

CITY OF BLOOMINGTON, ILLINOIS  
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
 03/31/2019

	Governmental Fund Types		Proprietary Fund Types		Enterprise Fund Type		Interest Charge		Totals	
	General	Special Revenue	DMV Services	Capital Projects	Electricity	Agency	General Fund Assets	Special Long Term Debt	PPF	(Miscellaneous Debt)
<b>ASSETS AND OTHER CREDIT</b>	\$ 11,143	\$ 114,823	\$ 289,114	\$ 394,471	\$ 43,705	\$ -	\$ -	\$ -	\$ 844,558	\$ 476,855
Cash and Interest-Bearing Deposits	-	-	-	-	(79,882)	-	-	-	(79,882)	(80,568)
Accounts Receivable	-	-	-	-	-	-	-	-	-	24
Other	-	-	-	-	-	-	-	-	-	0
Prepaid expenses	-	-	-	-	-	-	-	-	-	0
Due from other governmental units	12,275	13,107	-	-	-	-	-	-	25,382	33,758
Due from other funds	1,208	(1,787)	(1)	499	(72,497)	285,002	-	-	444,487	349,801
Restricted assets:										
Cash and Interest-Bearing Deposits	-	-	-	-	37,558	-	-	-	37,558	48,484
Inventory	-	-	-	-	-	-	2,203,818	-	2,203,818	2,811,811
Prepayments other than work-in-progress	-	-	-	-	-	-	5,651,754	-	5,651,754	5,381,434
Equipment	-	-	-	-	-	-	1,281,185	-	1,281,185	858,778
Utility property, plant and equipment - net	-	-	-	-	5,397,842	-	-	-	5,397,842	5,793,873
Accounts receivable in other reporting funds	-	-	-	-	-	-	-	280,825	280,825	18,172
Accounts receivable provided for retirement of general long-term debt	-	-	-	-	-	-	-	1,599,747	1,599,747	871,987
<b>Total assets and other credits</b>	\$ 25,628	\$ 181,623	\$ 289,114	\$ 843,942	\$ 654,981	\$ 285,002	\$ 7,138,871	\$ 1,788,538	\$ 10,051,051	\$ 10,461,001

(continued)

The accompanying notes are an integral part of this statement.

CITY OF BLANCKETS, LOUISIANA  
COMBINED BAL SHEET - ALL FUND TYPES AND ACCOUNT CATEGORIES  
FISCAL YEAR

Liabilities	Governmental Fund Types		Proprietary Fund Type	Special Proprietary Fund Type		Account Design		Totals	
	Special Revenue	Debt Service		Agency	Special Fund	Account Assets	Special Fund Debt	Proprietary Assets	Proprietary Debt
<b>Liabilities and Fund Equity</b>									
Fund reserves	18,174	-	-	-	48,145	-	-	66,319	66,319
Accounts payable	(38,621)	18,728	-	9,520	-	-	-	20,248	287,344
Payroll taxes payable	401	-	-	-	-	-	-	401	-
Other accrued liabilities	11,587	8,423	-	-	20,119	-	-	40,129	18,444
Due to other funds	203,118	18,897	-	45,000	(27,271)	-	-	230,644	(88,881)
Payable from restricted assets	-	-	-	-	-	-	-	-	-
Contractor deposits	-	-	-	79,858	-	-	-	79,858	81,212
General obligations bonds payable	-	-	-	-	-	1,760,000	-	1,760,000	1,824,000
Obligations under capital lease	-	-	-	-	-	98,268	-	98,268	41,178
Subordinated revenues	-	10,282	-	-	-	-	-	10,282	11,228
Total liabilities	203,454	37,275	0	87,386	114,888	208,268	0	1,768,764	2,784,478
Fund equity	-	-	-	-	-	-	-	-	6,271,114
Capital fund equity	-	-	-	-	-	-	-	-	7,094,817
Investment in general fund assets	-	-	-	-	-	-	5,094,597	-	6,271,114
Bond premium (debit)	-	-	-	-	-	-	-	-	6,271,114
Reserve	-	-	-	-	-	-	-	-	6,271,114
Total fund equity	-	-	-	-	-	-	-	-	12,542,928
Total liabilities and fund equity	203,454	37,275	0	87,386	114,888	208,268	5,094,597	1,768,764	14,327,406
Total fund equity	18,174	18,728	-	9,520	-	-	-	28,419	287,344
Total fund liabilities	(38,621)	18,897	-	45,000	(27,271)	-	-	40,129	18,444
Total fund equity and liabilities	11,587	37,625	-	54,520	(27,271)	-	-	68,548	265,788

The accompanying notes are an integral part of this statement.

CITY OF SHARKEY, LOUISIANA  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 ALL GOVERNMENTAL FUND TYPES  
 YEAR ENDED JUNE 30, 1997  
 WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 1996

	General	Special Revenues	Debt Service	Capital Projects	Total (Memorandum Only)	
					1997	1996
<b>REVENUES</b>						
Taxes	\$ 355,000	\$ 547,655	\$ 208,118	\$ -	\$ 1,090,773	\$ 915,205
Licenses and permits	355,107	-	-	-	355,107	377,813
Intergovernmental	171,768	224,575	-	-	396,343	402,970
Charges for services	235,833	-	-	-	235,833	235,900
Fees and forfeits	8,418	-	-	-	8,418	21,788
Miscellaneous	17,185	1,832	7,948	12,507	39,472	74,131
<b>Total revenues</b>	<b>812,942</b>	<b>774,063</b>	<b>216,066</b>	<b>12,507</b>	<b>1,815,580</b>	<b>1,765,897</b>
<b>EXPENDITURES</b>						
<b>Current</b>						
General government	377,294	21,763	1,548	-	399,985	471,428
Public safety	-	-	-	-	-	-
Police	813,466	-	-	-	813,466	683,543
Fire	12,813	-	-	-	12,813	12,809
Highways and streets	345,315	-	-	-	345,315	298,236
Sanitation	211,131	-	-	-	211,131	213,881
Culture and recreation	-	-	-	-	0	0
Urban redevelopment and housing	-	96,897	-	-	96,897	143,888
Waters - flooding program	-	153,825	-	-	153,825	131,245
<b>Debt service</b>	<b>31,415</b>	<b>-</b>	<b>180,000</b>	<b>-</b>	<b>180,415</b>	<b>211,544</b>
Principal retirement	-	-	180,000	-	180,000	211,544
Interest	4,282	-	94,224	-	98,506	89,180
Capital outlay	-	-	-	595,211	595,211	8,508
<b>Total expenditures</b>	<b>1,740,219</b>	<b>382,723</b>	<b>316,334</b>	<b>595,211</b>	<b>2,834,487</b>	<b>2,884,433</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(895,217)</b>	<b>321,738</b>	<b>12,194</b>	<b>(572,704)</b>	<b>(528,907)</b>	<b>(117,536)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Proceeds of debt issuance	43,463	-	-	800,800	804,263	0
Operating transfers in	590,832	4,481	85,167	-	1,080,480	1,086,770
Operating transfers out	(241,217)	(198,628)	(15,222)	(18)	(455,125)	(476,747)
<b>Total other financing sources (uses)</b>	<b>392,178</b>	<b>(194,147)</b>	<b>69,945</b>	<b>800,882</b>	<b>1,211,080</b>	<b>170,023</b>
<b>Excess (deficiency) of revenues &amp; other sources over expenditures and other uses</b>	<b>(503,039)</b>	<b>21,591</b>	<b>77,339</b>	<b>276,266</b>	<b>282,173</b>	<b>(47,513)</b>
<b>Fund balances (deficit) - beginning</b>	<b>(283,297)</b>	<b>74,589</b>	<b>111,376</b>	<b>(13,304)</b>	<b>(18,725)</b>	<b>136,731</b>
<b>Fund balances (deficit) - ending</b>	<b>\$ (886,336)</b>	<b>\$ 196,180</b>	<b>\$ 288,715</b>	<b>\$ 262,966</b>	<b>\$ 173,448</b>	<b>\$ (10,782)</b>

The accompanying notes are an integral part of this statement.

**CITY OF PLAINFIELD, NEW JERSEY**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -**  
**BUDGET-BASED NEEDS AND DEFICIT - ALL APPLICABLE FUND TYPES**  
**YEAR ENDING JUNE 30, 1997**

	General Fund		Special Revenue Fund Types		Enterprise Fund Types		Capital Projects Fund Types		Miscellaneous -	
	Revenue -		Revenue -		Revenue -		Revenue -		Revenue -	
	Actual	Allocated	Actual	Allocated	Actual	Allocated	Actual	Allocated	Actual	Allocated
<b>REVENUES</b>										
State	20,000	20,000	50,000	50,000	100,000	100,000	0	0	0	0
Increased funds	10,000	10,000	0	0	0	0	0	0	0	0
Intergovernmental	10,000	10,000	0	0	0	0	0	0	0	0
Charges for services	10,000	10,000	0	0	0	0	0	0	0	0
Investment income	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0
Total revenues	50,000	50,000	50,000	50,000	100,000	100,000	0	0	0	0
<b>EXPENDITURES</b>										
General operations	20,000	20,000	20,000	20,000	0	0	0	0	0	0
Public works	0	0	0	0	0	0	0	0	0	0
Police	0	0	0	0	0	0	0	0	0	0
Fire	0	0	0	0	0	0	0	0	0	0
Highway and streets	0	0	0	0	0	0	0	0	0	0
Sanitation	0	0	0	0	0	0	0	0	0	0
Administration	0	0	0	0	0	0	0	0	0	0
Public transportation	0	0	0	0	0	0	0	0	0	0
Public utility	0	0	0	0	0	0	0	0	0	0
Capital projects	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0
Total expenditures	20,000	20,000	20,000	20,000	0	0	0	0	0	0
Change in fund balance	30,000	30,000	30,000	30,000	100,000	100,000	0	0	0	0
Beginning fund balance	0	0	0	0	0	0	0	0	0	0
Ending fund balance	30,000	30,000	30,000	30,000	100,000	100,000	0	0	0	0
<b>REVENUES</b>										
State	20,000	20,000	50,000	50,000	100,000	100,000	0	0	0	0
Increased funds	10,000	10,000	0	0	0	0	0	0	0	0
Intergovernmental	10,000	10,000	0	0	0	0	0	0	0	0
Charges for services	10,000	10,000	0	0	0	0	0	0	0	0
Investment income	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0
Total revenues	50,000	50,000	50,000	50,000	100,000	100,000	0	0	0	0
<b>EXPENDITURES</b>										
General operations	20,000	20,000	20,000	20,000	0	0	0	0	0	0
Public works	0	0	0	0	0	0	0	0	0	0
Police	0	0	0	0	0	0	0	0	0	0
Fire	0	0	0	0	0	0	0	0	0	0
Highway and streets	0	0	0	0	0	0	0	0	0	0
Sanitation	0	0	0	0	0	0	0	0	0	0
Administration	0	0	0	0	0	0	0	0	0	0
Public transportation	0	0	0	0	0	0	0	0	0	0
Public utility	0	0	0	0	0	0	0	0	0	0
Capital projects	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0
Total expenditures	20,000	20,000	20,000	20,000	0	0	0	0	0	0
Change in fund balance	30,000	30,000	30,000	30,000	100,000	100,000	0	0	0	0
Beginning fund balance	0	0	0	0	0	0	0	0	0	0
Ending fund balance	30,000	30,000	30,000	30,000	100,000	100,000	0	0	0	0

The accompanying notes are an integral part of this statement.

CITY OF JEANERETTE, LOUISIANA  
 COMPARATIVE STATEMENT OF REVENUES, EXPENSES, AND  
 CHANGES IN RETAINED EARNINGS -  
 PROPRIETARY FUND TYPE  
 YEARS ENDED JUNE 30, 1997 AND 1996

	Enterprise	
	1997	1996
<b>OPERATING REVENUES</b>		
Charges for services		
Water sales	\$ 352,111	\$ 494,190
Sewer service charges	341,309	285,735
Connections, installations, etc.	7,794	9,566
Penalties	39,258	39,603
Miscellaneous	4,794	7,005
Total operating revenues	<u>945,376</u>	<u>871,799</u>
<b>OPERATING EXPENSES</b>		
Bad debts	15,632	9,270
Chemicals	65,442	53,970
Consulting and testing fees	16,433	10,558
Depreciation expense	277,994	274,268
Equipment rental	589	38
Insurance	54,807	45,858
Miscellaneous	14,904	14,513
Office expense	8,521	8,238
Payroll taxes	4,184	3,822
Professional fees	3,742	2,847
Retirement	13,523	14,812
Salaries	252,818	244,518
Supplies and repairs	35,652	65,136
Travel expense	8,337	7,854
Utilities & telephone	58,562	59,479
Total operating expenses	<u>866,540</u>	<u>813,915</u>
Net operating income (loss)	<u>78,836</u>	<u>7,884</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>		
Interest income	776	1,718
Payroll agents' fees	-	(600)
Interest expense	-	(3,590)
Total nonoperating revenues (expenses)	<u>776</u>	<u>(2,472)</u>
Income (loss) before operating transfers	<u>\$ 79,612</u>	<u>\$ 5,412</u>

(continued)

The accompanying notes are an integral part of this statement.

CITY OF JEANERETTE, LOUISIANA  
 COMPARATIVE STATEMENT OF REVENUES, EXPENSES, AND  
 CHANGES IN RETAINED EARNINGS -  
 PROPRIETARY FUND TYPE (CONTINUED)  
 YEARS ENDED JUNE 30, 1997 AND 1996

	Enterprise	
	1997	1996
OPERATING TRANSFERS IN (OUT)		
Operating transfers in	\$ 307,837	\$ 375,468
Operating transfers out	<u>(646,000)</u>	<u>(561,500)</u>
Total operating transfers	<u>(338,163)</u>	<u>(186,032)</u>
Net income (loss)	<u>(28,621)</u>	<u>(165,023)</u>
ADD: Depreciation on fixed assets acquired by federal grant revenues externally restricted for capital acquisitions and construction that replaces contributed capital	<u>178,831</u>	<u>178,831</u>
Increase (decrease) in retained earnings	<u>(9,790)</u>	<u>13,808</u>
Retained earnings (deficit) - beginning	<u>(381,659)</u>	<u>(395,467)</u>
Retained earnings (deficit) - ending	<u>\$ (441,449)</u>	<u>\$ (381,659)</u>

The accompanying notes are an integral part of this statement.

CITY OF PLAMERETTE, LOUISIANA  
 COMPARATIVE STATEMENT OF CASH FLOWS  
 PROPRIETARY FUND TYPE  
 YEARS ENDED JUNE 30, 1997 AND 1996

	Enterprise	
	1997	1996
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Net income (loss)	\$ (238,621)	\$ (165,023)
Adjustments to reconcile net income (loss) to net cash provided (used) by operating activities:		
Depreciation	275,854	274,289
Accounts receivable	(33,836)	(3,496)
Accounts payable	(5,569)	(8,381)
Accrued expenses	-	(2,853)
Customer deposits	(344)	2,820
Due from other funds	(3,836)	(11,507)
Net cash provided (used) by operating activities	<u>6,332</u>	<u>(13,869)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of property, plant and equipment	(3,598)	-
Net cash provided (used) by investing activities	<u>(3,598)</u>	<u>0</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Payment of bonds payable	-	(183,808)
Net cash provided (used) by financing activities	<u>0</u>	<u>(183,808)</u>
<b>NET INCREASE (DECREASE) IN CASH</b>	<b>(11,930)</b>	<b>(125,869)</b>
<b>CASH (DEFICIT) AT BEGINNING OF YEAR</b>	<b>93,219</b>	<b>217,898</b>
<b>CASH (DEFICIT) AT END OF YEAR</b>	<b>\$ 81,289</b>	<b>\$ 92,029</b>
<b>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION</b>		
Cash paid during year for interest expense	<u>\$ 0</u>	<u>\$ 5,333</u>

The accompanying notes are an integral part of this statement.

