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ANNUAL FINANCIAL STATEMENT
OF THE
TOWN OF WEST BAYVIEW, MISSISSAUGA
FOR THE YEAR ENDING JUNE 30, 1987

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

Release Date: JUN 14 1988

2025 RELEASE UNDER E.O. 14176

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INDEPENDENT AUDITOR'S REPORT

The Honorable Gary Tailens, Mayor
and Members of the Board of Aldermen
Town of Erato Springs, Louisiana

We have audited the accompanying general-purpose financial statements of the Town of Erato Springs, Louisiana, as of and for the year ended June 30, 1993, as listed in the table of contents. These general-purpose financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and 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 misstatements. 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.

Because of the inadequacy of accounting records for the years prior to July 1, 1989, we were unable to form an opinion regarding the amounts at which fixed assets are recorded in the accompanying balance sheet of the General Fixed Assets Account Group at June 30, 1987 (stated at \$1,347,982).

In our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had prior years' accounting records covering the General Fixed Assets Account Group been adequate, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Erato Springs, Louisiana, as of June 30, 1993, and the results of its operations and the cash flows of its proprietary fund types for the year then ended in conformity with generally-accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated August 19, 1993, on our consideration of the Town of Erato Springs' internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements of the Town of Erata Springs, Louisiana, taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements of the Town of Erata Springs, Louisiana. The accompanying schedule of expenditures of federal awards is presented as required by U.S. Office of Management and Budget Circular A-133, Auditing of States, Local Governments, and Non-Profit Organizations. Such information except for the Schedule of Expenditures in Form marked "unaudited," and the financial statements presented in the General Fund Asset Account Group on which we express an opinion, has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated in all material respects, in relation to the general-purpose financial statements taken as a whole.

John A. Dowling, Sr.
Cyprien, Louisiana
August 11, 2003

FEDERAL BUDGET FINANCIAL STATEMENTS

STATE OF TEXAS, DEPARTMENT OF REVENUE
COMPARATIVE STATEMENT OF REVENUES FOR FISCAL YEAR 1967-68

SOURCE	REVENUES FROM STATE		REVENUES FROM FEDERAL GOVERNMENT	REVENUES FROM LOCAL GOVERNMENTS		TOTAL
	1967-68	1966-67		1967-68	1966-67	
State	10,000,000	10,000,000	10,000,000	10,000,000	20,000,000	20,000,000
Local Government	10,000,000	10,000,000	10,000,000	10,000,000	20,000,000	20,000,000
Federal Government	10,000,000	10,000,000	10,000,000	10,000,000	20,000,000	20,000,000
Total	30,000,000	30,000,000	30,000,000	30,000,000	60,000,000	60,000,000

This statement pertains to the year 1967-68.

TOWN OF BOONVILLE, MISSOURI
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES
YEAR ENDED JUNE 30, 1990

	<u>GOVERNMENTAL FUND TYPES</u>				<u>TOTAL</u> <u>December 31, 1990</u>
	<u>GENERAL</u>	<u>SPECIAL</u> <u>REVENUE</u>	<u>DEBT</u> <u>ISSUANCE</u>	<u>CAPITAL</u> <u>PROJECTS</u>	
REVENUES					
Taxes	\$266,187	\$140,253			\$406,440
Licenses and permits	15,488				15,488
Intergovernmental	18,893			1029,280	1048,173
Charges for services	38,215				38,215
Fines and forfeits	85,878				85,878
Investment income	31,878	15,871			47,749
Miscellaneous	20,815		87,568		108,383
Total revenues	467,374	156,124	87,568	1029,280	1,740,346
EXPENDITURES					
Current:					
General and administrative	248,009	1,419			249,428
Streets	48,185				48,185
Police	200,387				200,387
Recreation	57,948				57,948
Capital projects				509,280	509,280
Debt service:					
Principal retirement			8,800		8,800
Interest and financial charges					
Total			8,800		8,800
Total	506,512	1,419	11,280	509,280	1,028,491
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(109,138)	154,705	12,280	—-0-	57,847
OTHER FINANCING SOURCES (USES)					
Spending transfers in	44,265				44,265
Sale of fixed assets	58				58
Spending transfers out	(1888)	185,143			183,255
Total other					
Financing sources					
Uses	50,700	166,143	—-0-	—-0-	216,843
FOUND OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER CHANGES	400,199	113,762	(3,700)	—-0-	508,261
FUND BALANCE, beginning of year	582,138	211,456	12,800	—-0-	806,394
FUND BALANCE, end of year	417,614	325,218	12,280	—-0-	755,112

The accompanying notes are an integral part of these statements.

TRONC OF HOUSTE SPRINGS, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
ALL PROPRIETARY FUND TYPES
YEARS ENDED JUNE 30, 1997 AND 1996

	1997	1996
OPERATING REVENUES		
Charges for services	\$253,862	\$288,119
OPERATING EXPENSES		
Personal services	94,768	89,717
Contracted services	40,893	66,046
Supplies	13,843	8,515
Other expenses	36,837	58,538
Depreciation	110,753	109,417
Total operating expenses	397,104	432,233
OPERATING GROSS	(143,242)	155,886
NONOPERATING REVENUES		
Interest income	38,572	38,999
Total nonoperating revenues	38,572	38,999
GROSS BEFORE OPERATING TRANSFERS	(104,670)	194,885
OPERATING TRANSFERS IN	551	18,591
NET GROSS	(104,119)	213,476
Add depreciation on fixed assets acquired by grants, contributions, and shared revenues entirely restricted for capital acquisitions and construction that reduce contributed capital	32,835	32,719
INCREASE IN RETAINED EARNINGS	\$7,959	\$1,757
RETAINED EARNINGS, beginning of year	\$25,122	\$23,365
RETAINED EARNINGS, end of year	\$33,081	\$25,122

The accompanying notes are an integral part of these statements.

TOWN OF BOONE SPRINGS, LOUISIANA
 COMBINED STATEMENT OF CASH FLOW
 ALL PRESENTABLE FISCAL YEARS
 FOR THE YEAR ENDING JUNE 30, 2002

CASH FLOW FROM OPERATING ACTIVITIES	
Cash received from customers	\$221,150
Cash payments to suppliers for goods and services	(128,737)
Cash payments to employees for services	(25,492)
Net cash provided by operating activities	66,921
CASH FLOW FROM NONCAPITAL FINANCING ACTIVITIES	
Operating transfers-in from other funds (net)	2,185
Net cash provided by noncapital financing activities	2,185
CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Purchase of fixed assets	(1,550)
Contributions from customers	1,327
Net cash used for capital and related financing activities	(223)
CASH FLOW FROM INVESTING ACTIVITIES	
Purchase of investments	(11,265)
Interest on investments	22,324
Net cash provided by investing activities	11,059
NET INCREASE IN CASH	79,892
CASH, July 1, 1991	216,807
CASH, June 30, 1992	296,699
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:	
Operating loss	\$1862,296
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	116,793
(Increase) decrease in accounts receivable	(3,341)
(Increase) decrease in prepaid insurance	1,524
Increase (decrease) in accounts payable	827
Increase (decrease) in accrued compensated absences	382
Increase (decrease) in customer order deposits	2,354
Increase (decrease) in due to customers	262
Total adjustments	132,985
Net cash provided by operating activities	66,921

The accompanying notes are an integral part of these statements.

TOWN OF BROOK SPRINGS, LOUISIANA
NOTE TO FINANCIAL STATEMENTS
JUNE 30, 1992

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting and reporting practices of the Town of Brook Springs conform to generally accepted accounting principles as applicable to governments.

The following is a summary of certain significant accounting policies and practices of the Town of Brook Springs.

ACCOUNTABILITY

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Town of Brook Springs for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and:
 - a. The ability of the Town to impose its will on that organization, and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Town.
2. Organizations for which the Town does not appoint a voting majority but are financially dependent on the Town.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

The Town of Brook Springs is a primary government and the accompanying, general-purpose financial statements present information only on the funds maintained by the Town and do not present information on any other governmental unit.

FUND ACCOUNTING

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

Governmental Funds

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

**TOWN OF GREAT BRITAIN, VERMONT
STATE OF FINANCIAL STATEMENT
JUNE 30, 1992**

NOTE 11) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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

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

Capital Projects Fund. The Capital Projects Fund is used to account for all resources for the construction of capital facilities by the Town.

