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**RAYVILLE REACH PROGRAM, INCORPORATED**  
RAYVILLE, LOUISIANA

**FINANCIAL STATEMENTS  
AND INDEPENDENT AUDITOR'S REPORT  
WITH SUPPLEMENTAL INFORMATION  
As of and for The Year Ended June 30, 1958**

In the absence of state law, this report is a public document. If any of the report has been submitted to the creditors, or trustees, or any other interested parties, please advise the undersigned for the State of Louisiana of the State Department of Public Safety, at the date of the parties' death or death.

Rayville, Louisiana - 5881 11 1958

**RAYVILLE REACH PROGRAM, INCORPORATED**  
**Rayville, Louisiana**  
**Financial Statements**  
**and Independent Auditor's Report**  
**As of and for the Year Ended June 30, 1998**

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- Accounting Services
- Tax Services

# LOUIS R. BRADLEY

CERTIFIED PUBLIC ACCOUNTANT

(A Professional Corporation)

- Audit Services
- Computer Consulting

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Phone (504) 323-0192 • Fax 323-0134 • P. O. Box 1188 • 141 Delcand Street, Suite 308 • Monroe, LA 70110-1188

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American Institute of Certified Public Accountants • Society of Louisiana Certified Public Accountants  
Society of Arkansas Certified Public Accountants • Missouri Chamber of Commerce

## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of  
Rayville Reach Program, Inc.

I have audited the accompanying statement of financial position of Rayville Reach Program, Incorporated (a nonprofit organization) as of June 30, 1998, and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of the Organization's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Rayville Reach Program, Incorporated as of June 30, 1998, and the changes in its net assets, and its cash flows for the year then ended in conformity with generally accepted accounting principles.

My audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The supplemental information and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements, and, in my opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Louis R Bradley

Monroe, Louisiana  
November 14, 1998

## FINANCIAL STATEMENTS

**RAYVILLE REACH PROGRAM, INCORPORATED**  
**Statement of Financial Position**  
**June 30, 1988**

**Assets**

|                            |                      |
|----------------------------|----------------------|
| Cash and cash equivalents  | \$ 852               |
| Grant reserve              | 9,817                |
| Property, plant, equipment | <u>9,845</u>         |
| <b>Total Assets</b>        | <u><b>10,514</b></u> |

**Liabilities and Net Assets****Liabilities:**

|                          |                     |
|--------------------------|---------------------|
| Accrued Liabilities      | 1,808               |
| Fixed Assets Payable     | 812                 |
| Loans Payable            | 4,857               |
| <b>Total Liabilities</b> | <u><b>7,477</b></u> |

**Net Assets:**

|   |                      |
|---|----------------------|
| <b>Unrestricted:</b>                    |                      |
| Investment in Fixed assets              | 9,845                |
| <b>Total unrestricted</b>               | <u><b>9,845</b></u>  |
| <b>Temporarily restricted:</b>          | <u><b>-</b></u>      |
| <b>Total net assets</b>                 | <u><b>9,845</b></u>  |
| <b>Total liabilities and net assets</b> | <u><b>10,094</b></u> |

See accompanying notes to financial statements.

**NEWVILLE REACH PROGRAM, INCORPORATED**  
**Statement of Activities**  
**For the Year Ended June 30, 2008**

Statement #

**UNRESTRICTED NET ASSETS**

**Support**

|                                   |          |
|-----------------------------------|----------|
| Grants                            | \$ -     |
| Other support                     | -        |
| <b>TOTAL UNRESTRICTED SUPPORT</b> | <u>-</u> |

**Net assets released from restrictions**

|  |               |
|--|---------------|
| Restrictions satisfied by payments                     | <u>45,500</u> |
| <b>TOTAL UNRESTRICTED SUPPORT AND RECLASSIFICATION</b> | <u>45,500</u> |

**Expenses**

|                                     |               |
|-------------------------------------|---------------|
| General and administrative expenses | 13,042        |
| Program expenses                    | <u>22,258</u> |
| Total expenses                      | <u>35,300</u> |
| Change in unrestricted net assets   | -             |

**TEMPORARILY RESTRICTED NET ASSETS**

|   |                 |
|---|-----------------|
| Grants  |                 |
| Louisiana Department of Health and Human Services | 45,500          |
| Other revenues                                    |                 |
| Net assets received from restrictions             |                 |
| Restrictions satisfied by payments                | <u>(45,500)</u> |
| Change in temporarily restricted assets           | -               |
| Net assets as of beginning of year, as restricted | -               |
| Other changes in unrestricted net assets          |                 |
| Investments in fixed assets                       | <u>9,845</u>    |
| Net assets as of end of year                      | <u>\$ 9,845</u> |

See accompanying notes to financial statements.

**RAYVILL HEALTH SERVICES, INCORPORATED**  
**Statement of Cash Flows**  
**For the Year Ended**  
**June 30, 1998**

Statement 17

|   | <b>TEMPORALITY<br/>RESTRICTED</b> |
|---|-----------------------------------|
| <b>Operating activities</b>   |                                   |
| Change in net assets  | \$ -                              |
| Adjustments to reconcile change in net assets to net cash provided by operating activities: |                                   |
| Increase (decrease) in accounts receivable  | -                                 |
| Decrease (increase) in grants receivable  | 1,424                             |
| Increase (decrease) in accounts payable/accrued liabilities                                 | (2,347)                           |
| Total adjustments   | -                                 |
| Net cash provided by operating activities   | \$ (1,487)                        |
| Cash and cash equivalents as of beginning of year   | 2,309                             |
| Cash and cash equivalents as of the end of year   | \$ 822                            |

See accompanying notes to financial statements.

**Rayville Health Program, Incorporated**

**Rayville, Louisiana**

**Notes to the Financial Statement**  
**As of and for the Year Ended June 30, 1998**

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Nature of Operations**

The Rayville Health Program, Incorporated is a private non-profit organization domiciled in the State of Louisiana at Rayville, Louisiana. The Organization was chartered by the State of Louisiana on April 28, 1965. The Organization is recognized as a tax exempt (non-profit) organization under section 501 (c) (3) of the Internal Revenue Service Code. The objective of the Organization is to reduce substance and drug abuse among youths ranging from grades 1 to 12. Their goals are achieved by providing tutorial, educational training and counseling to youths, and parental guidance and training to adults. The Organization is governed by a Board of Directors consisting of five (5) members. The Board Members receive no compensation.

**B. Basis of Presentation**

Previously, the Organization followed standards of accounting and financial reporting for voluntary health and welfare organizations as described in the American Institute of Certified Public Accountants' "Industry Guide for Audits of Voluntary Health and Welfare Organizations." For the period ending June 30, 1997, the Organization adopted the provisions of Statement of Financial Accounting Standards No. 117, *Financial Statements of Not-for-Profit Organizations* by restating net assets as of June 30, 1997. Statement No. 116 requires the Organization to distinguish between contributions that increase permanently restricted net assets, temporarily restricted net assets, and unrestricted net assets. It also requires recognition of contributions, including contributed services meeting certain criteria, at fair values. Statement No. 117 establishes standards for general purpose external financial statements of not-for-profit organizations and require a statement of financial position, a statement of activities, and a statement of cash flows.



**C. Public Support and Revenue**

Revenue and public support consists mainly of state and private grants, fundraising, and contributions. Grants and other contributions of cash and other assets are reported as permanently restricted or temporarily restricted if they are received with donor restrictions or restrictions designated by the governing board. Contributions are considered to be unrestricted unless restricted by the donor. All assets over which the Board of Directors has discretionary control have been included in the General Fund.

**D. Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires the use of management's estimates. The Organization had no estimates for the period ending June 30, 1997.

**E. Cash and Cash Equivalents**

The Organization considers all highly liquid investments with a maturity of twelve months or less when purchased to be cash equivalents. Cash and cash equivalents for purposes of the statement of cash flows include permanently restricted cash and cash equivalents. Under state law, the agency may deposit funds in demand accounts, interest bearing accounts, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. The Organization had no cash equivalents during the audit period. On June 30, 1997, Rayville Reach Program, Incorporated had cash totaling \$ 2169 as follows:

|                        |                |
|------------------------|----------------|
| Unrestricted           | \$ 2169        |
| Temporarily Restricted | -              |
| Total Cash             | <u>\$ 2169</u> |

**F. Total Columns**

Total columns are presented to facilitate financial analysis. Data in these columns do not present financial position, results of operations and changes in net assets in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

**1. IN-KIND MATCH**

The agency contributed in-kind services to supplement the costs of the program as follows:

|                 |                     |
|-----------------|---------------------|
| Personnel costs | \$ 5,081.00         |
| Building space  | 10,800.00           |
| Supplies        | 300.00              |
| Taxes           | 200.00              |
| Total in-kind   | <u>\$ 16,500.00</u> |

The above costs and services were contributed by volunteer workers, donated building space, and cash payments for supplies and services.

**3. Pension Plan**

The Organization does not have a retirement program for its employees and the employees are not members of the State of Louisiana Retirement System. All employees of the Organization are members of the Social Security System. In addition to the employees' contribution of 7.65 percent, the agency contributes an equal amount to the Social Security System. Pension cost for the year was \$2489.00.

The Organization does not guarantee the benefits granted by the Social Security System.

4. **FUNCTIONAL ALLOCATION OF EXPENSES**

The costs of providing the various programs and activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

5. **GRANT RECEIVABLE**

At June 30, 1998, the Organization had grant receivables as follows:

|   |         |
|---|---------|
| Louisiana Department of Health and Human Services | \$ 6821 |
| Total   | \$ 6821 |

6. **ACCRUED LIABILITIES**

At June 30, 1998, the Organization had accrued liabilities totaling \$ 1,540.

7. **RELATED PARTY TRANSACTIONS**

The Board of Directors consist of the Sponsor and son of the Administrator, and three (3) unrelated members.

**8. GENERAL FIXED ASSETS**

Fixed Assets used in the non-profit organization are accounted for in the State Grant Fund and are stated at cost. Assets acquired by gift or bequest are recorded at their fair market value at the date of transfer. A summary of changes in general fixed assets for the year ended June 30, 1998, follows:

|           |                    |
|-----------|--------------------|
| 3/06/98   | \$ 5,245.00        |
| Additions | 4,780.00           |
| Deletions |                    |
| 6/30/97   | <u>\$ 9,945.00</u> |

**9. BUDGET PRACTICES**

The Organization prepares an annual budget which is approved by the Board of Directors prior to being submitted to the granting authority. As a result, "budgeted and actual" comparative schedules are presented as supplemental information.

- Accounting Services
- Tax Services

# LOUIS R. BRADLEY

CERTIFIED PUBLIC ACCOUNTANT  
(A Professional Corporation)

- Audit Services
- Computer Consulting

Phone: (504) 325-0392 • Fax: 323-8134 • P. O. Box 1188 • 141 DeLard Street, Suite 300 • Monroe, LA 71218-1188

American Institute of Certified Public Accountants • Society of Louisiana Certified Public Accountants  
Society of Arkansas Certified Public Accountants • Monroe Chapter of Chartered

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors of  
Rayville Reach Program, Inc.

I have audited the financial statements of Rayville Reach Program, Incorporated (a nonprofit organization) as of and for the year ended June 30, 1998, and have issued my report thereon dated November 14, 1998. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

### Compliance

As part of obtaining reasonable assurance about whether Rayville Reach Program Organization's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

### Internal Control Over Financial Reporting

In planning and performing my audit, I considered Rayville Reach Program Organization's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

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

Louis R. Bradley

Monroe, Louisiana  
November 14, 1998

**SUPPLEMENTAL INFORMATION**

KAYVILLE REACH PROGRAM, INCORPORATED  
Rayville, Louisiana

SCHEDULE OF SUPPLEMENTAL INFORMATION

As of and for the Year Ended June 30, 1998

CURRENT OPERATING FUND (STATE GRANT FUND)

The current operating fund is a restricted fund used to account for a grant from the State of Louisiana, Department of Health and Hospitals and Rural Development.



**RAYVILLE REACH PROGRAM, INCORPORATED**  
**Schedule of Activities (Budget to Actual)**  
**For the Year Ended June 30, 1988**

|   | <u>Budgeted</u> | <u>Actual</u> | <u>Variance</u> |
|---|-----------------|---------------|-----------------|
| <b>Revenue</b>                          |                 |               |                 |
| Grants                                  | 45,300          | 45,300        | -               |
| Other Income                            | -               | -             | -               |
| <b>Total revenue</b>                    | <u>45,300</u>   | <u>45,300</u> | <u>-</u>        |
| <b>Personnel Costs</b>                  |                 |               |                 |
| Salaries and wages                      | 31,484          | 31,484        | -               |
| Payroll taxes and other fringe benefits | 2,457           | 2,480         | -23             |
| <b>Total personnel costs</b>            | <u>33,941</u>   | <u>33,964</u> | <u>-23</u>      |
| <b>Other expenses</b>                   |                 |               |                 |
| Operating Services                      | 3,841           | 4,057         | (216)           |
| Professional Services                   | 3,887           | 3,823         | 64              |
| Supplies                                | 3,211           | 2,883         | 648             |
| Travel                                  | 508             | 454           | 54              |
| <b>Total other expenses</b>             | <u>11,247</u>   | <u>11,217</u> | <u>148</u>      |
| <b>Total expenses</b>                   | <u>45,188</u>   | <u>45,181</u> | <u>7</u>        |
| <b>Change in net assets</b>             | <u>-</u>        | <u>-</u>      | <u>-</u>        |

See accompanying notes to financial statements.

**RAYVILLE REACH PROGRAM, INCORPORATED  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
JUNE 30, 1998**

**A. SUMMARY OF AUDITOR'S RESULTS**

1. An unqualified opinion was issued on the financial statements.
2. No reportable condition in internal controls was disclosed by the audit of the financial statements.
3. The audit disclosed a noncompliance which is not material to the financial statements.
4. No reportable condition in internal controls over a major program was disclosed by the audit. There were no major programs.
5. No Circular A-133 reports were issued.
6. The audit disclosed no audit finding which are required to be disclosed under OMB Circular A-133.
7. There was no major program audit.
8. Rayville Reach Program, Incorporated was not classified as to audit risk in the context of OMB Circular A-133.

**B. FINDINGS RELATING TO THE FINANCIAL STATEMENTS WHICH ARE REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS.**

**FINDING:** Number 98-01

**AUDIT SERVICES**

Louisiana Revised Statute 24:511 requires that quasi-public and other non-profit organizations that receive State or Federal assistance obtain audit services and submit a report within six (6) months from the end of the fiscal year. The audit engagement was completed prior to the December 31, 1998 deadline but was not submitted by the auditors until after the above mentioned date, due to a delay in the CPA firm's audit review process.

**SCHEDULE OF FINDINGS  
AND QUESTIONED COSTS**  
(Continued)

**RECOMMENDATION:**

In the future, all reports shall be submitted to the Legislative Auditor's Office within the six (6) months period.

**MANAGEMENT RESPONSE:**

All future contracts will require a completion date earlier than the 6 months period and a penalty clause if the report is not completed and submitted as required.

**C. FINDINGS AND QUESTIONED COSTS OF FEDERAL AWARDS**

Not Applicable.

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COMPTROLLER  
OF PUBLIC ACCOUNTS

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State of Missouri  
1999 - 2000  
ISSUED BY THE  
COMPTROLLER OF PUBLIC ACCOUNTS

CITY OF GRENLEY, MISSOURI

FINANCIAL REPORT

AUGUST 31, 1998

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the auditor, or authorized, and is available to the public. The report is available for public inspection at the State House, Jefferson City, Missouri, and, where appropriate, at the office of the public clerk of court.

Release Date: 08/31/1998

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**BROUSSARD, POCHE, LEWIS & BREAUX, L.L.P.**  
**CERTIFIED PUBLIC ACCOUNTANTS**

221 East 99th St.  
 P.O. Box 200  
 Gretna, Louisiana  
 70052-0200  
 Phone (504) 762-0800  
 Fax (504) 762-0800

**INDEPENDENT AUDITOR'S REPORT**

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

Lakeview, LA  
 (504) 689-4000

Opalton, LA  
 (504) 684-4444

Abbeville, LA  
 (504) 688-4444

New Iberia, LA  
 (504) 687-4444

Gretna, Louisiana  
 (504) 682-4444

Gretna, LA  
 (504) 682-4444

Gretna, LA (504) 682-4444

Gretna, LA (504) 682-4444

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Gretna, LA (504) 682-4444

Gretna, LA (504) 682-4444

Gretna, LA (504) 682-4444

*David*  
 Robert J. Broussard, CPA  
 Robert J. Poché, CPA  
 Lewis B. Lewis, CPA  
 James H. Breaux, CPA  
 Brian R. Breaux, CPA  
 George H. Breaux, CPA  
 Donald W. Breaux, CPA  
 Richard J. Breaux, CPA  
 Donald J. Breaux, CPA

We have audited the accompanying general-purpose financial statements of the City of Crowley, Louisiana, as of and for the year ended August 31, 1998, as listed in the table of contents. These general-purpose financial statements are the responsibility of the City of Crowley, Louisiana's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in 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 financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the City of Crowley, Louisiana, as of August 31, 1998, and the results of its operations and cash flows of its proprietary fund types and nonproprietary trust funds for the year then ended in conformity with generally accepted accounting principles.

Member of American Institute of  
 Certified Public Accountants  
 Member of Louisiana Certified  
 Public Accountants

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

In accordance with Government Auditing Standards, we have also issued our report dated February 3, 1999, on our consideration of the City of Crowley, 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 performed for the purpose of forming an opinion on the general-purpose financial statements of the City of Crowley, Louisiana, taken as a whole. The combining, individual fund, and individual account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements of the City of Crowley, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

*Blouin, Poiré, Lewis & Bacon, L.L.P.*

Crowley, Louisiana  
February 3, 1999

**GENERAL PURPOSE FINANCIAL STATEMENTS**

(Combined Statements - Overview)

## CITY OF CRAWLEY, LOUISIANA

COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS

August 31, 1998

With Comparing Totals for August 31, 1997

| ASSETS   | Governmental Fund Types |                    |                    |                     |
|--|-------------------------|--------------------|--------------------|---------------------|
|  | General                 | Special<br>Revenue | Debt<br>Service    | Capital<br>Projects |
| Cash and cash equivalents                                      | \$ 68,335               | \$ 130,359         | \$ 397             | \$ 17,938           |
| Investments, at cost   | 4,563,589               | 4,142,985          | 517,815            | 4,168,982           |
| Receivables:   |                         |                    |                    |                     |
| Accrued interest   | 28,066                  | 8,743              | -                  | -                   |
| Special assessments  | -                       | -                  | 883                | -                   |
| Accounts   | 131,622                 | 688,383            | -                  | -                   |
| Grants   | -                       | -                  | -                  | -                   |
| Prepaid insurance  | -                       | -                  | -                  | -                   |
| Due from other governmental agencies                           | -                       | -                  | -                  | -                   |
| Due from other funds   | 4,890                   | 1,413,363          | 3,382              | -                   |
| Fixed assets less of accumulated depreciation                  | -                       | -                  | -                  | -                   |
| amount available in Debt Service Fund                          | -                       | -                  | -                  | -                   |
| Amount to be provided for retirement of general long-term debt | -                       | -                  | -                  | -                   |
| <b>Total assets</b>  | <b>\$4,806,592</b>      | <b>\$6,373,013</b> | <b>\$1,321,182</b> | <b>\$8,176,920</b>  |

| Proprietary Fund Types |                     | Fiduciary<br>Fund Type<br>Trust<br>and<br>Agency | Account Groups             |                              | Totals<br>(Consolidated Only) |                     |
|------------------------|---------------------|--|----------------------------|------------------------------|-------------------------------|---------------------|
| Enterprise             | Internal<br>Service |  | General<br>Fixed<br>Assets | General<br>Long-Term<br>Debt | 1998                          | 1997                |
| \$ 69,248              | \$ 34,637           | \$ 58,129  | \$ -                       | \$ -                         | \$ 418,131                    | \$ 394,843          |
| 1,968,889              | 653,238             | 247,748  | -                          | -                            | 16,354,901                    | 18,049,513          |
| 7,384                  | 12,247              | 4,028  | -                          | -                            | 68,338                        | 159,817             |
| -                      | -                   | -  | -                          | -                            | 883                           | 1,874               |
| 17,354                 | 13,969              | -  | -                          | -                            | 909,443                       | 479,158             |
| 3,631                  | -                   | -  | -                          | -                            | 3,631                         | 384,214             |
| 8,044                  | -                   | -  | -                          | -                            | 8,044                         | 8,044               |
| -                      | -                   | -  | -                          | -                            | -                             | 126,373             |
| -                      | -                   | 1,334  | -                          | -                            | 1,648,341                     | 1,779,423           |
| 10,008,700             | -                   | -  | 6,234,431                  | -                            | 17,124,131                    | 14,624,190          |
| -                      | -                   | -  | -                          | 120,407                      | 519,687                       | 489,420             |
| -                      | -                   | -  | -                          | 9,054,653                    | 9,054,653                     | 9,513,144           |
| <u>\$13,048,144</u>    | <u>\$ 213,173</u>   | <u>\$ 360,306</u>                                | <u>\$6,234,431</u>         | <u>\$9,375,260</u>           | <u>\$29,106,323</u>           | <u>\$27,884,426</u> |

## CITY OF CHEWELY, LOUISIANA

## COMBINED BALANCE SHEET (CONTINUED)

ALL FUND TYPES AND ACCOUNT GROUPS

August 31, 1988

With Comparative Totals for August 31, 1987

| LIABILITIES AND FUND EQUITY                       | Governmental Fund Types |                     |                   |                     |
|---|-------------------------|---------------------|-------------------|---------------------|
|   | General                 | Special Revenue     | Debt Service      | Capital Projects    |
| <b>LIABILITIES</b>                                |                         |                     |                   |                     |
| Accounts payable                                  | \$ 57,896               | \$ 20,388           | \$ -              | \$1,743,411         |
| EQ revolving loan payable                         | -                       | -                   | -                 | -                   |
| accrued expenses                                  | -                       | -                   | -                 | -                   |
| Due to other funds                                | 4,278                   | -                   | 6,850             | 2,792               |
| Other current liabilities                         | -                       | -                   | -                 | -                   |
| Bonds payable                                     | -                       | -                   | -                 | -                   |
| Deferred revenue                                  | -                       | -                   | -                 | -                   |
| Due to other governmental agencies                | 180                     | 4,063               | -                 | -                   |
| Installation purchases payable                    | -                       | -                   | -                 | -                   |
| NOTE liability                                    | -                       | -                   | -                 | -                   |
| <b>Total liabilities</b>                          | <b>\$ 62,354</b>        | <b>\$ 24,451</b>    | <b>\$ 6,850</b>   | <b>\$ 1,746,203</b> |
| <b>FUND EQUITY</b>                                |                         |                     |                   |                     |
| Investment in general fund assets                 | \$ -                    | \$ -                | \$ -              | \$ -                |
| Retained earnings                                 | -                       | -                   | -                 | -                   |
| Contributed capital                               | -                       | -                   | -                 | -                   |
| Fund balances (deficit):                          |                         |                     |                   |                     |
| Reserved for police retirement                    | -                       | -                   | -                 | -                   |
| Reserved for collision losses                     | -                       | -                   | -                 | -                   |
| Reserved for streets and drainage                 | -                       | 478,888             | -                 | -                   |
| Reserved for public improvement                   | 158,486                 | -                   | -                 | -                   |
| Reserved for Workers' Compensation self insurance | 368,889                 | -                   | -                 | -                   |
| Reserved for debt retirement                      | -                       | -                   | 528,487           | -                   |
| Unreserved - undesignated                         | 4,239,825               | 4,316,895           | 12,150            | 2,330,632           |
| <b>Total fund equity</b>                          | <b>\$ 4,836,200</b>     | <b>\$ 4,316,895</b> | <b>\$ 528,487</b> | <b>\$ 2,330,632</b> |
| <b>Total liabilities and fund equity</b>          | <b>\$ 4,898,554</b>     | <b>\$ 4,341,346</b> | <b>\$ 535,337</b> | <b>\$ 4,076,835</b> |

See Notes to Financial Statements.

