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CITY OF WEST MONROE, LOUISIANA

Primary Government Financial Report
For the Year Ended June 30, 2001

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the media and other appropriate public outlets. The report is available for public inspection at the State House office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 1/7/20

CITY OF WEST MONROE, LOUISIANA
 FINANCIAL REPORT
 FOR THE YEAR ENDING JUNE 30, 2001

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CITY OF NEW ORLEANS, LOUISIANA
 FINANCIAL REPORT
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INDEPENDENT AUDITORS' REPORT

Honorable Mayor and Board of Aldermen of
West Monroe, Louisiana

We have audited the accompanying primary government financial statements of the City of West Monroe, Louisiana (which is "the City" as well as "the primary government"), as of and for the year ended June 30, 2001, as listed in the accompanying Table of Contents. These financial statements are the responsibility of the City's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 statements presentation. We believe that our audit provides a reasonable basis for our opinion.

A primary government is a legal entity or political body and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. On the other hand, a reporting entity includes the primary government and all of its component units. (see Note 1)

In our opinion, the primary government financial statements referred to above present fairly, in all material respects, the financial position of the primary government of the City, as of June 30, 2001, and the results of its operations and cash flows of its proprietary fund types for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

However, the primary government financial statements, because they do not include the financial data of component units of the City of West Monroe, Louisiana, do not present in, and do not, present fairly the financial position of the City as the reporting entity as of June 30, 2001, and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated October 3, 2001, on our consideration of City of West Monroe's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the primary government financial statements of the City of West Monroe, 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 primary government financial statements. Such information has been subjected to the auditing procedures applied in the audit of the primary government financial statements and, in our opinion, is fairly stated in all material respects, in relation to the primary government financial statements taken as a whole.

The financial information for the preceding year, which is included for comparative purposes, was taken from the financial report for that year on which we expressed an unqualified opinion on the primary government (except for the General Fund Assets Account Group) financial statements of the City of West Monroe, Louisiana.

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The supplemental information beginning on page 14 is presented for purposes of additional analysis and is not a required part of the primary government financial statements of the City of West Monroe, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the primary government financial statements and, in our opinion, is fairly presented in all material respects in relation to the primary government financial statements taken as a whole.

Ramon, Hines & Hunt (APC)

**PRIMARY GOVERNMENT FINANCIAL STATEMENTS
COMBINED STATEMENTS - OVERVIEW**

CITY OF WISE MONROE, LOUISIANA

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT SUBJECTS

JUNE 30, 2001

ASSETS AND OTHER SUBJECTS	Governmental Fund Types			
	General	Special Revenues	Debt Service	Capital Projects
Cash and Cash Equivalents	\$ 1,586,900	\$ 890,568	\$ 810,810	\$ 897,618
Investments	-	-	-	-
Accounts Receivable	108,188	7,280	-	-
Allowance for Doubtful Accounts	-	-	-	-
Due from Other Governments	-	181,174	-	382,657
Due from Other Funds	1,087,872	1,766,881	-	428,717
Inventory	81,752	-	-	-
Restricted Assets	-	-	-	-
Cash	-	-	-	-
Fixed Assets (Net of Accumulated Depreciation)	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	-
Amount to be Provided for Retirement of General Long-Term Debt	-	-	-	-
TOTAL ASSETS AND OTHER SUBJECTS	\$ 3,864,682	\$ 2,845,601	\$ 810,810	\$ 1,708,992

Proprietary Fund Types		Fiduciary Fund Types	Account Groups		TOTALS	
			General Fund Assets	General Long-Term Debt	(Monetary-Only)	
Enterprise	Internal Service	Trust and Pension			Fund 30, 2003	Fund 30, 2002
\$ 55,330	\$ 1,021,655	\$ 188,090	\$ -	\$ -	\$ 9,181,990	\$ 12,286,890
-	-	681,208	-	-	682,206	1,161,650
155,215	-	-	-	-	182,890	371,678
(38,000)	-	-	-	-	(38,000)	(38,000)
-	-	-	-	-	142,811	943,054
366,815	-	6,780	-	-	3,628,190	2,589,180
-	-	-	-	-	81,710	41,809
113,498	-	-	-	-	113,498	133,683
3,378,647	-	-	44,479,618	-	49,758,145	33,819,873
-	-	-	-	811,249	851,248	961,378
-	-	-	-	8,225,960	8,225,960	8,821,094
\$ 6,093,113	\$ 1,021,655	\$ 1,275,068	\$ 44,479,618	\$ 8,015,712	\$ 71,682,902	\$ 61,169,280

The accompanying notes are an integral part of this financial statement.

