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CITY OF MORGAN CITY, LOUISIANA

Financial Report

Year Ended December 31, 1987

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Release Date 6/24/98

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**Darnall, Sikes
& Frederick**

an Equal Opportunity and Affirmative Action Employer

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INDEPENDENT AUDITOR'S REPORT

The Honorable Timothy Miller, Mayor
and Members of the City Council
City of Morgan City, Louisiana

REPORT OF THE
INDEPENDENT AUDITOR
FOR THE YEAR ENDED
DECEMBER 31, 1997
CITY OF MORGAN CITY, LOUISIANA

We have audited the accompanying general purpose financial statements of the City of Morgan City, Louisiana as of December 31, 1997 and for the year then ended. These general purpose financial statements are the responsibility of the City's elected officials. 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. Those 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 statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 12 relative to the Morgan City Police Pension and Relief Fund, pension expense was not computed using an acceptable actuarial cost method and the actuarially computed value of unfunded pension benefit obligation is not available. Generally accepted accounting principles require that the provision for pension expense be computed using an acceptable actuarial cost method and that disclosure be made of the unfunded pension benefit obligation. The effect of this departure from generally accepted accounting principles on the general purpose financial statements is not reasonably determinable.

In our opinion, except for the effects of not providing for the appropriate amount of pension expense and pension disclosures as discussed in the preceding paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the City of Morgan City, Louisiana, as of December 31,

Timothy Miller, Mayor
City of Morgan City, Louisiana

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1977, and the results of its operations and the cash flows of its proprietary and similar trust fund types for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated March 4, 1978 on our consideration of the City of Morgan City, Louisiana's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying financial information listed as "supplemental information" in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the City of Morgan City, 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 presented in all material respects in relation to the general purpose financial statements taken as a whole, except that:

1. the insurance coverage data has not been audited by us and we express no opinion on it, and
2. information as to the number of metered utility customers presented on page 108 is based on unaudited data obtained from the City's records, on which we express no opinion.

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 a qualified opinion on the general purpose financial statements of the City of Morgan City, Louisiana due to the fact that pension expense, relative to the Morgan City Police Pension and Relief Fund, was not computed using an acceptable actuarial cost method and that the actuarially computed value of unfunded pension obligation was not available.

Darnall, Sikes & Frederick

A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

Morgan City, Louisiana
March 8, 1978

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**GENERAL PURPOSE FINANCIAL STATEMENTS
(CONDENSED STATEMENTS - OVERVIEW)**

CITY OF WOODBRIDGE, CALIFORNIA

Continued Balance Sheet - BY Fund Types and Account Groups
December 31, 1997

	Reappropriated Fund Types			
	General	Special Revenue	Debt	Capital
ASSETS AND OTHER DEBITS				
Cash	\$ 15,875	\$ 198,157	\$ -	\$ 18,150
Interest-bearing deposits, at cost	782,428	1,081,999	1,158,184	298,772
Investments, at cost	-	13,000	27,222	208,249
Receivables				
Taxes	221,267	-	-	-
Accounts	-	9,276	-	-
Accrued interest	-	4,389	1,772	154
Other	128,000	-	-	-
Due from other funds	222,442	121,771	70,000	76,888
Due from other governmental units	82,874	8,000	-	842,700
Inventory, at cost	20,884	4,859	-	-
Prepaid insurance	-	-	-	-
Bad debt write-off, net of allowance	-	-	-	-
Advances to other funds	342,870	-	-	271,870
Restricted assets:				
Cash	-	-	-	-
Interest-bearing deposits, at cost	-	-	-	-
Investments, at cost	-	-	-	-
Land	-	-	-	-
Buildings	-	-	-	-
Improvements other than buildings	-	-	-	-
Equipment	-	-	-	-
Utility plant and equipment	-	-	-	-
Residual asset depreciation	-	-	-	-
Construction in progress	-	-	-	-
Amount available to debt service funds	-	-	-	-
Amount to be provided for retirement of general long-term debt	-	-	-	-
Total assets and other debits	\$1,243,795	\$1,442,294	\$1,254,184	\$1,296,877

Consolidated Statement	Local Loans Interest Income	Federal Reserve Account	Interest Expense		Totals	
			General	General	General	Local
			Fixed Assets	Long-Term Debt	Fixed Assets	Local
\$ 20,401	\$ 134	\$ 168,711	\$ -	\$ -	\$ 114,947	\$ 202,589
1,982,279	90	180,862	-	-	1,917,917	5,832,132
-	894,331	367,428	-	-	1,280,998	7,742,888
-	-	-	-	-	339,267	339,267
1,927,871	-	-	-	-	2,281,289	7,871,799
-	-	5,408	-	-	11,331	8,994
92,152	-	2,179	-	-	134,438	166,927
1,582,954	-	67,126	-	-	2,148,669	7,777,664
9,254	-	-	-	-	131,157	169,298
274,175	-	4,177	-	-	378,679	378,680
288,289	-	-	-	-	358,138	399,131
98,557	-	-	-	-	94,937	111,121
1,822,894	-	-	-	-	2,617,679	7,879,331
197	-	-	-	-	197	364
1,672,756	-	-	-	-	2,612,836	7,771,791
379,688	-	-	-	-	379,688	828,263
-	-	-	1,500,000	-	1,891,878	1,917,238
-	-	-	2,560,000	-	3,448,891	3,588,891
-	-	-	1,740,148	-	2,142,188	2,792,667
-	12,000	3,850,141	-	-	2,584,703	2,817,881
16,622,991	-	-	-	-	64,233,293	16,964,968
126,712,712	121,7692	-	-	-	164,762,279	132,288,305
12,184	-	365,511	-	-	367,831	161,136
-	-	-	-	1,000,000	1,331,339	1,330,378
-	-	-	-	1,500,000	1,699,282	1,881,238
\$ 16,641,181	\$24,769	\$70,561	\$1,476,716	\$2,000,000	\$ 62,133,679	\$ 16,964,968

Sheet Three

CITY OF KOSASU CITY, MISSISSIPPI

Combined Balance Sheet - All Fund Types and Issued Group (Continued)
December 31, 2007

	Governmental Fund Types			Capital Projects
	General	Revenue	Services	
LIABILITIES AND FUND EQUITY				
Liabilities				
Accounts payable	\$ 100,000	\$ 73,700	\$ -	\$ 242,000
Accounts payable	-	-	-	18,000
Accounts receivable	394,000	84,900	-	-
Accounts payable	-	-	-	-
Accrued revenues	-	-	-	-
Due to creditors	-	1,700	-	-
Due to other funds	163,500	294,800	136,700	66,500
Payable from restricted assets -	-	-	-	-
- revenue funds	-	-	-	-
- general interest	-	-	-	-
Advances from other funds	232,000	284,000	-	20,000
Unexpended advances	-	-	-	-
Unexpended deposits	-	-	-	-
General obligation bonds and notes payable	-	-	-	-
Utility revenue bonds payable	-	-	-	-
Total Liabilities	1,089,500	758,100	136,700	311,500
Fund equities				
Unexpended capital	-	-	-	-
Investment in general fund assets	-	-	-	-
Retained earnings -	-	-	-	-
- reserved for previous bond offerings	-	-	-	-
- unexpended	-	-	-	-
- designated for self-insurance claims	-	-	-	-
- undesignated	-	-	-	-
Total retained earnings	-	-	-	-
Fund balances -				
- reserved for inventory	55,000	4,000	-	-
- reserved for advances	267,000	-	-	231,000
- reserved for debt service	-	-	1,000,000	-
- reserved for perpetual debt	-	-	-	-
- unexpended	-	-	-	-
- designated for subsequent periods' capital funds	189,000	220,000	20,700	663,000
- undesignated	617,000	744,100	1,599,300	1,294,500
Total Fund balances	1,077,000	768,100	1,620,000	1,294,500
Total Fund equity	617,000	744,100	1,620,000	1,294,500
Total Liabilities and Fund equity	\$1,706,500	\$1,502,200	\$1,620,000	\$1,589,000

The accompanying notes are an integral part of this statement.

Component	Fund Total General Services	Fiscal 2017 Fund Total Trans. and Service	FINANCIAL STATEMENTS		Total a	
			General Fund Trans.	General Fund Trans.	Component Total	Other Total
\$ 710,499	\$ 10,029	\$ 3,500	\$ -	\$ -	\$ 502,077	\$ 222,794
507,000	-	100,000	-	-	1,000,716	1,000,000
-	100,000	-	-	-	1,000	100,000
3,338,264	41,000	60,000	-	-	2,500,000	2,537,000
1,007,000	-	-	-	-	1,007,000	902,071
500,000	-	-	-	-	500,000	500,000
1,000,000	-	-	-	-	2,000,000	1,000,000
100,000	-	-	-	100,000	500,000	600,000
500,000	-	-	-	-	500,000	500,000
2,000,000	-	-	-	2,000,000	2,000,000	2,000,000
<u>1,000,000</u>	<u>200,000</u>	<u>200,000</u>	<u>-</u>	<u>2,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>
<u>1,000,000</u>	<u>-</u>	<u>-</u>	<u>1,000,000</u>	<u>-</u>	<u>1,000,000</u>	<u>1,000,000</u>
2,500,000	-	-	-	-	2,500,000	2,600,000
<u>1,000,000</u>	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,000,000</u>	<u>1,000,000</u>
<u>1,000,000</u>	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,000,000</u>	<u>1,000,000</u>
-	-	5,000	-	-	50,000	50,000
-	-	-	-	-	50,000	50,000
-	-	-	-	-	1,000,000	1,000,000
-	-	500,000	-	-	500,000	500,000
-	-	<u>500,000</u>	<u>-</u>	<u>-</u>	<u>1,000,000</u>	<u>1,000,000</u>
<u>1,000,000</u>	<u>100,000</u>	<u>500,000</u>	<u>1,000,000</u>	<u>-</u>	<u>1,000,000</u>	<u>1,000,000</u>
<u>100,000,000</u>	<u>600,000</u>	<u>600,000</u>	<u>100,000,000</u>	<u>1,000,000</u>	<u>600,000,000</u>	<u>600,000,000</u>

CITY OF DENVER COV. 10/11/04

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -
 GOV. GOVERNMENTAL FUND TYPES and Expendable Trust Funds
 Year Ended December 31, 2003

	Governmental Fund Types				Expendable Trust Funds Governmental Funds
	General	Special Accounts	State Accounts	Self-Insured Activities	
Revenues					
Taxes	\$ 1,428,142	\$ 1,428,142	\$ -	\$ -	\$ -
Licenses and permits	488,349	-	-	-	-
Intergovernmental	488,214	127,569	-	349,366	-
Charges for services	33,111	476,554	-	-	4,389
Fines and forfeits	127,420	-	-	-	-
Miscellaneous	128,121	162,363	21,077	81,389	24,116
Total revenues	<u>2,312,357</u>	<u>2,194,528</u>	<u>21,077</u>	<u>430,755</u>	<u>28,611</u>
Expenditures					
Current -					
General government	7,534,008	-	-	-	-
Public safety	7,813,127	188,084	-	-	-
Fire	5,552,941	-	-	-	-
Public works	882,891	27,441	-	-	-
Culture and recreation	185,434	1,144,744	-	-	185,009
Economic activities	-	-	-	-	-
Capital outlay	208,778	708,048	-	248,566	7,347
Other services -					
miscellaneous	-	-	160,000	-	-
interest and fiscal charges	-	-	179,414	-	-
total expenditures	<u>15,017,179</u>	<u>1,928,276</u>	<u>339,414</u>	<u>248,566</u>	<u>192,356</u>
Excess (deficiency) of revenues over expenditures	<u>(11,704,822)</u>	<u>(733,748)</u>	<u>(118,337)</u>	<u>(58,811)</u>	<u>(163,745)</u>
Other financing sources (uses)					
Operating transfers in	2,543,883	174,421	141,854	11,000	-
Operating transfers out	(163,226)	(1,423,628)	-	(18)	(111,000)
Total other financing sources (uses)	<u>1,380,657</u>	<u>(1,249,207)</u>	<u>141,854</u>	<u>9,982</u>	<u>(111,000)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>(11,324,165)</u>	<u>(969,795)</u>	<u>44,524</u>	<u>49,170</u>	<u>(273,745)</u>
Fund balances, beginning	<u>628,381</u>	<u>278,526</u>	<u>1,483,689</u>	<u>1,003,896</u>	<u>119,479</u>
Fund balances, ending	<u>\$ 1,304,216</u>	<u>\$ 308,731</u>	<u>\$ 1,528,213</u>	<u>\$ 1,053,066</u>	<u>\$ 145,734</u>

The accompanying notes are an integral part of this statement.

Totals	
1997	1998
\$ 4,288,230	\$ 3,910,227
890,099	882,278
1,279,098	775,098
334,278	322,795
121,228	243,123
497,228	542,278
<u>1,721,731</u>	<u>1,745,573</u>
1,028,293	1,449,287
2,772,260	1,821,288
1,232,862	1,792,288
828,228	792,288
1,282,272	1,172,272
-	1,222
1,267,277	1,222,288
262,222	222,222
272,222	222,222
<u>4,722,222</u>	<u>4,222,222</u>
(1,222,222)	(1,222,222)
1,222,222	1,222,222
<u>(2,222,222)</u>	<u>(2,222,222)</u>
<u>1,222,222</u>	<u>1,222,222</u>
122,222	122,222
<u>1,222,222</u>	<u>1,222,222</u>
\$ 1,222,222	\$ 1,222,222

CITY OF HOUSTON CITY, LEAD STATE

Continued Statement of Revenues, Expenditures, and Changes in Fund Balances -
Budget (BAAF) Actual and Actual -
BY Governmental Fund Types
Year Ended December 31, 1997

	General Fund			Special Revenue Funds		
	Budget	Actual	Variances - Favorable (Contract/Actual)	Budget	Actual	Variances - Favorable (Contract/Actual)
Revenues:						
Taxes	\$ 1,979,000	\$ 2,029,780	\$ 50,780	\$ 1,504,000	\$ 1,429,000	\$ -75,000
Licenses and permits	479,000	490,000	11,000	-	-	-
Intergovernmental	447,000	494,000	47,000	210,000	217,000	7,000
Charges for services	30,000	31,000	1,000	409,000	418,000	9,000
Fees and forfeits	122,000	127,000	5,000	-	-	-
Miscellaneous	117,000	128,000	11,000	104,000	112,000	8,000
Total revenues	<u>3,175,000</u>	<u>3,282,780</u>	<u>107,780</u>	<u>2,227,000</u>	<u>2,166,000</u>	<u>-61,000</u>
Expenditures:						
Current -						
General government	1,421,000	1,424,000	3,000	-	-	-
Public safety						
Police	1,794,000	1,975,000	181,000	117,000	190,000	73,000
Fire	1,222,000	1,222,000	-	-	-	-
Public works	902,000	902,000	-	48,000	47,000	-
Culture and recreation	147,000	150,000	3,000	1,204,000	1,101,000	-103,000
Capital outlay	210,000	206,000	4,000	609,000	700,000	91,000
Debt service -						
Principal and interest	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	<u>3,992,000</u>	<u>3,784,000</u>	<u>-208,000</u>	<u>2,830,000</u>	<u>2,938,000</u>	<u>108,000</u>
Excess (deficiency) of revenues over expenditures	<u>(817,000)</u>	<u>498,780</u>	<u>131,780</u>	<u>397,000</u>	<u>228,000</u>	<u>169,000</u>
Other financing sources (uses)						
Operating transfers to	1,000,000	1,101,000	101,000	640,000	690,000	50,000
Operating transfers out	(1,200,000)	(1,000,000)	200,000	(1,100,000)	(1,110,000)	(10,000)
Total other financing sources (uses)	<u>(200,000)</u>	<u>101,000</u>	<u>199,000</u>	<u>(460,000)</u>	<u>(420,000)</u>	<u>40,000</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>74,000</u>	<u>600,780</u>	<u>330,780</u>	<u>(63,000)</u>	<u>(192,000)</u>	<u>(129,000)</u>
Fund balances, beginning	<u>600,000</u>	<u>600,000</u>	<u>-</u>	<u>770,000</u>	<u>770,000</u>	<u>-</u>
Fund balances, ending	<u>\$ 674,000</u>	<u>\$ 1,200,780</u>	<u>\$ 526,780</u>	<u>\$ 707,000</u>	<u>\$ 578,000</u>	<u>\$ 129,000</u>

The accompanying notes are an integral part of this statement.

CITY OF WISCONSIN, MILWAUKEE

Revised Statement of Revenues, Expenses, and Changes in Financial Position: Fund Balance -
 Proprietary Fund Types and Other Trust Fund
 Year-Ended December 31, 1997

	Proprietary Fund Types		Trust Fund Types		Total	
	1997		1996		1997	
	Expenses	Revenue	Expenses	Revenue	Expenses	Revenue
Operating revenues:						
Charges for services	\$14,372,731	\$710,871	\$ -	\$ 1,100	\$14,373,731	\$14,371,607
Grants	-	-	58,370	-	58,370	58,370
Other	133,726	-	-	-	133,726	133,726
Total operating revenues	<u>\$14,506,457</u>	<u>\$710,871</u>	<u>\$58,370</u>	<u>\$ 1,100</u>	<u>\$14,706,457</u>	<u>\$14,563,703</u>
Operating expenses:						
Personnel services	1,508,960	-	-	-	1,508,960	1,491,736
Supplies and materials	300,708	-	-	-	300,708	271,700
Fuel costs	8,426,730	-	-	-	8,426,730	8,385,880
Contractual, services and cost of services rendered	1,338,128	288,777	-	-	1,626,905	1,912,428
Repairs and maintenance	909,884	-	-	-	909,884	879,238
Other	37,799	-	-	2,808	40,607	37,250
Depreciation	1,700,433	1,718	-	-	1,702,151	1,682,101
Benefit payments	-	-	58,370	-	58,370	58,370
Total operating expenses	<u>\$13,281,692</u>	<u>\$290,595</u>	<u>\$58,370</u>	<u>\$ 2,808</u>	<u>\$13,340,692</u>	<u>\$13,232,735</u>
Operating income (loss)	<u>\$1,224,765</u>	<u>\$420,276</u>	<u>\$ -</u>	<u>\$ 2,292</u>	<u>\$1,227,057</u>	<u>\$1,330,968</u>
Proprietary revenues (expenses) of:						
St. Mary Parish - land rental reforestation	9,274	-	-	-	9,274	9,274
Dividend income	-	-	-	18,649	18,649	30,556
Interest income	210,288	30,248	1,021	1,070	211,309	218,647
Gain (Loss) on sales of securities	-	-	-	-	-	(281)
Interest and financial charges	(171,322)	-	-	-	(171,322)	(168,720)
Total nonoperating revenues (expenses)	<u>(26,060)</u>	<u>\$30,248</u>	<u>\$1,021</u>	<u>\$18,649</u>	<u>(7,005)</u>	<u>\$89,816</u>
Income (loss) before operating transfers	<u>\$1,198,705</u>	<u>\$450,524</u>	<u>\$1,021</u>	<u>\$18,649</u>	<u>\$1,200,919</u>	<u>\$1,420,784</u>
Operating transfers in (out)	<u>(1,111,638)</u>	<u>7,388</u>	<u>-</u>	<u>(10,899)</u>	<u>(1,104,250)</u>	<u>(1,107,511)</u>
Net income (loss)	<u>\$87,067</u>	<u>\$457,912</u>	<u>\$1,021</u>	<u>\$ 7,750</u>	<u>\$94,817</u>	<u>\$313,273</u>
Add: Depreciation on fixed assets acquired by federal and state grant revenues initially restricted for capital outlay and construction that reduces contributed capital	<u>210,458</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>210,458</u>	<u>210,458</u>
Decrease (increase) in restricted earnings	<u>1,217,916</u>	<u>(138,984)</u>	<u>1,021</u>	<u>10,147</u>	<u>979,974</u>	<u>775,188</u>
Revised operating fund balance, beginning	<u>\$ 2,207,415</u>	<u>208,211</u>	<u>\$1,173</u>	<u>\$28,290</u>	<u>\$ 2,236,729</u>	<u>\$ 2,236,729</u>
Revised operating fund balance, ending	<u>\$ 3,225,331</u>	<u>\$369,227</u>	<u>\$2,194</u>	<u>\$38,437</u>	<u>\$ 3,263,768</u>	<u>\$ 3,263,768</u>

The accompanying notes are an integral part of this statement.

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CITY OF MOHAWK CITY, 2019/2020

Condensed Statement of Cash Flows - Proprietary Fund Types and Major Trust Fund
Four Quarters Ended December 31, 2019

	Proprietary Fund Types		Major Trust Funds	
	Association	Interest Services	Master Trust	Management Fee
Cash Flows from operating activities				
Operating income (loss)	\$ 2,205,710	\$ (20,710)	\$ -	\$ 2,205
Adjustments to reconcile operating income to net cash provided by operating activities -				
Depreciation	1,700,430	1,700	-	-
Gain on sale of investments	-	-	-	-
Changes in current assets and liabilities:				
Decrease (increase) in accounts receivable	(201,400)	-	(200)	70
Increase in inventory	17,110	-	-	-
Increase in prepaid expenses	(11,000)	-	-	-
Increase (decrease) in accounts payable	(2,020)	(20,000)	-	-
Increase (decrease) in accrued liabilities	(61,470)	-	-	-
Increase in deferred revenue	-	-	-	-
Increase (decrease) in compensated absences	(1,000)	-	-	-
Total adjustments	1,403,650	(19,000)	(200)	70
Net cash provided (used) by operating activities	3,609,360	(40,000)	(200)	2,435
Cash Flows from noncapital financing activities				
Cash received from other funds	600,210	10,000	10	-
Cash paid to other funds	(1,100,000)	-	-	-
Operating transfers in from other funds	1,040,000	7,000	-	-
Operating transfers out to other funds	(10,177,500)	-	-	(10,000)
Net cash provided (used) by noncapital financing activities	(1,567,390)	17,000	10	(10,000)
Cash Flows from capital and related financing activities				
Acquisition of plants and equipment	(400,000)	-	-	-
Principal paid on revenue bond debt/leases	(1,500,000)	-	-	-
Interest paid on revenue bond/leases	(270,000)	-	-	-
Grant received from parish	0,000	-	-	-
Contributed capital	60,000	-	-	-
Increase in customer order deposits	20,000	-	-	-
Net cash used by capital and related financing activities	(1,880,000)	-	-	-
Cash Flows from investing activities				
Purchase of interest-bearing deposits and investments	(100,000)	-	-	(10,000)
Proceeds from the sale and maturities of interest-bearing deposits and investments	600,000	-	-	50,000
Interest on interest-bearing deposits and investments	270,000	1,000	(1,000)	10,000
Net increase (decrease) in cash and cash equivalents	101,970	(23,000)	1,710	(8,000)
Cash and cash equivalents, beginning of period	1,200,000	49,000	30,000	10,000
Cash and cash equivalents, end of period	\$ 1,301,970	\$ 26,000	\$ 31,710	\$ 2,000

Totals	
2011	2010
\$ 1,200,420	\$ 2,321,144
1,200,420	1,661,651
-	(281)
226,880	48,494
27,770	113,700
276,590	245,580
226,780	71,367
281,470	393,380
-	(280)
<u>21,260</u>	<u>14,728</u>
1,200,420	1,211,435
1,200,420	1,411,438
1,200,420	793,878
(1,200,000)	(265,790)
1,268,770	893,380
<u>(2,180,000)</u>	<u>(11,817,470)</u>
(1,200,000)	(11,311,000)
(126,811)	(623,870)
(1,268,000)	(265,000)
(147,181)	(234,880)
9,111	9,276
14,000	-
<u>26,000</u>	<u>76,000</u>
(1,200,000)	(11,261,200)
(126,811)	(1,265,000)
126,000	771,000
<u>26,000</u>	<u>795,000</u>
(60,141)	(1,158,000)
60,141	609,284
<u>1,200,420</u>	<u>1,411,170</u>
\$ 1,200,420	\$ 1,411,170

(continued)

CITY OF BOZEMAN CITY, MONTANA

Revised Statement of Cash Flows - Proprietary Fund Types and Major Trust Fund Subfund
Year Ended December 31, 2007

	Proprietary Fund Types		Major Trust Fund Subfund	
	Enterprise	Service	Enterprise	Trust
Reconciliation of cash and cash equivalents per statement of cash flows to the balance sheet:				
Cash and cash equivalents beginning of period -				
Cash - unrestricted	\$ 24,764	\$ 79	\$ 1,490	\$ 81,290
Interest-bearing deposits - unrestricted	2,490,120	48,100	38,300	-
Cash - restricted	344	-	-	-
Interest-bearing deposits - restricted	2,771,214	-	-	-
Less: Interest-bearing deposits and investments with maturity over three months	(1,200,000)	-	-	-
Total cash and cash equivalents	<u>\$ 4,386,442</u>	<u>\$ 127,979</u>	<u>\$ 44,790</u>	<u>\$ 81,290</u>
Cash and cash equivalents, end of period -				
Cash - unrestricted	\$ 20,881	\$ 79	\$ 1,100	\$ 71,790
Interest-bearing deposits - unrestricted	1,980,250	50	48,940	-
Cash - restricted	797	-	-	-
Interest-bearing deposits - restricted	4,641,730	-	-	-
Less: Interest-bearing deposits with a maturity over three months	(1,200,000)	-	-	-
Total cash and cash equivalents	<u>\$ 5,443,758</u>	<u>\$ 129</u>	<u>\$ 49,040</u>	<u>\$ 71,790</u>
Net Increase (Decrease)	\$ 1,057,316	\$ 141,941	\$ 4,250	\$ -109

The accompanying notes are an integral part of this statement.

Table 1	
2007	2008

\$ 58,800	\$ 62,600
2,577,000	1,860,781
264	1,278
3,795,064	4,694,769
<u>1,000,000</u>	<u>1,000,000</u>
<u>4,795,064</u>	<u>5,694,769</u>
62,170	62,600
3,600,148	3,673,684
197	262
4,699,495	3,736,546
<u>1,000,000</u>	<u>1,000,000</u>
<u>3,699,495</u>	<u>2,736,546</u>
\$ 257,015	\$ 699,264

CITY OF MORGAN CITY, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

(1) Summary of Significant Accounting Policies

The City of Morgan City (City) was incorporated under charter in 1871. Effective June 9, 1987, the city adopted a Home Rule Charter and operates under an elected Mayor-Council, administrative/legislative form of government. The City's operations include police and fire protection, streets and drainage, parks and recreation, certain social services (including urban redevelopment and housing) and general administrative services. The City owns and operates two enterprise activities: a utilities system which generates and distributes electricity and provides gas and water services and a sanitation system which provides sanitation and sewer services.

The accounting and reporting policies of the City of Morgan City conform to generally accepted accounting principles (GAAP) as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statute 18:197 and to the industry audit guide, Audits of State and Local Governmental Units.

The following is a summary of certain significant accounting policies:

A. Financial Reporting Entity

This report includes all funds, account groups and component units which are controlled by or dependent on the City executive and legislative branches (the Mayor and City Council). Control by or dependence on the City was determined on the basis of budget adoption, taxing authority, authority to issue debt, election or appointment of governing body, and other general oversight responsibility.

As required by generally accepted accounting principles, the financial statements of the reporting entity include those of the City of Morgan City (the primary government) and its component units, if any. At December 31, 1987, there were no entities that met the criteria to be considered a component unit of the City.

B. Related Organizations

The city's officials are also responsible for appointing the members of the boards of other organizations, but the city's accountability for these organizations does not extend beyond making the appointments. These related organizations include the Housing Authority of the city of Morgan City and the St. Mary Public Trust Financing Authority.

CITY OF MORGAN CITY, LOUISIANA

Notes to Financial Statements (Continued)

C. Fund Accounting

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

Governmental Funds -

General Fund

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

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources (other than 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 projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

Proprietary Funds -

CITY OF HOGAN CITY, IDAHO

NOTES to Financial Statements (Continued)

Enterprise funds

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

Internal service funds

Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.

Fiduciary funds -

Trust and agency funds

Trust and agency funds are used to account for assets held by the city in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. These include pension trust, expendable trust, nonexpendable trust and agency funds. Pension trust funds and nonexpendable trust are accounted for in essentially the same manner as proprietary funds since capital maintenance is critical. Expendable trust funds are accounted for in essentially the same manner as governmental funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

6. Fixed Assets and Long-Term Liabilities

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus.

All governmental funds and expendable trust funds are accounted for on a spending or "financial flow" measurement focus, and only current assets and current liabilities are generally included on their balance sheets.

CITY OF MONROE CITY, LOUISIANA

NOTES TO Financial Statements (Continued)

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 fund types when purchased. The City has elected not to separate public works ("infrastructure") fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems. The expenditures for infrastructure during the current year were \$194,889. No depreciation has been provided on general fixed assets.

All purchased fixed assets are stated at historical cost or estimated historical cost if actual historical cost is not available. Depreciated fixed assets are stated at their estimated fair market value on the date reported. Estimated amounts are immaterial in relation to total fixed assets.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group.

All proprietary funds are accounted for on a cost of services or "regional maintenance" measurement basis, and all assets and all liabilities (whether current or noncurrent) associated with their activity are included on their balance sheets.