Enterprise Fund

Enterprise Funds. Enterprise Funds are used to account for operations 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 and 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.

Agency Fund

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

BASES OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) to net current assets.

All proprietary fund types are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and liabilities associated with the operations of these funds are included on the balance sheet. Fund equity (i.e., net worth assets) is aggregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in net total assets.

STATE OF LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1993

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

The modified accrual basis of accounting is used by all governmental fund types and the fiduciary fund. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means that the amount of the transaction can be determined and "available" means that the amount of the transaction is collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. A one-year availability period is used for revenue recognition for all governmental fund type revenues.

Taxpayer-withheld income, gross receipts, and sales taxes are considered "measurable" when in the hands of intermediary collecting governments and are recognized as revenue at that time. Anticipated refunds of such taxes are recorded as liabilities and reductions of revenue when they are measurable and their collectibility seems certain.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. An exception to this general rule is for principal and interest on general long-term debt which is recognized when due. Expenditures for insurance and similar services which extend over more than one accounting period are accounted for as expenditures of the period of acquisition.

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

CASH AND INVESTMENTS

Louisiana statutes authorize the State to invest in United States bonds, Treasury notes or certificates, time certificates of deposit in state and national banks, or any other federally insured investment.

At year-end, the carrying amount of the State's cash and investments was \$2,039,287. The book balance of cash was \$884,488 and of investments was \$1,154,799. Investments are stated at cost or amortized cost, which approximates fair value. Investments consist of time certificates of deposit and direct investment in the Louisiana Asset Management Fund (LAMF). Cash and certificates of deposits are fully secured through the pledge of bank-owned securities or Federal Deposit Insurance. Investments in certificates of deposit at June 30, 1993 was \$688,375. The Louisiana Asset Management Fund (LAMF) is a cooperative endeavor designed to create a local government investment vehicle. The cooperative endeavor was created at the initiative of the Louisiana State Treasurer's Office. With investment advice provided by a professional investment manager and custody of the assets maintained by a major Louisiana bank, LAMF has been established to improve administrative efficiencies and increase investment yield for all Reporting Members. Investment in LAMF at June 30, 1993 was \$223,444.

TOWN OF SANTA ROSA, CALIFORNIA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1987

NOTE 11 - SUMMARY OF ACCOUNTING POLICIES - Continued

FIXED ASSETS AND LONG-TERM LIABILITIES

All items of property, plant, and equipment (including infrastructure general fixed assets) which do not constitute assets of the Enterprise Funds are recorded in the General Fixed Assets Related Group. Such assets are maintained on the basis of original cost (cash paid plus trade-in allowance, if applicable) and no depreciation is computed or recorded thereon.

Long-term liabilities reported to be financed from governmental fund types are accounted for in the General Long-term Debt Account Group, not in the governmental funds.

The two account groups are not "funds." They are concerned only with the measurement of financial positions. They are not involved with measurement of results of operations.

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

Property, plant, and equipment which constitute assets of the Enterprise Funds are recorded at cost and depreciation is computed thereon under the straight-line method of depreciation based on estimated useful lives of the individual assets.

Interest costs during construction, where applicable, are capitalized.

PAID BILLS

Uncollectible amounts due for ad valorem taxes, miscellaneous items, and other claims are recorded as bad debts through the establishment of an allowance account at the time information available indicates the uncollectibility of the particular receivable.

Uncollectible amounts due for customers' utility receivables are recognized as bad debts through the adjustment of an allowance account to the balance of individual accounts over 90 days old at the end of each fiscal year.

Allowance for uncollectible accounts receivable in the Enterprise Funds at June 30, 1987 is \$500.

BUDGETS AND BUDGETARY ACCOUNTING

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

1. At least 18 days prior to the beginning of the fiscal year the Mayor submits to the Town Council an operating and capital budget for the succeeding year.

TOWN OF EROTS SPRINGS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1988

NOTE (3) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BUDGETS AND BUDGETARY ACCOUNTING - Continued

3. A public meeting is scheduled by the Town Council after adoption of at least 10 days notice to the public at the time the budget is initially submitted to the Town Council.
4. The budget must be finally adopted by the Council no later than the last day of the preceding fiscal year.
5. The Mayor and Town Council may authorize transfers of budgetary accounts within departments and revisions requiring alteration of levels of expenditures or transfers between departments.
6. Operating appropriations, to the extent not expended or accumulated, lapse at year-end. Capital appropriations continue to finance until the project is completed or deemed abandoned.
7. Formal budgetary integration is employed as a management control device during the year for the General Fund and Special Revenue funds. Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

INVENTORY

The Town does not employ the encumbrance system of accounting.

INVENTORY

The Town practices the policy of recording materials and supplies on a credit and on expense when acquired. The Town does not record any of these items as inventory because the amount of the items in stock is insignificant.

ACCUMULATED LEAVES

Employees of the Town of Erots Springs earn vacation and sick leave on a calendar year basis. Unused vacation and sick leave can be carried forward to the next calendar year. Upon termination, unused vacation is paid to employees at the employee's current rate of pay. Unused sick leave is forfeited upon termination.

DEBT AND DEBT RECOGNITION

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

TOWN OF BENTON, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1997

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

TOTAL COLUMNS ON COMBINED STATEMENTS

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

NOTE (2) - INTERFUND RECEIVABLES, PAYABLES

	Interfund Receivables	Interfund Payables
General Fund	\$0,187	\$0,555
Special Revenue Funds		
Sales Tax	38,334	
Enterprise Funds	1,538	32,479
Agency Fund		
Payroll account	1,554	8,848
Capital Projects Fund	-----	1,387
	<u>\$41,213</u>	<u>\$33,279</u>

NOTE (3) - RETIREMENT

General. The Town participates in funding a retirement plan. This plan is a cost sharing multi-employer statewide funded plan which covers substantially all full-time employees. The payroll covered by the system for the year ended June 30, 1997 was comprised of the following:

Municipal Employees' Retirement System \$123,757

The Town's total payroll for the year ended June 30, 1997 was \$204,987.

The contribution requirements for the year ended June 30, 1997 were as follows:

	Total	% of Covered Payroll	# of Employees	% of Covered Payroll	Total
Municipal Employees' Retirement System	\$23,262	11.3%	64,000	9%	\$24,164

TOWN OF MONTE AIRAUX, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1981

NOTE (3) - RETIREMENT - continued

Pension Benefit Obligations. The "pension benefit obligations" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate 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 between public employee retirement systems and employers. The systems do not make separate measurements of assets and pension benefit obligation for individual employees. The pension benefit obligation for the systems as a whole, determined through an actuarial valuation performed were as follows:

	<u>Municipal Employees'</u> <u>Retirement System</u>
Retirees and beneficiaries currently receiving benefits and terminated employees not yet receiving benefits	\$29,208,341
Current employees	60,228,906
Total pension benefit obligation	89,437,247
Net assets available for benefits at fair value	66,230,183
Unfunded pension benefit obligation	<u>2,207,064</u>
Date of last actuarial valuation	6/30/80
Actuarial cost method	Actuarial Age Method

Retirement System. The Town provides pension benefits for substantially all of its full-time employees except the police department, through the Municipal Employees' Retirement System of Louisiana, Plan B. In addition to employee payroll deductions, Town funds are remitted to the retirement system and are recorded as expenditures. The retirement system is administered and controlled by a separate board of the Town. Contributions of participating agencies are pooled within the system to fund a varied benefits, with contribution rates approved by the Louisiana Legislature.

TOWN OF BRASS SPRINGS, LOUISIANA
FINES TO COMMERCIAL STATEMENTS
JUNE 30, 1997

NOTE (3) - RETIREMENT - Continued

Municipal Employees' Retirement System:

Any member is eligible for normal retirement providing he meets one of the following criteria:

1. Age fifty-five (55) with thirty (30) years of creditable service.
2. Age sixty (60) with a minimum of ten (10) years of creditable service.
3. Under age sixty (60) with ten (10) of creditable service eligible for disability benefits.
4. Survivor's benefits require twenty (20) years creditable service at death of member.