CITY OF WEST MONROE, LOUISIANA

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

JUNE 30, 2020

LIABILITIES AND FUND EQUITY	Government Fund Types			Capital Projects
	General	Special Revenue	Debt Service	
LIABILITIES				
Bank Overdraft	\$ -	\$ 309,348	\$ -	\$ 581,013
Accounts Payable & Accrued Liabilities	980,981	20,200	-	1,071,656
Due to Other Governments	-	-	-	-
Due to Other Funds	1,831,404	1,904,164	1,000	963,809
Deferred Revenues	-	143,338	-	-
Current Liabilities (Payable from Restricted Assets):				
Customer Deposits	-	-	-	-
Unfunded Pledgments - Portion Mayor's Cont	-	-	-	-
Certificates of Indebtedness, Series 1999 and 1999	-	-	-	-
Accrued Heat and Lamp Disability	-	-	-	-
Accrued Vacation and Sick Pay	-	-	-	-
Deposits	31,789	-	-	-
Total Liabilities	3,245,799	3,407,180	1,064	2,637,696
FUND EQUITY				
Contributed Capital	-	-	-	-
Retained Earnings (Deficit):				
Unreserved	-	-	-	-
Investment in General Fixed Assets	-	-	-	-
Fund Balances:				
Reserved:				
Workmen's Compensation Claims	-	-	-	-
Debt Service	-	-	831,349	-
Maintenance	-	-	-	-
Insurance Claims	-	-	-	-
Reserves	41,793	-	-	-
Unreserved:				
Designated for Future Expenditures	-	-	-	(428,884)
Unassigned	3,261,818	680,952	-	3,293,884
Total Fund Equity	3,862,610	680,952	831,349	3,293,884
TOTAL LIABILITIES AND FUND EQUITY	\$ 3,866,809	\$ 3,862,000	\$ 832,418	\$ 3,293,884

Property Fund Types		Fiduciary Fund Types Trust and Agency	Assets Groups		TOTALS	
Encycloper	Internal Service		General Fixed Assets	General Long-Term Debt	(Millions of Dollars)	
					June 30, 2008	June 30, 2009
\$ 185,148	\$ -	\$ -	\$ -	\$ -	\$ 186,508	\$ 3,520
26,626	-	-	-	-	1,293,607	496,668
-	-	-	-	-	-	21,676
38,528	6,763	49,214	-	-	3,826,192	2,589,598
-	-	-	-	-	143,348	123,672
177,180	-	-	-	-	177,180	173,480
-	-	-	-	1,498,446	1,498,446	1,560,547
-	-	-	-	5,775,800	5,775,800	6,440,088
-	-	-	-	12,142,231	12,144,201	12,233,627
91,223	-	-	-	588,835	679,267	641,667
<u>403,548</u>	<u>6,763</u>	<u>49,214</u>	<u>-</u>	<u>8,075,712</u>	<u>11,386,414</u>	<u>11,289,572</u>
8,944,203	-	-	-	-	8,944,203	8,494,281
(2,894,681)	331,890	-	-	-	(2,688,793)	(2,421,803)
-	-	-	81,479,618	-	81,479,618	79,889,134
-	-	160,231	-	-	161,201	138,296
-	-	-	-	-	831,788	817,378
-	-	120,123	-	-	121,123	111,189
-	-	148,896	-	-	149,096	141,784
-	-	-	-	-	41,702	41,849
-	-	-	-	-	(428,684)	5,937,582
<u>3,048,649</u>	<u>331,890</u>	<u>3,228,812</u>	<u>81,479,618</u>	<u>-</u>	<u>6,987,798</u>	<u>6,257,718</u>
\$ 6,861,131	\$ 316,610	\$ 3,278,026	\$ 81,479,618	\$ 8,075,712	\$ 13,464,212	\$ 18,547,290

The accompanying notes are an integral part of this financial statement.

CITY OF WEST MONROE, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - ALL GOVERNMENTAL
FUND TYPES AND INTERESTABLE TRUST FUNDS