Depreciation of all exhaustible fixed assets used by proprietary funds 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:

Plant	10 - 25 years
Distribution system	25 years
Equipment	4 - 20 years

I. Basis of Accounting

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

All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as set current assets. Sales taxes are considered "measurable" when in the hands of intermediary collecting governments and are recognized as revenues at that time. All valuations taxes are recognized as revenue in the year in which they are billed and collected. Fees and similar revenues are recognized when received. Grants from other governments are recognized when qualifying expenditures are incurred.

CITY OF MORGAN CITY, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (Continued)

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. An exception to this general rule is that principal and interest on long-term debt are recognized when due.

All proprietary funds, pension trust and nonexpendable trust 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. Unbilled utility service receivables are recorded at year end.

F. Proprietary Fund Type Accounting

Proprietary fund types follow generally accepted accounting principles (GAAP) prescribed by the Governmental Accounting Standards Board and all applicable FRAP provisions.

G. Budgets and Budgetary Accounting

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

1. At least ninety (90) days prior to the beginning of each fiscal year, the Mayor submits a proposed operating budget to the Council.
2. A summary of the proposed budget is published and the public notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is adopted through passage of an ordinance at least fifteen (15) days prior to the commencement of the fiscal year for which the budget is being adopted.
5. Budgetary amendments involving the transfer of funds from one department, program or function to another or imposing increases in expenditures resulting from revenues exceeding amounts estimated require the approval of the City Council.
6. All budgetary appropriations lapse at the end of each fiscal year.

CITY OF MORNING STAR, LOUISIANA

Notes to Financial Statements (CONTINUED)

7. Budgets for all funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgets for the debt service and capital projects funds are adopted in total by fund type rather than by individual funds. Budgeted amounts are as originally adopted or as amended from time to time by the City Council. Such amendments were not material in relation to the original appropriations.

8. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation. Is not employed by the City as an extension of formal budgetary integration in the funds.

9. Cash and Interest-Bearing Deposits

Cash and interest-bearing deposits includes amounts in demand deposits and time deposits. Interest-bearing deposits are stated at cost, which approximates market.

10. Investments

Under state law, the City may deposit funds with a fiscal agent organized under the laws of the state of Louisiana, the laws of any other state in the union, or the laws of the United States. The City may invest in United States bonds, treasury notes and bills, government backed agency securities, or certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. In addition, local governments in Louisiana are authorized to invest in the Louisiana Asset Management FUND (LAMPF), a nonprofit corporation formed by the State Treasurer and organized under the laws of the State of Louisiana, which operates a local government investment pool. Investments are stated at cost, which is not materially different from market value.

11. Statement of Cash Flows

For purposes of the statement of cash flows, the proprietary funds consider all highly liquid interest-bearing deposits with a maturity of three months or less when purchased to be cash equivalents.

12. Short-Term Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet.

CITY OF MONROE CITY, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (Continued)

H. Inventory

Inventory is valued at the lower of cost (first-in, first-out or market). Inventory in the General Fund and Special Revenue Funds consists of expendable supplies held for consumption. The cost is recorded as an expenditure at the time individual inventory items are consumed or used. Reported inventories are equally offset by a fund balance reserve which indicates that they do not constitute "available expendable resources" even though they are a component of net current assets.

I. Interfund Transactions

quasi-external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements are a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or nonrecurrent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

J. Advances To/From Other Funds

Nonrecurrent portions of long-term interfund loans receivable and payable are reported as "Advances to other funds" and "Advances from other funds". Advances to other funds in governmental funds are offset equally by a fund balance reserve account which indicates that they do not constitute expendable available financial resources and therefore are not available for appropriation.

K. Bad Debts

Uncollectible accounts due for ad valorem taxes, customers' utility receivables, and special assessments are charged off at the time information becomes available which would indicate the uncollectibility of the particular receivable. Although the specific charge-off method is not in conformity with generally accepted accounting principles (GAAP), an allowance for uncollectible accounts receivable was made due to immateriality.

CITY OF MERGAS CITY, LOUISIANA

Notes to Financial Statements (Continued)

D. Vacation and Sick Leave

Vacation is recorded as an expenditure of the period in which paid. Vacation must be taken in the year accrued and cannot be carried over. Sick leave is cumulative from year to year. Unused sick leave, at the termination of employment by either resignation or retirement, shall be paid up to 44 working days. The liability for accumulated sick leave as December 31, 1997 is accounted for in either the Enterprise Funds or General Long-Term Debt Accounting Group.

E. Bond Discount and Bond Issue Costs

Bond discount and bond issue costs are being amortized by the straight-line method over the life of the related bond issue.

F. Capitalization of Interest Expense

It is the policy of the City of Mergas City to capitalize material amounts of interest resulting from borrowings in the course of the construction of fixed assets. There are no interests capitalized during the fiscal year ended December 31, 1997.

G. Fund Equity

Contributed capital is recorded in proprietary funds that have received capital grants or contributions from developers, vendors or other funds. Reserves represent those portions of fund equity not appropriate for expenditure or legally segregated for a specific future use. Designated fund equity account balances represent tentative plans for future use of financial resources.

Specific reservations and designations of the fund equity accounts are summarized below:

Reserved for advances and inventory -

These reserves were created to represent the portion of the fund balance that is not available for expenditures within the next budgetary period.

Reserve for debt service and revenue bond retirement -

These reserves were created to segregate a portion of the fund equity accounts for debt service. The reservations were established to satisfy legal restrictions imposed by various bond agreements.

Designated for self-insurance claims and subsequent projects' expenditures -

These designations were created to disclose funds tentatively required for future uses.

CITY OF MONROE CITY, LOUISIANA

Notes to Financial Statements (Continued)

6. Use of Estimates

The City's management uses estimates and assumptions in preparing financial statements. These estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenditures or expenses, as appropriate.

7. COMPARATIVE DATA

Comparative total debt for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the government's financial position and operations. However, comparative data have not been presented in all statements because their inclusion would make certain statements unduly complex and difficult to understand.

8. Total Columns on Combined Statements - Overview

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

9) Cash and Interest-Bearing Deposits

Under state law, the City may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The City may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 1997, the City has cash and interest-bearing deposits (book balances) totaling \$18,979,937, as follows:

Demand Deposits	\$ 428,784
Money market interest-bearing demand deposits	8,027,418
Certificates of deposit	<u>3,123,735</u>
total	\$18,979,937

CITY OF MOOGAN CITY, LOUISIANA

Notes to Financial Statements (Continued)

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the remaining bank balances) must be secured by Federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the Federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) as December 31, 1997 are as follows:

Bank balances	228,938,280

As December 31, 1997, the deposits are secured as follows:	
Federal deposit insurance	\$ 881,164
Pledged securities (Category 1)	<u>11,376,892</u>
Total federal deposit insurance and pledged securities	<u>12,258,056</u>
Excess	\$ 1,613,971

Pledged securities in Category 1 is comprised of unissued and unregistered governments with securities held by the pledging institution, or by its trust department or agent, but not in the City's name. Even though the pledged securities are considered unregistered (Category 1) Louisiana Revised Statute 28:2228 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the city that the fiscal agent has failed to pay deposited funds upon demand.

(c) Investments

The City can invest in direct debt securities of the United States unless such an investment is expressly prohibited by law. The carrying amounts and approximate market values of investments are summarized as follows:

Description	Interest Rate	December 31, 1997	
		Carrying Amount	Approximate Market Value
Special Revenue Fund:			
Moogan City Reserves Fund			
3,121 shares Whitney National Bank Stock	5 1/2%	\$ 12,480	\$ 127,480

CITY OF BOSSARD CITY, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

SALE SERVICE FUND:				
Sales Tax Revenue				
Refunding Bonds:				
Series 1987 and 1994	PRINCIPALS	1,000	25,379	25,000
	INTEREST	1,000	79,850	79,213
	DEBT FUND PRINCIPALS	8,000	20,400	21,000
	DEBT - Int. Term Notes	2,700	104,843	101,000
	DEBT FUND INTEREST	2,000	81,848	81,718
Capital Projects Fund:				
City Hall Construction Fund				
	Louisiana Asset Management Pool	Various	529,329	529,329
Enterprise Fund:				
Electric Gas and Water Utility Fund				
	Louisiana Asset Management Pool	Various	87,470	87,470
	Louisiana Asset Management Pool	Various	317,314	317,314
Internal Service Fund:				
Self-Insurance Fund				
	Louisiana Asset Management Pool	Various	324,313	324,313
Nonspendable Trust Fund:				
Cemetery Trust Fund				
	Marcus Government Securities Fund	Various	<u>180,810</u>	<u>180,810</u>
			<u>22,255,879</u>	<u>22,370,748</u>
			*****	*****

Investments in the amount of \$1,497,187 at December 31, 1997 are in the Louisiana Asset Management Pool (LAMP), a local government investment pool. In accordance with State Codification Section 118:165, the investment in LAMP is not categorized in the three risk categories provided by State Codification Section 118:164 because the investment is in the pool of funds and thereby not evidenced by securities that exist in physical or book entry form. LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana, and is governed by a Board of Directors comprised of representatives from various local governments and state wide professional organizations. Only local governments having contracts to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U. S. Treasury, the U. S.

CITY OF MOBILE CITY, LOUISIANA

Notes to Financial Statements (Continued)

government, or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities. The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 94 days, and consists of no securities with a maturity in excess of 187 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances.

14) Ad Valorem Taxes

Ad valorem taxes which are an enforceable lien on property as of January 1 of each year. Taxes are levied by the City in September or October and are actually billed to the taxpayers in November or December. Billed taxes become delinquent on January 1 of the following year. Revenues from ad valorem taxes are budgeted in the year billed.

The City bills and collects its own property taxes using the assessed values determined by the tax assessor of St. Mary Parish.

For the year ended December 31, 1997, taxes of 16.13 mills were levied on property with assessed valuations totaling \$89,569,713 and were dedicated for general government services.

Total taxes levied in 1997 were \$433,487. Taxes receivable at December 31, 1997 were \$125,367.

15) Interfund Receivables/Payables

Such balances at December 31, 1997 were:

	Interfund Receivables	Interfund Payables
Due to/from other funds:		
General Fund	\$ 228,643	\$ 283,821
Special Revenue Funds -		
City Recreation Program Fund	14,779	18,799
Library Commission Fund	4,432	28,838
Municipal Auditorium Fund	18,958	2,873
Pollution Abatement Fund	-	7,588
Cemetery Fund	-	13,148
Emergency Management Fund	-	14,883
Lake and Bark Concession Fund	918	48,493
Mobile City Archives Fund	882	2,256
Fire Apparatus Purchase Fund	83,148	38,680
Road and Bicycle Fund	-	48,850
Main Street Fund	-	2,387
Seafood Processing Plant Fund	188	480

CITY OF MOOGAN CITY, LOUISIANA

Notes to Financial Statements (Continued)

	Interfund Receivables	Interfund Payables
Debt service funds -		
Water Tax Revenue Refunding Bonds Series 1990	-	138,812
Water Tax Revenue Refunding Bonds Series 1997	79,800	-
Capital projects funds -		
Lake and Park Construction Fund	11,800	11,100
City Hall Complex Construction Fund	88,801	95,808
Enterprise funds -		
Electric, Gas, and Water Utility Fund	287,887	2,218,264
Sanitation and Sewer Utility Fund	2,264,816	-
Internal Service fund -		
Self-Insurance Fund	-	42,983
Trust Fund -		
Police Pension and Relief Fund	8	-
Expendable trust funds -		
Moogan City Young Fund	-	18,784
Scholar House Fund	219	3,828
Moogan City Museum House Fund	-	2,121
Moogan City Beautification Fund	-	4,490
Swamp Garden Fund	188	188
Agency funds -		
Payroll Fund	42,667	22,561
Disbursement Fund	-	29,282
Total due to/from other funds	<u>3,125,428</u>	<u>3,188,887</u>
Advances to/from other funds:		
General Fund	182,812	822,894
Special revenue funds -		
City Recreation Program Fund	-	50,808
FLTA Appraisal Purchase Fund	-	181,972
Moogan City Board Fund	-	82,812
Capital projects fund -		
City Hall Complex Construction Fund	221,972	28,000
Enterprise funds -		
Electric, Gas and Water Utility Fund	828,894	1,800,804
Sanitation and Sewer Utility Fund	1,822,822	278,858
Total advances to/from other funds	<u>3,827,878</u>	<u>3,827,878</u>
Total Interfund receivables/payables	<u>68,776,328</u>	<u>68,776,328</u>

CITY OF MONROE CITY, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

(6) Due From Other Governmental Units

Amounts due from other governmental units at December 31, 1997, consisted of the following:

Funds due from State of Louisiana for video poker distributions	214,800
Funds due from Housing Authority Special Police Patrol	8,400
Funds due from Department of Justice for D.A.M.E. grant	2,348
Funds due from St. Mary Parish School Board for school suspension program	7,800
Funds due from State of Louisiana for maintenance agreement	1,000
Funds due from State of Louisiana for Indian Gaming Mitigation	11,478
Funds due from U. S. Dept. Interior, Wildlife and Fisheries for fishermen's wharf grant	6,000
Funds due from St. Mary Parish Council for sewage treatment facility lease	9,000
Funds due from State of Louisiana for beer taxes	9,800
Funds due from State of Louisiana for economic development grant	<u>240,200</u>
	\$304,140

(7) Restricted Assets - Fiduciary Fund Type

Restricted assets consisted of the following at December 31:

	<u>1997</u>
Revenue bond sinking fund	\$3,150,100
Revenue bond reserve fund	1,808,000
Capital additions and improvements fund	800,000
Revenue bond construction fund	<u>1,200,000</u>
	\$6,958,100

CITY OF MONROE CITY, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (Continued)

(B) Fixed Assets

A summary of changes in general fixed assets follows:

	Balance January 1, 1977	Additions	Deletions	Balance December 31, 1977
Land	\$2,331,616	\$ -	\$ -	\$ 2,331,616
Buildings	8,343,881	-	-	8,343,881
Improvements other than buildings	2,332,697	198,438	-	2,531,135
Equipment	2,788,373	318,184	47,331	3,059,226
Construction in progress	164,334	243,788	32,448	375,674
Total general fixed assets	\$13,820,681	1774,398	\$17,769	\$15,677,310

A summary of the proprietary fund type property, plant and equipment at December 31, 1977 follows:

	Utilities Fund		Internal Service Fund
	Electric, Gas and Water Utility Fund	Sanitation and Sewer Utility Fund	
Real estate	\$ 11,890	\$ -	\$ -
Buildings	89,343	-	-
Electric power generating plant	18,668,848	-	-
Electric power transmission equipment	8,022,873	-	-
Gas system	6,068,888	-	-
Water system	8,338,666	-	-
Communication equipment	177,383	-	-
Automotive equipment	608,388	-	-
Office furniture and equipment	348,369	-	-
Beer system and equipment	-	4,417,750	-
Sanitation equipment	-	1,388,303	-
Wastewater treatment plant	-	6,568,394	-
Garage equipment	-	-	33,880
Construction in progress	23,284	-	-
Total	44,590,915	12,874,347	33,880
Less: Accumulated depreciation	28,487,328	4,852,383	31,368
Net	\$16,103,587	\$ 8,021,964	\$ 2,512

CITY OF MEMPHIS CITY, TENNESSEE

Notes to Financial Statements (Continued)

CIVIL LONG-TERM DEBT

The City issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the City. The City also issues bonds where the income derived from the acquired or constructed assets are pledged to pay debt service. General obligation bonds and revenue bonds outstanding at December 31, 1997, are summarized as follows:

General Obligation Bonds:

\$1,100,000 Sales Tax Revenue Refunding Bonds Series 1993, due in annual installments of \$100,000 to \$145,000 through November 1, 2003; interest at 8.25 to 9.00 percent; secured by a pledge of the City's 1 percent sales tax.	\$ 455,000
\$3,145,000 Sales Tax Revenue Bonds, Series 1994, due in annual installments of \$245,000 to \$440,000 through December 1, 2004; interest at 8.27 percent; secured by a pledge of the City's 1/4 percent sales tax.	3,145,000
Total	\$3,600,000

Utility Revenue Bonds:

\$1,500,000 Utility Revenue Bonds dated March 1, 1973; due in annual installments of \$100,000 through March 1, 1998; interest at 8.25 percent.	\$ 100,000
\$1,200,000 Utility Revenue Bonds dated March 1, 1974; due in annual installments of \$80,000 to \$90,000 through March 1, 1999; interest at 8.00 percent.	170,000
\$8,100,000 Utility Revenue Refunding Bonds, Series 1998, due in annual installments of \$1,000,000 to \$1,100,000 through March 1, 2008; interest at 7.00 to 7.25 percent.	8,000,000

CITY OF HOOGAN CITY, LOUISIANA

Notes to Financial Statements (Continued)

\$4,485,880 Utility Revenue Refunding Bonds, Series 1994, due in annual installments of \$70,000 to \$1,800,000 through March 1, 2003; interest at 4.25 to 5.00 percent.	4,485,880
Total	7,810,048
Less: Unamortized bond discount and deferred amount on refunding	<u>819,148</u>
NET Utility Revenue Bonds payable	\$7,994,933

The annual requirements to amortize all debt outstanding as of December 31, 1997, including interest payments of \$1,918,813 are as follows:

Year Ending December 31	General Obligation Bonds	Utility Revenue Bonds	Total
1998	\$ 818,265	\$1,817,897	\$ 2,636,162
1999	815,893	1,819,297	2,635,190
2000	814,108	1,819,183	2,633,291
2001	814,879	1,820,248	2,635,127
2002	817,438	1,824,813	2,642,251
2003-2004	<u>718,708</u>	<u>1,817,808</u>	<u>2,536,516</u>
	\$1,869,819	\$9,108,274	\$11,448,813

The various bond indentures contain significant limitations and restrictions as to annual debt service requirements, maintenance of and flow of assets through various restricted accounts, minimum amounts to be maintained in various sinking funds, and minimum revenue bond coverages (see Note 18). The City is in compliance with all such significant limitations and restrictions at December 31, 1997.

Changes in Long-Term Liabilities:

During the year ended December 31, 1997, the following changes occurred in liabilities reported in the General Long-Term Debt Account group:

	Balance January 1, 1997	Additions	Reductions	Balance December 31, 1997
Compensated absences	\$ 288,718	\$21,433	\$ 181,827	\$ 128,324
General obligation debt	<u>1,838,268</u>	<u>—</u>	<u>(148,880)</u>	<u>1,689,388</u>
	\$1,288,718	\$21,433	\$ (421,827)	\$1,888,324

CITY OF MORGAN CITY, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (Continued)

(10) Flow of Funds: Restrictions on Use - Utilities System

Under the terms of the bond indentures on outstanding Utilities System bonds, all income and revenues (hereinafter referred to as revenues) of every nature, earned or derived from operation of the Utilities System are pledged and dedicated to the retirement of said bonds and are to be set aside into the following special funds:

Each month, there will be set aside into a fund called the "Revenue Bond Sinking Fund" an amount constituting 1/32 of the next maturing principal payment and 1/4 of the next maturing installment of interest on the outstanding bonds. Such transfers shall be fully sufficient to assure the prompt payment of principal and interest installments as they become due and may be used only for such payments.

There shall also be set aside into a "Revenue Bond Reserve Fund" an amount equal to the highest combined principal and interest requirements on the bonds for any succeeding fiscal year. Such amount may be used only for the payment of maturing bonds and interest for which sufficient funds are not on deposit in the Revenue Bond Sinking Fund and as to which there would otherwise be default.

Funds will also be set aside into a "Capital Additions and Contingencies Fund" in an amount equal to 5 percent of the gross revenues of the Utilities System for the preceding month, excluding fuel adjustment. Funds may be used for the making of extensions, additions, improvements, renewals and replacements to the system which are necessary to keep the system in operating condition and for which money is not available as a maintenance and operation expense. However, a balance of \$15,000 must be maintained for the making of emergency repairs or replacements.

All revenues received in any fiscal year and not required to be paid in such fiscal year into any of the above noted funds shall be regarded as surplus and may be used for any lawful corporate purposes.

(11) Explanation of Proceeds and Flow of Funds - Sales and Use Taxes

The City of Morgan City collects sales taxes under CIRCAs sales tax laws as follows:

- A. Proceeds of a 4% sales and use tax levied by the City in 1990 (1997 collections \$3,383,294; 1996 collections \$1,365,400) are accounted for in the General Fund and are dedicated to the following purposes:

CONSTRUCTION, acquisition, maintenance, and repair of streets, capital improvements, public works and buildings including fixtures and equipment, payment of all obligations

CITY OF MONROE CITY, LOUISIANA

Notes to Financial Statements (Continued)

which have been or may be issued; paying or supplementing salaries of all municipal employees; operation of recreational facilities; and acquisition, maintenance, and operating expenses of equipment.

- B. Proceeds of a 1/4% sales and use tax levied by the City in 1977 (1977 collections \$1,482,218; 1978 collections \$1,328,870) are accounted for in the Pollution Abatement Fund - a special revenue fund - and are authorized for the following usage:

Construction, acquisition, extension, improvement, operation and maintenance of solid waste collection and disposal facilities, sewers and sewerage disposal works and other facilities for pollution control and abatement in St. Mary Parish; and to pay debt service requirements on bonds issued for sewerage or solid waste collection purposes.

- C. Proceeds of a 1/10% sales and use tax levied by the City in 1980 (1980 collections \$610,975; 1981 collections \$649,499) are accounted for in the General Fund and are dedicated as follows:

For any lawful purpose of the City as established by the then current budgets of the City adopted in compliance with law.

(12) Retirement Commitments

Eligible employees of the City participate in one of the following retirement systems: Municipal Employees' Retirement System of Louisiana, Municipal Police Employees' Retirement System, Firefighters' Retirement System, Parochial Employees' Retirement System, Federal Social Security System of Monroe City Police Pension and Relief Fund. Each of these retirement systems is controlled and administered by a separate board of trustees. These retirement systems provide retirement, disability and death benefits to plan members and their beneficiaries. Pertinent information relative to each plan follows:

A. Municipal Employees' Retirement System

Plan members are required to contribute 9.25 percent of their annual covered salary to the system while the City is required to contribute the statutory rate of 5.75 percent of the total annual covered salary. The City's contributions to the system for the years ended December 31, 1977, 1978 and 1979 were \$187,480, \$188,384 and \$188,848, respectively, equal to the required contribution for each year.

A publicly available financial report that includes financial statements and required supplemental financial information may be obtained by writing to the Municipal Employees' Retirement System, 7817 office Park Blvd., Baton Rouge, Louisiana 70809.

CITY OF MONROE CITY, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (Continued)

B. Municipal Police Employees' Retirement System

Plan members are required to contribute 3.0 percent of their annual covered salary to the system while the City is required to contribute the statutory rate of 3.0 percent of the total annual covered salary. The City's contributions to the system for the years ended December 31, 1997, 1998 and 1999 were \$28,981, \$29,061 and \$29,833, respectively, equal to the required contribution for each year.

A publicly available financial report that includes financial statements and required supplemental financial information may be obtained by writing to the Municipal Police Employees' Retirement System, 8403 United Plans Bldg., Baton Rouge, Louisiana 70809-2200.

C. Firefighters' Retirement System

Plan members are required to contribute 3.0 percent of their annual covered salary to the system while the City is required to contribute the statutory rate of 3.0 percent of the total annual covered salary. The City's contributions to the system for the years ended December 31, 1997, 1998 and 1999 were \$23,424, \$23,287 and \$23,287, respectively, equal to the required contribution for each year.

A publicly available financial report that includes financial statements and required supplemental financial information may be obtained by writing to the Firefighters' Retirement System, P. O. Box 94095, Baton Rouge, Louisiana 70824.

D. Municipal Employees' Retirement System

Plan members are required to contribute 3.0 percent of their annual covered salary to the system while the City is required to contribute the statutory rate of 3.75 percent of the total annual covered salary. The City's contributions to the system for the years ended December 31, 1997, 1998 and 1999 were \$4,313, \$4,433 and \$4,607, respectively, equal to the required contribution for each year.

A publicly available financial report that includes financial statements and required supplemental financial information may be obtained by writing to the Municipal Employees' Retirement System, P. O. Box 16418, Baton Rouge, Louisiana 70803-8418.

E. Federal Social Security System

During the fiscal year ended December 31, 1997, there were also some employees who participated in the Federal Social Security System. The City's contribution to the system was 7.45 percent (including 3.45 percent for Medicare taxes) which amounted to \$9,989. Additionally, the city contributed

CITY OF MORGAN CITY, LOUISIANA

Notes to Financial Statements (Continued)

\$48,761 for the 1.48 percent share of salaries of employees who are required to pay medicare only. The City's contributions to the Federal Social Security System for the years ended December 31, 1994 and 1995 were \$87,308 and \$96,113, respectively.

F. MORGAN CITY POLICE PENSION AND BALIED FUND

In 1977, Morgan City policemen joined the State of Louisiana Municipal Police Employees' Retirement System. However, the city is still responsible for paying retirement benefits from City Funds to eligible retired members. In accordance with the policies, terms, and rates of the Morgan City Police Pension and Balied Fund, a single - employer pension employee's retirement system (OPERS) which was in effect prior to joining the State System, until the retired member reaches the age of 54. Upon attaining age 50, retirement benefits will be paid exclusively by the state system. The City is obligated to pay pension benefits when they become payable to the retired employees. An actuarial study has not been performed to determine the City's unfunded pension benefit obligation. Generally accepted accounting principles require that the provision for pension expense be computed using an acceptable actuarial cost method.

The City's contributions to the Morgan City Police Pension and Balied Fund for the years ended December 31, 1994, 1995 and 1996 were \$46,078, \$52,997 and \$56,777, respectively.

II.D LONG-TERM LEASE COMMITMENTS

The City leases land under operating lease agreements as follows:

- A. A lease commencing December 31, 1974, for land to be used for a sewerage treatment facility. The annual rental for the first two years was \$18,694 per year, payable yearly in advance. The rental for the four two-year renewal periods is fixed at two percent of the appraised value of the leased premises. It is the City's intention to pay this rental from the Sanitation and Sewer Utility Fund. Based on 1990 projections of population, the St. Mary Parish Council will reimburse the City for 31.04% of the rental fee. The City has exercised its option to renew the lease for an additional 18 year period at a rental of \$18,694 per year.
- B. A lease commencing December 1, 1983, for land to be used for the construction, maintenance and operation of a sewerage collection station with an annual rental of \$2,300. The rental is for a period of 60 years.
- C. A lease commencing January 1, 1978, for land to be used for recreational purposes with an annual rental of \$8,300. The primary term of this lease is for fourteen (14) years expiring December 31, 2000. Current annual rental on the lease is \$8,600.

CITY OF MOOGAN CITY, LOUISIANA

Notes to Financial Statements (Continued)

9. A lease commencing January 1, 1997, for land to be used for storage purposes. The primary term is for five (5) years expiring December 31, 2001. The lease contains an option to extend the term for a second five year term. Current annual rental on the lease is \$7,181.

Lease expenditures amounted to \$34,448 for the year ended December 31, 1997. Minimum future rental payments under non-cancelable operating leases having remaining terms in excess of one year as of December 31, 1997 for each of the next five years and in the aggregate are:

<u>Year Ended December 31,</u>	<u>Amount</u>
1998	\$ 47,181
1999	47,181
2000	47,181
2001	38,313
2002	38,313
Subsequent to 2002	<u>88,328</u>
Total minimum future rental payments	\$182,158

(14) Expendable Trust Funds - Restricted Fund Balances

The M & S Young Fund, a charitable foundation, has made cash contributions to the City, for specific purposes, which will be administered under one fund called the Moogan City Young Fund. As December 31, 1997, there was a balance in this fund which amounted to \$12,447, detailed as follows:

<u>Expenses</u>	<u>Amount</u>
Swamp Garden/Tourist Center annual operations	\$ 800
Overnight House restoration	11000
Moogan City Recreation Complex	64,210
Moogan City Municipal Auditorium	6,600
Lake Bay Park	7,700
Industrial Park marker	2,000
Turn of the Century House	<u>18207</u>
Total	\$ 12,447

CITY OF MONROE CITY, LOUISIANA

Notes to Financial Statements (Continued)

113) Natural Gas Purchases

The City purchased natural gas for resale from Deane Natural Gas, Inc. during 1987 in the amount of \$189,649 of which \$78,870 was owed as December 31, 1987, for purchases for the month of December, 1987. These purchases were made pursuant to a natural gas sales and purchase contract dated November 1, 1980 which expires on October 31, 1986.

114) Louisiana Energy and Power Authority

On October 1, 1983, the City entered into a power sales contract for electricity with Louisiana Energy and Power Authority (LEPA). LEPA, a political subdivision of the State of Louisiana, is to provide a 28 percent ownership interest in a power station for the generation and transmission of electric power for its members, one of which is the City. Each member is required to purchase its respective entitlement share of generated electricity. The aggregate entitlement shares of all members equals 2000, of which the City's share is 214. Each member is required to pay on a monthly basis for its entitlement share of power capability project energy scheduled by the member and its share of project energy-related costs.

The power sales contract will continue in effect until all bonds issued by LEPA have been provided for or the date the agreement is terminated and settlement completed. However, in no event will the contract continue beyond July 1, 2012. The City's share of power (capital) costs and energy (fuel) costs for the year ended December 31, 1987 was \$1,842,883 and \$1,380,312, respectively.