Generally, the monthly amount of the retirement allowance for any member shall consist of an amount equal to 2% of the member's final compensation multiplied by his years of creditable service. However, under certain conditions as outlined in the statute, the benefits are limited to specified amounts.

NOTE (4) - AD VALOREM TAXES

For the year ended June 30, 1997, the Town of Brass Springs levied a general tax of 6.52 mills, the statutory maximum, on property with assessed valuation totaling \$18,106,718. Total tax levied was \$118,054. Taxes receivable at June 30, 1997 totaled \$407, net of allowance of \$400.

The Town's ad valorem tax, levied for the calendar year, is due on all bills by December 31 and becomes delinquent on January 1.

TOWN OF BAYNE SPRINGS, LOUISIANA
STATE OF FINANCIAL STATEMENTS
JUNE 30, 1997

NOTE (3) - ACCOUNTS RECEIVABLE - CURRENTLY DUE

The accounts receivable consist of gas, water and sewer billings uncollected as of June 30, 1997. An accounts receivable aging schedule is as follows:

<u>Age</u>	<u>\$000.00</u>
Unbilled	\$2,000
0 - 30	19,000
31 - 60	1,000
61 - 90	500
91 and older	1,000
Total accounts receivable	24,500
Less: allowance for uncollectible accounts	(2,000)
Net accounts receivable	22,500

NOTE (4) - RESERVES OF FUND EQUITY

The Town records reserves to indicate that a portion of the fund equity is legally segregated for a specific future use. The following details the descriptions and amounts of all reserves of the Town.

	<u>\$000.00</u>
General Fund	
Reserved for surfacing emergency route	\$10,000
Due to operating account	1,000
Reserved for Bayne Lattimer Project	11,000
	22,000
Debt Service Fund	
Reserved for debt retirement	\$2,500
Enterprise Funds	
Reserved for customers' deposits	\$0.00

NOTE (5) - DEBT SERVICE

Public Improvement Bonds dated May 1, 1988, issued for the purpose of financing the street paving project, are secured as to payment by collections of special assessments levied.

The amount of delinquent assessments as June 30, 1997 totaled \$1,656.

FIRM OF FORTY FIRMS, LOUISIANA
 FIRM OF FORTY FIRMS, LOUISIANA
 FIRM OF FORTY FIRMS, LOUISIANA

NOTE (8) - PROPRIETARY FUNDS - RESTRICTED ASSETS

Certain assets of the Enterprise Funds have been restricted for restricted deposits. These assets consist of cash and short-term investments including \$28,000,000.

NOTE (9) - CONTRIBUTED CAPITAL

Contributed capital on June 30, 1987 consists of:

Gas Fund		
Contributions from Federal agencies	\$568,880	
Contributions from Town of Erwin Springs		
Special Revenue Funds	2,382	
	<u>571,262</u>	
Accumulated depreciation of property, plant, and equipment acquired with contributed capital from Federal agencies	(250,000)	\$321,262
Water Fund		
Contributions from Federal agencies	1,000,000	
Accumulated depreciation of property, plant, and equipment acquired with contributed capital from Federal and state grants	(720,120)	\$279,880
Power Fund		
Contributions from Federal and state agencies	3,480,480	
Contributions from customers	26,366	
Contributions from Town of Erwin Springs		
Special Revenue Funds	682,980	
	<u>4,189,826</u>	
Accumulated depreciation of property, plant, and equipment acquired with contributed capital from Federal and state agencies	(2,088,880)	\$2,100,946
		<u>\$4,881,892</u>

TOWN OF KROTT SPRINGS, GEORGIA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1983

NOTE (10) - PROPERTY, PLANT, AND EQUIPMENT - ENTERPRISE FUNDS

A summary of property, plant, and equipment of the Enterprise Funds at June 30, 1983 is as follows:

Description	Life in Years	Cost	Accumulated Depreciation	Net	Depreciation This Year
Waterworks and gas system	15-20	\$1,279,448	\$679,584	\$600,134	\$65,890
Power plant and equipment	40	1,181,029	575,477	1,418,346	34,700
Construction in progress		573,563	-----	573,563	-----
Total		3,034,040	1,255,061	1,878,979	\$100,590

Changes during the year:

BALANCE, beginning of year	\$2,579,447	\$1,698,408
Additions:		
Waterworks equipment	1,500	
Construction in progress	568,564	
Depreciation	-----	118,153
BALANCE, end of year	3,034,040	1,255,061

* All assets depreciated under the straight-line method.

NOTE (11) - GENERAL FIXED ASSETS

The Town of Krott Springs did not have an adequate property record system prior to July 1, 1982 for the General Fixed Assets Account Group. For the fiscal year ending June 30, 1983, the Town began maintaining proper records to account for fixed assets owned and instituted proper procedures to account for fixed assets' additions and retirements.

TOWN OF SOUTH BRIDGE, MASSACHUSETTS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1992

NOTE (12) - FUNDS TO BE PROVIDED FOR INTEREST ACCRUALS ON FUTURE PERIODS ON LONG TERM DEBT

Under normal conditions, various bond issues are not retired prior to their maturity. Although, for accounting purposes, interest coupons in connection with the sale of various bond issues become obligations/liabilities of the municipality only with the passage of time, for all practical purposes they constitute fixed and determinable obligations which must be retired from dedicated revenues. The following table indicates unretired interest coupons outstanding at June 30, 1992, and the amounts which may be presumed to be required in future years for retirement of both outstanding bonds and interest coupons which will become due and payable over the remaining life of the bond issue:

	Amount To Be Provided, For Financial Statements	Unretired Interest Coupons	Total
Public Improvement Bonds dated 5/1/88 - to be retired from collections of special assessments levied	\$0	\$281	\$281

NOTE (13) - CHANGE IN LONG-TERM DEBT

The general long-term debt as of June 30, 1992 follows:

Description of Debt	Balance 6/30/92	Issued	Retired	Balance 6/30/91
General Obligation Bond - 1988 Series	\$12,392	---	\$8,251	\$8,251
	12,392	\$0	8,251	8,251

TOWN OF KYTTS SPRINGS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1997

NOTE (10) - DEBENTURE IN LONG-TERM DEBT - Continued

The annual requirements to retire general long-term debt as of June 30, 1997 are as follows:

Year Ending June 30	Principal	Interest	Total
1998	\$6,881	\$182	\$7,063

NOTE (11) - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets is as follows:

	Balance 6/30/96	Additions	Retirements	Balance 6/30/97
Land	\$294,888			\$294,888
Buildings	234,765	\$4,739		239,504
Improvements other than buildings	133,680	2,780		136,460
Equipment	309,005	18,375	\$2,984	324,396
Furniture and fixtures	4,773	680		5,453
Other structures and improvements	882,562	25,525	---	908,087
Totals	1,739,573	52,099	2,984	1,792,688

NOTE (12) - COMMUNITY DEVELOPMENT BLOCK GRANT

WATER TOWER PROJECT

During the fiscal year ended June 30, 1994, the Town of Kytt's Springs was awarded a Louisiana Community Development Block Grant for the total amount of \$535,936 for a new water tower for the Town. The Town has expended and drawn down \$519,388 of the total grant during the fiscal year ended June 30, 1997, as follows:

Engineering	\$20,000
Contractor	442,276
administrative	4,000
Testing and inspection	170
Travel	1,890
Total expended	<u>\$518,336</u>
Total grant award	\$535,936
Cumulative expenditures as of June 30, 1997	518,336
Remaining grant amount receivable as of June 30, 1997	<u>17,600</u>

FINANCIAL STATEMENTS OF INDIVIDUALS

GENERAL FUND

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund. The General Fund has a greater number and variety of revenue sources than any other fund, and its resources normally finance a wider range of activities. The resources of the General Fund are ordinarily largely expended and replenished on an annual basis.