Exhibit A  
(Dollars)

| Fiduciary Fund Type |                   | Fiduciary Fund Type | Account Types       |                        | Totals              |                     |
|---------------------|-------------------|---------------------|---------------------|------------------------|---------------------|---------------------|
| Receipts            | Internal Service  | Trusts and Agency   | General Fund Assets | General Long-Term Debt | (Resumption Only)   |                     |
|                     |                   |                     |                     |                        | 2008                | 2007                |
| \$ 18,794           | \$ 94,358         | \$ -                | \$ -                | \$ -                   | \$ 1,433,731        | \$ 438,641          |
| 2,858,299           | -                 | -                   | -                   | -                      | 2,858,299           | 2,961,341           |
| 5,363               | -                 | 66,112              | -                   | -                      | 71,473              | 169,696             |
| 1,479,033           | 343,800           | 394                 | -                   | -                      | 1,649,341           | 1,739,423           |
| -                   | -                 | -                   | -                   | -                      | -                   | 28,380              |
| 68                  | -                 | -                   | -                   | 8,320,800              | 8,320,800           | 8,810,600           |
| -                   | -                 | -                   | -                   | -                      | 68                  | 68                  |
| -                   | -                 | -                   | -                   | -                      | 4,643               | 2,682               |
| -                   | -                 | -                   | -                   | 153,884                | 153,884             | 231,664             |
| -                   | -                 | -                   | -                   | 581,376                | 801,518             | 923,320             |
| <u>\$ 4,352,932</u> | <u>\$ 238,358</u> | <u>\$ 66,506</u>    | <u>\$ -</u>         | <u>\$ 8,320,260</u>    | <u>\$13,667,932</u> | <u>\$13,305,937</u> |
| \$ -                | \$ -              | \$ -                | \$ 6,216,431        | \$ -                   | \$ 6,216,431        | \$ 5,543,484        |
| 825,373             | 653,417           | -                   | -                   | -                      | 1,378,990           | 663,647             |
| 7,832,760           | -                 | -                   | -                   | -                      | 7,832,760           | 7,814,369           |
| -                   | -                 | 58,308              | -                   | -                      | 58,308              | 32,322              |
| -                   | -                 | 215,487             | -                   | -                      | 215,487             | 198,723             |
| -                   | -                 | -                   | -                   | -                      | 428,889             | 622,000             |
| -                   | -                 | -                   | -                   | -                      | 184,689             | 196,349             |
| -                   | -                 | -                   | -                   | -                      | 340,689             | 338,123             |
| -                   | -                 | -                   | -                   | -                      | 320,601             | 489,629             |
| -                   | -                 | -                   | -                   | -                      | 13,340,633          | 16,803,162          |
| <u>\$ 8,628,913</u> | <u>\$ 653,637</u> | <u>\$ 323,795</u>   | <u>\$ 6,216,431</u> | <u>\$ -</u>            | <u>\$18,492,256</u> | <u>\$17,448,723</u> |
| <u>\$13,969,244</u> | <u>\$ 793,125</u> | <u>\$ 349,301</u>   | <u>\$ 6,216,432</u> | <u>\$ 9,313,360</u>    | <u>\$48,186,271</u> | <u>\$47,804,660</u> |

## CITY OF CROWLEY, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCES - ALL GOVERNMENTAL FUND TYPES AND DEFERRABLE TRUST FUNDS  
 Year Ended August 31, 1996  
 With Comparative Totals for Year Ended August 31, 1997

|  | <u>Governmental Fund</u> |                             |
|--|--------------------------|-----------------------------|
|  | <u>General</u>           | <u>Special<br/>Revenues</u> |
| <b>Revenues:</b>   |                          |                             |
| Taxes and special assessments  | \$ 3,454,354             | \$ 4,404,898                |
| Licenses and permits   | 371,373                  | -                           |
| Intergovernmental  | 275,251                  | 64,806                      |
| Charges for services   | -                        | 70,780                      |
| Fines  | 34,385                   | -                           |
| Miscellaneous  | 200,945                  | 224,816                     |
| Total revenues   | <u>\$ 3,863,134</u>      | <u>\$ 4,930,132</u>         |
| <b>Expenditures:</b>   |                          |                             |
| Current -  |                          |                             |
| General government   | \$ 453,345               | \$ 364,329                  |
| Public safety  | 1,818,080                | -                           |
| Public works   | 1,114,508                | -                           |
| Welfare  | -                        | 33,288                      |
| Culture - recreation   | -                        | 182,380                     |
| Economic development and assistance  | -                        | 1,582                       |
| Capital outlays  | 325,431                  | 371,471                     |
| Debt service -   |                          |                             |
| Principal retirement   | -                        | -                           |
| Interest and fiscal charges  | -                        | -                           |
| Total expenditures   | <u>\$ 4,830,584</u>      | <u>\$ 754,132</u>           |
| Excess (deficiency) of revenues<br>over expenditures                                     | <u>\$ 1,032,550</u>      | <u>\$ 4,176,000</u>         |
| <b>Other financing sources (uses):</b>   |                          |                             |
| Operating transfers in   | \$ 2,445,302             | \$ 400,345                  |
| Operating transfers out  | (175,167)                | (3,234,997)                 |
| Transfer of American E-Banking Program   | -                        | -                           |
| Proceeds from bond issues  | -                        | -                           |
| Total other financing sources<br>(uses)  | <u>\$ 2,270,135</u>      | <u>\$ 165,348</u>           |
| Excess (deficiency) of revenues<br>and other sources over<br>expenditures and other uses | <u>\$ 127,345</u>        | <u>\$ 1,346,735</u>         |
| Fund balances, beginning   | 6,308,473                | 6,264,845                   |
| Residual equity transfer   | -                        | -                           |
| Fund balances, ending  | <u>\$ 6,435,818</u>      | <u>\$ 6,325,580</u>         |

See Notes to Financial Statements.



| Total               |                         | Fiduciary<br>Fund Type<br>Expendable<br>Trusts | Totals<br>18 Months Ending 6/30/2 |                      |
|---------------------|-------------------------|--|-----------------------------------|----------------------|
| Debt<br>Service     | Capital<br>Expenditures |  | 2008                              | 2007                 |
| \$ -                | \$ -                    | \$ -   | \$ 4,862,296                      | \$ 4,862,299         |
| -                   | -                       | -  | 373,373                           | 383,454              |
| -                   | -                       | -  | 319,759                           | 801,618              |
| -                   | -                       | -  | 70,780                            | 62,186               |
| -                   | -                       | -  | 36,299                            | 21,068               |
| <u>28,386</u>       | <u>321,598</u>          | <u>12,912</u>                                  | <u>1,353,113</u>                  | <u>622,694</u>       |
| <u>\$ 28,386</u>    | <u>\$ 321,598</u>       | <u>\$ 12,912</u>                               | <u>\$ 4,862,296</u>               | <u>\$ 4,862,299</u>  |
| \$ -                | \$ -                    | \$ -   | \$ 1,819,374                      | \$ 488,178           |
| -                   | -                       | 114,804  | 2,853,944                         | 1,839,464            |
| -                   | 105                     | -  | 1,213,458                         | 1,228,775            |
| -                   | -                       | -  | 12,388                            | 282,089              |
| -                   | -                       | -  | 102,168                           | 249,349              |
| -                   | -                       | -  | 3,382                             | 5,035                |
| -                   | 5,924,332               | -  | 6,123,234                         | 596,538              |
| <u>328,080</u>      | <u>-</u>                | <u>-</u>                                       | <u>350,000</u>                    | <u>10,000</u>        |
| <u>352,080</u>      | <u>-</u>                | <u>-</u>                                       | <u>352,080</u>                    | <u>938</u>           |
| <u>\$ 352,080</u>   | <u>\$ 5,924,437</u>     | <u>\$ 114,804</u>                              | <u>\$ 11,281,312</u>              | <u>\$ 5,898,795</u>  |
| <u>\$ (623,180)</u> | <u>\$ 5,322,847</u>     | <u>\$ (101,892)</u>                            | <u>\$ 12,891,362</u>              | <u>\$ 1,652,282</u>  |
| \$ 854,191          | \$ -                    | \$ 126,199                                     | \$ 2,829,657                      | \$ 2,227,378         |
| -                   | -                       | -  | 24,213,164                        | 23,263,888           |
| -                   | -                       | -  | -                                 | 278,212              |
| -                   | -                       | -  | -                                 | 8,870,088            |
| <u>\$ 854,191</u>   | <u>\$ -</u>             | <u>\$ 126,199</u>                              | <u>\$ (381,702)</u>               | <u>\$ 8,365,252</u>  |
| \$ 31,001           | \$ 15,352,843           | \$ 24,246                                      | \$ 13,479,094                     | \$ 9,832,535         |
| 483,846             | 8,883,478               | 249,242  | 18,630,188                        | 6,212,164            |
| -                   | -                       | -  | -                                 | 1,882,428            |
| <u>\$ 514,847</u>   | <u>\$ 23,236,321</u>    | <u>\$ 275,292</u>                              | <u>\$ 32,109,282</u>              | <u>\$ 16,827,127</u> |

## CITY OF CREOLE, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
 BALANCES - BUDGET (GAAP BASIS) AND ACTUAL  
 GENERAL AND SPECIAL REVENUE FUND TYPES  
 Year Ended August 31, 1998

|  | General Fund   |                | Variance -<br>Favorable<br>(Adverse) |
|--|----------------|----------------|--------------------------------------|
|  | Budget         | Actual         |                                      |
| <b>Revenues:</b>   |                |                |                                      |
| Taxes  | \$ 1,382,863   | \$ 1,456,254   | \$ 73,391                            |
| Licenses and permits   | 528,810        | 371,373        | (157,437)                            |
| Intergovernmental  | 283,313        | 375,251        | 91,938                               |
| Charges for services   | -              | -              | -                                    |
| Fines  | 25,000         | 24,295         | (705)                                |
| Miscellaneous  | 872,025        | 700,269        | (171,756)                            |
| Total revenues   | \$ 2,812,011   | \$ 2,847,142   | \$ 35,131                            |
| <b>Expenditures:</b>   |                |                |                                      |
| Current -  |                |                |                                      |
| General government   | \$ 668,932     | \$ 870,385     | \$ 201,453                           |
| Public safety  | 1,870,494      | 1,970,088      | (99,594)                             |
| Public works   | 1,337,473      | 1,115,510      | 221,963                              |
| Police   | -              | -              | -                                    |
| Culture - recreation   | -              | -              | -                                    |
| Economic development and<br>assistance   | -              | -              | -                                    |
| Capital outlays  | 218,992        | 303,621        | (84,629)                             |
| Total expenditures   | \$ 4,004,921   | \$ 4,270,304   | \$ 265,383                           |
| Excess (deficiency) of revenues<br>over expenditures   | \$ (1,192,910) | \$ (1,423,162) | \$ 230,252                           |
| <b>Other financing sources (uses):</b>   |                |                |                                      |
| Operating transfers in   | \$ 2,458,438   | \$ 2,663,282   | \$ 204,844                           |
| Operating transfers out  | (882,718)      | (873,167)      | 9,551                                |
| Total other financing sources<br>(uses)  | \$ 1,575,720   | \$ 1,790,115   | \$ 214,395                           |
| Excess of revenues and other<br>sources over expenditures<br>and other uses (deficits forward) | \$ 382,970     | \$ 297,255     | \$ 85,715                            |

| <u>Special Revenue Funds</u> |                     |  |
|------------------------------|---------------------|--|
| Budget                       | Actual              | Variance-<br>Favorable<br>(Disadvantage) |
| \$ 4,734,380                 | \$ 4,804,892        | \$ 70,512                                |
| 44,080                       | 44,084              | 4  |
| 62,525                       | 70,785              | 8,260                                    |
| 128,120                      | 119,913             | 8,207                                    |
| <u>\$ 4,929,105</u>          | <u>\$ 5,039,678</u> | <u>\$ 110,573</u>                        |
| \$ 112,884                   | \$ 122,014          | \$ 9,130                                 |
| 34,785                       | 15,288              | 19,497                                   |
| 222,089                      | 344,520             | 122,431                                  |
| 16,000                       | 1,500               | 14,500                                   |
| <u>385,898</u>               | <u>461,322</u>      | <u>75,424</u>                            |
| <u>\$ 1,514,532</u>          | <u>\$ 1,583,336</u> | <u>\$ 68,804</u>                         |
| \$ 3,742,522                 | \$ 4,172,462        | \$ 429,940                               |
| \$ 412,245                   | \$ 481,265          | \$ 69,020                                |
| (3,236,628)                  | (3,172,822)         | 63,766                                   |
| <u>812,819,617</u>           | <u>812,838,235</u>  | <u>\$ 18,618</u>                         |
| \$ 824,168                   | \$ 1,140,733        | \$ 316,565                               |

CITY OF CRENSHAW, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
GENERAL AND SPECIAL REVENUE FUND TYPES  
Year Ended August 31, 1998

|   | General Fund        |                     | Variance -<br>Favorable/<br>Unfavorable |
|---|---------------------|---------------------|---|
|   | Budget              | Actual              |   |
| Excess of revenues and other<br>sources over expenditures<br>and other uses (amounts forwarded) | \$ 15,447           | \$ 979,765          | \$ 964,318                              |
| Fund balances, beginning  | <u>3,738,270</u>    | <u>4,538,637</u>    | <u>800,367</u>                          |
| Fund balances, ending   | <u>\$ 3,805,137</u> | <u>\$ 5,518,402</u> | <u>\$ 1,713,265</u>                     |

See Notes to Financial Statements.

| Special Revenue Funds |                     |  |
|-----------------------|---------------------|--|
| Budget                | Actual              | Variance -<br>Favorable<br>(Unfavorable) |
| \$ 924,180            | \$ 1,360,716        | \$ 436,536                               |
| <u>5,160,330</u>      | <u>5,256,863</u>    | <u>99,533</u>                            |
| <u>\$ 6,084,510</u>   | <u>\$ 6,617,579</u> | <u>\$ 533,069</u>                        |

## CITY OF CROWLEY, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES  
 IN RETAINED EARNINGS - ALL PROPRIETARY FUND TYPES  
 Year Ended August 31, 1998  
 With Comparative Totals for Year Ended August 31, 1997

|   | Enterprise<br>Funds | Internal<br>Service<br>Funds | Totals<br>(Exception Only) |                   |
|---|---------------------|------------------------------|----------------------------|-------------------|
|   |                     |                              | 1998                       | 1997              |
| <b>Operating revenues:</b>                      |                     |                              |                            |                   |
| Charges for services                            | \$1,338,635         | \$ 385,311                   | \$1,723,946                | \$1,776,942       |
| Miscellaneous                                   | 25                  | 38,238                       | 38,263                     | 13,585            |
| Total operating revenues                        | \$1,338,635         | \$ 423,549                   | \$1,762,189                | \$1,790,527       |
| <b>Operating expenses:</b>                      |                     |                              |                            |                   |
| Salaries and wages                              | \$ 163,769          | \$ -                         | \$ 163,769                 | \$ 163,672        |
| Collection fees                                 | 38,237              | -                            | 38,237                     | 38,277            |
| Administrative fees                             | -                   | 28,858                       | 28,858                     | 17,355            |
| Bad debts                                       | 3,584               | -                            | 3,584                      | 8,342             |
| Supplies and materials                          | 31,337              | -                            | 31,337                     | 35,851            |
| Depreciation                                    | 438,825             | -                            | 438,825                    | 434,079           |
| Audit   | 16,160              | -                            | 16,160                     | 18,840            |
| Employee benefits -                             |                     |                              |                            |                   |
| Payroll taxes                                   | 3,433               | -                            | 3,433                      | 3,259             |
| Group insurance                                 | 8,481               | 194,377                      | 202,858                    | 211,289           |
| Claims  | -                   | 389,230                      | 389,230                    | 238,436           |
| Retirement                                      | 9,129               | -                            | 9,129                      | 6,477             |
| Repairs and maintenance                         | 73,125              | -                            | 73,125                     | 189,204           |
| Procurement                                     | 14,438              | -                            | 14,438                     | 38,640            |
| Uniforms  | 1,133               | -                            | 1,133                      | 1,256             |
| Office expenses                                 | 1,885               | -                            | 1,885                      | 3,117             |
| Engineering                                     | 2,083               | -                            | 2,083                      | 12,881            |
| General insurance                               | 37,589              | -                            | 37,589                     | 39,865            |
| Utilities                                       | 48,880              | -                            | 48,880                     | 42,176            |
| Inspections                                     | 80                  | -                            | 80                         | 189,640           |
| Beer tax refund                                 | 6,265               | -                            | 6,265                      | -                 |
| Miscellaneous                                   | 3,157               | 3,085                        | 6,242                      | 6,518             |
| Total operating expenses                        | \$ 928,963          | \$ 538,516                   | \$1,467,479                | \$1,357,668       |
| <b>Operating income<br/>(subtotals forward)</b> | <b>\$ 409,672</b>   | <b>\$ 1108,795</b>           | <b>\$ 1518,467</b>         | <b>\$ 432,859</b> |

CITY OF CHELSEY, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHARGES  
 IN RETAINED EARNINGS - ALL PROPRIETARY FUND TYPES (CONTINUED)  
 Year Ended August 31, 1998  
 With Comparative Totals for Year Ended August 31, 1997

|   | Enterprise<br>Funds | General<br>Service<br>Funds | Totals<br>(Consolidation Only) |              |
|---|---------------------|-----------------------------|--------------------------------|--------------|
|   |                     |                             | 1998                           | 1997         |
| Operating Income (subtotals<br>forwarded)       | \$ 409,476          | \$ (188,366)                | \$ 221,110                     | \$ 232,386   |
| Nonoperating revenues (expenses):               |                     |                             |                                |              |
| Tax revenue                                     | \$ 151,767          | \$ -                        | \$ 151,767                     | \$ 127,001   |
| Interest Income                                 | 85,413              | -                           | 85,413                         | 30,007       |
| Reimbursement of construction<br>cost           | -                   | -                           | -                              | 31,849       |
| Other Revenue                                   | 498                 | -                           | 498                            | 224          |
| Administrative fee - DEQ                        | (15,738)            | -                           | (15,738)                       | (18,884)     |
| Interest expense - DEQ                          | (78,233)            | -                           | (78,233)                       | (82,361)     |
| Total nonoperating revenues<br>(expenses)       | \$ 122,665          | \$ -                        | \$ 122,665                     | \$ 87,332    |
| Net Income (loss) before<br>operating transfers | \$ 532,141          | \$ (188,366)                | \$ 343,775                     | \$ 319,718   |
| Operating transfers:                            |                     |                             |                                |              |
| Operating transfers to                          | 221,665             | 118,667                     | 340,332                        | 426,618      |
| Net income                                      | \$ 310,476          | \$ -                        | \$ 310,476                     | \$ 340,973   |
| Retained earnings, beginning                    | 16,973              | 448,444                     | 465,417                        | 1,487,188    |
| Residual equity transfer                        | -                   | -                           | -                              | (1,882,698)  |
| Retained earnings, ending                       | \$ 327,450          | \$ 448,444                  | \$ 775,894                     | \$ 1,487,462 |

See Notes to Financial Statements.

## CITY OF GOSWELT, LOUISIANA

## COMBINED STATEMENT OF CASH FLOWS

## ALL PROPRIETARY FUND TYPES

Year Ended August 31, 1998

With Comparative Totals for Year Ended August 31, 1997

|  | Enterprise<br>Funds | Internal<br>Service<br>Funds | Totals<br>(Memorandum Only) |             |
|--|---------------------|------------------------------|-----------------------------|-------------|
|  |                     |                              | 1998                        | 1997        |
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>   |                     |                              |                             |             |
| Operating income (loss)  | \$ 492,694          | \$ (108,764)                 | \$ 383,930                  | \$ 232,786  |
| Adjustments to reconcile<br>operating income (loss)<br>to net cash provided (used)<br>by operating activities: |                     |                              |                             |             |
| Depreciation   | 420,826             | -                            | 420,826                     | 414,029     |
| Change in assets and liabilities:  |                     |                              |                             |             |
| (Increase) decrease in<br>accounts receivable  | 260,238             | (28,488)                     | 329,890                     | (213,487)   |
| (Increase) decrease in<br>accrued interest<br>receivable   | (5,843)             | 24,957                       | 19,114                      | (1,463)     |
| Decrease in due from other<br>funds  | -                   | -                            | -                           | 300,000     |
| Increase (decrease) in<br>accounts payable   | (284,894)           | 3,575                        | (281,319)                   | (331,698)   |
| Increase (decrease) in<br>accrued expenses   | -                   | (4,585)                      | (4,585)                     | 89,214      |
| Increase (decrease) in due to<br>other funds   | (1,632)             | (3,090)                      | (4,722)                     | 893,818     |
| Increase (decrease) in<br>other liabilities  | (138,458)           | -                            | (138,458)                   | 263,812     |
|  |                     |                              |                             |             |
| Net cash provided (used) by<br>operating activities  | \$ 660,851          | \$ (110,615)                 | \$ 550,236                  | \$1,380,988 |
| <b>CASH FLOW FROM NONCAPITAL<br/>FINANCING ACTIVITIES</b>  |                     |                              |                             |             |
| Operating transfers in   | \$ 231,851          | \$ 116,467                   | \$ 348,318                  | \$ 436,438  |
| Proceeds from bonds levied<br>other  | 119,287             | -                            | 119,287                     | 127,813     |
|  | 690                 | -                            | 690                         | 276         |
|  |                     |                              |                             |             |
| Net cash provided by noncapital<br>financing activities  | \$ 351,828          | \$ 116,467                   | \$ 468,295                  | \$ 564,527  |
|  |                     |                              |                             |             |
| Totals forward   | \$1,012,679         | \$ (4,148)                   | \$1,008,531                 | \$1,945,515 |

(Continued)



CITY OF GRENELE, LOUISIANA

CONSOLIDATED STATEMENT OF CASH FLOWS  
 ALL PROPRIETARY FUND TYPES (CONTINUED)  
 Year Ended August 31, 1998

With Comparative Totals for Year Ended August 31, 1997

|   | Enterprise<br>Funds | Internal<br>Service<br>Funds | Totals<br>(Enterprise Only) |                 |
|---|---------------------|------------------------------|-----------------------------|-----------------|
|   |                     |                              | 1998                        | 1997            |
| Totals Forwarded  | \$ 3,065,355        | \$ 6,237                     | \$ 3,071,592                | \$ 1,813,752    |
| <b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b> |                     |                              |                             |                 |
| Acquisition and construction of capital assets                  | \$ (187,800)        | \$ -                         | \$ (187,800)                | \$ (1,419,217)  |
| Proceeds from BEQ revolving loan                                | 81,358              | -                            | 81,358                      | 956,873         |
| Residual equity transfer  | -                   | -                            | -                           | (1,883,498)     |
| Payment on BEQ revolving loan                                   | (175,080)           | -                            | (175,080)                   | (150,800)       |
| Interest and administrative fee paid on BEQ revolving loan      | (92,085)            | -                            | (92,085)                    | (187,425)       |
| Reimbursement of construction costs                             | -                   | -                            | -                           | 31,848          |
| Proceeds from EPA grant   | 38,321              | -                            | 38,321                      | 351,126         |
| Net cash used in capital and related financing activities       | \$ (366,286)        | \$ -                         | \$ (366,286)                | \$ (12,085,881) |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                     |                     |                              |                             |                 |
| Interest on investments   | \$ 89,413           | \$ -                         | \$ 89,413                   | \$ 39,887       |
| Purchase of investment securities                               | (2,356,383)         | (711,363)                    | (3,067,746)                 | (1,908,785)     |
| Proceeds from sale and maturity of investment securities        | 1,329,281           | 738,818                      | 2,068,099                   | -               |
| Net cash provided (used) by investing activities                | \$ (1,937,989)      | \$ (12,545)                  | \$ (1,950,534)              | \$ (1,868,898)  |
| Net increase (decrease) in cash and cash equivalents            | \$ 99,860           | \$ 18,987                    | \$ 118,847                  | \$ (2,953,066)  |
| Cash and cash equivalents, beginning                            | 5,386               | 33,659                       | 39,045                      | 2,831,018       |
| Cash and cash equivalents, ending                               | \$ 105,246          | \$ 52,646                    | \$ 157,892                  | \$ 283,952      |

See Notes to Financial Statements.

CITY OF CROWLEY, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS

**Note 1. Summary of Significant Accounting Policies**

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

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

The Crowley Housing Authority was chartered by the City, and its Board of Directors is appointed by the Mayor and Board of Aldermen. However, the City has no oversight responsibilities in the management of operations and financial accountability of the Housing Authority. The Authority's liability-of-tax payment due to the City for the current fiscal year, in the amount of \$25,000, is recorded as intergovernmental revenue in the general fund.

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

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

**Basis of presentation - Fund accounting:**

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

CITY OF CROWLEY, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS

Extrabudgetary Funds

General Fund:

The General Fund is the general operating fund of the City and accounts for all financial resources except those required to be accounted for in another fund. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the General Fund.

Special Revenue Funds:

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

Capital Projects Fund:

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

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.

Proprietary Funds

Enterprise Funds:

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

CITY OF MONROE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS

**Internal Service Funds:**

Internal Service Funds are used to account for the financing, on a cost reimbursement basis, of goods or services provided by one department or agency to other departments or agencies of the governmental unit or to other governmental units or not-for-profit organizations.

Proprietary funds are reported in accordance with GASB Statement No. 20, *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that Use Proprietary Fund Accounting*. This standard requires that all applicable GASB pronouncements, Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board (APB) Opinions, and Accounting Research Bulletin (ARB) issued on or before November 30, 1989, be applied to proprietary activities unless they (FASB Statements and Interpretations, APB Opinions, and ARBs) conflict with or contradict GASB pronouncements.

GASB Statement No. 20 also states that for proprietary activities, management may elect to apply all FASB Statements and Interpretations issued after November 30, 1989, except for those that conflict with or contradict GASB pronouncements. Proprietary activities under the control of the City have elected not to apply FASB Statements and Interpretations issued after November 30, 1989, unless they are adopted by GASB.

Accrued liabilities include provisions for claims reported and claims incurred but not reported. The provision for reported claims is determined by estimating the amount which will ultimately be paid each claimant. The provision for claims incurred but not yet reported is estimated based on the City's experience since the inception of the program.

**Trust Funds**

**Trust and Agency Funds:**

Trust and Agency Funds are used to account for assets held by the City in a trustee capacity or as an agent for other funds. Expendable trust funds are used to account for assets a governmental unit holds in a trustee capacity for others when both the principal and the income earned by the principal may be used for the purposes specified in the trust agreement. Expendable trust funds are accounted for in essentially the same manner as governmental funds. Agency funds are clearing accounts used to account for assets held for other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

CITY OF CROWLEY, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

Account Groups

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. The two account groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

General Fixed Assets Account Group:

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. General fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems, are not capitalized with general fixed assets. In accordance with generally accepted accounting principles, no provision is made for depreciation of such assets in the General Fixed Assets Account Group.