On October 1, 1989, the following three additional agreements became effective between the City of Monroe City and LEPA:

- A. The power supply agreement requires the City to purchase all electric power and energy from LEPA. Each month the City is billed a demand charge for billing demand and an energy charge for all energy used. For the fiscal year ended December 31, 1987, the City's demand and energy charges were \$1,381,312 and \$4,378,488, respectively. These costs are included in operating expenses - fuel costs in the Combined Statement of Revenues, Expenses, and Charges in Retained Earnings/Fund Balance - Proprietary Fund Types and Similar Trust Fund.
- B. The capacity purchase and operating agreement requires that the City will and make available to LEPA the purchased capacity of the member's generating facilities. LEPA pays \$-00 per month for each kilowatt of purchased capacity, which amounted to \$448,585 for the year ended December 31, 1987.

CITY OF MERGEE CITY, LOUISIANA

Notes to Financial Statements (Continued)

- C. The agreement for the purchase of Rodenacher Unit No. 3 dependable capacity requires the City to sell to LEPA the output from the entitlement share of project capability, as required to be purchased under the power sales contract dated October 3, 1980. During the year ended December 1989, the City's entitlement share of power (thermal costs and energy) (fuel) costs which was sold to LEPA was \$3,002,888 and \$2,180,310, respectively.

The three above-stated agreements are effective from October 1, 1980 through December 31, 1990.

(17) Pending Litigation

There are several lawsuits presently pending against the City of Mergee City as of December 31, 1991. They consist of the following:

- A. A suit involves an individual who dove into the shallow water owned by the State of Louisiana and landed on the City, severely damaging his cervical spine and resulting in quadriplegia. A judgment was rendered on January 24, 1986 in favor of the plaintiff, which was appealed. The Court of Appeal upheld the liability against the City but reduced the amount of damages. Appeal was filed with the Louisiana Supreme Court which remanded the case for further review by the Court of Appeal of the amount of damages. The judgment against the City became final in October 1986; however, Louisiana law prohibits the seizure of public property. Therefore, no demand for loss was recorded in the financial statements as December 31, 1991.
- B. Regarding all other suits pending, legal counsel and elected officials are of the opinion that any unfavorable outcome in these cases would be within the limits of the City's insurance coverage.

(18) Individual Fund Deficit Reversion Disallowance

The following individual fund deficit which is not apparent from the face of the combined financial statements requires disallowance:

Special revenue funds:
Fire Apparatus Fund

\$124,884

CITY OF MONROE CITY, LOUISIANA

Notes to Financial Statements (Continued)

It is anticipated that the above deficits will be funded by excess revenues in subsequent periods or by appropriations from the General Fund or Utility Funds.

(18) Contributed Capital

Amounts contributed to the enterprise funds for acquisition or construction of fixed assets are recognized as contributed capital. Contributed capital generated through grants externally restricted for capital acquisitions is amortized based on the depreciation recognized on that portion of the assets acquired or constructed from such grants. This depreciation is stated to the appropriate contributed capital account and is reflected as an adjustment to net income on the Combined Statement of Revenues, Expenses, and Changes in Retained Earnings/Fund Balance - Proprietary Fund Types and Blended Trust Fund.

The sources of contributed capital used to acquire and construct facilities for the enterprise funds are as follows:

		State and Federal Revenue Sharing Funds	Federal State and Local Share	Total
total contributed capital	\$13,079,000	\$187,950	\$4,444,550	\$17,691,480
Less: Accumulated amortization	_____	70,860	1,453,450	1,524,310
Net contributed capital	\$13,079,000	\$ 117,090	\$4,011,040	\$17,207,130

CITY OF MOBILE CITY, LOUISIANA

Notes to Financial Statements (Continued)

(20) Excesses of Expenditures Over Appropriations in Individual Funds

The following individual funds had excesses of expenditures over appropriations which were not within the allowable five percent variance and are not apparent from the combined financial statements:

	Actual Expenditures	Budget Appropriations	Excess
Special Revenue Funds:			
State Prisons' Fund	\$ 323,487	\$183,380	\$ 140,107
City Recreation Program Fund	838,469	499,344	339,125
Library Commission Fund	121,344	122,421	10,077
Cemetery Fund	31,847	32,400	553
Lake and Park Commission Fund	383,170	381,925	1,245
Lake and Park Marine Fund	1,123	1,222	99
Totals	\$1,697,430	\$981,650	\$715,780

(21) Segment Information

The City of Mobile City maintains two enterprise funds with departments which provide electric, gas, water, sanitation and sewer services.

	Segment information for the year ended December 31, 1997 was as follows:		
	Electric, Gas and Water Utility	Sanitation and Sewer Utilities	Total Enterprise Funds
Net working capital	\$ 2,148,932	\$ 2,132,894	\$ 4,281,826
Plant and equipment, net of accumulated depreciation	14,712,860	7,812,878	22,525,738
Total assets	16,861,792	9,945,772	26,807,564
Bonds and other long-term liabilities	8,782,788	212,384	8,995,172
Total equity	8,079,004	9,733,388	17,812,392
Operating transfers in (out)	12,322,242	998,928	13,321,170
Net income	222,168	478,242	690,410
Current capital contributions	40,800	-	40,800

CITY OF MONROE CITY, LOUISIANA

Notes to Financial Statements (Continued)

Operating results of individual utility departments accounted for in the Enterprise Funds for the year ended December 31, 1997 were as follows:

	Electric Department	Gas Department	Water Department	Sanitation and Sewer Department	Total Enterprise Funds
Operating revenues	\$21,442,871	\$2,188,128	\$1,818,121	\$1,118,818	\$16,567,938
Operating expenses:					
Depreciation	\$46,416	\$81,389	\$87,844	\$88,087	\$303,736
Other	\$2,328,222	\$1,122,888	\$12,268	\$1,488,228	\$5,051,606
Total operating expenses	\$2,374,638	\$1,204,277	\$1,100,112	\$1,576,315	\$6,255,336
Operating income (loss)	\$1,908,233	\$933,851	\$717,909	(457,500)	\$1,182,593
Nonoperating revenues (expenses)	\$164,732	\$180,818	\$18,828	\$28,851	\$393,229
Income (loss) before operating transfers	\$ 2,072,965	\$ 1,114,669	\$ 736,737	\$ (428,649)	\$ 1,579,820

001 Self-Insurance Fund

The City of Monro City set up a Self-Insurance (internal services) Fund for payment of possible future claims. At December 31, 1997, the Fund has a total of \$20,124 of cash and interest-bearing deposits which are designated for future self-insurance claims. The City's liability for asserted and unasserted claims arising during 1997 is not considered material and is not recognized in the accounts at December 31, 1997.

002 Prior Years Debt Refinance

In prior years, the City has defeased various bond issues by creating separate irrevocable trust funds. New debt has been issued and the proceeds have been used to purchase U.S. government securities that were placed in the trust funds. The investments and fixed earnings from the investments are sufficient to fully service the defeased debt until the debt is called or matures. For financial reporting purposes, the debt has been considered defeased and therefore removed as a liability from the City's Enterprise Fund balance sheet. As of December 31, 1997, the amount of defeased utility revenue debt outstanding but removed from the Enterprise Fund's balance sheet amounted to \$4,180,000.

SCHEDULE OF INDIVIDUAL FINES AND MONIES DUE

GENERAL FUND

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

CITY OF MORRIS CITY, LOUISIANA
General Fund

Comparative Balance Sheet
December 31, 1997 and 1998

	1997	1998
ASSETS		
Cash	\$ 28,818	\$ 20,424
Interest-bearing deposits, at cost	762,426	711,990
Receivables:		
Ad valorem taxes	128,387	128,381
Other	187,981	78,424
Due from other funds	128,483	181,214
Due from other governmental units	88,874	82,880
Inventory, at cost	55,886	61,381
Advances to other funds	182,883	48,820
 Total assets	 \$1,643,785	 \$1,599,480
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable	\$ 188,098	\$ 88,218
Accrued liabilities	188,227	211,989
Due to other funds	282,821	488,211
Advances from other funds	532,884	-----
Total liabilities	1,142,030	788,418
Fund balances:		
Reserved for inventory	88,886	81,283
Reserved for advances	182,823	48,820
Unreserved, undesignated	352,884	469,268
Total fund balances	624,603	599,371
 Total liabilities and fund balances	 \$1,643,785	 \$1,599,480

CITY OF MORRIS CITY, LOUISIANA
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget (OLAP Basis) and Actual
Year Ended December 31, 1997
With Comparative Actual Amounts for Year Ended December 31, 1996

	1997		Variance - Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
Revenues:				
Taxes	\$ 3,068,180	\$ 3,028,182	\$ 74,182	\$ 2,711,484
Licenses and permits	478,480	498,098	19,698	648,178
Intergovernmental	447,320	468,821	(49,581)	394,675
Charges for services	32,000	31,140	7,740	31,489
Fines and forfeits	335,880	337,420	6,420	368,128
Miscellaneous	117,820	128,675	88,855	158,881
Total revenues	<u>4,387,000</u>	<u>4,532,326</u>	<u>87,322</u>	<u>4,287,836</u>
Expenditures:				
Current -				
General government:				
Administrative	1,282,128	1,267,366	(15,862)	1,245,129
Purchasing	88,328	84,898	(11,860)	92,640
Planning and zoning	383,837	381,680	2,387	64,668
Public safety:				
Police	1,784,124	1,818,927	(161,203)	1,879,692
Fire	1,228,968	1,232,843	(9,874)	1,158,684
Public works:				
Streets and drainage	717,487	789,120	8,327	840,613
Cemeteries	82,673	81,771	(8,880)	88,748
Culture and recreation	247,709	250,634	(2,925)	177,917
Capital outlay	218,820	220,129	6,701	242,517
Total expenditures	<u>5,269,936</u>	<u>5,364,186</u>	<u>(129,304)</u>	<u>5,268,418</u>
Deficiency of revenues over expenditures	<u>(1,200,464)</u>	<u>(1,311,814)</u>	<u>(111,264)</u>	<u>(1,277,782)</u>

(continued)

CITY OF MONROE CITY, LOUISIANA
General Fund

STATEMENT OF REVENUES, EXPENDITURES, and Changes in Fund Balance -
Budget (GAAP Basis) and Actual (Continued)
Year Ended December 31, 1997
with Comparative Actual Amounts for Year Ended December 31, 1996

	1997		Variance - Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
Other financing sources (uses):				
Operating transfers in	\$ 2,260,908	\$ 2,185,853	\$ (75,055)	\$ 2,148,983
Operating transfers out	<u>(184,500)</u>	<u>(184,328)</u>	<u>162</u>	<u>(184,328)</u>
Total other financing sources (uses)	<u>2,076,408</u>	<u>1,999,483</u>	<u>(76,925)</u>	<u>1,964,655</u>
 Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	 184,608	 (15,183)	 (199,791)	 240,348
 Fund balance, beginning	 <u>528,384</u>	 <u>528,384</u>	 <u>—</u>	 <u>289,102</u>
 Fund balance, ending	 \$ 712,992	 \$ 513,201	 \$ (199,791)	 \$ 529,450

CITY OF MONROE CITY, LOUISIANA
General Fund

Statement of Revenues Compared to Budget (GRAP Basis)
Year Ended December 31, 1997
With Comparative Actual Revenues For Year Ended December 31, 1996

	1997		Variance - Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
Revenues:				
Taxes -				
Sales	\$9,155,880	\$9,914,971	\$ 759,091	\$9,814,488
ad valorem	882,880	918,301	35,421	798,888
Total taxes	<u>2,038,760</u>	<u>1,033,382</u>	<u>74,672</u>	<u>1,713,488</u>
Licenses and permits -				
Beer and liquor	31,880	34,938	3,058	38,880
Occupational	882,880	882,408	(472)	873,172
Building	92,880	14,128	(78,752)	18,880
Chain store	8,880	8,971	91	8,188
Other	7,880	8,888	1,008	8,888
Total licenses and permits	<u>1,014,400</u>	<u>1,049,333</u>	<u>65,123</u>	<u>1,058,176</u>
Intergovernmental -				
State of Louisiana:				
Beer taxes	38,880	23,187	(15,693)	28,888
Tobacco taxes	71,880	78,838	7,058	78,435
Video Poker	282,880	178,973	(103,907)	188,188
Indian gaming mitigation	87,880	83,388	(4,492)	88,788
Other	7,880	8,888	1,008	8,775
St. Mary Parish Council:				
Fire insurance tax	28,280	28,281	1	28,188
Other	25,880	14,128	(11,752)	18,888
U.S. Department of Justice:				
D.A.R.E. program	27,121	28,888	1,767	13,122
Total intergovernmental	<u>647,421</u>	<u>608,331</u>	<u>(39,090)</u>	<u>588,473</u>

(continued)

CITY OF MOBILE CITY, LOUISIANA
General Fund

Statement of Revenues Compared to Budget (GAAP Basis) (Continued)
Year Ended December 31, 1997
With Comparative Actual Amounts for Year Ended December 31, 1996

	1997		Variance - Favorable - (Unfavorable)	1996 Actual
	Budget	Actual		
Charges for services - Swamp Garden	\$ 30,800	\$ 31,361	\$ 5,561	\$ 31,458
Fines and forfeits	333,828	327,420	(6,408)	348,123
Miscellaneous -				
Property rentals	17,208	17,548	340	18,572
Demolition job sales	58,908	62,907	3,999	73,488
Donations	1,808	2,889	1,081	2,978
Police fees	1,828	1,822	(6)	3,437
Sales of fixed assets	1,508	1,579	771	2,442
Subpoena collections	12,008	10,870	(1,138)	12,282
Interest earned	10,208	8,848	(1,360)	7,884
Other sources	28,008	30,818	2,810	23,881
Total miscellaneous	111,828	128,879	17,051	128,881
Total revenues	\$4,343,358	\$4,430,348	\$ 87,000	\$4,287,858

CITY OF MEMPHIS CITY, LOUISIANA,
General Fund

Statement of Expenditures Compared to Budget (ORAP Series)
Year Ended December 31, 1977
With Comparative Actual Accounts for Year Ended December 31, 1976

	1977		Variance - Favorable (Unfavorable)	1976 Actual
	Budget	Actual		
Expenditures:				
General government -				
Administrative:				
Personal services -				
Salaries and wages:				
Administration	\$ 438,810	\$ 438,535	\$ 275	\$ 413,366
City Court	120,800	120,488	312	120,888
Hospitalization	21,882	24,281	(2,399)	26,058
Retirement and unemployment	41,256	41,382	(126)	28,741
Total personal services	622,748	624,686	(1,938)	579,053
Supplies and materials -				
Auto expense	8,881	1,882	7,000	2,214
Miscellaneous	24,000	20,873	3,127	26,483
Office	28,000	14,218	13,782	27,882
Total supplies and materials	60,881	36,973	23,908	56,580
Contractual services -				
Engineering, inspection, sewing, civil defense, and public relations	22,800	28,228	(5,428)	22,272
Insurance and bonds	150,000	152,078	(2,078)	150,278
Intergovernmental				
Contributions	27,800	28,827	(1,027)	24,148
Professional fees	87,000	95,000	(8,000)	78,228
Publishing council				
Proceedings	10,800	8,878	1,922	8,228
Swing festival contribution	1,800	-	1,800	-
Telephone expense	10,800	8,880	1,920	18,480
Utilities	220,000	222,888	(2,888)	228,882
Insurance loss claims	2,000	2,108	(108)	-
City election expense	-	-	-	2,882
Total contractual services	522,600	541,204	(18,604)	482,802
Repairs and maintenance	28,000	21,878	6,122	28,814
Total administrative	1,213,029	1,247,888	(34,859)	1,166,449

(Continued)

CITY OF MONROE CITY, LOUISIANA
General Fund

Statement of Expenditures Compared to Budget (GAAP Basis) (Continued)
Year Ended December 31, 1997
With Comparative Actual Amounts for Year Ended December 31, 1996

	1997		Variance - Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
Purchasing:				
Personal services -				
Salaries and wages	\$ 40,038	\$ 49,328	\$ 9,290	\$ 47,000
Hospitalization	3,487	3,959	1,272	3,824
Retirement and unemployment	3,188	3,858	160	3,278
Total personal services	<u>37,158</u>	<u>57,145</u>	<u>200</u>	<u>54,102</u>
Supplies and materials -				
Miscellaneous	808	3,273	(1,875)	808
Office	3,004	3,487	33	3,094
Gasoline, oil and supplies	-	301	(301)	33
Total supplies and materials	<u>3,812</u>	<u>7,061</u>	<u>(1,842)</u>	<u>3,935</u>
Contractual services -				
Telephone	3,204	3,267	(67)	3,200
Utilities	3,858	3,850	180	3,843
Total contractual services	<u>4,208</u>	<u>5,817</u>	<u>183</u>	<u>4,323</u>
Repairs and maintenance	<u>3,808</u>	<u>3,379</u>	<u>429</u>	<u>3,118</u>
Total purchasing	<u>48,328</u>	<u>65,898</u>	<u>11,560</u>	<u>62,448</u>

(continued)

CITY OF MORONG VALLEY, CALIFORNIA
General Fund

Statement of Expenditures Compared to Budget (GAAP Basis) (Continued)
Year Ended December 31, 1997
With Comparative Actual Amounts for Year Ended December 31, 1996

	1997		VARIANCE - Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
Planning and zoning:				
Personal services -				
Salaries and wages	\$ 85,000	\$ 85,000	\$ 000	\$ 79,840
Expatriations	6,000	7,044	(1,044)	7,000
Retirement and unemployment	5,000	5,813	(813)	5,808
Cities	2,500	2,500	000	000
Total personal services	<u>98,500</u>	<u>99,457</u>	<u>(957)</u>	<u>92,656</u>
Supplies and materials -				
Office	800	778	(22)	371
Auto expenses	400	-	400	88
Miscellaneous	1,000	708	(292)	3,248
Small tools	300	38	(262)	-
Total supplies and materials	<u>2,500</u>	<u>2,304</u>	<u>(196)</u>	<u>3,697</u>
Contractual services -				
Fees and subscriptions	400	400	(00)	300
Repairs and maintenance	300	72	(228)	000
Total planning and zoning	<u>102,200</u>	<u>102,183</u>	<u>(17)</u>	<u>96,653</u>
Total general government	<u>1,921,000</u>	<u>2,436,000</u>	<u>(515,000)</u>	<u>1,488,100</u>

(continued)

CITY OF MONROE CITY, LOUISIANA
GENERAL FUND

Statement of Expenditures Compared to Budget (GAAP Basis) (Continued)
Year Ended December 31, 1997
With Comparative Actual Amounts For Year Ended December 31, 1996

	1997		Variance - Favorable	1996 Actual
	Budget	Actual		
Public safety -				
Police:				
Personnel services -				
Salaries and wages	\$1,207,208	\$1,199,438	\$ 7,770	\$1,142,284
Hospitalization	221,898	122,888	(99,010)	98,937
Pension and relief fund	44,834	45,870	(1,036)	84,834
Retirement - state plan	227,400	22,843	19,557	92,021
Retirement and unemployment	-	24,222	(24,222)	12,428
Subpoena expense	100	200	(100)	2,452
Total personnel services	<u>1,480,340</u>	<u>1,415,471</u>	<u>6,869</u>	<u>1,432,956</u>
Supplies and materials:				
Fuel and travel	78,000	78,000	(1,000)	94,778
Tolls and admission	4,000	3,840	160	1,928
Miscellaneous	18,000	24,885	(6,885)	20,588
Office	8,000	8,127	(127)	5,000
Phone	2,000	2,884	(884)	2,400
Small tools	200	84	116	1,204
Traffic signs	8,000	22,721	(14,721)	18,267
Uniforms and equipment	18,000	22,872	(4,872)	22,222
TOTAL supplies and materials	<u>121,200</u>	<u>127,249</u>	<u>(6,049)</u>	<u>142,529</u>
Contractual services:				
Professional fees	22,000	22,241	(241)	4,404
Autopsy reports	22,000	12,218	(9,782)	7,787
Small animal warden	8,000	8,813	(813)	4,778
Telephone	22,000	12,222	(9,778)	10,967
Training schools and conventions	22,000	22,834	(834)	7,427
Utilities	42,000	44,289	(2,289)	44,265
Insurance	22,440	12,442	-	27,814
Insurance loss claims	-	118,222	(118,222)	-
Total contractual services	<u>132,440</u>	<u>286,129</u>	<u>(153,689)</u>	<u>228,422</u>
Repairs and maintenance	<u>22,200</u>	<u>22,222</u>	<u>2,222</u>	<u>2,222</u>
Total police	<u>1,724,188</u>	<u>1,614,871</u>	<u>(109,317)</u>	<u>1,608,921</u>

(continued)

CITY OF MONROE CITY, LOUISIANA
General Fund

Statement of Expenditures Compared to Budget (RAMP Basis) (Continued)
Year ended December 31, 1987
With Comparative Actual Amounts For Year Ended December 31, 1986

	1987		Variance - Favorable - (Unfavorable)	1986 Actual
	Budget	Actual		
Fido -				
Personnel services:				
Salaries and wages	\$ 812,087	\$ 810,448	\$ 1,639	\$ 809,243
Hospitalization	72,900	71,913	10,987	71,843
Retirement and unemployment	88,381	88,418	367	87,738
Total personnel services	<u>973,368</u>	<u>970,779</u>	<u>2,589</u>	<u>968,824</u>
Supplies and materials:				
Books	3,500	4,787	12,287	3,380
Fire fighting equipment	12,500	27,371	14,871	13,488
Miscellaneous	8,000	6,260	1,740	5,875
Office	4,500	5,810	1,310	4,800
Small tools/supplies	18,000	12,837	5,163	13,810
Travel expense	8,000	6,842	1,158	7,800
Total supplies and materials	<u>54,500</u>	<u>64,107</u>	<u>9,607</u>	<u>48,853</u>
Contractual services:				
Insurance - volunteer fire department	800	-	800	876
Telephone	8,400	8,750	350	7,928
Training schools and conventions	14,800	14,800	-	14,427
Utilities	14,800	14,149	651	13,688
Water charge - fire hydrants	12,000	12,000	-	10,820
Total contractual services	<u>49,800</u>	<u>49,749</u>	<u>551</u>	<u>47,849</u>
Repairs and maintenance	<u>14,000</u>	<u>16,820</u>	<u>2,820</u>	<u>17,760</u>
Total fire	<u>1,012,668</u>	<u>1,013,346</u>	<u>678</u>	<u>1,016,494</u>
Total public safety	<u>1,877,828</u>	<u>1,848,328</u>	<u>29,500</u>	<u>1,812,148</u>

(Continued)

CITY OF MORRIS CITY, LOUISIANA
General Fund

Statement of Expenditures Compared to Budget (GAAP Basis) (Continued)
Year Ended December 31, 1987
With Comparative Actual Amounts for Year Ended December 31, 1986

	1987		Variances -	1986
	Budget	Actual	Favorable - Unfavorable	Budget
Public works -				
streets and drainage:				
Personal services -				
Salaries and wages	\$ 428,483	\$ 424,548	\$ 3,935	\$ 393,797
Hospitalization	34,814	39,480	(4,666)	34,478
Retirement and				
unemployment	38,343	37,838	505	38,843
Total personal services	499,640	491,866	7,774	465,918
Supplies and materials -				
Fill, shalis, concrete				
and asphalt	39,800	37,440	2,360	31,954
Gasoline, oil and				
supplies - truck	60,800	48,880	11,920	61,818
Miscellaneous	29,800	29,970	(170)	28,813
Small tools	7,800	8,570	(770)	8,653
Total supplies and				
materials	138,200	124,860	13,340	131,238
Contractual services -				
Telephone	700	1,480	(780)	874
Utilities	17,820	18,880	(1,060)	8,643
Total contractual				
services	18,520	20,360	(1,840)	19,517
Repairs and maintenance -				
Drainage pump and				
systems	4,000	5,440	(1,440)	1,770
Trucks, equipment and				
buildings	18,080	21,448	(3,368)	21,283
Total repairs and				
maintenance	22,080	26,888	(4,808)	22,953
Total streets and				
drainage	713,633	708,134	5,499	648,623

(Continued)

CITY OF MORRIS CITY, LOUISIANA
General Fund

Statement of Expenditures Compared to Budget (GASB Basis) (Continued)
Year Ended December 31, 1997
With Comparative Actual Amounts For Year Ended December 31, 1996

	1997		Variance - Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
Summary:				
Personal services -				
Salaries and wages	\$ 82,415	\$ 82,474	\$ (59)	\$ 47,888
Hospitalization	5,870	5,848	22	8,472
Retirement and unemployment	3,852	3,852	-	3,431
Total personal services	<u>92,137</u>	<u>92,222</u>	<u>(85)</u>	<u>60,791</u>
Supplies and materials -				
Gasoline and oil - trucks	5,000	4,840	160	4,811
Miscellaneous	7,000	10,883	(3,883)	10,459
Small tools	3,800	3,504	296	3,821
Total supplies and materials	<u>15,800</u>	<u>19,227</u>	<u>(3,427)</u>	<u>19,091</u>
Contractual services -				
Telephones	300	304	(4)	248
Utilities	3,380	3,263	117	3,028
Total contractual services	<u>3,680</u>	<u>3,567</u>	<u>113</u>	<u>3,276</u>
Repairs and maintenance	3,320	4,342	(1,022)	31,280
Total summary	<u>114,957</u>	<u>119,361</u>	<u>(4,404)</u>	<u>114,466</u>
Total public works	<u>811,330</u>	<u>892,881</u>	<u>(81,551)</u>	<u>738,352</u>

(Continued)

CITY OF MORGAN CITY, LOUISIANA
General Fund

Statement of Expenditures Compared to Budget (GAAP Basis) (Continued)
Year Ended December 31, 1997
With Comparative Actual Amounts for Year Ended December 31, 1996

	1997		Variance - Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
Outlets and recreation -				
Swamp Garden:				
Personal services -				
Salaries and wages	\$ 69,394	\$ 69,361	\$ 33	\$ 69,957
Hospitalization	7,898	7,824	74	7,278
Retirement benefits	7,657	8,755	1,098	8,587
Total personal services	<u>84,949</u>	<u>85,940</u>	<u>991</u>	<u>85,822</u>
Supplies and materials -				
Gasoline and oil -				
Trucks and equipment	3,800	8,088	(4,288)	3,833
Miscellaneous	4,890	18,390	(13,500)	13,733
Printing and	8,800	8,865	(65)	4,243
Small tools and supplies	<u>28,800</u>	<u>35,348</u>	<u>(6,548)</u>	<u>31,809</u>
Total supplies and materials	<u>37,490</u>	<u>60,691</u>	<u>(23,201)</u>	<u>53,585</u>
Contractual services -				
Advertising	4,800	3,381	1,419	379
Telephone	1,300	2,343	(1,043)	1,328
Travel	300	329	(29)	-
Utilities	<u>8,800</u>	<u>9,381</u>	<u>(581)</u>	<u>7,650</u>
Total contractual services	<u>15,200</u>	<u>15,434</u>	<u>(234)</u>	<u>9,357</u>
Repairs and maintenance	<u>2,300</u>	<u>398</u>	<u>1,902</u>	<u>1,266</u>
Total outlets and recreation	<u>147,738</u>	<u>163,813</u>	<u>(16,075)</u>	<u>150,827</u>

(continued)

CITY OF HOUMA CITY, LOUISIANA
General Fund

Statement of Expenditures Compared to Budget (MAYOR BASIS) (CONTINUED)
Year Ended December 31, 1997
With Comparative Actual Amounts for Year Ended December 31, 1996

	1997		Variance - Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
Capital outlay -				
General government:				
Equipment	\$ 22,000	\$ 4,693	\$ 17,307	\$ 49,200
Public safety:				
Police - equipment	89,000	89,693	(69,693)	79,173
Fire department - equipment	22,000	16,873	5,127	23,800
Public works:				
Streets and drainage -				
Equipment	79,500	83,824	(4,324)	8,430
Materials	4,200	28	4,172	88,136
Total capital outlay	218,800	215,128	3,672	281,821
Total expenditures	20,864,812	20,744,196	\$ (120,616)	20,865,419

CITY OF HOUSTON CITY, LOUISIANA
General Fund

Statement of Other Financing Sources (Used) Compared to Budget (MAAF Basis)
Year Ended December 31, 1997
With Comparative Actual Accounts for Year Ended December 31, 1996

	1997		Variance - Favorable	1996 Actual
	Budget	Actual		
Operating transfers in:				
Special Revenue Funds -				
Cemetery Fund	\$ 20,000	\$ 20,000	-	\$ 20,000
Morgan City Street Fund	20,000	20,000	-	20,000
Road and Royalty Fund	40,000	40,000	-	40,000
Emergency Management Fund	-	442	442	1,044
Federal Revenue Sharing Fund	-	1	1	228
	<u>140,000</u>	<u>140,443</u>	<u>443</u>	<u>138,294</u>
Capital Projects Fund	<u>25,000</u>	<u>20</u>	<u>14,800</u>	<u>20,000</u>
Municipal Funds -				
Electric, Gas and Water Utility	1,950,000	1,950,000	-	1,950,000
Sanitation and Sewer Utility	75,000	75,000	-	75,000
	<u>2,025,000</u>	<u>2,025,000</u>	<u>-</u>	<u>2,025,000</u>
Total operating transfers in	<u>2,185,000</u>	<u>2,185,443</u>	<u>14,143</u>	<u>2,248,494</u>

CITY OF MOBILE CITY, LOUISIANA
General Fund

Statement of Other Financing Sources (Less) Compared to Budget (MMF Basis)
Year Ended December 31, 1987
With Comparative Actual Amounts For Year Ended December 31, 1986

Operating transfers out:				
Special Revenue Funds -				
City Recreation Program Fund	\$ 128,000	\$ 368,334	\$ (240,334)	\$ 240,334
Library Commission Fund	77,800	38,400	(39,400)	41,548
State Officers' Fund	25,000	18,128	(6,872)	33,348
Municipal Auditorium Fund	140,000	114,384	(25,616)	108,000
Lake and Park	48,000	-	48,000	128,000
Fire Apparatus Fund	40,000	48,000	8,000	56,687
Sanitification Fund	8,000	-	8,000	-
Archives Commission Fund	10,000	50,000	40,000	-
Main Street Program Fund	15,000	18,000	3,000	-
Tourist Commission Fund	-	-	-	43
Mousing Initiative Program	50,000	-	50,000	-
Morgan City Wharf Fund	108,000	240,000	132,000	-
	<u>818,800</u>	<u>838,127</u>	<u>21,327</u>	<u>770,800</u>
Capital Projects Fund -				
Lake and Park Construction Fund	-	11,000	(11,000)	-
Expendable Trust Fund -				
Sherman House Fund	5,000	8,000	3,000	5,000
Swamp/Garden Special Fund	-	1,000	1,000	-
Morgan City Young Fund	-	-	-	32,478
	<u>5,000</u>	<u>9,000</u>	<u>4,000</u>	<u>37,478</u>
Internal Service Fund -				
Central Garage Fund	-	7,200	(7,200)	10,878
	<u>843,800</u>	<u>861,327</u>	<u>17,527</u>	<u>808,278</u>
Total other financing sources (less)				
	<u>\$1,388,800</u>	<u>\$1,503,443</u>	<u>\$114,643</u>	<u>\$1,318,012</u>

SPECIAL REVENUE FUNDS

City Recreation Program Fund

Monies in this fund are received from recreation programs sponsored and transfers from the General Fund. The costs of the recreation department are accounted for in this fund.