STATE OF KENTUCKY, DEPARTMENT OF REVENUE
FUNDAL FUND
BALANCE SHEET
JUNE 30, 1951 AND 1950

	<u>1951</u>	<u>1950</u>
ASSETS		
Cash	\$168,945	\$168,211
Investments	243,490	243,219
Receivables, net of allowances for uncollectibles		
Property taxes	927	115
From other governments	1,360	2,120
Franchise taxes	18,464	18,124
Interest receivable	888	176
From other funds	1,187	
Restricted assets		
Cash	19,838	19,418
Investments		85,101
Interest receivable		10
Due from operating account	1,364	1,917
Total assets	554,301	552,126
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$24,479	\$8,200
Retirement payable	1,801	1,101
Accrued compensated absences	3,438	2,900
Due to restricted assets	1,344	807
Due to other funds	3,553	5,427
Street assessment payable	2,316	2,400
Total liabilities	39,831	29,735
FUND BALANCE		
Reserved	38,454	168,211
Unreserved, undesignated	515,847	522,915
Total fund balance	554,301	522,915
Total liabilities and fund balance	554,301	552,126

DOH OF GREAT BRITAIN, 1987/88
GENERAL FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEARS ENDED JUNE 30, 1987 AND 1988

	JUNE 30, 1987		VARIANCE FAVORABLE (UNFAVORABLE)	JUNE 30, 1988 ACTUAL
	BUDGET	ACTUAL		
REVENUES				
Taxes	\$255,032	\$266,807	\$11,775	\$265,864
Licenses and permits	16,500	15,608	(892)	22,369
Intergovernmental	17,764	15,893	(1,871)	23,363
Charges for services	10,514	10,715	201	13,363
Fines and forfeits	88,147	65,676	(22,471)	78,400
Investment income	31,502	31,836	334	32,150
Miscellaneous	20,283	22,838	2,555	19,004
Total revenues	519,742	529,538	9,796	568,553
EXPENDITURES				
Current operating				
General and administrative	341,073	369,459	28,386	359,773
Street department	64,864	64,740	(124)	62,130
Police department	188,344	209,247	20,903	229,307
Recreation department	20,178	27,382	7,204	32,879
Total expenditures	614,459	670,828	56,369	684,099
EXCESS OF REVENUES OVER CURRENT EXPENDITURES	(114,717)	(141,290)	(26,573)	(115,546)
OTHER FINANCING SOURCES, CHANGES				
Operating transfers in	28,424	44,140	15,716	49,780
Gain on sale of fixed assets	50	53	3	105
Operating transfers out	-----	(4982)	(4982)	(28,879)
Total other financing sources	28,474	43,311	23,737	21,006
EXCESS OF REVENUES AND OTHER SOURCES OVER CURRENT EXPENDITURES AND OTHER USES	(86,243)	(97,979)	(11,736)	(94,540)
FUND BALANCE, beginning of year		501,135		496,595
Prior period adjustment - Electric franchise revenue revised		-----		12,850
FUND BALANCE, end of year		511,456		501,135

TOWN OF FORTY SPRINGS, LOUISIANA
 GENERAL FUND
 DETAILED SCHEDULE BY EXTENSION
 BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 1992 AND 1993

	JUNE 30, 1993		VARIANCE FAVORABLE UNFAVORABLE	JUNE 30, 1992 ACTUAL
	BUDGET	ACTUAL		
TAXES				
Property taxes	\$137,400	\$137,885	\$485	\$116,800
Franchise - Electric	131,357	132,882	1,525	126,500
Franchise - Telephone	750	790	40	600
Franchise - Cable television	3,610	3,393	(217)	3,200
Total taxes	273,117	274,950	1,773	247,100
LICENSES AND FEES				
Liquor licenses	7,380	7,350	(30)	
Insurance licenses	18,733	18,813	(80)	
Occupational licenses	825	860	35	81,500
Building and zoning permits	45	45		10
Video poker licenses	680	708	(28)	1,800
Total licenses and permits	17,663	17,876	(213)	83,310
INTERGOVERNMENTAL				
State beer tax	3,788	3,843	(55)	7,200
State tobacco tax	6,343	6,603	(260)	8,700
Housing Authority	401	1,873	1,500	1,300
Federal grants	6,272	8,273	2,000	8,500
State grants		232	(232)	18,500
Total	16,794	20,824	4,030	38,200
CHARGES AND SERVICES				
Medical building rental	5,918	5,240	(678)	6,500
Recreation income	4,526	2,680	(1,846)	3,500
Total charges for services	10,444	7,920	(2,524)	10,000
FINES AND FORFEITS				
Court fines	68,267	65,538	(2,729)	70,000
INTEREST INCOME				
Interest income	32,552	31,824	(728)	32,500
MISCELLANEOUS				
Video poker fees	8,767	11,800	3,033	10,000
Grass mowing	3,300	6,919	(3,619)	
Other	3,481	3,114	(367)	5,000
Total miscellaneous	15,548	21,833	6,284	15,000
Total revenues	\$113,228	\$112,838	(390)	\$88,000

HOUSE OF REPRESENTATIVES, LEGISLATIVE
 GENERAL FUND
 DETAILED SCHEDULE OF EXPENDITURES
 RESPECT AND OTHER
 FOR THE YEAR ENDING JUNE 30, 1997 AND 1998

	JUNE 30, 1997		BALANCE FUNDABLE UNRECORDED	JUNE 30, 1998 ACTUAL
	BUDGET	ACTUAL		
GENERAL AND ADMINISTRATIVE				
Travelled activities				
Salaries	134,608	134,644	\$(2,244)	871,701
Major and council	51,540	12,805	42735	32,004
Per diem taxes	5,174	1,080	174	2,404
Commodities obtained	40	154	(664)	711
Retirement	4,951	4,084	867	4,511
Supplies				
Office supplies and postage	12,244	12,542	(199)	17,114
Uniforms	1,318	1,088	230	542
Other				
Insurance	28,150	27,144	606	24,064
Bidities	12,283	12,994	(1,702)	4,119
Travel expenses	774	774	-	604
Conventions and conferences	5,696	5,788	(122)	4,100
Telephone	2,348	2,482	134	2,904
Legal and professional	2,143	7,700	(3,892)	11,004
Repairs and maintenance	1,784	6,303	(4,312)	3,200
Miscellaneous	4,881	6,810	(1,872)	6,704
Publications and notices	300	481	(173)	419
Data and subscriptions	1,483	1,480	34	1,204
Post control	180	432	147	504
Electric expenses	628	878	-	-
Books literature expenditures	98,142	80,263	8,424	11,104
Street assessments	-	7,578	17,583	442
Capital outlay				
Buildings, improvements, and equipment	5,303	5,320	-	13,100
Total general and administration	261,872	265,622	18,582	182,000

This schedule continued on next page.

TOWN OF MONTE AIRY, LOUISIANA
 GENERAL FUND
 DETAILED SCHEDULE OF EXPENDITURES
 BUDGET AND ACTUAL (CONTINUED)
 FOR THE FISCAL YEAR ENDING ON APRIL 30, 1987

	JUNE 30, 1987		VARIANCE FAVORABLE UNFAVORABLE	JUNE 30, 1986 ACTUAL
	BUDGET	ACTUAL		
SHERIFF DEPARTMENT				
PERSONAL SERVICES				
Salaries and wages	\$18,503	\$18,008	\$495	\$29,317
Payroll taxes	1,514	1,514	0	1,514
Compensated absence	488	(207)	695	181
Supplies				
Materials and supplies	4,863	5,899	(1,036)	4,410
Uniforms	703	614	89	14
Other				
Repairs and maintenance	2,854	4,286	(1,432)	4,410
Miscellaneous				915
Shells, gravel, culverts, etc.	359	876	(517)	915
Insurance	9,343	1,889	7,454	4,815
Gasoline	2,814	3,340	(526)	4,297
Drug testing	80	80		
Capital outlay				
Equipment	32,125	32,324	(199)	819
Total Sheriff Department	55,884	68,384	(12,500)	52,110
POLICE DEPARTMENT				
PERSONAL SERVICES				
Salaries	113,784	115,863	(2,079)	191,314
Payroll taxes	9,229	9,812	(583)	9,218
Compensated absence	108	(63)	171	110
Supplies				
Office supplies and postage	3,512	3,943	(431)	4,710
Uniforms	88	793	(705)	4,267
Gasoline	7,844	8,638	(794)	8,210
Other				
Insurance	49,258	34,243	15,015	43,610
Telephone	3,020	4,688	(1,668)	2,811
Repairs - radio and radio	1,840	2,894	(1,054)	2,210

This schedule continued on next page.

