition of Capital Assets	(11,352)	(11,352)
NET CASH PROVIDED (USED) FROM CAPITAL & RELATED FINANCING ACTIVITIES	\$ 10,553	\$ 813
NET INCREASE (DECREASE) IN CASH & RESTRICTED CASH	\$ 13,105	\$ 10,314
CASH & RESTRICTED CASH, JULY 1	\$ 21,889	\$ 10,500
CASH & RESTRICTED CASH, JUNE 30	\$ 34,994	\$ 20,814
RECONCILIATION OF NET INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Net Income (Loss)	\$ 15,736	\$ (16,797)
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation	\$ 10,601	\$ 18,475
(Increase) Decrease in Accounts Receivable	1299	(707)
Increase (Decrease) in Accounts Payable	1,842	1,274
Decrease (Increase) in Accrued Employee Benefits Payable	418	(384)
(Increase) decrease in Prepaid Insurance	(1,511)	-
Transfers from Other Tax Fund	(30,608)	(27,001)
State Grant	(11,917)	-
Increase (Decrease) in accrued liability payable	108	200
Total Adjustments	\$ (22,835)	\$ 12,868
NET CASH USED BY OPERATING ACTIVITIES	\$ (7,100)	\$ (4,000)

VILLAGE OF MONROEVILLE, LOUISIANA

Page 1 of 2

COMPARATIVE STATEMENTS OF REVENUES,

EXPENSES AND CHANGES IN RETAINED EARNINGS-

APPROPRIABLE FIVE-YEAR-ESTIMATED DATA

	YEAR END	
	2021	2020
OPERATING REVENUES		
Charges for Services		
Fire Protection Fees	\$ 8,328	\$ 8,328
Recycling Fees	5,982	5,700
Sewerage Service Charges	26,178	26,178
Garbage Service Charges	22,820	22,820
Delinquency Charges	2,162	2,162
TOTAL OPERATING REVENUES	\$ 65,470	\$ 65,470
OPERATING EXPENSES		
Advertising	-	-
Analysis	1,825	1,825
Auto & Truck	1,228	600
Bus Fees	45	-
Contract Labor	470	260
Consumables	243	265
Depreciation	19,408	19,408
Garbage Collection	27,208	26,200
Insurance	4,700	4,500
Legal & Accounting	3,584	1,500
Miscellaneous	967	875
Office Supplies	3,438	2,900
Professional Services	3,204	600
Recycling Fees	5,844	5,400
Repairs & Maintenance	3,028	4,400
Salaries	31,150	28,200
Supplies	2,732	2,700
Travel-Per Diem	2,487	2,400
Utilities	11,824	10,500
TOTAL OPERATING EXPENSES	\$ 122,221	\$ 116,500
OPERATING LOSS	\$ (56,751)	\$ (51,030)
NONOPERATING REVENUES (EXPENSES)		
State Grants	\$ 13,947	\$ -
Interest	68	-
Property Taxes	4,266	4,266
TOTAL NONOPERATING REVENUES	\$ 18,281	\$ 4,266
LOSS BEFORE OPERATING TRANSFERS	\$ (38,470)	\$ (46,764)
TRANSFERS FROM STATE TAX FUND	\$ 38,470	\$ 37,817
TRANSFERS TO GENERAL FUND-FIRE DEPT.	12,888	12,811
TOTAL OTHER FINANCING SOURCE (LOSS)	\$ 51,358	\$ 50,628
NET LOSS	\$ (1,112)	\$ (4,136)
RETAINED EARNINGS, BEGINNING	28,212	28,212
RETAINED EARNINGS BEFORE ADJUSTMENT	\$ 27,100	\$ 24,076
ADJUSTMENTS APPLICABLE TO CONTRIBUTED CAPITAL	11,012	14,140
RETAINED EARNINGS, ENDING	\$ 38,112	\$ 38,216

The accompanying notes are an integral part of this statement.