All fixed assets are stated on the basis of historical cost. Assets acquired through gifts or donations are recorded at their estimated fair value at time of acquisition.

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

|              |             |
|--------------|-------------|
| Buildings    | 40 Years    |
| Improvements | 15-40 Years |
| Equipment    | 25 Years    |

General Long-Term Debt Account Group:

Long-term debt and long-term liabilities expected to be financed with resources to be provided in future periods from governmental funds are accounted for in the General Long-Term Debt account Group, not in the governmental funds.

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

CITY OF CHANDLER, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

**Basis of accounting-measurement focus:**

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

The governmental funds, expendable trust fund types, and agency funds use a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Their reported fund balances (net current assets) is considered a measure of "available spending resources." Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spending resources" during a period. The modified accrual basis of accounting is utilized by the governmental fund types. Their revenues are recognized when measurable or accrued, i.e., when they become measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Taxpayer-assessed income, gross receipts, and sales taxes are considered "measurable" when in the hands of intermediary collecting governments and are recognized as revenue at that time. Anticipated refunds of such taxes are recorded as liabilities and reductions of revenue when they are measurable and their liability seems certain. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, if measurable. Exceptions to this general rule include: (1) accumulated unpaid vacation, sick pay, and other employee amounts which are not accrued because they do not need to accumulate; and (2) principal and interest on general long-term debt which is recognized when due.

The proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operations of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The accrual basis of accounting is utilized by the proprietary fund types. Under this basis of accounting, revenues are recognized when earned and expenses are recognized when the related liability is incurred.

CITY OF MONROE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS

**Budgets and budgetary accounting:**

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

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

All budget appropriations lapse at year end.

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

**Cash and cash equivalents:**

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

**Investments:**

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

CITY OF CROWLEY, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS

**Comparative Data:**

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

**Total columns on combined statements - overview:**

Total columns presented in the combined financial statements - overview are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. No consolidating entries or other eliminations were made in the aggregation of the totals; thus, they do not present consolidated information and do not purport to present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles.

To be consistent with current year classifications, some items from the previous year have been reclassified, with no effect on net income or excess (deficiency) of revenues over expenditures.

**Use of estimates:**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures or expenses during the reporting period. Actual results could differ from those estimates.

**Note 3. Property Taxes**

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



CITY OF CROWLEY, LOUISIANA  
 NOTES TO FINANCIAL STATEMENTS

The City levies taxes at 30.75 mills per dollar of assessed valuation of property. For the year ended August 31, 1998, the assessed valuation of property amounted to \$18,234,810. A summary of tax millage distribution is as follows:

|                                       |                    |
|---------------------------------------|--------------------|
| Corporation tax                       | 3.00 Mills         |
| Street maintenance                    | 5.00 Mills         |
| Public buildings and drainage         | 5.00 Mills         |
| Public recreation and parks           | 3.00 Mills         |
| Disposal plant maintenance            | 3.50 Mills         |
| Cemetery maintenance                  | 0.75 Mills         |
| Youth recreation building maintenance | 1.00 Mills         |
| Fire and police salary fund           | <u>5.00 Mills</u>  |
|                                       | <u>30.75 Mills</u> |

Note 3. Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

|                                      | Balance,<br>August 31,<br><u>1997</u> | Additions         | Deletions   | Balance,<br>August 31,<br><u>1998</u> |
|--------------------------------------|---------------------------------------|-------------------|-------------|---------------------------------------|
| Land                                 | \$ 194,378                            | \$ 35,000         | \$ -        | \$ 219,378                            |
| Buildings and<br>improvements        | 7,667,982                             | 368,354           | -           | 8,036,336                             |
| Improvements other<br>than buildings | 623,534                               | 1,783             | -           | 625,317                               |
| Equipment                            | <u>2,245,749</u>                      | <u>387,820</u>    | <u>-</u>    | <u>2,633,569</u>                      |
|                                      | <u>\$5,527,643</u>                    | <u>\$ 761,957</u> | <u>\$ -</u> | <u>\$6,289,600</u>                    |

Of the total assets in the General Fixed Assets Account Group, one percent is comprised of assets donated to the City. These assets are recorded at the fair market value on the date of donation. The remaining 99 percent of the assets are recorded at historical cost. In fiscal year 1998, the City adopted a policy to record assets with a cost exceeding \$1,000 in General Fixed Assets. A comprehensive inventory was taken and the General Fixed Assets Account Group was adjusted accordingly.

## CITY OF CROWLEY, LOUISIANA

## NOTES TO FINANCIAL STATEMENTS

## Note 4. Proprietary Fund Type Property

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

|                               | Industrial<br>Plant<br>Fund | Utility<br>Fund     | Total               |
|-------------------------------|-----------------------------|---------------------|---------------------|
| Land                          | \$ 20,000                   | \$ 406,407          | \$ 426,407          |
| Buildings and improvements    | 149,941                     | 11,188,384          | 11,338,325          |
| Construction in progress      | -                           | 455,906             | 455,906             |
| Air conditioning system       | 13,167                      | -                   | 13,167              |
| Movable equipment             | <u>88,829</u>               | <u>316,188</u>      | <u>405,017</u>      |
|                               | \$ 271,937                  | \$12,470,975        | \$12,742,912        |
| Less accumulated depreciation | <u>(233,196)</u>            | <u>(1,815,438)</u>  | <u>(2,048,634)</u>  |
|                               | <u>\$ 38,741</u>            | <u>\$10,655,537</u> | <u>\$10,694,278</u> |

The City's industrial plant was leased for a term of 22 years, expiring in 1988. The lessee had the option to renew the lease beyond 22 years for 4 consecutive renewal terms of 5 years each, provided the lessee employs not less than 50 persons. The lessee exercised options in 1988 and 1993. All taxes, utilities, and insurance are to be paid by the lessee. Minimum future rentals required under the renewal option are \$24 per year.

## Note 5. Police Pension Fund

The Police Pension Fund was created and established by specific act of the Louisiana Legislature. Assets of the fund are controlled by a Board of Trustees selected in accordance with the enabling legislation. An act being created separate and apart from the City of Crowley, Louisiana, the assets of the fund are not owned by the City of Crowley, Louisiana, although accounting therefore is done by the City as a service to the Pension Fund.

Effective January 1, 1994, the City entered into a merger agreement with the Municipal Police Employees Retirement System of the State of Louisiana, whereby employees of the City will be covered under the State Retirement System. As part of this agreement, the City will continue to provide the necessary accounting for employees' contributions as it has in the past. In addition, the City is obligated to pay \$21,844 quarterly for 30 years from that date as its contribution into the retirement fund. Also, the City is obligated to pay all retirement benefits to existing employees who qualify for such payments based on the City's requirements until that person becomes eligible for benefits under the State system. See Note 13 for additional information concerning the Municipal Police Employees' Retirement System.

CITY OF MONROE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS

NOTE 5. Changes in Long-Term Obligations

The following is a summary of changes in long-term debt for the year ended August 31, 1998:

|                   | Bonds Payable      | DRG Loans          | Municipal Police Employees' Retirement System Liability | Capital Leases   | Total               |
|-------------------|--------------------|--------------------|---|------------------|---------------------|
| Balance, 08-31-97 | \$8,870,000        | \$2,951,741        | \$925,320   | \$231,464        | \$12,978,525        |
| Additions         | -                  | 81,528             | -   | -                | 81,528              |
| Retirements       | <u>(218,000)</u>   | <u>(113,000)</u>   | <u>(21,000)</u>   | <u>(77,000)</u>  | <u>(429,000)</u>    |
| Balance, 08-31-98 | <u>\$8,652,000</u> | <u>\$2,920,269</u> | <u>\$904,320</u>  | <u>\$231,464</u> | <u>\$12,708,053</u> |

Long-term obligations on August 31, 1998, consist of the following:

Bonds Payable:

    Sales Tax Bonds:

    \$4,000,000 Sales Tax Street Improvement Bonds Series ST-1997a, due in annual installments of \$180,000 - \$470,000 through June 1, 2012; at an interest rate of 5.00% - 7.00%. The debt will be retired from proceeds of a special one-half of one percent sales and use tax. \$ 4,000,000

    General Obligation Bonds:

    \$4,000,000 General Obligation Street Improvement Bonds Series ST-1997b, due in annual installments of \$180,000 - \$390,000 through June 1, 2012; at an interest rate of 5.00% - 7.00%. The debt will be retired from proceeds of ad valorem taxes. 1,800,000

Department of Environmental Quality Loans:

    Revolving Demand Loan at an interest rate of 3.5% from the Department of Environmental Quality. The debt will be retired from excess annual sewer revenues. 2,888,053

Subtotal forward \$12,688,053

CITY OF MONROE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS

Subtotal forwarded \$21,388,299

Municipal Police Employees' Retirement System Liability:

The MPERS liability was incurred on July 1, 1984. This liability resulted from the merger of the City pension obligations for retired members and beneficiaries into the MPERS of the State of Louisiana. The MPERS liability will be paid in quarterly installments of \$21,844 including interest at 7.00% over a thirty year period which commenced July 1, 1984. This debt will be retired from future revenues of the City. \$21,376

Capital Leases:

Purchase of fire truck under capital lease,  
payable in five annual installments of \$30,688,  
including interest of 5.50% per annum, payable  
from the General Fund. \$1,210

Purchase of fire truck under capital lease,  
payable in five annual installments of \$33,643,  
including interest of 5.57% per annum, payable  
from the General Fund 90,618

\$12,662,508

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

CITY OF CHAMBLEE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS

The annual requirements to amortize all debt outstanding as of August 31, 1988, are as follows:

| Year Ending<br>August 31. | Bonds<br>Payable    | MOG<br>Loans        | SPERS<br>Liability  | Capital<br>Leases | Total               |
|---------------------------|---------------------|---------------------|---------------------|-------------------|---------------------|
| 1989                      | \$ 853,025          | \$ 264,415          | \$ 88,576           | \$ 88,321         | \$ 1,304,347        |
| 1990                      | 854,375             | 264,305             | 88,576              | 88,324            | 1,305,580           |
| 1991                      | 855,675             | 263,847             | 88,576              | 88,601            | 1,307,499           |
| 1992                      | 852,975             | 263,362             | 88,576              | -                 | 1,312,393           |
| 1993                      | 849,875             | 262,680             | 88,576              | -                 | 1,301,141           |
| 1994 and<br>thereafter    | <u>1,082,231</u>    | <u>2,152,366</u>    | <u>1,127,655</u>    | <u>-</u>          | <u>3,362,252</u>    |
|                           | \$12,384,807        | \$ 3,500,843        | \$ 1,870,335        | \$ 189,248        | \$17,945,233        |
| Less:                     |                     |                     |                     |                   |                     |
| Interest                  | <u>(3,846,807)</u>  | <u>(852,568)</u>    | <u>(138,838)</u>    | <u>(15,265)</u>   | <u>(5,853,078)</u>  |
| Present<br>value          | <u>\$ 8,538,000</u> | <u>\$ 2,648,275</u> | <u>\$ 1,731,507</u> | <u>\$ 173,983</u> | <u>\$13,091,765</u> |

Note 7. Deficit Fund Equity

There are deficit fund equity balances in the Group Insurance Fund of \$279,044, and in the Special Assessment Bonds - 1985 Bayou Lake Fund of \$5,794, as August 31, 1988. The City plans to eliminate the deficits through appropriations from other funds and additional charges.

CITY OF CROWLEY, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS

NOTE 8. Other Required Individual Fund Disclosures

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

| Fund                              | Interfund<br>Receivable | Interfund<br>Payable |
|-----------------------------------|-------------------------|----------------------|
| General Fund                      | \$ 4,850                | \$ 4,278             |
| Special Revenue Funds:            |                         |                      |
| Sales Tax Fund                    | 1,635,000               | -                    |
| Youth Recreation Operating Fund   | 80                      | -                    |
| Motor Vehicle Facility Fund       | 2,273                   | -                    |
| Self Service Funds:               |                         |                      |
| 1997 Sales Tax Bond Fund          | 1,537                   | -                    |
| 1997 General Obligation Bond Fund | 1,353                   | -                    |
| Special Assessment Funds -        |                         |                      |
| 1985 Bayou Gate Fund              | -                       | 6,850                |
| Capital Projects Fund:            |                         |                      |
| 1987 Street Improvement Fund      | -                       | 2,280                |
| Enterprise Fund:                  |                         |                      |
| Utility Fund                      | -                       | 1,438,825            |
| Internal Service Fund:            |                         |                      |
| Group Insurance Fund              | -                       | 145,000              |
| Trust and Agency Funds:           |                         |                      |
| Payroll Fund                      | 2,338                   | 388                  |
|                                   | <u>\$1,645,361</u>      | <u>\$1,688,361</u>   |

CITY OF GRINLEY, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

Note 9. Dedication of Sales Tax Proceeds

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

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

The proceeds of the 1/32 City sales and use tax which became effective on February 1, 1978, are dedicated to the following purposes:

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

The proceeds of the 1/32 City sales and use tax which became effective on April 1, 1982, are dedicated to the following purposes:

1. To be used for the purpose of city employees salary increases to be equally divided:
  - a. 33-1/3% to all employees not otherwise covered herein.
  - b. 33-1/3% to all fire personnel.
  - c. 33-1/3% to all police personnel; increase to be paid across the board equally.

The proceeds of the 1/32 City sales and use tax which became effective on April 1, 1993, are dedicated and used for the purposes of constructing, improving, and resurfacing City streets and to fund the proceeds of the tax into bonds to be issued in series from time to time for such purposes.

CITY OF CROWLEY, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS

Note 10. Deposits and Investments

For reporting purposes, deposits include cash and certificates of deposit. The City may invest in United States bonds, treasury notes or certificates, or time certificates of deposit of state banks having their principal office in the State of Louisiana, or any other federally insured investment. The City may also invest in shares of any domestic and building and loan associations in any amount not exceeding the federally insured amount. The deposits at August 31, 1998, were secured as follows:

|  | Bank<br>Balance     | FDIC<br>Insurance   | Balance<br>Insured  |
|--|---------------------|---------------------|---------------------|
| Demand deposit accounts  | \$ 522,736          | \$ (180,000)        | \$ 342,736          |
| Time and savings accounts  | <u>3,435,655</u>    | <u>(180,000)</u>    | <u>3,255,655</u>    |
| Total  | <u>\$ 3,958,391</u> | <u>\$ (360,000)</u> | <u>\$ 3,598,391</u> |
| Securities pledged and held<br>by the custodial bank in<br>the City's name (Category II) |                     |                     | 11,131,900          |
| Amount of FDIC insurance plus<br>pledged securities over cash<br>plus cash equivalents   |                     |                     | <u>\$ 2,185,500</u> |

The market value of the securities held by the City at August 31, 1998, were as follows:

|                    | Est. Value | Market Value |
|--------------------|------------|--------------|
| U.S. Treasury Note | \$559,000  | \$585,300    |
| FBIAC              | 300,000    | 310,000      |
| FBIAC              | 310,000    | 312,300      |



CITY OF CROWLEY, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS

Note 11. Changes in Agency Fund

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

|                           | Balance,<br>September 1,<br>1997 | Additions          | Deductions           | Balance,<br>August 31,<br>1998 |
|---------------------------|----------------------------------|--------------------|----------------------|--------------------------------|
| Cash and cash equivalents | \$ 58,641                        | \$3,700,381        | \$(2,383,840)        | \$ 44,172                      |
| Due from other funds      | 3,622                            | 2,301              | (5,643)              | 2,580                          |
|                           | <u>\$ 62,263</u>                 | <u>\$3,702,682</u> | <u>\$(2,389,483)</u> | <u>\$ 46,752</u>               |
| Accrued expenses          | \$ 66,308                        | \$3,893,488        | \$(3,988,740)        | \$ 60,156                      |
| Due to other funds        | 786                              | 50                 | (5380)               | 388                            |
|                           | <u>\$ 67,094</u>                 | <u>\$3,893,538</u> | <u>\$(3,994,020)</u> | <u>\$ 60,544</u>               |

Note 12. Pension Plans

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

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

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

1. Municipal Employees' Retirement System of Louisiana

Plan description:

The Municipal Employees' Retirement System of Louisiana (the System) is a cost-sharing multiple-employer public employee retirement system (PERS) as established and provided for by R.S. 12:1731 of the Louisiana Revised Statutes (RS). The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. Employees of the City are members of Plan A.

CITY OF CRENSHAW, LOUISIANA

NOTICE TO FINANCIAL STATEMENTS

The Municipal Employees' Retirement System of Louisiana issues a publicly available report that includes financial statements and required supplemental information. That report may be obtained by writing to Municipal Employees' Retirement System of Louisiana, 3903 Office Park Boulevard, Baton Rouge, Louisiana 70809.

Funding policy:

Plan members are required to contribute 9.25% of their annual covered salary and the City is required to contribute at an actuarially determined rate. The current rate is 6.75% through June 30, 1998 and 6.25% thereafter of annual covered payroll. The contribution requirements of plan members and the City are established and may be amended by the System's Board of Trustees. The City's contribution to the System for the year ended August 31, 1998, was \$62,167, equal to the required contribution for the year. The City's payroll for employees covered by this plan for the year ended August 31, 1998, was \$449,298. Total payroll for the same period was \$2,371,898.

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

Plan description:

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

Membership is mandatory for any full-time police officer employed by a municipality of the State of Louisiana and engaged in law enforcement, empowered to make arrests, providing they do not have to pay social security and providing they meet the statutory criteria. Employees who retire at or after age 50 with at least 20 years of credited service, or at or after age 55 with at least 12 years of credited service are entitled to a retirement benefit payable monthly for life, equal to 3-1/3 percent of their average final compensation multiplied by the employee's years of credited service. Final compensation is the employee's monthly earnings during the 36 consecutive or joined months that produce the highest average. The System also provides death and disability benefits. Benefits are established by state statute.

The Municipal Police Employees' Retirement System issues a publicly available report that includes financial statements and required supplemental information. That report may be obtained by writing to Municipal Police Employees' Retirement System, 8400 United Plaza Boulevard, Baton Rouge, Baton Rouge, Louisiana 70809-3017.

CITY OF MONROE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS

Funding policy:

Plan members are required to contribute 7.58% of their annual covered salary and the City is required to contribute 9.00% as established by the state statute. The City's contribution to the System for the year ended August 31, 1998, was \$53,338, equal to the required contribution for the year. The City's payroll for employees covered by this plan for the year ended August 31, 1998, was \$323,213. Total payroll for the same period was \$2,270,638.

3. State of Louisiana - Firefighters' Retirement System

Plan description:

The Firefighters' Retirement System (the System) is a cost-sharing multiple-employer public employee retirement system (PERS), as established and provided for by R.S. 11:2291 through 1249 of the Louisiana Revised Statutes (RS).

Membership is mandatory as a condition of employment beginning on date employed if the employee is on a permanent basis as a firefighter, not participating in another public funded retirement system and under age fifty (50) at date of employment. Employees who retire at or after age 50 with at least 20 years of credited service, or at or after age 55 with at least 17 years of credited service are entitled to a retirement benefit payable monthly for life, equal to 3-1/3 percent of their average final compensation multiplied by the employee's years of credited service. Final compensation is the employee's monthly earnings during the 36 consecutive or jointed months that produce the highest average. The System also provides death and disability benefits. Benefits are established by state statute.

The Firefighters' Retirement System issues a publicly available report that includes financial statements and required supplemental information. That report may be obtained by writing to Firefighters' Retirement System, P.O. Box 84223 Capital Station, Baton Rouge, Louisiana 70804-0223.

CITY OF CROWLEY, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

Funding policy:

Plan members are required to contribute 8.00% of their annual covered salary and the City is required to contribute at an actuarially determined rate. The current rate is 9.80% of annual covered payroll. The contribution requirements of plan members are established and may be amended by the System's Board of Trustees. The City's contribution to the System for the year ended August 31, 1998 was \$47,618, equal to the required contribution for each year. The City's payroll for employees covered by this plan for the year ended August 31, 1998 was \$280,095. Total payroll for the same period was \$2,331,628.

4. Louisiana State Employees' Retirement System

Plan description:

The City Judge is a member of the Louisiana State Employees' Retirement System. The Louisiana State Employees' Retirement System (the System) is a cost-sharing multiple-employer public employee retirement system (PERS), controlled and administered by a separate Board of Trustees.

All State personnel employees are mandated by State law to participate in the System and all elected or appointed officials are eligible to participate in the System. Employees who retire at or after age 50 with at least 10 years of credited service, at or after age 55 with 25 years of credited service, or at any age with at least 30 years of credited service are entitled to a retirement benefit payable monthly for life, equal to 2-1/3 percent of their average annual compensation for every year of creditable service plus \$300. Average compensation is the employee's monthly earnings during the 36 consecutive months that produce the highest average. Employees who terminate with at least the amount of credited service stated previously and who do not withdraw their employee contributions, may retire at the ages specified previously and receive the benefits accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

The Louisiana State Employees' Retirement System issues a publicly available report that includes financial statements and required supplementary information. That report may be obtained by writing Louisiana State Employees' Retirement System, P. O. Box 44713, Seven Bway, Louisiana 70804-4713.

CITY OF CROWLEY, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS

**Funding policy:**

Under the plan, the Judge contributes \$1,500 and the City contributes \$3,500 of the Judge's compensation. The City's contribution for the current year amounted to \$2,500. The City Judge's compensation for the year ended August 31, 1998, was \$10,485. Total payroll for the same period was \$1,215,458.

**Note 13. Risk Management**

Effective May 1, 1980, the City established a risk management program for its group health and life insurance coverage and accounts for it in the Group Insurance Fund. Both the employer's and employees' share of premiums are paid into the Group Insurance Fund and are available to pay claims and administrative costs. During the fiscal years ended August 31, 1998, and 1999, a total of \$513,383 and \$256,808, respectively, was paid in benefits and costs, which included the purchase of excess coverage insurance. Interfund premiums are based primarily upon the insured funds member of participants and are reported as quasi-external interfund transactions.

Effective February 1, 1994, the City established a risk management program for its workers' compensation coverage and accounts for it in the Worker's Compensation Fund. Interfund premiums are paid into the Worker's Compensation Fund and are available to pay claims and administrative costs. During the fiscal year ended August 31, 1998, and 1999, a total of \$310,798 and \$132,732, respectively, was paid in employee claims and loss time. Investments of \$140,889 have been reserved by the City to cover any excess claims in any future year.

**Note 14. Section 8 - Housing Program**

As of February 28, 1997, the Section 8 - Housing Program was transferred to the Crowley Housing Authority. The City no longer administers the program.

CITY OF CHEMLEY, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

Note 13. Residual Equity Transfer

The Utility Capital Projects Fund was closed and combined with the Utility Fund through a residual equity transfer.

Note 14. Contributed Capital

The changes in contributed capital in the Utility Fund were as follows:

|                          |                    |
|--------------------------|--------------------|
| Balance, August 31, 1997 | \$3,824,349        |
| EPS grant proceeds       | <u>38,371</u>      |
| Balance, August 31, 1998 | <u>\$3,862,720</u> |

CITY OF CROWLEY, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS

Note 17. Schedule of Expenditures of Federal Awards

| Federal Grantor/Title<br>— Pass Through Grants  | Federal<br>CFDA Number | Grant<br>Award<br>Number | Federal<br>Expenditures |
|---|------------------------|--------------------------|-------------------------|
| <b>U.S. Department of Agriculture:</b>  |                        |                          |                         |
| Passed through the State Office<br>of Rural Development -<br>Rural Development Grant  | 10.149                 | 9798-ACR-0203            | \$ 45,000               |
| <b>U.S. Department of Justice:</b>  |                        |                          |                         |
| Direct Program -<br>Local Law Enforcement Block<br>Grant  | 16.542                 | 97L8X2383                | 27,768                  |
| Passed through the Louisiana<br>Commission on Law Enforcement<br>and Administration of Criminal<br>Justice -<br>D.A.R.E Program | 16.579                 | 898-4-012                | 5,983                   |
| <b>U.S. Environmental Protection Agency:</b>  |                        |                          |                         |
| Passed through State Department of<br>Environmental Quality -<br>Construction Management<br>Assistance                          | 66.682                 | C-222644-03-5            | <u>38,313</u>           |
| Total expenditures of Federal<br>awards   |                        |                          | <u>\$116,064</u>        |

The above schedule of expenditures of federal awards includes the federal grant activity of the City and is prepared on the accrual basis of accounting.