TOWN OF FORTY SPRINGS, LEWISIAN
 SCHOOL DIST
 DETAILED SCHEDULE OF EXPENDITURES
 BUDGET AND ACTUAL (1957-1958)
 FOR THE YEARS ENDED JUNE 30, 1957 AND 1958

	JUNE 30, 1957		VARIANCE FAVORABLE (UNFAVORABLE)	JUNE 30, 1958 ACTUAL
	BUDGET	ACTUAL		
RECREATION DEPARTMENT - Continued				
Capital outlay				
Park structures	.50.00	.50.00	—	.50.00
Total recreation department	.50.175	.21.60	28.575	.21.60
Total expenditures	125.575	125.85	(22.32)	125.85

SPECIAL REVENUE FUNDS

The Special Revenue Fund is used to account for revenues legally restricted to expenditures for specified current operating purposes or the acquisition of fixtures, fixtures, machinery, equipment, or other relatively minor or comparatively short-lived assets.

The Sales Tax Fund is used to account for the collection and expenditures of the local's 1% sales tax.

FUND OF FROTH SPINDS, SOCIETY
 SPECIAL RESERVE FUND
 BALANCE SHEET
 JUNE 30, 1957 AND 1956

	1957	1956
ASSETS		
Cash	\$383,179	\$371,116
Investments	400,467	441,447
Receivables		
Interest receivable	1,314	1,115
From other funds	28,218	39,116
Total Assets	\$793,168	852,694
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Refunds payable	_____	\$180
Total Liabilities	_____	\$180
FUND BALANCE		
Unreserved, undesignated	\$383,183	\$11,427
Total Fund Balance	\$383,183	\$11,427
Total Liabilities and Fund Balance	\$383,183	\$11,607

STATE OF MICHIGAN, DEPARTMENT OF REVENUE
SPECIAL REPORT
SALES TAX FUND
STATEMENT OF REVENUE, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEARS ENDING JUNE 30, 1957 AND 1958

	JUNE 30, 1957		VARIANCE FAVORABLE (UNFAVORABLE)	JUNE 30, 1958 ACTUAL
	BUDGET	ACTUAL		
REVENUE				
Taxes				
Sales tax collections	\$145,537	\$145,263	(\$274)	\$155,771
Interest income	25,813	25,823	10	22,570
Total revenues	171,350	171,086	(264)	178,341
EXPENDITURES				
Current operating				
General and administrative				
Collection fees	3,429	3,412	17	3,291
Total expenditures	3,429	3,412	17	3,291
EXCESS OF REVENUE OVER CURRENT EXPENDITURES	167,921	167,674	(247)	175,050
OTHER FINANCING SOURCES (USES)				
Operating transfers out	(53,163)	(56,147)	2,984	(51,570)
Total other financing sources (uses)	(53,163)	(56,147)	2,984	(51,570)
EXCESS OF REVENUE AND OTHER SOURCES OVER CURRENT EXPENDITURES AND OTHER USES	114,758	111,527	3,231	123,480
FUND BALANCE, beginning of year		111,505		62,870
FUND BALANCE, end of year		223,032		186,350

WELL SERVICE FUNDS

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

TOWN OF BROOKS, BROOKS, LOUISIANA
 FIRST SERVICE FUND
 BALANCE SHEET
 JUNE 30, 1957 AND 1956

	1957	1956
ASSETS		
Cash	\$4,274	\$4,100
Accounts receivable		
Current	5,385	5,100
Delinquent	1,828	5,100
Deferred	—	2,800
Total accounts	7,213	13,000
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Deferred revenue	—	\$3,800
Total liabilities	—	3,800
FUND BALANCE		
Reserved	\$4,991	17,400
Unreserved	4,219	—
Total fund balance	9,210	17,400
Total liabilities and fund balance	9,210	21,200

TOWN OF BROOK FIELDS, LOUISIANA
 FIRE SERVICE FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 1952 AND 1951

	JUNE 30, 1952		VARIANCE FAVORABLE (UNFAVORABLE)	JUNE 30 1951 ACTUAL
	BUDGET	ACTUAL		
REVENUES				
Assessments collected	\$2,180	\$2,558	378	\$2,180
Total REVENUES	2,180	2,558	378	2,180
EXPENDITURES				
Light service				
Bond principal paid	8,991	8,991		8,991
Contract expense	1,512	1,574	(62)	1,512
Legal and paying agent fees	138	212	(74)	138
Total EXPENDITURES	10,641	11,777	(1,136)	10,641
EXCESS OF REVENUES OVER JOURNAL EXPENDITURES	(8,461)	(9,219)	(758)	(8,461)
FUND BALANCE, beginning of year		12,821		12,821
FUND BALANCE, end of year		11,281		11,281

CAPITAL PROJECTS FUND

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

The Team's Capital Projects Fund accounts for a Louisiana Community Development Block Grant received for water system improvements. The grant was restricted for a water tower project.

TOWN OF KATY, TEXAS, LOUISIANA
CAPITAL PROJECTS FUND
BALANCE SHEET
JUNE 30, 1957 AND 1956

	<u>1957</u>	<u>1956</u>
ASSETS		
Receivable from other governments - Community Development Block Grant	\$1,182	00
Total assets	1,182	00
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Due to other funds	\$1,182	00
Total liabilities	1,182	00
FUND BALANCE	00	00
Total liabilities and fund balance	1,182	00

STATE OF MISSISSIPPI, LEGISLATURE
 CAPITAL PROJECTS FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 FOR THE YEARS ENDED JUNE 30, 1997 AND 1996

	<u>1997</u>	<u>1996</u>
REVENUES		
Intergovernmental		
Community Development Block Grants	\$412,328	\$377,507
Total revenues	<u>\$412,328</u>	<u>\$377,507</u>
EXPENDITURES		
Capital projects		
Contractor fees	\$82,128	\$5,155
Engineering fees	30,400	51,155
Land purchase		1,000
Attorney fees		183
Testing and inspection	170	2,507
Appraisal costs		2,333
Administrative fees	1,874	1,557
Shells		2,553
Salaries	4,246	2,553
Audit		1,533
Workshops, publications	313	131
Travel expense	25	
Payroll taxes	325	
Furnish	1,080	
Total expenditures	<u>\$123,350</u>	<u>\$138,153</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$288,978</u>	<u>\$239,354</u>
FUND BALANCE, beginning of year	<u>-----</u>	<u>-----</u>
FUND BALANCE, end of year	<u>\$288,978</u>	<u>\$478,708</u>

TOWN OF SOUTH SPRINGS, LOUISIANA
 CAPITAL PROJECTS FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 1991 AND 1990

	JUNE 30, 1991		VARIANCE FAVORABLE (UNFAVORABLE)	JUNE 30, 1990 ACTUAL
	BUDGET	ACTUAL		
REVENUES				
Intergovernmental				
community development				
Waste Grant	\$11,500	\$12,700	\$1,200	\$12,700
Total revenues	\$11,500	\$12,700	1,200	\$12,700
EXPENDITURES				
Capital projects				
Water well construction				14,100
Water tower construction	\$11,500	\$12,300	(800)	38,370
Total expenditures	\$11,500	\$12,300	(800)	\$12,100
EXCESS OF REVENUES OVER (UNDER)				
EXPENDITURES	-----0-	0-	-----0-	0-
FUND BALANCE, beginning of year				
		-----		-----
FUND BALANCE, end of year				
		-----0-		-----0-

ENTERPRISE FUNDS

The Enterprise Funds are used to account for operations that are financed and reported in a manner 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.

STATE OF MISSISSIPPI
 DEPARTMENT OF REVENUE
 GENERAL ACCOUNT STATEMENT
 FOR THE YEAR ENDING 1953

	1952	1953	TOTAL
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	925,387	694,709	1,620,096
Investments	345,990	155,661	501,651
Receivables, net of allowance for uncollectibles	8,993	4,865	13,858
Accounts receivable	251	19	270
From other funds	143	938	1,081
Due from other deposit accounts	565		565
Prepaid insurance	1,811	1,811	3,622
Total current assets	1,639,079	1,067,933	2,707,012
NONCURRENT ASSETS			
Cash	15,484		15,484
Investments	19,360		19,360
Receivables	83		83
Total noncurrent assets	35,327		35,327
PROPERTY AND EQUIPMENT			
Buildings	104,965	104,965	209,930
LIABILITIES			
Accounts payable	17,474	19,825	37,299
Accrued interest	13,160	13,160	26,320
Accounts receivable			
Total liabilities	30,634	32,985	63,619
NET ASSETS			
Total current assets	1,674,406	1,100,918	2,775,324
Total noncurrent assets	35,327		35,327
Total liabilities	30,634	32,985	63,619
Total net assets	1,679,099	1,067,933	2,747,032

This statement continued on next page.