CITY OF JEANERETTE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1997

---

**CO Summary of Significant Accounting Policies**

The City of Jeanerette was incorporated under special charter in 1878. The City operates under the Mayor-Board of Aldermen form of government.

The accounting and reporting policies of the City of Jeanerette conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statute 24:517 and to the guides set forth in the Louisiana Municipal Audit and Accounting Guide, and to the industry audit guide, *Guide of State and Local Governmental Units*.

The following is a summary of certain significant accounting policies:

**A. Financial Reporting Entity**

For reporting purposes, this report includes all funds and account groups which are controlled by or dependent on the City executive and legislative branches (the Mayor and Board of Aldermen). Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the City. The basic criteria are as follows:

1. Legal status of the potential component unit, including the right to incur its own debt, levy its own taxes and charges, expropriate property in its own name, sue and be sued, and the right to buy, sell and lease property in its own name.
2. Whether the City governing authority appoints a majority of board members of the potential component unit.
3. Fiscal interdependency between the City and the potential component unit.
4. Impression of will by the City on the potential component unit.
5. Financial benefit/burden relationship between the City and the potential component unit.

Based on the foregoing criteria, certain governmental organizations are not part of the City and are thus excluded from the accompanying financial statements. These organizations are the volunteer fire department and City Center. Although the City does provide facilities and some of their financing, these organizations do not meet the criteria of Statement No. 14 defining a component unit.

**B. Fund Accounting**

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



CITY OF JEANERETTE, LOUISIANA  
MOVES TO FINANCIAL STATEMENTS  
JUNE 30, 1997

---

**Governmental Funds -**

**General Fund**

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

**Special revenue funds**

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

**Debt service funds**

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

**Capital projects funds**

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

**Proprietary Fund -**

**Enterprise fund**

The enterprise fund is 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. The City of Jeanerette's enterprise fund is the Utility Fund.

**Fiduciary Funds -**

**Agency funds**

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

**C. Fixed Assets and Long-Term Liabilities**

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

CITY OF HEATHERITE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1987 (CONTINUED)

All governmental fund type operations are accounted for on a spending or "financial flow" measurement basis and only certain assets and current liabilities are generally included on their balance sheets.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group and are recorded as expenditures in the governmental fund types when purchased. The City has elected to capitalize public domain ("infrastructure") fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems. No depreciation has been provided on general fixed assets.

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

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

The proprietary fund is accounted for on a cost of services or "capital maintenance" measurement basis, and all assets and all liabilities (whether current or noncurrent) associated with its activity are included on its balance sheet.

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

Water Utility -	
Wells	25 years
Storage tanks	30 years
Equipment and instrument	3-10 years
Improvements and lines	15-50 years
Sewerage Utility -	
Pump stations, lines and other improvements	30-50 years
Automotive	3-8 years
Other equipment	5-10 years

**D. Basis of Accounting:**

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

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as non-current assets. Gross receipts and sales taxes are considered "measurable" when in the hands of collecting governments and are recognized as revenue at that time. Anticipated refunds of such taxes are recorded as liabilities and reductions of revenue when they are measurable and their validity seems certain. Other major revenues that are considered susceptible to accrual include earned grant revenues and other intergovernmental revenues, charges for services and interest on investments. Franchise fees, licenses and permits, and fines are recognized when collected because they are not objectively measurable.

CITY OF JEANERETTE, LOUISIANA  
MOVES TO FINANCIAL STATEMENTS  
JUNE 30, 1997 (CONTINUED)

---

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except that accumulated unpaid vacation and sick pay are not accrued and principal and interest on general long-term debt are recognized when due. Purchases of various operating supplies are regarded as expenditures at the time purchased.

The proprietary fund is accounted for using the accrual basis of accounting whereby revenues are recognized when they are earned and expenses are recognized when incurred.

#### **E. Budget and Budgetary Accounting**

The City's procedures for establishing the budgetary data reflected in the financial statements are as follows:

1. Prior to June 15, the City Clerk submits to the Mayor and Board of Aldermen a proposed operating budget for the fiscal year commencing the following July 1.
2. A summary of the proposed budget is published and the public notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is adopted through passage of a resolution prior to the commencement of the fiscal year for which the budget is being adopted.
5. Budgetary amendments involving the transfer of funds from one department, program or function to another, or involving increases in expenditures resulting from expenditures exceeding amounts estimated require the approval of the Board of Aldermen.
6. All budgetary appropriations lapse at the end of each fiscal year.
7. Budgets for all funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally adopted or as amended by the Board of Aldermen.

#### **F. Bad Debt**

Uncollectible amounts due for ad valorem taxes and customers' utility receivables are recognized as bad debts at the time information becomes available which would indicate the uncollectibility of the particular receivable. Although the specific charge-off method is not in conformity with generally accepted accounting principles (GAAP), no allowances for uncollectible receivables are recorded due to immateriality at June 30, 1997.

#### **G. Encumbrances**

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

CITY OF MONROE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1997 (CONTINUED)

**H. Interest-Bearing Deposits**

Interest-bearing deposits are stated at cost, which approximates market.

**I. Vacation and Sick Leave**

Vacation and sick leave are recorded as expenditures of the period in which paid. Two-thirds (2/3) of vacation credits earned during an employment year must be taken that year. Only one-third (1/3) of accumulated vacation time may be carried over to the following year. Employees may accumulate a maximum of 120 sick days, and any sick leave credit due an employee whose service with the City is terminated by reason of resignation or discharge is forfeited. Any liability the City might have in this regard at June 30, 1997, is considered immaterial; therefore, no liability has been recorded in the accounts.

**J. Comparative Data**

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

**K. Total Columns and Combined Statements - Overview**

Total columns on the Combined Statements - Overview are captioned Memorandum Only to indicate that they are presented only in full rate financial analysis. Data in these columns do not present financial position in conformity with generally accepted accounting principles. Whether in such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**L. Statement of Cash Flows**

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

**(G) Cash and Interest-Bearing Deposits -**

At June 30, 1997, the carrying amount of the City's cash and interest-bearing deposits is \$,123,689, and the total bank balance is \$,320,961. The bank balance is categorized as follows:

Amount insured by the RTC, or collateralized with securities held by the City in its name	\$ 320,196
Amount collateralized with securities held by the pledging financial institution's trust department but not in the City's name	508,771
Uncollateralized	0
Total bank balance	<u>\$ 828,967</u>

CITY OF JEANERETTE, LOUISIANA  
 NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 1987 (CONTINUED)

(M) Ad Valorem Taxes -

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied by the City in September or October and are actually billed to taxpayers in December. Billed taxes become delinquent on January 1 of the following year. The City bills and collects its own property taxes using the assessed values determined by the tax assessor of Iberia Parish. City property tax revenues are budgeted in the year billed.

For the year ended June 30, 1987 rates of 22.07 mills were levied on property with assessed valuations totaling \$17,188,564 and were dedicated as follows:

General composite purposes	8.72
Debt service:	
State system improvements	7.85
General Obligation bonds	<u>5.50</u>
Total	<u>13.81</u>

Total taxes levied were \$379,180. There were no taxes receivable at June 30, 1987.

(N) Changes in Fixed Assets -

A summary of changes in general fixed assets follows:

	Balance <u>10/1/86</u>	Additions	Deductions	<u>6/30/87</u>
Buildings	\$ 2,315,933	\$ 0	\$ 0	\$ 2,315,933
Improvements other than buildings	3,245,514	589,130	0	3,834,644
Equipment	<u>854,779</u>	<u>37,021</u>	<u>0</u>	<u>891,800</u>
Total general fixed assets	<u>\$ 6,416,226</u>	<u>\$ 626,151</u>	<u>\$ 0</u>	<u>\$ 7,042,377</u>

A summary of proprietary fixed type property, plant and equipment at June 30, 1987 follows:

Land - water system	\$ 15,000
Land - sewer system	48,917
Storm system	6,036,570
Water system	<u>1,892,881</u>
Total	18,993,368
Less: accumulated depreciation	<u>3,892,383</u>
Net Utility Fund property, plant and equipment	<u>\$ 15,100,985</u>

CITY OF MONROE, LOUISIANA  
 NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 1991 (UNAUDITED)

(5) Restricted Assets - Proprietary Fund Type -

Restricted assets were applicable to the following at June 30:

	<u>1991</u>	<u>1990</u>
Customer deposits	\$ 37,263	\$ 44,400

(6) Interfund Receivables/Payables -

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 1,200	\$285,159
Special revenues funds:		
1/8 Sales Tax Fund	-	12,455
1/4% Sales Tax Fund (1975)	10,868	-
1/4% Sales Tax Fund (1985)	18,812	-
Park	9,474	148
Recreation & Housing	2,266	2,468
Summer Feeding Program	900	3,809
Waterworks and Street Maintenance and Operation Fund	3,345	-
Debt service fund:		
Waterworks Improvements 1950 & 1971	161	-
Capital projects fund:		
Waterworks Improvements Fund	408	48,875
Utility Fund	777,447	45,869
Agency Funds:		
Payroll Fund	56,832	12,832
Disbursement Fund	<u>169,713</u>	<u>174,343</u>
	<u>\$449,462</u>	<u>\$ 444,462</u>

(7) Due from Other Governmental Units -

General Fund - Beer taxes, tobacco taxes, and video poker due from the State of Louisiana	\$ 12,572
Summer Feeding Program due from the State of Louisiana	\$ 18,152

CITY OF MONROE, LOUISIANA  
 NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 1997 (CONTINUED)

(B) Changes in Long-Term Debt -

The following is a summary of debt transactions of the City for the year ended June 30, 1997:

	General Obligation	Obligations Under Capital Leases	Total
Bonds and obligations under capital leases payable at June 30, 1996	\$ 1,000,000	\$ 47,379	\$ 1,047,379
New bonds and obligations incurred	850,000	43,464	893,464
Bonds and obligations under capital leases retired	(1,120,000)	(32,477)	(1,152,477)
Bonds and obligations under capital leases payable at June 30, 1997	<u>\$ 1,730,000</u>	<u>\$ 58,366</u>	<u>\$ 1,788,366</u>

Bonds and obligations under capital leases payable at June 30, 1997 are comprised of the following individual issues:

General Obligation Bonds:

\$700,000 1980 Public Improvement Bonds due in annual installments of \$50,000 to \$65,000 through 12/1/2000; interest at 8.0%; payable from 1% ad val tax revenue	\$ 700,000
\$845,000 1991 Refunding General Obligation Bonds due in annual installments of \$60,000 to \$105,000 through 3/1/2005; interest at 5.75 - 6.65%; payable from the levy of a specific ad valorem tax	845,000
\$850,000 1996 General Obligation Bonds due in annual installments of \$20,000 to \$70,000 through 3/1/2016; interest at 5.5% - 6% payable from the levy of a specific ad valorem tax	850,000
	<u>\$ 1,395,000</u>

Obligations Under Capital Leases:

Vehicle and computer capital lease obligations due in monthly installments of \$1,645 through 3/30/2008 and \$828 thereafter through 10/31/2001	<u>\$ 58,366</u>
---	------------------

CITY OF JEANERETTE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1997 (CONTINUED)

The annual requirements to amortize all debt outstanding as of June 30, 1997, including interest payments of \$854,880, are as follows:

Year Ending June 30	General		Obligations		Total
	Obligation	Interest	Capital Issues		
1998	348,328	-	18,696		367,024
1999	353,978	-	18,696		372,674
2000	362,658	-	16,350		379,008
2001	353,298	-	18,696		371,994
2002-2020	1,267,660	-	2,808		1,270,468
	<u>\$ 2,517,218</u>	<u>\$ 0</u>	<u>\$ 65,250</u>		<u>\$ 2,852,247</u>

09 Pending Litigation -

The City is a defendant in various lawsuits alleging general liability. The City has insurance policies in place and expects a favorable outcome on all pending lawsuits. FASB Statement No. 5 requires the accrual of a loss contingency if it is probable that an asset has been impaired or a liability incurred and that the amount of loss can be reasonably estimated. Since these factors have not been met, no liabilities have been accrued.

009 Excesses of Expenditures over Appropriations in Individual Funds -

The following individual funds had excesses of expenditures over appropriations which are not apparent from the combined financial statements:

	Intendments	Appropriations	Excess
<b>Special Revenue Funds:</b>			
1% Sales Tax Fund	\$ 343,360	\$ 318,500	\$ 24,860
14 1/2% Sales Tax Fund (1973)	99,461	95,800	3,661
14 1/2% Sales Tax Fund (1985)	88,510	85,800	2,710
Summer Feeding Program Fund	152,815	0	152,815
<b>Debt Service Funds:</b>			
Sewerage Improvements of 1973	2,118	0	2,118
Sewerage Improvements of 1973 Dist #1	17,249	0	17,249
Sales Tax Bonds of 1980 Reserve Fund	4,115	2,000	2,115
1996 General Obligation Bonds Fund	48,799	0	48,799
<b>Capital Projects Fund</b>			
Louisiana Community Development Grant	10	0	10
1996 General Obligation Bonds Const.	386,231	0	386,231
<b>Totals</b>	<u>\$ 1,214,218</u>	<u>\$ 490,300</u>	<u>\$ 823,718</u>



(11) Pension Plans

**Employees other than police**

Nonpolice employees of the City are members of the Municipal Employees Retirement System of Louisiana (System), a multi-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and separate benefits provisions. Employees of the City are members of Plan A.

All permanent employees working at least 35 hours per week, who are paid from City funds, are not participating in another public funded retirement system, and are under age sixty at the date of employment are eligible to participate in the System. Under Plan A, employees who retire at or after age 55 with at least 25 years of credited service, at or after age 60 with 10 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 3 percent of their final salary for each year of credited service. 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 benefit accrued to their dates of termination. The System also provides death and disability benefits. Benefits are established by state statute.

Contributions to the System include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans. These tax dollars are divided between Plan A and Plan B (used predominantly on the salaries of the active members of each plan. The System also receives revenue sharing funds from the State as appropriated by the Legislature. State statute requires employees covered by Plan A to contribute 5.25 percent of their salaries to the System; the City of Jeanerette must contribute 6.25 percent of the salary of each employee covered by Plan A as an employer match.

Although contributions are determined by state statute rather than actuarial calculations, actuarially required contributions are calculated for the System. The fiscal year of the System is from July 1 through June 30. For the year ended June 30, 1996 (most current available), the System's total actuarially required contribution from all sources was \$8,800,074. The total payroll of all covered employees of the System for the year ended June 30, 1996 was \$112,212,850. For the year ended June 30, 1996 the total actuarially required contribution is 8 percent of the total estimated payroll of members on June 30, 1996. Deducted taxes and revenue sharing received by the System for the year ended June 30, 1996, provided \$2,572,717 (or 3 percent of total covered payroll), indicating an actuarially required contribution by employees and employers of \$6,227,357 or 6 percent of estimated covered payroll.

For the City of Jeanerette, the actuarially required contribution for the year ended June 30, 1997 was \$25,826 which consisted of \$47,220 due from covered employees and \$28,606 due as the employer contribution. The actuarially required contribution from the City and the employees for the year ended June 30, 1997 was \$24,818, which represents 2.93 percent of the total actuarially required contribution of all participating employees. The actual contributions made to the System by the City was \$25,826 which consisted of \$47,220 as the employee contributions and \$28,606 as employer contributions.

The pension benefit obligation is a standardized measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rated benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and employers. The System does not make separate measurements of assets and provision

CITY OF JEANETTE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1997 (CONTINUED)

benefit obligations for individual employees. The pension benefit obligation at June 30, 1996, for the System as a whole, determined through an actuarial valuation performed as of that date, was \$249,344,000. The System's net assets available for benefits on that date were \$318,271,748 for plan A, leaving an unfunded pension benefit obligation of \$31,072,252.

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's June 30, 1996, comprehensive annual financial report. The City does not guarantee the benefits granted by the System.

#### Police retirement

Full-time police officers of the City are members of the Municipal Police Employees Retirement System of Louisiana (System), a multiple-employer (non-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees.