CITY OF CROWLEY, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS

Loss/Loan Guarantees -

As of August 31, 1998, the City of Crowley, Louisiana, had the following outstanding debt balance that is considered to be an outstanding federal loan guarantee:

| <u>Federal Character/Title</u>  | <u>Federal</u>     | <u>STATE</u>   | <u>Federal</u>        |
|---|--------------------|----------------|-----------------------|
| <u>Pass Through SERVICE</u>   | <u>CFDA Number</u> | <u>Account</u> | <u>Capitalization</u> |
|   |                    | <u>Number</u>  |                       |
| Passed through payments:<br>Louisiana Department of<br>Environmental Quality -<br>Revolving Loan:<br>Capitalization grants<br>for state revolving funds | 66.806             | 02-713245-02   | \$1,868,159           |



**GENERAL FUND**

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

CITY OF CHENIERE, LOUISIANA  
GENERAL FUND

COMPARATIVE BALANCE SHEET  
August 31, 1998 and 1997

| ASSETS   | 1998                      | 1997                      |
|--|---------------------------|---------------------------|
| Cash and cash equivalents                            | \$ 42,335                 | \$ 49,313                 |
| Investments, at cost                                 | 4,643,389                 | 4,315,896                 |
| Accounts receivable                                  | 137,432                   | 11,918                    |
| Accrued interest receivable                          | 38,066                    | 79,348                    |
| Due from other governmental agencies                 | -                         | 379,373                   |
| Due from other funds                                 | <u>4,809</u>              | <u>20,758</u>             |
| <b>Total assets</b>                                  | <b><u>\$4,866,029</u></b> | <b><u>\$4,906,608</u></b> |
| <b>LIABILITIES AND FUND BALANCES</b>                 |                           |                           |
| <b>LIABILITIES</b>                                   |                           |                           |
| Accounts payable                                     | \$ 57,896                 | \$ 19,375                 |
| Due to other funds                                   | 4,378                     | 23,156                    |
| Due to other governmental agencies                   | <u>382</u>                | <u>-</u>                  |
| <b>Total liabilities</b>                             | <b><u>\$ 62,656</u></b>   | <b><u>\$ 42,531</u></b>   |
| <b>FUND BALANCES</b>                                 |                           |                           |
| Reserved for public improvement                      | \$ 186,486                | \$ 186,360                |
| Reserved for Worker's Compensation self<br>Insurance | 340,489                   | 338,375                   |
| Unreserved - undesignated                            | <u>4,289,054</u>          | <u>4,581,873</u>          |
| <b>Total fund balances</b>                           | <b><u>\$4,826,029</u></b> | <b><u>\$4,926,608</u></b> |
| <b>Total liabilities and fund balances</b>           | <b><u>\$4,888,685</u></b> | <b><u>\$4,969,149</u></b> |

CITY OF CROWLEY, LOUISIANA  
GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET COMP. BASIS AND ACTUAL  
YEAR ENDED AUGUST 31, 1998

With Comparative Actual Account For Year Ended August 31, 1997

|   | 1998                 |                      | Variance-<br>Favorable<br>(Disadvantage) | 1997                 |
|---|----------------------|----------------------|--|----------------------|
|   | Budget               | Actual               |  | Actual               |
| <b>Revenues:</b>  |                      |                      |  |                      |
| Taxes   | \$ 1,382,983         | \$ 1,436,234         | \$ 53,251                                | \$ 1,382,376         |
| Licenses and permits  | 328,838              | 371,372              | 42,534                                   | 382,431              |
| Taxes governmental  | 803,513              | 875,253              | 71,740                                   | 738,150              |
| Fees  | 25,000               | 34,295               | 9,295                                    | 21,000               |
| Miscellaneous   | 672,553              | 785,866              | 113,313                                  | 647,553              |
| Total revenues  | <u>\$ 2,812,917</u>  | <u>\$ 2,863,816</u>  | <u>\$ 50,899</u>                         | <u>\$ 2,662,710</u>  |
| <b>Expenditures:</b>  |                      |                      |  |                      |
| Current:  |                      |                      |  |                      |
| General government  | \$ 668,902           | \$ 655,345           | \$ 13,557                                | \$ 598,971           |
| Public safety   | 1,875,484            | 1,829,088            | 46,396                                   | 1,818,043            |
| Public works  | 1,287,437            | 1,315,558            | 28,121                                   | 1,028,643            |
| Capital outlays   | 230,932              | 329,513              | 98,581                                   | 153,112              |
| Total expenditures  | <u>\$ 3,052,815</u>  | <u>\$ 3,829,504</u>  | <u>\$ 776,689</u>                        | <u>\$ 2,600,769</u>  |
| Deficiency of revenues<br>over expenditures                                 | <u>\$(2,240,235)</u> | <u>\$(1,182,888)</u> | <u>\$ 1,057,347</u>                      | <u>\$(1,163,051)</u> |
| <b>Other financing sources<br/>(uses):</b>                                  |                      |                      |  |                      |
| Operating transfers in  | \$ 2,426,418         | \$ 2,443,202         | \$ 16,784                                | \$ 2,426,893         |
| Operating transfers out   | <u>(188,713)</u>     | <u>(193,363)</u>     | <u>4,650</u>                             | <u>(228,648)</u>     |
| Total other financing<br>sources (uses)                                     | <u>\$ 2,237,705</u>  | <u>\$ 2,249,839</u>  | <u>\$ 12,144</u>                         | <u>\$ 2,198,245</u>  |
| Excess of revenues and other<br>sources over expenditures<br>and other uses | \$ 15,467            | \$ 277,355           | \$ 261,888                               | \$ 840,184           |
| Fund balances, beginning  | <u>3,780,218</u>     | <u>4,158,671</u>     | <u>378,453</u>                           | <u>3,318,782</u>     |
| Fund balances, ending   | <u>\$ 3,823,732</u>  | <u>\$ 4,826,726</u>  | <u>\$ 1,002,994</u>                      | <u>\$ 4,358,433</u>  |

CITY OF CROSBY, LOUISIANA  
GENERAL FUND

Exhibit P-3

STATEMENT OF REVENUES, COMPARED TO BUDGET (CRAP BASIS)  
Year Ended August 31, 1988  
With Comparative Actual Amounts for Year Ended August 31, 1987

|                                       | 1988                |                     | Variance-<br>Favorable | 1987                |
|---------------------------------------|---------------------|---------------------|------------------------|---------------------|
|                                       | Budget              | Actual              |                        | Actual              |
| <b>Revenues:</b>                      |                     |                     |                        |                     |
| <b>Taxes:</b>                         |                     |                     |                        |                     |
| Ad Valorem tax                        | \$ 812,547          | \$ 843,208          | \$ 30,661              | \$ 788,811          |
| Gas franchise tax                     | 98,321              | 98,221              | -                      | 100,832             |
| Electric franchise tax                | 289,000             | 317,114             | 28,114                 | 295,475             |
| Cable TV franchise tax                | 63,750              | 70,844              | 7,094                  | 67,354              |
| Telephone franchise tax               | 66,300              | 75,548              | 9,248                  | 61,684              |
| Water franchise tax                   | 48,000              | 51,373              | 3,373                  | 58,382              |
| Interest and penalties<br>on taxes    | 2,000               | 2,144               | 144                    | 2,328               |
| <b>Total taxes</b>                    | <b>\$ 1,382,888</b> | <b>\$ 1,458,238</b> | <b>\$ 75,351</b>       | <b>\$ 1,382,266</b> |
| <b>Licenses and permits:</b>          |                     |                     |                        |                     |
| Business licenses                     | \$ 128,000          | \$ 123,021          | \$ 4,979               | \$ 128,488          |
| Chain store licenses                  | 4,200               | 5,198               | 998                    | 7,225               |
| Liquor licenses                       | 18,000              | 33,981              | 15,981                 | 27,818              |
| Insurance licenses                    | 128,000             | 123,582             | 4,418                  | 167,883             |
| Building permits                      | 25,800              | 38,084              | 12,284                 | 27,377              |
| Other permits                         | -                   | 3,222               | 3,222                  | -                   |
| <b>Total licenses<br/>and permits</b> | <b>\$ 308,000</b>   | <b>\$ 327,012</b>   | <b>\$ 19,012</b>       | <b>\$ 382,611</b>   |
| <b>Intergovernmental:</b>             |                     |                     |                        |                     |
| Tobacco tax revenues                  | \$ 68,164           | \$ 68,164           | \$ -                   | \$ 68,394           |
| Beer tax revenues                     | 23,000              | 23,158              | (1,842)                | 28,828              |
| Videos poker tax revenues             | 48,000              | 49,915              | 1,915                  | 39,858              |
| In lieu of tax payments               | 23,281              | 26,878              | 3,597                  | 28,571              |
| 24 Fire insurance proceeds            | 22,000              | 28,585              | 6,585                  | 27,523              |
| IMSE grant                            | -                   | 5,982               | 5,982                  | 9,349               |
| Department of Forestry<br>grant       | -                   | -                   | -                      | 5,800               |
| LEADS grant                           | -                   | 27,268              | 27,268                 | 32,858              |
| Rural Development<br>grant            | 25,148              | 40,000              | 14,852                 | -                   |
| State grant                           | -                   | 528                 | 528                    | -                   |
| <b>Total inter-<br/>governmental</b>  | <b>\$ 209,512</b>   | <b>\$ 275,225</b>   | <b>\$ 65,713</b>       | <b>\$ 238,150</b>   |
| <b>Totals forward</b>                 | <b>\$ 1,810,188</b> | <b>\$ 1,862,873</b> | <b>\$ 52,685</b>       | <b>\$ 1,658,027</b> |

(Cont'd next)

CITY OF ORACLE, LOUISIANA  
GENERAL FUND

STATEMENT OF REVENUES, COMPARED TO BUDGET (GRAP BASIS) (CONTINUED)  
Year Ended August 31, 1998  
With Comparative Actual Amounts for Year Ended August 31, 1997

|                         | 1998         |              | Variance:<br>Favorable<br>(Unfavorable) | 1997         |
|-------------------------|--------------|--------------|---|--------------|
|                         | Budget       | Actual       |   | Actual       |
| Totals forwarded        | \$ 1,915,188 | \$ 2,182,871 | \$ 267,683                              | \$ 1,994,095 |
| Fees:                   |              |              |   |              |
| Court fines and fees    | \$ 25,000    | \$ 36,385    | \$ 11,385                               | \$ 21,268    |
| Miscellaneous:          |              |              |   |              |
| Royalty revenue         | \$ 301,250   | \$ 368,123   | \$ 66,873                               | \$ 385,880   |
| Interest on investments | 239,000      | 272,968      | 33,968                                  | 348,822      |
| Reval of property       | 26,400       | 38,890       | 12,490                                  | 26,400       |
| Other                   | 25,367       | 87,002       | 61,635                                  | 87,267       |
| Total<br>miscellaneous  | \$ 632,017   | \$ 767,983   | \$ 135,966                              | \$ 848,369   |
| Total revenues          | \$ 2,547,205 | \$ 2,949,244 | \$ 402,039                              | \$ 2,842,514 |

CITY OF CROSLBY, LOUISIANA  
GENERAL FUND

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

|   | 1998              |                   | Variance-<br>Favorable<br>(Unfavorable) | 1997              |
|---|-------------------|-------------------|---|-------------------|
|   | Budget            | Actual            |   | Actual            |
| General government:                               |                   |                   |   |                   |
| General and administrative -                      |                   |                   |   |                   |
| department:                                       |                   |                   |   |                   |
| Salaries and wages                                | \$ 278,000        | \$ 245,410        | \$ 32,590                               | \$ 255,299        |
| Retirement  | 15,000            | 14,211            | 889                                     | 7,466             |
| Payroll taxes                                     | 4,200             | 3,434             | 766                                     | 3,000             |
| Group Insurance                                   | 13,025            | 23,009            | (7,984)                                 | 18,645            |
| General insurance                                 | 23,780            | 20,141            | (5,640)                                 | 22,892            |
| Office expense                                    | 28,880            | 24,368            | 4,512                                   | 18,341            |
| Auto  | 13,865            | 22,148            | (6,283)                                 | 18,445            |
| Telephone   | 4,360             | 4,923             | (563)                                   | 4,489             |
| Administrative expense                            | 4,800             | 1,312             | 3,488                                   | 1,925             |
| Civil defense                                     |                   |                   |   |                   |
| appropriation                                     | 3,500             | -                 | 1,500                                   | -                 |
| attorney fees                                     | 13,000            | 19,888            | (7,888)                                 | 7,918             |
| Accounting services                               | 3,800             | 405               | 3,395                                   | 390               |
| Professional fees                                 | 5,000             | 7,118             | (2,118)                                 | 18,654            |
| City planning commission                          |                   |                   |   |                   |
| appropriation                                     | 3,000             | 4,000             | (1,000)                                 | 3,000             |
| computer expense                                  | 7,000             | 8,507             | (1,507)                                 | 8,984             |
| Conventions and schools                           | 5,400             | 6,645             | (1,245)                                 | 6,928             |
| Tuition and promotion                             | 3,000             | 3,698             | (1,698)                                 | 1,990             |
| Burs  | 4,000             | 4,328             | (328)                                   | 3,810             |
| Electric expense                                  | 10,900            | 10,900            | -                                       | 4,164             |
| Postage   | 5,500             | 5,362             | 138                                     | 4,791             |
| Publishing expense                                | 15,000            | 17,563            | (2,563)                                 | 14,485            |
| Tax discounts                                     | 600               | -                 | 600                                     | -                 |
| Tax roll expense                                  | 7,823             | 7,823             | -                                       | 4,287             |
| on bond   | -                 | 7,500             | (7,500)                                 | -                 |
| I - Acadia  | 14,000            | 14,214            | (214)                                   | -                 |
| Miscellaneous                                     | 53,081            | 19,244            | 33,837                                  | 11,510            |
| Total general and administrative (totals forward) | <u>\$ 545,273</u> | <u>\$ 531,841</u> | <u>\$ 13,432</u>                        | <u>\$ 481,495</u> |

(Continued)

CITY OF ORAULEY, LOUISIANA  
 GENERAL FUND

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

|   | 1998       |            | Variance-<br>Favorable<br>(Unfavorable) | 1997       |
|---|------------|------------|---|------------|
|   | Budget     | Actual     |   | Actual     |
| General government<br>(continued):                        |            |            |   |            |
| Total general and<br>administrative<br>(totals forwarded) | \$ 668,212 | \$ 531,861 | \$ 136,351                              | \$ 492,492 |
| Courts -  |            |            |   |            |
| Salaries and wages  | \$ 81,275  | \$ 80,888  | \$ 387                                  | \$ 62,109  |
| Retirement  | 7,175      | 6,283      | 892                                     | 5,008      |
| Payroll taxes   | 875        | 747        | 128                                     | 674        |
| Group insurance   | 7,000      | 5,819      | 1,181                                   | 6,189      |
| General insurance   | 3,900      | 4,263      | (363)                                   | 5,184      |
| Office expenses   | 7,850      | 5,218      | 2,632                                   | 7,865      |
| Supplies  | 850        | 850        | -                                       | 850        |
| Postage   | 100        | 40         | 60                                      | 80         |
| Telephones  | 3,100      | 2,851      | 249                                     | 2,185      |
| Conventions and seminars                                  | 2,750      | 2,500      | 250                                     | 2,500      |
| Driver instruction  | 1,200      | 1,200      | -                                       | 1,180      |
| Fees  | 750        | 750        | -                                       | 750        |
| Miscellaneous   | 2,000      | 6,616      | (4,616)                                 | 5,636      |
| Miscellaneous   | 8,638      | 8,833      | (195)                                   | 8,937      |
| Total courts  | \$ 123,633 | \$ 125,208 | \$ 1,575                                | \$ 108,428 |
| Total general government:<br>(totals forwarded)           | \$ 668,212 | \$ 535,363 | \$ 132,849                              | \$ 508,921 |
| Public safety:  |            |            |   |            |
| Police department -                                       |            |            |   |            |
| Salaries and wages<br>(regular time)                      | \$ 488,800 | \$ 517,853 | \$ (29,053)                             | \$ 478,185 |
| Salaries and wages<br>(overtime)                          | 20,500     | 28,666     | 7,166                                   | 16,992     |
| Retirement  | 49,250     | 49,893     | (643)                                   | 48,998     |
| Payroll taxes   | 5,700      | 5,261      | 439                                     | 4,983      |
| Group insurance   | 20,500     | 25,879     | (5,379)                                 | 22,247     |
| General insurance   | 73,800     | 83,589     | (9,789)                                 | 99,327     |
| Subtotals forward   | \$ 658,050 | \$ 637,032 | \$ 21,018                               | \$ 618,432 |

(Cont. from 4)

CITY OF CRAWLEY, LOUISIANA  
GENERAL FUND

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

|   | 1998       |            | Variance-<br>Favorable<br>(Unfavorable) | 1997       |
|---|------------|------------|---|------------|
|   | Budget     | Actual     |   |            |
| Total general government<br>(totals forwarded)    | \$ 468,302 | \$ 655,365 | \$ 187,063                              | \$ 468,302 |
| Public safety (continued):                        |            |            |   |            |
| Fire department -                                 |            |            |   |            |
| Subtotals forwarded                               | \$ 484,080 | \$ 700,508 | \$ 216,428                              | \$ 484,080 |
| Fire truck lease                                  | 88,131     | 63,388     | 2,743                                   | 88,131     |
| Audio   | -          | 4,480      | (4,480)                                 | 870        |
| Telephone   | 5,000      | 4,387      | 790                                     | 5,827      |
| Utilities   | 31,560     | 12,484     | 87                                      | 11,363     |
| Gas and oil                                       | 7,000      | 1,980      | 50                                      | 3,180      |
| Repairs and supplies                              | 41,203     | 58,637     | (17,434)                                | 27,514     |
| Appropriation to Crawley<br>Firemen's Association | 12,000     | 12,000     | -                                       | 10,000     |
| Drill attendance                                  | 10,000     | 7,288      | 2,712                                   | 7,038      |
| Corrections and schools                           | 5,500      | 7,384      | (1,884)                                 | 2,381      |
| Uniforms  | 4,400      | 3,600      | (800)                                   | 4,400      |
| Miscellaneous                                     | 3,800      | 3,480      | 321                                     | 3,287      |
| Total fire department<br>(totals forwarded)       | \$ 824,888 | \$ 832,481 | \$ 7,593                                | \$ 821,285 |
| Police department -                               |            |            |   |            |
| Salaries and wages<br>(regular time)              | \$ 575,018 | \$ 595,848 | \$ 18,830                               | \$ 557,432 |
| Special overtime                                  | 24,175     | 25,438     | (1,263)                                 | 25,138     |
| Retirement  | 57,000     | 57,425     | (425)                                   | 58,417     |
| Payroll taxes                                     | 9,710      | 9,449      | 261                                     | 8,383      |
| Group insurance                                   | 31,500     | 38,873     | (7,373)                                 | 30,000     |
| General insurance                                 | 88,500     | 99,518     | (11,018)                                | 125,164    |
| Office expense                                    | 8,400      | 11,733     | (3,333)                                 | 17,280     |
| Telephone   | 8,500      | 10,414     | (1,914)                                 | 8,333      |
| Corrections and schools                           | 3,250      | 3,404      | (154)                                   | 7,000      |
| Fuel oil and gas expense                          | 28,382     | 26,718     | 1,664                                   | 23,627     |
| Subtotals forward                                 | \$ 858,643 | \$ 861,715 | \$ 3,072                                | \$ 858,181 |

(Continued)



CITY OF CROWLEY, LOUISIANA  
GENERAL FUND

STATEMENT OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS) (CONTINUED)  
Year Ended August 31, 1988  
With Comparative Actual Amounts for Year Ended August 31, 1987

|   | 1988        |             | Variance-<br>Favorable<br>(Unfavorable) | 1987        |
|---|-------------|-------------|---|-------------|
|   | Budget      | Actual      |   | Actual      |
| Total general government<br>(total forwarded) | \$ 308,332  | \$ 335,363  | \$ 27,031                               | \$ 308,332  |
| Public safety (continued):                    |             |             |   |             |
| Total fire department<br>(totals forwarded)   | \$ 828,086  | \$ 877,682  | \$ 49,596                               | \$ 809,086  |
| Police Department -                           |             |             |   |             |
| Subtotals forwarded                           | \$ 858,645  | \$ 881,738  | \$ 23,093                               | \$ 868,191  |
| Travel and repairs                            | 22,000      | 29,508      | 7,508                                   | 18,415      |
| Utilities                                     | 2,000       | 2,200       | 200                                     | 2,180       |
| Radio maintenance                             | 2,000       | 1,360       | 640                                     | 4,200       |
| Equipment rental                              | 9,700       | 8,660       | 1,040                                   | 6,160       |
| Building rental                               | 8,500       | 8,300       | 2,200                                   | -           |
| Uniforms                                      | 6,700       | 5,350       | 1,350                                   | 4,385       |
| Miscellaneous                                 | 18,700      | 24,898      | 6,198                                   | 18,001      |
| Total police department                       | \$ 313,205  | \$ 340,829  | \$ 27,624                               | \$ 308,808  |
| Code enforcement:                             |             |             |   |             |
| Salaries and wages                            | \$ 201,108  | \$ 20,998   | \$ 180,110                              | \$ 71,930   |
| Benefits                                      | 2,500       | 2,743       | 2,243                                   | 6,000       |
| Payroll taxes                                 | 1,700       | 1,364       | 336                                     | 1,501       |
| Group insurance                               | 2,538       | 4,816       | 2,278                                   | 2,999       |
| General insurance                             | 4,730       | 4,381       | 349                                     | 4,711       |
| Utilities and telephone -                     |             |             |   |             |
| City pound                                    | 4,998       | 2,431       | 2,567                                   | 1,180       |
| Gas and oil                                   | 2,000       | 1,454       | 546                                     | 887         |
| Repairs and supplies                          | 6,900       | 18,818      | 11,918                                  | 9,490       |
| Conventions and schools                       | 500         | 734         | 234                                     | 481         |
| Replacements                                  | 200         | 150         | 50                                      | 118         |
| Miscellaneous                                 | 3,423       | 11,232      | 7,809                                   | 1,838       |
| Total code enforcement                        | \$ 227,818  | \$ 128,229  | \$ 109,589                              | \$ 109,118  |
| Total public safety                           | \$1,825,606 | \$1,918,880 | \$ 93,274                               | \$1,819,086 |
| Totals forward                                | \$2,306,668 | \$2,354,243 | \$ 47,575                               | \$2,318,016 |

(Continued)

CITY OF DOWNEY, LOSANGELES  
GENERAL FUND

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

|  | 1998         |              | Variance-<br>Favorable<br>(Unfavorable) | 1997        |
|--|--------------|--------------|---|-------------|
|  | Budget       | Actual       |   | Actual      |
| Totals Forwarded   | \$2,366,366  | \$2,388,623  | \$ 22,257                               | \$2,418,814 |
| Public works:  |              |              |   |             |
| Drainage and public<br>buildings -                           |              |              |   |             |
| Salaries and wages   | \$ 215,150   | \$ 203,607   | \$ 11,543                               | \$ 137,590  |
| Retirement   | 13,000       | 9,648        | 3,352                                   | 8,833       |
| Payroll taxes  | 4,000        | 3,101        | 899                                     | 3,972       |
| Group insurance  | 12,500       | 7,531        | 4,969                                   | 7,369       |
| General insurance  | 44,300       | 43,829       | 471                                     | 64,278      |
| Repairs and supplies   | 18,500       | 8,442        | 10,058                                  | 14,808      |
| Utilities  | 28,300       | 23,150       | 5,150                                   | 25,853      |
| City Hall maintenance  | 19,000       | 12,834       | 6,166                                   | 11,253      |
| Gas and oil  | 18,000       | 7,382        | 10,618                                  | 5,863       |
| Bridges and culverts   | 12,000       | 12,167       | (867)                                   | -           |
| Sewer refunds  | -            | 11,990       | (11,990)                                | -           |
| Miscellaneous  | 10,800       | 8,384        | 2,416                                   | 4,822       |
| Total drainage and public<br>buildings (Totals<br>Forwarded) | \$ 424,150   | \$ 378,835   | \$ 45,315                               | \$ 325,578  |
| Street Department -  |              |              |   |             |
| Salaries and wages   | \$ 179,750   | \$ 204,985   | \$ 25,235                               | \$ 125,110  |
| Retirement   | 54,750       | 13,036       | 41,714                                  | 10,798      |
| Payroll taxes  | 4,000        | 3,107        | 893                                     | 3,795       |
| Group insurance  | 12,500       | 13,410       | (910)                                   | 8,538       |
| General insurance  | 82,000       | 38,814       | 43,186                                  | 100,504     |
| City lease telephone   | 1,500        | 1,152        | 348                                     | 927         |
| Gas and oil  | 20,000       | 17,214       | 2,786                                   | 18,689      |
| Repairs and supplies   | 80,000       | 80,541       | (541)                                   | 73,732      |
| asphalt, gravel, shell<br>and sand                           | 100,000      | 13,000       | 87,000                                  | 113,382     |
| Street signs and signals                                     | 8,000        | 10,097       | (2,097)                                 | 4,346       |
| Street and traffic lights                                    | 117,500      | 188,119      | (70,619)                                | 100,485     |
| Renewal of property  | -            | -            | -                                       | 1,442       |
| Sanitization and<br>revivification                           | 20,748       | 22,228       | (1,480)                                 | -           |
| Subtotals Forward  | \$ 1,369,818 | \$ 1,463,823 | \$ 94,005                               | \$ 881,689  |

(Cont. Forward)

CITY OF CROSLAND, LOUISIANA  
 GENERAL FUND

STATEMENT OF EXPENDITURES COMPARED TO BUDGET (GAAP BASIS) (CONTINUED)  
 Year Ended August 31, 1988  
 With Comparative Actual Amounts for Year Ended August 31, 1987

|  | 1988        |             | Variance-<br>Favorable<br>(Unfavorable) | 1987        |
|--|-------------|-------------|---|-------------|
|  | Budget      | Actual      |   | Actual      |
| Totals forwarded   | \$2,565,456 | \$2,528,623 | \$ 368,813)                             | \$2,638,816 |
| Public works (continued):                                    |             |             |   |             |
| Total drainage and public<br>buildings (totals<br>forwarded) | \$ 678,166  | \$ 378,803  | \$ 299,363                              | \$ 335,876  |
| Street Department:   |             |             |   |             |
| Subtotals forwarded  | \$ 748,860  | \$ 645,815  | \$ 103,045                              | \$ 681,480  |
| Rice Festival expense  | 10,000      | 9,918       | 82                                      | 9,389       |
| Tree expense   | 77,000      | 13,728      | 63,272)                                 | 8,389       |
| Miscellaneous  | 28,623      | 71,732      | 43,109)                                 | 13,513      |
| Total street department                                      | \$ 864,483  | \$ 741,293  | \$ 123,190)                             | \$ 712,761  |
| Total public works   | \$1,542,649 | \$1,119,996 | \$ 422,653)                             | \$1,048,637 |
| Capital outlays  | \$ 270,812  | \$ 328,603  | \$ 57,791)                              | \$ 152,132  |
| Total expenditures   | \$4,850,835 | \$4,623,398 | \$ 227,437)                             | \$4,693,198 |

CITY OF ORMSLEY, LOUISIANA  
GENERAL FUND

STATEMENT OF OTHER FINANCING SOURCES AND USES,  
COMPARED TO BUDGET (GAAP BASIS)  
Year Ended August 31, 1998

With Comparative Actual Amounts For Year Ended August 31, 1997

|                                      | 1998         |              | Variance-<br>Favorable<br>(Unfavorable) | 1997         |
|--------------------------------------|--------------|--------------|---|--------------|
|                                      | Budget       | Actual       |   | Actual       |
| Operating transfers in:              |              |              |   |              |
| Sales Tax Funds:                     |              |              |   |              |
| For general operations               | \$1,447,400  | \$1,436,973  | \$ 9,427                                | \$1,075,080  |
| For salary increases                 | 986,283      | 986,283      | -                                       | 992,131      |
| Other funds                          | 4,528        | -            | 4,528                                   | 3,182        |
| Total operating transfers in         | \$2,438,211  | \$2,423,256  | \$ 14,955                               | \$2,070,393  |
| Operating transfers out:             |              |              |   |              |
| Collision Loss Fund                  | \$ 27,293    | \$ 27,900    | \$ 607                                  | \$ 17,000    |
| Police Pension Fund                  | (116,508)    | (119,198)    | (2,690)                                 | (117,837)    |
| Other funds                          | (858,263)    | (856,369)    | (1,894)                                 | (118,821)    |
| Total operating transfers out        | \$ (947,578) | \$ (903,467) | \$ 44,111                               | \$ (254,658) |
| Total other financing sources (uses) | \$1,490,633  | \$1,519,789  | \$ 29,156                               | \$1,815,735  |

#### SPECIAL REVENUE FUNDS

To account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

##### SALES TAX FUNDS:

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

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

**ONE-HALF CENT SALES TAX - STREET IMPROVEMENT FUND** - to account for the collection and disbursement of the City's one-half (1/2) percent sales and use tax used to fund street improvements.