TOP OF MOUNTAIN SERVICES, INCORPORATED
 FINANCIAL STATEMENTS
 CONDENSED BALANCE SHEET (CONTINUED)
 JUNE 30, 1997 AND 1996

	1997	1996
LIABILITIES AND STOCKholders' EQUITY		
CURRENT LIABILITIES (from current assets)		
Accounts payable	\$1,044	\$443
Accrued compensated absences	1,044	1,044
Due to other funds	18,928	21,213
Total	<u>21,016</u>	<u>22,700</u>
DEFERRED LIABILITIES (from restricted assets)		
Customers' deposits	19,008	16,862
Due to operating account	885	975
Due to customers	246	245
Total	<u>20,139</u>	<u>18,082</u>
Total liabilities	<u>41,155</u>	<u>40,782</u>
NET ASSETS		
Contributed capital	642,855	645,131
Contributions from municipality	26,346	26,346
Contributions from customers	1,482,488	1,427,191
Contributions from grants	(212,628)	(212,628)
Less maintenance	<u>358,215</u>	<u>358,215</u>
Total unrestricted capital	<u>1,880,846</u>	<u>1,828,835</u>
Retained earnings	8,046	8,070
Reserved for customers' deposits	<u>25,208</u>	<u>25,208</u>
Incarried retained earnings	<u>25,802</u>	<u>25,802</u>
Total restricted assets	<u>54,256</u>	<u>59,286</u>
Total fund assets	<u>1,935,102</u>	<u>1,888,121</u>
Total liabilities and fund assets	<u>97,012</u>	<u>100,068</u>

STATE OF NEW YORK
COMBINED STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED JUNE 30, 1977 AND 1976

	1977	1976	1977	1976
OPERATING REVENUES				
Charges for services	812,557	844,440	811,562	819,000
Total operating revenues	812,557	844,440	811,562	819,000
OPERATING EXPENSES				
Personal services	54,464	51,017	54,464	51,017
Contractual services	98,963	1,322	1,404	64,454
Supplies	8,497	3,322	1,624	1,876
Other expenses	11,773	20,082	25,022	34,844
Depreciation	27,052	28,289	38,300	102,411
Total operating expenses	119,749	132,032	128,814	234,598
OPERATING GAIN	(11,831)	(10,211)	(40,000)	(103,200)
NONOPERATING REVENUES				
Treasury Income	20,480	2,351	200	23,802
LOANS FROM OTHER OPERATING DEPARTMENTS	10,000	(21,394)	(64,301)	(64,734)
OPERATING TRANSFERS IN	—	502	322	24,302
NET INCOME (LOSS)	18,649	(18,092)	(65,000)	(79,830)
AND DEPRECIATION ON FIXED ASSETS acquired by grants, contributions, and shared contracts expensively financed for capital acquisitions and construction that require amortized capital	27,385	28,248	31,013	31,350
INCREASE (DECREASE) IN NET ASSETS	31,463	3,759	(24,000)	97,099
NET ASSETS, beginning of year	497,612	200,811	123,261	260,662
NET ASSETS, end of year	529,075	204,570	99,261	357,761

TRIM OF GREAT WESTERN, LOUISIANA
MEMORIAL FUND
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 1982

	GAL. FUND	WATER FUND	SEWER FUND	TOTAL
CASH FLOWS FROM OPERATING ACTIVITIES				
ACTIVITIES				
Cash received from customers	\$179,883	\$48,880	\$50,894	\$279,657
Cash payments to suppliers for goods and services	(79,813)	(29,878)	(27,842)	(137,533)
Cash payments to employees for services	188,875	(29,881)	(28,383)	130,611
Net cash provided (used) by operating activities	17,295	(11,879)	(4,331)	1,085
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Operating transfers - In from other funds	228	221	823	1,272
Net cash provided by noncapital financing activities	228	221	823	1,272
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Purchase of fixed assets	-----	-----	(1,500)	(1,500)
Contributions from customers	-----	-----	1,228	1,228
Net cash (used) by capital and related financing activities	-----	-----	(372)	(372)
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of investments	(31,283)	-----	-----	(31,283)
Interest on investments	21,150	7,803	232	29,185
Net cash provided by investing activities	-9,133	7,803	232	(1,098)
NET INCREASE (DECREASE) IN CASH	27,388	7,826	(8,379)	26,835
CASH, July 1, 1981	161,632	12,858	36,702	211,192
CASH, June 30, 1982	189,020	20,684	28,323	238,027

This statement continued on next page.

TOWN OF BRIDGE SPRINGS, LOUISIANA
 ENTERPRISE FUNDS
 COMBINED STATEMENT OF CASH FLOWS (CONTINUED)
 FOR THE YEAR ENDED JUNE 30, 2022

	2022_FY00	2021_FY00	2020_FY00	TOTAL
RECONCILIATION OF OPERATING INCOME				
TO NET CASH PROVIDED (USED) BY				
OPERATING ACTIVITIES				
Operating (Loss)	\$129,851	\$436,721	\$646,986	\$1,213,558
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation	23,454	28,308	24,850	76,612
(Increase) decrease in accounts receivable	(3,351)	(789)	(497)	(4,637)
(Increase) decrease in prepaid insurance	678	572	128	1,378
Increase (decrease) in accounts payable	(877)	883	241	247
Increase (decrease) in accrued compensated absences	138	344	186	668
Increase (decrease) in customers' meter deposits	1,355			1,355
Increase (decrease) in due to customers	218			218
Total adjustments	28,857	29,358	29,332	87,547
Net cash provided (used) by operating activities	15,994	466,079	676,318	1,248,391

TOWN OF HOUST STRINGS, MISSISSIPPI
ENTERPRISE FUND
SCHEDULE OF OPERATING EXPENSES
FOR THE YEARS ENDED 1988, 90, 1992 AND 1994

	<u>1987</u>	<u>1988</u>
GAS FUND EXPENSES		
Personnel services		
Salaries	\$60,200	\$60,511
Payroll taxes	3,240	3,220
Compensated absences	131	111
Contractual services	10,900	10,810
Gas purchases		1,411
Survey expense		
Supplies		
Materials and supplies	4,030	3,610
Office supplies and postage	1,200	917
News and regulations	2,317	118
Uniforms	453	179
Other		
Repairs and maintenance	330	210
Insurance	5,844	4,210
Miscellaneous	283	318
Legal and professional	4,449	3,343
Bad debt expense	486	
Workshops	50	110
Drug testing	912	1,010
Depreciation	21,400	21,400
Total gas fund expenses	150,260	148,610
WATER FUND EXPENSES		
Personnel services		
Salaries	\$20,200	\$19,711
Payroll taxes	1,980	1,920
Compensated absences	340	1,111
Supplies		
Materials and supplies	1,220	2,110
Other		
Dees and subscriptions	190	110

This schedule continued on next page.

TOWN OF BRIDGE WATERS, LOUISIANA
 MISCELLANEOUS
 SCHEDULE BY FUNCTION EXPENSES (CONTINUED)
 FOR THE YEARS ENDING JUNE 30, 1993 AND 1994

	<u>1993</u>	<u>1994</u>
WATER FUND SERVICES - continued		
Repairs and maintenance	\$1,370	\$1,210
Insurance	5,885	4,767
Legal and professional	3,469	2,844
Utilities	8,489	8,501
Bad debt expense		18
Telephone	780	700
Workshops		210
Miscellaneous	70	10
Representation	20,008	19,542
Total water fund expenses	28,818	31,182
 DEED FUND EXPENSES		
Personal services		\$24,180
Salaries	218,380	204,180
Payroll taxes	2,065	3,713
Compensated absences	384	(112)
Contractual services		2,118
Survey expense	1,908	
Supplies		1,740
Office supplies and postage	1,626	
Misc		2,110
Repairs and maintenance	4,588	
Insurance	5,885	4,767
Legal and professional	3,469	4,110
Utilities	12,680	8,475
Miscellaneous		2,123
Post and subscriptions	80	77
Bad debt expense		10
Representation	24,008	29,181
Total deed fund expenses	112,002	108,180

FINCLASS.FUND.TITLE

Financial Fund Types include Trusts and agency funds which are used to account for assets held by a government in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds.