LIBRARY OPERATIONS FUND

Monies in this fund are received from St. Mary Parish, private donations, and transfers from the General Fund and Morgan City Young Fund. The costs of the library are accounted for in this fund.

Municipal Auditorium Fund

Monies in this fund are received from auditorium rentals, concessions and transfers from the General Fund. The costs of the municipal auditorium are accounted for in this fund.

Sanitation Abatement Fund

This fund accounts for the receipts and disbursements of the proceeds from a 1/4% sales and use tax, which are dedicated to the improvement of sanitation and sewer disposal in the city.

Federal Revenue Sharing Fund

This fund accounts for the receipt and subsequent expenditures of federal revenue sharing funds which may be used by the City for any lawful purpose within the guidelines and restrictions prescribed by the Office of Revenue Sharing.

Road and Street Fund

This fund accounts for receipts and subsequent expenditures of St. Mary Parish Council donations designated for street improvements.

Cemetery Fund

Monies in this fund are received from sales of burial spaces. The cost of improvements to the cemetery grounds are accounted for in this fund.

Fire Apparatus Purchase Fund

General Fund transfers are made to this fund to dedicate monies for fire equipment purchases.

(continued)

SPECIAL REVENUE FUNDS (CONTINUED)

Lake Red Park Conservation Fund

Monies in this fund are received from gate and space rental receipts, Mr. Mary Berish, and transfers from the General Fund. The costs of operating Lake Red Park are accounted for in this fund.

Morgan City Archival Fund

Monies in this fund are received from grants, donations and transfers from the General Fund and the Morgan City Young Fund. These funds are dedicated to the preservation of Morgan City historical documents.

Main Street Fund

This fund accounts for monies received from federal and state sources for the development and operation of the Main Street Program.

State Prisoners' Fund

Monies in this fund are received from neighboring parishes and cities and transfers from the General Fund. The costs of prisoners' meals, medical expenses and supplies are accounted for in this fund.

Wharf Fund

This fund accounts for monies received from wharf rentals and for costs incurred to maintain the wharves.

Real Estate Activities Fund

This fund accounts for the purchases and sales of various real estate.

Lake Red Park Marine Fund

This fund accounts for the monies received from operation of the marina and expenditures incurred relative to the maintenance of the marina.

Emergency Remedial Fund

This fund accounts for the federal and state monies received and expended for damages sustained as a result of Hurricane Andrew.

Seafood Processing Grant Fund

This fund accounts for the federal monies received and expended for experimentation concerning seafood processing.

CITY OF WASHINGTON CITY, GOVERNMENT
 FINANCIAL STATEMENTS

Comprehensive Annual Financial Report
 December 31, 1997

With Comparative Totals For December 31, 1996

ASSETS

Cash
 Investments having maturities of more
 than one year
 Investments, at cost
 Investments, at fair value
 Accounts receivable
 Prepaid expenses
 Other assets
 Due from other funds
 Due from other governmental units
 Inventory, at cost

Total assets

LIABILITIES AND FUND BALANCES

Liabilities
 Accounts payable
 Accrued liabilities
 Accrued interest
 Due to funds
 Due to other funds
 Advances from other funds
 Total liabilities

Fund balance (deficit):
 Unreserved
 Reserved
 Total fund balance (deficit)

Total liabilities and fund balances

City Investment Accounts	City Inventory Accounts	Investment Accounts	Investment Accounts	Investment Accounts	Total Investment Accounts	Total Investment Accounts	Total Investment Accounts	Total Investment Accounts
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\$ 4,007	\$ 4,200	\$ 5,179	\$ 4,187	\$ -	\$ -	\$ -	\$ -	\$ -
97,811	16,154	15,164	46,817	-	156,000	156,000	156,000	156,000
3,198	-	4,464	-	-	-	-	-	-
14,375	4,483	14,005	-	-	-	-	61,246	61
-	-	1,000	-	-	-	-	-	-
\$111,391	\$43,837	\$31,752	\$51,004	\$ -	\$562,000	\$713,790	\$ 91,286	\$5,388

\$ 15,800	\$ 4,281	\$ 2,428	\$ -	\$ -	\$ 203	\$ 29	\$ -	\$ 9,680
3,206	3,209	46,276	-	-	14,710	1,871	-	7,144
19,789	19,308	1,871	7,000	-	14,000	20,144	20,000	64,485
31,795	36,798	50,575	7,000	-	35,913	38,024	40,100	86,349
-	-	4,000	-	-	-	-	-	-
19,789	36,798	50,575	7,000	-	35,913	38,024	40,100	86,349

\$111,391	\$43,837	\$31,752	\$51,004	\$ -	\$562,000	\$713,790	\$ 91,286	\$5,388
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(Amount in thousands)

CITY OF MOBILE CITY, LOUISIANA
 (See City Revenue Bonds)

Combining Balance Sheet (Continued)

December 31, 1991

with Comparison Totals for December 31, 1990

	MOBILE CITY ACCOUNTS	1990 COMBINING BALANCE SHEET	1991 COMBINING BALANCE SHEET	Total 1991 Assets	Total 1991 Liabilities	Total 1991 Equity	Total 1990 Assets	Total 1990 Liabilities	Total 1990 Equity
ASSETS									
Cash	\$ 50,971	\$ 171,447	\$ 3	\$ 1,200	\$ 1,200	\$ 1,200	\$ 196,707	\$ 1,200	\$ 196,699
Investments in other municipalities, at cost	108,870	-	47,385	26,238	26,238	26,238	1,080,908	944,471	136,437
Investments in other municipalities, at cost	13,200	-	-	-	-	-	10,300	-	11,000
Accounts receivable	-	-	-	-	-	-	-	-	4,726
Accrued interest	1,000	-	-	-	-	-	2,000	-	1,000
Due from other funds	100	-	-	-	-	-	13,200	-	13,200
Due from other governmental units	-	-	4,100	-	-	-	4,200	-	4,200
Inventory, at cost	-	-	-	-	-	-	-	-	3,600
Total assets	183,141	171,447	51,688	100,438	100,438	100,438	1,414,844	1,414,844	164,471
LIABILITIES AND FUND BALANCES									
Accounts payable	\$ 1,000	\$ 26	\$ -	\$ -	\$ -	\$ -	\$ 17,200	\$ -	\$ 17,200
Accrued liabilities	1,100	-	-	-	-	-	18,700	-	17,600
Unassigned fund balance	-	-	-	-	-	-	11,500	-	11,500
Due to other funds	5,100	5,100	-	-	-	-	1,200	-	1,200
Due to other governmental units	2,200	-	-	-	-	-	274,400	-	280,200
Advance from other funds	-	-	30,000	-	-	-	30,000	-	30,000
Total liabilities	9,400	5,100	30,000	30,000	30,000	30,000	352,500	352,500	352,500
Fund balances (DEFICIT)	-	-	-	-	-	-	-	-	4,971
Assigned for inventory	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-
Total fund balances (DEFICIT)	000,000	116,347	21,688	70,438	70,438	70,438	104,338	104,338	11,500
Total liabilities and fund balances							1,414,844	1,414,844	164,471

CITY OF MOBILE CITY, ALABAMA
General Financial Statements

Reconciling Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 1997
With Comparative Basis for Year Ended December 31, 1996

	CITY		FEDERAL		FUND AND		FUND		FUND	
	REVENUE	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE	EXPENDITURES
REVENUES:										
Taxes	141,200	16,717	141,200	16,717	141,200	16,717	141,200	16,717	141,200	16,717
Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for services	1,200	794	1,200	794	1,200	794	1,200	794	1,200	794
Miscellaneous	1,200	794	1,200	794	1,200	794	1,200	794	1,200	794
Other	1,200	794	1,200	794	1,200	794	1,200	794	1,200	794
Total revenues	143,600	18,205	143,600	18,205	143,600	18,205	143,600	18,205	143,600	18,205
EXPENDITURES:										
General	-	-	-	-	-	-	-	-	-	-
Public safety - police and fire	-	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-	-
Culture and recreation	418,200	114,000	418,200	114,000	418,200	114,000	418,200	114,000	418,200	114,000
Capital outlay	118,500	1,200	118,500	1,200	118,500	1,200	118,500	1,200	118,500	1,200
Public services	-	-	-	-	-	-	-	-	-	-
Financial requirements	-	-	-	-	-	-	-	-	-	-
Contract and direct charges	-	-	-	-	-	-	-	-	-	-
Total expenditures	636,700	115,200	636,700	115,200	636,700	115,200	636,700	115,200	636,700	115,200
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	143,600	18,205	143,600	18,205	143,600	18,205	143,600	18,205	143,600	18,205
OTHER FUNDING SOURCES (USES):										
Operating transfers in	200,000	118,400	200,000	118,400	200,000	118,400	200,000	118,400	200,000	118,400
Operating transfers out	(200,000)	(118,400)	(200,000)	(118,400)	(200,000)	(118,400)	(200,000)	(118,400)	(200,000)	(118,400)
Other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FUNDING SOURCES OVER EXPENDITURES AND OTHER FUNDING SOURCES	143,600	18,205	143,600	18,205	143,600	18,205	143,600	18,205	143,600	18,205
FUND BALANCES (DEFICITS), beginning	0	0	0	0	0	0	0	0	0	0
FUND BALANCES (DEFICITS), ending	143,600	18,205	143,600	18,205	143,600	18,205	143,600	18,205	143,600	18,205

Cont. Next

CITY OF BOZEMAN CITY, MONTANA
Special Revenue Funds

Summary of Statement of Revenues, Expenditures, and Changes in Fund Balances (Budget Basis)
Year Ended December 31, 2020
With Comparative Funds for Year Ended December 31, 2019

	2020	2019	2020	2019	2020	2019	2020	2019	2020	2019
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Revenues:										
Fees	1,394	1,344	17,773	17,773	-	-	-	-	1,128,828	1,128,828
Grants	-	-	1,489	1,489	-	-	-	-	2,384	2,384
Interest	-	-	-	-	-	-	-	-	64,486	64,486
Other	15,091	15,091	1,179	1,179	26,873	26,873	26,873	26,873	38,818	38,818
Total revenues	16,485	16,435	19,441	19,441	26,873	26,873	26,873	26,873	1,230,536	1,230,536
Expenditures:										
Salaries	-	-	785,898	785,898	-	-	-	-	194,808	194,808
Benefits	-	-	-	-	-	-	-	-	27,443	27,443
Contractual	-	-	-	-	-	-	-	-	1,000	1,000
Materials and maintenance	85,287	85,287	17	17	1,700	1,700	1,700	1,700	98,043	98,043
Capital outlay	32,887	32,887	16,079	16,079	-	-	-	-	164,343	164,343
Other	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	33,479
Transfer and fiscal charges	-	-	-	-	-	-	-	-	-	-
Total expenditures	118,174	118,174	801,984	801,984	1,700	1,700	1,700	1,700	398,504	398,504
Transfers (refunds) of resources over expenditures	58,311	58,311	112,457	112,457	25,173	25,173	25,173	25,173	832	832
Change in fund balances (assets)	38,311	38,311	122,914	122,914	25,173	25,173	25,173	25,173	432,032	432,032
Beginning fund balances (assets)	118,174	118,174	118,174	118,174	118,174	118,174	118,174	118,174	118,174	118,174
Total fund balances (assets) ending	156,485	156,485	241,088	241,088	143,347	143,347	143,347	143,347	550,206	550,206

CITY OF BOSSIER CITY, LOUISIANA
Special Revenue Fund
City Recreation Program Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget (2000 Basis) and Actual
Year Ended December 31, 1999
With Comparative Actual Accounts for Year Ended December 31, 1998

	1999		Variance -	
	Budget	Actual	Favorable	1999
			(Unfavorable)	Actual
Revenues:				
Charges for services -				
Receipts from program activities	\$ 137,000	\$ 142,385	\$ 5,385	\$ 137,781
Miscellaneous -				
Interest	800	2,382	1,582	2,614
Other	34,000	2,391	(31,609)	700
Donation	-	21,802	21,802	-
Total revenues	<u>171,800</u>	<u>169,360</u>	<u>(2,440)</u>	<u>160,695</u>
Expenditures:				
Culture and recreation -				
Personal services:				
Salaries and wages	118,500	129,777	(11,277)	110,214
Hospitalization	10,000	10,778	(778)	8,288
Retirement and unemployment	9,340	9,300	40	9,260
Contract labor	-	21,688	(21,688)	21,688
	<u>137,840</u>	<u>171,143</u>	<u>(33,303)</u>	<u>149,450</u>
Supplies and materials:				
Auto, truck and tractor	8,000	10,072	(2,072)	7,887
Office	2,000	4,324	(2,324)	3,534
Small tools	3,000	3,046	(46)	4,128
Chemicals	4,000	4,748	(748)	8,124
Concession	10,000	11,422	(1,422)	10,778
Uniforms	20,000	20,148	(148)	21,122
Miscellaneous	22,000	18,348	3,652	24,688
	<u>69,000</u>	<u>72,338</u>	<u>(3,338)</u>	<u>70,222</u>
Contractual services:				
Equipment rental	300	-	300	80
Land rental	4,000	4,000	-	4,000
Telephone	4,000	4,100	(100)	4,481
Utilities	20,000	20,148	(148)	22,622
	<u>28,300</u>	<u>28,248</u>	<u>(552)</u>	<u>28,222</u>

(Amounts Rounded)

CITY OF HOOGAN CITY, LOUISIANA
Special Revenue Fund
City Recreation Program Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget (GAAP Basis) and Actual (Continued)
Year Ended December 31, 1997
With Comparative Actual Accounts for Year Ended December 31, 1996

	1997		Variance - Favorable/ Unfavorable	1996 Actual
	Budget	Actual		
Repairs and maintenance:				
Buildings and facilities	\$ 6,500	\$ 13,112	\$ 64,612)	\$ 1,384
Equipment	-	1,793	21,793)	2,501
Vehicles	1,700	1,283	417	-
Parks and playgrounds	18,900	12,012	6,788	12,012
Tools	2,500	1,112	1,388	1,518
	<u>30,600</u>	<u>29,410</u>	<u>1,190</u>	<u>18,415</u>
Total culture and recreation	30,600	29,410	1,190	18,415
Capital outlay	<u>110,000</u>	<u>118,111</u>	<u>8,111</u>	<u>10,000</u>
Total expenditures	<u>140,600</u>	<u>147,521</u>	<u>7,921</u>	<u>28,415</u>
Deficiency of revenues over expenditures	<u>(140,600)</u>	<u>(147,521)</u>	<u>7,921</u>	<u>(28,415)</u>
Other financing sources:				
Transfer from General Fund	100,000	100,111	111	100,000
Transfer from Hoogan City Sewer Fund	-	-	-	3,200
Total other financing sources	<u>100,000</u>	<u>100,111</u>	<u>111</u>	<u>103,200</u>
Excess (deficiency) of revenues and other financing sources over expenditures	1,000	(47,410)	(48,410)	(75,215)
Fund balance, beginning	<u>21,211</u>	<u>21,211</u>	-	<u>18,200</u>
Fund balance, ending	<u>\$ 22,211</u>	<u>\$ 21,211</u>	<u>1,000</u>	<u>\$ 18,200</u>

CITY OF MONROE CITY, LOUISIANA
Special Revenue Fund
Library Commission Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget (BAM) Basis and Actual
Year Ended December 31, 1997
With Comparative Actual Amounts for Year Ended December 31, 1996

	1997		variance - favorable	1996 actual
	Budget	Actual		
Revenues:				
Intergovernmental -				
St. Mary Parish	\$ 10,000	\$ 10,000	\$ -	\$ 10,000
State of Louisiana	0,000	52,987	52,987	-
Charges for services	1,300	1,361	61	1,001
Miscellaneous -				
Interest	1,000	990	10	717
Contributions	-	3,888	3,888	368
Total revenues	<u>12,300</u>	<u>68,176</u>	<u>65,886</u>	<u>22,326</u>
Expenditures:				
Culture and recreation -				
Personnel services:				
Salaries and wages	40,000	40,000	0,000	40,000
Retirement and employment	0,000	0,000	(0,000)	0,000
Hospitalizations	0,000	0,000	0,000	0,000
Contract labor	0,000	0,000	(0,000)	0,000
Total personnel services	<u>40,000</u>	<u>40,000</u>	<u>0,000</u>	<u>40,000</u>
Supplies and materials:				
Books	20,000	21,000	(1,000)	27,000
Office supplies and printing	0,000	0,000	(0,000)	0,000
Miscellaneous	0,000	0,000	(0,000)	0,000
Total supplies and materials	<u>20,000</u>	<u>21,000</u>	<u>(1,000)</u>	<u>27,000</u>
Contractual services:				
Telephone	0,000	0,000	0,000	0,000
Utilities	0,000	0,000	0,000	0,000
Total contractual services	<u>0,000</u>	<u>0,000</u>	<u>0,000</u>	<u>0,000</u>
Repairs and maintenance	0,000	10,000	(10,000)	10,000
Total culture and recreation	<u>60,000</u>	<u>71,000</u>	<u>(11,000)</u>	<u>67,000</u>
Capital outlay	0,000	0,000	0,000	-
Total expenditures	<u>60,000</u>	<u>71,000</u>	<u>(11,000)</u>	<u>67,000</u>
Deficiency of revenues over expenditures	<u>(47,700)</u>	<u>(2,824)</u>	<u>44,876</u>	<u>(44,674)</u>

CITY OF MOBILE CITY, LOUISIANA
 Special Revenue Fund
 Library Commission Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -
 Budget (2000) Basis and Actual (Continued)
 Year Ended December 31, 1997
 With Comparative Actual Amounts for Year Ended December 31, 1996

	1997		Variance - Favorable Unfavorable	1996 Actual
	Budget	Actual		
Other financing sources:				
Operating transfers from -				
General Fund	\$ 77,500	\$ 98,604	\$ 21,104	\$ 41,840
Morgan City Young Fund	12,800	12,800	-	12,800
Total other financing sources	<u>90,300</u>	<u>111,404</u>	<u>21,104</u>	<u>54,640</u>
Excess (Deficiency) of revenues and other financing sources over expenditures	(2,871)	17,618	20,489	14,840
Fund balance, beginning	<u>11,517</u>	<u>11,517</u>	-	<u>11,517</u>
Fund balance, ending	\$ 10,846	\$ 29,135	\$ 18,289	\$ 26,357

CITY OF MONROE CITY, LOUISIANA
Special Revenue Fund
Municipal Auditorium Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget (GAAP Basis) and Actual
Year Ended December 31, 2007
With Comparative Actual Amounts for Year Ended December 31, 1996

	2007		Variance - Favorable (Disfavorable)	1996 Actual
	Budget	Actual		
Revenues:				
Intergovernmental - state of Louisiana	\$ 57,408	\$ 48,776	\$ 11,372	\$ -
Charges for services -				
Rentals from use of property	68,607	68,162	15,943	68,328
Personal services:				
Coke	13,147	18,840	3,893	8,523
Concessions	24,073	21,191	7,328	48,322
Miscellaneous -				
Interest	504	497	133	338
Other	387	388	81	3,383
Total revenues	<u>145,026</u>	<u>142,362</u>	<u>42,562</u>	<u>112,722</u>
Expenditures:				
Culture and Recreation -				
Personal services:				
Salaries	122,462	127,888	3,834	121,879
Hospitalization	14,346	15,381	-	22,364
Retirement benefits	7,488	7,432	383	7,488
	<u>144,296</u>	<u>150,701</u>	<u>6,051</u>	<u>151,731</u>
Supplies and materials:				
Auto and truck expense	7,888	764	746	898
Cost of concessions	28,680	21,811	3,289	27,812
Janitorial equipment and supplies	18,000	8,918	1,884	5,906
Office supplies and expense	4,000	3,188	811	3,948
Small tools and supplies	2,000	898	503	262
Taxes and licenses	3,900	4,544	(1,847)	4,572
Miscellaneous	18,000	3,298	324	10,122
	<u>85,468</u>	<u>46,813</u>	<u>4,582</u>	<u>81,718</u>
Contractual services:				
Cost of services -				
Other	13,000	11,898	1,828	8,898
Telephone	2,380	2,614	1214	2,948
Utilities	42,000	68,892	118	47,818
	<u>57,380</u>	<u>83,404</u>	<u>1,810</u>	<u>59,664</u>

(continued)

CITY OF MONROE CITY, LOUISIANA
Special Revenue Fund
Municipal Auditorium Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget (1994 Basis) and Actual (Continued)
Year Ended December 31, 1997
With Comparative Actual Amounts for Year Ended December 31, 1996

	1997		Variance - Favorable	1996 Actual
	Budget	Actual		
Repairs and maintenance:				
Building	\$ 8,800	\$ 8,848	\$ 1,100	\$ 7,559
Machinery	<u>10,800</u>	<u>13,963</u>	<u>600</u>	<u>10,313</u>
	<u>20,800</u>	<u>22,811</u>	<u>1,800</u>	<u>17,872</u>
Total culture and recreation	281,613	276,471	13,143	287,844
Capital outlay -				
Culture and recreation:				
Equipment	<u>100,000</u>	<u>108,613</u>	<u>108,613</u>	<u>30,743</u>
Total expenditures	<u>100,000</u>	<u>108,613</u>	<u>108,613</u>	<u>30,743</u>
Deficiency of revenues over expenditures	<u>(183,613)</u>	<u>(121,543)</u>	<u>27,000</u>	<u>(128,813)</u>
Other financing sources:				
Operating transfers from -				
General Fund	140,000	134,304	(3,704)	240,000
Morgan City Sewer Fund	-	-	-	7,656
Total other financing sources	<u>140,000</u>	<u>134,304</u>	<u>(3,704)</u>	<u>247,656</u>
Excess (deficiency) of revenues and other financing sources over expenditures	(183,613)	(40,945)	21,307	(20,157)
Fund balance (deficit), beginning	<u>185,824</u>	<u>200,823</u>	<u>-</u>	<u>119,313</u>
Fund balance, ending	<u>\$ 2,211</u>	<u>\$ 20,878</u>	<u>\$ 21,307</u>	<u>\$ 199,156</u>

CITY OF MONROE CITY, LOUISIANA
Special Revenue Fund
Budgetary Statement Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget (GAAP Basis) and Actual
Year Ended December 31, 1991
With Comparative Actual Amounts for Year Ended December 31, 1990

	1991		Variance - Favorable Disadvantage	1990 Actual
	Budget	Actual		
Revenues:				
Taxes - 1/4 percent sales				
Sales	\$ 1,344,495	\$ 1,429,804	\$ 44,340	\$ 1,318,970
Miscellaneous -				
Sewer	882	744	(128)	688
Total revenues	<u>1,345,377</u>	<u>1,429,803</u>	<u>44,347</u>	<u>1,319,658</u>
Expenditures	<u>43,682</u>	<u>-</u>	<u>43,682</u>	<u>-</u>
Excess of revenues over expenditures	<u>1,301,695</u>	<u>1,429,803</u>	<u>1,282</u>	<u>1,319,658</u>
Other financing uses:				
Operating transfers to -				
Sanitation and Sewer				
Utility Fund	(648,890)	(1,061,521)	(412,631)	(638,180)
Sales Tax Bond Sinking Fund	(188,827)	(160,714)	(11,113)	(161,730)
Total other financing uses	<u>(837,717)</u>	<u>(1,222,235)</u>	<u>(413,228)</u>	<u>(799,910)</u>
Excess of revenues over expenditures and other financing uses	<u>463,978</u>	<u>2,007,568</u>	<u>1,543,340</u>	<u>519,748</u>
Fund balance (deficit), beginning	<u>25,314</u>	<u>22,126</u>	<u>-</u>	<u>26,282</u>
Fund balance, ending	<u>\$ 489,292</u>	<u>\$ 2,029,696</u>	<u>\$1,543,340</u>	<u>\$ 546,030</u>

CITY OF MONROE CITY, LOUISIANA
 Special Revenue Fund
 Federal Revenue Sharing Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -
 Budget (GAAP Basis) and Actual
 Year Ended December 31, 1997
 With Comparative Actual Accounts for Year Ended December 31, 1996

	1997		Variance - Favorable - (Unfavorable)	1996 Actual
	Budget	Actual		
Revenues:				
Miscellaneous -				
Interest	\$ -	\$ 1	\$ 1	\$ 0
Expenditures				
Excess of revenues over expenditures	-	1	1	0
Other financing use:				
Operating transfer to -				
General Fund		(1)	(1)	(1)
Deficiency of revenues over expenditures and other financing uses	-	-	-	(1)
Fund balance, beginning				288
Fund balance, ending	\$ -	\$ -	\$ -	\$ -

CITY OF MONROE CITY, LOUISIANA
Special Revenue Fund
Road and Royalty Fund

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
Budget (GAAP Basis) and Actual
Year Ended December 31, 1997
With Comparative Actual Amounts for Year Ended December 31, 1996

	1997		Variance - Inexcessible (Deficit/Excess)	1996 Actual
	Budget	Actual		
Revenues:				
Intergovernmental -				
St. Mary Parish Grants	\$583,800	\$583,434	\$ 366	\$ 583,434
Miscellaneous -				
SICRANT	<u>7,000</u>	<u>8,838</u>	<u>1,838</u>	<u>18,807</u>
Total revenues	<u>\$590,800</u>	<u>\$592,272</u>	<u>\$1,472</u>	<u>\$602,241</u>
Expenditures:				
Capital outlay -				
Public works:				
street overlaying	<u>130,000</u>	<u>134,388</u>	<u>4,388</u>	<u>358,388</u>
Total expenditures	<u>\$130,000</u>	<u>\$134,388</u>	<u>\$4,388</u>	<u>\$58,388</u>
Excess (deficiency) of revenues over expenditures	26,800	28,488	14,847	(238,488)
Other financing uses:				
operating transfers to -				
General Fund	<u>148,000</u>	<u>148,000</u>	<u>-</u>	<u>132,000</u>
Excess (deficiency) of revenues over expenditures and other financing uses	(12,200)	(24,387)	14,847	(247,488)
Fund balance, beginning	<u>\$24,428</u>	<u>\$24,428</u>	<u>-</u>	<u>\$24,428</u>
Fund balance, ending	<u>\$12,228</u>	<u>\$12,228</u>	<u>\$14,847</u>	<u>\$ 12,228</u>

CITY OF MORRIS CITY, LOUISIANA
Special Revenue Fund
Cemetery Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget (MAMP Basis) and Actual
Year Ended December 31, 1997
With Comparative Actual Accounts for Year Ended December 31, 1996