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

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

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

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

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

**CEMETERY DEVELOPMENT FUND** - to account for the funds received from sale of plots and funds used for maintenance of the City Cemetery.

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

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

CITY OF MONROE, LOUISIANA  
 ALL SPECIAL REVENUE FUNDS

COMBINE BALANCE SHEET

August 31, 1997

With Comparative Totals For August 31, 1997

| ASSETS                                     | Sales              | Industrial         | Civic Center       | Totals                          |
|--|--------------------|--------------------|--------------------|---------------------------------|
|  | Tax<br>Funds       | Inducement<br>Fund | Operations<br>Fund | Recreation<br>Operating<br>Fund |
| Cash and cash equivalents                  | \$ 31,727          | \$ 24,124          | \$ 12,728          | \$ 68,579                       |
| Investments, at cost                       | 1,483,892          | 294,688            | -                  | 1,778,580                       |
| Accrued interest receivable                | 7,881              | 1,568              | -                  | -                               |
| Other receivable                           | 425,281            | -                  | 80                 | -                               |
| Due from other funds                       | 1,432,680          | -                  | -                  | 90                              |
| <b>Total assets</b>                        | <b>\$3,381,061</b> | <b>\$ 520,372</b>  | <b>\$ 12,808</b>   | <b>\$ 168,281</b>               |
| <b>LIABILITIES AND FUND BALANCES</b>       |                    |                    |                    |                                 |
| <b>LIABILITIES</b>                         |                    |                    |                    |                                 |
| Accounts payable                           | \$ -               | \$ -               | \$ -               | \$ -                            |
| Due to other funds                         | -                  | -                  | -                  | -                               |
| Due to other governmental agencies         | -                  | -                  | -                  | -                               |
| <b>Total liabilities</b>                   | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>                     |
| <b>FUND BALANCES</b>                       |                    |                    |                    |                                 |
| Reserved for streets and drainage          | \$ 478,889         | \$ -               | \$ -               | \$ -                            |
| Unreserved - undesignated                  | 2,902,172          | 520,372            | 12,808             | 168,281                         |
| <b>Total fund balances</b>                 | <b>\$3,381,061</b> | <b>\$ 520,372</b>  | <b>\$ 12,808</b>   | <b>\$ 168,281</b>               |
| <b>Total liabilities and fund balances</b> | <b>\$3,381,061</b> | <b>\$ 520,372</b>  | <b>\$ 12,808</b>   | <b>\$ 168,281</b>               |

| South<br>Recreation<br>Building<br>Maintenance<br>Fund | Country<br>Fund   | Country<br>Development<br>Fund | Motor<br>Vehicle<br>Facility<br>Fund | Section 8 -<br>Sewing<br>Program | Totals             |                    |
|--|-------------------|--------------------------------|--------------------------------------|----------------------------------|--------------------|--------------------|
|  |                   |                                |                                      |                                  | 1998               | 1999               |
| \$ 843   | \$ 3,837          | \$ 2,823                       | \$ 5,409                             | \$ 6,063                         | \$ 151,518         | \$ 138,887         |
| 27,058   | 103,897           | -                              | 42,254                               | -                                | 5,142,805          | 3,181,885          |
| -  | 1,100             | -                              | -                                    | -                                | 9,763              | 8,380              |
| -  | -                 | -                              | 6,232                                | -                                | 489,503            | 317,817            |
| -  | -                 | -                              | 2,273                                | -                                | 1,637,363          | 1,683,606          |
| <u>\$ 32,981</u>                                       | <u>\$ 108,834</u> | <u>\$ 2,823</u>                | <u>\$ 56,168</u>                     | <u>\$ 6,063</u>                  | <u>\$8,422,833</u> | <u>\$5,327,385</u> |
| \$ 28,380  | -                 | -                              | -                                    | -                                | \$ 20,790          | \$ 5,990           |
| -  | -                 | -                              | -                                    | -                                | -                  | 64,340             |
| -  | -                 | -                              | -                                    | 6,263                            | 6,263              | 2,682              |
| <u>\$ 28,380</u>                                       | <u>\$ -</u>       | <u>\$ -</u>                    | <u>\$ -</u>                          | <u>\$ 6,263</u>                  | <u>\$ 26,653</u>   | <u>\$ 72,412</u>   |
| \$ -   | \$ -              | \$ -                           | \$ -                                 | \$ -                             | \$ 478,888         | \$ 455,800         |
| <u>32,981</u>  | <u>108,834</u>    | <u>2,823</u>                   | <u>56,168</u>                        | <u>-</u>                         | <u>6,126,001</u>   | <u>5,799,852</u>   |
| <u>\$ 32,981</u>                                       | <u>\$ 108,834</u> | <u>\$ 2,823</u>                | <u>\$ 56,168</u>                     | <u>\$ -</u>                      | <u>\$8,359,386</u> | <u>\$5,329,837</u> |
| <u>\$ 32,981</u>                                       | <u>\$ 108,834</u> | <u>\$ 2,823</u>                | <u>\$ 56,168</u>                     | <u>\$ 6,063</u>                  | <u>\$8,422,833</u> | <u>\$5,327,385</u> |

CITY OF MONROE, LOUISIANA  
ALL SPECIAL REVENUE FUNDS

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
Year Ended August 31, 1998  
with Comparative Totals for Year Ended August 31, 1997

|   | Sales<br>Tax<br>Funds | Industrial<br>Development<br>Fund | Civic Center<br>Operations<br>Fund | Youth<br>Recreation<br>Operating<br>Fund |
|---|-----------------------|-----------------------------------|------------------------------------|--|
| <b>Revenues:</b>  |                       |                                   |                                    |  |
| Taxes   | \$ 4,423,499          | \$ -                              | \$ -                               | \$ 134,646                               |
| Intergovernmental   | -                     | -                                 | -                                  | -  |
| Charges for services  | -                     | -                                 | 11,969                             | 33,380                                   |
| Miscellaneous   | 159,266               | 20,518                            | 8,921                              | 28,623                                   |
| Total revenues  | \$ 4,582,765          | \$ 20,518                         | \$ 20,890                          | \$ 196,649                               |
| <b>Expenditures:</b>  |                       |                                   |                                    |  |
| Current:  |                       |                                   |                                    |  |
| General government  | \$ 79,331             | \$ -                              | \$ -                               | \$ 342,171                               |
| Welfare   | -                     | -                                 | -                                  | -  |
| Culture - recreation  | -                     | -                                 | 61,682                             | -  |
| Economic development<br>and assistance                                      | -                     | 1,582                             | -                                  | -  |
| Capital outlay  | -                     | -                                 | -                                  | 36,621                                   |
| Total expenditures  | \$ 79,331             | \$ 1,582                          | \$ 61,682                          | \$ 378,792                               |
| Excess (deficiency) of<br>revenues over<br>expenditures                     | \$ 4,503,434          | \$ 18,936                         | \$ 131,008                         | \$ 186,757                               |
| <b>Other financing sources<br/>(uses):</b>                                  |                       |                                   |                                    |  |
| Operating transfers in  | \$ -                  | \$ -                              | \$ 38,398                          | \$ 82,338                                |
| Operating transfers out   | (3,234,697)           | -                                 | -                                  | (3,548)                                  |
| Transfer of Section 8 -<br>Housing Program                                  | -                     | -                                 | -                                  | -  |
| Total other financing<br>sources (uses)                                     | \$ (3,234,697)        | \$ -                              | \$ 38,398                          | \$ 78,790                                |
| Excess of revenues and other<br>sources over expenditures<br>and other uses | \$ 1,268,737          | \$ 18,936                         | \$ 169,406                         | \$ 265,547                               |
| Fund balances, beginning  | 4,568,246             | 602,827                           | 19,363                             | 346,132                                  |
| Fund balances, ending   | \$ 5,837,474          | \$ 621,763                        | \$ 169,812                         | \$ 611,689                               |



| Youth<br>Recreation<br>Building<br>Maintenance<br>Fund | Community<br>Fund | Community<br>Development<br>Fund | Boys<br>Vehicle<br>Facility<br>Fund | Section 8 -<br>Housing<br>Program Fund | Totals              |                     |
|--|-------------------|----------------------------------|-------------------------------------|--|---------------------|---------------------|
|  |                   |                                  |                                     |  | 1991                | 1992                |
| \$ 38,715  | \$ 28,870         | \$ -                             | \$ -                                | \$ -                                   | \$ 4,408,982        | \$ 3,461,854        |
| -  | -                 | -                                | 44,084                              | -                                      | 44,084              | 371,528             |
| -  | -                 | 3,940                            | -                                   | -                                      | 78,785              | 62,184              |
| 2,015  | 4,326             | -                                | 2,328                               | -                                      | 216,436             | 86,158              |
| <u>\$ 40,730</u>                                       | <u>\$ 33,196</u>  | <u>\$ 3,940</u>                  | <u>\$ 46,412</u>                    | <u>\$ -</u>                            | <u>\$ 4,748,287</u> | <u>\$ 3,991,724</u> |
| \$ -   | \$ -              | \$ -                             | \$ 42,687                           | \$ -                                   | \$ 364,329          | \$ 89,207           |
| -  | 14,888            | 380                              | -                                   | -                                      | 15,388              | 385,004             |
| 60,478   | -                 | -                                | -                                   | -                                      | 103,340             | 269,348             |
| -  | -                 | -                                | -                                   | -                                      | 3,987               | 3,033               |
| 236,884  | -                 | -                                | -                                   | -                                      | 212,421             | 30,958              |
| <u>\$ 297,352</u>                                      | <u>\$ 14,888</u>  | <u>\$ 380</u>                    | <u>\$ 42,687</u>                    | <u>\$ -</u>                            | <u>\$ 754,737</u>   | <u>\$ 689,553</u>   |
| <u>\$251,292</u>                                       | <u>\$ 38,084</u>  | <u>\$ 3,320</u>                  | <u>\$ 4,315</u>                     | <u>\$ -</u>                            | <u>\$ 4,119,687</u> | <u>\$ 3,232,129</u> |
| \$ 258,338   | \$ 11,219         | \$ -                             | \$ -                                | \$ -                                   | \$ 400,385          | \$ 94,548           |
| -  | -                 | -                                | -                                   | -                                      | (3,238,997)         | (2,421,588)         |
| -  | -                 | -                                | -                                   | -                                      | -                   | (28,322)            |
| <u>\$ 258,338</u>                                      | <u>\$ 11,219</u>  | <u>\$ -</u>                      | <u>\$ -</u>                         | <u>\$ -</u>                            | <u>\$12,538,327</u> | <u>\$2,511,122</u>  |
| \$ 4,883   | \$ 29,215         | \$ 3,960                         | \$ 4,135                            | \$ -                                   | \$ 1,348,735        | \$ 816,993          |
| 18,468   | 28,811            | (128)                            | 32,627                              | -                                      | 3,236,863           | 6,663,852           |
| <u>\$ 13,311</u>                                       | <u>\$ 289,636</u> | <u>\$ 2,832</u>                  | <u>\$ 36,762</u>                    | <u>\$ -</u>                            | <u>\$ 4,595,598</u> | <u>\$ 7,480,845</u> |

CITY OF CHENIERE, LOUISIANA  
SPECIAL REVENUE FUNDS  
SALES TAX FUNDS

COMBINED BALANCE SHEET  
August 31, 1998  
With Comparative Totals for August 31, 1997

| ASSETS                               | Sales Tax<br>Fund  | One-Half<br>Gen'l Sales<br>Tax -<br>Salaries Fund | One-Half<br>Gen'l Sales<br>Tax -<br>Street<br>Improvement<br>Fund | Totals             |                    |
|--------------------------------------|--------------------|---|---|--------------------|--------------------|
|                                      |                    |   |   | 1998               | 1997               |
| Cash and cash<br>equivalents         | \$ 15,873          | \$ 7,680  | \$ 8,546  | \$ 31,732          | \$ 42,319          |
| Investments, at cost                 | 1,960,821          | 993,437   | 109,654   | 3,463,942          | 2,576,185          |
| Accrued interest<br>receivable       | 4,488              | 2,195   | -   | 7,081              | 7,378              |
| Sales tax payable                    | 402,767            | 135,787   | 135,703   | 674,181            | 189,151            |
| Due from other funds                 | <u>1,835,089</u>   | <u>-</u>  | <u>-</u>  | <u>1,835,089</u>   | <u>3,635,800</u>   |
| Total assets                         | <u>\$5,018,545</u> | <u>\$1,138,009</u>                                | <u>\$ 624,513</u>   | <u>\$5,850,081</u> | <u>\$8,368,363</u> |
| FUNDS BALANCES                       |                    |   |   |                    |                    |
| Reserved for streets<br>and drainage | \$ 478,888         | \$ -  | \$ -  | \$ 478,888         | \$ 455,800         |
| Unreserved -<br>undesignated         | <u>4,539,657</u>   | <u>1,138,009</u>                                  | <u>624,513</u>  | <u>6,302,152</u>   | <u>7,912,563</u>   |
| Total fund<br>balances               | <u>\$5,018,545</u> | <u>\$1,138,009</u>                                | <u>\$ 624,513</u>   | <u>\$5,850,081</u> | <u>\$8,368,363</u> |

CITY OF CROSBY, LOUISIANA  
 SPECIAL REVENUE FUNDS  
 SALES TAX FUNDS

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 Year Ended August 31, 1998  
 With Comparative Totals for Year Ended August 31, 1997

|   | Sales Tax<br>Fund   | One-Half<br>Cent Sales<br>Tax -<br>Salary Fund | One-Half<br>Cent Sales<br>Tax -<br>Street<br>Improvements<br>Fund | Totals              |                     |
|---|---------------------|--|---|---------------------|---------------------|
|   |                     |  |   | 1998                | 1997                |
| <b>Revenues:</b>                                    |                     |  |   |                     |                     |
| Taxes   | \$ 2,634,174        | \$ 884,672                                     | \$ 884,672  | \$ 4,403,518        | \$ 3,389,649        |
| Miscellaneous                                       | 92,505              | 64,786   | 18,803  | 176,094             | 52,256              |
| Total revenues                                      | <u>\$ 2,726,679</u> | <u>\$ 949,458</u>                              | <u>\$ 903,475</u>   | <u>\$ 4,579,612</u> | <u>\$ 3,441,905</u> |
| <b>Expenditures:</b>                                |                     |  |   |                     |                     |
| Current:  |                     |  |   |                     |                     |
| General:  |                     |  |   |                     |                     |
| government  | \$ 58,485           | \$ 35,338                                      | \$ 14,148   | \$ 107,971          | \$ 82,312           |
| Capital outlays                                     | _____               | _____  | _____   | _____               | 13,818              |
| Total expenditures                                  | <u>\$ 58,485</u>    | <u>\$ 35,338</u>                               | <u>\$ 14,148</u>  | <u>\$ 107,971</u>   | <u>\$ 96,130</u>    |
| Excess of revenues over expenditures                | \$ 2,668,194        | \$ 914,120                                     | \$ 889,327  | \$ 4,471,641        | \$ 3,345,775        |
| <b>Other financing uses:</b>                        |                     |  |   |                     |                     |
| Operating transfers out                             | <u>(2,182,482)</u>  | <u>(282,212)</u>                               | <u>(167,812)</u>  | <u>(2,632,506)</u>  | <u>(2,822,602)</u>  |
| Excess of revenues over expenditures and other uses | \$ 485,712          | \$ 631,908                                     | \$ 721,515  | \$ 1,839,135        | \$ 523,173          |
| Fund balances, beginning                            | <u>3,608,063</u>    | <u>823,132</u>                                 | <u>253,003</u>  | <u>4,684,208</u>    | <u>3,839,863</u>    |
| Fund balances, ending                               | <u>\$ 4,193,774</u> | <u>\$ 1,465,040</u>                            | <u>\$ 972,530</u>   | <u>\$ 6,631,344</u> | <u>\$ 4,363,036</u> |

CITY OF GRINLEY, LOUISIANA  
SPECIAL REVENUE FUND  
SALES TAX FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET (DRAFF BASIS) AND ACTUAL  
Year Ended August 31, 1988

With Comparative Actual Amounts for Year Ended August 31, 1987

|   | 1988                |                     | Variance-<br>Favorable<br>(Unfavorable) | 1987                |
|---|---------------------|---------------------|---|---------------------|
|   | Budget              | Actual              |   | Actual              |
| <b>Revenues:</b>                                    |                     |                     |   |                     |
| Taxes:  |                     |                     |   |                     |
| Sales Tax   | \$ 2,438,180        | \$ 2,416,115        | \$ 224,015                              | \$ 2,276,843        |
| Miscellaneous:                                      |                     |                     |   |                     |
| Interest on investments                             | 88,080              | 92,328              | 4,315                                   | 38,310              |
| Total revenues                                      | <u>\$ 2,526,260</u> | <u>\$ 2,508,443</u> | <u>\$ 238,298</u>                       | <u>\$ 2,315,153</u> |
| <b>Expenditures:</b>                                |                     |                     |   |                     |
| Current:  |                     |                     |   |                     |
| General government:                                 |                     |                     |   |                     |
| Tax collection                                      | \$ 27,808           | \$ 45,524           | \$ 178,525                              | \$ 33,087           |
| Audit   | 4,800               | 4,872               | (872)                                   | 3,724               |
| Miscellaneous                                       | 13,800              | 80                  | 13,720                                  | 381                 |
| Total general government                            | <u>\$ 46,408</u>    | <u>\$ 50,476</u>    | <u>\$ 18,485</u>                        | <u>\$ 37,192</u>    |
| Capital outlay                                      | 25,000              | -                   | 25,000                                  | 23,876              |
| Total expenditures                                  | <u>\$ 71,408</u>    | <u>\$ 50,476</u>    | <u>\$ 20,515</u>                        | <u>\$ 61,068</u>    |
| Excess of revenues over expenditures                | \$ 2,454,852        | \$ 2,457,967        | \$ 348,800                              | \$ 2,254,085        |
| Other financing uses:                               |                     |                     |   |                     |
| Operating transfers out                             | (2,156,143)         | (2,183,663)         | 27,520                                  | (1,815,384)         |
| Excess of revenues over expenditures and other uses | \$ 298,709          | \$ 274,304          | \$ 218,545                              | \$ 438,701          |
| Fund balance, beginning                             | 3,088,872           | 3,088,085           | 787,333                                 | 3,028,214           |
| Fund balance, ending                                | <u>\$ 3,387,581</u> | <u>\$ 3,362,389</u> | <u>\$ 680,918</u>                       | <u>\$ 3,466,915</u> |

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

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

With Comparative Actual Amounts for Year Ended August 31, 1997

|   | 1998                |                     | Variance-<br>Favorable<br>(Unfavorable) | 1997                |
|---|---------------------|---------------------|---|---------------------|
|   | Budget              | Actual              |   | Actual              |
| <b>Revenues:</b>                                    |                     |                     |   |                     |
| Taxes -   |                     |                     |   |                     |
| Sales tax   | \$ 809,189          | \$ 884,872          | \$ 75,683                               | \$ 798,281          |
| Miscellaneous:                                      |                     |                     |   |                     |
| Interest on investments                             | 43,328              | 46,186              | 2,858                                   | 35,680              |
| Total revenues                                      | <u>\$ 852,517</u>   | <u>\$ 931,058</u>   | <u>\$ 78,541</u>                        | <u>\$ 833,961</u>   |
| <b>Expenditures:</b>                                |                     |                     |   |                     |
| Current -   |                     |                     |   |                     |
| General government:                                 |                     |                     |   |                     |
| Tax collection                                      | \$ 9,080            | \$ 11,124           | \$ (2,044)                              | \$ 11,813           |
| Audit   | 3,500               | 3,364               | 136                                     | 1,890               |
| Miscellaneous                                       | -                   | 80                  | (80)                                    | 80                  |
| Total expenditures                                  | <u>\$ 12,580</u>    | <u>\$ 14,568</u>    | <u>\$ (1,988)</u>                       | <u>\$ 14,783</u>    |
| Excess of revenues over expenditures                | \$ 840,037          | \$ 916,490          | \$ 76,453                               | \$ 819,178          |
| Other financing uses:                               |                     |                     |   |                     |
| Operating transfers out                             | (181,211)           | (181,211)           | -                                       | (181,211)           |
| Excess of revenues over expenditures and other uses | \$ 658,826          | \$ 735,279          | \$ 76,453                               | \$ 637,967          |
| Fund balances, beginning                            | 883,660             | 875,132             | 86,528                                  | 860,783             |
| Fund balances, ending                               | <u>\$ 1,542,492</u> | <u>\$ 1,610,411</u> | <u>\$ 67,919</u>                        | <u>\$ 1,498,750</u> |

CITY OF CREMLEY, LOUISIANA  
SPECIAL REVENUE FUNDS  
ONE-HALF CENT SALES TAX - STREET IMPROVEMENT FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET (OASB BASIS) AND ACTUAL  
Year Ended August 31, 1988

With Comparative Actual Amounts for Year Ended August 31, 1987

|   | 1988              |                   | Difference:<br>Favorable<br>(Unfavorable) | 1987              |
|---|-------------------|-------------------|---|-------------------|
|   | Budget            | Actual            |   | Actual            |
| <b>Revenues:</b>                                    |                   |                   |   |                   |
| Taxes -   |                   |                   |   |                   |
| Sales Tax   | \$ 829,109        | \$ 884,472        | \$ 79,563                                 | \$ 254,359        |
| Miscellaneous -                                     |                   |                   |   |                   |
| Interest on Investments                             | 14,588            | 18,883            | 3,225                                     | 146               |
| Total revenues                                      | <u>\$ 825,489</u> | <u>\$ 903,417</u> | <u>\$ 17,788</u>                          | <u>\$ 254,325</u> |
| <b>Expenditures:</b>                                |                   |                   |   |                   |
| Current -   |                   |                   |   |                   |
| General government:                                 |                   |                   |   |                   |
| Tax collection                                      | \$ 9,000          | \$ 13,184         | \$ 4,184                                  | \$ 3,480          |
| Audit   | 1,380             | 184               | 1,196                                     | -                 |
| Miscellaneous                                       | 3,682             | 30                | 3,652                                     | 26                |
| Total expenditures                                  | <u>\$ 13,382</u>  | <u>\$ 13,368</u>  | <u>\$ 1,352</u>                           | <u>\$ 3,516</u>   |
| Excess of revenues over expenditures                | \$ 812,107        | \$ 889,309        | \$ 39,560                                 | \$ 250,809        |
| Other financing uses:                               |                   |                   |   |                   |
| Operating transfers out                             | 687,820           | 687,819           | -   | -                 |
| Excess of revenues over expenditures and other uses | \$ 124,287        | \$ 201,510        | \$ 79,563                                 | \$ 250,809        |
| Fund balances, beginning                            | -                 | 251,001           | 251,001                                   | -                 |
| Fund balances, ending                               | <u>\$ 124,287</u> | <u>\$ 452,511</u> | <u>\$ 201,148</u>                         | <u>\$ 250,809</u> |