All full-time police officers engaged in law enforcement and empowered to make arrests, who are paid from City funds, and are not participating in social security, are eligible to participate in the System. Employees who retire with 25 years of credited service at any age, at or after age 50 with at least 20 years of credited service, or at or after age 55 with 12 years of credited service, are entitled to a retirement benefit, payable monthly for life, equal to 2-1/3 percent of their final-average salary for each year of credited service not to exceed 100%. 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.

Contributions to the System include a percentage of insurance premiums. State statute requires employees covered to contribute 7.5 percent of their salaries to the System; the City of Jeanette must contribute 9 percent of the salary of each employee covered as an employer match.

Although contributions are determined by state statute rather than actuarial calculations, actuarially required contributions are calculated for the System. The fiscal year of the System is from July 1 through June 30. For the year ended June 30, 1996 (most current available), the System's total actuarially required contribution from all sources was \$19,002,708. The total payroll of all covered employees of the System for the year ended June 30, 1996 was \$184,781,407. For the year ended June 30, 1996, the total actuarially required contribution is 10 percent of the total estimated payroll of members on June 30, 1996. The insurance premiums received by the System for the year ended June 30, 1996, provided \$5,805,378 or 3 percent of estimated total covered payroll, indicating an actuarially required contribution by employees and employers of \$13,197,330 or 13 percent of estimated covered payroll.

For the City of Jeanette, the actuarially required contribution for the year ended June 30, 1997 was \$53,390 which consisted of \$24,271 due from covered employees and \$29,119 due as the employer contribution. The actuarially required contribution from the City and the employer for the year ended June 30, 1997 was \$64,554, which represents 6.32 percent of the total actuarially required contribution of all participating employees. The actual contribution made to the System by the City was \$51,187 which consisted of \$24,271 as the employee contributions and \$26,916 as employer contribution.

The pension benefit obligation is a standardized measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rated benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going concern basis.

CITY OF JEANERETTE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1996 (CONTINUED)

asset progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among FERS and employers. The System does not make separate measurements of assets and pension benefit obligations for individual employers. The pension benefit obligation at June 30, 1996 for the System as a whole, determined through an actuarial valuation performed as of that date, was \$777,717,671. The System's net assets available for benefits on that date were \$839,254,604.

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's June 30, 1996, comprehensive annual financial report. The City does not guarantee the benefits granted by the System.

**(12) Dedication of Proceeds and Flow of Funds - 1% Sales and Use Tax -**

Proceeds of a 1% sales and use tax levied by the City of Jeanerette (1997 collections \$385,104; 1996-1997, 1997) are dedicated to the following purposes:

Constructing, acquiring, extending, improving, operating and/or maintaining drainage facilities, streets, street lighting facilities, sidewalks, sewers and sewerage disposal works, recreational facilities, public buildings and/or fire department stations and equipment, including fire engines; purchasing and acquiring equipment and furnishings for the aforesaid public works, buildings, improvements and facilities; and maintaining and operating the municipal police department and garbage collection and disposal facilities, including the purchase of equipment therefor, title to which improvements shall be in the public name; or for any one or more of said purposes; and such tax to be subject to funding into bonds by the City into the manner authorized by Louisiana Revised Statutes of 1958.

A portion of the proceeds of the sales tax collections, after the payment of all reasonable and necessary costs and expenses of collecting and administering the tax, is dedicated to the retirement of public improvement bonds dated December 1, 1980. These monies are required to be transferred monthly to a debt retirement fund in accordance with the schedule of payments in the bond agreement.

**(13) Dedication of Proceeds and Flow of Funds - 1/4% Sales and Use Tax (1997) -**

Proceeds of a 1/4% sales and use tax levied by the City of Jeanerette beginning in 1997 (1997 collections \$91,276; 1996 \$86,778) are dedicated to the following purposes:

Constructing, acquiring, extending, improving, operating and/or maintaining sewers and sewerage disposal works and waterworks facilities, and purchasing and acquiring the necessary land, equipment and furnishings for the aforesaid public works, improvements and facilities.

**(14) Dedication of Proceeds and Flow of Funds - 1/4% Sales and Use Tax (1982) -**

Proceeds of a 1/4% sales and use tax levied by the City of Jeanerette (1997 collections \$81,276; 1996 \$86,778) beginning April 1, 1982 are dedicated to and may be used for any lawful corporate purpose.

CITY OF JEANERETTE, LOUISIANA  
 NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 1993 (CONTINUED)

(15) Segment Information for the Enterprise Fund -

The City of Jeanerette maintains one enterprise fund with two departments which provide water and sewerage services. Segment information for the year ended June 30, 1993 was as follows:

	Water Department	Sewerage Department	Total Enterprise Fund
Operating revenues	\$ 581,508	\$ 359,334	\$ 940,842
Operating expenses	<u>323,581</u>	<u>358,859</u>	<u>682,440</u>
Operating income (loss)	<u>\$ 257,927</u>	<u>\$ -</u>	<u>\$ 257,927</u>

(16) Contributed Capital -

Amounts contributed to the Utility Fund for acquisition or construction of fixed assets are recognized as contributed capital. Contributed capital generated through grants externally restricted for capital acquisitions is amortized based on the depreciation recognized on that portion of the assets acquired or constructed from such grants. This depreciation is closed to the appropriate contributed capital account and is reflected as an adjustment to net income on the Comparative Statement of Revenues, Expenses, and Changes in Retained Earnings.

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

	Municipality	Parish Grants	State and Federal Grants	Total
Total contributed capital	\$ 1,621,187	\$ 80,000	\$ 6,540,655	\$ 8,241,842
Less: accumulated amortization	-	-	(2,184,484)	(2,184,484)
Net contributed capital	<u>\$ 1,621,187</u>	<u>\$ 80,000</u>	<u>\$ 4,356,171</u>	<u>\$ 6,057,358</u>

(17) Violation of State Statutes -

The City violated R. S. 38:1209-1318 by incurring unallowable budget variances from actual in excess of 5%. The City also violated R. S. 47:1803-4 by failing to obtain State Bond Commission approval for lowering debt through a financing arrangement to pay insurance premiums. The City violated R.S. 38:1509 by not adopting the budget at least 15 days prior to the beginning of the budget year. The City violated R.S. 38:1304 by preparing a budget in which proposed expenditures exceeded estimated funds available. The City violated R.S. 38:1212 by failing to obtain three quotes for the purchase of police equipment costing over \$5,000.

CITY OF MONROE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1997 (CONTINUED)

(18) Lease Obligations -

The City has entered into several capital lease agreements for the purchase of vehicles and various equipment. In accordance with NCGA Statement 5 of the Governmental Accounting Standards Board, lease obligations are to be recorded in conformity with the lease capitalization and disclosure requirements established by FASB - 13 of the Financial Accounting Standards Board. Minimum lease payments under these lease agreements are included in Note 05. Changes in Long-Term Debt.

(19) Compensation - Mayor and Board -

Compensation paid to the Mayor and Board of Aldermen in the form of salaries for the year ended June 30, 1997 are as follows:

Mayor	
James Alexander, Sr.	\$13,112
Aldermen	
Blanco Davis, Jr.	5,100
Arthur Kala	5,100
Robert Gonzalez	5,100
Willie Roman	5,100
Whitney Varcoe	5,100

(20) Retirement, Health Care and Life Insurance Benefits -

The City does not provide any postretirement health care or life insurance benefits.

(21) Deficit Reduction Plan -

The following fund balances (deficits) existed on June 30, 1997. The City's plans for eliminating these deficits include monitoring revenues by reviewing water and sewer rates and reducing expenses through careful purchase order control.

General Fund	(380,416)
Sewer/Fooding Program Fund	(27,600)
Waterworks Improvements Fund	(40,400)
Enterprise Fund	(441,440)

**FINANCIAL STATEMENTS OF INDIVIDUAL FUNDS  
AND ACCOUNT GROUPS**

OFFICIAL  
FINE COPY

**DO NOT SEND OUT**

Please do not  
send this copy  
out until you  
have been  
notified by  
the office.

Annual Financial Report

CITY OF JEANERETTE, LOUISIANA

JUNE 30, 1997

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

Reference Date 1-2-98

TABLE OF CONTENTS

	Page
<b>INDEPENDENT AUDITOR'S REPORT OF THE FINANCIAL STATEMENTER</b>	1-2
<b>GENERAL PURPOSE FINANCIAL STATEMENTS (COMBINED STATEMENTS - OVERVIEW)</b>	
Combined balance sheet - all fund types and account groups	4-5
Combined statement of revenues, expenditures, and changes in fund balances - all governmental fund types	6
Combined statement of revenues, expenditures, and changes in fund balances - budget (GAAP basis) and actual - all governmental fund types	7
Comparative statement of revenues, expenses, and changes in retained earnings - proprietary fund type	8-9
Comparative statement of cash flows - proprietary fund type	10
Notes to financial statements	11-28
<b>FINANCIAL STATEMENTS OF INDIVIDUAL FUNDS AND ACCOUNT GROUPS</b>	
<b>General Fund</b>	
Combined balance sheet	29
Statement of revenues, expenditures, and changes in fund balances - budget (GAAP basis) and actual	28
Statement of revenues compared to budget (GAAP basis)	28
Statement of expenditures compared to budget (GAAP basis)	28-30
<b>Special Revenue Funds</b>	
Combined balance sheet	34
Combined statement of revenues, expenditures, and changes in fund balance	35
<b>18 Sales Tax Fund</b>	
Statement of revenues, expenditures, and changes in fund balances - budget (GAAP basis) and actual	34
<b>14B Sales Tax Fund (SRF)</b>	
Statement of revenues, expenditures, and changes in fund balances - budget (GAAP basis) and actual	37
<b>14B Sales Tax Fund (RAS)</b>	
Statement of revenues, expenditures, and changes in fund balances - budget (GAAP basis) and actual	36
<b>Park Fund</b>	
Statement of revenues, expenditures, and changes in fund balances - budget (GAAP basis) and actual	38
<b>Section 8 Housing Fund</b>	
Statement of revenues, expenditures, and changes in fund balances - budget (GAAP basis) and actual	40
<b>Revenue Funding Program Fund</b>	
Statement of revenues, expenditures, and changes in fund balances - budget (GAAP basis) and actual	41
<b>Waterworks and Street Maintenance and Operation Fund</b>	
Statement of revenues, expenditures, and changes in fund balances - budget (GAAP basis) and actual	42
<b>Louisiana Community Development Block Grant Fund</b>	
Statement of revenues, expenditures, and changes in fund balances - budget (GAAP basis) and actual	43
<b>Debt Service Funds</b>	
Combined balance sheet	45
Combined statement of revenues, expenditures, and changes in fund balances	46
Statement of revenues, expenditures, and changes in fund balances - budget (GAAP basis) and actual	47-48
<b>Capital Projects Funds</b>	
Combined balance sheet	50
Combined statement of revenues, expenditures, and changes in fund balances	51
Statement of revenues, expenditures, and changes in fund balances - budget (GAAP basis) and actual	52



<b>Enterprise Fund</b>	
<b>Utility Fund</b>	
Comparative balance sheet	34-35
Comparative statement of revenues, expenses, and changes in retained earnings	36-37
Comparative statement of cash flows	38
<b>Fiduciary Funds</b>	
Comparing balance sheet	49
Comparing statement of changes in assets and liabilities - all agency funds	50
<b>General Fund Assets Account Group</b>	
Comparative statement of general fund assets	63
Statement of changes in general fund assets	64
<b>General Long-Term Debt Account Group</b>	
Statement of general long-term debt	65

#### **INTERNAL CONTROL, COMPLIANCE AND OTHER GRANT INFORMATION**

Report on compliance and on internal control over financial reporting based on an audit of financial statements performed in accordance with Government Auditing Standards	68-69
Report on compliance with requirements applicable to each major program and internal control over compliance in accordance with OMB Circular A-130	70-71
Schedule of Findings and Questioned Costs	72
Schedule of Responsibilities of Federal Awards	73
<b>Other grant information</b>	
IRIS Section 8 Program	
Analysis of surplus	74
Computation of annual contributions earned and project account - operating reserves changes	75-76

#### **OTHER SUPPLEMENTARY INFORMATION**

Schedule of number of utility customers (unaudited)	78
Comparative departmental analysis of operating revenues and expenses	79
Consolidated schedule of interest-bearing deposits - all funds	80
Schedule of insurance in force (unaudited)	81

# Broussard & Broussard

*A Professional Corporation of*

*Certified Public Accountants*

405 West Main Street

P. O. Box 9018

New Iberia, Louisiana 70350-9018

(504) 385-9000 Telex (504) 385-9000

Members

American Institute of  
Certified Public Accountants  
Order of Louisiana  
Certified Public Accountants

John E. Broussard, CPA

Paul K. Broussard, CPA

## Independent Auditor's Report

December 12, 1997

The Honorable James Alexander, Mayor  
and Members of the Board of Aldermen  
City of Jeanerette, Louisiana

We have audited the accompanying general-purpose financial statements and the combining, individual fund, and account group financial statements of the City of Jeanerette, Louisiana as of and for the year ended June 30, 1997 as listed in the table of contents. These financial statements are the responsibility of the City of Jeanerette, Louisiana management. Our responsibility is to express an opinion on these 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. These 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 financial statements referred to above present fairly, in all material respects, the financial position of the City of Jeanerette, Louisiana, as of June 30, 1997 and the results of its operations and the cash flows of its proprietary fund type for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 12, 1997 on our consideration of the internal control of the City of Jeanerette, Louisiana 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 financial statements referred to above of the City of Jeanerette, Louisiana taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations*, and is 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 our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The accompanying financial information listed as "Other Grant Information" and "Other Supplementary Information" in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of the City of Jeanerette, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the general purpose, combining, individual fund, and account group financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements of each of the respective individual funds and account groups taken as a whole, except that:

- (1) the insurance coverage data has not been audited by us and we express no opinion on it, and
- (2) information relating to the number of utility customers was furnished to us from the City's records and we express no opinion on it.

The financial information for the preceding year which is included for comparative purposes was taken from the financial report for that year in which we expressed an unqualified opinion on the general purpose, combining, individual fund, and account group financial statements of the City of Jeanerette, Louisiana.

*Broussard & Broussard*

BROUSSARD & BROUSSARD, CPAs

## GENERAL FUNDS

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

CITY OF FRANKLIN, LOUISIANA  
 GENERAL FUND  
 COMPARATIVE BALANCE SHEET  
 JUNE 30, 1997 AND 1996

	<u>1997</u>	<u>1996</u>
<b>ASSETS</b>		
Cash and interest-bearing deposits	\$ 12,182	\$ 34,089
Due from other governmental units	12,573	14,589
Other receivables	50	50
Due from other funds	1,289	-
<b>Total assets</b>	<u>26,094</u>	<u>48,658</u>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>Liabilities</b>		
Bank overdraft	28,814	16,589
Accounts payable	158,622	151,528
Payroll taxes payable	402	331
Other account liabilities	18,367	54,934
Due to other funds	291,399	138,794
<b>Total liabilities</b>	<u>690,454</u>	<u>512,895</u>
<b>Fund balance (deficit)</b>		
Unreserved, undesignated	<u>(380,426)</u>	<u>(381,937)</u>
<b>Total liabilities and fund balance</b>	<u>\$ 309,998</u>	<u>\$ 130,958</u>

The accompanying notes are an integral part of this statement.