	1997		Variance - Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
Revenues:				
Sales of burial spaces	\$ 20,000	\$ 18,118	\$ (1,882)	\$ 18,000
Miscellaneous -				
Interest	3,000	3,000	0	3,000
Other	1,000	-	(1,000)	-
Total revenues	<u>24,000</u>	<u>21,118</u>	<u>(2,882)</u>	<u>21,000</u>
Expenditures:				
Public works -				
Cemetery:				
Supplies and materials -				
Cemetery licenses	3,000	2,044	(956)	198
Cemetery maintenance	3,000	5,133	(2,133)	8,160
Other	3,000	3,438	(438)	3,900
Repairs and maintenance	10,000	9,023	977	-
Commissions	1,000	1,018	(18)	3,387
Total public works	<u>20,000</u>	<u>20,656</u>	<u>(344)</u>	<u>11,645</u>
Capital outlay -				
Equipment	500	1,818	(1,318)	1,800
Total capital outlay	<u>500</u>	<u>1,818</u>	<u>(1,318)</u>	<u>1,800</u>
Total expenditures	<u>20,500</u>	<u>22,474</u>	<u>(1,974)</u>	<u>13,445</u>
Excess (Deficiency) of revenues over expenditures	<u>3,500</u>	<u>(1,356)</u>	<u>(4,856)</u>	<u>(2,445)</u>
Other financing sources (uses):				
Operating transfers from (to) -				
General Fund	110,000	(10,000)	-	100,000
Cemetery Trust Fund	-	11,000	11,000	3,380
Total other financing sources (uses)	<u>110,000</u>	<u>1,000</u>	<u>11,000</u>	<u>103,380</u>
Excess (Deficiency) of revenues over expenditures and other financing uses	<u>(1,000)</u>	<u>(10,000)</u>	<u>(9,000)</u>	<u>21,894</u>
Fund balance, beginning	<u>86,782</u>	<u>86,782</u>	<u>-</u>	<u>73,820</u>
Fund balance, ending	<u>\$ 75,782</u>	<u>\$ 76,782</u>	<u>\$ (9,000)</u>	<u>\$ 95,714</u>

CITY OF MONROE CITY, LOUISIANA
 Special Revenue Fund
 Fire Apparatus Purchase Fund

Statement of Revenue, Expenditures, and Changes in Fund Balance -
 Budget (BAAF Basis) and Actual
 Year Ended December 31, 1997
 With Comparative Actual Accounts for Year Ended December 31, 1996

	1997		Variance - Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
Revenues:				
Miscellaneous - interest	\$ 200	\$ 212	\$ 12	\$ 626
Total revenues	<u>200</u>	<u>212</u>	<u>12</u>	<u>626</u>
Expenditures:				
Public safety -				
Repairs and maintenance	-	-	-	3,812
Debt service -				
Principal retirement	-	-	-	21,696
Interest and fiscal charges	-	-	-	773
Total debt service	-	-	-	<u>22,469</u>
Capital outlay -				
Fire truck	-	-	-	<u>207,798</u>
Total expenditures	-	-	-	<u>230,079</u>
Excess (deficiency) of revenues over expenditures	200	212	12	1244,684
Other financing source:				
Operating transfer from -				
General Fund	<u>48,000</u>	<u>48,000</u>	-	<u>38,882</u>
Excess (deficiency) of revenues and other financing sources over expenditures	48,200	48,212	12	1283,566
Fund balance (deficit), beginning	<u>(128,280)</u>	<u>(128,280)</u>	-	<u>32,781</u>
Fund balance (deficit), ending	<u>\$ (128,080)</u>	<u>\$ (128,068)</u>	<u>\$ 12</u>	<u>\$ (128,280)</u>

CITY OF MONROE CITY, LOUISIANA
 Special Revenue Fund
 Lake and Park Concession Fund

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 Budget 1966 Actual and Actual
 Year Ended December 31, 1967
 WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 1966

	1967			
	Budget	Actual	Variance - Favorable (Unfavorable)	1966 Actual
Revenues:				
INTERGOVERNMENTAL				
State of Louisiana	\$ 48,000	\$ 48,000	\$ -	\$ -
Charges for services	128,700	128,813	113	128,221
Miscellaneous -				
Interest	450	887	437	413
Other	8,800	-	(8,800)	-
Total revenues	<u>175,950</u>	<u>177,700</u>	<u>1,750</u>	<u>176,634</u>
Expenditures:				
Culture and recreation -				
Personnel services:				
Salaries and wages	73,134	73,338	204	68,197
Retirement benefits	4,808	7,017	(2,209)	6,313
Casual labor	13,549	13,580	31	14,880
Hospitalization	8,381	8,881	(500)	8,985
Security	8,088	-	8,088	-
	<u>108,050</u>	<u>103,816</u>	<u>4,234</u>	<u>98,375</u>
Supplies and materials:				
Auto and truck	3,800	4,802	(1,002)	4,110
Office supplies and expense	3,800	2,800	1,000	3,098
Small tools and supplies	3,800	3,375	425	3,873
Commissions	4,500	4,740	(240)	-
Miscellaneous	28,800	33,818	(5,018)	33,085
	<u>44,700</u>	<u>49,535</u>	<u>(4,835)</u>	<u>41,166</u>
Contractual services:				
Telephone	204	214	(10)	104
Utilities	18,000	18,004	(4)	18,328
	<u>18,204</u>	<u>18,218</u>	<u>(14)</u>	<u>18,432</u>
Repairs and maintenance	<u>18,000</u>	<u>2,425</u>	<u>15,575</u>	<u>8,800</u>
Total culture and recreation	<u>173,724</u>	<u>163,685</u>	<u>10,039</u>	<u>166,876</u>

(continued)

CITY OF MONROE CITY, LOUISIANA
 Special Revenue Fund
 Lake and Park Concession Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -
 Budget (BAAF) Basis and Actual (Continued)
 Year Ended December 31, 1997
 With Comparative Actual Accounts for Year Ended December 31, 1996

	1997		Variance - Favorable	1996
	Budget	Actual		
Capital outlay -				
Culture and recreation:				
Building	\$ -	\$ 28,384	\$ (28,384)	\$ -
Equipment	8,082	8,382	(300)	3,324
Total capital outlay	8,082	36,766	(28,684)	3,324
Total expenditures	182,724	222,322	(39,598)	152,424
Excess (deficiency) of revenues over expenditures	12,325	4,422	7,903	(23,587)
Other financing source:				
Operating transfers from general fund	45,000	-	45,000	120,000
Monroe City Young Fund	-	-	-	18,322
Total other financing sources	45,000	-	45,000	138,322
Excess of revenues and other financing sources over expenditures	42,675	4,422	(38,253)	109,112
Fund balance (deficit), beginning	18,932	18,932	-	(68,144)
Fund balance, ending	\$ 61,607	\$ 23,354	\$ (38,253)	\$ 19,972

CITY OF MORGAN CITY, LOUISIANA
Special Revenue Fund
Morgan City Archives Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget (MAMP Basis) and Actual
Year Ended December 31, 1997
With Comparative Actual Results for Year Ended December 31, 1996

	1997		Variance - FAVORABLE	1996 Actual
	Budget	Actual		
Revenues:				
Other	\$ 25,800	\$ -	\$ (25,800)	\$ -
Receipts from program activity	1,500	1,500	0	-
Miscellaneous -				
Interest	15,800	20,800	5,000	17,820
Contributions	10,100	62,547	52,447	54,128
Total revenues	<u>52,300</u>	<u>84,847</u>	<u>32,547</u>	<u>72,976</u>
Expenditures:				
Culture and recreation -				
Personnel services:				
Salaries	60,000	60,813	813	59,666
Socialization	1,700	1,820	1,120	1,420
Business benefits	1,800	1,800	0	1,820
Total culture and recreation	<u>63,500</u>	<u>63,433</u>	<u>(867)</u>	<u>62,906</u>
Supplies and materials:				
Office supplies	1,200	1,200	0	1,200
Miscellaneous	12,800	12,800	0	12,800
Total supplies and materials	<u>14,000</u>	<u>14,000</u>	<u>0</u>	<u>14,000</u>
Contractual services:				
Insurance	1,000	4,500	(3,500)	-
Research	4,000	4,000	0	-
Office rental	5,000	-	5,000	500
Telephone	1,200	1,200	0	514
Utilities	-	1,730	(1,730)	-
Total contractual services	<u>11,200</u>	<u>11,430</u>	<u>330</u>	<u>1,014</u>
Repairs and maintenance	1,200	1,200	0	1,420
Total culture and recreation	<u>75,900</u>	<u>75,063</u>	<u>837</u>	<u>64,320</u>
Capital outlay -				
Building	-	27,000	(27,000)	-
Equipment	31,100	3,818	27,282	5,220
Total capital outlay	<u>31,100</u>	<u>31,818</u>	<u>7,282</u>	<u>5,220</u>
Total expenditures	<u>107,000</u>	<u>106,881</u>	<u>119</u>	<u>69,540</u>

(continued)

CITY OF HOOGAN CITY, LOUISIANA
 Special Revenue Fund
 Hoogan City Archives Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -
 Budget (BAP Basis) and Actual (Continued)
 Year Ended December 31, 1997
 With Comparative Actual Accounts for Year Ended December 31, 1996

	1997		Variance - Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
Excess (deficiency) of revenues over expenditures	\$171,990	\$128,394	\$ 43,596	\$ 28,820
Other financing sources:				
operating transfers from -				
General Fund	39,890	39,890	-	-
Hoogan City Young Fund	28,820	28,820	2,820	28,820
Total other financing sources	28,820	28,820	2,820	28,820
Excess of revenues and other financing sources over expenditures	143,170	1,504	45,691	44,800
Fund balance, beginning	228,217	228,217	-	280,491
Fund balance, ending	371,387	370,021	\$ 1,366	325,291

CITY OF MORGAN CITY, LOUISIANA
Special Revenue Fund
MAIN STREET FUND

Statement of Revenues, Expenditures, and Changes in Fund Balance -
BUDGET (ORAP Basis) and Actual
Year Ended December 31, 1997
With Comparative Actual Amounts for Year Ended December 31, 1996

	1997		Variance - (Unfavorable)	1996 Actual
	Budget	Actual		
Revenues:				
Intergovernmental - Grants	\$ 14,000	\$18,381	\$4,381	\$ -
Miscellaneous -				
Interest	-	218	218	-
Contributions	-	17,955	17,955	-
Other	182	2,222	2,040	-
Total revenues	<u>14,182</u>	<u>38,886</u>	<u>24,664</u>	<u>-</u>
Expenditures:				
Culture and recreation -				
Personal services:				
Salaries and wages	24,400	12,512	11,888	-
Retirement benefits	1,000	812	88	-
Hospitalization	1,000	1,287	45	-
Training	-	2,225	(2,225)	-
	<u>26,400</u>	<u>17,836</u>	<u>8,560</u>	<u>-</u>
Supplies and materials:				
Office supplies and expense	-	1,118	(1,118)	-
Miscellaneous	1,000	1,442	(442)	-
	<u>1,000</u>	<u>2,560</u>	<u>(1,560)</u>	<u>-</u>
Contractual services:				
Telephone	50	42	8	-
Repairs and maintenance	1,500	4,532	(3,032)	-
total culture and recreation	<u>32,900</u>	<u>29,472</u>	<u>3,428</u>	<u>-</u>

(cont. next)

CITY OF MORRIS CITY, LOUISIANA
 Special Revenue Fund
 Main Street Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -
 Budget (BALS Basis) and Actual (Continued)
 Year Ended December 31, 1997
 With Comparative Actual Amounts for Year Ended December 31, 1996

	1997		Variance - Favorable	1996 Actual
	Budget	Actual		
Excess of revenues over expenditures	\$113,000	\$ 0,000	\$113,000	\$ -
Other financing source: Operating transfer from - General Fund	\$0,000	\$0,000	-	-
Excess of revenues and other financing sources over expenditures	-	\$0,000	\$0,000	-
Fund balance, beginning	-	-	-	-
Fund balance, ending	\$ -	\$0,000	\$0,000	\$ -
	*****	*****	*****	*****

CITY OF MONROE CITY, LOUISIANA
Special Revenue Fund
POLICE FIREWORKS' FUND

Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget 1986/87 Basis and Actual
Year Ended December 31, 1987
With Comparative Actual Accounts for Year Ended December 31, 1986

	1987		Variance - Favorable (Unfavorable)	1986 Actual
	Budget	Actual		
Revenues:				
Intergovernmental -				
St. Mary Parish Council	\$110,000	\$103,847	\$ 6,153	\$110,000
Berwick Police Department	7,000	6,216	(784)	7,100
St. Martin Parish Police Jury	13,000	13,000	0	-
State of Louisiana	-	20,318	20,318	9,478
Miscellaneous -				
Other	500	1,047	1,247	500
Total revenues	<u>130,500</u>	<u>148,328</u>	<u>18,828</u>	<u>138,188</u>
Expenditures:				
Public safety -				
Police:				
Supplies and materials -				
Clothing allowance	8,000	8,300	13,000	8,210
Groceries and supplies	87,300	100,000	17,480	84,830
Miscellaneous	5,000	10,000	15,000	8,000
Supplies	10,000	10,200	4,700	12,810
Commissaries	3,200	1,400	200	3,800
Office	5,000	9,500	14,500	-
Medical expenses	<u>10,000</u>	<u>20,700</u>	<u>10,700</u>	<u>8,430</u>
	148,500	178,700	131,300	138,950
Contractual services -				
Transferring prisoners	-	800	1000	875
Expense and maintenance	<u>10,000</u>	<u>10,000</u>	<u>17,300</u>	<u>8,000</u>
Total public safety	<u>157,500</u>	<u>190,700</u>	<u>159,600</u>	<u>150,750</u>
Capital outlay -				
Public safety:				
Police -				
Equipment	<u>1,000</u>	<u>16,700</u>	<u>15,000</u>	<u>10,000</u>
Total expenditures	<u>158,500</u>	<u>211,000</u>	<u>174,600</u>	<u>160,750</u>

(continued)

CITY OF MORONG CITY, LOUISIANA
 Special Revenue Fund
 State Legislators' Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -
 Budget (CRAP Basis) and Actual (Continued)
 Year Ended December 31, 1994
 With Comparative Actual Amounts for Year Ended December 31, 1993

	1994		Variances - Favorable (Unfavorable)	1993 Actual
	Budget	Actual		
Deficiency of revenues over expenditures	\$ (13,400)	\$ (48,300)	\$ (34,900)	\$ 18,400
Other financing source:				
Operating transfer from - general fund	38,300	38,300	-----	38,300
Excess (deficiency) of revenues and other financing source over expenditures	1,300	(10,000)	(11,300)	20,000
Fund balance, beginning	81,300	81,300	-----	81,300
Fund balance, ending	\$ 82,600	\$ 71,300	\$ (11,300)	\$ 90,000

CITY OF MOBILE CITY, LOUISIANA
Special Revenue Fund
Ward Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget (GASB Basis) and Actual
Year Ended December 31, 1997
With Comparative Actual Amounts for Year Ended December 31, 1996

	1997		Variance - Favorable (Or Favorable)	1996 Actual
	Budget	Actual		
Revenues:				
Charges for services	\$ 4,100	\$ 4,450	\$ 350	\$ 3,150
Intergovernmental - Federal grant	118,000	11,800	(106,200)	206,200
Miscellaneous - interest	1,000	1,100	100	700
Total revenues	<u>123,100</u>	<u>17,350</u>	<u>(105,750)</u>	<u>210,050</u>
Expenditures:				
Public works -				
Ward:				
Repairs and maintenance	-	17	(17)	100
Capital outlay -				
Ward improvement project	<u>115,000</u>	<u>115,000</u>	<u>0</u>	<u>143,000</u>
Total expenditures	<u>115,000</u>	<u>115,017</u>	<u>17</u>	<u>143,100</u>
Deficiency of revenues over expenditures	(121,000)	(140,218)	129,218	(12,000)
Other financing sources-				
Transfer from General Fund	<u>115,000</u>	<u>140,000</u>	<u>25,000</u>	<u>-</u>
Deficiency of revenues and other financing sources over expenditures	15,000	(4,218)	192	132,200
Fund balance, beginning	<u>8,100</u>	<u>8,700</u>	<u>600</u>	<u>18,000</u>
Fund balance, ending	\$ 874	\$ 3,482	\$ 2,608	\$ 5,100

CITY OF MONROE CITY, LOUISIANA
 Special Revenue Fund
 Real Estate Acquisition Fund

Statement of Revenues, Expenditures, and Changes In Fund Balance -
 Budget (2000 Basis) and Actual
 Year Ended December 31, 1997

With Comparative Actual Accounts for Year Ended December 31, 1996

	1997		Variance - Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
Revenues:				
Miscellaneous -				
Interest	\$ 380	\$ 381	\$ 81	\$ 339
Proceeds from sales of real estate	<u>18,078</u>	<u>18,078</u>	<u>-</u>	<u>-</u>
Total revenues	18,458	18,459	81	339
Expenditures	-	-	-	-
Excess of revenues over expenditures	18,458	18,459	81	339
Fund balance, beginning	<u>3,451</u>	<u>3,451</u>	<u>-</u>	<u>3,452</u>
Fund balance, ending	\$21,916	\$21,917	\$ 81	\$6,891

CITY OF HONOLULU, TERRITORY
 Special Revenue Fund
 Lake and Park Marina Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -
 Budget: OPMF Basis and Actual
 Year Ended December 31, 1967
 with Comparative Actual Amounts for Year Ended December 31, 1966

	1967		Variance - Favorable	1966 Actual
	Budget	Actual		
REVENUES:				
Charges for services	\$13,500	\$13,873	\$ 373	\$ 7,345
Miscellaneous - interest	200	202	22	251
TOTAL REVENUES	<u>14,700</u>	<u>14,075</u>	(625)	<u>7,596</u>
EXPENDITURES:				
Culture and recreation - Supplies and materials	3,200	3,182	18	3,324
Excess of revenues over expenditures	11,500	10,893	607	4,272
Fund balance, beginning	<u>15,000</u>	<u>15,000</u>	-	<u>10,324</u>
Fund balance, ending	\$26,500	\$25,893	\$ 607	\$14,596

CITY OF MONROE CITY, LOUISIANA
 Special Revenue Fund
 Emergency Management Fund

Statement of Revenues, Expenditures, and Changes in Fund Balances -
 Budget (OMB Basis) and Actual
 Year Ended December 31, 1997
 With comparative actual amounts for Year Ended December 31, 1996

	1997		Variance - Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
Miscellaneous -				
Interest	\$ -	\$ 843	\$ -	\$ 843
Other	-	-	-	843
Total revenues	-	843	-	1,344
Expenditures:				
Emergency assistance	-	-	-	-
Excess of revenues over expenditures	-	843	-	1,344
Other financing use:				
Operating transfer to - general fund	-	(843)	-	(1,344)
Excess of revenues over expenditures and other financing uses	-	-	-	-
Fund balance, beginning	-	-	-	-
Fund balance, ending	\$ -	\$ -	\$ -	\$ -

CITY OF MORRIS CITY, LOUISIANA
Special Revenue Fund
Seafood Processing Grant Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
Year Ended December 31, 1997
With Comparative Actual Amounts for Year Ended December 31, 1996

	1997		Variance - Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
Revenues:				
Miscellaneous :				
Interest	\$ -	\$ 18	\$ 18	\$ 8
Other	<u> </u>	<u> </u>	<u> </u>	<u>182</u>
Total revenues	-	18	18	191
Expenditures:				
Public works -				
Travel	<u> </u>	<u> </u>	<u> </u>	<u>342</u>
Excess (deficiency) of revenues over expenditures	-	18	18	(151)
Other financing sources:				
Operating transfer from:				
General Fund	<u>28,480</u>	<u> </u>	<u>(28,480)</u>	<u> </u>
Excess (deficiency) of revenues and other financing sources over expenditures	28,480	18	(48,961)	(151)
Fund balance, beginning	<u>480</u>	<u>480</u>	<u> </u>	<u>1,480</u>
Fund balance, ending	<u>28,960</u>	<u>\$ 480</u>	<u>\$(48,961)</u>	<u>\$ 480</u>

DEBT SERVICE FUNDS

Revenue Bonds Improvement Bonds dated 1/1/69

To account for monies remaining after payment of the \$480,000 General Obligation Bonds. Financing was provided by a specific annual property tax levy.

SALES TAX Revenue Refunding Bonds, Series 1987 and 1988

To accumulate monies for payment of the \$5,148,000 Public Improvement Bonds, Series 1984, which are due in annual installments ranging from \$248,000 to \$148,000 through December 1, 1994. Financing is to be provided from a dedication of a portion of the City's 1 percent sales tax. The Series 1987 Public Improvement Bonds were paid out during 1987.

SALES TAX Revenue Refunding Bonds, Series 1991

To accumulate monies for payment of the \$1,130,000 Sales Tax Bonds which are due in annual installments ranging from \$110,000 to \$140,000 through November 1, 1991. Financing is to be provided from a dedication of a portion of the City's 1 percent sales tax.

Ordinance No. 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25

To account for monies remaining after the payment of various paving assessment certificates.

Sidewalk Assessment

To account for monies remaining after payment of the costs for sidewalk repairs in certain areas within the City.

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CITY OF NEWARK CITY, NEWARK
Pension Service Funds

Continuing Balance Sheet
December 31, 1999
With Comparative Totals For December 31, 1998

	General System Investment \$100,111,000	Public Employees Fund \$100,111,000	Public Employees Refunding Fund \$100,111,000	Discretionary \$ 1 2 3 4 5 6 7 8 \$ 1 2 3 4 5 6 7 8
ASSETS				
Cash	\$ 5	\$ 10	\$ 10	\$ 20
Interest-bearing deposits, at call	3,870	351,790	324,380	1,417
Investments, at cost	-	371,800	-	-
Receivables:				
Accrued interest	-	4,346	766	-
Due from other funds	-	50,000	-	-
1999 assets	33,885	647,936	605,556	87,854
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Due to other funds	\$ -	\$ -	\$28,112	\$ -
Fund Balances				
Reserve for debt service	-	470,500	79,912	-
Unreserved, undesignated	3,885	171,436	505,644	1,454
Total Fund Balances	3,885	641,936	605,556	1,454
Total Liabilities and Fund Balances	33,885	647,936	605,556	87,854

Statement of	Totals	
	1987	1988
\$ 112	\$ 887	\$ 889
14,587	1,236,888	1,137,799
-	377,208	392,488
-	6,712	6,887
<u>-</u>	<u>28,800</u>	<u>28,800</u>
676,199	\$1,434,167	\$1,505,273
-----	-----	-----
\$ -	\$ 336,112	\$ 336,111
-	1,277,111	1,469,279
14,587	28,717	28,800
<u>14,587</u>	<u>1,277,929</u>	<u>1,498,079</u>
676,199	\$1,434,167	\$1,505,273
-----	-----	-----

**CITY OF HOUSTON CITY, QUARTERS
Debt Service Funds**

Comparing Statement of Revenues, Expenditures, and Changes in Fund Balances
Year Ended December 31, 1987
with Comparative Totals for Year Ended December 31, 1986

	Statement of Revenues, Expenditures, and Changes in Fund Balances Year Ended December 31, 1987	Statement of Revenues, Expenditures, and Changes in Fund Balances Year Ended December 31, 1986	Statement of Revenues, Expenditures, and Changes in Fund Balances Year Ended December 31, 1985	Statement of Revenues, Expenditures, and Changes in Fund Balances Year Ended December 31, 1984
Revenues:				
Special Assessments -				
Insurance on Investments	\$ 1,000	\$ 24,100	\$ 30,000	\$ 1,000
Expenditures:				
Debt Service -				
Principal and interest	-	200,000	170,000	-
Insurance and fiscal charges	-	100,000	14,000	-
Local debt service	-	200,000	200,000	-
Excess (paid in lieu) of revenues over special taxes	100	(100,000)	(110,000)	100
Operating transfers in -				
Insurance Reimburse Fund	-	200,000	-	-
Electric, Gas and Water Utility Fund	-	-	110,000	-
Local other financing sources	-	200,000	110,000	-
Excess of revenues and other financing sources over expenditures and other financing uses	90	20,000	20,000	40
Fund balances, beginning	1,000	100,000	100,000	1,000
Fund balances, ending	10,000	1,000,000	1,000,000	10,000

Walmart & Associates	Income	
	<u>2017</u>	<u>2016</u>
\$ 360	\$ 21,000	\$ 31,000
+	<u>200,000</u>	<u>200,000</u>
-	<u>179,000</u>	<u>179,000</u>
=	<u>22,000</u>	<u>52,000</u>
360	22,000	83,000
+	<u>300,000</u>	<u>300,000</u>
-	<u>137,141</u>	<u>192,000</u>
=	<u>162,859</u>	<u>108,000</u>
720	162,859	181,000
<u>720,000</u>	<u>1,622,859</u>	<u>1,822,000</u>
840,000	84,000,000	81,120,000
*****	*****	*****

CAPITAL PROJECTS FUNDS

Lake End Park Construction Fund

To account for the financing and construction of improvements at Lake End Park. Grants and donations provide funding for the projects.

City Hall Complex Construction Fund

To account for the financing and construction of renovations to the city hall. General revenues and donations provide funding for the projects.

Economic Development Fund

To account for the receipt and expenditure of proceeds from a \$104,000 grant from the Louisiana Economic Development Commission. The City is the sponsoring entity for Cal Five International, the recipient of the grant. Funds flow through the City to finance improvements to the Cal Five Facility.

LCDCB Fund

To account for expenditures related to projects for the renovation of housing for low-income citizens and for demolition of abandoned housing within the boundaries of the City. Financing was provided by Louisiana Community Development Block Grant.

CITY OF WASHINGTON, DISTRICT
OF COLUMBIA

including amounts from
December 31, 1987

with comparison to 1988 for calendar 1987

	1987	1988	1987	1988	1987	1988	1987	1988
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
ASSETS								
Cash	\$ 30	\$ 28	\$ 13,473	\$ 14,133	\$ 80,427	\$ 81,133	\$ 80,427	\$ 81,133
Investments, at cost	-	288	-	-	-	-	288	288
Accrued interest receivable	-	131,248	-	-	-	-	131,248	131,248
Due from other funds	11,000	116	-	114	-	114	114	114
Advances to other funds	-	41,991	-	24,738	-	24,738	24,738	24,738
Advances to other funds	-	-	21,233	-	-	21,233	-	21,233
Total assets	\$ 13,300	\$ 163,663	\$ 13,473	\$ 14,133	\$ 80,427	\$ 81,133	\$ 80,427	\$ 81,133
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable	\$ -	\$ -	\$ 481,178	\$ 481,178	\$ -	\$ -	\$ 481,178	\$ 481,178
Due to other funds	91,180	8,000	-	-	94,493	94,493	-	-
Accounts receivable	-	2,000	-	-	-	-	2,000	2,000
Accounts payable - fund	21,233	21,233	281,178	281,178	281,178	281,178	281,178	281,178
Total liabilities	\$ 112,413	\$ 31,233	\$ 762,356	\$ 762,356	\$ 375,671	\$ 375,671	\$ 762,356	\$ 762,356
Fund balances:								
Reserved for advances	\$ 20	\$ 20	\$ -	\$ -	\$ -	\$ -	\$ 20	\$ 20
Unreserved, vested interest	83	83	-	-	-	-	83	83
Total fund balances	\$ 103	\$ 103	\$ -	\$ -	\$ -	\$ -	\$ 103	\$ 103
Total liabilities and fund balances	\$ 112,516	\$ 31,336	\$ 762,356	\$ 762,356	\$ 375,671	\$ 375,671	\$ 762,459	\$ 762,459

CITY OF MEMPHIS CITY, 100001466
Capital projects funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Year Ended December 31, 1997
With Comparative Totals for Year Ended December 31, 1996

	Lake and Park Construction		City Hall Construction		Economic Development		Totals	
	1997	1996	1997	1996	1997	1996	1997	1996
Revenues:								
Intergovernmental	\$ -	\$ -	\$ -	\$ 243,139	\$ 185,679	\$ -	\$ 448,818	\$ 1,038
Business	-	-	38,133	-	-	-	38,133	25,650
Total revenues	-	-	38,133	243,139	185,679	-	486,951	26,688
Expenditures:								
General government	-	-	-	-	-	-	-	46,070
Capital outlay	-	-	-	282,128	303,828	342,128	348,156	1,823
Total expenditures	-	-	-	282,128	303,828	342,128	348,156	60,893
Excess (deficiency) of revenues over expenditures	2	2	38,133	-	-	-	38,133	(34,205)
Other financing sources (uses):								
Operating transfer in (out)	13,087	-	-	-	(28)	-	12,859	35,038
Excess (deficiency) of revenues over expenditures and other financing use	13,087	2	38,133	-	(28)	-	48,091	14,668
Fund balance (deficit), beginning	(58,184)	(58,184)	(2,008,692)	-	-	-	(2,010,876)	(59,250)
Fund balance, ending	\$ 240	\$ 240	\$ 3,024,816	\$ -	\$ -	\$ -	\$ 3,028,034	\$ 1,999,894

ENTERPRISE FUNDS
(UTILITY FUNDS)

Electric, Gas, and Water Utility Fund

To account for the provision of electric, gas, and water services to residents of the City. All activities necessary to provide such services to residents are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing and related debt service, and billing and collection.

Sanitation and Sewer Utility Fund

To account for the provision of sanitation and sewer services to residents of the City. All activities necessary to provide such services to residents are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing and related debt service, and billing and collection.