CITY OF CROWLEY, LOUISIANA  
 SPECIAL REVENUE FUNDS  
 INDUSTRIAL INCUBATOR FUND

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

With Comparative Actual Amounts for Year Ended August 31, 1995

|   | 1996      |           | Variance-<br>Favorable<br>(Unfavorable) | 1995      |
|---|-----------|-----------|---|-----------|
|   | Budget    | Actual    |   | Actual    |
| <b>Revenues:</b>                                |           |           |   |           |
| Miscellaneous -                                 |           |           |   |           |
| Interest on investments                         | \$ 20,000 | \$ 20,538 | \$ 538                                  | \$ 11,518 |
| <b>Expenditures:</b>                            |           |           |   |           |
| <b>CURRENT -</b>                                |           |           |   |           |
| Economic development and<br>assistance:         |           |           |   |           |
| Promotions                                      | \$ 4,500  | \$ 1,500  | \$ 3,000                                | \$ 4,000  |
| Audit   | 200       | 100       | 100                                     | 100       |
| Miscellaneous                                   | 3,300     | -         | 3,300                                   | -         |
| Total expenditures                              | \$ 80,000 | \$ 1,600  | \$ 78,400                               | \$ 4,100  |
| <b>Excess of revenues over<br/>expenditures</b> | \$ 10,000 | \$ 18,938 | \$ 8,938                                | \$ 4,418  |
| Fund balances, beginning                        | 186,876   | 481,517   | 6,641                                   | 196,818   |
| Fund balances, ending                           | 286,876   | 500,455   | 13,282                                  | 201,236   |

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

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET (BASE BALANCE) AND ACTUAL  
Year Ended August 31, 1992

With Comparative Actual Amounts for Year Ended August 31, 1991

|  | 1992             |                  | Variance:<br>Favorable<br>(Unfavorable) | 1991              |
|--|------------------|------------------|---|-------------------|
|  | Budget           | Actual           |   | Actual            |
| <b>Revenues:</b>   |                  |                  |   |                   |
| Charges for services -   |                  |                  |   |                   |
| Hotel Taxes  | \$ 4,300         | \$ 4,810         | \$ 510                                  | \$ 4,098          |
| Commission Income  | 00               | 3,910            | 3,910                                   | 1,000             |
| Other  | -                | -                | -                                       | 2,853             |
| Total charges for services   | <u>\$ 4,300</u>  | <u>\$ 8,720</u>  | <u>\$ 4,420</u>                         | <u>\$ 8,951</u>   |
| Miscellaneous -  |                  |                  |   |                   |
| Donations  | \$ 100           | \$ 7,850         | \$ 7,750                                | \$ 100            |
| Other  | 1,200            | 1,801            | 601                                     | 832               |
| Total miscellaneous  | <u>\$ 1,300</u>  | <u>\$ 9,651</u>  | <u>\$ 8,351</u>                         | <u>\$ 932</u>     |
| Total revenues   | <u>\$ 5,600</u>  | <u>\$ 18,371</u> | <u>\$ 12,771</u>                        | <u>\$ 9,883</u>   |
| <b>Expenditures:</b>   |                  |                  |   |                   |
| Current -  |                  |                  |   |                   |
| Culture - recreation:  |                  |                  |   |                   |
| Salaries and wages   | \$ 1,800         | \$ 4,819         | \$ (3,019)                              | \$ 2,861          |
| Repairs and maintenance  | 20,000           | 21,886           | 1,886                                   | 2,719             |
| Utilities  | 4,000            | 7,976            | (3,976)                                 | 4,104             |
| Fuel   | 600              | 700              | 100                                     | 700               |
| Miscellaneous  | 20,000           | 6,612            | 13,388                                  | 3,532             |
| Total culture - recreation   | <u>\$ 46,400</u> | <u>\$ 41,993</u> | <u>\$ (4,407)</u>                       | <u>\$ 13,916</u>  |
| Capital outlay   | -                | -                | -                                       | 3,100             |
| Total expenditures   | <u>\$ 46,400</u> | <u>\$ 41,993</u> | <u>\$ (4,407)</u>                       | <u>\$ 17,016</u>  |
| Deficiency of revenues<br>over expenditures                            | \$12,800         | \$12,816         | \$ 16                                   | \$ (3,813)        |
| Other financing sources:   |                  |                  |   |                   |
| Operating transfers in   | 48,300           | 37,300           | (11,000)                                | 3,312             |
| Excess (deficiency) of revenues and<br>other sources over expenditures | \$ 35,500        | \$ 24,484        | \$ (11,016)                             | \$ (291)          |
| Fund balances, beginning   | (5,300)          | (5,300)          | -                                       | (5,300)           |
| Fund balances, ending  | <u>\$ 30,200</u> | <u>\$ 19,184</u> | <u>\$ (11,016)</u>                      | <u>\$ (5,591)</u> |



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

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

With Comparative Actual Amounts for Year Ended August 31, 1997

|                              | 1998       |            |   | 1997       |
|------------------------------|------------|------------|---|------------|
|                              | Budget     | Actual     | Variance-<br>Favorable<br>(Unfavorable) | Actual     |
| <b>Revenues:</b>             |            |            |   |            |
| Taxes -                      |            |            |   |            |
| Ad valorem tax               | \$ 111,562 | \$ 110,868 | \$ 694                                  | \$ 108,332 |
| Charges for services -       |            |            |   |            |
| Swimming proceeds            | \$ 1,000   | \$ -       | \$ (1,000)                              | \$ -       |
| Gymnasium proceeds           | -          | -          | -                                       | 1,467      |
| Borials                      | 21,908     | 15,558     | 6,350                                   | 17,471     |
| Sports fees                  | 27,000     | 28,762     | (1,762)                                 | 28,454     |
| Tournaments                  | -          | 47         | (47)                                    | -          |
| Summer youth camp            | 3,615      | 6,122      | (2,506)                                 | -          |
| Total charges for services   | \$ 32,123  | \$ 39,889  | \$ 7,766                                | \$ 46,932  |
| Miscellaneous -              |            |            |   |            |
| Interest on investments      | \$ 4,363   | \$ 4,244   | \$ 119                                  | \$ 1,639   |
| Donations                    | 8,150      | 8,150      | -                                       | 6,018      |
| Other                        | 3,825      | 3,861      | (36)                                    | 6          |
| Total miscellaneous          | \$ 16,338  | \$ 16,255  | \$ 83                                   | \$ 7,663   |
| Total revenues (forward)     | \$ 148,222 | \$ 147,011 | \$ 1,211                                | \$ 162,527 |
| <b>Expenditures:</b>         |            |            |   |            |
| Current -                    |            |            |   |            |
| Culture - recreation:        |            |            |   |            |
| Salaries and wages           | \$ 185,000 | \$ 185,840 | \$ 840                                  | \$ 78,000  |
| Payroll taxes and retirement | 4,850      | 5,346      | (514)                                   | 4,445      |
| Group insurance              | 2,716      | 1,993      | 723                                     | 1,320      |
| General insurance            | 1,810      | 24,271     | (22,461)                                | 18,000     |
| Telephone                    | 1,400      | 2,418      | (1,018)                                 | 810        |
| Utilities                    | 27,000     | 14,924     | 12,076                                  | 20,813     |
| Operational supplies         | 3,000      | 3,061      | (61)                                    | 2,713      |
| Swimming pool supplies       | 1,000      | 1,400      | (400)                                   | -          |
| Printing goods               | 2,000      | 3,282      | (1,282)                                 | 21,820     |
| Subtotals forward            | \$ 248,776 | \$ 267,565 | \$ (18,789)                             | \$ 128,921 |

(Continued)

CITY OF COVINGTON, LOUISIANA  
SPECIAL REVENUE FUNDS  
YOUTH RECREATION COORDINATING FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET (COMPARATIVE BASIS) AND ACTUAL (COMBINED)  
Year Ended August 31, 1990  
With Comparative Actual Amounts for Year Ended August 31, 1989

|                                       | 1990       |            | Variance -<br>Favorable<br>(Disadvantage) | 1989       |
|---------------------------------------|------------|------------|---|------------|
|                                       | Budget     | Actual     |   | Actual     |
| Total revenues (forwarded)            | \$ 182,822 | \$ 170,083 | \$ 12,739                                 | \$ 182,123 |
| Expenditures (continued):             |            |            |   |            |
| Current -                             |            |            |   |            |
| Culture - recreation                  |            |            |   |            |
| (continued):                          |            |            |   |            |
| Subtotals Forwarded                   | \$ 181,984 | \$ 165,549 | \$ 16,435                                 | \$ 176,973 |
| Instructors and                       |            |            |   |            |
| officials                             | 14,425     | 8,937      | 5,488                                     | 9,837      |
| Contract labor                        | 8,000      | 18,379     | (10,379)                                  | 3,700      |
| Supplies and supplies                 | 12,000     | 12,101     | (9,101)                                   | 15,400     |
| Audio                                 | 1,800      | 2,339      | (539)                                     | 3,639      |
| Miscellaneous                         | 37,325     | 18,380     | 18,945                                    | 6,883      |
| Total culture -                       |            |            |   |            |
| recreation                            | \$ 738,354 | \$ 242,171 | \$ (48,817)                               | \$ 189,283 |
| Capital outlays                       | 28,432     | 28,622     | 1,800                                     | 15,283     |
| Total expenditures                    | \$ 232,386 | \$ 279,798 | \$ (47,412)                               | \$ 199,816 |
| Surplus (deficiency) of revenues over |            |            |   |            |
| expenditures                          | \$ 188,920 | \$ 188,795 | \$ 2,125                                  | \$ 181,660 |
| Other financing sources               |            |            |   |            |
| (continued):                          |            |            |   |            |
| Operating transfers in                | \$ 92,310  | \$ 92,308  | \$ -                                      | \$ 47,778  |
| Operating transfers out               | 15,380     | 15,380     | -   | 111,220    |
| Total other                           |            |            |   |            |
| financing                             |            |            |   |            |
| sources (uses)                        | \$ 86,930  | \$ 86,928  | \$ -                                      | \$ 36,558  |
| Surplus (deficiency) of               |            |            |   |            |
| revenues and other                    |            |            |   |            |
| sources over expenditures             |            |            |   |            |
| and other uses                        | \$ 102,990 | \$ 102,867 | \$ 2,123                                  | \$ 4,343   |
| Fund balances, beginning              | 131,321    | 144,132    | 12,811                                    | 161,823    |
| Fund balances, ending                 | \$ 159,631 | \$ 148,182 | \$ 11,449                                 | \$ 145,123 |

CITY OF CRAWLEY, LOUISIANA  
SPECIAL REVENUE FUNDS  
YOUTH RECREATION BUILDING MAINTENANCE FUND

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

With Comparative Actual Amounts for Year Ended August 31, 1997

|   | 1998                |                     | Variance-<br>Favorable<br>(Unfavorable) | 1997               |
|---|---------------------|---------------------|---|--------------------|
|   | Budget              | Actual              |   | Actual             |
| <b>Revenues:</b>  |                     |                     |   |                    |
| Taxes -   |                     |                     |   |                    |
| Ad valorem tax  | \$ 37,841           | \$ 38,215           | \$ 1,360                                | \$ 36,286          |
| Miscellaneous -   |                     |                     |   |                    |
| Interest on investments   | 2,320               | 3,535               | (880)                                   | 45                 |
| Total revenues  | <u>\$ 40,161</u>    | <u>\$ 41,750</u>    | <u>\$ 1,687</u>                         | <u>\$ 36,336</u>   |
| <b>Expenditures:</b>  |                     |                     |   |                    |
| Current -   |                     |                     |   |                    |
| Culture - recreation:   |                     |                     |   |                    |
| Salaries and wages  | \$ 22,980           | \$ 22,640           | \$ 35                                   | \$ 20,863          |
| Payroll taxes and<br>retirement   | 1,850               | 1,313               | 539                                     | 1,223              |
| Building and<br>equipment repairs   | 12,080              | 15,568              | (3,588)                                 | 10,329             |
| Building maintenance<br>and supplies  | 2,080               | 6,886               | 4                                       | 3,921              |
| Insurance   | 12,500              | 11,820              | 2,525                                   | 14,533             |
| audit   | 880                 | 2,810               | (1,798)                                 | 1,380              |
| Miscellaneous   | 725                 | 1,303               | (518)                                   | 287                |
| Total culture -<br>recreation   | <u>\$ 42,425</u>    | <u>\$ 60,678</u>    | <u>\$ (18,253)</u>                      | <u>\$ 53,896</u>   |
| Capital outlays   | 218,480             | 238,866             | (12,965)                                | -                  |
| Total expenditures  | <u>\$ 260,905</u>   | <u>\$ 299,544</u>   | <u>\$ (118,887)</u>                     | <u>\$ 53,896</u>   |
| <b>Deficiency of revenues<br/>over expenditures<br/>(transfers forward)</b> |                     |                     |   |                    |
|   | <u>\$ (260,618)</u> | <u>\$ (257,794)</u> | <u>\$ (16,615)</u>                      | <u>\$ (18,758)</u> |

(Continued)

CITY OF CROWLEY, LOUISIANA  
SPECIAL REVENUE FUNDS  
YOUTH RECREATION BUILDING MAINTENANCE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
Year Ended August 31, 1998  
With Comparative Actual Amounts for Year Ended August 31, 1997

|  | 1998             |                  | Variance-<br>Favorable<br>(Unfavorable) | 1997             |
|--|------------------|------------------|---|------------------|
|  | Budget           | Actual           |   | Actual           |
| Deficiency of revenues<br>over expenditures<br>(Amounts forwarded) | \$ 672,870       | \$ 1237,293      | \$ 134,813                              | \$ 416,750       |
| Other financing sources:<br>Operating transfers in                 | <u>258,338</u>   | <u>258,338</u>   | <u>-</u>                                | <u>30,228</u>    |
| Excess of revenues and other<br>sources over expenditures          | \$ 15,940        | \$ 3,043         | \$ 134,813                              | \$ 13,478        |
| Fund balances, beginning   | <u>1,805</u>     | <u>16,463</u>    | <u>14,657</u>                           | <u>2,995</u>     |
| Fund balances, ending  | <u>\$ 16,615</u> | <u>\$ 17,511</u> | <u>\$ 896</u>                           | <u>\$ 16,463</u> |

CITY OF CROWLEY, LOUISIANA  
SPECIAL REVENUE FUNDS  
CANNERY FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended August 31, 1998  
With Comparative Actual Amounts for Year Ended August 31, 1997

|   | 1998             |                  | Variance:<br>Favorable<br>(Unfavorable) | 1997             |
|---|------------------|------------------|---|------------------|
|   | Budget           | Actual           |   | Actual           |
| <b>Revenues:</b>  |                  |                  |   |                  |
| <b>Taxes -</b>  |                  |                  |   |                  |
| Ad valorem tax  | \$ 17,785        | \$ 28,678        | \$ 10,893                               | \$ 27,722        |
| <b>Miscellaneous -</b>  |                  |                  |   |                  |
| Interest on investments   | 3,280            | 4,728            | 1,448                                   | 2,328            |
| <b>Total revenues</b>   | <u>\$ 21,065</u> | <u>\$ 33,406</u> | <u>\$ 12,341</u>                        | <u>\$ 30,050</u> |
| <b>Expenditures:</b>  |                  |                  |   |                  |
| <b>Current -</b>  |                  |                  |   |                  |
| <b>Salaries:</b>  |                  |                  |   |                  |
| Salaries and wages  | \$ 22,800        | \$ 7,480         | \$ 15,320                               | \$ 28,306        |
| Payroll taxes and<br>retirement                                   | 1,850            | 157              | 1,693                                   | 1,850            |
| Insurance   | 4,000            | 3,608            | 3,392                                   | 4,814            |
| Repairs and supplies  | 8,080            | 3,441            | 2,639                                   | 4,827            |
| Fuel  | 280              | 290              | 110                                     | 280              |
| Utilities   | 280              | 27               | 253                                     | 10               |
| Miscellaneous   | 1,680            | 8                | 1,672                                   | 228              |
| <b>Total expenditures</b>   | <u>\$ 37,370</u> | <u>\$ 15,602</u> | <u>\$ 21,768</u>                        | <u>\$ 40,514</u> |
| <b>Excess (Deficiency) of<br/>  revenues over expenditures</b>    | \$ (16,305)      | \$ 17,804        | \$ 34,173                               | \$ (10,464)      |
| <b>Other financing sources:</b>                                   |                  |                  |   |                  |
| Operating transfers in  | 15,322           | 11,212           | 4,110                                   | 11,212           |
| <b>Excess of revenues and other<br/>sources over expenditures</b> | \$ 4,017         | \$ 29,016        | \$ 38,283                               | \$ (1,252)       |
| <b>Fund balances, beginning</b>                                   | 68,265           | 78,811           | 10,546                                  | 68,265           |
| <b>Fund balances, ending</b>                                      | <u>\$ 72,282</u> | <u>\$107,827</u> | <u>\$ 35,281</u>                        | <u>\$ 77,013</u> |

CITY OF CROWLEY, LOUISIANA  
 SPECIAL REVENUE FUNDS  
 CEMETERY DEVELOPMENT FUND

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

With Comparative Actual Amounts For Year Ended August 31, 1997

|  | 1998            |                 | Variance -<br>Favorable/<br>(Unfavorable) | 1997            |
|--|-----------------|-----------------|---|-----------------|
|  | Budget          | Actual          |   | Actual          |
| <b>Revenues:</b>   |                 |                 |   |                 |
| Charges for services -                                       |                 |                 |   |                 |
| Sale of plots  | \$ 3,600        | \$ 3,600        | \$ -                                      | \$ 3,400        |
| Administrative fees  | 500             | -               | (500)                                     | 100             |
| Permits  | 175             | 200             | 25  | 110             |
| Total revenues   | <u>\$ 4,275</u> | <u>\$ 3,800</u> | <u>\$ (475)</u>                           | <u>\$ 3,610</u> |
| <b>Expenditures:</b>   |                 |                 |   |                 |
| Current -  |                 |                 |   |                 |
| Utilities:   |                 |                 |   |                 |
| Office expense   | \$ 100          | \$ -            | \$ 100                                    | \$ 110          |
| Repairs and maintenance                                      | 70              | -               | 70  | 70              |
| Mobile   | 100             | 90              | 10  | -               |
| Engineering fees   | -               | -               | -   | 3,700           |
| Miscellaneous  | 475             | 300             | 175                                       | -               |
| Total expenditures   | <u>\$ 745</u>   | <u>\$ 370</u>   | <u>\$ 375</u>                             | <u>\$ 3,910</u> |
| <b>Excess (deficiency) of revenues<br/>over expenditures</b> | <b>\$ 3,530</b> | <b>\$ 3,430</b> | <b>\$ 100</b>                             | <b>\$ (300)</b> |
| Fund balance, beginning                                      | -               | 4700            | (4700)                                    | -               |
| Fund balance, ending   | <u>\$ 3,530</u> | <u>\$ 2,830</u> | <u>\$ (700)</u>                           | <u>\$ (700)</u> |

**CITY OF CHENIERE, LOUISIANA**  
**SPECIAL REVENUE FUND**  
**BOYER VEHICLE FACILITY 1992**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL**  
**Year Ended August 31, 1992**

With Comparative Actual Amounts for Year Ended August 31, 1991

|                                      | 1992             |                  | Variance:<br>Favorable<br>(Unfavorable) | 1991             |
|--------------------------------------|------------------|------------------|---|------------------|
|                                      | Budget           | Actual           |   | Actual           |
| <b>Revenues:</b>                     |                  |                  |   |                  |
| Intergovernmental -                  |                  |                  |   |                  |
| Boyer vehicle reimbursements         | \$ 44,000        | \$ 44,004        | \$ 4                                    | \$ 38,734        |
| Miscellaneous -                      |                  |                  |   |                  |
| Interest on investments              | <u>2,000</u>     | <u>2,218</u>     | <u>218</u>                              | <u>20</u>        |
| Total revenues                       | <u>\$ 46,000</u> | <u>\$ 46,222</u> | <u>\$ 222</u>                           | <u>\$ 38,754</u> |
| <b>Expenditures:</b>                 |                  |                  |   |                  |
| Current -                            |                  |                  |   |                  |
| General government:                  |                  |                  |   |                  |
| Salaries and wages                   | \$ 4,831         | \$ 4,814         | \$ 17                                   | \$ 3,987         |
| Payroll taxes and retirement         | 545              | 133              | 412                                     | 25               |
| Insurance                            | 980              | 685              | 295                                     | 838              |
| Boating                              | 24,000           | 24,000           | -                                       | 24,000           |
| Utilities                            | 2,000            | 2,088            | (88)                                    | 2,982            |
| Repairs and supplies                 | 3,000            | 4,375            | (1,375)                                 | 2,484            |
| Miscellaneous                        | <u>2,000</u>     | <u>2,932</u>     | <u>(832)</u>                            | <u>2,886</u>     |
| Total expenditures                   | <u>\$ 32,356</u> | <u>\$ 39,027</u> | <u>\$ 6,671</u>                         | <u>\$ 36,802</u> |
| Excess of revenues over expenditures | \$ 13,644        | \$ 7,195         | \$ 6,449                                | \$ 2,952         |
| Fund balances, beginning             | <u>51,638</u>    | <u>52,823</u>    | <u>(1,185)</u>                          | <u>50,182</u>    |
| Fund balances, ending                | <u>\$ 65,282</u> | <u>\$ 59,998</u> | <u>\$ 5,284</u>                         | <u>\$ 53,134</u> |

CITY OF CROWLEY, LOUISIANA  
SPECIAL REVENUE FUNDS  
SECTION 5 - HOUSING PROGRAM FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET (GRAND TOTAL) AND ACTUAL  
Year Ended August 31, 1988  
With Comparative Actual Amounts for Year Ended August 31, 1987

|  | 1988        |             | Taxation-<br>Favorable<br>(Deficit/Excess) | 1987               |
|--|-------------|-------------|--|--------------------|
|  | Budget      | Actual      |  | Actual             |
| <b>Revenues:</b>   |             |             |  |                    |
| Intergovernmental -  |             |             |  |                    |
| Section 8 Funds  | \$ -        | \$ -        | \$ -                                       | \$ 500,794         |
| Miscellaneous -  |             |             |  |                    |
| Interest on Investments  | -           | -           | -  | 5,473              |
| Other  | -           | -           | -  | 178                |
| Total revenues   | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u>                                | <u>\$ 506,445</u>  |
| <b>Expenditures:</b>   |             |             |  |                    |
| Welfare -  |             |             |  |                    |
| Salaries and wages   | \$ -        | \$ -        | \$ -                                       | \$ 28,710          |
| Payroll taxes and<br>retirement  | -           | -           | -  | 2,040              |
| Insurance  | -           | -           | -  | 1,497              |
| Housing assistance<br>payments   | -           | -           | -  | 487,810            |
| Rent   | -           | -           | -  | 4,508              |
| Utilities  | -           | -           | -  | 1,059              |
| Telephone  | -           | -           | -  | 1,243              |
| Audit  | -           | -           | -  | 2,483              |
| Travel   | -           | -           | -  | 1,310              |
| Office supplies  | -           | -           | -  | 1,827              |
| Miscellaneous  | -           | -           | -  | 2,596              |
| Total expenditures   | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u>                                | <u>\$ 504,233</u>  |
| <b>Deficiency of revenues<br/>over expenditures<br/>(subtotals forward):</b> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u>                                | <u>\$ (12,286)</u> |



CITY OF CRENSHAW, LOUISIANA  
SPECIAL REVENUE FUNDS  
SECTION 5 - HOUSING PROGRAM FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)  
Year Ended August 31, 1998  
With Comparative Actual Amounts For Year Ended August 31, 1997

|   | 1998                |             | Variance-<br>Favorable<br>(Unfavorable) | 1997        |
|---|---------------------|-------------|---|-------------|
|   | Budget              | Actual      |   | Actual      |
| Deficiency of revenues<br>over expenditures (subtotals<br>inverted)     | \$ -                | \$ -        | \$ -                                    | \$ (12,594) |
| Other financing uses:<br>Transfer of Section 5 -<br>Housing Program     | -                   | -           | -                                       | (90,810)    |
| Deficiency of revenues<br>over expenditures and other<br>financing uses | \$ -                | \$ -        | \$ -                                    | \$ (90,810) |
| Fund balances, beginning  | (121,481)           | -           | 121,481                                 | 90,810      |
| Fund balances, ending   | <u>\$ (121,481)</u> | <u>\$ -</u> | <u>\$ 121,481</u>                       | <u>\$ -</u> |

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#### DEBT SERVICE FUNDS

To account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

1997 SALES TAX BOND FUND - to account for the accumulation of resources for, and the payment of, costs associated with the 1997 sales tax bonds.

1997 GENERAL OBLIGATION BOND FUND - to account for the accumulation of resources for, and the payment of, costs associated with the 1997 general obligation bonds.

SPECIAL ASSESSMENT BONDS - 1995 BAYOU OAKS FUND - to account for the accumulation of resources for, and the payment of, costs associated with the 1995 Bayou Oaks special assessment bonds.