**CITY OF MONROE, LOUISIANA**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -**  
**BUDGET BASIS AND ACTUAL**  
**YEAR ENDED JUNE 30, 1997**  
**WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1996**

	1997		Variance Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
<b>REVENUES</b>				
Taxes	\$ 243,800	\$ 263,661	\$ 19,861	\$ 216,809
Licenses and permits	126,700	166,187	39,487	157,013
Intergovernmental	136,800	171,768	34,968	152,658
Charges for services	266,800	225,883	(40,917)	226,248
Fines and forfeits	25,800	6,408	(19,392)	22,288
Miscellaneous	36,800	13,183	(23,617)	25,784
<b>Total revenues</b>	<b>751,600</b>	<b>852,981</b>	<b>(98,619)</b>	<b>793,804</b>
<b>EXPENDITURES</b>				
General government	358,600	507,584	(148,984)	481,089
Public safety				
Police	511,600	673,468	(161,868)	667,542
Fire	33,700	13,813	19,887	15,489
Highways and streets	243,800	243,213	587	248,706
Sanitation	216,000	231,331	(15,331)	232,881
Debt service	0	36,861	(36,861)	36,733
<b>Total expenditures</b>	<b>1,216,800</b>	<b>1,542,239</b>	<b>(325,439)</b>	<b>1,509,139</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(465,200)</b>	<b>(689,257)</b>	<b>(224,057)</b>	<b>(715,335)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds of debt issuance	-	43,460	43,460	-
Operating transfers in	324,400	990,032	665,632	850,880
Operating transfers out	-	(241,217)	(241,217)	(24,788)
<b>Total other financing sources (uses)</b>	<b>324,400</b>	<b>792,175</b>	<b>567,775</b>	<b>817,892</b>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	<b>(140,800)</b>	<b>(897,079)</b>	3,518	(13,443)
<b>Fund balance (deficit) - beginning</b>	<b>(283,387)</b>	<b>(283,387)</b>	0	<b>(266,406)</b>
<b>Fund balance (deficit) - ending</b>	<b>\$ (424,187)</b>	<b>\$ (1,080,466)</b>	<b>\$ 656,279</b>	<b>\$ (479,849)</b>

The accompanying notes are an integral part of this statement.

CITY OF JEANERETTE, LOUISIANA  
 GENERAL FUND  
 STATEMENT OF REVENUES COMPARED TO BUDGET (GAAP BASIS)  
 YEAR ENDED JUNE 30, 1997  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1996

	1997		Variance Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
<b>TAXES</b>				
Ad valorem	\$ 128,000	\$ 130,240	\$ 2,240	\$ 118,597
Franchise - electric	20,000	20,000	(1,000)	20,780
Franchise - gas	25,000	26,974	1,974	27,758
Franchise - cable TV	8,000	8,703	(747)	8,400
Franchise - telephone	20,000	21,241	(2,249)	16,780
	<u>241,000</u>	<u>263,164</u>	<u>20,004</u>	<u>208,315</u>
<b>LICENSES AND PERMITS</b>				
Occupational licenses	100,000	140,587	40,587	148,700
Electrical, plumbing, and building permits	8,000	20,500	9,500	8,780
	<u>108,000</u>	<u>161,087</u>	<u>49,087</u>	<u>157,480</u>
<b>INTERGOVERNMENTAL</b>				
United States Government				
Department of Justice - Local Law Enforcement Block Grant	-	21,000	21,000	0
Department of Justice - COPS Post Award	-	14,841	14,841	0
State of Louisiana				
Tobacco taxes	40,000	21,245	(18,755)	21,508
Beer taxes	18,000	9,888	(8,112)	18,376
Valet Fees	20,000	20,000	0	17,000
L.A. Commission on Law Enforcement Grant	-	1,500	1,500	0
Miscellaneous	-	780	780	0
Other Parish				
Fire protection	15,000	23,894	8,894	23,180
Mosquito Control & Drainage	40,000	42,000	2,000	28,780
Drug awareness	-	3,215	3,215	5,880
	<u>120,000</u>	<u>111,758</u>	<u>8,242</u>	<u>102,620</u>
<b>CHARGES FOR SERVICES</b>				
Garbage collection	210,000	223,880	9,880	226,860
	<u>210,000</u>	<u>223,880</u>	<u>9,880</u>	<u>226,860</u>
<b>FINES AND PROFITS</b>				
	25,000	8,418	(16,582)	27,280
<b>MISCELLANEOUS</b>				
Interest	-	1,308	1,308	1,800
Other sources	26,000	12,877	(13,123)	23,240
	<u>26,000</u>	<u>14,185</u>	<u>(11,815)</u>	<u>25,040</u>
<b>Total revenues</b>	<b>\$ 710,000</b>	<b>\$ 882,942</b>	<b>\$ 172,942</b>	<b>\$ 788,834</b>

The accompanying notes are an integral part of this statement.

**CITY OF BLAVERETTE, LOUISIANA**  
**GENERAL FUND**  
**STATEMENT OF EXPENDITURES COMPARED TO BUDGET (GAAP BASIS)**  
**YEAR ENDED JUNE 30, 1997**  
**WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1995**

	1997		Variance Favorable (Unfavorable)	1995 Actual
	Budget	Actual		
<b>GENERAL GOVERNMENT</b>				
Accounting and auditing fees	\$ 13,000	\$ 14,000	\$ 11,000	\$ 17,417
Assessor's fees	5,000	5,172	(172)	3,608
Capital outlay - equipment	4,000	47,500	(43,500)	871
City Court appropriation and expenditures	19,200	44,800	(25,600)	24,898
Civil service appropriations	2,400	2,400	0	2,400
Council on Aging appropriation	1,000	1,000	0	1,000
Cooper's fees	5,000	-	5,000	3,224
Election expenses	-	-	0	6,133
Equipment rental	3,000	4,540	455	4,200
Inspection fees	3,500	7,000	(3,750)	1,834
Insurance	16,000	55,327	(39,327)	26,868
Legal and professional fees	35,000	68,380	(33,380)	35,587
Miscellaneous	24,000	28,087	(4,087)	45,231
Office supplies and expenditures	18,500	28,380	(10,480)	33,135
Payroll taxes	1,800	3,728	(1,328)	5,111
Repairs and maintenance	4,000	3,051	1,548	3,835
Retirement	11,000	8,840	1,058	10,167
Salaries - Council	25,000	25,500	0	25,000
Salaries - Other	121,000	146,380	(25,180)	147,104
Telephones	6,000	7,321	(1,321)	7,118
Tolls & supplies	800	34	406	30
Travel	7,200	3,451	(3,251)	11,499
Utilities	3,000	3,726	(1,766)	5,187
<b>Total general government</b>	<b>\$ 388,000</b>	<b>\$ 527,294</b>	<b>\$ (178,294)</b>	<b>\$ 404,099</b>

(continued)

The accompanying notes are an integral part of this statement.



CITY OF JEANERETTE, LOUISIANA  
GENERAL FUND

STATEMENT OF EXPENDITURES COMPARED TO BUDGET (GAAP BASIS) (CONTINUED)  
YEAR ENDED JUNE 30, 1997  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1996

	1997		Variance Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
<b>PUBLIC SAFETY</b>				
<b>Police</b>				
Auto expense	\$ 33,800	\$ 47,846	(\$14,046)	\$ 35,800
Capital outlay - equipment	3,800	29,766	(\$24,966)	13,177
Insurance	60,800	63,248	(\$2,448)	66,790
Printer expenditures	3,800	9,511	(7,511)	10,764
Miscellaneous	43,000	21,111	21,889	33,000
Office supplies & expenditures	3,500	4,911	(1,411)	3,000
Payroll taxes	4,800	3,421	1,379	4,434
Repairs and maintenance	9,800	30,298	(1,298)	30,877
Retirement	35,000	39,352	(3,352)	39,043
Salaries	318,000	394,081	(77,081)	403,261
Training	3,800	3,800	\$0.00	23
Uniforms and supplies	2,500	3,967	(5,467)	3,868
Utilities & telephone	13,000	17,181	(4,181)	14,435
<b>Total police</b>	<b>631,600</b>	<b>675,465</b>	<b>(\$43,865)</b>	<b>693,542</b>
<b>Fire</b>				
Fire truck maintenance & repairs	3,500	3,166	334	2,358
Insurance	2,000	4,128	2,128	6,000
Maintenance of fire station & equipment	3,500	999	4,501	144
Miscellaneous	400	559	(159)	708
Training	1,500	1,434	66	912
Utilities & telephone	3,000	4,794	174	4,670
<b>Total fire</b>	<b>12,900</b>	<b>15,873</b>	<b>2,873</b>	<b>15,038</b>
<b>Total public safety</b>	<b>\$ 644,500</b>	<b>\$ 691,338</b>	<b>(\$46,838)</b>	<b>\$ 708,580</b>

(continued)

The accompanying notes are an integral part of this statement.

CITY OF JEANERETTE, LOUISIANA  
 GENERAL FUND  
 STATEMENT OF EXPENDITURES COMPARED TO BUDGET (GAAP BASIS) (CONTINUED)  
 YEAR ENDED JUNE 30, 1993  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1992

	1993		Variance Favorable (Unfavorable)	1992 Actual
	Budget	Actual		
<b>ROADWAYS AND STREETS</b>				
Capital outlay - equipment	\$ 12,500	\$ -	\$ 12,500	-
Equipment maintenance	14,200	16,466	(2,465)	19,170
Equipment rental	-	139	(139)	54
Crack seal maintenance	-	16,430	(16,430)	648
Interstates	16,200	21,913	5,713	33,133
Materials, gravel and hauling	5,000	4,319	(681)	18,980
Miscellaneous	8,150	9,948	(1,798)	12,486
Paint and signs	2,000	60	1,940	-
Payroll taxes	1,100	1,129	(29)	1,293
Retirement	6,000	6,908	(908)	6,678
Road projects	4,000	4,292	(292)	3,423
Salaries	140,940	136,428	(4,512)	138,680
Smallcraft repairs	1,200	126	1,074	643
Small tools and equipment	4,500	8,193	(3,693)	1,389
Utilities & telephone	11,200	12,646	(1,446)	12,568
<b>Total highways and streets</b>	<b>248,800</b>	<b>245,195</b>	<b>3,605</b>	<b>298,336</b>
<b>SANITATION</b>				
Garbage service contract	216,800	220,131	(3,331)	243,893
<b>DEBT SERVICE</b>				
Principal retirement	-	32,435	(32,435)	31,644
Interest expense	-	4,385	(4,385)	5,038
<b>Total debt service</b>	<b>0</b>	<b>36,820</b>	<b>(36,820)</b>	<b>36,682</b>
<b>Total expenditures</b>	<b>\$ 1,378,900</b>	<b>\$ 1,241,219</b>	<b>\$ (137,681)</b>	<b>\$ 1,355,118</b>

The accompanying notes are an integral part of this statement.

### SPECIAL REVENUE FUNDS

- 1% Sales Tax Fund - To account for the receipt and use of proceeds of the City's 1% sales and use tax.
- 14% Sales Tax Fund (1973) - To account for the receipt and use of the City's 14% sales and use tax levied since 1973.
- 14% Sales Tax Fund (1985) - To account for the receipt and use of the City's 14% sales and use tax levied since April 1, 1985.
- Park Fund - To account for the receipt and use of ad valorem taxes dedicated to recreation.
- Section 8 Housing Fund - To account for the receipt and use of grants received from the U. S. Department of Housing and Urban Development for rental assistance to low income renters in the City.
- Summer Feeding Program Fund - To account for the receipt and use of a grant received from the U. S. Department of Agriculture through the Louisiana Department of Education for the purpose of providing meals at no charge to children during the summer months.
- Waterworks and Street Maintenance and Operation Fund - To account for the receipt and use of ad valorem taxes dedicated to the purpose of constructing waterworks and street improvements and paying the maintenance and operating expenses thereof.
- Louisiana Community Development Block Grant Fund - To account for the receipt and use of a grant received from the State of Louisiana for housing rehabilitation for low to moderate income residents.

CITY OF SHREVEPORT, LOUISIANA  
SPECIAL REVENUE FUNDS  
COMBINED BALANCE SHEET

11-30-85, 1987

WITH COMPARATIVE TOTALS FOR YEARS ENDED JUNE 30, 1986

ASSETS	LIABILITIES									
	1985 Total	1986 Total	1985 Total	1986 Total	1985 Total	1986 Total	1985 Total	1986 Total	1985 Total	1986 Total
City and Government Deposits	29,508	5,396	5,000	11,000	30,289	34,707	0	0	114,823	14,000
Due from other governmental units	-	-	-	-	38,000	-	-	-	11,117	11,114
Due from other funds	-	17,000	33,000	9,074	1,200	999	3,900	-	61,502	26,400
Total assets	29,508	22,396	18,000	20,074	71,489	35,607	3,900	0	187,442	51,514

LIABILITIES AND FUND BALANCES

LIABILITIES	FUNDS									
	1985 Total	1986 Total	1985 Total	1986 Total	1985 Total	1986 Total	1985 Total	1986 Total	1985 Total	1986 Total
Total liabilities	114,823	14,000	114,823	14,000	34,707	34,707	0	0	187,442	51,514
Fund balances	187,442	37,396	61,823	6,074	36,782	31,110	3,900	0	68,700	34,000
Encumbered, unassigned	-	-	-	-	-	-	-	-	-	-

LIABILITIES AND FUND BALANCES	1985 Total	1986 Total
Total liabilities and fund balances	187,442	81,514

\*The accompanying notes are an integral part of these statements.

CITY OF MONROE, LOUISIANA  
SPECIAL REVENUE FUNDS  
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
YEAR ENDED JUNE 30, 1971  
WITH COMPARATIVE DETAILS FOR YEAR ENDED JUNE 30, 1969

	Monroe										
	1971 Sales Tax (\$100)	1971 Sales Tax (\$100)	1971 Sales Tax (\$100)	1971 Sales Tax (\$100)	1971 Sales Tax (\$100)	1971 Sales Tax (\$100)	1971 Sales Tax (\$100)	1971 Sales Tax (\$100)	1971 Sales Tax (\$100)	1971 Sales Tax (\$100)	1971 Sales Tax (\$100)
<b>REVENUES</b>											
Sales	\$ 260,328	\$ 279,313	\$ 279,313	\$ 279,313	\$ 279,313	\$ 279,313	\$ 279,313	\$ 279,313	\$ 279,313	\$ 279,313	\$ 279,313
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	201	41	41	41	41	41	41	41	41	41
<b>Total revenues</b>	<b>\$ 260,328</b>	<b>\$ 279,313</b>	<b>\$ 279,313</b>	<b>\$ 279,313</b>	<b>\$ 279,313</b>	<b>\$ 279,313</b>	<b>\$ 279,313</b>	<b>\$ 279,313</b>	<b>\$ 279,313</b>	<b>\$ 279,313</b>	<b>\$ 279,313</b>
<b>EXPENDITURES</b>											
General government	21,000	-	19	-	-	-	-	-	-	-	21,019
Police and fire	-	-	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-	-	-
Other miscellaneous	-	-	-	-	-	-	-	-	-	-	-
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-
Other miscellaneous	-	-	-	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>\$ 21,000</b>	<b>\$ 19</b>	<b>\$ 19</b>	<b>\$ 19</b>	<b>\$ 19</b>	<b>\$ 19</b>	<b>\$ 19</b>	<b>\$ 19</b>	<b>\$ 19</b>	<b>\$ 19</b>	<b>\$ 21,019</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>\$ 239,328</b>	<b>\$ 259,304</b>	<b>\$ 259,304</b>	<b>\$ 259,304</b>	<b>\$ 259,304</b>	<b>\$ 259,304</b>	<b>\$ 259,304</b>	<b>\$ 259,304</b>	<b>\$ 259,304</b>	<b>\$ 259,304</b>	<b>\$ 258,294</b>
<b>OTHER FINANCING SOURCES (USES)</b>											
Operating transfers in	1,000	-	2,000	-	200	-	-	-	-	-	4,400
Operating transfers out	(31,000)	(30,000)	(30,000)	-	-	-	-	-	-	-	(29,600)
<b>Total other financing sources (uses)</b>	<b>(30,000)</b>	<b>(28,000)</b>	<b>(27,800)</b>	<b>\$ 200</b>	<b>\$ 200</b>	<b>\$ 200</b>	<b>\$ 200</b>	<b>\$ 200</b>	<b>\$ 200</b>	<b>\$ 200</b>	<b>(25,200)</b>
<b>Excess (deficiency) of revenues and other financing sources over expenditures and other uses</b>	<b>\$ 209,328</b>	<b>\$ 231,304</b>	<b>\$ 231,304</b>	<b>\$ 231,304</b>	<b>\$ 231,304</b>	<b>\$ 231,304</b>	<b>\$ 231,304</b>	<b>\$ 231,304</b>	<b>\$ 231,304</b>	<b>\$ 231,304</b>	<b>\$ 233,094</b>
<b>Fund balance - beginning</b>	<b>(7,500)</b>	<b>43,323</b>	<b>44,721</b>	<b>45,946</b>	<b>47,170</b>	<b>48,394</b>	<b>49,618</b>	<b>50,842</b>	<b>52,066</b>	<b>53,290</b>	<b>54,514</b>
<b>Fund balance - ending</b>	<b>\$ 14,828</b>	<b>\$ 44,344</b>	<b>\$ 44,344</b>	<b>\$ 45,332</b>	<b>\$ 45,332</b>	<b>\$ 45,332</b>	<b>\$ 45,332</b>	<b>\$ 45,332</b>	<b>\$ 45,332</b>	<b>\$ 45,332</b>	<b>\$ 46,328</b>

The accompanying schedule is an integral part of this statement.