CITY OF MOBILE CITY, LOUISIANA
Governmental Funds
Utility Funds

Comparing Balance Sheet
December 31, 1997 and 1998

	UTILITY FUND		REGISTRATION AND BOND		TOTALS	
	UTILITY FUND		UTILITY FUND			
	1997	1998	1997	1998	1997	1998
ASSETS						
Current assets						
Cash	\$ 10,134	\$ 34,478	\$ 285	\$ 285	\$ 10,419	\$ 34,763
Interest-bearing deposits, at cost	1,188,891	1,811,641	790,500	674,859	1,979,391	2,486,500
Accounts receivable -						
to living customers	1,210,941	1,187,880	-	-	1,210,941	1,187,880
approved utility billings	705,999	714,288	67,797	64,500	773,796	778,788
other	65,413	74,267	1,732	1,851	67,145	76,118
Prepaid insurance	500,100	495,154	-	-	500,100	495,154
Due from other funds	207,117	410,422	2,384,149	1,746,101	2,591,266	2,156,523
Due from other governmental units	-	-	6,214	-	6,214	-
Inventory, at cost	220,800	220,800	28,790	28,790	249,590	249,590
Total current assets	<u>3,009,394</u>	<u>4,309,583</u>	<u>2,807,765</u>	<u>2,507,385</u>	<u>5,817,159</u>	<u>6,816,168</u>
Deferred assets						
Revenue bond of other fund -						
Cash	-	50	-	-	-	50
Interest-bearing deposits, at cost	1,887,647	588,847	-	-	1,887,647	647,694
Investments, at cost	57,470	58,414	-	-	57,470	58,414
Revenue bond reserve fund -						
Cash	0	50	-	-	0	50
Interest-bearing deposits, at cost	1,858,847	1,858,142	-	-	1,858,847	1,858,142
Capital additions and contributions fund						
Cash	50	0	-	-	50	0
Interest-bearing deposits, at cost	571,811	588,484	-	-	571,811	588,484
Investments, at cost	517,214	582,444	-	-	517,214	582,444
Revenue bond construction fund -						
Cash	114	188	-	-	114	188
Interest-bearing deposits, at cost	1,888,542	1,878,222	-	-	1,888,542	1,878,222
Total deferred assets	<u>4,392,432</u>	<u>4,958,886</u>	<u>-</u>	<u>-</u>	<u>4,392,432</u>	<u>4,958,886</u>
Bond issue costs, net of amortization	<u>94,537</u>	<u>118,221</u>	<u>-</u>	<u>-</u>	<u>94,537</u>	<u>118,221</u>
Advances to other funds	<u>502,856</u>	<u>-</u>	<u>1,888,889</u>	<u>1,712,813</u>	<u>2,391,745</u>	<u>1,712,813</u>
Property, plant and equipment						
Property, plant and equipment, at cost, net of accumulated depreciation	14,498,796	14,574,760	7,418,876	7,382,577	21,917,672	21,957,337
Construction in progress	27,280	-	-	-	27,280	-
Net property, plant and equipment	<u>14,526,076</u>	<u>14,574,760</u>	<u>7,418,876</u>	<u>7,382,577</u>	<u>21,944,952</u>	<u>21,957,337</u>
Total assets	<u>826,324,764</u>	<u>826,829,771</u>	<u>871,716,814</u>	<u>871,732,485</u>	<u>826,391,745</u>	<u>826,842,156</u>

	Electric, Gas, and Water Utility Dept.		Sanitation and Sewer Utility Fund		TOTAL	
	1997	1998	1997	1998	1997	1998
LIABILITIES AND FUND EQUITY						
Liabilities:						
Current liabilities payable from current assets:						
Accounts payable	\$ 42,808	\$ 42,808	\$ 44,541	\$ 44,444	\$ 117,449	\$ 117,449
Accounts receivable	280,280	1,750,810	44,444	147,777	367,199	1,941,777
Due to other funds	2,336,216	1,750,889	-	24,111	2,360,426	1,811,676
Total current liabilities payable from current assets	2,659,304	2,544,507	88,985	196,332	2,587,820	2,371,499
Current liabilities payable from restricted assets:						
Accrued interest payable - revenue bond sinking fund	140,000	158,424	-	-	140,000	158,424
Bonds payable within one year, net of unamortized bond discount 1997 \$54,180; 1998 \$54,180 and unamortized deferred amount on refunding 1997 \$63,690; 1998 \$63,690	1,687,411	941,411	-	-	1,687,411	941,411
Total current liabilities payable from restricted assets	1,827,411	1,111,411	-	-	1,827,411	1,111,411
Long-term liabilities:						
Employees' deposits	225,427	225,427	-	-	225,427	225,427
Advances from other funds	1,000,000	1,712,810	199,423	-	1,200,423	1,812,810
Depreciated advances	64,717	64,268	14,423	12,427	79,140	76,695
Revenue bonds payable, net of current portion and unamortized bond discount 1997 \$74,425; 1998 \$104,410 and unamortized deferred amount on refunding 1997 \$45,171; 1998 \$55,180	4,387,214	7,354,850	-	-	4,387,214	7,354,850
Total long-term liabilities	4,782,358	9,352,355	213,846	12,427	4,782,358	9,352,355
Total liabilities	7,441,762	11,906,862	1,027,831	208,759	7,441,762	11,906,862
Fund equity:						
Capital stock:						
Municipality	0.00%	0.00%	0.00%	0.00%	11,179,007	11,179,007
State and Federal revenue sharing funds	10,775	40,507	-	-	10,775	40,507
Federal, state, and parish grants	3,852,541	3,852,541	1,000,000	1,000,000	4,852,541	4,852,541
Total capital stock	4,663,316	4,993,055	1,000,000	1,000,000	4,663,316	4,993,055
Reserve earnings:						
Reserve for revenue bond retirement	2,744,116	2,465,447	-	-	2,744,116	2,465,447
Unreserved	2,500,000	2,500,000	1,000,000	1,000,000	2,500,000	2,500,000
Total reserve earnings	5,244,116	4,965,447	1,000,000	1,000,000	5,244,116	4,965,447
Total fund equity	9,907,432	9,958,502	1,000,000	1,000,000	9,907,432	9,958,502
Total liabilities and fund equity	\$7,441,762	\$11,906,862	\$11,027,831	\$11,208,759	\$7,441,762	\$11,906,862

CITY OF MOBILE CITY, LOUISIANA
Financial Statements
Utility Funds

Combining Statement of Revenues, Expenses, and Changes in Retained Earnings
Year Ended December 31, 1997
With Comparative Annual Amounts for Year Ended December 31, 1996

	Electric, Gas, and Water		Sewer/Solids and Water		Totals	
	1997	1996	1997	1996	1997	1996
Operating revenues:						
Charges for services -						
Customers	\$16,475,127	\$16,570,127	\$1,336,869	\$1,287,969	\$16,811,996	\$16,858,096
Other	883,736	886,111	-	-	883,736	886,111
Total operating revenues	\$17,358,863	\$17,456,238	\$1,336,869	\$1,287,969	\$17,695,732	\$17,744,207
Operating expenses:						
Personnel services	1,609,118	863,331	548,749	587,895	2,157,867	1,451,226
Supplies and materials	255,883	327,144	81,155	81,898	337,038	409,042
Fuel cost	8,128,738	8,188,660	-	-	8,128,738	8,188,660
Contractual services	778,434	694,490	678,538	581,386	1,456,972	1,275,876
Capital and maintenance	628,120	187,149	297,154	288,288	925,274	475,437
Other charges	21,771	14,118	-	-	21,771	14,118
Depreciation	1,811,167	1,800,129	289,887	288,728	2,101,054	2,088,857
Total operating expenses	\$13,943,631	\$13,967,981	\$1,226,583	\$1,267,395	\$15,170,214	\$15,236,277
Operating Income (Loss)	\$3,415,232	\$3,488,257	\$110,286	\$20,574	\$3,525,518	\$2,507,930
Nonoperating revenues/expenses:						
EE, Water Purities - Local Rental	-	-	9,114	9,114	9,114	9,114
Interest Income	198,281	198,273	19,111	17,871	217,392	216,144
Interest and FICA charges	(173,718)	(141,768)	-	-	(315,486)	(315,486)
Total nonoperating revenues/expenses	24,563	64,788	29,125	27,085	(88,080)	(89,928)
Income (Loss) before operating transfers	\$3,439,795	\$3,553,045	\$139,411	\$47,659	\$3,537,438	\$2,417,962
Operating transfers to/from:						
Operating transfers from -						
Provision Allocation Fund	-	-	1,661,523	856,199	1,661,523	856,199
Operating transfers to -						
Water Plant Construction Fund	-	-	-	(175,000)	-	(175,000)
General Fund	(1,898,000)	(1,868,800)	(78,680)	(78,680)	(1,976,680)	(1,947,480)
Total operating transfers to/from	(1,898,000)	(1,868,800)	1,582,843	(175,000)	(315,157)	(1,191,281)
Net Income	\$1,541,795	\$1,684,245	\$66,274	\$22,659	\$3,222,281	\$1,226,681
ADD: Depreciation on fixed assets capital cost						
by Federal and state grant revenues						
deducted by interrelated for capital						
assets from and distribution that						
reduces contributed capital.	142,811	123,122	43,568	43,568	186,379	166,690
Increase in retained earnings	\$1,684,606	\$1,807,367	\$109,842	\$66,227	\$3,408,660	\$1,393,371
Retained earnings, beginning	\$1,898,356	\$1,568,754	\$1,207,716	\$1,668,662	\$3,106,072	\$2,962,125
Total retained earnings, end of	\$3,582,962	\$3,376,121	\$1,317,558	\$1,735,289	\$6,514,732	\$5,924,496

CITY OF MORNING STAR, LOUISIANA
 Enterprise Fund
 Electric, Gas, and Water Utility Fund

Statement of Revenue, Expenses, and Changes in Retained Earnings -
 Budget (BMAP Basis) and Actual
 Year Ended December 31, 2007
 With Comparative Actual Amounts For Year Ended December 31, 1999

	2007		Variance - Favorable (Disadvantage)	1999	
	Budget	Actual		Budget	Actual
Operating revenues:					
Charges for services -					
Customers	\$14,584,480	\$14,675,872	\$ 131,472	\$14,599,887	
CECs	<u>128,820</u>	<u>828,728</u>	<u>699,908</u>	<u>828,813</u>	
Total operating revenues	<u>\$14,713,300</u>	<u>\$15,504,600</u>	<u>791,300</u>	<u>\$15,428,700</u>	
Operating expenses:					
Personnel services	1,831,288	1,808,218	23,070	\$82,221	
Supplies and materials	218,908	282,683	(14,781)	127,364	
Fuel costs	8,443,359	8,424,722	18,637	8,585,880	
Contractual services	933,489	794,824	138,665	894,489	
Repairs and maintenance	428,800	428,220	580	688,248	
Other charges	21,480	21,781	(301)	34,514	
Depreciation	<u>1,128,220</u>	<u>1,128,220</u>	<u>0</u>	<u>1,300,722</u>	
Total operating expenses	<u>\$13,985,534</u>	<u>\$13,818,618</u>	<u>166,916</u>	<u>\$13,374,248</u>	
Operating Income	<u>\$ 727,766</u>	<u>\$ 1,686,012</u>	<u>958,246</u>	<u>\$ 2,054,452</u>	
Nonoperating revenues (expenses):					
Interest income	180,000	180,281	(281)	180,272	
Interest and fiscal charges	<u>(418,784)</u>	<u>(578,928)</u>	<u>160,144</u>	<u>(620,520)</u>	
Total nonoperating revenues (expenses)	<u>(238,784)</u>	<u>(398,647)</u>	<u>159,863</u>	<u>(440,248)</u>	
Income before operating transfers	<u>\$ 488,982</u>	<u>\$ 1,287,365</u>	<u>798,383</u>	<u>\$ 1,614,204</u>	

(continued)

CITY OF MOBILE CITY, LOUISIANA
 Enterprise Fund
 Electric, Gas, and Water Utility Fund

Statement of Revenues, Expenses, and Changes in Retained Earnings -
 Budget (GAAP Basis) and Actual (Non-GAAP)
 Year Ended December 31, 2017
 With Comparing Actual Amounts for Year Ended December 31, 2016

	2017		Variance - Favorable (Unfavorable)	2016 Actual
	Budget	Actual		
Operating revenues in 2017:				
Operating transfers to -				
General Fund	\$(1,950,000)	\$(1,950,000)	\$ -	\$(1,950,000)
Sales Tax Sharing Fund	(100,788)	(100,788)	_____	(100,788)
Total operating transfers in 2017	\$(2,050,788)	\$(2,050,788)	_____	\$(2,050,788)
Net income	10,843	201,130	207,565	274,253
Add: Depreciation on fixed assets acquired by federal and state grant revenues externally restricted for capital acquisitions and construction that reduces contributed capital	_____	_____	_____	_____
Increase in retained earnings	108,690	401,830	297,565	448,843
Retained earnings, beginning	4,388,788	4,388,788	-	4,388,788
Retained earnings, ending	\$ 4,497,478	\$ 4,487,348	\$ 107,565	\$ 4,994,399

CITY OF MONROE CITY, LOUISIANA
Enterprise Fund
Electric, Gas, and Water Utility Fund

Statement of Expenses by Department Compared to Budget (GASB Basis)
Year Ended December 31, 1997
With Comparative Actual Amounts for Year Ended December 31, 1996

	1997		Variance - Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
OPERATING EXPENSES				
Electric generation:				
Supplies and materials -				
Auto and truck	\$ 100	\$ 38	\$ 62	\$ 45
Miscellaneous	-	1,548	(1,548)	3,483
Small tools and supplies	-	1,183	(1,183)	17,423
Reimbursement from LRA	-	(12,186)	12,186	(12,500)
	<u>100</u>	<u>1,682</u>	<u>(1,565)</u>	<u>27,321</u>
Fuel costs -				
LRA - energy	4,373,850	4,373,458	395,402	4,359,388
LRA - demand	1,241,382	1,288,322	(46,940)	1,288,511
	<u>5,615,232</u>	<u>5,661,780</u>	<u>(46,548)</u>	<u>5,647,900</u>
Contractual services -				
Professional fees	32,800	32,454	346	3,878
Telephone	-	3,800	(3,800)	1,867
Utilities	-	123,388	(123,388)	142,808
Reimbursement from LRA	-	(183,822)	183,822	(13,811)
	<u>32,800</u>	<u>52,820</u>	<u>(20,020)</u>	<u>142,808</u>
Depreciation	<u>567,656</u>	<u>555,886</u>	<u>11,770</u>	<u>664,366</u>
Total electric generation	<u>\$ 6,211,108</u>	<u>\$ 6,275,821</u>	<u>(64,713)</u>	<u>\$ 6,163,783</u>

(Continued)

CITY OF MOBILE CITY, LOUISIANA
 Enterprise Fund
 Electric, Gas, and Water Utility Fund

Statement of Expenses by Department Compared to Budget 1988 Basis
 (Continued)

Year Ended December 31, 1987

With Comparative Actual Amounts for Year Ended December 31, 1986

	1987		Variance - Favorable (Unfavorable)	1986 Actual
	Budget	Actual		
Electric transmission and distribution:				
Personnel services -				
Salaries and wages	\$ 312,042	\$ 312,139	\$ 97	\$ 309,870
Hospitalization	28,478	28,988	(510)	28,870
Retirement and unemployment	18,125	18,482	357	18,754
Other	288	411	123	283
	<u>358,933</u>	<u>359,999</u>	<u>1,067</u>	<u>357,777</u>
Supplies and materials -				
Auto and truck	38,000	39,422	11,422	38,508
Miscellaneous	38,000	18,182	(19,818)	11,815
Small tools and supplies	12,000	22,302	(10,302)	22,282
	<u>88,000</u>	<u>79,906</u>	<u>(8,094)</u>	<u>72,605</u>
Contractual services -				
Lamps and street lights	28,000	28,282	(282)	28,708
Telephone	4,000	4,288	(288)	2,178
Utilities	7,500	7,822	(322)	8,088
	<u>39,500</u>	<u>40,392</u>	<u>(892)</u>	<u>38,974</u>
Repairs and maintenance -				
Equipment	18,000	23,888	(5,888)	18,824
Paint	25,400	54,284	(28,884)	-
Lines	188,000	188,480	480	20,204
Meters	28,000	28,888	(888)	28,228
Transformers	28,000	23,888	4,112	28,822
Preventive maintenance	122,000	127,280	5,280	78,184
Environmental monitoring	128,000	122,282	(5,718)	88,482
	<u>627,000</u>	<u>628,220</u>	<u>(1,220)</u>	<u>618,970</u>
Depreciation	<u>278,000</u>	<u>278,412</u>	<u>(412)</u>	<u>278,282</u>
Total electric transmission and distribution	<u>1,282,433</u>	<u>1,282,426</u>	<u>707</u>	<u>1,189,322</u>

(continued)

CITY OF MONROE CITY, LOUISIANA
 Municipal Fund
 Electric, Gas, and Water Utility Fund

Statement of Expenses by Department Compared to Budget (MAY Basis)
 (Continued)
 Year Ended December 31, 1997
 with comparative Actual Amounts for Year Ended December 31, 1996

	1997		Variance - Favorable (Unfavorable)	1996 Actuals
	Budget	Actual		
Water manufacturing:				
Personal services -				
Salaries and wages	4,316,167	4,280,319	\$ 35,848	\$ 198,149
Hospitalization	18,138	18,138	-	18,480
Retirement and unemployment	14,827	13,812	1,015	13,827
Other	-	128	(128)	128
	<u>449,312</u>	<u>439,407</u>	<u>9,905</u>	<u>328,584</u>
Supplies and materials -				
Auto and truck	3,000	3,415	(415)	3,487
Chemicals	78,000	88,787	(10,787)	83,878
Miscellaneous	4,000	7,838	(3,838)	4,824
Small tools and supplies	2,383	2,168	225	1,321
	<u>88,383</u>	<u>102,208</u>	<u>(13,825)</u>	<u>93,510</u>
Contractual services -				
Power	118,000	122,828	(4,828)	119,828
Telephone	3,800	3,927	(127)	3,744
Professional fees	1,383	-	1,383	-
	<u>123,183</u>	<u>126,755</u>	<u>(3,572)</u>	<u>223,374</u>
Repairs and maintenance -				
Building	800	8,483	(7,683)	-
Equipment	14,800	19,381	(4,581)	8,800
Pumping station and lines	8,000	28,428	(20,428)	8,822
	<u>13,600</u>	<u>36,302</u>	<u>(22,702)</u>	<u>18,622</u>
Depreciation	<u>127,800</u>	<u>128,328</u>	<u>(528)</u>	<u>148,708</u>
Total WATER manufacturing	<u>881,312</u>	<u>890,740</u>	<u>(9,428)</u>	<u>878,027</u>

(continued)

CITY OF MONROE CITY, LOUISIANA
Enterprise Fund
Electric, Gas, and Water Utility Fund

Statement of Expenses by Department Compared to Budget (GAAP Basis)
(Continued)

Year Ended December 31, 1997

With Comparative Actual Accounts for Year Ended December 31, 1996

	1997		Variance - Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
Water distribution:				
Personnel services -				
Salaries and wages	\$ 71,887	\$ 71,188	\$ 1,743	\$ 68,900
Hospitalization	7,380	6,671	579	6,887
Retirement and unemployment	4,458	4,181	289	3,721
Other	108	78	32	84
	<u>84,833</u>	<u>82,118</u>	<u>2,613</u>	<u>83,492</u>
Supplies and materials -				
Fuel and truck	8,008	4,393	3,615	6,500
Miscellaneous	4,008	4,313	(313)	6,583
Small tools and supplies	3,000	3,134	(134)	3,000
Fill shells and concrete	3,000	3,083	(83)	-
	<u>18,016</u>	<u>14,893</u>	<u>3,125</u>	<u>16,083</u>
Contractual services -				
Service connections	13,088	13,488	(400)	8,183
Mapping expenses	8,000	-	8,000	-
Telephone	883	5,127	(4,244)	487
Utilities	2,288	2,928	(640)	3,178
	<u>24,257</u>	<u>21,543</u>	<u>2,714</u>	<u>11,851</u>
Repairs and maintenance -				
Repair parts - meters	18,000	18,878	(878)	24,423
Towers and lines	22,000	8,580	13,420	28,427
Equipment	5,883	8,888	(3,005)	8,881
	<u>45,883</u>	<u>36,346</u>	<u>9,537</u>	<u>61,731</u>
Depreciation	<u>118,380</u>	<u>128,183</u>	<u>(9,803)</u>	<u>118,188</u>
Total water distribution	<u>326,432</u>	<u>322,262</u>	<u>4,170</u>	<u>311,173</u>

(Cont'd from p. 2)

CITY OF MOBILE CITY, LOUISIANA
Enterprise Fund
Electric, Gas, and Meter Utility Fund

Statement of Expenses by Department Compared to Budget 1948 Basis
(Continued)

Year Ended December 31, 1947

With Comparative Actual Amounts for Year Ended December 31, 1946

	1947		Variance - Favorable (Unfavorable)	1946 Actual
	Budget	Actual		
Gas Distribution:				
Personnel services -				
Salaries and wages	\$ 40,893	\$ 40,814	\$ (79)	\$ 43,708
Hospitalization	4,644	3,882	862	4,000
Retirement and unemployment	3,418	3,313	105	3,140
Other	858	28	830	82
	<u>50,143</u>	<u>58,037</u>	<u>7,894</u>	<u>53,130</u>
Supplies and materials				
Auto and truck	10,000	4,147	5,853	8,424
Miscellaneous	5,000	3,700	1,300	3,041
Small tools and supplies	2,000	3,770	(1,770)	2,181
Chemicals	1,500	3,043	(1,543)	-
	<u>18,500</u>	<u>14,660</u>	<u>3,840</u>	<u>18,726</u>
Fuel costs -				
Gas purchased	812,000	763,048	48,952	1,013,143
Contractual services -				
Insurance	25,000	25,000	-	-
Calibration of meters	5,000	8,200	(3,200)	8,794
Consultant fees	5,000	8,394	(3,394)	21,824
Service connections	2,000	2,150	(150)	2,380
Telephone	300	400	(100)	370
Utilities	150	432	(282)	882
	<u>38,350</u>	<u>48,576</u>	<u>10,226</u>	<u>37,850</u>
Repairs and maintenance -				
Lines, meters and equipment	18,000	18,388	(388)	22,000
Depreciation				
	127,000	129,211	(2,211)	193,211
Total gas distribution	<u>1,248,343</u>	<u>1,083,484</u>	<u>164,859</u>	<u>1,339,281</u>

(Continued)

CITY OF MORGAN CITY, LOUISIANA
 Enterprise Fund
 Electric, Gas, and Water Utility Fund

Statement of Expenses by Department Compared to Budget (BMAP Basis)
 (Continued)

Year Ended December 31, 1997

With Comparative Actual Amounts for Year Ended December 31, 1996

	1997		Variance - Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
General and administrative:				
Personal services -				
Salaries and wages	\$ 322,879	\$ 321,894	\$ 1,985	\$ 328,049
Hospitalization	20,378	20,378	(203)	20,820
Retirement and unemployment	16,443	15,229	1,214	12,982
Other	828	728	100	888
	<u>370,528</u>	<u>367,229</u>	<u>3,299</u>	<u>365,539</u>
Supplies and materials -				
Miscellaneous	3,000	8,822	(5,822)	8,084
Office supplies	10,000	8,718	1,282	13,680
Postage	30,000	25,592	4,408	22,820
Travel, truck and auto	8,000	3,824	4,176	6,284
Uniforms	800	200	600	-----
	<u>52,800</u>	<u>47,156</u>	<u>5,644</u>	<u>49,868</u>
Contractual services -				
Utilities	8,000	293	7,707	8,208
Data processing	3,000	4,718	(1,718)	-
Lease and subscriptions	348	337	11	437
Insurance	190,000	218,202	(28,202)	222,489
Professional fees	27,000	28,108	(1,108)	26,718
Telephone	18,000	13,936	4,064	14,318
St. Mary Waterworks District #2	8,798	8,328	470	8,683
	<u>315,946</u>	<u>478,206</u>	<u>(162,260)</u>	<u>487,208</u>
Repairs and maintenance -				
Equipment	16,000	24,122	(8,122)	22,282
Other charges -				
Bad debt	28,000	13,791	14,209	24,816
Depreciation	10,000	17,292	(7,292)	22,282
Total general and administrative	<u>1,818,332</u>	<u>179,143</u>	<u>1,639,189</u>	<u>167,789</u>
Total operating expenses	<u>22,680,988</u>	<u>22,818,431</u>	<u>(137,443)</u>	<u>22,374,848</u>

CITY OF MOBILE CITY, LOUISIANA
Enterprise Fund
Sanitation and Sewer Utility Fund

Statement of Revenues, Expenses and Changes in Retained Earnings -
Budget (GAAP Basis) and Actual
Year Ended December 31, 1991
with Comparative Actual Accounts for Year Ended December 31, 1990

	1991		Variance - Favorable/ Unfavorable	1990 Actual
	Budget	Actual		
Operating revenues:				
Charges for Services - Customers	\$1,310,000	\$1,330,880	20,880	\$1,087,800
Operating expenses:				
Personnel services	394,000	440,743	46,743	517,000
Supplies and materials	88,000	60,110	27,890	93,000
Contractual services	440,000	373,900	66,100	593,380
Repairs and maintenance	387,000	281,414	105,586	188,000
Depreciation	428,000	398,043	30,000	388,780
Total operating expenses	1,677,000	1,554,200	122,800	1,768,160
Operating loss	(367,000)	(223,320)	143,680	(680,360)
Nonoperating revenues:				
St. Mary Parish - land rental reimbursement	10,000	9,214	(786)	9,214
Interest income	18,000	18,721	721	17,000
Total nonoperating revenue	28,000	27,935	(65)	26,214
Loss before operating transfers	(339,000)	(195,385)	143,615	(706,570)

(continued)

CITY OF MORRIS CITY, LOUISIANA
Enterprise Fund
Sanitation and Sewer Utility Fund

Statement of Revenues, Expenses and Changes in Retained Earnings -
Budget (GAAP Basis) and Actual (Continued)
Year Ended December 31, 1997
With Comparative Actual Amounts for Year Ended December 31, 1996

	1997		Variance - Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
Operating transfers in (out):				
Operating transfers from - Pollution Abatement Fund	\$ 448,000	\$1,481,000	\$1,033,000	\$ 938,100
Operating transfers to - General Fund	(78,000)	(78,000)	-	(78,000)
Sewer Plant Construction Fund	-	-	-	(73,000)
total operating transfers in (out)	<u>370,000</u>	<u>1,403,000</u>	<u>1,033,000</u>	<u>787,100</u>
Net income	278,433	479,313	200,880	283,000
Add: Depreciation on fixed assets acquired by Federal and state grant revenues externally restricted for capital acquisitions and construction that reduces contributed capital	<u>45,500</u>	<u>45,500</u>	<u>-</u>	<u>45,500</u>
Increase in retained earnings	319,933	524,813	200,880	328,500
Retained earnings, beginning	<u>1,187,518</u>	<u>1,187,518</u>	<u>-</u>	<u>1,248,468</u>
Retained earnings, ending	<u>\$1,507,451</u>	<u>\$1,712,331</u>	<u>\$204,880</u>	<u>\$1,576,968</u>

CITY OF MONROE CITY, LOUISIANA
Enterprise Fund
Sanitation and Sewer Utility Fund

Statement of Expenses by Department Compared to Budget (GAAP Basis)
Year Ended December 31, 1987
With comparative actual amounts for Year Ended December 31, 1986

	1987		Variance - Favorable (Disfavorable)	1986 Actual
	Budget	Actual		
Expenses:				
Sanitation -				
Personnel services:				
Salaries	\$ 262,100	\$ 268,828	\$ 6,728	\$ 268,828
Supplementation	20,470	19,428	1,042	20,470
Retirement benefits	14,800	14,048	752	14,428
Contract labor	380	182	198	-
	<u>297,750</u>	<u>302,486</u>	<u>4,736</u>	<u>313,726</u>
Supplies and materials:				
Small tools and supplies	5,000	3,488	1,512	2,248
Truck expense	28,000	18,413	9,587	18,428
Miscellaneous	5,880	8,528	(2,648)	5,128
	<u>38,880</u>	<u>30,429</u>	<u>8,451</u>	<u>41,794</u>
Contracted services:				
Insurance	45,000	48,000	-	48,000
Solid waste disposal	270,000	298,321	(28,321)	270,444
Telephone	400	478	78	390
Utilities	480	545	65	798
	<u>261,280</u>	<u>315,344</u>	<u>54,064</u>	<u>318,322</u>
Repairs and maintenance	<u>120,000</u>	<u>120,000</u>	<u>0,000</u>	<u>123,333</u>
Depreciation	<u>27,300</u>	<u>27,300</u>	<u>0,000</u>	<u>28,828</u>
Total sanitation expenses	<u>623,630</u>	<u>639,428</u>	<u>15,798</u>	<u>747,728</u>

(continued)

CITY OF MONROE CITY, LOUISIANA
 RECEIPTS FUND
 Sanitation and Sewer Utility Fund

Statement of Expenses by Department Compared to Budget (GAAP Basis) (Continued)
 Year Ended December 31, 1997
 With Comparative Actual Amounts for Year Ended December 31, 1996