CITY OF CREMLEY, LOUISIANA  
 ALL DEBT SERVICE FUNDS

COMPARING BALANCE SHEET  
 August 31, 1998

With Comparative Totals for August 31, 1997

| ASSETS                                     | 1997                   | 1997                               |
|--|------------------------|------------------------------------|
|  | Sales Tax<br>Road Fund | General<br>Obligation<br>Bond Fund |
| Cash and cash equivalents                  | \$ -                   | \$ -                               |
| Investments, at cost                       | 512,825                | -                                  |
| Due from other funds                       | 1,317                  | 1,250                              |
| Special assessments receivable:            |                        |                                    |
| Surtax                                     | -                      | -                                  |
| Billingment                                | -                      | -                                  |
| Accrued interest receivable                | -                      | -                                  |
| <b>Total assets</b>                        | <b><u>514,142</u></b>  | <b><u>1,250</u></b>                |
| <b>LIABILITIES AND FUND BALANCES</b>       |                        |                                    |
| <b>LIABILITIES</b>                         |                        |                                    |
| accrued interest payable                   | \$ -                   | \$ -                               |
| Due to other funds                         | -                      | -                                  |
| <b>Total liabilities</b>                   | <b><u>0</u></b>        | <b><u>0</u></b>                    |
| <b>FUND BALANCES</b>                       |                        |                                    |
| Reserved for debt retirement               | \$519,938              | \$ 1,250                           |
| Unreserved                                 | -                      | -                                  |
| <b>Total fund balances</b>                 | <b><u>519,938</u></b>  | <b><u>1,250</u></b>                |
| <b>Total liabilities and fund balances</b> | <b><u>519,938</u></b>  | <b><u>1,250</u></b>                |

| Special<br>Assessment Bonds -<br>1993 Revenue Cease Fund | Totals           |                  |
|--|------------------|------------------|
|  | 1997             | 1998             |
| \$ 287   | \$ 287           | \$ 52            |
| -  | 517,815          | 485,808          |
| -  | 2,792            | 2,792            |
| -  | -                | 1,808            |
| 883  | 883              | 768              |
| <u>-</u>   | <u>-</u>         | <u>6,818</u>     |
| <u>\$ 1,182</u>  | <u>\$221,782</u> | <u>\$826,328</u> |
| <br>   |                  |                  |
| \$ -   | \$ -             | \$ 2,792         |
| <u>4,850</u>   | <u>4,850</u>     | <u>1,708</u>     |
| <u>\$ 4,850</u>  | <u>\$ 4,850</u>  | <u>\$ 16,502</u> |
| <br>   |                  |                  |
| \$ -   | \$528,687        | \$489,618        |
| <u>13,750</u>  | <u>(13,750)</u>  | <u>(13,750)</u>  |
| <u>\$ 13,750</u>   | <u>\$514,937</u> | <u>\$475,868</u> |
| <br>   |                  |                  |
| <u>\$ 1,202</u>  | <u>\$523,737</u> | <u>\$489,318</u> |

CITY OF ORLEANS, LOUISIANA  
ALL DEBT SERVICE FUNDS

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

With Comparative Totals for Year Ended August 31, 1997

|  | 1998<br>Sales Tax<br>Bond Fund | 1997<br>General<br>Obligation<br>Bond Fund |
|--|--------------------------------|--|
| Revenues:  |                                |  |
| Special assessments  | \$ -                           | \$ -                                       |
| Miscellaneous -  |                                |  |
| Interest on investments  | 28,310                         | -  |
| Interest on assessments  | -                              | -  |
| Total revenues   | <u>\$ 28,310</u>               | <u>\$ -</u>                                |
| Expenditures:  |                                |  |
| Debt service -   |                                |  |
| Principal retirement   | \$ 140,000                     | \$ 140,000                                 |
| Interest coupons paid  | 335,213                        | 335,420                                    |
| Fiscal charges   | 1,097                          | 1,097                                      |
| Miscellaneous  | -                              | -  |
| Total expenditures   | <u>\$ 476,310</u>              | <u>\$ 476,517</u>                          |
| Excess (deficiency) of revenues over expenditures                | \$ (448,000)                   | \$ (476,517)                               |
| Other financing sources:   |                                |  |
| Operating transfers in   | <u>465,815</u>                 | <u>385,321</u>                             |
| Excess of revenues and other financing sources over expenditures | \$ 28,313                      | \$ 1,250                                   |
| Fund balances, beginning   | <u>485,820</u>                 | <u>-</u>                                   |
| Fund balances, ending  | <u>\$ 514,133</u>              | <u>\$ 1,250</u>                            |

| Special<br>Assessment: Bonds -<br>1990 Bayview-Glenview Fund | Totals            |                   |
|--|-------------------|-------------------|
|  | 1978              | 1982              |
| \$ -   | \$ -              | \$ 2,142          |
| -  | 28,310            | 6,626             |
| <u>56</u>  | <u>56</u>         | <u>162</u>        |
| \$ <u>56</u>   | \$ <u>28,366</u>  | \$ <u>9,128</u>   |
| <br>   |                   |                   |
| \$ -   | \$ 150,000        | \$ 10,000         |
| -  | 489,333           | 873               |
| -  | 9,346             | -                 |
| <u>70</u>  | <u>70</u>         | <u>68</u>         |
| \$ <u>70</u>   | \$ <u>632,856</u> | \$ <u>10,950</u>  |
| <br>   |                   |                   |
| \$ 56  | \$ (223,380)      | \$ (1,810)        |
| <br>   |                   |                   |
|  | <u>656,371</u>    | <u>687,108</u>    |
| <br>   |                   |                   |
| \$ 56  | \$ 31,811         | \$ 485,000        |
| <u>(3,218)</u>   | <u>483,866</u>    | <u>(1,660)</u>    |
| \$ <u>(3,250)</u>  | \$ <u>536,857</u> | \$ <u>483,866</u> |

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#### CAPITAL PROJECTS FUND

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

1997 STREET IMPROVEMENT FUND - to account for the collection and disbursement of funds for the construction and improvement of city streets.

CITY OF ORMEAUY, LOUISIANA  
 CAPITAL PROJECTS FUND  
 1997 STREET IMPROVEMENT FUND

COMPARATIVE BALANCE SHEET  
 August 31, 1998  
 With Comparative Totals for August 31, 1997

| ASSETS                                     | Totals                    |                           |
|--|---------------------------|---------------------------|
|  | 1998                      | 1997                      |
| Cash and cash equivalents                  | \$ 37,838                 | \$ 13,183                 |
| Investments, at cost                       | 9,169,993                 | 7,975,717                 |
| Accrued interest receivable                | -                         | 91,318                    |
| <b>Total assets</b>                        | <b><u>\$9,207,831</u></b> | <b><u>\$8,080,218</u></b> |
| LIABILITIES AND FUND BALANCES              |                           |                           |
| LIABILITIES                                |                           |                           |
| Accounts payable                           | \$1,795,611               | \$ -                      |
| Due to other funds                         | 2,292                     | 2,292                     |
| <b>Total liabilities</b>                   | <b><u>\$1,797,903</u></b> | <b><u>\$ 2,292</u></b>    |
| FUND BALANCES                              |                           |                           |
| Unreserved - undesignated                  | 7,409,928                 | 8,080,218                 |
| <b>Total liabilities and fund balances</b> | <b><u>\$9,207,831</u></b> | <b><u>\$8,080,218</u></b> |

CITY OF CHICLEY, LOUISIANA  
 CAPITAL PROJECTS FUND  
 1993 STREET IMPROVEMENT FUND

STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES  
 Year Ended August 31, 1993

With Comparative Totals for Year Ended August 31, 1992

|   | <u>Totals</u>       |                     |
|---|---------------------|---------------------|
|   | <u>1993</u>         | <u>1992</u>         |
| Revenues:   |                     |                     |
| Miscellaneous -   |                     |                     |
| Interest on investments   | \$ 749,908          | \$ 104,869          |
| Other   | <u>1,682</u>        | <u>-</u>            |
| Total revenues  | <u>\$ 751,590</u>   | <u>\$ 104,869</u>   |
| Expenditures:   |                     |                     |
| Current -   |                     |                     |
| Public works:   |                     |                     |
| Miscellaneous   | \$ 109              | \$ 147              |
| Capital outlay  | <u>2,394,228</u>    | <u>408,228</u>      |
| Total expenditures  | <u>\$ 2,394,337</u> | <u>\$ 408,375</u>   |
| Deficiency of revenues over expenditures  | \$16,742,847        | \$ 1,353,507        |
| Other financing sources (uses):   |                     |                     |
| Operating transfers out   | \$ -                | \$ (148,000)        |
| Bond proceeds   | <u>-</u>            | <u>8,632,000</u>    |
| Total other financing sources (uses)  | <u>\$ -</u>         | <u>\$ 8,484,000</u> |
| Excess (deficiency) of revenues and other sources<br>over expenditures and other uses | \$16,742,847        | \$ 8,082,493        |
| Fund balances, beginning  | <u>8,883,618</u>    | <u>-</u>            |
| Fund balances, ending   | <u>\$ 2,490,657</u> | <u>\$ 8,883,618</u> |

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#### ENTERPRISE FUNDS

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.

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

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

CITY OF MONROE, LOUISIANA  
ALL ENTERPRISE FUNDSCOMBINED BALANCE SHEET  
August 31, 1998

With Comparative Totals for August 31, 1997

| ASSETS  | Industrial       |                     | Totals              |                     |
|---|------------------|---------------------|---------------------|---------------------|
|   | Funds            | Fund                | 1998                | 1997                |
| Cash and cash equivalents   | \$ 60            | \$ 43,388           | \$ 43,288           | \$ 5,388            |
| Investments, at cost  | -                | 1,848,883           | 1,848,883           | 3,247,801           |
| Accrued interest receivable   | -                | 7,304               | 7,304               | 1,463               |
| Accounts receivable   | -                | 77,336              | 77,336              | 135,371             |
| Grants receivable   | -                | 3,473               | 3,473               | 708,336             |
| Prepaid insurance   | -                | 8,954               | 8,944               | 8,084               |
| Fixed assets (net of accumulated depreciation of \$2,834,773 in 1998 and \$1,614,233 in 1997) | 35,893           | 16,893,887          | 10,308,180          | 31,331,628          |
| <b>Total assets</b>   | <b>\$ 35,953</b> | <b>\$17,068,381</b> | <b>\$10,666,181</b> | <b>\$37,311,726</b> |
| <b>LIABILITIES AND FUND EQUITY</b>  |                  |                     |                     |                     |
| <b>LIABILITIES</b>  |                  |                     |                     |                     |
| Accounts payable  | \$ -             | \$ 18,294           | \$ 18,294           | \$ 303,180          |
| Retainage payable   | -                | -                   | -                   | 50,180              |
| Deferred revenue  | 48               | -                   | 48                  | 48                  |
| Long revolving loan payable   | -                | 3,868,399           | 3,868,399           | 2,943,761           |
| Accrued interest payable  | -                | 3,343               | 3,343               | 83,017              |
| Due to other funds  | -                | 1,678,023           | 1,678,023           | 1,871,833           |
| <b>Total liabilities</b>  | <b>\$ 48</b>     | <b>\$ 5,667,059</b> | <b>\$ 5,667,059</b> | <b>\$ 6,000,111</b> |
| <b>FUND EQUITY</b>  |                  |                     |                     |                     |
| Retained earnings   | \$ 35,183        | \$ 369,578          | \$ 405,373          | \$ 14,475           |
| Contributed capital   | -                | 2,822,240           | 2,822,240           | 1,818,162           |
| <b>Total fund equity</b>  | <b>\$ 35,183</b> | <b>\$ 3,191,818</b> | <b>\$ 3,227,613</b> | <b>\$ 1,832,637</b> |
| <b>Total liabilities and fund equity</b>  | <b>\$ 35,663</b> | <b>\$11,868,871</b> | <b>\$10,894,672</b> | <b>\$12,311,726</b> |

CITY OF CHICAGO, ILLINOIS,  
ALL ENTERPRISE FUNDS

Exhibit J-2

COMPARING STATEMENT OF REVENUES, EXPENSES,  
AND CHANGES IN RETAINED EQUITABLES  
Year Ended August 31, 1998

With Comparative Totals for Year Ended August 31, 1997

|                                | Industrial | Utility     | Totals      |              |
|--------------------------------|------------|-------------|-------------|--------------|
|                                | Fund       | Fund        | 1998        | 1997         |
| <b>Operating revenues:</b>     |            |             |             |              |
| Charges for services           | \$ -       | \$ 138,615  | \$ 138,615  | \$ 1,343,156 |
| Miscellaneous                  | 26         | -           | 26          | 26           |
| Total operating revenues       | \$ 26      | \$ 138,615  | \$ 138,641  | \$ 1,369,156 |
| <b>Operating expenses:</b>     |            |             |             |              |
| Personal services -            |            |             |             |              |
| Salaries and wages             | \$ -       | \$ 167,769  | \$ 167,769  | \$ 165,632   |
| Collection fees                | -          | 36,237      | 36,237      | 36,237       |
| Bad debts                      | -          | 7,584       | 7,584       | 8,367        |
| Supplies and materials         | -          | 51,537      | 51,537      | 39,891       |
| Depreciation                   | 3,301      | 617,135     | 620,436     | 614,029      |
| Audit                          | 60         | 14,880      | 14,940      | 20,840       |
| Employee benefits -            |            |             |             |              |
| Payroll taxes                  | -          | 2,413       | 2,413       | 3,259        |
| Group insurance                | -          | 4,681       | 4,681       | 6,361        |
| Retirement                     | -          | 9,129       | 9,129       | 6,477        |
| Uniforms                       | -          | 1,132       | 1,132       | 1,746        |
| Office expense                 | -          | 1,485       | 1,485       | 3,117        |
| Engineering                    | -          | 7,080       | 7,080       | 12,893       |
| Expairs and maintenance        | -          | 12,125      | 12,125      | 189,204      |
| Professional                   | -          | 34,438      | 34,438      | 19,668       |
| General Insurance              | -          | 37,389      | 37,389      | 29,865       |
| Utilities                      | -          | 44,880      | 44,880      | 62,128       |
| Inspections                    | -          | 80          | 80          | 100,000      |
| User fee refund                | -          | 4,364       | 4,364       | -            |
| Miscellaneous                  | -          | 1,157       | 1,157       | 4,558        |
| Total operating expenses       | \$ 3,361   | \$ 935,186  | \$ 938,547  | \$ 1,694,583 |
| <b>Operating income (loss)</b> |            |             |             |              |
| (includes forward)             | \$ (3,335) | \$ -432,431 | \$ -435,766 | \$ -325,427  |

CITY OF ORLEANS, LOUISIANA  
ALL ENTERPRISE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENSES,  
AND CHANGES IN RETAINED EARNINGS (CONTINUED)  
Year Ended August 31, 1990  
With Comparative Totals for Year Ended August 31, 1989

|  | Industrial<br>Fund | Utility<br>Fund | Totals     |            |
|--|--------------------|-----------------|------------|------------|
|  |                    |                 | 1989       | 1990       |
| Operating income (loss)<br>(materials forwarded)     | \$ 43,233          | \$ 413,611      | \$ 456,844 | \$ 386,332 |
| Nonoperating revenues (expenses):                    |                    |                 |            |            |
| Tax revenue  | \$ -               | \$ 135,763      | \$ 135,763 | \$ 133,081 |
| Insurance income                                     | -                  | 85,413          | 85,413     | 38,057     |
| Reimbursement of construction<br>cost                | -                  | -               | -          | 30,860     |
| Other revenue  | -                  | 498             | 498        | 236        |
| Administrative fee - DDQ                             | -                  | 115,280         | 115,280    | 118,884    |
| Interest expense - DDQ                               | -                  | (26,275)        | (26,275)   | (81,361)   |
| Total nonoperating revenues<br>(expenses)            | \$ -               | \$ 122,880      | \$ 122,880 | \$ 80,752  |
| Net income (loss) before<br>operating transfers      | \$ 43,233          | \$ 541,896      | \$ 585,123 | \$ 467,084 |
| Operating transfers:                                 |                    |                 |            |            |
| Operating transfers in                               | -                  | 271,061         | 271,061    | 328,480    |
| Net income (loss)                                    | \$ (4,257)         | \$ 813,137      | \$ 808,862 | \$ 795,564 |
| Retained earnings, beginning<br>fiscal year transfer | 39,303             | (44,318)        | 18,975     | 1,798,311  |
| Retained earnings, ending                            | \$ 35,046          | \$ 768,819      | \$ 803,865 | \$ 18,975  |



CITY OF CREOLE, LOUISIANA  
ALL ENTERPRISE FUNDS

COMBINED STATEMENT OF CASH FLOWS  
Year Ended August 31, 1988

With Comparative Totals for Year Ended August 31, 1987

|   | Industrial | Utility     | Totals      |             |
|---|------------|-------------|-------------|-------------|
|   | Fund       | Fund        | 1988        | 1987        |
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>   |            |             |             |             |
| Operating income (loss)   | \$ (3,750) | \$ 413,610  | \$ 409,860  | \$ 344,335  |
| Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities: |            |             |             |             |
| Depreciation  | 3,781      | 417,125     | 420,906     | 404,879     |
| Change in assets and liabilities:   |            |             |             |             |
| (Increase) decrease in accounts receivable  | -          | 360,358     | 360,358     | (200,846)   |
| Increase in accrued interest receivable   | -          | (3,841)     | (3,841)     | (1,663)     |
| Decrease in due from other funds  | -          | -           | -           | 150,098     |
| Decrease in accounts payable  | -          | (284,894)   | (284,894)   | (301,498)   |
| Increase (decrease) in due to other funds   | -          | (3,432)     | (3,432)     | 793,438     |
| Increase (decrease) in other liabilities  | -          | (138,454)   | (138,454)   | 143,437     |
| Net cash provided (used) by operating activities  | \$ 1281    | \$ 868,086  | \$ 868,087  | \$1,382,128 |
| <b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>  |            |             |             |             |
| Operating transfers in  | \$ -       | \$ 371,841  | \$ 371,841  | \$ 334,450  |
| Proceeds from taxes levied  | -          | 137,767     | 137,767     | 137,813     |
| Other   | -          | 690         | 690         | 276         |
| Net cash provided by noncapital financing activities  | \$ -       | \$ 509,298  | \$ 509,298  | \$ 472,539  |
| Balance forward   | \$ 780     | \$1,843,390 | \$1,843,355 | \$1,840,393 |

(Continued)

CITY OF COVINGTON, LOUISIANA  
 ALL ENTERPRISE FUNDS

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

|   | Industrial<br>Fund |              | Utility<br>Fund |               | Totals |      |
|---|--------------------|--------------|-----------------|---------------|--------|------|
|   | 1998               | 1997         | 1998            | 1997          | 1998   | 1997 |
| Subtotals Forwarded   | \$ 138             | \$ 1,063,391 | \$ 1,843,365    | \$ 1,868,393  |        |      |
| <b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b> |                    |              |                 |               |        |      |
| Acquisition and construction of capital assets                  | \$ -               | \$ 187,830   | \$ 187,830      | \$ 17,418,217 |        |      |
| Proceeds from DRG revolving loan                                | -                  | 81,558       | 81,558          | 954,071       |        |      |
| Residual equity transfer  | -                  | -            | -               | (1,885,490)   |        |      |
| Payment on DRG revolving loan                                   | -                  | (175,000)    | (175,000)       | (178,000)     |        |      |
| Interest and administrative fee paid on DRG revolving loan      | -                  | (92,000)     | (92,000)        | (187,420)     |        |      |
| Reimbursement of construction costs                             | -                  | -            | -               | 31,840        |        |      |
| Proceeds from EPA grant   | -                  | 38,371       | 38,371          | 531,158       |        |      |
| Net cash used by capital and related financing activities       | \$ -               | \$ 169,759   | \$ 169,759      | \$ 17,963,276 |        |      |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                     |                    |              |                 |               |        |      |
| Interest on investments   | \$ -               | \$ 85,413    | \$ 85,413       | \$ 38,657     |        |      |
| Purchase of investment securities                               | -                  | (2,395,383)  | (2,395,383)     | (1,242,681)   |        |      |
| Proceeds from sale and maturity of investment securities        | -                  | 1,528,301    | 1,528,300       | -             |        |      |
| Net cash used by investing activities                           | \$ -               | \$ 1,681,669 | \$ 1,681,669    | \$ 1,166,123  |        |      |
| Net increase (decrease) in cash and cash equivalents            | \$ 138             | \$ 59,896    | \$ 59,896       | \$ 1,418,810  |        |      |
| Cash and cash equivalents, beginning                            | 78                 | 5,310        | 5,388           | 1,502,386     |        |      |
| Cash and cash equivalents, ending                               | \$ 116             | \$ 59,896    | \$ 65,284       | \$ 1,921,196  |        |      |

#### INTERNAL SERVICE FUNDS

To account for the financing of goods or services provided by one department or agency to other department or agencies of the governmental unit or to other governmental units on a cost reimbursement basis.

WORKER'S COMPENSATION FUND - An account for the accumulation of funds for the City's self insurance against employees' work related claims.

CRUISE INSURANCE FUND - An account for the accumulation of funds for the City's self-insurance against health care claims.

CITY OF CHENIERE, LOUISIANA  
ALL INTERNAL SERVICE FUNDS

COMBINING BALANCE SHEET  
August 31, 1998

With Comparative Totals for August 31, 1997

| ASSETS                            | Worker's             | Group             | Totals            |                   |
|-----------------------------------|----------------------|-------------------|-------------------|-------------------|
|                                   | Compensation<br>Fund | Insurance<br>Fund | 1998              | 1997              |
| Cash and cash equivalents         | \$ 25,784            | \$ 8,875          | \$ 34,659         | \$ 33,650         |
| Investments, at cost              | 653,329              | -                 | 653,329           | 657,886           |
| Accounts receivable               | 5,886                | 8,866             | 14,752            | -                 |
| Accrued interest receivable       | 11,347               | -                 | 11,347            | 6,861             |
| Due from other funds              | -                    | -                 | -                 | 24,857            |
| Total assets                      | <u>\$ 696,346</u>    | <u>\$ 16,899</u>  | <u>\$ 713,245</u> | <u>\$ 711,254</u> |
| LIABILITIES AND FUND EQUITY       |                      |                   |                   |                   |
| LIABILITIES                       |                      |                   |                   |                   |
| Accounts payable                  | \$ 3,375             | \$ -              | \$ 3,375          | \$ -              |
| Due to other funds                | -                    | 145,800           | 145,800           | 170,010           |
| Claims in process                 | -                    | 92,881            | 92,881            | 93,648            |
| Total liabilities                 | <u>\$ 3,375</u>      | <u>\$ 145,881</u> | <u>\$ 159,256</u> | <u>\$ 163,658</u> |
| FUND EQUITY                       |                      |                   |                   |                   |
| Retained earnings (deficit)       | <u>682,661</u>       | <u>13,018</u>     | <u>695,679</u>    | <u>547,596</u>    |
| Total liabilities and fund equity | <u>\$ 686,036</u>    | <u>\$ 16,900</u>  | <u>\$ 702,936</u> | <u>\$ 711,254</u> |

CITY OF CROWLEY, LOUISIANA  
 ALL INTERNAL SERVICE FUNDS

COMBINED STATEMENT OF REVENUES, EXPENSES,  
 AND CHANGES IN RETAINED EARNINGS  
 Year Ended August 31, 1998

With Comparative Totals for Year Ended August 31, 1997

|  | Worker's<br>Compensation<br>Fund | Group<br>Insurance<br>Fund | Totals            |                   |
|--|----------------------------------|----------------------------|-------------------|-------------------|
|  |                                  |                            | 1998              | 1997              |
| Operating revenues:                      |                                  |                            |                   |                   |
| Charges for services                     | \$ 234,097                       | \$ 191,294                 | \$ 425,311        | \$ 433,826        |
| Miscellaneous:                           |                                  |                            |                   |                   |
| Interest on Investments                  | 35,480                           | -                          | 35,480            | 35,940            |
| Other                                    | -                                | 859                        | 859               | -                 |
| Total operating revenues                 | <u>\$ 269,577</u>                | <u>\$ 192,153</u>          | <u>\$ 461,730</u> | <u>\$ 469,766</u> |
| Cost of services rendered:               |                                  |                            |                   |                   |
| Insurance premiums                       | \$ 68,648                        | \$ 137,128                 | \$ 205,776        | \$ 205,388        |
| Administrative fees                      | 12,342                           | 18,154                     | 30,496            | 37,350            |
| Claims                                   | 108,388                          | 189,440                    | 297,828           | 233,351           |
| Loss time                                | 18,485                           | -                          | 18,484            | 3,485             |
| Miscellaneous                            | 9,031                            | 88                         | 9,119             | -                 |
| Total cost of services rendered          | <u>\$ 216,904</u>                | <u>\$ 324,708</u>          | <u>\$ 541,612</u> | <u>\$ 480,674</u> |
| Income (loss) before operating transfers | \$ 52,673                        | \$ (132,555)               | \$ (79,882)       | \$ (10,908)       |
| Operating transfers:                     |                                  |                            |                   |                   |
| Operating transfers to                   | -                                | 116,662                    | 116,662           | 108,080           |
| Net income (loss)                        | \$ 52,673                        | \$ (16,893)                | \$ 35,780         | \$ 8,922          |
| Retained earnings (deficit), beginning   | 420,213                          | (128,311)                  | 291,902           | 332,683           |
| Retained earnings (deficit), ending      | <u>\$ 472,886</u>                | <u>\$ (235,204)</u>        | <u>\$ 237,682</u> | <u>\$ 341,605</u> |

CITY OF MONROE, LOUISIANA  
ALL INTERNAL SERVICE FUNDS

COMBINING STATEMENT OF CASH FLOW  
Year Ended August 31, 1998

With Comparative Totals for Year Ended August 31, 1997

|   | Forbear's            | Group             | Totals       |              |
|---|----------------------|-------------------|--------------|--------------|
|   | Compensation<br>Fund | Insurance<br>Fund | 1998         | 1997         |
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>  |                      |                   |              |              |
| Operating income (loss)   | \$ 78,666            | \$(188,380)       | \$(109,714)  | \$ (31,771)  |
| Adjustments to reconcile operating<br>income (loss) to net cash<br>provided (used) by operations: |                      |                   |              |              |
| Increase in receivable  | 132,603              | (8,866)           | (20,848)     | (4,643)      |
| Decrease in due from other funds  | 24,853               | -                 | 24,853       | -            |
| Increase in due to other funds  | -                    | (5,218)           | (5,218)      | (100,000)    |
| Increase in accounts payable  | 3,376                | -                 | 3,376        | -            |
| Increase (decrease) in accrued<br>expenses  | (29,138)             | 24,638            | (4,500)      | 89,338       |
| Net cash provided (used) by<br>operating activities   | \$ 2,752             | \$ (137,012)      | \$ (134,260) | \$ (23,188)  |
| <b>CASH FLOW FROM NONCAPITAL FINANCING<br/>ACTIVITIES</b>   |                      |                   |              |              |
| Operating transfers in  | \$ -                 | \$ 118,662        | \$ 118,662   | \$ 108,080   |
| <b>CASH FLOW FROM INVESTING ACTIVITIES</b>  |                      |                   |              |              |
| Purchase of investment securities   | \$(711,383)          | \$ -              | \$(711,383)  | \$(637,984)  |
| Proceeds from sale and maturities<br>of investment securities                                     | 718,828              | -                 | 718,828      | -            |
| Net cash provided (used) by<br>investing activities   | \$ 7,445             | \$ -              | \$ 7,445     | \$(137,984)  |
| Net increase (decrease) in cash<br>and cash equivalents   | \$ 10,197            | \$ (18,950)       | \$ (8,753)   | \$ (151,182) |
| Cash and cash equivalents,<br>beginning   | 21,722               | 31,878            | 53,600       | 488,812      |
| Cash and cash equivalents, ending   | \$ 31,919            | \$ 12,928         | \$ 44,847    | \$ 337,630   |

## FIDUCIARY FUNDS

### EXPENDABLE TRUST FUNDS:

To account for assets a governmental unit holds in a trustee capacity for other when both the principal and the income earned by the principal may be used for the purpose specified in the trust agreement.