FOR THE YEAR ENDED JUNE 30, 2009

WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2008

	Governmental Fund Types			
	General	Special Excesses	Debt Service	Capital Projects
REVENUES				
Taxes	\$ 8,206,082	\$ 2,418,110	\$ 171,148	\$ -
Intergovernmental	120,479	2,128,119	-	3,017,285
Licenses and Permits	604,418	-	-	-
Charges for Services	963,421	-	-	-
Fines and Penalties	727,949	-	-	-
Miscellaneous	1,071,962	444,176	20,428	104,631
Total Revenues	11,673,311	6,070,605	204,706	3,121,916
EXPENDITURES				
Current:				
General Government	4,267,914	-	-	-
Public Safety	4,389,218	895,849	-	-
Public Works	1,825,888	-	128,149	-
Health and Welfare	-	2,195,945	-	-
Culture and Recreation	1,196,649	-	226,689	-
Capital Expenditures and Major Repairs	-	2,488,998	-	-
Capital Projects	-	-	-	62,172,976
Debt Service:				
Principal Retirement	-	-	727,180	-
Interest and Fiscal Charges	-	-	263,268	-
Total Expenditures	11,828,660	3,228,112	1,058,127	62,172,976
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	644,651	671,158	(893,629)	(6,576,115)
OTHER FINANCING SOURCES (USES)				
Payments From Cooperative Endeavor	-	-	-	-
Debt Proceeds	-	-	-	-
Operating Transfers - In	28,024	728,298	776,088	1,889,472
Operating Transfers - Out	(1,811,618)	(1,123,482)	-	(1,123,698)
Total Other Financing Sources (Uses)	(1,783,594)	(395,184)	776,088	765,774
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(1,138,939)	275,976	(117,541)	(5,810,341)
FUND BALANCES AT BEGINNING OF YEAR	3,824,602	184,721	967,021	3,281,189
FUND BALANCES AT END OF YEAR	\$ 2,685,663	\$ 460,902	\$ 849,480	\$ (2,529,152)

Fiduciary Fund Types Trust and Agency	TOTALS	
	Measurement Date	
	June 30, 2001	June 30, 2000
\$ 24,000	\$ 11,861,772	\$ 11,540,318
-	7,679,754	4,294,970
-	614,418	594,913
-	965,412	997,299
-	711,949	606,097
<u>107,487</u>	<u>2,358,899</u>	<u>2,182,269</u>
141,697	25,119,465	21,461,784
-	4,352,914	3,798,476
-	4,994,854	4,648,172
-	1,945,411	1,976,494
87,180	2,395,730	2,171,668
-	1,732,739	1,302,413
-	2,488,894	2,224,669
-	12,112,976	9,428,850
-	717,081	618,099
<u>187,160</u>	<u>365,269</u>	<u>188,846</u>
87,180	11,811,966	23,158,226
84,112	(5,916,001)	(2,096,834)
-	-	308,000
-	-	1,008,000
-	5,966,981	1,486,844
<u>(28,622)</u>	<u>(2,226,020)</u>	<u>(1,112,190)</u>
<u>(28,622)</u>	<u>(228,214)</u>	<u>(1,112,190)</u>
16,289	(4,361,612)	(947,184)
<u>1,212,963</u>	<u>14,836,874</u>	<u>14,992,839</u>
\$ 1,212,963	\$ 1,488,607	\$ 1,662,631

The accompanying notes are an integral part of this financial statement.

CITY OF WEST MONROE, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCES - BUDGET BASIS BASIS AND ACTUAL,
 ALL GOVERNMENTAL FUND TYPES HAVING APPROXIMATED BUDGETS

FOR THE YEAR ENDED JUNE 30, 2001

	General Fund		Variance- Favorable (Unfavorable)
	GAAP Basis	Actual	
REVENUES			
Taxes	\$ 8,716,880	\$ 8,738,682	(21,802)
Intergovernmental	117,219	153,428	(36,209)
Licenses and Permits	816,830	814,418	(2,412)
Charges for Services	847,960	960,423	(112,463)
Fees and Fines/forfeitures	833,860	733,948	99,912
Miscellaneous	1,896,721	1,877,962	18,759
Total Revenues	13,639,270	13,657,863	(18,593)
EXPENDITURES			
Current:			
General Government	4,237,881	4,320,914	(83,033)
Public Safety	4,453,002	6,398,218	(1,945,216)
Public Works	1,881,587	1,810,888	70,699
Health and Welfare	-	-	-
Culture and Recreation	1,731,184	1,796,840	(65,656)
Capital Expenditures and Major Repairs	-	-	-
Capital Projects	-	-	-
Debt Service:			
Principal Payments	-	-	-
Interest and Fiscal Charge	-	-	-
Total Expenditures	11,803,554	11,816,860	(13,306)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,835,716	1,840,993	(5,277)
OTHER FINANCING SOURCES (USES)			
Operating Transfers - In	38,000	38,000	-
Operating Transfers - Out	(1,868,263)	(1,887,883)	19,620
Total Other Financing Source (Uses)	(1,830,263)	(1,849,883)	(19,620)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(44,547)	(9,887)	(34,660)
FUND BALANCES AT BEGINNING OF YEAR	4,834,682	3,954,600	880,082
FUND BALANCES AT END OF YEAR	\$ 4,790,135	\$ 3,944,713	\$ 845,422