	1997		Variance - Favorable - (Unfavorable)	
	Budget	Actual	1997 (Unfavorable)	1996 Actual
Sewer -				
Personnel services:				
Salaries	\$ 139,500	\$ 139,542	\$ 42	\$ 139,800
Hospitalization	8,488	8,407	81	7,528
Retirement benefits	7,006	7,394	388	7,721
Other	382	138	244	128
	<u>155,356</u>	<u>165,471</u>	<u>954</u>	<u>165,277</u>
Supplies and materials:				
Small tools and supplies	1,800	1,018	782	4,758
Travel expense	8,000	8,178	(1,178)	4,324
Miscellaneous	8,000	8,382	(382)	8,382
Fill shells and concrete	8,000	8,000	-	-
	<u>25,800</u>	<u>25,578</u>	<u>(222)</u>	<u>23,464</u>
Contractual services:				
Lead rental	7,547	14,498	(7,547)	-
Insurance	28,800	18,000	-	28,800
Vehicles and telephone	80,500	78,888	16,612	82,587
	<u>116,847</u>	<u>111,386</u>	<u>5,461</u>	<u>113,974</u>
Repairs and maintenance:				
Equipment	3,800	3,445	455	2,331
Pumps and lines	20,800	22,122	(1,322)	28,870
	<u>24,600</u>	<u>25,567</u>	<u>(967)</u>	<u>31,201</u>
Depreciation	<u>122,800</u>	<u>148,482</u>	<u>(25,682)</u>	<u>162,888</u>
Total sewer expenses	<u>455,814</u>	<u>505,185</u>	<u>(49,371)</u>	<u>412,880</u>

(continued)

CITY OF MORFAN CITY, LOUISIANA
Enterprise Fund
Sanitation and Sewer Utility Fund

Statement of Expenses by Department Compared to Budget (MARP Basis) (continued)
Year Ended December 31, 1997
With comparative actual amounts for Year Ended December 31, 1996

	1997		Variance - Favorable - (Unfavorable)	1996 Actual
	Budget	Actual		
sewer treatment plant:				
Personal services -				
Salaries	\$ 130,013	\$ 130,000	\$ 13	\$ 130,000
Hospitalization	9,490	9,490	-	9,490
Retirement benefits	9,308	9,301	7	9,301
Other	7,500	7,300	1,200	7,300
	<u>146,311</u>	<u>146,091</u>	<u>220</u>	<u>146,091</u>
Supplies and materials -				
Truck expense	4,300	4,300	-	4,300
Chemicals	1,000	3,390	2,390	3,123
Miscellaneous	4,000	4,000	-	4,073
Office supplies	1,000	893	1,107	300
Small tool and supplies	4,000	4,000	-	4,000
	<u>14,300</u>	<u>16,583</u>	<u>2,283</u>	<u>16,583</u>
Contractual services -				
Insurance	10,000	10,000	-	10,000
Dues and subscriptions	100	107	7	100
Lease rentals	13,324	30,004	16,680	30,004
Professional fees	4,000	10,500	6,500	7,300
Utilities	90,000	81,000	9,000	89,107
Telephone	1,000	1,000	-	1,000
Waste fees	10,000	10,000	-	10,000
	<u>128,324</u>	<u>142,611</u>	<u>14,287</u>	<u>142,611</u>
Repairs and maintenance	14,000	14,000	-	14,000
Depreciation	208,000	207,000	1,000	207,000
Total sewer treatment plant expenses	<u>504,051</u>	<u>508,518</u>	<u>4,467</u>	<u>508,518</u>
Total expenses	<u>\$1,873,888</u>	<u>\$1,873,203</u>	<u>\$ 685</u>	<u>\$1,741,938</u>

**CITY OF HOUSTON CITY, LEASING
 DEFERRED FUNDS
 CAPITAL FUNDS**

Comparing statement of cash flows
 years ended December 31, 1997 and 1996

	1997, Bal. and 1997		1996 and 1997	
	1997	1996	1997	1996
Cash flows from operating activities				
Operating income (loss)	\$ 2,219,800	\$ 2,208,889	\$ 2,236,280	\$ 2,111,899
Adjustments to reconcile operating income (loss) to net cash provided by operating activities - supplemental:				
Changes in current assets and liabilities:	1,319,565	1,389,277	886,857	568,754
Increased decrease in accounts receivable	(221,710)	70,679	(12,920)	(1,000)
Increased decrease in inventory	(78,772)	(78,855)	2,887	(2,448)
Increase in prepaid expenses	(78,540)	(78,540)	-	-
Increase (decrease) in accounts payable	18,426	(1,717)	(12,820)	(1,427)
Increase (decrease) in accrued liabilities	(271,889)	488,180	(119,780)	(171,103)
Increase in deferred revenue	-	1984	-	-
Increase (decrease) in prepayment balances	(12,542)	(2,421)	2,421	(2,287)
Total adjustments	697,867	1,786,702	771,558	698,671
Net cash provided (used) by operating activities	\$ 2,917,667	\$ 3,995,591	\$ 3,017,838	\$ 2,810,570
Cash flows from noncapital financing activities				
Cash received from other funds	788,555	771,429	817,626	84,751
Cash paid to other funds	(288,849)	-	(288,849)	(288,780)
Operating transfers out to other funds	-	-	1,281,720	888,788
Operating transfers out to other funds	(2,182,561)	(2,252,529)	(2,182,561)	(2,182,880)
Net cash provided (used) by noncapital financing activities	\$(1,682,855)	\$(1,481,100)	\$ 163,146	\$ 413,871
Cash flows from capital and related financing activities				
Acquisition of plant and equipment	(225,622)	(268,260)	(26,250)	(184,890)
Interest paid on revenue bond activities	(1,868,880)	(282,880)	-	-
Interest paid on revenue bonds/leases	(278,482)	(278,482)	-	-
Grant received from parties	42,880	-	8,274	9,274
Contributed capital:	28,680	-	-	-
Increase in subscribers' letter deposits	28,680	-	-	-
Net cash used by capital and related financing activities	\$(2,305,804)	\$(549,542)	\$(26,976)	\$(185,616)
Cash flows from investing activities				
Purchase of interest-bearing deposits and investments	(228,720)	(288,888)	-	-
Proceeds from the sale and amortization of interest-bearing deposits and investments	228,720	288,888	-	-
Interest on interest-bearing deposits and investments	(22,481)	(24,882)	(2,000)	(1,000)
Net cash provided (used) by investing activities	\$(22,481)	\$(24,882)	\$(2,000)	\$(1,000)
Net increase in cash and cash equivalents	98,331	479,167	18,862	617,787
Cash and cash equivalents, beginning of period	\$ 3,370,480	\$ 2,891,413	\$ 2,998,976	\$ 2,192,783
Cash and cash equivalents, end of period	\$ 3,468,811	\$ 3,370,580	\$ 3,017,838	\$ 2,810,570

<u>Totals</u>	
<u>1997</u>	<u>1996</u>
2,205,777	2,202,114
1,770,433	1,438,473
124,400	44,774
47,770	(22,800)
174,090	(40,000)
(2,107)	16,338
(247,174)	190,104
-	1000
<u>17,200</u>	<u>16,730</u>
<u>2,007,000</u>	<u>2,000,000</u>
2,007,000	2,000,000
988,777	128,240
11,181,943	(44,700)
1,041,020	434,000
<u>12,117,740</u>	<u>12,108,540</u>
12,117,740	12,108,540
(600,000)	(600,000)
(1,000,000)	(980,000)
(470,000)	(550,000)
0,000	0,000
10,000	0
<u>20,000</u>	<u>10,000</u>
11,027,000	11,000,000
114,700	100,000
500,000	500,000
<u>114,700</u>	<u>600,000</u>
<u>619,700</u>	<u>700,000</u>
300,000	300,000
<u>319,700</u>	<u>300,000</u>
319,700	300,000

3,100,000

1000 found

CITY OF HOUMA CITY, LOUISIANA
 Enterprise Funds
 Utility Funds

Reconciling Statement of Cash Flows (Continued)
 Years Ended December 31, 1997 and 1996

	Enterprise, Gas, and Water Utility Fund		Sanitation and Street Utility Fund	
	1997	1996	1997	1996
Reconciliation of cash and cash equivalents per statement of cash flows to the balance sheet:				
Cash and cash equivalents beginning of period -				
Cash - unrestricted	\$ 26,188	\$ 26,097	\$ 288	\$ 29
Interest-bearing deposits - unrestricted	1,481,471	713,383	676,827	347,089
Cash - restricted	204	1,210	-	-
Interest-bearing deposits - restricted	3,771,751	4,854,544	-	-
Less: Interest-bearing deposits and investments with a maturity over three months	(128,084)	(128,084)	-	-
Total cash and cash equivalents	<u>5,151,526</u>	<u>5,661,158</u>	<u>675,115</u>	<u>374,398</u>
Cash and cash equivalents, end of period -				
Cash - unrestricted	20,184	24,458	285	28
Interest-bearing deposits - unrestricted	1,488,391	1,474,471	701,588	474,329
Cash - restricted	187	204	-	-
Interest-bearing deposits - restricted	4,412,784	3,751,751	-	-
Less: Interest-bearing deposits with a maturity over three months	(128,784)	(128,784)	-	-
Total cash and cash equivalents	<u>5,793,662</u>	<u>5,122,108</u>	<u>702,873</u>	<u>474,357</u>
Net Increase	<u>\$ 184,175</u>	<u>\$ 854,482</u>	<u>\$78,528</u>	<u>\$47,767</u>

2020a

1997	1998
\$ 26,756	\$ 26,282
2,692,130	2,692,549
204	1,126
2,719,094	2,720,957
(128,033)	(222,054)
\$ 2,591,061	\$ 2,498,903
30,827	26,756
1,662,179	2,692,130
117	204
1,692,923	2,709,094
(128,033)	(222,054)
\$ 1,564,890	\$ 2,487,040
\$ 158,107	\$ 192,130

CITY OF MOBILE CITY, LOUISIANA
 Municipal Fund
 Electric, Gas and Water Utility Fund

Statement of Changes in Restricted Assets
 Year ended December 31, 1997

	Revenue from Sinking Fund	Revenue from Matters Fund	Capital		Revenue from Contributions	Total
			Additional and Contributions	Used		
Cash and interest-bearing deposits, January 1, 1997	11,275,000	11,011,100	1,655,483	41,075,118		14,951,701
Cash receipts:						
Transfer from operating account	1,000,000	-	943,425	-		1,943,425
Interest income received	20,000	52,864	48,533	27,078		148,475
Total cash receipts	1,020,000	52,864	1,041,958	27,078		2,141,900
Total cash and interest-bearing deposits	12,295,000	11,063,964	2,183,441	68,153,196		17,142,601
Cash disbursements:						
Principal payments	3,044,000	-	-	-		3,044,000
Interest payments	478,784	-	-	-		478,784
Sinking master fees	1,737	-	-	-		1,737
Capital additions, improvements, replacements and amounts for operation of the Electric, Gas, and Water Utility Fund	-	-	287,812	21,000		308,812
Total cash disbursements	4,522,521	-	287,812	21,000		4,831,333
Cash and interest-bearing deposits, December 31, 1997	11,275,000	11,063,964	1,895,629	67,132,196		14,267,689

INTERNAL SERVICE FUNDS

Central Garage Fund - To account for the purchase of gas, oil and other materials necessary for the maintenance and repair of municipal vehicles and equipment. These materials and services are provided to the city's various departments on a cost-reimbursement basis. This fund was established during the fiscal year ended December 31, 1969.

Self-Insurance Fund - To account for monies accumulated to provide self-insurance against any possible future claims.

CITY OF MONROE CITY, LOUISIANA
Internal Service Funds

Comparative Balance Sheet
December 31, 1987 and 1988

	Central SAVING FUND		Self Insurance Fund		Totals	
	1987	1988	1987	1988	1987	1988
ASSETS						
Current assets:						
Cash	\$ -	\$ -	\$ 100	\$ 80	\$ 180	\$ 80
Interest-bearing deposits, at cost	-	-	84	48,102	84	48,102
Investments, at cost	-	-	554,155	554,711	554,311	554,711
Total current assets	-	-	638,240	602,893	638,561	602,893
Equipment, at cost, net of accumulated depreciation:						
1987 - \$13,748;	1,811	3,584	-	-	1,811	3,584
1988 - 120,817	-	-	-	-	-	-
Total assets	\$1,811	\$3,584	\$638,240	\$602,893	\$638,384	\$602,893
LIABILITIES AND FUND EQUITY						
Liabilities:						
Accounts payable	\$ -	\$ -	\$ 18,438	\$ 18,187	\$ 18,438	\$ 18,187
Accrued liabilities	-	-	-	13,837	-	13,837
Deferred revenues	-	-	138,000	138,000	138,000	138,000
Due to other funds	-	-	43,882	7,432	41,382	3,432
Total liabilities	-	-	300,320	277,456	298,820	273,456
Fund equity:						
Retained earnings -						
Unreserved -						
Designated for self-insurance claims	-	-	333,134	344,781	333,134	344,781
Undesignated	1,811	3,584	-	-	1,811	3,584
Total fund equity	1,811	3,584	333,134	344,781	333,284	348,365
Total liabilities and fund equity	\$1,811	\$3,584	\$638,240	\$602,893	\$638,384	\$602,893

CITY OF MORGAN CITY, LOUISIANA
 Internal Service Funds

Comparing Statement of Revenues, Expenses, and Changes in Retained Earnings
 Year Ended December 31, 1997
 with Comparative Totals for Year Ended December 31, 1996

	Central	Self	Totals	
	Garage Fund	Insurance Fund	1997	1996
Operating revenues:				
Charges for services	\$218,802	\$ -	\$218,802	\$188,802
Insurance refund	-	-	-	48,362
Total operating revenues	<u>218,802</u>	<u>-</u>	<u>218,802</u>	<u>237,164</u>
Operating expenses:				
Central garage expenses	218,802	-	218,802	208,802
Self-insurance fund expenses	-	62,482	62,482	78,898
Total operating expenses	<u>218,802</u>	<u>62,482</u>	<u>281,284</u>	<u>287,700</u>
Operating loss	(9,998)	(62,482)	(72,480)	(144,888)
Non-operating revenues:				
Interest income	-	38,888	38,888	38,322
Loss before operating transfers	(9,998)	(23,607)	(33,605)	(136,162)
Operating transfers in	<u>7,782</u>	<u>-</u>	<u>7,782</u>	<u>22,622</u>
Net income (loss)	\$ 7,782	\$(23,607)	\$(15,825)	\$ 7,722
Retained earnings, beginning	<u>3,564</u>	<u>184,711</u>	<u>188,275</u>	<u>284,822</u>
Retained earnings, ending	<u>\$ 11,346</u>	<u>\$161,104</u>	<u>\$172,450</u>	<u>\$192,544</u>

CITY OF MONROE CITY, LOUISIANA
 General Service Fund
 Central Garage Fund

Comparative Statement of Revenues, Expenses, and Changes in Retained Earnings
 Years Ended December 31, 1957 and 1956

	<u>1957</u>	<u>1956</u>
Operating revenues:		
Charges for services -		
Parts and labor	\$218,833	\$188,322
Operating expenses:		
Salaries	132,182	128,587
Retirement contributions	6,888	6,708
Payroll taxes	1,482	1,487
Hospitalization	8,882	10,814
Parts	78,882	68,314
Shop supplies and small tools	1,964	1,133
Fuel and telephone	3,888	3,322
Repairs	3,857	3,333
Miscellaneous	5,781	8,288
Depreciation	1,781	2,428
Total operating expenses	<u>218,822</u>	<u>208,424</u>
Operating loss before operating transfers	(9,989)	(20,102)
Operating transfers in:		
Operating transfers from General Fund	<u>7,283</u>	<u>18,228</u>
Net loss	(2,706)	(1,874)
Retained earnings, beginning	<u>2,884</u>	<u>2,182</u>
Retained earnings, ending	\$ 1,178	\$ 3,884

CITY OF MORGAN CITY, LOUISIANA
 Internal Service Fund
 Self-Insurance Fund

Comparative Statement of Revenues, Expenses, and Changes in Retained Earnings
 Years Ended December 31, 1997 and 1998

	<u>1997</u>	<u>1998</u>
Operating revenues:		
insurance refund	\$ -	\$ 48,847
Self-insurance fund expenses	<u>61,800</u>	<u>50,360</u>
Operating loss	61,800	12,513
Nonoperating revenues:		
Interest	<u>10,000</u>	<u>20,313</u>
Net income (loss)	10,000	7,313
Retained earnings, beginning	<u>364,281</u>	<u>371,458</u>
Retained earnings, ending	<u>\$374,281</u>	<u>\$378,771</u>

CITY OF MORAGA CITY, CALIFORNIA
General Service Funds

Condensed Statements of Cash Flows
Years Ended December 31, 1997 and 1996

	1997	1996	1995	1994	1993
Cash flows from operating activities:					
Operating fund					
Adjustments to reconcile operating income (loss) to net cash provided by operating activities -					
Depreciation	3,793	3,408	-	3,700	3,408
Changes in current assets and liabilities:					
Increase (decrease) in accounts payable and other liabilities	-	-	(22,200)	(20,200)	(21,200)
Total adjustments	3,793	3,408	(22,200)	(20,200)	(20,800)
Net cash provided (used) by operating activities	11,265	(10,005)	(186,800)	9,300	(20,600)
Cash flows from noncapital financing activities:					
Operating transfers in from other funds	1,000	19,975	-	-	7,900
Cash received from other funds	-	-	24,800	7,000	3,400
Net cash provided by noncapital financing activities	1,000	19,975	24,800	7,000	11,300
Cash flows from investing activities:					
Increase on interest-bearing deposits and investments	-	-	1,400	20,000	20,000
Purchase of investments	-	-	-	(325,000)	(325,000)
Net cash provided (used) by investing activities	-	-	1,400	(305,000)	(305,000)
Net increase (decrease) in cash and cash equivalents	12,265	9,970	(165,000)	(295,700)	(426,300)
Cash and cash equivalents, beginning of year	-	-	60,000	(470,000)	(60,000)
Cash and cash equivalents, end of year	12,265	9,970	(105,000)	(765,700)	(1,026,300)

FIDUCIARY FUNDS

RETIREMENT TRUST FUNDS

Public Pension and Relief Fund

To account for retirement benefits paid to eligible policemen (hired prior to September 30, 1971). Funding is provided by the General Fund.

MEMORANDUM TRUST FUNDS

MOVING INTO YOUR FUND

To account for contributions from the M & B Young Fund, a private donor, dedicated for specific purposes.

Swamp Garden Fund

To account for contributions from private sources dedicated to improvements at the Swamp Garden.

Swamp City Beautification Fund

To account for contributions from private donors for beautification projects in the city.

Swamp City Museum House

To account for contributions dedicated to improvements of the museum as well as receipts from operations of the museum.

Behanier House Fund

To account for contributions dedicated to improvements of the Behanier House, which was donated to the City in 1983, as well as receipts from operations of the house.

UNRECORDED TRUST FUNDS

Commodity TRUST FUNDS

To account for principal trust accounts and related investment income. The income portion of the trust may be used to maintain the City's manuscripts.

LOANEE FUNDS

Payroll and Disbursement FUNDS

To account for the centralization of two clearing accounts which are used for the disbursements (except for transfers between funds) of all City funds, including those for purchases, payroll and payroll-related costs.

CITY OF MOBILE CITY, ALABAMA
 Financial Statements

Combining Balance Sheet

December 31, 1997
 (See Comparative Notes for December 31, 1996)

	TOTAL ASSETS		TOTAL LIABILITIES		NET ASSETS	
	1997	1996	1997	1996	1997	1996
Cash	\$ 1,209	\$ 23,750	\$ 21,706	\$ 96,115	\$ 188,055	\$ 103,479
Investments, held to maturity	45,000	162,827	343,428	-	99,406	162,792
Investments, available for sale	-	-	-	-	263,000	217,287
Accrued interest	1,423	1,719	86	-	6,802	1,480
Other	-	149	1,418	849	4,292	4,199
Due from other funds	-	0	-	61,547	17,179	61,560
Inventory	-	5,322	-	-	5,327	5,493
Total assets	\$47,632	\$194,767	\$266,630	\$158,561	\$769,059	\$540,248
Liabilities	\$ -	\$ 3,048	\$ -	\$ -	\$ 3,048	\$ 3,048
Accounts payable	-	2,312	-	156,186	263,000	263,000
Accrued liabilities	-	536	-	132,141	14,000	14,000
Due to other funds	-	199	-	15,814	26,000	26,000
Total liabilities	-	\$3,048	-	\$184,141	\$363,000	\$329,000
Net fund assets	-	4,719	-	-	4,059	4,488
Reserved for Contingency	-	-	-	-	36,000	36,000
Reserved for perpetual debt	-	-	-	-	16,000	16,000
Reserve for specific purposes	45,000	162,827	343,428	-	14,000	14,000
1997 Total Reserves	\$45,000	\$162,827	\$343,428	\$ -	\$66,000	\$66,000
1996 Total Reserves	\$45,000	\$162,827	\$343,428	\$158,561	\$188,055	\$188,055

CITY OF MONROE CITY, LOUISIANA
 PENSION TRUST FUND
 POLICE Pension and Relief Fund

Comparative Statement of Revenues, Expenses, and Changes in Fund Balance
 Year Ended December 31, 1997 and 1998

	<u>1997</u>	<u>1998</u>
Operating revenues:		
Contributions	\$46,078	\$92,807
Expenses:		
Benefits paid	<u>48,578</u>	<u>82,848</u>
Operating loss	-	(908)
Nonoperating revenues:		
Interest income	<u>2,811</u>	<u>3,722</u>
- Net income	2,811	185
Fund balance, beginning	<u>81,175</u>	<u>82,387</u>
Fund balance, ending	<u>84,000</u>	<u>84,179</u>

CITY OF MONROE CITY, LOUISIANA
Pension Trust Fund
Saline Pension and Relief Fund

Comparative Statement of Cash Flows
Year Ended December 31, 1997 and 1996

	<u>1997</u>	<u>1996</u>
Cash flows from operating activities:		
Operating loss	\$ -	\$ (300)
Changes in current assets and liabilities -		
Increase in accrued interest receivable	(200)	(50)
Decrease in other receivables	<u>0</u>	<u>50</u>
Net cash used by operating activities	(200)	(80)
Cash flows from non-capital financing activities:		
Cash received from other funds	20	50
Cash flows from investing activities:		
Interest on interest-bearing deposits	<u>2,532</u>	<u>2,722</u>
Net increase in cash and interest bearing deposits	2,700	2,700
Cash and cash equivalents, beginning of year	<u>18,708</u>	<u>18,882</u>
Cash and cash equivalents, end of year	<u>\$21,554</u>	<u>\$21,784</u>

CITY OF ANNE ARD, LIBRARY
 Primary funds -
 expendable trust funds

Contract Balance Sheet
 December 31, 1997
 with Comparative Totals for December 31, 1996

	1997	1996	1997	1996	1997	1996	1997	1996
	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
Books	65,443	4	6	192	6	17	6	17
Reference	-	74	10,007	10,007	10,007	10,007	10,007	10,007
Periodicals	-	-	1,196	1,196	1,196	1,196	1,196	1,196
Serials	-	48	-	-	-	317	-	317
Other	-	-	-	-	-	-	-	-
Total	65,443	126	11,203	11,395	11,203	11,537	11,203	11,537

ASSETS

Cash
 Invoices - pending deposits, at cost
 Amounts receivable
 Due from other funds
 Inventory

Total assets

LIABILITIES AND FUND BALANCES

Liabilities
 Accounts payable
 Amounts payable
 Due to other funds
 Total liabilities

Fund balances
 reserved for inventory
 purchased -
 restricted for books
 purchased

Total fund balances

Total liabilities and
 fund balances

	1997	1996	1997	1996	1997	1996	1997	1996
	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
Accounts payable	1,007	-	6	192	6	17	6	17
Accounts payable - other	1,178	100	4,000	4,000	4,000	4,000	4,000	4,000
Due to other funds	3,000	-	-	-	-	-	-	-
Total liabilities	5,185	100	4,006	4,192	4,006	4,114	4,006	4,114
Inventory	-	-	-	-	-	-	-	-
Amounts receivable	3,000	202	7,200	7,200	7,200	7,200	7,200	7,200
Due from other funds	-	-	-	-	-	-	-	-
Total fund balances	3,000	202	7,200	7,200	7,200	7,200	7,200	7,200
Total liabilities and fund balances	8,185	302	11,206	11,392	11,206	11,314	11,206	11,314

CITY OF MOBILE CITY, LOUISIANA
 Finance Department
 Expendable Trust Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended December 31, 2022
 2022 Compared to Funds for Year Ended December 31, 2021

	2022	2021	2022	2021	2022	2021	2022	2021
	Amount	Amount	Number of Transactions	Number of Transactions	Amount	Amount	Amount	Amount
Revenues:								
Charges for services provided	10,400	1,100	19	19	10,400	1,100	10,400	1,100
Interest	—	—	—	—	—	—	—	—
Grants	—	—	—	—	—	—	—	—
Contributions	—	—	—	—	—	—	—	—
Total revenues	10,400	1,100	19	19	10,400	1,100	10,400	1,100
Expenditures:								
Salaries and retirement	1,000	1,000	19	19	1,000	1,000	1,000	1,000
Printing and copy	—	—	—	—	—	—	—	—
Travel	—	—	—	—	—	—	—	—
Other operating	—	—	—	—	—	—	—	—
Total expenditures	1,000	1,000	19	19	1,000	1,000	1,000	1,000
Excess (deficiency) of revenues over expenditures	9,400	100	—	—	9,400	100	9,400	100
Other financing resources (uses):								
Operating transfers in (out)	—	—	—	—	—	—	—	—
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	9,400	100	—	—	9,400	100	9,400	100
Fund balances—beginning	—	—	—	—	—	—	—	—
Fund balances—ending	9,400	200	—	—	9,400	200	9,400	200

CITY OF MOBILE CITY, ALABAMA
Inventory Fund
Expendable Trust Fund

Statement of Expenditures
Year Ended December 31, 1967
With Comparative Totals for Year Ended December 31, 1966

	Mobile City Dollar Fund	Home Bonds Fund	Mobile City Manufacturing Fund	Mobile City Public Trust	Electric Trust Fund	Totals	
						1967	1966
Expenditures							
Current and maintenance -							
Mobile Trusts:							
Salaries and benefits	\$ -	\$ -	\$ -	456,200	0 -	\$ 456,200	\$ 456,200
Supplies	-	-	-	5,800	-	5,800	7,000
Utilities and telephone	-	-	-	5,750	-	5,750	7,300
Insurance	-	-	-	-	-	-	4,300
Miscellaneous	-	-	-	5,500	-	5,500	5,500
Mobile Trustee Corp., salaries and allowances	7,000	-	-	5,113	-	12,113	5,600
Utilities:							
Gas and electric	8,700	-	-	-	-	8,700	9,143
Manufacturing:							
Salaries and benefits	-	-	10,200	-	-	10,200	1,183
Miscellaneous	-	-	-	-	-	-	2,600
Public Trust Department:							
Gas and electric	8,700	-	-	-	-	8,700	8,643
Mobile Trusts:							
Gas and electric	-	1,800	-	-	-	1,800	4,600
Electric Trusts:							
Contract labor	-	-	-	-	2,400	2,400	4,077
Supplies	-	-	-	-	8	8	86
Utilities and telephone	-	-	-	-	500	500	2,500
Other Trusts:							
Gas and electric	2,800	-	-	-	-	2,800	2,600
Taxes, utilities and miscellaneous	18,800	2,800	16,200	20,000	3,000	59,800	71,100
Capital outlay -							
Electric and Manufacturing							
Equipment	7,007	-	-	-	-	7,007	7,007
Improvements	-	-	-	-	-	-	8,000
Total capital outlay	<u>7,007</u>	-	-	-	-	<u>7,007</u>	<u>15,007</u>
Total expenditures	<u>87,800</u>	<u>4,600</u>	<u>16,400</u>	<u>509,100</u>	<u>33,000</u>	<u>\$101,900</u>	<u>\$101,747</u>

CITY OF MONROE CITY, LOUISIANA
 Fiduciary Funds
 Monopendable Trust Funds
 Cemetery Trust Fund

Statement of Revenues, Expenses and Changes in Fund Balance
 Year Ended December 31, 1987 and 1988

	<u>1987</u>	<u>1988</u>
Operating revenues:		
Crypt sales	\$ 8,180	\$ 7,000
Operating expenses:		
Trustee fees	<u>2,328</u>	<u>2,327</u>
Operating income	<u>2,328</u>	<u>8,321</u>
Non-operating revenues:		
Interest income	1,073	1,000
Dividend income	18,428	18,880
Gain (loss) on sales of securities	-	(281)
Total non-operating revenues	<u>19,501</u>	<u>19,599</u>
Income before operating transfers	21,849	28,420
Transfers to cemetery fund	<u>(12,322)</u>	<u>(12,322)</u>
Net income	11,147	16,466
Fund balance, beginning	<u>322,702</u>	<u>322,236</u>
Fund balance, ending	<u>\$333,849</u>	<u>\$338,702</u>

CITY OF MONROE CITY, LOUISIANA
 Fiduciary Funds
 Nonspendable Trust Funds
 Cemetery Trust Fund

Comparative Statement of Cash Flows
 Year Ended December 31, 1987 and 1986

	<u>1987</u>	<u>1986</u>
Cash flows from operating activities:		
Income before operating transfers	\$ 23,000	\$ 20,000
Adjustments to reconcile operating income to cash provided by operating activities -		
Loss on sales of investments	-	260
Increase (decrease) in accrued interest and other receivables	<u>70</u>	<u>(3,043)</u>
Net cash provided by operating activities	<u>23,170</u>	<u>16,957</u>
Cash flows from noncapital financing activities:		
Transfers to other funds	<u>(10,000)</u>	<u>(8,000)</u>
Cash flows from investing activities:		
Proceeds from sales of investments	-	9,000
Purchase of investments	<u>(10,000)</u>	<u>(10,000)</u>
Net cash used by investing activities	<u>(10,000)</u>	<u>(10,000)</u>
Net increase (decrease) in cash	(830)	8,957
Cash, beginning of year	<u>22,000</u>	<u>18,000</u>
Cash, end of year	\$ 21,170	\$ 26,957