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

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

### AGENCY FUND:

To account for assets held by other funds. The Agency Fund is purely custodial and does not involve the management of results of operations.

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

CITY OF MONROE, LOUISIANA  
ALL FINANCIAL FUNDS

COMBINED BALANCE SHEET  
August 31, 1988

With Comparative Totals for August 31, 1987

|                                      | <u>Appropriable</u>                | <u>Total Funds</u>                |
|--------------------------------------|------------------------------------|-----------------------------------|
|                                      | Police<br>Personnel<br><u>Fund</u> | Collection<br>Loss<br><u>Fund</u> |
| <b>ASSETS</b>                        |                                    |                                   |
| Cash and cash equivalents            | \$ 4,214                           | \$ 15,751                         |
| Investments, at cost                 | 97,880                             | 185,458                           |
| Accrued interest receivable          | -                                  | 4,878                             |
| Due from other funds                 | <u>          </u>                  | <u>          </u>                 |
| Total assets                         | <u>\$ 104,094</u>                  | <u>\$206,087</u>                  |
| <b>LIABILITIES AND FUND BALANCES</b> |                                    |                                   |
| <b>LIABILITIES</b>                   |                                    |                                   |
| Accrued expenses                     | \$ -                               | \$ -                              |
| Due to other funds                   | <u>          </u>                  | <u>          </u>                 |
| Total liabilities                    | \$ -                               | \$ -                              |
| <b>FUND BALANCES</b>                 |                                    |                                   |
| Reserved                             | <u>54,584</u>                      | <u>215,487</u>                    |
| Total liabilities and fund balances  | <u>\$ 54,584</u>                   | <u>\$215,487</u>                  |



## Agency Fund

| Fiscal 11<br>Fund | Totals           |                  |
|-------------------|------------------|------------------|
|                   | 2010             | 2011             |
| \$ 66,172         | \$ 66,129        | \$125,468        |
| -                 | 347,348          | 185,974          |
| -                 | 4,878            | 1,745            |
| <u>2,326</u>      | <u>7,356</u>     | <u>5,472</u>     |
| <u>\$ 68,500</u>  | <u>\$169,321</u> | <u>\$216,660</u> |
| <br>              |                  |                  |
| \$ 66,117         | \$ 66,117        | \$ 66,309        |
| <u>196</u>        | <u>196</u>       | <u>808</u>       |
| \$ 66,300         | \$ 66,300        | \$ 65,113        |
| <br>              |                  |                  |
| -                 | 323,388          | 358,563          |
| <u>\$ 66,300</u>  | <u>\$169,321</u> | <u>\$216,660</u> |

CITY OF CROSBY, LOUISIANA  
FINANCIAL YEAR

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES - ALL EXPENDABLE DEBT FUNDS  
Year Ended August 31, 1998  
With Comparative Totals for Year Ended August 31, 1997

|  | Policie<br>Fondus | Collisioe<br>Lous | Totals      |            |
|--|-------------------|-------------------|-------------|------------|
|  | Fund              | Fund              | 1998        | 1997       |
| <b>Revenues:</b>   |                   |                   |             |            |
| Miscellaneous:   |                   |                   |             |            |
| Interest on investments  | \$ 7,298          | \$ 18,821         | \$ 26,119   | \$ 7,118   |
| <b>Expenditures:</b>   |                   |                   |             |            |
| Public safety:   |                   |                   |             |            |
| Pension payments   | \$ 113,610        | \$ -              | \$ 113,610  | \$ 114,546 |
| Claims   | -                 | 228               | 228         | 627        |
| Auto:  | 640               | 113               | 753         | 628        |
| Miscellaneous  | 13                | -                 | 13          | -          |
| Total expenditures   | \$ 114,263        | \$ 341            | \$ 114,604  | \$ 219,801 |
| Excess (deficiency) of<br>revenues over<br>expenditures                        | \$ (106,965)      | \$ 18,752         | \$ (88,213) | \$ 128,687 |
| <b>Other financing sources (uses):</b>   |                   |                   |             |            |
| Operating transfers in   | \$ 128,389        | \$ 7,000          | \$ 135,389  | \$ 124,817 |
| Operating transfers out  | -                 | -                 | -           | (8,268)    |
| Total other financing<br>sources (uses)  | \$ 128,389        | \$ 7,000          | \$ 135,389  | \$ 116,549 |
| Excess of revenues<br>and other sources<br>over expenditures<br>and other uses | \$ 21,424         | \$ 17,752         | \$ 39,176   | \$ 12,138  |
| Fund balances, beginning   | 51,312            | 188,215           | 239,527     | 138,838    |
| Fund balances, ending  | \$ 72,736         | \$ 205,967        | \$ 278,703  | \$ 150,976 |

CITY OF CROWLEY, LOUISIANA  
FIDUCIARY FUNDS

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
ASSET FUND  
Year Ended August 31, 1998

|                           | Balance,<br>September 1,<br>1997 | ADDITIONS          | REDUCTIONS           | Balance,<br>August 31,<br>1998 |
|---------------------------|----------------------------------|--------------------|----------------------|--------------------------------|
| <b>ASSETS</b>             |                                  |                    |                      |                                |
| Cash and cash equivalents | \$ 28,661                        | \$9,387,593        | \$42,703,049         | \$ 84,373                      |
| Due from other funds      | <u>3,472</u>                     | <u>2,313</u>       | <u>13,447</u>        | <u>2,336</u>                   |
| Total assets              | <u>\$ 32,133</u>                 | <u>\$9,389,906</u> | <u>\$42,716,496</u>  | <u>\$ 86,709</u>               |
| <b>LIABILITIES</b>        |                                  |                    |                      |                                |
| Accrued expenses          | \$ 44,708                        | \$1,981,448        | \$(3,889,745)        | \$ 46,311                      |
| Due to other funds        | <u>305</u>                       | <u>80</u>          | <u>258</u>           | <u>385</u>                     |
| Total liabilities         | <u>\$ 45,013</u>                 | <u>\$1,981,528</u> | <u>\$(3,890,003)</u> | <u>\$ 46,696</u>               |

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**GENERAL FIXED ASSETS ACCOUNT GROUP**

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

CITY OF CROSBY, LOUISIANA  
GENERAL FIXED ASSETS ACCOUNT GROUP

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS  
Year Ended August 31, 1988

|  | Balance,<br>September 1,<br>1987 | Additions         | Reductions  | Balance,<br>August 31,<br>1988 |
|--|----------------------------------|-------------------|-------------|--------------------------------|
| General fixed assets, at cost:                 |                                  |                   |             |                                |
| Land   | \$ 194,358                       | \$ 25,800         | \$ -        | \$ 218,158                     |
| Buildings and improvements                     | 2,463,962                        | 340,154           | -           | 2,804,116                      |
| Improvements other than<br>buildings           | 613,334                          | 1,385             | -           | 614,719                        |
| Equipment                                      | 2,243,782                        | 362,820           | -           | 2,606,602                      |
| Total general fixed<br>assets                  | <u>\$5,515,436</u>               | <u>\$ 629,959</u> | <u>\$ -</u> | <u>\$6,145,395</u>             |
| Investment in general fixed<br>assets:         |                                  |                   |             |                                |
| Donated assets                                 | \$ 57,880                        | \$ -              | \$ -        | \$ 57,880                      |
| Property acquired prior<br>to 9-1-85*          | 193,388                          | -                 | -           | 193,388                        |
| Property acquired after<br>9-1-85 from:        |                                  |                   |             |                                |
| Federal/state grants                           | 676,821                          | 143,881           | -           | 820,702                        |
| General fund revenues                          | 1,375,363                        | 264,776           | -           | 1,640,139                      |
| Sales tax revenues                             | 614,788                          | -                 | -           | 614,788                        |
| Federal revenue sharing<br>fund                | 1,604,930                        | -                 | -           | 1,604,930                      |
| Special assessments                            | 73,368                           | -                 | -           | 73,368                         |
| Other special revenues                         | 1,143,855                        | 282,221           | -           | 1,426,076                      |
| Total investment<br>in general fixed<br>assets | <u>\$5,515,436</u>               | <u>\$ 629,959</u> | <u>\$ -</u> | <u>\$6,145,395</u>             |

\* Records reflecting source from which assets were acquired were not maintained prior to 9-1-85.

**GENERAL LONG-TERM DEBT ACCOUNT GROUP**

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

CITY OF CROWLEY, LOUISIANA  
 GENERAL LONG-TERM DEBT ACCOUNT BOOK

STATEMENT OF GENERAL LONG-TERM DEBT  
 August 31, 1988  
 With Comparative Totals for August 31, 1987

|  | Police<br>Pension<br>Liability | Installment<br>Purchase<br>Contract<br>(Civil Trust) |
|--|--------------------------------|--|
| <b>AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE PAYMENT<br/>OF GENERAL LONG-TERM DEBT</b> |                                |  |
| Amount available in Debt Service Funds for<br>debt retirement                            | \$ -                           | \$ -   |
| Amount to be provided from:  |                                |  |
| Excess revenues of the city  | 900,326                        | 123,884  |
| Sales tax  | -                              | -  |
| Ad valorem tax   | -                              | -  |
| Total amount available and to be provided<br>for the payment of general long-term debt   | <u>900,326</u>                 | <u>123,884</u>                                       |
| <b>GENERAL LONG-TERM DEBT PAYABLE</b>  |                                |  |
| Installment purchase payable   | \$ -                           | \$123,884  |
| SPERS liability  | 900,326                        | -  |
| Bonds payable  | -                              | -  |
| Total general long-term debt payable   | <u>900,326</u>                 | <u>123,884</u>                                       |



| 1997 Sales<br>Tax Bonds | 1997 General<br>Obligation Bonds | Totals             |                     |
|-------------------------|----------------------------------|--------------------|---------------------|
|                         |                                  | 1998               | 1997                |
| \$ 500,000              | \$ -                             | \$ 500,000         | \$ 469,400          |
| -                       | -                                | 1,050,700          | 1,150,100           |
| 4,119,393               | -                                | 4,119,393          | 4,349,100           |
| <u>-</u>                | <u>1,000,000</u>                 | <u>3,800,000</u>   | <u>4,069,000</u>    |
| <u>\$5,619,393</u>      | <u>\$1,000,000</u>               | <u>\$6,619,393</u> | <u>\$10,028,100</u> |
| \$ -                    | \$ -                             | \$ 253,464         | \$ 253,464          |
| -                       | -                                | 901,370            | 923,320             |
| <u>4,640,000</u>        | <u>1,000,000</u>                 | <u>5,640,000</u>   | <u>6,870,000</u>    |
| <u>\$5,640,000</u>      | <u>\$1,000,000</u>               | <u>\$6,640,000</u> | <u>\$10,028,100</u> |

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OTHER SUPPLEMENTARY INFORMATION

## CITY OF MONROE, LOUISIANA

Schedule 1

COMBINED SCHEDULE OF CERTIFICATES OF  
DEPOSIT AND INVESTMENTS - ALL FUNDS  
August 31, 1990

|  | Interest<br>Rate | Maturity<br>Date | Book Value          |
|--|------------------|------------------|---------------------|
| <b>General Fund</b>                                |                  |                  |                     |
| Certificate of deposit                             | 5.50%            | 10-12-90         | \$ 104,611          |
| Certificate of deposit                             | 5.50%            | 08-04-99         | 199,000             |
| Certificate of deposit                             | 5.15%            | 10-12-90         | 218,078             |
| Certificate of deposit                             | 5.50%            | 08-08-99         | 315,000             |
| Certificate of deposit                             | 5.50%            | 08-15-99         | 1,000,000           |
| LAMP   | Varies           | 8/8              | 1,515,129           |
| FRISC  | 6.89%            | 10-03-05         | 298,361             |
| FRISC  | 6.91%            | 11-30-05         | 385,491             |
| U.S. Treasury Bill                                 | 8.50%            | 03-15-90         | 318,129             |
| Total General Fund                                 |                  |                  | <u>\$ 4,863,209</u> |
| <b>Special Revenue Funds</b>                       |                  |                  |                     |
| <b>Sales Tax Fund:</b>                             |                  |                  |                     |
| Certificate of deposit                             | 5.50%            | 08-04-99         | \$ 720,000          |
| Certificate of deposit                             | 5.50%            | 08-05-99         | 428,800             |
| Certificate of deposit                             | 5.50%            | 08-05-99         | 427,000             |
| Certificate of deposit                             | 5.45%            | 08-05-99         | 100,000             |
| LAMP   | Varies           | 8/8              | 1,738,325           |
| Total Sales Tax Funds                              |                  |                  | <u>\$ 3,414,125</u> |
| <b>Industrial Incentive Fund:</b>                  |                  |                  |                     |
| Certificate of deposit                             | 5.50%            | 08-05-99         | \$ 300,000          |
| <b>Youth Recreation Operating Fund:</b>            |                  |                  |                     |
| LAMP   | Varies           | 8/8              | \$ 81,515           |
| <b>Youth Recreation Building Maintenance Fund:</b> |                  |                  |                     |
| LAMP   | Varies           | 8/8              | \$ 12,050           |
| <b>Cemetery Fund:</b>                              |                  |                  |                     |
| Certificate of deposit                             | 4.95%            | 09-16-98         | \$ 48,750           |
| LAMP   | Varies           | 8/8              | 34,545              |
| Total Cemetery Fund                                |                  |                  | <u>\$ 83,295</u>    |
| <b>Motor Vehicle Facility Fund:</b>                |                  |                  |                     |
| LAMP   | Varies           | 8/8              | \$ 42,250           |
| Total Special Revenue Funds                        |                  |                  | <u>\$ 4,142,225</u> |

(Continued)

## CITY OF MONROE, LOUISIANA

COMBINED SCHEDULE OF CERTIFICATES OF  
DEPOSIT AND INVESTMENTS - ALL FUNDS  
August 31, 1998

|                                       | Interest<br>Rates | Maturity<br>Dates | Book Value          |
|---------------------------------------|-------------------|-------------------|---------------------|
| <b>Debt Service Funds</b>             |                   |                   |                     |
| 1993 Sales Tax Bond Fund:<br>LAMP     | Varies            | N/A               | \$ 513,810          |
| <b>Capital Project Fund</b>           |                   |                   |                     |
| 1997 Street Improvement Fund:<br>LAMP | Varies            | N/A               | \$ 4,188,792        |
| <b>Enterprise Funds</b>               |                   |                   |                     |
| Utility Fund:                         |                   |                   |                     |
| Certificate of deposit                | 4.800             | 03-27-99          | \$ 108,000          |
| Certificate of deposit                | 5.000             | 03-26-99          | 158,000             |
| Certificate of deposit                | 5.000             | 03-15-99          | 600,000             |
| LAMP                                  | Varies            | N/A               | <u>1,318,000</u>    |
| Total Enterprise Funds                |                   |                   | <u>\$ 1,988,800</u> |
| <b>Internal Service Funds</b>         |                   |                   |                     |
| Worker's Compensation Fund:           |                   |                   |                     |
| Certificate of deposit                | 5.500             | 10-15-98          | \$ 157,400          |
| Certificate of deposit                | 5.000             | 10-15-98          | 163,784             |
| Certificate of deposit                | 5.500             | 08-04-99          | 148,000             |
| LAMP                                  | Varies            | N/A               | <u>469,184</u>      |
| Total Internal Service Funds          |                   |                   | <u>\$ 939,328</u>   |
| <b>Trust and Agency Funds</b>         |                   |                   |                     |
| Police Pension Fund:<br>LAMP          | Varies            | N/A               | \$ 22,000           |
| Collision Loss Fund:                  |                   |                   |                     |
| Certificate of deposit                | 5.500             | 10-14-98          | \$ 75,000           |
| Certificate of deposit                | 5.500             | 08-03-99          | <u>130,000</u>      |
| Total Collision Loss Fund             |                   |                   | <u>\$ 205,000</u>   |
| Total Trust and Agency Funds          |                   |                   | <u>\$ 267,000</u>   |
| Total all Funds                       |                   |                   | <u>\$8,328,810</u>  |

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**BROUSSARD, POCHE, LEWIS & HERRERA, L.L.P.**

CERTIFIED PUBLIC ACCOUNTANTS

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING BASED ON AN AUDIT  
OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

800 West 4th St.  
P.O. Box 999  
Crawley, Louisiana  
70621-0999  
phone: (504) 333-6000  
fax: (504) 333-6000

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

Lafayette, LA  
(504) 488-4888

Baton Rouge, LA  
(504) 383-3333

Shreveport, LA  
(504) 836-1111

New Orleans, LA  
(504) 581-1111

French Polyn.  
(689) 411-1111

Monroe, LA  
(504) 497-4411

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U.S. District Courts, 94 Circuits

U.S. Courts of Appeals, 13 Circuits

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U.S. Department of Justice

U.S. Department of State

U.S. Environmental Protection Agency

U.S. Food and Drug Administration

U.S. Health and Human Services

U.S. Internal Revenue Service

U.S. Nuclear Regulatory Commission

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Seattle, WA (206) 461-1111

Washington, DC (202) 462-1111

Chicago, IL (312) 467-1111

Phoenix, AZ (602) 462-1111

Portland, ME (603) 833-1111

Member of the American  
Institute of Certified Public  
Accountants  
Public Accountants

We have audited the financial statements of the City of Crawley, Louisiana, as of and for the year ended August 31, 1998, and have issued our report thereon dated February 3, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the City of Crawley, Louisiana's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the City of Crawley, Louisiana's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements to amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

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

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

*Brown, Rini, Lewis & Brown, C.P.A.*

Crowley, Louisiana  
February 5, 1998



## CITY OF CROWLEY, LOUISIANA

**SCHEDULE OF FINISHED AND QUESTIONED COSTS**  
 Year Ended August 31, 1998

We have audited the financial statements of the City of Crowley, Louisiana, as of and for the year ended August 31, 1998, and have issued our report thereon dated February 5, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our audit of the financial statements as of August 31, 1998, resulted in an unqualified opinion.

**Section I Summary of Auditor's Reports****a. Report on Internal Control and Compliance Material to the Financial Statements****Internal Control**

Material Weaknesses  Yes  No      Reportable Conditions  Yes  No

**Compliance**

Compliance Material to Financial Statements  Yes  No

**b. Federal Awards****Internal Control**

Material Weaknesses  Yes  No      Reportable Conditions  Yes  No

**Section II Financial Statement Findings**

No matters were reported relating to reportable conditions, material weaknesses, or instances of noncompliance related to the financial statements.

CITY OF CRENSLEY, LOUISIANA  
SCHEDULE OF PRIOR YEAR FINDINGS  
Year Ended August 31, 1998

I. Internal Control and Compliance Material to the Financial Statements

PP-1 - Licenses and Permits System

**Finding:** The City obtained a software system to issue licenses and permits. However, the system is not capable of identifying items that were voided and not issued therefore making it difficult to account for all licenses and permits issued. Voided items should be identified to account for all licenses and permits.

**Recommendation:** We recommend a report be added to the computer system that will print a list of voided licenses and permits and voided items be marked voided and kept to have evidence of the void.

**Current status:** The City now has the ability to produce a report of voided licenses and permits. Voided items are identified as such and retained.

PP-2 - General Fixed Assets

**Finding:** While searching additions to fixed assets, it was noted that FY 97 additions were not added to property and equipment listing. Also, fixed asset retirements could not be identified.

**Recommendation:** All information on fixed assets purchased should be added to the listing periodically and all dispositions should be accounted for.

**Current status:** The City is currently searching for a software program to adequately handle fixed assets.

II. Internal Control and Compliance Material to Federal Awards

Department of Housing and Urban Development

Section 8 - Housing Program - CDM No. 14.135 and 14.853; grant period - September 1, 1994, through February 28, 1997.

CITY OF CROSBY, MINNESOTA

SCHEDULE OF FISCAL YEAR FINISHES  
Year Ended August 31, 1998

#87-3 - Eligibility

**Finding:** In reviewing the Section 8 admission policies and procedures, we noted instances of inadequate documentation showing that at the time of admission, the family actually met the preference criteria that determined the family's place on the waiting list. Personnel failed to adequately document local preferences in the tenant files or waiting lists.

**Recommendation:** We recommend that personnel adequately document preferences at the time of admission into the program.

**Current status:** The Section 8 - Housing Program was transferred as of February 28, 1997, to another entity. The city no longer administers the program.

#87-4 - Tenant Utility Allowances

**Finding:** In reviewing utility allowances, we noted that the Section 8 - Housing Program did not make an annual review of tenant utility allowances to determine their reasonableness. An annual review of tenant utility allowances was not performed by personnel as required by HUD.

**Recommendation:** We recommend that the tenant utility allowances be reviewed for reasonableness on an annual basis.

**Current status:** The Section 8 - Housing Program was transferred as of February 28, 1997, to another entity. The city no longer administers the program.

CITY OF SEWELLS, LOSCELAM.

SCHEDULE OF PRIOR YEAR FINANCES  
Year Ended August 31, 1998

#87-5 - Contracts

**Finding:** At the time that the City assumed administration of the Section 8 Program, the Program had an existing housing assistance contract which provided payments to two immediate family members of a member of the Board of Aldermen of the City of Crowley. Since that time, the City has renewed the annual contract. La. R.S. 42:1213 states that no public servant, or member of such a public servant's immediate family shall enter into any contract or other transaction that is under the supervision or jurisdiction of the agency of such public servant. Under this contract, payments for housing assistance totaled \$510 for the year ended August 31, 1997. The Section 8 Program was renewed when the ethics law extended to immediate family members of the governing authority participating in the Section 8 Housing Assistance Program.

**Recommendation:** We recommend that the City review all contracts to ensure compliance with La. R.S. 42:1213.

**Current status:** The Section 8 - Housing Program was transferred as of February 26, 1997, to another entity. The City no longer administers the program.

#90-6 - Text of Tenant Files

**Finding:** In reviewing 48 tenant files, we noted the following:

**Computations:** For several files, minor clerical errors resulted in a net monthly underpayment for housing assistance payments of \$60 and utility assistance payments of \$27.

**Inspections:** Three inspections lacked exterior inspections; three were not signed by the landlord; three did not include pass, fail, or inconclusive status; two were signed and dated by the landlord shortly after the effective date of the contract.

**Rent Reasonableness Form:** Fifteen forms did not indicate whether or not the rent was reasonable; however, the forms were signed by a reviewer and the director. One form was not signed by the reviewer, and two forms were signed and dated by the reviewer/director shortly after the effective date of the contract.

CITY OF CROWLEY, LOUISIANA

SCHEDULE OF PRIOR YEAR FINISHES  
Year Ended August 31, 1988

987-6 - Rent of Tenant Files (Continued)

Other: For several files, the landlord had not signed all forms (one briefing session form, one fraud letter, and one certification and application for RBF form).

Several other supporting documents had minor clerical errors or incomplete information.

Recommendation: The City agreed that greater care needs to be exercised to ensure completeness and correctness.

Current status: The Section 8 - Housing Program was transferred as of February 28, 1987, to another entity. The City no longer administers the program.

111. Management Letter

The prior year's report did not include a management letter.