CITY OF JEANERETTE, LOUISIANA  
SPECIAL REVENUE FUND  
IN SALES TAX FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED JUNE 30, 1997  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1996

	1997		Variance Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
<b>REVENUES</b>				
Taxes	\$ 338,900	\$ 365,104	\$ 27,104	\$ 343,137
Total revenues	<u>338,900</u>	<u>365,104</u>	<u>27,104</u>	<u>343,137</u>
<b>EXPENDITURES</b>				
General government				
Salaries	16,800	17,347	(1,347)	17,347
Office supplies and expense	1,000	416	584	829
Miscellaneous	3,900	3,900	(000)	1,062
Total general government	<u>31,700</u>	<u>31,663</u>	<u>(1,003)</u>	<u>21,238</u>
Excess (deficiency) of revenues over expenditures	<u>317,200</u>	<u>343,441</u>	<u>25,911</u>	<u>325,879</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	-	1,261	1,261	3,800
Operating transfers out	(298,000)	(321,667)	(23,667)	(383,870)
Total other financing sources (uses)	<u>(298,000)</u>	<u>(319,706)</u>	<u>(21,706)</u>	<u>(379,870)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>19,200</u>	<u>23,735</u>	<u>4,206</u>	<u>(14,991)</u>
Fund balances (deficit) - beginning	<u>(7,300)</u>	<u>(7,300)</u>	<u>0</u>	<u>17,661</u>
Fund balances (deficit) - ending	<u>\$ 12,200</u>	<u>\$ 16,435</u>	<u>\$ 4,206</u>	<u>\$ (7,300)</u>

The accompanying notes are an integral part of this statement.

CITY OF JEANERETTE, LOUISIANA  
SPECIAL REVENUE FUND  
1998 SALES TAX FUNDS (1993)

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED JUNE 30, 1997  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1996

	1997		Variance Favorable (Unfavorable)	1996
	Budget	Actual		Actual
<b>REVENUES</b>				
Taxes	\$ 85,000	\$ 91,276	\$ 6,276	\$ 88,779
Miscellaneous	-	226	226	279
<b>Total revenues</b>	<u>85,000</u>	<u>91,502</u>	<u>6,502</u>	<u>89,058</u>
<b>EXPENDITURES</b>				
General government				
Miscellaneous	-	-	0	29
<b>Total general government</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>29</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>85,000</u>	<u>91,502</u>	<u>6,502</u>	<u>88,968</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	-	-	0	-
Operating transfers out	(85,000)	(90,461)	(5,461)	(96,874)
<b>Total other financing sources (uses)</b>	<u>(85,000)</u>	<u>(90,461)</u>	<u>(5,461)</u>	<u>(96,874)</u>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	<u>-</u>	<u>1,041</u>	<u>1,041</u>	<u>(8,876)</u>
<b>Fund balances (deficit) - beginning</b>	<u>43,323</u>	<u>43,323</u>	<u>0</u>	<u>53,168</u>
<b>Fund balances (deficit) - ending</b>	<u>\$ 43,323</u>	<u>\$ 44,364</u>	<u>\$ 1,041</u>	<u>\$ 45,313</u>

The accompanying notes are an integral part of this statement.

CITY OF JEANERETTE, LOUISIANA  
SPECIAL REVENUE FUND  
14% SALES TAX FUND (1985)

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED JUNE 30, 1987  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1986

	1987		Variance Favorable (Unfavorable)	1986 Actual
	Budget	Actual		
<b>REVENUES</b>				
Taxes	\$ 85,000	\$ 91,276	\$ 6,276	\$ 86,279
Miscellaneous	-	98	98	127
Total revenues	85,000	91,374	6,374	86,406
<b>EXPENDITURES</b>				
General government				
Miscellaneous	-	10	(10)	20
Total general government	0	10	(10)	20
Excess (deficiency) of revenues over expenditures	85,000	91,364	6,364	86,386
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	-	2,000	2,000	2,558
Operating transfers out	(85,000)	(86,500)	(1,500)	(85,941)
Total other financing sources (uses)	(85,000)	(84,500)	(1,200)	(83,383)
Excess (deficiency) of revenues and other sources over expenditures and other uses	0	4,864	4,864	3,945
Fund balances (deficit) - beginning	14,722	14,722	0	8,712
Fund balances (deficit) - ending	\$ 14,722	\$ 19,586	\$ 4,864	\$ 14,722

The accompanying notes are an integral part of this statement.



CITY OF JEANERETTE, LOUISIANA  
SPECIAL REVENUE FUND  
PAKE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED JUNE 30, 1997  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1996

	1997		Variance Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ 0	\$ -
Miscellaneous	-	687	687	675
Total revenues	0	687	687	675
<b>EXPENDITURES</b>				
Culture and recreation				
Miscellaneous	-	-	0	-
Total culture and recreation	0	0	0	0
Excess (deficiency) of revenues over expenditures	0	687	687	675
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	-	-	0	-
Operating transfers out	-	-	0	-
Total other financing sources (uses)	0	0	0	0
Excess (deficiency) of revenues and other sources over expenditures and other uses	0	687	687	675
Fund balances (deficit) - beginning	39,646	39,646	0	38,971
Fund balances (deficit) - ending	\$ 39,646	\$ 40,333	\$ 687	\$ 39,646

The accompanying notes are an integral part of this statement.

CITY OF JEANERETTE, LOUISIANA  
SPECIAL REVENUE FUND  
SECTION 8 HOUSING FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET (KRAP BASIS) AND ACTUAL  
YEAR ENDED JUNE 30, 1997  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1996

	1997		Variance Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
<b>REVENUES</b>				
Intergovernmental	\$ 98,000	\$ 96,697	\$ (1,303)	\$ 99,176
Total revenues	98,000	96,697	(1,303)	99,176
<b>EXPENDITURES</b>				
Urban redevelopment and housing				
Housing assistance payments	87,000	83,584	3,416	85,656
Administrative	11,000	13,113	(2,113)	13,520
Total expenditures	98,000	96,697	1,303	99,176
Excess (deficiency) of revenues over expenditures	0	0	0	0
Fund balances (deficit) - beginning	0	0	0	0
Fund balances (deficit) - ending	\$ 0	\$ 0	\$ 0	\$ 0

The accompanying notes are an integral part of this statement.

CITY OF JEANERETTE, LOUISIANA  
SPECIAL REVENUE FUND  
SUMMER FEEDING PROGRAM FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED JUNE 30, 1997  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1996

	1997			
	Budget	Actual	Variance Favorable (Unfavorable)	1996 Actual
<b>REVENUES</b>				
Intragovernmental	\$ -	\$ 127,878	\$ 127,878	\$ 127,713
Total revenues	0	127,878	127,878	127,713
<b>EXPENDITURES</b>				
Welfare - feeding program				
Supplies	-	81,792	(81,792)	35,296
Salaries	-	45,463	(45,463)	37,571
Miscellaneous	-	6,710	(6,710)	18,528
Total welfare	0	133,965	(133,925)	131,395
Excess (deficiency) of revenues over expenditures	0	(6,047)	(6,047)	14,000
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	-	500	500	10,000
Operating transfers out	-	-	0	-
Total other financing sources (uses)	0	500	500	10,000
Excess (deficiency) of revenues and other sources over expenditures and other uses	0	(5,547)	(5,547)	5,970
Fund balances (deficit) - beginning	(18,116)	(18,116)	0	(24,894)
Fund balances (deficit) - ending	\$ (18,116)	\$ (23,663)	\$ (5,547)	\$ (18,116)

The accompanying notes are an integral part of this statement.

CITY OF JEANERETTE, LOUISIANA  
SPECIAL REVENUE FUND  
WATERWORKS AND STREET MAINTENANCE AND OPERATION FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED JUNE 30, 1997  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1996

	1997		Variance Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ 0	\$ -
Miscellaneous	-	-	0	-
Total revenues	0	0	0	0
<b>EXPENDITURES</b>				
General government				
Miscellaneous	-	-	0	-
Total general government	0	0	0	0
Excess (deficiency) of revenues over expenditures	0	0	0	0
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers out	-	-	0	-
Total other financing sources (uses)	0	0	0	0
Excess (deficiency) of revenues and other sources over expenditures and other uses	0	0	0	0
Final balances (deficit) - beginning	3,148	3,148	0	3,148
Final balances (deficit) - ending	\$ 3,148	\$ 3,148	\$ 0	\$ 3,148

The accompanying notes are an integral part of this statement.

CITY OF JEANERETTE, LOUISIANA  
SPECIAL REVENUE FUND  
LOUISIANA COMMUNITY DEVELOPMENT BLOCK GRANT FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED JUNE 30, 1987  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1986

	1987		Variance Favorable (Unfavorable)	1986 Actual
	Budget	Actual		
<b>REVENUES</b>				
Intergovernmental	\$ -	\$ -	\$ 0	\$ 43,472
Miscellaneous	-	821	821	0
<b>Total revenues</b>	<b>0</b>	<b>821</b>	<b>821</b>	<b>43,472</b>
<b>EXPENDITURES</b>				
Urban redevelopment and housing				
Housing rehabilitation contracts	-	-	0	38,257
Administrative	-	-	0	3,280
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>41,537</b>
Excess (deficiency) of revenues over expenditures	0	821	821	(60)
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers	-	-	0	-
<b>Total other financing sources (uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess (deficiency) of revenues and other sources over expenditures and other uses	0	821	821	(60)
Fund balances (deficit) - beginning	(821)	(821)	0	(461)
Fund balances (deficit) - ending	\$ (821)	\$ 0	\$ 821	\$ (821)

The accompanying notes are an integral part of this statement.

#### DEBT SERVICE FUNDS

Sewerage Improvements of 1975 - To accumulate monies for the payment of the 1975 public improvements bonds, which were paid off in the year ended June 30, 1996.

Sewerage District #1 Improvements of 1975 - To accumulate monies for the payment of the 1975 public improvements bonds of sewerage district #1, which were paid off in the year ended June 30, 1996.

Waterworks Improvements of 1985 & 1991 - To accumulate monies for the payment of the 1985 and 1991 general obligation bonds which are serial bonds due in annual installments, plus interest, through maturity in 2005. Debt service is financed by the levy of an ad valorem tax.

Sales Tax Bond Sinking Fund of 1980 - To accumulate monies for the payment of the 1980 public improvement bonds which are serial bonds due in annual installments, plus interest, through maturity in 2000. Debt service is financed by the collection of the 1% sales tax.

Sales Tax Bond Reserve Fund of 1980 - To accumulate monies in a reserve account for the payment of the 1980 public improvement bonds (see Sales Tax Bond Sinking Fund of 1980 above).

1996 General Obligation Bonds - To accumulate monies for the payment of the 1996 general obligation bonds, which are serial bonds due in annual installments, plus interest, through maturity in 2005. Debt service is financed by the levy of an ad valorem tax.

CITY OF BOZEMAN, MONTANA  
 DEBT SERVICE FUND  
 COMPARING BALANCE SHEET

8/31/88, 8/87

WITH COMPARATIVE TOTALS FOR YEAR ENDED 8/31/88, 1987

	Average Depreciation (25%)		Warranty Depreciation		Sales Tax		1986 General		Totals
	1988	1987	1988	1987	1988	1987	1988	1987	
ASSETS									
Cash and interest-bearing deposits	12	1	10,171	8	14,115	71,060	44,849	191,114	211,279
Other receivables	-	-	-	-	-	-	-	6	6
Due from other funds	-	-	63	-	-	-	-	63	63
<b>Total assets</b>	<b>12</b>	<b>1</b>	<b>10,234</b>	<b>8</b>	<b>14,115</b>	<b>71,060</b>	<b>44,849</b>	<b>191,114</b>	<b>211,279</b>

LIABILITIES AND FUND BALANCES

Total liabilities	0	0	0	0	0	0	0	0	0
Fund balances									
Reserve for debt service	-	-	10,479	9,605	11,044	40,849	40,849	189,126	192,372
Unreserved, undesignated	12	1	-	-	-	-	-	6	6
<b>Total fund balances</b>	<b>12</b>	<b>1</b>	<b>10,479</b>	<b>9,605</b>	<b>11,044</b>	<b>40,849</b>	<b>40,849</b>	<b>194,132</b>	<b>192,378</b>
<b>Total liabilities and fund balances</b>	<b>12</b>	<b>1</b>	<b>10,479</b>	<b>9,605</b>	<b>11,044</b>	<b>40,849</b>	<b>40,849</b>	<b>194,132</b>	<b>192,378</b>

CITY OF BOSTON, LOCALS  
 DEPT SERVICE FUND  
 COMPOSITION BY ACCOUNT OF RECEIVABLE, EXPENDITURE, AND CHANGES IN FUND BALANCE

YEAR ENDED 2002, 2003, 2004

WITH COMPARATIVE TOTALS FOR YEAR ENDED 2001, 2002, 2003

	Average Liquidity		2001		2002		2003		2004		2005	
	2001	2002	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
<b>REVENUE</b>												
Taxes - all values	107.4	124.3	103,476.3	-	0	-	0	94,470.0	120,110.0	0	103,021.0	103,021.0
Subsidies - income	0	0	3,247.0	700	3,001.0	0	0	0	0	0	0	0
Total revenue	107.4	124.3	106,723.3	700	3,001.0	0	94,470.0	120,110.0	0	103,021.0	103,021.0	
<b>EXPENDITURE</b>												
General government	0	0	0	300	0	0	1,275.0	1,275.0	0	1,275.0	1,275.0	
Police agency fee	0	0	0	300	0	0	1,275.0	1,275.0	0	1,275.0	1,275.0	
Total general government	0	0	0	600	0	0	2,550.0	2,550.0	0	2,550.0	2,550.0	
Other agency	0	0	0	0	0	0	0	0	0	0	0	
Capital projects	0	0	0	0	0	0	0	0	0	0	0	
Other services	0	0	0	0	0	0	0	0	0	0	0	
Transfer	0	0	0	0	0	0	0	0	0	0	0	
Total other services	0	0	0	0	0	0	0	0	0	0	0	
Total expenditures	0	0	0	0	0	0	0	0	0	0	0	
Excess (deficiency) of revenues over expenditures	107.4	124.3	106,723.3	700	3,001.0	0	91,920.0	117,560.0	0	100,751.0	100,751.0	
<b>OTHER FINANCING SOURCES (FUNDS)</b>												
Operating transfers in	0	0	0	0	0	0	0	0	0	0	0	
Operating transfers out	0	0	0	0	0	0	0	0	0	0	0	
Total other financing sources (uses)	0	0	0	0	0	0	0	0	0	0	0	
Change (increase) of revenues and other sources over expenditures and other uses	107.4	124.3	106,723.3	700	3,001.0	0	91,920.0	117,560.0	0	100,751.0	100,751.0	
Fund balance (initial) - beginning	0	0	0	0	0	0	0	0	0	0	0	
Fund balance (initial) - ending	0	0	0	0	0	0	0	0	0	0	0	

The accompanying notes are an integral part of this statement.