CITY OF WOODRIDGE CITY, LOUISIANA
Agency Funds

Combining Statement of Changes in Assets and Liabilities - All Agency Funds
Year Ended December 31, 1997

	Balance January 1, 1997	Additions	Reductions	Balance December 31, 1997
SPECIAL FUND				
ASSETS				
Cash	\$ 93,181	\$ 4,809,870	\$ 4,805,218	\$ 97,833
Other receivables	809	308	-	809
Due from other funds	<u>63,366</u>	<u>3,389,822</u>	<u>3,388,871</u>	<u>63,367</u>
Total assets	<u>\$160,356</u>	<u>\$8,289,000</u>	<u>\$8,212,889</u>	<u>\$164,009</u>
LIABILITIES				
Accrued liabilities	\$138,648	\$ 7,069,411	\$ 7,069,870	\$138,189
Due to other funds	<u>32,368</u>	<u>389,871</u>	<u>389,870</u>	<u>32,369</u>
Total liabilities	<u>\$171,016</u>	<u>\$ 7,459,282</u>	<u>\$ 7,459,740</u>	<u>\$170,558</u>
DISBURSEMENT FUND				
ASSETS				
Cash	\$ 3,388	\$ 3,018,340	\$ 3,020,840	\$ 33,888
LIABILITIES				
Due to other funds	<u>\$ 3,388</u>	<u>\$ 3,018,340</u>	<u>\$ 3,020,840</u>	<u>\$ 33,888</u>
TOTAL - ALL AGENCY FUNDS				
ASSETS				
Cash	\$181,600	\$ 9,814,438	\$ 9,834,068	\$231,721
Other receivables	809	308	-	809
Due from other funds	<u>63,816</u>	<u>3,389,822</u>	<u>3,388,871</u>	<u>63,867</u>
Total assets	<u>\$246,225</u>	<u>\$13,214,568</u>	<u>\$13,222,939</u>	<u>\$296,397</u>
LIABILITIES				
Accrued liabilities	\$138,648	\$ 7,069,411	\$ 7,069,870	\$138,189
Due to other funds	<u>38,388</u>	<u>3,389,822</u>	<u>3,391,818</u>	<u>38,390</u>
Total liabilities	<u>\$177,036</u>	<u>\$10,459,233</u>	<u>\$10,461,688</u>	<u>\$176,579</u>

GENERAL FIXED ASSETS ACCOUNT GROUP

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

CITY OF HORDAN CITY, LOUISIANA

Comparative Statement of General Fixed Assets
December 31, 1969 and 1968

	<u>1969</u>	<u>1968</u>
General fixed assets, at cost:		
Land	\$ 1,881,818	\$ 1,881,818
Buildings	5,368,800	5,368,800
Improvements other than buildings	3,143,100	2,888,667
Equipment	3,881,143	2,788,370
Construction in progress	<u>300,351</u>	<u>364,234</u>
Total general fixed assets	\$13,475,112	\$13,323,889
	*****	*****
Investment in general fixed assets:		
Federal and state grants	\$ 4,431,669	\$ 4,228,887
French grants	188,281	188,341
General Fund revenues	5,138,761	4,878,880
Municipal auditorium revenues	41,345	42,148
Religious Abatement Fund	828,378	518,378
Donations	2,778,788	2,812,328
Recreation department revenues	78,344	82,388
Cemetery Fund revenues	<u>132,821</u>	<u>188,482</u>
Total investment in general fixed assets	\$13,475,112	\$13,823,889
	*****	*****

CITY OF HOUSTON, TEXAS

Statement of Changes in General Fund Assets
Year Ended December 31, 1997

	Land	Improvements Other Than Buildings	Buildings	Contributions in Revolving	Total
General fund assets, beginning	\$1,551,616	\$5,352,827	\$1,788,208	\$15,222,892	\$13,922,543
Additions:					
Federal grants	-	-	-	821,875	821,875
General fund revenue	-	249,426	196,918	85,488	531,832
Donations	-	-	7,947	-	7,947
Recreation department revenue	-	-	16,588	-	16,588
Contingency fund revenue	-	-	4,212	-	4,212
Total additions	-	249,426	225,663	912,363	1,427,452
Total balances and additions	1,551,616	5,602,253	2,013,871	16,135,255	15,182,993
Deletions					
General fund assets, ending	\$1,551,616	\$5,602,253	\$2,013,871	\$16,135,255	\$16,610,446

GENERAL LONG-TERM DEBT ACCOUNT GROUP

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

CITY OF HOUMA CITY, LOUISIANA

Statement of General Long-Term Debt
December 31, 1997

	Compensated Absence Payable	Salaries Due Employees Retiring Benefits Payable and 1998	Accrued Pay Benefits Retiring Benefits Payable and 1998	Totals
\$ -	\$ 578,389	\$480,000	\$1,058,389	
-	3,381,841	-	3,381,841	
<u>3,381,841</u>			<u>3,381,841</u>	
\$177,441	\$2,048,000	\$455,000	\$2,680,441	
\$ -	\$2,000,000	\$55,000	\$2,055,000	
<u>387,881</u>			<u>387,881</u>	
\$177,441	\$2,048,000	\$455,000	\$2,680,441	

AMOUNT AVAILABLE FOR DEBT SERVICE FOR THE REPAYMENT
OF GENERAL LONG-TERM DEBT

Amount available in debt service funds for debt
repayment

Amount to be provided from -
 1% sales and use tax
 Governmental fund revenues

Total available and to be provided

GENERAL LONG-TERM DEBT SERVICE

Debt payable
 Compensated absence payable

Total general long-term debt payable

INTERNAL CONTROL

AND

COMPLIANCE



**Darnall, Sikes
& Frederick**

141 Corporate Blvd. Metairie, Louisiana 70002

Report of Darnall, Sikes & Frederick, Inc.

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**Report on Compliance and an Internal Control over Financial
Reporting Based on an Audit of Financial Statements Performed
in Accordance with Government Auditing Standards**

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discussing the internal control over financial reporting that we have reported to management of the City of Morgan City, Louisiana, in a separate letter dated March 8, 1998.

This report is intended for the information of the audit committee, management, and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

Dunnell, Jiles & Frederick

A Corporation of Certified Public Accountants

Morgan City, Louisiana
March 8, 1998

CITY OF HOUMA CITY, LOUISIANA

Corrective Action Plan
December 31, 1987

REPORT ON INTERNAL CONTROL AND COMPLIANCE

There were no findings reported in the Report on Internal Control and Compliance for the year ended December 31, 1987.

MANAGEMENT LETTER

The following findings were reported on our management letter dated March 8, 1988, for the audit of the financial statements for the year ended December 31, 1987.

Findings

There were several checks noted in the Recreation Department which had no invoices or other supporting documentation attached to indicate the purpose of the disbursements.

Corrective Action Plan

Periodically, there are no formal invoices provided for entry fees to tournaments, etc., but the Recreation Director will require some informal supporting document.

Findings

In the Recreation Department, there were four instances noted where funds were paid to coaches for teams traveling out-of-town and the disposition of these funds were not properly documented.

Corrective Action Plan

A reimbursement request form has been provided to the Recreation Department for use by the coaches. The Recreation Director will ensure proper documentation is received.

Findings

During the course of our audit, we noted several cash accounts where the general ledger did not agree to the bank reconciliation.

Corrective Action Plan

These accounts are reconciled each month; but periodically, the bank statements are received after the ledger is closed out for the month. Therefore, any reconciliation entries are made in the following month.

CITY OF MONROE CITY, LOUISIANA

Corrective Action Plan
December 31, 1997

Findings

All borrowings between funds should be analyzed and/or reviewed so as to possibly reduce or eliminate them in the future.

Corrective Action Plan

With the positive direction of the economic climate, it is now possible to re-evaluate the plan to reduce and/or eliminate borrowings between funds in the 1998 budget. Most of the borrowings will be eliminated in 1998, with the larger borrowings eliminated by 2000.

CITY OF MONROE CITY, LOUISIANA

Summary of FY16a year Findings
December 31, 2009

The following finding was mentioned in the prior year audit and is mentioned again in the current year.

Findings

All borrowings between funds should be analyzed and/or reviewed so as to possibly reduce or eliminate them in the future.

Corrective Action Plan

With the positive direction of the economic climate, it is now possible to re-evaluate the plan to reduce and/or eliminate borrowings between funds in the 10th budget. Most of the borrowings will be eliminated in 2008, with the larger borrowings eliminated by 2009.

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OTHER SUPPLEMENTARY INFORMATION

CITY OF KOSAS CITY, MISSOURI

Schedule of Expenditures by Function (in Thousands)
1987 through 1997

Fiscal Year		General Government			Public Works		Public Works	
		Administrative	Collection	Planning and Zoning	Police and Fire	Police and Fire	Sanitation	Utility
1988	Operating	1,196	98	-	1,075	98	173	89
	Capital outlay	1,196	98	-	1,075	98	173	89
1989	Operating	1,199	98	-	1,406	1,000	190	77
	Capital outlay	1,199	98	-	1,406	1,000	190	77
1990	Operating	1,194	99	-	1,448	1,042	217	83
	Capital outlay	1,194	99	-	1,448	1,042	217	83
1991	Operating	1,200	98	-	1,350	1,000	200	80
	Capital outlay	1,200	98	-	1,350	1,000	200	80
1992	Operating	1,199	98	-	1,466	1,073	206	74
	Capital outlay	1,199	98	-	1,466	1,073	206	74
1993	Operating	1,199	98	91	1,170	1,038	200	78
	Capital outlay	1,199	98	91	1,170	1,038	200	78
1994	Operating	1,170	98	90	1,140	1,000	200	70
	Capital outlay	1,170	98	90	1,140	1,000	200	70
1995	Operating	1,170	98	91	1,170	1,000	200	70
	Capital outlay	1,170	98	91	1,170	1,000	200	70
1996	Operating	1,290	98	97	1,407	1,170	210	73
	Capital outlay	1,290	98	97	1,407	1,170	210	73
1997	Operating	1,287	97	93	1,110	1,000	200	70
	Capital outlay	1,287	97	93	1,110	1,000	200	70

FOOTNOTES:

- Expenditures by function include expenditures from the general, special revenue and debt service funds.
- The amounts shown for operating are those expenditures necessary for normal operations of the various departments and the capital outlay amounts are the expenditures for those which will benefit the departments for more than one year.
- Beginning January 1, 1993, planning and zoning expenditures are accounted for within a separate department.

CITY OF MORRIS CITY, LOUISIANA

Schedule of Revenues by Source (In Thousands)
1988 Through 1997

Fiscal Year	Taxes		Licenses and Permits		Federal	State	Fiduciary	Miscellaneous	Grants	Miscellaneous	Other	Total
	General	Other	General	Other								
1988	666	42,113	8378	8	2	8112	8747	8473	685	9361	8121	81,661
1989	666	2,827	587	37	88	76	328	71	191	175	175	4,882
1990	677	2,687	582	287	121	228	387	116	198	176	176	5,278
1991	686	2,588	542	77	125	226	367	59	162	201	201	5,208
1992	713	2,583	592	1,368	147	142	366	169	116	207	207	6,687
1993	717	2,628	576	222	142	271	442	125	112	187	187	6,282
1994	726	2,743	587	287	294	293	442	116	111	182	182	6,222
1995	726	2,871	628	226	272	278	456	112	111	202	202	6,212
1996	727	2,762	622	124	222	224	524	268	112	225	225	6,227
1997	822	2,642	622	217	222	224	517	127	111	226	226	7,227

CITY OF MORGAN CITY, LOUISIANA
 Enterprise Funds
 Utility Funds

Schedule of Number of Metered Utility Customers
 (Unaudited)
 December 31, 1997 and 1996

Records maintained by the City indicated the following number of customers were being served during the month of December of each year:

Description	<u>Quantity</u>	
	<u>1997</u>	<u>1996</u>
Electric	8,365	8,377
Water	5,769	5,884
Gas	4,648	4,634
Sanitation	5,145	5,199
Sewer	8,148	8,103

City of Seattle City, and its
 subsidiaries
 2010-2011, 2011-2012, and 2012-2013

Comparative financial analysis of revenues and expenses
 from fiscal year 2010/11, 2011/12 and 2012/13

	2010/11	2011/12	2012/13	2010/11	2011/12	2012/13	2010/11	2011/12	2012/13	Control and administration
Operating revenues										
Available for services -										
Operating	104,470,872	114,274,807	110,000,127	110,000,126	114,274,806	110,000,124	114,274,804	110,000,124	114,274,804	110,000,124
Other	303,228	181,573	383,928	383,927	181,572	383,926	383,925	383,924	181,572	383,924
Total operating revenue	104,774,100	114,456,380	110,384,055	110,384,053	114,456,378	110,384,050	114,658,729	110,384,048	114,456,376	110,384,048
Operating expenses										
Personnel services	1,009,278	943,387	876,387	876,387	943,386	943,385	943,384	943,383	943,382	943,381
Supplies and materials	289,386	327,264	78,250	78,249	327,263	327,262	327,261	327,260	327,259	327,258
Travel and maintenance	4,224,728	4,128,888	7,428,347	7,428,346	4,128,887	4,128,886	4,128,885	4,128,884	4,128,883	4,128,882
Fuel cost	784,025	684,088	100,000	100,000	684,087	684,086	684,085	684,084	684,083	684,082
Contractual services	428,208	429,228	171,200	171,199	429,227	429,226	429,225	429,224	429,223	429,222
Supplies and materials	11,267	24,276	10,000	10,000	24,275	24,274	24,273	24,272	24,271	24,270
Other charges	1,116,380	1,100,708	844,087	844,086	1,100,707	1,100,706	1,100,705	1,100,704	1,100,703	1,100,702
Depreciation										
Amortization of grants and										
administrative expenses										
Total operating expenses	7,129,224	7,121,723	7,121,723	7,121,722	7,121,721	7,121,720	7,121,719	7,121,718	7,121,717	7,121,716
Spent by funds	2,481,902	2,486,098	1,433,288	1,433,287	2,486,097	2,486,096	2,486,095	2,486,094	2,486,093	2,486,092
Operating revenues (expendable)										
Income	104,281	104,200	104,200	104,200	104,200	104,200	104,200	104,200	104,200	104,200
Income and (total charges)	(104,200)	(104,200)	(104,200)	(104,200)	(104,200)	(104,200)	(104,200)	(104,200)	(104,200)	(104,200)
Total (except for the revenues)	(104,200)	(104,200)	(104,200)	(104,200)	(104,200)	(104,200)	(104,200)	(104,200)	(104,200)	(104,200)
Income before operating	2,481,902	2,486,098	1,433,288	1,433,287	2,486,097	2,486,096	2,486,095	2,486,094	2,486,093	2,486,092
expenses										

CITY OF KANSAS CITY, MISSOURI
 GENERAL FUND
 Utility Funds

Schedule of General Equipment, Plant, and Equipment
 Year Ended December 31, 1967

Assets, Acc. and Wares - Billings, 1967	Amount		Depreciation		Residual	Estimated	Accumulated	Amount as of
	1967	1968	1967	1968				
Real estate	\$ 11,200	\$ -	\$ -	\$ -	\$ 11,200	\$ -	\$ -	\$ -
Buildings	81,777	1,600	-	-	80,177	8,278	-	81,455
Power generating plant	10,770,218	-	-	-	10,770,218	107,288	-	10,877,506
Equipment	-	-	-	-	-	-	-	-
Gas turbine	5,884,208	14,500	-	-	5,898,708	278,578	-	6,177,286
Other power	5,078,286	-	-	-	5,078,286	578,500	-	5,656,786
Other	2,718,419	10,000	-	-	2,728,419	70,500	-	2,798,919
Communication equipment	18,778	50	-	-	18,828	7,778	-	26,606
Auxiliary equipment	630,283	84,700	-	-	714,983	78,778	-	793,761
City bus fleet	283,877	12,100	-	-	295,977	5,216	-	301,193
Governmental programs	24,700,000	803,010	-	-	25,503,010	79,111	-	25,582,121
1968	24,700,000	803,010	-	-	25,503,010	79,111	-	25,582,121
Less: accumulated depreciation	-	-	-	-	-	-	-	-
Net book value	\$7,270,000	\$2,606,020	-	-	\$9,876,020	\$1,270,000	-	\$11,146,020
Equipment (not from Billings, 1967)	-	-	-	-	-	-	-	-
Steam turbine and equipment	5,387,660	28,077	-	-	5,415,737	114,000	-	5,529,737
Gas turbine and equipment	7,080,010	5,270	-	-	7,085,280	12,500	-	7,097,780
miscellaneous equipment	8,166,000	-	-	-	8,166,000	207,600	-	8,373,600
Totals	\$7,270,000	\$2,606,020	-	-	\$9,876,020	\$1,270,000	-	\$11,146,020
1968: Accumulated depreciation	-	-	-	-	-	-	-	-
Net book value	\$7,270,000	\$2,606,020	-	-	\$9,876,020	\$1,270,000	-	\$11,146,020

CITY OF MINNEAPOLIS, MINNESOTA

Detailed Schedule of Interest-Bearing Deposits and Investments - All Funds
December 31, 2007

Fund and Account	Maturity Date	Interest Rate	Total Amount	Year Expires Approximate Expiration Date
General Fund				
Money market account	6/30	1.00%	1,023,704	-
Money market account	6/30	1.00%	12,762	-
Money market account	6/30	1.00%	101,708	-
Money market account	6/30	1.00%	10,000	-
Money market account	6/30	1.00%	77,367	-
Total General Fund			<u>1,225,541</u>	
Special Revenue Funds				
City Education Program Fund -				
Money market account	6/30	1.00%	79,361	-
Certificates of deposit	10/04/08	1.00%	4,000	-
Certificates of deposit	10/04/08	1.00%	7,000	7/08
Certificates of deposit	10/17/08	1.00%	7,787	-
Fee account	6/30	1.00%	10,763	-
Fee account	6/30	1.00%	11,658	-
Fee account	6/30	1.00%	13,673	-
Fee account	6/30	1.00%	13,089	-
Fee account	6/30	1.00%	3,093	-
Fee account	6/30	1.00%	1,388	-
total			<u>173,612</u>	<u>7/08</u>
Municipal Auditorium Fund -				
Money market account	6/30	1.00%	11,354	-
Public Works Management Fund -				
Money market account	6/30	1.00%	62,317	-
Wagon City Parkways Fund -				
Certificates of deposit	10/01/08	1.00%	10,000	-
Certificates of deposit	10/04/08	1.00%	14,000	-
Certificates of deposit	10/07/08	1.00%	20,000	-
Certificates of deposit	10/08/08	1.00%	20,000	-
Certificates of deposit	10/09/08	1.00%	19,990	-
Certificates of deposit	10/09/08	1.00%	20,000	-
Certificates of deposit	10/11/08	1.00%	24,000	-
Certificates of deposit	10/11/08	1.00%	24,000	-
Certificates of deposit	10/11/08	1.00%	24,000	-
Money market account	6/30	1.00%	10,000	-
Money market account	6/30	1.00%	3,347	-
2,500 shares - All roads	6/30		10,000	-
total			<u>175,337</u>	
Library Fund -				
Money market account	6/30	1.00%	10,172	-
Real and Housing Fund -				
Money market account	6/30	1.00%	20,700	-
Library Acquisition Fund -				
Money market account	6/30	1.00%	20,144	-
Lake (and Park) Commission Fund -				
Certificates of deposit	10/01/08	1.00%	3,794	-
Money market account	6/30	1.00%	3,100	-
Money market account	6/30	1.00%	20,000	-
total			<u>26,894</u>	
Pine Apples and Purchase Fund -				
Money market account	6/30	1.00%	1,200	-
Real Estate Acquisition Fund -				
Money market account	6/30	1.00%	21,362	-
Ward Fund -				
Money market account	6/30	1.00%	41,000	-

CITY OF NORFOLK CITY, VIRGINIA

DETAILED SUMMARY OF INVESTMENT-EARNING ACCOUNTS AND INVESTMENTS - All Funds (Continued)
December 31, 1997

Fund and Account	Marketly Rate	Contract Rate	Total Amount	Net Unused Federal Savings Bond
Land and Park Marine Fund - Money market account	0.0%	1.75%	1,27,348	0
Emergency Management Fund - Money market account	0.0%	1.50%	24,117	0
Wash Street Fund - Certificate of deposit	10/11/98	4.10%	1,375	0
Money market account	0.0%	1.50%	10,087	0
Money market account	0.0%	1.50%	11,491	0
Totals			149,301	0
Seaford Processing Plant - Money market account	0.0%	1.50%	53	0
Total Special Revenue Funds			1,594,598	7,321
Public Service Funds:				
City of Norfolk, VA, Bond Reserve Fund - Certificate of deposit	10/27/98	4.75%	401,000	0
Certificate of deposit	10/26/98	3.25%	101,000	0
Money market account	0.0%	1.50%	117,770	0
Money market account	0.0%	1.50%	84,211	0
Totals			684,081	0
Seawater System Improvement Fund 0/1/00 - Money market account	0.0%	1.50%	3,429	0
Sales Tax Revenue Refunding Bonds, Series 1997 - Reserve Fund - Certificate of deposit	10/28/98	1.40%	94,000	0
FUND 001000	10/27/97	1.50%	101,500	0
FUND 001000	10/27/97	1.50%	101,500	0
Fund Marine Term Bonds	11/28/97	1.50%	101,500	0
State Pool, 001000s	10/28/98	1.50%	101,500	0
State 002000	11/27/98	1.50%	101,500	0
Money market account	0.0%	1.50%	101,500	0
Money market account	0.0%	1.50%	101,500	0
Money market account	0.0%	1.50%	101,500	0
Totals			604,500	0
Indefinite A and B - Money market account	0.0%	1.50%	1,443	0
Indefinite C - Money market account	0.0%	1.50%	4	0
Indefinite Investment - Money market accounts	0.0%	1.50%	16,542	0
Total Public Service Funds			1,307,052	0
Capital Projects Funds:				
Land and Park Construction Fund - Money market account	0.0%	1.50%	220	0
City Hall Capital Construction Fund - Certificate of deposit	10/22/98	1.50%	100,000	100,000
Local Area asset management pool	0.0%	1.50%	100,000	0
Money market account	0.0%	1.50%	100,000	0
Totals			300,220	100,000
Total Capital Projects Fund			300,220	100,000

Financial Institutions Issued By				
Wholesale National Bank	State or National Bank	Savings and Loan	Other Federal	
			Savings Bank	Other
1,000	1,000	1,000,000	1,000	1,000
-	-	26,117	-	-
9,295	-	10,087	-	-
-	-	11,011	-	-
<u>1,000</u>	<u>-</u>	<u>11,011</u>	<u>-</u>	<u>-</u>
-	-	20	-	-
<u>1,000</u>	<u>-</u>	<u>11,031</u>	<u>-</u>	<u>100,000</u>
444,000	-	-	-	-
-	-	100,000	100,000	-
-	-	20,111	-	-
<u>444,000</u>	<u>-</u>	<u>120,111</u>	<u>100,000</u>	<u>-</u>
-	-	1,000	-	-
-	-	-	-	10,000
-	-	-	-	20,000
-	-	-	-	10,000
-	-	-	-	10,000
-	-	-	-	10,000
-	-	50,000	-	10,000
-	-	10,000	-	10,000
<u>-</u>	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>100,000</u>
-	-	1,000	-	-
-	-	1	-	-
-	-	11,987	-	-
<u>444,000</u>	<u>-</u>	<u>188,108</u>	<u>100,000</u>	<u>1,000,000</u>
-	-	200	-	-
-	-	-	-	1,000,000
<u>-</u>	<u>-</u>	<u>188,308</u>	<u>-</u>	<u>1,001,000</u>
-	-	188,308	-	1,001,000

CITY OF MONROE CITY, LOUISIANA

Consolidated Schedule of Interest-Bearing Deposits and Investments - All Funds (Continued)
December 31, 2007

Fund and Investment	Balance 12/31/07	Interest Rate	Total Amount	Securities Pledged for Loans
Enterprise Funds:				
Electric, Gas, and Water Utility Fund - General Fund				
Money market account	6/0	0.75%	<u>\$ 1,300,000</u>	<u>\$ -</u>
Revenue Bond (Sinking Fund):				
Louisiana asset management pool	6/0	Variable	<u>57,470</u>	<u>-</u>
Money market account	6/0	0.80%	<u>3,000,417</u>	<u>-</u>
			<u>3,057,887</u>	<u>-</u>
Revenue Bond Reserve Funds:				
Certificate of deposit	07/25/08	0.10%	<u>100,000</u>	<u>-</u>
Money market account			<u>1,731,251</u>	<u>-</u>
Total:	6/0	0.80%	<u>1,889,238</u>	<u>-</u>
Capital Addition and Contingencies Fund:				
Louisiana Management Pool	6/0	Variable	<u>217,216</u>	<u>-</u>
Money market account	6/0	0.80%	<u>177,263</u>	<u>-</u>
			<u>394,479</u>	<u>-</u>
Revenue Bond Construction Funds:				
Money market account	6/0	0.80%	<u>880,091</u>	<u>-</u>
Money market account	6/0	0.75%	<u>80,317</u>	<u>-</u>
Money market account	6/0	0.75%	<u>100,000</u>	<u>-</u>
Total:	6/0	0.75%	<u>1,060,408</u>	<u>-</u>
Sanitation and Sewer Utility Fund -				
Money market account	6/0	0.20%	<u>20</u>	<u>-</u>
Money market account	6/0	0.75%	<u>200,457</u>	<u>-</u>
Total:			<u>200,477</u>	<u>-</u>
Total Enterprise Funds			<u>6,020,752</u>	<u>-</u>
General Service Fund:				
Self-Insurance Fund -				
Louisiana asset management pool	6/0	Variable	<u>104,711</u>	<u>-</u>
Money market account	6/0	0.50%	<u>20,420</u>	<u>-</u>
			<u>125,131</u>	<u>-</u>
Financial Funds:				
Police Pension and Relief Fund -				
Certificate of deposit	08/15/07	4.40%	<u>40,000</u>	<u>-</u>
General Trust Fund -				
Parish government securities fund	6/0	0.80%	<u>20,000</u>	<u>-</u>
Swamp Land Fund -				
Money market account	6/0	0.50%	<u>20</u>	<u>-</u>
Parish City Beautification Fund -				
Money market account	6/0	0.50%	<u>10,000</u>	<u>-</u>
Parish City Magnet House -				
Certificate of deposit	01/04/08	0.50%	<u>5,500</u>	<u>-</u>
Certificate of deposit	01/04/08	0.30%	<u>70,000</u>	<u>-</u>
Money market account	6/0	0.50%	<u>20,500</u>	<u>-</u>
Money market account	6/0	Variable	<u>20,000</u>	<u>-</u>
Total:			<u>116,000</u>	<u>-</u>
Water Fund -				
Certificate of deposit	04/07/07	0.80%	<u>1,500</u>	<u>-</u>
Money market account	6/0	0.50%	<u>2,400</u>	<u>-</u>
Money market account	6/0	0.50%	<u>20</u>	<u>-</u>
Total:			<u>3,920</u>	<u>-</u>
Total Financial Funds			<u>116,000</u>	<u>-</u>
Total Interest-Bearing Deposits and Investments			<u>\$ 6,136,752</u>	<u>\$ 0.00</u>

CITY OF MOORE CITY, LOUISIANA

Schedule of Coverage to Force
(Revised)
December 31, 1997

<u>Description of Coverage</u>	<u>Coverage Amount</u>
Shanker Accident Police - Volunteer Firemen - Weekly indemnity - total disability Medical indemnity for expense and treatment Life Insurance	\$ 0,000 1,000 25,000
Workman's Compensation - Employer's liability	500,000
Safety Bonds - Mr. Harry Boggs, Chief Administrative Officer Mrs. Loretta Blain, Director of Finance Mrs. Christine Bailey, Deputy Tax Collector Mrs. Karen Davidson, City Treasurer Blanket bond Police Pension Fund	250,000 250,000 25,000 75,000 250,000 75,000
Police Professional Liability	2,000,000
Public Officials Liability	2,000,000
Gas and Water System Liability - Per occurrence Aggregate	1,000,000 2,000,000
Automobiles and Trucks - Bodily injury and property damage	1,000,000
Public Liability - Bodily injury and property damage Per occurrence Aggregate	1,000,000 2,000,000
Boiler and Machinery - Breakdown and explosion (per accident)	1,000,000
Fire, Lightning and Extended Coverage (Blanket)	22,227,781

CITY OF MOORE CITY, LOUISIANA

Schedule of Compensation Paid to Members of Governing Board
Year Ended December 31, 1997

<u>Name and Office Held</u>	<u>Compensation</u>
Timothy J. Marts, Mayor	\$26,000
John Blainard, Councilman	7,200
Logan Promethal, Councilman	7,200
William H. Johnson, Jr., M. D., Councilman	7,200
Leon Kohn, Councilman	7,200
Harold Longman, Councilman	<u>7,200</u>
 Total	 \$70,000