Special Revenue Funds			Debt Service Funds		
GAAP Basis Budget	Actual	Variance-Favorable (Unfavorable)	GAAP Basis Budget	Actual	Variance-Favorable (Unfavorable)
\$ 1,279,800	\$ 1,408,158	\$ 128,358	\$ 171,340	\$ 171,340	\$ -
2,876,800	2,528,728	(348,072)	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
782,180	614,178	(168,002)	35,280	35,461	181
6,824,750	6,773,680	(51,070)	199,840	204,741	4,901
-	-	-	-	-	-
560,800	583,800	23,000	-	-	-
141,000	129,500	(11,500)	-	-	-
2,000,000	2,183,000	183,000	-	-	-
205,000	520,000	315,000	-	-	-
2,110,000	2,683,800	573,800	-	-	-
-	-	-	-	-	-
-	-	-	717,004	720,404	3,400
-	-	-	340,200	340,200	-
3,483,968	3,926,512	442,544	3,099,120	3,099,120	-
1,119,382	671,158	(448,224)	(890,000)	(890,000)	4,904
472,800	299,298	(173,502)	779,000	779,000	-
(1,189,800)	(1,373,682)	(183,882)	-	-	-
(1,118,800)	(1,104,180)	114,620	779,000	779,000	-
-	-	-	-	-	-
31,342	21,081	(10,261)	(128,100)	(118,620)	9,480
343,512	284,291	(59,221)	562,848	562,128	(720)
\$ 364,852	\$ 485,902	\$ 121,050	\$ 622,516	\$ 650,368	\$ 27,852

The accompanying notes are an integral part of this financial statement.

CITY OF WEST MONROE, LOUISIANA

**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET BASIS AND ACTUAL
ALL GOVERNMENTAL FUND TYPES HAVING APPROPRIATED BUDGETS CONSOLIDATED
FOR THE YEAR ENDED JUNE 30, 2003**

	Capital Project Funds		
	GAAP Basis Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Fees	\$ -	\$ -	\$ -
Intergovernmental	9,708,384	9,007,586	(4,608,795)
Licenses and Permits	-	-	-
Charges for Services	-	-	-
Fees and Forfeitures	-	-	-
Miscellaneous	1,243,800	1,228,652	(1,219,242)
Total Revenues	10,952,184	9,942,238	(1,541,942)
EXPENDITURES			
Current:			
General Government	-	-	-
Public Safety	-	-	-
Public Works	-	-	-
Health and Welfare	-	-	-
Culture and Recreation	-	-	-
Capital Expenditures and Major Repairs	-	-	-
Capital Projects	10,000,581	12,112,978	6,266,485
Debt Service:			
Principal Retirement	-	-	-
Interest and Fiscal Charges	-	-	-
Total Expenditures	10,000,581	12,112,978	(6,266,485)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,726,485)	(1,879,740)	985,263
OTHER FINANCING SOURCES (USES)			
Operating Transfers - In	6,916,000	5,809,475	(7,186,525)
Operating Transfers - Out	(2,396,000)	(2,175,000)	271,000
Total Debt Financing Sources (Uses)	4,520,000	3,634,475	(6,915,525)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	14,000	(1,520,264)	(1,506,264)
FUND BALANCES AT BEGINNING OF YEAR	1,288,724	5,207,280	3,918,556
FUND BALANCES AT END OF YEAR	\$ 1,302,724	\$ 3,687,016	\$ 2,378,890

Expendable Trust Funds			TOTALS (Manufacturing Only)		
GAAP Basis Budget	Actual	Variance- Favorable (Unfavorable)	GAAP Basis Budget	Actual	Variance- Favorable (Unfavorable)
\$ 24,000	\$ 24,000	\$ -	\$ 11,800,948	\$ 11,861,712	\$ 60,764
-	-	-	12,521,608	7,679,234	(4,842,374)
-	-	-	604,608	619,418	(14,810)
-	-	-	947,798	863,423	(84,375)
-	-	-	683,988	721,849	(37,861)
95,000	117,497	(22,497)	3,490,373	3,268,899	(221,474)
115,000	141,497	(26,497)	35,289,213	35,119,405	(169,808)
-	-	-	4,321,051	4,267,934	(53,117)
-	-	-	3,823,052	4,094,828	(271,776)
-	-	-	2,882,687	2,885,431	(2,744)
55,000	93,185	(38,185)	2,254,688	2,293,120	(38,432)
-	-	-	1,678,284	1,732,729	(54,445)
-	-	-	2,100,088	2,488,898	(388,810)
-	-	-	18,289,281	12,112,936	(6,176,345)
-	-	-	727,181	727,181	-
-	-	-	263,289	263,289	-
60,000	83,185	(23,185)	26,874,213	26,855,266	(18,947)
58,000	44,312	(13,688)	(8,465,882)	(5,836,804)	(2,629,078)
-	-	-	12,981,988	5,268,795	(7,713,193)
(30,000)	(28,020)	(1,980)	(3,883,282)	(3,298,808)	(584,474)
(30,000)	(28,020)	(1,980)	(6,186,738)	(7,329,148)	(1,142,410)
(1,000)	8,289	9,289	(274,284)	(8,865,419)	(8,591,135)
(1,029,887)	(1,212,580)	(182,693)	(19,715,732)	(18,098,878)	(1,616,854)
\$ 1,324,887	\$ 1,238,432	\$ 86,455	\$ 10,871,448	\$ 7,268,459	\$ 3,602,989