CITY OF ALABAMA, COCONOA  
 WATER SERVICE DEPARTMENT  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
 (CUMULATIVE YEAR-TO-DATE AND ACTUAL)  
 PERIOD ENDING 12/31/20, 2019

	Average Improvement of 2019			Average Improvement of 2018			Average Improvement of 2017 & 2018		
	Budget	Actual	Variance - Favorable / Unfavorable	Budget	Actual	Variance - Favorable / Unfavorable	Budget	Actual	Variance - Favorable / Unfavorable
<b>REVENUES</b>									
Taxes - all sources	0	115	115	0	119	119	14,000	15,076	1,076
Miscellaneous - interest	0	0	0	0	0	0	0	0	0
<b>Total revenues</b>	0	115	115	0	119	119	14,000	15,076	1,076
<b>EXPENDITURES</b>									
General government	0	0	0	0	0	0	0	0	0
Public safety - law	0	0	0	0	0	0	0	0	0
<b>Total general government</b>	0	0	0	0	0	0	0	0	0
Cost services	0	0	0	0	0	0	0	0	0
Included revenues in cost	0	0	0	0	0	0	0	0	0
<b>Total cost services</b>	0	0	0	0	0	0	0	0	0
<b>Total expenditures</b>	0	0	0	0	0	0	0	0	0
<b>Balance (deficiency) of revenues over expenditures</b>	0	115	115	0	119	119	14,000	15,076	1,076
<b>OTHER FINANCING SOURCES (USES)</b>									
Operating transfers in	0	0	0	0	0	0	0	0	0
Operating transfers out	0	(2,176)	(2,176)	0	(17,289)	(17,289)	0	0	0
<b>Total other financing sources (uses)</b>	0	(2,176)	(2,176)	0	(17,289)	(17,289)	0	0	0
<b>Balance (deficiency) of revenues and other financing over expenditures and other uses</b>	0	(2,061)	(2,061)	0	(17,170)	(17,170)	14,000	15,076	1,076
<b>Total balances (deficiency) - beginning</b>	1,004	2,061	1,057	14,991	16,000	1,009	17,170	18,086	916
<b>Total balances (deficiency) - ending</b>	1,004	0	1,004	14,991	0	14,991	17,170	17,170	0

The accompanying notes are an integral part of this statement.

CITY OF SLIDERSBURG, LOUISIANA  
 FIRST BUDGET PERIOD  
 STATEMENT OF REVENUES, EXPENDITURES, AND BALANCE IN FUND BALANCE  
 BUDGET (PLANNED) AND ACTUAL (ACCOMPLISHED)  
 YEAR ENDING 2020 (2021-22)

	Main Tax Bonds of 1983											
	Debt		Interest		Maturity -		Maturity -		2021 Demand Obligation Bonds			
	Budget	Actual	Budget	Actual	Payable (Unamortized)	Payable (Unamortized)	Budget	Actual	Budget	Actual		
<b>REVENUES</b>												
Taxes - net of refunds	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 94,201.5	\$ 94,201.5	
Miscellaneous - interest	400	700	0	1,000	1,000	1,000	1,000	-	-	871	871	470
<b>Total revenues</b>	400	700	0	1,000	1,000	1,000	1,000	-	-	94,201.5	94,201.5	470
<b>EXPENDITURES</b>												
General government	\$ 0	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,279	\$ 1,279	
Police/justice	0	0	0	0	0	0	0	0	0	1,279	1,279	
<b>Total general government</b>	0	0	0	0	0	0	0	0	0	1,279	1,279	
Public works	50,000	50,000	0	-	-	-	-	-	-	20,000	20,000	30,000
Transportation	25,000	25,000	0	-	-	-	-	-	-	20,000	20,000	5,000
<b>Total public works</b>	75,000	75,000	0	0	0	0	0	0	0	40,000	40,000	35,000
<b>Total expenditures</b>	75,000	75,000	0	0	0	0	0	0	0	40,000	40,000	35,000
<b>Excess (deficiency) of revenues over expenditures</b>												
	(74,600)	(74,300)	0	0	0	0	0	0	0	40,000	40,000	40,000
<b>OTHER FINANCING SOURCES (USES)</b>												
Operating transfers in	-	40,000	-	-	-	-	-	-	-	-	-	40,000
Operating transfers out	-	-	0	(2,000)	(2,000)	(2,000)	(2,000)	-	-	-	-	0
<b>Total other financing sources (uses)</b>	0	40,000	0	(2,000)	(2,000)	(2,000)	(2,000)	0	0	0	0	40,000
<b>Balance (deficiency) of revenues and other sources over expenditures and other uses</b>												
	(74,600)	(34,300)	0	0	0	0	0	0	0	40,000	40,000	80,000
<b>Final balance (deficiency) - beginning</b>	\$ 0.00	\$ 15,000	\$ -	\$ 24.00	\$ 24.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0
<b>Final balance (deficiency) - ending</b>	\$ 0	\$ 0.00	\$ 0.00	\$ 24.00	\$ 24.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 40,000	\$ 40,000	\$ 80,000

The accompanying notes are an integral part of this statement.

#### CAPITAL PROJECTS FUNDS

- Waterworks Improvements Fund - To account for water system improvements to be financed from the proceeds of the \$1,000,000 general obligation bond issue dated November 1, 1985.
- Louisiana Community Development Block Grant Fund - To account for the balance remaining from a grant from the State of Louisiana for sewer system improvements.
- King Joseph Pavilion Project Fund - To account for the grant proceeds from the State of Louisiana financing the expansion of facilities at the King Joseph Recreation Park.
- 1996 General Obligation Bonds Construction Fund - To account for street and sewerage improvements to be financed by the proceeds of the \$800,000 general obligation bond issue of 1996.

**CITY OF JEANERETTE, LOUISIANA  
CAPITAL PROJECTS FUNDS  
COMBINING BALANCE SHEET  
JUNE 30, 1997**

**WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 1996**

	Lacrosse Community Development		King Joseph Parishes	1994 General Obligation Bonds Construction Fund	Total	
	Improvements	Stock Loans	Project	Fund	1997	1996
<b>ASSETS</b>						
Cash and interest-bearing deposits	\$ 14	-	\$ 27,348	\$ 27,348	\$ 54,940	\$ 11,114
Miscellaneous receivables	-	-	-	-	0	0
Due from other governmental units	-	-	-	-	0	0
Due from other funds	400	-	-	-	400	400
<b>Total assets</b>	<b>414</b>	<b>0</b>	<b>27,348</b>	<b>27,348</b>	<b>54,940</b>	<b>11,514</b>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>Liabilities</b>						
Accounts payable	-	-	-	\$ 1,100	\$ 1,100	0
Due to other funds	40,875	-	-	-	40,875	40,875
<b>Total liabilities</b>	<b>40,875</b>	<b>0</b>	<b>0</b>	<b>\$ 1,100</b>	<b>\$ 41,975</b>	<b>40,875</b>
<b>Fund balances</b>						
Designated for subsequent period's expenditures	-	-	27,348	276,276	303,624	25,000
Undesignated	(40,461)	-	-	-	(40,461)	(40,461)
<b>Total fund balances</b>	<b>(40,461)</b>	<b>0</b>	<b>27,348</b>	<b>276,276</b>	<b>262,863</b>	<b>(15,461)</b>
<b>Total liabilities and fund balances</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 27,348</b>	<b>\$ 277,376</b>	<b>\$ 54,940</b>	<b>\$ 0</b>

The accompanying notes are an integral part of this statement.

**CITY OF BLANCKET, LOUISIANA**  
**CAPITAL PROJECTS FUND**  
**COMBINED STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**YEAR ENDED JUNE 30, 1997**  
**WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 1996**

	Waterworks Improvements		Levee Community Development Block-Grant		King Zoo Parade Project		1996 General Obligation Bonds Construction Fund		Totals	
	1997	1996	1997	1996	1997	1996	1997	1996	1997	1996
<b>REVENUE</b>										
Improvement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	-	-	-	-	-	12,987	12,987	12,987	0
<b>Total revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,987</b>	<b>12,987</b>	<b>12,987</b>	<b>0</b>
<b>EXPENDITURES</b>										
Capital outlay	-	-	-	-	-	-	-	-	-	-
Construction contracts	-	-	-	-	-	-	311,033	311,033	311,033	0
Engineering and other	-	-	-	-	-	-	75,138	75,138	75,138	1,500
<b>Total expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>386,171</b>	<b>386,171</b>	<b>386,171</b>	<b>1,500</b>
Excess (deficiency) of revenue over expenditures	0	0	0	0	0	0	(373,184)	(373,184)	(373,184)	(1,500)
<b>OTHER FINANCING SOURCES (USED)</b>										
Payments of debt	-	-	-	-	-	-	180,000	180,000	180,000	0
Operating transfers in	-	-	-	-	-	-	-	-	0	0
Operating transfers out	-	-	180	-	-	-	-	180	180	0
<b>Total other financing sources (used)</b>	<b>0</b>	<b>0</b>	<b>180</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>180,000</b>	<b>180,000</b>	<b>180,000</b>	<b>0</b>
Excess (deficiency) of revenue and other sources over expenditures and other use	0	0	(180)	0	0	0	(273,274)	(273,274)	(273,274)	(1,500)
Fund balance (deficit) - beginning	145,430	0	0	0	0	0	-	(11,504)	145,430	14,500
<b>Fund balance (deficit) - ending</b>	<b>145,430</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(273,274)</b>	<b>(273,274)</b>	<b>145,430</b>	<b>(1,500)</b>

The accompanying notes are an integral part of this statement.

CITY OF BURLINGTON  
 CAPITAL BUDGET FUND

STATEMENT OF REVENUES, EXPENDITURES, AND COMPARISONS BY FUND BALANCE  
 BUDGET FISCAL YEAR 2018-2019  
 FISCAL YEAR ENDED 06/30/19

	Revenue Department			Capital Development Department			City Public Projects			Inter-Departmental Funds			Comprehensive Fund		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
<b>REVENUES</b>															
Interdepartmental	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance - income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES</b>															
Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Engineering and other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Source: preliminary of revenue over expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>GRAND TOTALS (including transfers)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total other funding sources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Source: preliminary of revenue and other funding sources over expenditures and other fee</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Performance - budget	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Performance - other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total performance - budget</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total performance - other</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## ENTERPRISE FUND

Utility Fund – To account for the provision of water and sewerage services to 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 JEANERETTE, LOUISIANA  
 ENTERPRISE FUND  
 UTILITY FUND  
 COMPARATIVE BALANCE SHEET  
 JUNE 30, 1997 AND 1996

	1997	1996
<b>ASSETS</b>		
<b>Current assets</b>		
Cash and interest - bearing deposits	\$ 43,738	\$ 54,122
Accounts receivable	179,802	145,065
Due from other funds	132,447	158,027
<b>Total current assets</b>	<b>355,987</b>	<b>357,214</b>
<b>Restricted assets</b>		
Customer deposits		
Cash and interest-bearing deposits	37,583	44,406
<b>Total restricted assets</b>	<b>37,583</b>	<b>44,406</b>
<b>Property, plant and equipment</b>		
Property, plant and equipment, at cost, net of accumulated depreciation (1997 \$3,960,583 ; 1996 \$3,718,389)	6,890,640	6,359,879
<b>Net property plant and equipment</b>	<b>6,890,640</b>	<b>6,359,879</b>
<b>Total assets</b>	<b>\$ 6,923,957</b>	<b>\$ 6,800,616</b>

(Continued)

The accompanying notes are an integral part of this statement.



CITY OF JEANERETTE, LOUISIANA  
 ENTERPRISE FUND  
 UTILITY FUND  
 COMPARATIVE BALANCE SHEET (CONTINUED)  
 (JUNE 30, 1997 AND 1996)

	1997	1996
<b>LIABILITIES AND FUND EQUITY</b>		
<b>Liabilities</b>		
Current liabilities (payable from current assets)		
Bank overdraft	\$ -	\$ 45,359
Accounts payable	61,907	85,006
Due to other funds	45,663	36,490
Total current liabilities (payable from current assets)	107,570	146,855
Current liabilities (payable from restricted assets)		
Customers' deposits	79,828	80,212
Long-term liabilities	0	0
Total liabilities	187,398	227,067
<b>Fund equity</b>		
Contributed capital		
Municipality	2,622,167	2,622,167
Parish grants	93,680	10,000
State and federal grants, net of accumulated amortization (1997 \$2,194,484 ; 1996 \$ 2,015,653)	4,146,171	4,375,009
Total contributed capital	6,778,338	6,957,166
Retained earnings (deficit)		
Unreserved	(841,648)	(381,658)
Total retained earnings (deficit)	(841,648)	(381,658)
Total fund equity	6,336,690	6,575,508
Total liabilities and fund equity	\$ 6,523,987	\$ 6,802,516

The accompanying notes are an integral part of this statement.

CITY OF JEANERETTE, LOUISIANA  
 ENTERPRISE FUND  
 UTILITY FUND  
 COMPARATIVE STATEMENT OF REVENUES, EXPENSES, AND  
 CHANGES IN RETAINED EARNINGS -  
 YEARS ENDED JUNE 30, 1997 AND 1996

	1997	1996
<b>OPERATING REVENUES</b>		
Charges for services		
Water sales	\$ 592,111	\$ 464,140
Sewer service charges	341,269	285,735
Connections, installations, etc.	7,784	9,916
Penalties	39,258	29,933
Miscellaneous	4,798	2,015
Total operating revenues	<u>945,320</u>	<u>821,739</u>
<b>OPERATING EXPENSES</b>		
Bad debts	15,633	9,270
Chemicals	69,442	55,971
Consulting and testing fees	16,433	10,548
Depreciation expense	273,994	234,299
Equipment rental	389	38
Insurance	54,807	45,858
Miscellaneous	34,804	14,913
Office expense	8,521	8,278
Payroll taxes	4,184	3,623
Professional fees	3,742	2,647
Retirement	13,325	14,012
Salaries	282,018	244,518
Supplies and repairs	79,632	65,136
Truck expense	8,337	7,874
Utilities & telephone	58,962	59,439
Total operating expenses	<u>866,548</u>	<u>803,979</u>
Net operating income (loss)	<u>78,772</u>	<u>7,760</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>		
Interest income	776	1,756
Paying agents' fees	-	(942)
Interest expense	-	(3,590)
Total nonoperating revenues (expenses)	<u>776</u>	<u>(2,776)</u>
Income (loss) before operating transfers	<u>\$ 79,548</u>	<u>\$ 4,984</u>

(Continued)

The accompanying notes are an integral part of this statement.

CITY OF JEANERETTE, LOUISIANA  
 ENTERPRISE FUND  
 UTILITY FUND  
 COMPARATIVE STATEMENT OF REVENUES, EXPENSES, AND  
 CHANGES IN RETAINED EARNINGS - (CONTINUED)  
 YEARS ENDED JUNE 30, 1997 AND 1996

	1997	1996
<b>OPERATING TRANSFERS IN (OUT)</b>		
Operating transfers in	\$ 307,817	\$ 373,468
Operating transfers out	(646,000)	(543,508)
Total operating transfers	(338,183)	(170,040)
Net income (loss)	(238,623)	(166,023)
<b>ADD: Depreciation on fixed assets acquired by federal grant revenues externally restricted for capital acquisitions and construction that reflects contributed capital</b>		
	178,831	178,831
Increase (decrease) in retained earnings	(59,792)	12,808
Retained earnings (deficit) - beginning	(781,658)	(794,467)
Retained earnings (deficit) - ending	\$ (841,450)	\$ (781,659)

The accompanying notes are an integral part of this statement.