VILLAGE OF LOREBAURTON, LOUISIANA

COMPARATIVE STATEMENTS OF GENERAL FIXED ASSETS		
	1991	1990
General fixed assets, at cost:		
Land	\$ 23,688	\$ 23,688
Buildings	148,000	180,000
Improvements other than buildings	3,448,000	3,210,000
Equipment & furnishings	<u>118,381</u>	<u>221,000</u>
Total general fixed assets	<u>\$3,738,069</u>	<u>\$3,634,688</u>
Investment in general fixed assets:		
Property acquired prior to 7/1/75	\$ 42,000	\$ 42,000
Property acquired after 7/1/75 from -		
Federal grants	188,000	200,000
State grants	3,287,289	1,894,000
Local grants	78,382	80,000
General fund revenues	125,482	200,000
Sales tax fund revenues	71,800	71,000
Federal revenue sharing funds	20,428	17,000
Gifts	<u>2,610</u>	<u>7,000</u>
Total investment in general fixed assets	<u>\$3,728,989</u>	<u>\$3,451,000</u>

The accompanying notes are an integral part of this statement.

VILLAGE OF LONGBEACH, ILLINOIS

CONTRAST AMOUNTS OF EXPENSES, DEFICITARY, AND CLOSING
IN FUND BALANCE - BUDGET (YEAR BUDGET) AND ACTUAL -
BUDGET AND ACTUAL, DEFICITARY, AND CLOSING

	Budget	Actual	Variance - Favorable Unfavorable	Budget	Actual	Variance - Favorable Unfavorable
Other financing sources (total):						
Specialty transfer in	\$ 13,500	\$ 14,819	(\$ 1,319)	\$ -	\$ -	\$ -
Specialty transfer out	-	(14,820)	14,820	14,200	15,000	800
Taxes other financing sources (total)	\$ 13,500	\$ 14,819	(\$ 1,319)	\$ 14,200	\$ 15,000	\$ 800
Other (sociological services and other sources other expenditures and other user paid balances, imp- rovements in passive tax drainage system, paid balances, ending	\$ 14,500	\$ 15,113	(\$ 613)	\$ 14,500	\$ 15,113	\$ 613
	\$ 28,000	\$ 29,932	(\$ 1,932)	\$ 28,700	\$ 30,113	(\$ 1,413)
	\$ 28,000	\$ 29,932	(\$ 1,932)	\$ 28,700	\$ 30,113	(\$ 1,413)

VILLAGE OF AUBURNVILLE, MISSISSIPPI

COMBINED STATEMENT OF REVENUES, DISBURSMENTS, AND CHANGES
IN FUND BALANCES - BUDGET (YEAR BEGINS) AND ACTUAL -
GENERAL FUND, SPECIAL REVENUE FUND, 2008

	General Fund		Special Revenue Fund		2008 Budget, 2008, 10, 1987	
	Budget	Actual	Budget	Actual	Budget	Actual
Revenues:						
Tax	\$ 6,500	\$ 6,128	\$ 1754	\$ 66,988	\$ 4,400	\$ 4,400
License and permits	32,313	31,539	6,814	-	-	-
Intergovernmental	26,858	26,322	24,412	-	-	-
Fees and interests	1,258	3,463	240	535	200	200
Miscellaneous	25,218	25,877	6,438	8,303	7,800	868
Grants	152	-	1200	-	-	-
Total revenues	\$ 88,839	\$ 93,335	\$ 24,852	\$ 80,293	\$ 12,400	\$ 12,400
Expenditures:						
General government	\$ 42,378	\$ 37,379	\$ 2,299	\$ 6,440	\$ 8,789	\$ 1,503
Public safety						
Police	62,139	59,582	6,338	-	-	-
Fire	8,170	18,420	(8,803)	-	-	-
Public Works	31,381	44,189	59,809	-	-	-
Capital outlays	18,483	2,650	13,242	-	-	-
Total expenditures	\$ 162,551	\$ 162,160	\$ 7,882	\$ 6,440	\$ 8,789	\$ 1,503
Change in fund balances	\$ 22,288	\$ 31,175	\$ 16,970	\$ 73,853	\$ 3,911	\$ 10,897

VILLAGE OF ADELPHI, MISSISSIPPI

COMBINED STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND
BALANCES-ALL GOVERNMENTAL FUND TYPES

YEAR ENDED JUNE 30, 2011

	General	Special Services	Capital Projects	Total	
				2011	2010
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	\$ 629,247	\$ 16,344	\$ -	\$ 645,591	\$ 100,110
Fund balances, beginning	25,115	187,614	-	212,729	204,171
(Increase) Decrease in reserve for Restricted Expenses	4,477	-	-	4,477	13,857
Fund balances, ending	\$ 638,839	\$ 203,958	\$ -	\$ 842,797	\$ 328,138

The accompanying notes are an integral part of this statement.