The accompanying notes are an integral part of this financial statement.

CITY OF WEST MONROE, LOUISIANA
**STATEMENTS OF REVENUES, EXPENSES,
 AND CHANGES IN RETAINED EARNINGS (DEFICIT) - ENTERPRISE FUND**
FOR THE YEARS ENDED JUNE 30, 2001 AND 2000

	2001	2000
OPERATING REVENUES		
Charges for Services	\$ 1,707,051	\$ 1,689,238
OPERATING EXPENSES		
Waterworks	581,121	512,513
Sewerage	219,863	208,578
Sewer Treatment Plant	243,178	224,214
Water Treatment Plant	162,187	178,593
Other Administrative	251,844	210,818
Public Works Administrative	497,169	393,448
Depreciation	<u>282,200</u>	<u>352,818</u>
Total Operating Expenses	<u>2,328,763</u>	<u>2,129,982</u>
TOTAL OPERATING LOSS	(621,712)	(440,744)
NONOPERATING REVENUES		
Interest Income	<u> 7,777</u>	<u> 31,198</u>
LOSS BEFORE OPERATING TRANSFERS	(613,935)	(409,546)
OPERATING TRANSFERS		
Operating Transfers - In (Out)	<u> 229,214</u>	<u> 68,187</u>
NET LOSS	(384,721)	(341,359)
RETAINED EARNINGS (DEFICIT) AT BEGINNING OF YEAR	(3,812,681)	(3,239,621)
RETAINED EARNINGS (DEFICIT) AT END OF YEAR	<u>\$ (4,197,402)</u>	<u>\$ (3,580,980)</u>

The accompanying notes are an integral part of these financial statements.

CITY OF WEST MONROE, LOUISIANA

STATEMENTS OF REVENUES, EXPENSES, AND CHANGES
IN RETAINED EARNINGS - INTERNAL SERVICE FUND

FOR THE YEARS ENDED JUNE 30, 2001 AND 2000

	2001	2000
OPERATING REVENUES		
Contributions - Group		
Insurance Premiums	\$ 948,000	\$ 896,091
OPERATING EXPENSES		
Claims Paid	653,732	697,168
Administrative Services	158,381	126,985
Total Operating Expenses	<u>812,113</u>	<u>824,153</u>
TOTAL OPERATING INCOME	135,887	71,938
NONOPERATING REVENUES		
Interest Income	<u>18,918</u>	<u>7,326</u>
NET INCOME	154,805	79,264
RETAINED EARNINGS AT BEGINNING OF YEAR	<u>181,865</u>	<u>151,801</u>
RETAINED EARNINGS AT END OF YEAR	<u>\$ 326,670</u>	<u>\$ 181,065</u>

The accompanying notes are an integral part of these financial statements.

CITY OF WEST MONROE, LOUISIANA

STATEMENTS OF CASH FLOWS – ENTERPRISE FUND

FOR THE YEARS ENDED JUNE 30, 2001 AND 2000

	2001	2000
CASH FLOWS FROM OPERATING ACTIVITIES		
Operating Loss	\$ (419,241)	\$ (419,215)
Adjustments to Reconcile Net Loss To Net Cash Used by Operating Activities:		
Depreciation	140,200	110,810
(Increase) Decrease in Accounts Receivable	(49,831)	68,507
Increase in Due from Other Funds	(118,768)	(35,178)
Increase in Accounts Payable	7,827	11,408
Increase in Due to Other Funds	1,849	8,891
Increase (Decrease) in Bank Overdrafts	181,149	(81,997)
Increase in Accrued Vacation and Sick Pay	8,781	11,418
Net Cash Used by Operating Activities	(212,179)	(201,699)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Operating Transfers - Out	219,214	66,267
Increase in Customer Deposits	8,707	38
Net Cash Provided by Non-Capital Financing Activities	227,921	66,277
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Increase in Unrestricted Capital	58,000	973,156
Increase in Property, Plant, and Equipment	(58,000)	(973,156)
Net Cash Used by Capital and Related Financing Activities	-	-
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Income	3,177	11,188
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	28,699	(124,284)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	124,881	149,081
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 153,580	\$ 124,881
Cash in Bank	\$ 31,128	\$ 10,288
Restricted Assets	122,452	114,593
TOTAL CASH AND CASH EQUIVALENTS	\$ 153,580	\$ 124,881

The accompanying notes are an integral part of these financial statements.