CITY OF JEANERETTE, LOUISIANA  
 ENTERPRISE FUND  
 UTILITY FUND  
 COMPARATIVE STATEMENT OF CASH FLOWS  
 YEARS ENDED JUNE 30, 1997 AND 1996

	1997	1996
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Net income (loss)	\$ (238,023)	\$ (185,023)
Adjustments to reconcile net income (loss) to net cash provided (used) by operating activities:		
Depreciation	277,964	134,709
Accounts receivable	(53,036)	(5,499)
Accounts payable	(7,568)	(8,381)
Accrued expenses	-	(2,152)
Customer deposits	(344)	2,829
Due from other funds	(2,816)	(111,825)
Net cash provided (used) by operating activities	<u>(6,332)</u>	<u>(125,869)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of property, plant and equipment (net)	<u>(2,288)</u>	-
Net cash provided (used) by investing activities	<u>(2,288)</u>	<u>0</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Repayment of bonds payable	<u>-</u>	<u>(130,000)</u>
Net cash provided (used) by financing activities	<u>0</u>	<u>(130,000)</u>
<b>NET INCREASE (DECREASE) IN CASH</b>	<u>(11,931)</u>	<u>(425,869)</u>
<b>CASH (DEFICIT) AT BEGINNING OF YEAR</b>	<u>93,220</u>	<u>217,108</u>
<b>CASH (DEFICIT) AT END OF YEAR</b>	<u>\$ 81,288</u>	<u>\$ 69,239</u>
<b>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION</b>		
Cash paid during year for interest expense	<u>\$ 0</u>	<u>\$ 5,783</u>

The accompanying notes are an integral part of this statement.

## FIDUCIARY FUNDS

### AGENCY FUNDS

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

CITY OF MONROE, LOUISIANA  
 FIDUCIARY FUNDS  
 COMBINING BALANCE SHEET  
 JUNE 30, 1997

	Agency Funds		Totals
	Payroll Fund	Disbursement Fund	
<b>ASSETS</b>			
Cash in bank	\$ 3,762	\$ 46,378	\$ 49,140
Due from other funds	36,833	169,719	206,552
<b>Total assets</b>	<b>33,071</b>	<b>124,341</b>	<b>157,412</b>
<b>LIABILITIES</b>			
Accrued liabilities	20,138	-	20,138
Due to other funds	12,932	124,341	137,273
<b>Total liabilities</b>	<b>\$ 33,071</b>	<b>\$ 124,341</b>	<b>\$ 157,412</b>

The accompanying notes are an integral part of this statement.

CITY OF SLAMBERTT, LOUISIANA  
 FUNDARY FUNDS  
 COMBINED STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - ALL AGENCY FUNDS  
 YEAR ENDED JUNE 30, 1997

	Balances Beginning of Year	Net Change for Year	Balances End of Year
<b>PAYROLL FUND</b>			
<b>ASSETS</b>			
Cash	\$ 3,682	\$ (7,444)	\$ (3,762)
Due from other funds	16,763	20,079	36,842
<b>Total assets</b>	<u>20,445</u>	<u>12,635</u>	<u>33,071</u>
<b>LIABILITIES</b>			
Accrued liabilities	17,141	3,998	21,139
Due to other funds	3,304	9,828	13,132
<b>Total liabilities</b>	<u>20,445</u>	<u>12,826</u>	<u>33,971</u>
<hr/>			
<b>DISBURSMENT FUND</b>			
<b>ASSETS</b>			
Cash	12,351	(60,909)	(48,558)
Due from other funds	102,300	67,617	169,917
<b>Total assets</b>	<u>117,651</u>	<u>6,708</u>	<u>124,341</u>
<b>LIABILITIES</b>			
Due to other funds	117,633	6,708	124,341
<b>Total liabilities</b>	<u>117,633</u>	<u>6,708</u>	<u>124,341</u>
<hr/>			
<b>TOTALS - ALL AGENCY FUNDS</b>			
<b>ASSETS</b>			
Cash	19,233	(68,353)	(49,120)
Due from other funds	118,863	87,697	206,560
<b>Total assets</b>	<u>138,076</u>	<u>19,344</u>	<u>157,412</u>
<b>LIABILITIES</b>			
Accrued liabilities	17,141	2,998	20,139
Due to other funds	109,933	16,306	127,239
<b>Total liabilities</b>	<u>\$ 127,074</u>	<u>\$ 19,304</u>	<u>\$ 146,373</u>

The accompanying notes are an integral part of this statement.

## GENERAL FIXED ASSETS ACCOUNT GROUP

To account for fixed assets not used in proprietary fund operations



CITY OF JEANERETTE, LOUISIANA  
 COMPARATIVE STATEMENT OF GENERAL FIXED ASSETS  
 JUNE 30, 1997 AND 1996

	1997	1996
General fixed assets, at cost		
Buildings	\$ 2,315,933	\$ 2,315,933
Improvements other than buildings	3,831,754	3,349,524
Equipment	1,011,890	934,779
<b>Total general fixed assets</b>	<b>7,159,577</b>	<b>6,600,236</b>
Investment in general fixed assets		
Property acquired from		
Federal and state grants	3,513,230	3,519,718
Parish grants	97,648	97,648
General fund revenues	1,801,821	1,348,763
Tax bond proceeds	1,088,569	680,738
Assessments of property owners	464,330	464,732
Donations	193,537	193,537
<b>Total investment in general fixed assets</b>	<b>\$ 7,159,577</b>	<b>\$ 6,600,236</b>

The accompanying notes are an integral part of this statement.

CITY OF MONROE, LOUISIANA  
 STATEMENT OF CHANGES IN GENERAL FIXED ASSETS  
 YEAR ENDED JUNE 30, 1997

	Improvements			Total
	Buildings	other than Buildings	Equipment	
General fixed assets - beginning of year	\$ 2,315,933	\$ 3,245,524	\$ 834,779	\$ 6,496,236
<b>Additions</b>				
Federal & state grants	-	-	24,812	24,812
Tax bond proceeds	-	586,290	-	586,290
General Fund revenues	-	-	33,859	33,859
 Total balances and additions	 2,315,933	 3,831,754	 1,001,880	 7,159,537
 <b>Deductions</b>				
Assets disposed of	-	-	-	0
General fixed assets - end of year	\$ 2,315,933	\$ 3,831,754	\$ 1,001,880	\$ 7,159,537

The accompanying notes are an integral part of this statement.

#### GENERAL LONG-TERM DEBT ACCOUNT GROUP

To account for unamortized principal amount on general long-term debt expected to be financed from governmental type funds (except special assessment funds). Payments of maturing obligations, including interest, are accounted for in the debt service funds.

CITY OF JEANETTE, LOUISIANA  
STATEMENT OF GENERAL LONG-TERM DEBT

JUNE 30, 1997

WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 1996

Waterworks Improvements	State Tre. Bonds of 1989		1991-General Obligations Bonds	Special Under Capital Lease	
	Ending	Balance		1997	1996
1989 & 1991					
\$	210,977 \$	34,885 \$	46,848 \$	-	298,528 \$
	346,813	-	781,131	-	1,127,944
	-	661,135	(75,664)	-	685,471
	-	-	-	50,366	47,278
	660,000	215,020	0	50,366	1,784,366

AMOUNT AVAILABLE AND TO BE  
PROVIDED FOR THE RETIREMENT  
OF GENERAL LONG-TERM DEBT

Amount available in debt service funds  
for debt retirement

Amount to be provided from  
Ad-revenue from  
Sales taxes  
General fund revenues

Total available and to be provided

GENERAL LONG-TERM DEBT PAYABLE

Bonds payable  
Obligations under capital lease

Total general long-term debt payable

660,000	215,020	-	46,848	-	1,784,366
-	-	-	-	46,356	46,356
\$	660,000 \$	215,020 \$	46,848 \$	46,356 \$	1,784,366 \$

The accompanying notes are an integral part of this statement.

INTERNAL CONTROL, COMPLIANCE,  
AND  
OTHER GRANT INFORMATION

# Broussard & Broussard

A Professional Corporation of  
Certified Public Accountants  
415 West Main Street  
P. O. Box 9048  
New Orleans, Louisiana 70116-9048  
(504) 566-8500 Telex (504) 962-6008

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

John D. Broussard, CPA  
Paul E. Broussard, CPA

## Independent Auditor's Report on Compliance and an Internal Control over Financial Reporting based on an audit of financial statements performed in accordance with Government Auditing Standards

December 12, 1997

The Honorable James Alexander, Mayor  
and Members of the Board of Aldermen  
City of Jeanerette, Louisiana

We have audited the financial statements of City of Jeanerette, Louisiana, as of and for the year ended June 30, 1997, and have issued our report thereon dated December 12, 1997. 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 Jeanerette's financial statements are free of material misstatements, 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 those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under Government Auditing Standards which are described in the accompanying schedule of findings and questioned costs as items 97-3 through 97-7.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the internal control of City of Jeanerette, Louisiana 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. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the City of Jeanerette's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings and questioned costs as item 97-10.

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. 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 reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe none of the reportable conditions described above is a material weakness. We also noted other matters involving the internal control over financial reporting that we have reported to management of the City of Knoxville in a separate letter dated December 12, 1997.

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

*Broussard & Broussard*

**BROUSSARD & BROUSSARD, CPAs**

# Broussard & Broussard

A Professional Corporation of  
Certified Public Accountants  
601 West Main Street Suite 4  
P. O. Box 9114  
New Orleans, Louisiana 70114-9114  
(504) 588-9008 FAX (504) 588-9440

Member  
American Institute of  
Certified Public Accountants  
Society of Accountants  
Certified Public Accountants

John E. Broussard, CPA  
Paul E. Broussard, CPA

## Independent Auditor's Report on Compliance with requirements applicable to each major program and internal control over compliance in accordance with OMB Circular A-133

December 12, 1997

The Honorable James Alexander, Mayor  
and Members of the Board of Aldermen  
City of Jeanerette, Louisiana

### Compliance

We have audited the compliance of the City of Jeanerette, with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to the major programs for the year ended June 30, 1997. The City's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to this major program is the responsibility of the City of Jeanerette management. Our responsibility is to express an opinion on the City of Jeanerette's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audit of States, Local Governments, and Non-Profit Organizations. These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City of Jeanerette's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the City of Jeanerette's compliance with those requirements.

As described in items 97-1 and 97-2 in the accompanying schedule of findings and questioned costs, the City of Jeanerette did not comply with requirements regarding reporting on the claims for reimbursement and maintenance of manure workbooks that are applicable to its Summer Feeding Program. Compliance with such requirements is necessary, in our opinion, for the City of Jeanerette to comply with requirements applicable to that program.

In our opinion, except for the noncompliance described in the preceding paragraph, the City of Jeanerette complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended June 30, 1997.



### Internal Control Over Compliance

The management of the City of Issaquah is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the City of Issaquah's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-123.

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the City of Issaquah's ability to administer a major federal program in accordance with applicable requirements of laws, regulations, contracts and grants. Reportable conditions are described in the accompanying schedule of findings and questioned costs as items 97-B and 97-C.

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 noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe none of the reportable conditions described above is a material weakness.

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

  
EDOUARD S. BROUSSARD, CPAs

City of Jenneville  
Schedule of Findings and Questioned Costs  
June 30, 1997

---

**Item #**

**Compliance**

- 97-1. A claim for reimbursement was filed for \$9,000.00 in transportation costs for the Summer Flooding Program. No documentation could be located which supports this expenditure.
- 97-2. Menu worksheets required to be maintained for the Summer Flooding Program were incomplete.
- 97-3. The City violated R.S. 39:1309-1310 by incurring unfavorable budget variances from actual in excess of 5%.
- 97-4. The City violated R.S. 47:1803-4 by failing to obtain State Bond Commission approval for incurring debt through a financing arrangement to pay insurance premiums.
- 97-5. The City violated R.S. 38:1304 by preparing a budget in which proposed expenditures exceeded estimated funds available.
- 97-6. The City violated R.S. 38:1305 by not adopting the budget at least 15 days prior to the beginning of the budget year.
- 97-7. The City violated R.S. 38:2212 by failing to obtain three quotes for the purchase of police equipment costing over \$5,000.

**Internal Control**

- 97-8. The paid invoices for the Summer Flooding Program were not marked paid when paid.
- 97-9. Due to the small number of employees in the Summer Flooding Program, an adequate segregation of duties was not accomplished within the accounting system.
- 97-10. The City failed to investigate differences in the reconciliation of subsidiary accounts receivable ledger records of the utility system on a monthly basis.

CITY OF MONROE, LOUISIANA  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 YEAR ENDED JUNE 30, 1997

	Federal Assistance I.D. Number	CFDA #	Grant Expenditures
<b>MAJOR PROGRAM</b>			
Department of Agriculture			
Indirect Program - Passed through			
Louisiana Department of Education			
Summer Food Service Program			
		10.839	\$ 103,909
<b>NON-MAJOR PROGRAMS</b>			
Department of Housing and Urban Development			
Direct Program:			
Section 8 Housing Assistance			
	LA-49-0309-003	14.158	98,697
	LA-49-0309-004		
Department of Justice			
Direct Program:			
Local Law Enforcement Block Grant			
		838	21,600
COFS Fair Award			
		16,739	<u>14,941</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<b>\$ 262,149</b>

CITY OF JEANERETTE, LOUISIANA  
 HUD SECTION 8 PROGRAM  
 JEANERETTE, LOUISIANA  
 ANALYSIS OF SURPLUS  
 YEARS ENDED JUNE 30, 1997 AND 1998

	Annual Contribution Contract FW-2078(E)	
	1997	1998
<b>Unreserved surplus</b>		
Balance at beginning of fiscal year	\$ (1,676,707)	\$ (1,514,878)
Prior period adjustment to correct prior audit reports	-	1,451
Adjusted balance at beginning of fiscal year	(1,676,707)	(1,513,427)
Net less for the year	(66,687)	(66,176)
(Provision for) reduction of operating reserve	(1,788)	(1,529)
(Provision for) reduction of project account	(52,387)	(66,555)
Balance at end of fiscal year	<u>\$ (1,803,672)</u>	<u>\$ (1,806,707)</u>
<b>Reserved surplus (operating reserve)</b>		
Balance at beginning of fiscal year	23,960	26,221
Prior period adjustment to correct prior audit reports	-	1,569
Adjusted balance at beginning of fiscal year	23,960	26,381
Provision for (reduction of) operating reserve	1,788	1,529
Balance at end of fiscal year	<u>25,616</u>	<u>27,810</u>
<b>Project account - exhausted</b>		
Balance at beginning of fiscal year	328,483	262,693
Prior period adjustment to correct prior audit reports	-	(1,181)
Adjusted balance at beginning of fiscal year	328,483	262,692
Provision for (reduction of) project account	52,567	62,385
Balance at end of fiscal year	<u>381,054</u>	<u>329,487</u>
<b>Cumulative HUD contributions</b>		
Balance at beginning of fiscal year	1,394,966	1,294,192
Prior period adjustment to correct prior audit reports	-	(771)
Adjusted balance at beginning of fiscal year	1,394,966	1,293,661
Annual contribution earned	88,423	103,708
Balance at end of fiscal year	<u>1,483,389</u>	<u>1,394,966</u>
<b>Total surplus</b>	<u>\$ 15,982</u>	<u>\$ 14,756</u>

CITY OF JEANERETTE, LOUISIANA  
 HUD SECTION 8 PROGRAM  
 JEANERETTE, LOUISIANA  
 COMPUTATION OF ANNUAL CONTRIBUTIONS EARNED AND PROJECT ACCRUAL -  
 OPERATING RESERVE CHANGES  
 HOUSING ASSISTANCE PAYMENTS PROGRAM  
 YEARS ENDED JUNE 30, 1997 AND 1996

	Annual Contribution Contract PW-2076(g)	
	1997	1996
Project LA-48-D168-003(004)		
Provision for (reduction of) project account		
Maximum annual contribution available		
Maximum annual contribution authorized	\$ 150,500	\$ 145,268
Adjusted project account balance at beginning of fiscal year	328,487	365,932
Total annual contribution available	478,987	511,200
Annual contribution required		
Administrative fee earned	13,819	13,799
Credit fee	1,200	1,200
Hard-to-lease fees	0	99
Housing assistance payments	83,584	89,666
Total funds required	98,603	104,764
Project receipts other than annual contributions	-	-
Total annual contributions required	98,603	104,764
Project account at end of fiscal year	381,054	328,487
Adjusted project account at beginning of fiscal year	328,487	365,932
Provision for (reduction of) project account	\$ 52,567	\$ 67,555

(continued)

CITY OF JEANERETTE, LOUISIANA  
 HUD SECTION 8 PROGRAM  
 JEANERETTE, LOUISIANA  
 COMPUTATION OF ANNUAL CONTRIBUTIONS EARNED AND PROJECT ACCOUNT -  
 OPERATING RESERVE CHANGES  
 HOUSING ASSISTANCE PAYMENTS PROGRAM (CONTINUED)  
 YEARS ENDED JUNE 30, 1997 AND 1996

	Annual Contribution Contract PW-2070(E)	
	1997	1996
Project LA-48-D168-000000		
Annual contribution earned - lesser of total annual contribution available or total annual contribution required	\$ 98,400	\$ 100,705
Provision for (reduction of) operating reserve		
Operating income	-	-
Annual contribution earned	98,400	100,705
Total operating receipts	98,400	100,705
Less: operating expenditures		
Operating expenses	96,697	99,176
Provision for (reduction of) operating reserve	\$ 1,703	\$ 1,529

**OTHER SUPPLEMENTARY INFORMATION**

CITY OF MONROE, LOUISIANA  
ENTERPRISE FUND  
UTILITY FUND  
SCHEDULE OF NUMBER OF UTILITY CUSTOMERS  
(UNAUDITED)  
JUNE 30, 1997

---

Records maintained by the City indicated the following number of customers were being served during the month of June, 1997:

Water and/or sewerage and/or garbage	2,377
--------------------------------------	-------

Note: Garbage services are simply billed and collected by the City on the regular utility bills sent out. Garbage pick-up is provided by a private company, Waste Management, Inc., with whom the City contracted, and the City receives a small administrative fee on each bill collected. The related incomes, expenses, receivables and payables are recorded in the City's General Fund.