VILLAGE OF LENOXVILLE, MISSISSIPPI

COMBINED STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND
BALANCES--ALL GOVERNMENTAL FUND TYPES

	YEAR ENDED JUNE 30, 2021				
	Totals				
	General	Special Accounts	Capital Projects	Memorandum Only:	
			2021	2020	
Revenues:					
Taxes	\$ 8,128	\$ 84,048	\$ -	\$ 96,880	\$ 100,000
Licenses & permits	39,000	-	-	39,000	40,000
Intergovernmental	39,312	-	-	39,312	40,000
Fines and forfeits	1,480	525	-	3,995	5,000
State program	-	-	-	-	-
Revenue	-	-	203,178	203,178	207,000
Miscellaneous	20,812	8,792	-	38,012	34,000
Total Revenues	\$144,732	\$ 93,840	\$203,178	\$ 479,967	\$ 517,000
Expenditures:					
General government	\$ 37,370	\$ 8,198	\$ 2,370	\$ 48,038	\$ 50,000
Public Safety	-	-	-	-	-
Police	98,880	-	-	98,880	97,000
Fire	18,823	-	-	18,823	21,000
Public Works	84,108	-	-	84,108	88,000
Capital Outlays	2,000	-	220,000	222,008	260,000
Total Expenditures	\$142,281	\$ 8,198	\$222,370	\$ 479,588	\$ 526,000
Excess (deficiency) of revenues over expenditures					
	\$12,451	\$ 11,642	\$10,808	\$ 17,379	\$ 14,000
Other financing					
Source: General					
Debt proceeds	-	-	-	-	-
Operating transfers in	\$ 34,640	\$ -	\$ 24,828	\$ 59,468	\$ 57,500
Operating transfers out	(19,428)	(20,000)	-	(39,428)	(40,000)
Total other financing	\$ 15,212	\$ (20,000)	\$ 24,828	\$ 19,040	\$ 17,500

The accompanying notes are an integral part of this statement.

STATE OF LORENSVILLE, LOUISIANA

COMBINED FINANCE STATEMENT-ALL FUND TYPES AND ACCOUNT GROUPS 12/31/25, 2025

	Governmental		Proprietary		Total
	Fund Types	Special Projects	Fund Types	Special Projects	
LIABILITIES					
Accounts Payable	\$ 28,162	\$ -	\$ 1007,879	\$ 4,581	\$ 1,039,622
Accrued Salaries Payable	259	-	176	-	435
Accrued employee benefits					
Payable	1,272	-	-	-	1,272
Payable From Restricted Assets					
Contractor's Deposits	60	-	9,378	-	9,438
Due to Other Funds	3,223	-	-	-	3,223
TOTAL LIABILITIES	\$ 31,024	\$ -	\$ 1,017,379	\$ 24,561	\$ 1,352,864
Notes Payable	\$ -	\$ -	\$ -	\$ 400,000	\$ 400,000
Contracted Special Contracted in General Fund Assets	-	-	-	1,700,000	1,700,000
Retained Earnings	-	-	100,000	-	100,000
Fund Reserves	28,128	-	-	-	28,128
Reserves for Restricted					
Designated	343	185,242	-	-	185,585
Total Fund Equity	1,28,687	185,242	1,017,379	1,700,000	3,289,308
TOTAL UNRESTRICTED AND FUND REPORT	1,28,687	185,242	1,017,379	1,700,000	3,289,308

The accompanying notes are an integral part of this statement.