CITY OF WEST MONROE, LOUISIANA
 STATEMENTS OF CASH FLOWS – INTERNAL SERVICE FUND
 FOR THE YEARS ENDED JUNE 30, 2001 AND 2000

	2001	2000
CASH FLOWS FROM OPERATING ACTIVITIES		
Operating Income	\$ 133,800	\$ 21,818
Adjustments to Reconcile Net Income to Net Cash Provided by Operating Activities:		
Increase in Due To Other Funds	6,365	-
Net Cash Provided by Operating Activities	140,165	21,818
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Income	30,818	7,326
Net Cash Provided by Investing Activities	30,818	7,326
NET INCREASE IN CASH AND CASH EQUIVALENTS	171,099	29,244
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	181,682	151,801
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 352,682	\$ 181,085

The accompanying notes are an integral part of these financial statements.

CITY OF WEST MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2001

INTRODUCTION

The City of West Monroe, Louisiana (the City) consists of an executive branch of government headed by a mayor and a legislative branch of government consisting of five aldermen. The City's combined balance sheet includes the accounts of all city operations. The City's major operations include police and fire protection, garbage and trash collection, a senior center, street and drainage maintenance, administrative services, and other health and welfare activities. In addition, the City operates a Utility Enterprise Fund to provide water and sewerage services.

The City complies with generally accepted accounting principles (GAAP). GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. In the primary government financial statements and the fund financial statements for the proprietary funds, Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989, have been applied unless those pronouncements conflict with or contradict GASB pronouncements, in which case GASB prevails. For the enterprise fund, GASB Statement No. 20 provides the City the option of electing to apply FASB pronouncements issued after November 30, 1989. The City has elected not to apply those pronouncements.

The following is a summary of certain significant accounting policies and practices:

Note 1 - Summary of Significant Accounting Policies

A. BASIS OF PRESENTATION

In April of 1934, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local government entities. The GASB has issued a codification of governmental accounting and financial reporting standards. This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local governments.

B. REPORTING ENTITY

As the municipal governing authority, for reporting purposes, the City of West Monroe, Louisiana is considered a separate financial reporting entity. The financial reporting entity consists of (a) the primary government, the City of West Monroe, Louisiana, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the City are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

GASB Statement No. 14 established criteria for determining which component units should be considered part of the City of West Monroe, Louisiana for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

CITY OF WEST MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDING JUNE 30, 2009

Item 1 - Summary of Significant Accounting Policies (continued)

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the City 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 City.
2. Organizations for which the City does not appoint a voting majority but are fiscally dependent on the City.
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.

Based on the previous criteria, the City has determined that the following component unit is part of the reporting entity:

Component Unit	Fiscal Year End	Criteria Used
City Court of West Monroe	June 30	2

Since the City is legally separate and fiscally independent of other state and local governments and has a separately elected governing body, it meets the definition of a primary government as defined by GASB Statement No. 14.

GASB Statement No. 14 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the City of West Monroe, Louisiana financial statements are not a substitute for the reporting entity's financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units. These financial statements are not intended to and do not report on the reporting entity but rather are intended to reflect only the financial statements of the City of West Monroe, Louisiana.

C. FUND ACCOUNTING

The City uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, resources, and expenditures or expenses, as appropriate. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (i.e., general fund assets and general long-term debt) that are not recorded in the "fund" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

**CITY OF WEST MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2001**

Note 1 - Summary of Significant Accounting Policies (continued)

Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The City's current operations require the use of the governmental, proprietary, and fiduciary fund categories. The fund types used by the City are described as follows:

GOVERNMENTAL FUNDS

General Fund

This 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

These funds are used to account for the proceeds of specific revenue sources (other than capital projects) that are legally restricted to expenditures for specified purposes.

Debt Service Funds

These 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 Project Funds

These funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities or improvements thereto (other than those financed by Proprietary Funds).