**CITY OF MONROE, LOUISIANA**  
**(UTILITY FUNDS)**  
**COMPARATIVE DEPARTMENTAL ANALYSIS OF OPERATING REVENUES AND EXPENSES**  
**YEARS ENDED JUNE 30, 1977 AND 1976**

	Totals		1976		1977	
	1977	1976	1977	1976	1977	1976
<b>OPERATING REVENUES</b>						
Charges for services						
Customer service charges	\$ 890,000	\$ 779,889	\$ 831,111	\$ 866,000	\$ 861,000	\$ 881,710
Contributions, institutions, etc.	7,768	8,934	7,000	7,400	700	7,800
Fees	26,200	29,850	24,733	26,850	14,000	11,000
Miscellaneous	4,784	2,805	3,080	876	1,700	1,170
Total operating revenues	<u>932,752</u>	<u>821,478</u>	<u>866,924</u>	<u>901,126</u>	<u>877,400</u>	<u>902,680</u>
<b>OPERATING EXPENSES</b>						
Fuel sales	13,433	9,270	9,448	8,840	5,700	5,000
Chemicals	41,443	53,870	40,585	45,411	26,648	3,000
Consulting and testing fees	24,433	10,888	-	-	16,400	10,500
Depreciation expense	(11,944)	276,289	140,848	141,842	100,000	150,000
Expenses in transit	889	36	-	-	800	36
Interest	24,801	45,858	19,160	23,000	15,043	17,700
Miscellaneous	11,804	14,310	9,504	4,040	3,340	8,370
Office expense	4,811	8,338	8,521	8,124	-	-
Payroll taxes	4,184	3,433	3,000	3,711	1,475	500
Professional fees	1,281	3,647	3,760	1,500	-	1,000
Rent	17,207	14,011	8,760	9,000	2,701	4,000
Salaries	151,218	144,518	176,134	182,500	13,884	61,100
Supplies and repairs	71,682	63,156	36,800	40,124	38,340	24,000
Travel expense	1,000	1,834	4,834	3,400	3,443	4,400
Utilities & telephone	18,080	29,439	24,034	16,800	24,700	27,500
Total operating expenses	<u>666,260</u>	<u>811,913</u>	<u>715,511</u>	<u>627,860</u>	<u>382,680</u>	<u>520,680</u>
Net operating income (loss)	<u>266,492</u>	<u>40,565</u>	<u>151,413</u>	<u>273,266</u>	<u>494,720</u>	<u>381,990</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>						
Interest income	736	1,216	-	-	-	-
Paying agent's fee	-	(800)	-	-	-	-
Interest expense	-	(2,000)	-	-	-	-
Total nonoperating revenues (expense)	<u>736</u>	<u>(1,584)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Income (loss) before operating transfers	<u>267,228</u>	<u>29,981</u>	<u>151,413</u>	<u>273,266</u>	<u>494,720</u>	<u>381,990</u>
<b>OPERATING TRANSFERS IN (OUT)</b>						
Operating transfers in	\$17,147	\$70,400	-	-	-	-
Operating transfers out	(240,000)	(143,000)	-	-	-	-
Total operating transfers in (out)	<u>(222,853)</u>	<u>(72,600)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net income (loss)	<u>(55,625)</u>	<u>(42,619)</u>	<u>151,413</u>	<u>273,266</u>	<u>494,720</u>	<u>381,990</u>
<b>NOTE: Depreciation on fixed assets required by federal gas revenues generally restricted for capital acquisitions and construction that reduces contributed capital</b>						
	<u>178,000</u>	<u>178,000</u>				
Income (expense) in reduced earnings	<u>(20,375)</u>	<u>13,381</u>				
Retained earnings (deficit) - beginning	<u>(20,000)</u>	<u>(20,000)</u>				
Retained earnings (deficit) - ending	<u>\$ (40,975)</u>	<u>\$ (6,619)</u>				

CITY OF JEANERETTE, LOUISIANA  
 COMBINED SCHEDULE OF INTEREST-BEARING DEPOSITS - ALL FUNDS  
 JUNE 30, 1997

	Interest Rate	Amount
<b>General Fund</b>		
Savings accounts	Variable	\$ 11,155
		<u>11,155</u>
<b>Special Revenue Funds</b>		
1/4% Sales Tax Fund (1973)		
Money market account	Variable	7,364
1/4% Sales Tax Fund (1985)		
Money market account	Variable	8,175
Park Fund		
Money market account	Variable	20,993
		<u>46,532</u>
<b>Debt Service Funds</b>		
Waterworks Improvements 1985 & 1990		
Money market account	Variable	130,577
Sales Tax Sinking		
Savings account	Variable	54,040
Sales Tax Reserve		
Certificate of deposit	5.10%	74,919
1995 General Obligation Bonds		
Savings account	Variable	49,849
		<u>289,385</u>
<b>Capital Projects Fund</b>		
1998 General Obligation Bonds Construction		
Money market account	Variable	327,383
		<u>\$ 327,383</u>
<b>Utility Fund</b>		
Money market accounts	Variable	\$ 6,283
		<u>6,283</u>
<b>Total - all funds</b>		<u>\$ 680,727</u>

CITY OF BERNERVILLE, LOUISIANA  
SCHEDULE OF INSURANCE IN FORCE  
(UNAUDITED)  
JUNE 30, 1997

<u>Description of Coverage</u>	<u>Coverage Amount</u>
Workers' compensation Employer's liability	Statutory
Employee dishonesty coverage	100,000
Public entity liability policy	2,000,000
Auto physical damage and liability injury - Combined Single Limit	1,000,000
Blanket policy on buildings and contents	1,058,000
Blanket policy on various equipment	246,775
Excess liability policy	1,000,000
Public officials liability policy	1,000,000
Law-enforcement liability policy	1,000,000

# Broussard & Broussard

A Professional Corporation of  
Certified Public Accountants

433 West Main Street

P. O. Box 1014

New Orleans, Louisiana 70112-0114

DSR: 565-9939 FAX: (514) 564-8908

Members:  
American Institute of  
Certified Public Accountants  
Institute of Louisiana  
Certified Public Accountants

John E. Broussard, CPA

Paul K. Broussard, CPA

December 12, 1997

Honorable Mayor James Alexander, Sr.  
and Members of the Board of Aldermen  
City of Jeanerette, Louisiana

In conjunction with our audit of the financial statements of the City of Jeanerette for the year ended June 30, 1997, we hereby submit our management letter.

The purpose of the management letter is to make constructive comments regarding the system of internal control in use and the degree of compliance with accounting principles as provided for in the Louisiana Municipal Audit and Accounting Guide.

By recommendations of the office of the Legislative Auditor, it is requested that comments be made also regarding the disposition of recommendations made in the past year's management letter.

## Prior year comments

The previous year's management letter made the following observations and recommendations. We have determined that these recommendations should be restated for the current year.

1. We recommended that all deposits be made on a daily basis.
2. According to the production records of the Water Plant, the City is processing many more gallons of water than is being billed out to customers. Apparently some of this difference can be explained by leaks in the main lines or inaccurate meters. However, due to the large difference, we suggest that a plan be developed to review the differences in gallons billed versus gallons processed on a monthly basis with the purpose of reducing the City's costs for chemicals and repairs or possible increases in revenues.
3. The City had incurred bad debt expenses in the utility fund partly due to the failure to collect utility bills timely. We observed several utility customers who were allowed many months to pay their bill before any action was taken either to collect or shut off service. We recommend that no utility customer be given special allowances on their utility bill.

4. Filing should be done in a timely manner and files should be maintained in an orderly fashion. We had difficulty locating some records which should be readily available.
5. The City has incurred over \$21,000 in bank service charges for the year ended June 30, 1997 and over \$8,000 during each of the prior two years mainly due to overdraft charges. Overdrafts which generate such a large amount of charges could be construed as borrowings made without Board Commission approval. We recommend that a cash flow analysis be prepared to develop a plan to alleviate cash shortages which are responsible for the bank charges.
6. Differences in the utility accounts receivable and customer service deposits reconciliations with the general ledger were not investigated. A proper reconciliation requires the determination of differences and adjustment of the books accordingly. We recommend that such differences not be ignored until the year end.
7. The City failed to get State Bond Commission approval on a financing arrangement for insurance premiums. We recommend that such approval be obtained prior to contracting for the payment schedule.
8. We recommended that all calls on cellular phones be logged as to date and business purpose and that such logs be attached to the bills.
9. As is evident from the financial report of the City, a large deficit was incurred in the General Fund. This deficit comes on the heels of a deficit from the previous year. These deficits are creating a severe cash flow situation for the City which inhibits the City in trying to pay accounts payable timely. This in turn causes the City to incur service charges and thus widen the deficit. The City cannot continue to incur such deficits without dire circumstances. We strongly recommend that the City immediately take action to reduce the deficits. This can be accomplished by reviewing budget items for places to cut expenditures and/or looking at increasing revenues to the City. Whatever action the Mayor and Board deem necessary, we recommend that this action not be delayed.
10. The City is required to make several transfers of monies between funds during the year. For the year ended June 30, 1997, we observed some interfund transfers which were not completed for several months. We recommend that all interfund transfers required be made timely.
11. The City adopted a budget and budget adjustments for the General Fund which was not balanced. Also, there were several categories for which expenditures exceeded budgets. Care should be taken to ensure that budgets prepared are in balance and that appropriate budget adjustments are made.

12. We recommend that the City establish and codify a policies and procedures manual, coordinating all policies adopted by the City.
13. The City transferred \$10,000 out of the Park Fund into the General Fund in the year ended June 30, 1995. This action violated two resolutions by the Board dedicating these funds for The King Joseph Recreation Project. We recommend that the \$10,000 be transferred back to the Park Fund.
14. The City maintains a cash fund used by undercover narcotics officers to make drug purchases. This fund was used to buy various supplies during the year contrary to the purpose of this fund. Also, the accounting for this fund needs improvement in order to determine what the balance in this fund should be. We recommend that this fund be used only for undercover drug purchases and that an adequate accounting be maintained.
15. Due to numerous errors in deposits being made to wrong accounts, some City Hall employees were required to spend large amounts of their time reconciling these deposits. We recommend that better care be taken in preparing deposit slips.
16. We observed one instance where a purchase order was prepared after services were ordered and performed. A purchase order should be prepared before a purchase or service is initiated. We recommend that the City's purchasing policy be followed.
17. We observed that many of the bills of the summer feeding program were not marked paid when paid. We recommend that all bills paid be marked as such.

The following recommendations made in the previous management letter were followed or no instances of noncompliance were noted.

1. Only office personnel should be allowed in the utility collection area to help enforce internal control over cash.
2. To comply with EPA grant requirements, the City should establish appropriate fiscal policies in order to maintain a profit in the sewerage department.
3. We recommended that care be taken to properly classify workers as employees if they meet the legal definition of an employee.
4. We recommended that the City establish an investment policy in accordance with Act 374 of the 1995 legislative session.
5. We recommended that the City follow the State budget law by publishing a notice of the proposed budget at least 10 days prior to the public hearing on the budget.

6. We recommended that state law be followed regarding the publication of minutes and budget summaries.
7. We recommended that the bid for food supplies for the summer feeding program be approved by the Board.

Current year comments

1. The City has applied for and received some grants for equipment for the police department. Initially, we could not locate some documentation for these grants and the purchase of the equipment. After a search, this documentation was located at the police department. We recommend that all expenditures be controlled by City Hall staff and that the proper documentation be retained at City Hall.
2. The City purchased police equipment costing over \$5,000 without obtaining three quotes as required by the state bid law. We recommend that all provisions of the state bid law be complied with.
3. The minutes of February 10, 1987 indicate that the Board ordered a City police officer to reimburse the City for \$1,000.35 in unauthorized cellular phone calls. Contrary to the wishes of the Board, this reimbursement has not been completed. This police officer is still employed by the City. As such, we recommend that the amount owed be withheld from his pay.
4. The City is incurring unnecessary computer consultant expenses for services performed which should be handled by the billing clerk. On a monthly basis, the computer consultant is called in to perform computer functions necessary to complete the utility billing. We recommend that the billing clerk master the procedures necessary to complete the monthly billing without the need for computer consultants.
5. When the City increased water rates during the early part of 1987, errors were made in the input of the rates into the City's computer. These errors resulted in some customers being overcharged while many were undercharged. We recommend that a calculation be made to determine the extent of these errors and that adjustments be made to customers accounts.
6. The City violated the Louisiana Local Government Budget Act by not adopting the budget at least fifteen days prior to the new year. We recommend that the requirements of the Louisiana Local Government Budget Act be complied with.

Honorable Mayor James Alexander, Sr.  
and Members of the Board of Aldermen  
December 12, 1957

Page 5

7. The maintaining of adequate documentation for travel and meal expenses is necessary for accountability. The City failed to maintain adequate documentation for several charges to the City's credit card. Documentation should include the receipt as well as the business purpose of the expenditure, the persons involved, and the business relationship with those persons. We recommend that this documentation be maintained for all travel and meal expenses.
8. The summer feeding program submitted a claim to the State of Louisiana for \$9,800 in transportation expenses. A signed contract and invoice for these expenses were located in the files. However, payment was never made by the City for this invoice and apparently, the vendor did not pursue the City for payment. We recommend that this contract and invoice be reviewed for authenticity. If this invoice is valid, payment should be made to the vendor. If this invoice is not valid, the State of Louisiana should be reimbursed for the proceeds received and an investigation pursued.
9. The administrator of the summer feeding program hired his spouse as an employee of the City under this program. We recommend that the legal ethics of this arrangement be researched.

Recommendations made in management letters are made as constructive criticisms and in compliance with audit requirements. The purpose of the letter is to point out areas of possible improvements of procedures.

We thank you for the courtesy extended to our personnel during the audit field work.

Sincerely,

*Brown & Brown*

Certified Public Accountants