STATE OF CONNECTICUT, SOCIETY

GENERAL BALANCE SHEET, FUND TYPE 600, ACCOUNT GROUP

Source: Original

02/28/15 - 03/31/15

Account	Fund Type		Proprietary		Account Group		Total
	Special	Capital	Operating	Capital	General	Reserve	
Cash	425,497	1,811,940	417,366	9,179	\$	\$	256,394
Investments, at cost*	115,000	-	-	-	-	-	115,000
Receivables from other applications of Advances for Recollections	-	9,140	16,973	9,448	-	-	44,561
Accounts Payable	-	-	-	2,299	-	-	2,299
Due from other funds	-	-	-	-	-	-	-
Due from other Governmental Units	-	-	-	-	-	-	-
Prepaid Expenses	18,206	216	-	2,111	-	-	20,533
Accumulated Depreciation	28,294	-	-	9,179	-	-	37,473
Buildings	-	-	-	-	20,488	-	20,488
Depreciation Other than Buildings	-	-	-	-	205,028	-	205,028
Inventory & Equipment	-	-	-	-	1,419,040	-	1,419,040
Building Plant & Equipment Transferred In Progress	-	-	-	118,181	-	-	118,181
Accumulated Depreciation	-	-	-	903,183	-	-	903,183
TOTAL ASSETS	648,703	2,030,166	434,346	1,031,940	2,134,548	2,134,548	6,949,625
TOTAL LIABILITIES	-	-	-	2,299	-	-	2,299
TOTAL EQUITY	648,703	2,030,166	434,346	1,029,641	2,134,548	2,134,548	6,947,326

The accompanying notes are an integral part of this statement.

GENERAL PERIODIC FINANCIAL STATEMENTS
(COMBINED STATEMENTS - CONDENSED)

In accordance with Government Auditing Standards, we have also issued a report dated October 21, 1991, on our consideration of the Village of Leesville's internal control structure and a report dated October 21, 1991 on the compliance with laws and regulations.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole and on the individual fund and individual account group financial statements. The accompanying financial information listed as supporting schedules in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of the Village of Leesville, Louisiana. Our information has been subjected to the auditing procedures applied in the audit of the general purpose, individual fund, and individual account group financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements of each of the respective individual fund and account groups taken as a whole.

DEBORAH A. PRIDEM
Certified Public Accountant

Deborah A. Pridem

October 20, 1991

Dressel & Friend

CHARTERED PUBLIC ACCOUNTANTS
448 WEST 101 STREET
NEW ORLEANS, LOUISIANA 70112

MEMBER OF
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
1100 N. 17th Street
New Orleans, Louisiana 70170

MEMBER OF
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
1100 N. 17th Street
New Orleans, Louisiana 70170

INDEPENDENT AUDITOR'S REPORT
Independent Auditor's Report

The Honorable Forbus J. Mastayer, Mayor,
and the Members of the Board of Aldermen
Village of Leesville
Leesville, Louisiana

Gentlemen:

We have audited the accompanying general purpose financial statements of the Village of Leesville, Louisiana, individual fund, and several special financial statements of the Village as of and for the years ended June 30, 1987, and June 30, 1988. These general purpose financial statements are the responsibility of the Village'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. These standards 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 general purpose financial statements' presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Village of Leesville, Louisiana, as of June 30, 1987 and 1988, and the results of its operations and cash flows of its proprietary fund type for the years then ended in conformity with generally accepted accounting principles. Also, in our opinion, individual fund and several special financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds and several groups of the Village of Leesville, Louisiana as of June 30, 1987 and 1988, and the results of operations of such funds for the years ended June 30, 1987 and 1988 and the cash flows of the individual proprietary fund for the years ended June 30, 1987 and 1988 in conformity with generally accepted accounting principles.