Payroll account is used to account for the Trust's payroll and related expenses.

TRUST OF GREAT BRITAIN, LIMITED
 ARMY (1939) - FEDERAL ACCOUNT
 RELEASE SHEET
 JUNE 30, 1957 AND 1956

	<u>1957</u>	<u>1956</u>
ASSETS		
Cash	\$4,155	\$4,710
Due from other funds	3,325	3,470
Total assets	<u>7,480</u>	<u>8,180</u>
LIABILITIES		
Payroll taxes payable	\$1,425	\$1,610
Retirement payable	1,540	1,170
Due to other funds	<u>4,515</u>	<u>5,400</u>
Total liabilities	<u>7,480</u>	<u>8,180</u>

TOWN OF WHITE SPRINGS, LOUISIANA
 AGENCY FUND - PAYROLL ACCOUNT
 STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 FOR THE YEAR ENDING JUNE 30, 1952

	BALANCE JUNE 30, 1951	NET ADDITIONS	NET DEDUCTIONS	BALANCE JUNE 30, 1952
ASSETS				
Cash	\$6,748	\$185,759	\$700,758	\$292,265
Due from other funds	5,615	6,262	6,323	5,554
Total assets	<u>12,363</u>	<u>192,021</u>	<u>707,081</u>	<u>297,819</u>
LIABILITIES				
Payroll taxes payable	\$1,417	\$48,696	\$68,848	\$1,061
Estimates payable	1,508	8,158	8,558	1,100
Due to other funds	8,329	380	325	8,384
Total liabilities	<u>11,254</u>	<u>57,234</u>	<u>77,731</u>	<u>10,545</u>

FINANCIAL STATEMENTS OF ACCOUNT GROUPS

GENERAL FIXED ASSETS ACCOUNT GROUP

The General Fixed Assets Account Group accounts for fixed assets used and in proprietary fund operations or allocated for in trust funds.

TOWN OF FRYE SPRING, LOUISIANA
STATEMENT OF GENERAL FIXED ASSETS
YEARS END, 1993 AND 1994

	<u>1997</u>	<u>1993</u>
GENERAL FIXED ASSETS AT COST		
Land	\$294,898	\$294,898
Building	341,454	334,225
Improvements other than building	334,390	331,290
Equipment	221,892	220,000
Furniture and fixtures	7,362	8,125
Other structures and improvements	<u>847,532</u>	<u>888,535</u>
Total general fixed assets	<u>2,387,581</u>	<u>2,726,073</u>
INVESTMENT IN GENERAL FIXED ASSETS		
General fund	\$764,344	\$719,719
Special assessments	199,349	198,549
Federal revenue sharing fund	200,824	207,813
Sales tax fund	313,733	304,743
Federal grants	184,281	184,753
State grants	<u>100,581</u>	<u>303,743</u>
Total investments in general fixed assets	<u>2,363,682</u>	<u>2,319,318</u>

GENERAL LONG-TERM DEBT ACCOUNT GROUP

The General Long-term Debt Account Group accounts for long-term debt intended to be financed from governmental funds.

TOWN OF BROOK SPRINGS, LOUISIANA
 STATEMENT OF GENERAL LONG-TERM DEBT
 (FOR THE YEARS ENDED 1988 AND 1989)

	1988	1989
AMOUNT AVAILABLE AND TO BE PROVIDED		
FOR THE PAYMENT OF GENERAL LONG-TERM DEBT		
Amount available in Debt Service Fund for debt retirement	\$8,890	\$37,145
Amount to be provided for retirement of general long-term obligations	—	—
Total available and to be provided	<u>\$8,890</u>	<u>\$37,145</u>
GENERAL LONG-TERM DEBT		
Debt payable		
Due within one year	\$4,945	\$4,945
Due after one year	—	—
Total general long-term debt	<u>\$4,945</u>	<u>\$4,945</u>

RELATIVE REPORTS

John Bowler, Esq., CPA
 John L. Broussard, Jr., CPA
 Russell J. Smith, CPA
 Dwight L. Moore, CPA
 Donald S. Farnham, CPA
 James L. McMillan, Jr., CPA
 S. Richard Price, S. CPA
 Eugene J. Carl, CPA



JOHN S. BOWLING & COMPANY
 A CORPORATION OF DELAWARE PUBLIC ACCOUNTANTS

John S. Bowling, CPA
 Public Account

North Bayou, P.O.
 Metairie

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

The Honorable Gary Salomon, Mayor
 and Members of the Board of Aldermen
 Town of Erwin Springs, Louisiana

We have audited the financial statements of the Town of Erwin Springs, Louisiana, as of and for the year ended June 30, 1991, and have issued our report thereon dated August 13, 1991. In our report, our opinion on the financial statements was qualified because of the inadequacy of accounting records on general fixed assets and we were unable to verify purchases by means of other audit procedures. 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 providing reasonable assurance about whether the Town of Erwin Springs' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that is required to be reported under Government Auditing Standards which is described in the accompanying schedule of findings and questioned costs as finding number one.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Town of Erwin Springs' internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

The Honorable Gary Salinas, Mayor
and Members of the Board of Aldermen
Page 2

This report is intended for the information of the Town of Kern Springs, Louisiana, its Board of Aldermen, the appropriate regulatory or legislative body, and 4-level awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

John H. Rowland, Jr.

Opinion, Louisiana
August 13, 1997

John Krasner, Chief CPA
Joel Lashin, Jr., CPA
Harold J. Smith, CPA
Douglas Latham, CPA
Clayton S. Farnsworth, CPA
James L. Mahoney, Jr., CPA
Cl. Kenneth Perry, Jr. CPA
Wayne J. Cain, CPA



JEROME S. DOWLING & COMPANY
A CORPORATION OF DELAWARE PUBLIC ACCOUNTANTS

JOHN B. BOWLING, CPA
CPA # 1081

Harold Cooper, CPA
Retired

REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO MAJOR FEDERAL PROGRAMS AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH GSA CIRCULAR A-133

The Honorable Gary Collins, Mayor
and Members of the Board of Aldermen
Town of Erata Springs, Louisiana

Compliance

We have audited the compliance of the Town of Erata Springs, Louisiana with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Requirements that are applicable to each of its major federal programs for the year ended June 30, 1997. The Town of Erata Springs, Louisiana's major federal programs are identified in the summary of audited revenue sources of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Town's management. Our responsibility is to express an opinion on the Town of Erata Springs' 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 Town of Erata Springs, Louisiana's compliance with these 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 Town of Erata Springs, Louisiana's compliance with these requirements.

In our opinion, the Town of Erata Springs, Louisiana complied, in all material respects, with the requirements referred to above that are applicable to its major federal programs for the year ended June 30, 1997.

Internal Control Over Compliance

The management of the Town of Erata Springs, Louisiana 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 Town of Erata Springs' 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-133.

The Honorable Gary Sellers, Mayor
and Members of the Board of Aldermen
Page 2

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that 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. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information of the Town of Kissimmee Springs, Louisiana, its Board of Aldermen, the appropriate regulatory or Legislative Body, and Federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

John Brantley et al

Copeland, Louisiana
August 12, 1997

TOWN OF KRUIS SPRINGS, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 1982

A. SUMMARY OF SHORT FINDINGS

1. The auditor's report expresses a qualified opinion on the general-purpose financial statements of the Town of Kruis Springs, Louisiana.
2. No reportable conditions relating to the audit of the financial statements are reported in the Report on Compliance and on Internal Control Over Financial Statements Performed in Accordance with Government Auditing Standards.
3. One instance of noncompliance material to the financial statements of the Town of Kruis Springs, Louisiana was disclosed during the audit.
4. No reportable conditions existing to the audit of the major federal award programs are reported in the Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133.
5. The auditor's report on compliance for the major federal award program for the Town of Kruis Springs, Louisiana expresses an unqualified opinion.
6. There were no audit findings relative to the major federal award program for the Town of Kruis Springs, Louisiana.
7. The program tested as a major program was the Community Development Block Grant - OMA #14,159.
8. The threshold for distinguishing Types A and B programs was \$100,000.
9. The Town of Kruis Springs, Louisiana was determined to be a Tier III entity.