PROPRIETARY FUNDS

Enterprise and Internal Service Funds

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

**CITY OF WEST MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2001**

Note 1 - Summary of Significant Accounting Policies (continued)

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

FIDUCIARY FUNDS

Trust and Agency Funds

These funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. These include *Expendable Trust and Agency Funds*. Expendable trust funds are accounted for in essentially the same manner as governmental funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

ACCOUNT GROUPS

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

General Fixed Assets Account Group

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. Public Domain ("infrastructure"), general fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems, are capitalized along with other general fixed assets. No depreciation has been provided on general fixed assets.

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date donated.

The costs of annual maintenance and repairs that do not add to the value of fixed assets or materially extend their useful lives are not capitalized but are only recognized as a normal expenditure of the governmental funds.

General Long-Term Debt Account Group

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

**CITY OF WEST MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2011**

Note 1. Summary of Significant Accounting Policies (continued)

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

D. TOTAL COLUMNS ON COMBINED STATEMENTS - OVERVIEW

Total columns on the Combined Statements - Overview are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or 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.

E. BASIS OF ACCOUNTING

The financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds 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 for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for reporting all governmental fund types and the fiduciary fund type agency funds. Under the modified accrual basis of accounting, revenues are recognized when measurable or available (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The City uses the following practices in recognizing and reporting revenues and expenditures:

REVENUES

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied by the City in October or November, and are billed to the taxpayers in December. Billed taxes become delinquent on January 1 of the following year; however, by precedent, this is normally extended until February 1. Revenues from ad valorem taxes are delinquent in the year billed in the extent collections are expected. The City bills and collects its own property taxes using the assessed values determined by the tax assessor of Ouachita Parish.

Federal and state grants are normally "expenditure driven", which means that the City does not incur, or is not entitled to, the grant funds until liability for the expenditure has been incurred. Any amounts received in excess of actual expenditures/liabilities at year end is reflected as deferred revenue on the fund's balance sheet.

**CITY OF WEST MONROE, LOUISIANA
BUDGET AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2011**

Note 1 - Summary of Significant Accounting Policies (continued)

Interest earnings on time deposits are recognized as revenue when the time deposits have matured and the interest is available. Substantially all other revenues are recognized when received by the City.

Based on the above criteria, all valuation taxes, federal and state grants, fees, charges, and commissions for services have been treated as receivable in-advance.

EXPENDITURES

Expenditures in the governmental funds are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Compensated absences are recognized as expenditures when leave is actually taken or when employees, on their basis, are paid for accrued leave upon retirement or death. The cost of leave privileges not requiring current available resources are recognized in the general long-term debt account group. The cost of leave privileges in the enterprise funds are accrued when incurred under the accrual basis of accounting.

PROPRIETARY FUNDS

All proprietary funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred. Unbilled Water and Sewer Fund utility services receivables are recorded at year end.

Fiduciary Funds

Fiduciary Funds include expendable trust and agency funds. These fiduciary funds are accounted for on the modified accrual basis of accounting.

OTHER FINANCING SOURCES (USES)

Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses) and are recognized when the underlying events occur.

F. BUDGETS AND BUDGETARY ACCOUNTING

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

1. In May of each year, the Mayor submits to the Board of Aldermen an operating and capital budget for the succeeding year.
2. A public hearing is scheduled by the Mayor and the Board of Aldermen after allowing for at least ten days notice to the public at the time the budget is initially submitted to the Board of Aldermen.

**CITY OF WEST MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2001**

Note 3 - Summary of Significant Accounting Policies (continued)

3. Final adoption of the budget by the Board of Aldermen is on the second Tuesday in June.
4. The Mayor may authorize transfers of budgetary amounts within departments. However, any revision requiring alteration of levels of expenditures or transfers between departments must be approved by the Board of Aldermen.
5. Operating appropriations and nonmajor capital appropriations, to the extent not expended, lapse at year end. Major capital appropriations continue in force until the project is completed.
6. All legally adopted budgets of the City are adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgets are adopted for the General Fund, Special Revenue Funds, Debt Service Funds, Capital Project Funds, and Irrevocable Trust Funds.

Budget comparison statements included in the accompanying financial statements include the original adopted budgets and all subsequent adopted amendments.

G. CASH AND CASH EQUIVALENTS

Under state law, the City may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

For purposes of the Statement of Cash Flows, cash equivalents include all highly liquid investments (including restricted assets) with a maturity date of three months or less when purchased.

H. INVESTMENTS

The Louisiana Asset Management Pool (LAMP) is an investment pool established as a cooperative endeavor to enable public entities of the State of Louisiana to aggregate funds for investment. LAMP's investment guidelines authorize investments in various investment products, including United States Treasury bills or notes, Federal Home Loan Bank notes, Federal National Mortgage Association notes and other investments as approved by LAMP's board of directors. The investments are valued at fair value based on quoted market values.