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GENERAL FIXED ASSETS ACCOUNT GROUP

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

C O N T E N T S

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VILLAGE OF MONROEVILLE, LOUISIANA
 Enterprise Fund - Sewerage and Garbage Fund

COMPARATIVE BALANCE SHEETS		FISCAL YEAR 1987 and 1986	
	ASSETS	1987	1986
CURRENT ASSETS			
Cash in Bank		\$ 3,176	\$ 3,176
Accounts Receivable, Net of Allowance for Uncollectible Accounts 1987-1986 1986-1985		8,848	8,775
Due from General Fund		2,093	1,707
Prepaid Insurance		<u>1,111</u>	<u>1,111</u>
TOTAL CURRENT ASSETS		\$ 15,228	\$ 14,769
RESTRICTED ASSETS			
Customers' Deposits - Cash		9,379	9,379
PLANT AND EQUIPMENT, NET COST			
Net of Accumulated Depreciation (1987-1985, 000; 1986-1987, 581)		<u>571,178</u>	<u>571,178</u>
TOTAL ASSETS		\$ 635,885	\$ 635,885
LIABILITIES AND FUND EQUITY			
CURRENT LIABILITIES (PAYABLE FROM CURRENT ASSETS)			
Accounts Payable		\$ 4,561	\$ 4,561
Reverend Employees Benefits Payable		387	387
Accrued Salaries		<u>101</u>	<u>101</u>
TOTAL CURRENT LIABILITIES		\$ 4,949	\$ 4,949
CURRENT LIABILITIES (PAYABLE FROM RESTRICTED ASSETS)			
Customers' Deposits		<u>9,379</u>	<u>9,379</u>
TOTAL LIABILITIES		\$ 14,328	\$ 14,328
FUND EQUITY			
Contributed Capital			
Contributions from Federal Grants		\$ 189,496	\$ 189,496
Contributions from State Parish Police Jury		74,884	74,884
Contributions from State of Louisiana		<u>3,811</u>	<u>3,811</u>
Total contributed Capital		\$ 268,191	\$ 268,191
Retained Earnings-Unreserved (Exhibit D)		<u>367,693</u>	<u>367,693</u>
TOTAL FUND EQUITY		\$ 635,885	\$ 635,885
TOTAL LIABILITIES AND FUND EQUITY		\$ 635,885	\$ 635,885

The accompanying notes are an integral part of this statement.

ENTERPRISE FUND

Coverage and

Garbage Fund - To account for the provision of sewer, garbage, recycling and fire protection services to residents of the Village. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, and billing and collection except for fire protection in which the fees collected are transferred to the general fund to pay bills for the fire department.

VILLAGE OF LOUISVILLE, LOUISIANA
 Capital Projects Fund - 10000 Fund

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND RESOURCES	YEARS ENDED-	
	JUNE 30, 1997	1996
REVENUES		
State Program Revenues	\$ 285,179	\$ 285,179
TOTAL REVENUES	\$ 285,179	\$ 285,179
EXPENDITURES		
Legal & Accounting	\$ 0,179	\$ -
Capital Outlays	<u>285,000</u>	<u>285,000</u>
TOTAL EXPENDITURES	\$ 285,000	\$ 285,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER USES	\$ 179,000	\$ 179,000
OTHER FINANCING SOURCES:		
Transfer-General Fund	\$ 24,000	\$ 24,000
TOTAL OTHER FINANCING SOURCES	\$ 24,000	\$ 24,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES	\$ -	\$ -
FUND BALANCE, BEGINNING	-	-
FUND BALANCE, ENDING	\$ 179,000	\$ 179,000

The accompanying notes are an integral part of this statement.

VILLAGE OF LORHAMVILLE
Capital Project Fund

<u>LIABILITIES AND FUND BALANCE</u>		<u>JUNE 30, 1993</u>		<u>AMOUNT</u>	
		<u>1993</u>		<u>1992</u>	
ASSETS					
Cash		\$ 171,806	\$	-	
Grant receivable		26,973		2,777	
Due from Sales Tax Fund		-		-	
TOTAL ASSET		<u>\$ 198,779</u>		<u>\$ 2,777</u>	
LIABILITIES AND FUND BALANCE					
LIABILITIES					
Accounts Payable		\$ 207,879	\$	2,777	
FUND BALANCE:					
Unreserved-Designated		-		-	
TOTAL LIABILITIES AND FUND BALANCE		<u>\$ 207,879</u>		<u>\$ 2,777</u>	

The accompanying notes are an integral part of this statement.

CAPITAL PROJECTS FUND

LONG TERM - To account for the receipt and use of the grant received from
LORON.