B. 1982 FINDINGS - FINANCIAL STATEMENT AUDIT

Compliance

1. Inadequate Records for Fixed Assets

Condition:

The Town of Kruis Springs, Louisiana did not maintain adequate records for general fixed assets prior to July 1, 1982. Annual physical inventories are not conducted.

Criteria:

Adequate records for general fixed assets are essential to prepare reliable financial statements. Annual physical inventories of property are required by GAS-B 37.04.

This schedule continues on next page.

TEAM OF BRICK SPRINGS, LOUISIANA
SCHEDULE OF RECEIPTS AND QUESTIONED COSTS (CONTINUED)
FROM BRICK, APRIL 18, 1982

I. Intangible Records for Fixed Assets - Continued

Effect:

The amounts reported as general fixed assets may not be accurate for financial statement purposes.

Recommendation:

A physical inventory should be taken annually for all movable property owned by the Team. We recommend that the Team place a value on all of the assets inventoried in order to obtain reasonable assurance that the amounts reported as general fixed assets are accurate for financial statement purposes. To further assure that accurate records are maintained, we also recommend that all of the fixed assets records be reconstructed from July 1, 1982 and all assets prior to this date be given an estimated value.

Management response:

The Team is in the process of completing a list of all assets owned. A physical inventory will be taken as of June 18, 1982.

C. RECEIPTS AND QUESTIONED COSTS - MAJOR FEDERAL GRANT PROGRAMS FIRST

None

TOWN OF BOOTH STATION, LOUISIANA
 SUMMARY OF DISBURSEMENT OF FEDERAL GRANTS
 FOR THE YEAR ENDING JUNE 30, 1971

SOURCE OF FEDERAL ASSISTANCE/ AGENCY INVOLVED	PROGRAM NAME	CFDA NUMBER	DISBURSEMENTS
INDIRECT ASSISTANCE			
United States Department of Housing and Urban Development - State of Louisiana Office of Community Development	Community Development Block Grant	14-219	\$519,797 *
National Highway Traffic Safety Administration - Louisiana Highway Safety Commission	Safe and Sober Program	20-400	3,400
United States Department of Justice	Cops Fast Program	25-710	6,000
DIRECT ASSISTANCE			
United States Department of the Navy	Restoration and Improvement of Bayou Interiors	N/A	58,200
			<u>\$11,200</u>

* Denotes a major program

TOWN OF BROOK SPRING, LOUISIANA
NOTES TO SCHEDULE OF EXPENDITURES BY FEDERAL AGENCY
JUNE 30, 1981

NOTE 1 - GENERAL

The accompanying schedule of expenditures of federal awards presents the activity of all federal financial assistance programs of the Town of Brook Springs, Louisiana. The Town's reporting entity is defined in Note 1 to the general-purpose financial statements. All federal financial assistance received directly from Federal agencies as well as federal financial assistance passed through other government agencies are included on the Schedule.

NOTE 2 - BASIS OF ACCOUNTING

The accompanying schedule of expenditures of federal awards is presented using the modified accrual basis of accounting for the federal assistance. The basis of accounting is described in Note 3 to the general-purpose financial statements.

NOTE 3 - RELATIONSHIP TO GENERAL-PURPOSE FINANCIAL STATEMENTS

Of the total amount of the federal financial assistance revenue, only the reimbursement amount is recorded in the general-purpose financial statements as revenue. Also, only the expenditures which were later reimbursed are recorded in the general-purpose financial statements as expenses. Federal financial assistance revenue is reported in the Town of Brook Spring's general-purpose financial statements as follows:

	<u>Intergovernmental Revenues</u>
General Fund	\$8,278
Capital Projects Fund	<u>212,708</u>
	<u>220,986</u>

anna_schubert@hawaii.edu

STATE OF CALIFORNIA
DEPARTMENT OF REVENUE

DATE	AMOUNT	TYPE	FROM	TO	BY	REMARKS
1/1/00	100	SALES TAX	STATE	1/1/00	1/1/00	SALES TAX

STATE OF CALIFORNIA
DEPARTMENT OF REVENUE

TABLE OF TRUSTS, SAVINGS, LOANSHIPS
RENDERED ACCOUNTS BY INVESTMENTS, ALL FUNDS
JUNE 30, 1937

<u>GENERAL FUND</u>	<u>INTEREST</u> <u>RATES</u>	<u>MATURITY</u> <u>DATES</u>	<u>TOTAL FUND</u> <u>VALUES</u>
Certificate of Deposit American Bank and Trust Co.	5.25%	1/3/38	\$108,000
Certificate of Deposit American Bank and Trust Co.	5.25%	1/3/38	40,000
Certificate of Deposit American Bank and Trust Co.	5.25%	30/9/37	13,000
Certificate of Deposit American Bank and Trust Co.	5.50%	12/8/37	75,000
Certificate of Deposit American Bank and Trust Co.	5.25%	30/9/37	3,200
			<u>262,200</u>
 <u>SAVING FUND</u>			
Certificate of Deposit American Bank and Trust Co.	5.50%	12/8/37	500,000
Certificate of Deposit American Bank and Trust Co.	5.25%	18/9/37	1,000
Certificate of Deposit American Bank and Trust Co.	5.50%	12/8/37	350,000
Certificate of Deposit American Bank and Trust Co.	5.50%	12/8/37	250,000
			<u>1,101,000</u>
 <u>RESERVE FUND</u>			
Certificate of Deposit American Bank and Trust Co.	5.25%	9/30/37	50,000
Certificate of Deposit American Bank and Trust Co.	5.25%	9/30/37	80,000
Certificate of Deposit American Bank and Trust Co.	5.25%	18/1/37	57,500
Certificate of Deposit American Bank and Trust Co.	5.25%	18/1/37	15,000
Certificate of Deposit American Bank and Trust Co.	5.50%	31/28/37	85,000
Certificate of Deposit American Bank and Trust Co.	5.25%	18/4/37	33,000
Investment in Louisiana Asset Resignment Pool	8/8	8/8	223,000
			<u>588,500</u>
 <u>Total</u>			 <u>2,993,700</u>

LIST OF CERTS. ISSUED - CONTINUING
SCHEDULE OF DISBURSE. IN FORM
NO. 18 - 1987
 (TRANSFERS)

POLICY NUMBER	INSURER	ASSETS COVERED	TYPE OF COVERAGE	LIMITS OF COVERAGE	EXPIRATIVE DATE
100-000000	Continental Indem. Insurance	Standard policy on building occupied as police station, jail and city hall and sewerage, and buildings in parks	Fire, lightning and extended coverage	\$100,000 \$250 deductible	3/31/91 3/31/91
100-000000	Bayne - Carter - Nichols	Insurer's compensation	Insurer's compensation	\$100,000	3/31/91 3/31/91
100-000000	Louisiana Municipal Risk Management Agency and Indian Insurance Company	1988 Chevrolet 1991 Ford 1993 Ford 1993 Ford pickup 1996 Chevrolet 1995 Ford F150 1996 Ford CVT	bodily injury automobile accidents collisions fire theft property damage	\$500,000	3/31/91 3/31/91
100-000000	Louisiana Municipal Risk Management Agency	Law Enforcement Professional Liability	bodily injury property damage personal injury	\$500,000 \$1,000 deductible	3/31/91 3/31/91
100-000000	Louisiana Municipal Risk Management Agency	Public Official's Liability Policy	Student fees	\$500,000 \$1,000 deductible	3/31/91 3/31/91
100-000000	Tran Indemnity Company	Eviction policy for water restriction program	bodily injury property damage	\$500,000 \$250 deductible	3/31/91 3/31/91
100-000000	Atlantic Commerce Company	1993 Indigoan vehicle and contents	Property damage	\$14,000 \$250 deductible	3/31/91 3/31/91
100-000000	Louisiana Municipal Risk Management	General liability	General liability	\$500,000	3/31/91 3/31/91