I. UNBILLED ACCOUNTS RECEIVABLE

Within the City's Utility Fund, an estimated amount has been recorded for services rendered but not yet billed as of the close of the year. The receivable was computed by taking the cycle billings the City sent the customers in July and prorating the amount of days applicable to the current year. Unbilled accounts receivable at June 30, 2001, were \$134,262.

**CITY OF WEST MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2001**

Note 1 - Summary of Significant Accounting Policies (Continued)

L. NONCURRENT RECEIVABLES

Noncurrent portions of long-term receivables due to government funds are reported on their balance sheets, in spite of their spending measurement focus. Special reporting treatments are used to indicate, however, that they should not be considered "available spendable resources" since they do not represent net current assets. Recognition of governmental fund type revenues represented by noncurrent receivables is deferred until they become current receivables.

M. BAD DEBTS

Uncollectible amounts for ad valorem taxes and convention center receivables are generally not significant. As a result, the direct write-off method for recognizing bad debts is used. Under this method, the receivable is charged to expense when the account is deemed to be uncollectible. For taxpayers' utility receivables, the allowance method is used to account for uncollectible amounts. Under this method, an allowance account is set up for what is deemed to be uncollectible.

N. DUE FROM OTHER FUNDS

Amounts designated as "due from other funds" are considered "available spendable resources".

O. INVENTORIES

Special reporting treatments are applied to governmental fund inventories to indicate that they do not represent "available spendable resources", even though they are a component of net current assets. Such amounts are generally offset by fund balance reserve accounts.

Inventories are valued at the lower of cost (first-in, first-out) or market. Inventory in the General Fund consists of expendable supplies held for consumption. The cost is recorded as an expenditure at the time individual inventory items are used.

P. FIXED ASSETS

The accounting and reporting treatment applied to the fixed assets associated with a particular fund are determined by the fund's measurement focus.

Fixed assets used in governmental fund type operations (general fund assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. Assets are recorded at cost on date purchased or, if donated, at fair market value on date of donation.

Assets in the General Fixed Asset Account Group are not depreciated.

Public domain general fixed assets consisting of certain improvements including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, traffic signals, and lighting systems, are capitalized.

CITY OF WEST MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2003

Note 1 - Summary of Significant Accounting Policies (continued)

N. FIXED ASSETS (continued)

Fixed assets of the enterprise fund are recorded at cost, if purchased, and at fair market value at date of gift, if donated. Major additions are capitalized while maintenance and repairs that do not improve or extend the life of the respective assets are charged to expense. Contributions received in aid of construction are credited to contribution accounts and do not reduce the cost of the assets acquired with such contributions.

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

Buildings	30-40 Years
Improvements	48 Years
Equipment	3-10 Years

O. ELECTRICAL SYSTEM OPERATING AGREEMENT

On December 31, 1988, the City Council of West Monroe authorized an operating agreement between the City of West Monroe and Louisiana Power and Light (LPL&L) for the operation by LPL&L of the electric system within the corporate limits of West Monroe for a period of twenty-five years. The agreement provides that LPL&L will pay to the City three percent of gross receipts (as defined) collected from the sale of electric service to residential and commercial customers within the City.

P. COMPENSATED ABSENCES

Accumulated unpaid vacation, sick pay, and other employee benefit amounts are accrued when incurred in enterprise funds under the accrual basis of accounting. Such amounts are not accrued in governmental funds under the modified accrual basis of accounting. However, such amounts are reflected in the General Long-Term Debt Account Group.

Employees of the City earn vacation pay in varying amounts ranging from 10 to 28 working days per year depending upon length of service. At the end of each year, employees may carry forward unused vacation time. Up to a maximum of 40 days of unused vacation is paid to an employee upon retirement, separation, or death at hourly rates being earned by that employee upon separation.

Firemen and policemen may receive up to one year's sick leave pay illness as prescribed under Louisiana law. For all other City employees, sick leave is accumulated at rates ranging up to 12 days per year. Unused sick leave may be carried forward; however, up to a maximum of 30 days of unused sick leave is paid to an employee upon retirement, separation, or death at hourly rates being earned by that employee upon separation.

CITY OF WEST MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2001

Note 1 - **Summary of Significant Accounting Policies (continued)**

Q. LONG-TERM DEBT

Long-Term debts reported to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, set in the governmental funds. Long-term debts reported to be financed from enterprise fund operations are accounted for in those enterprise funds.

R. RESERVES AND DESIGNATIONS OF FUND EQUITY

Some portion of fund balance and/or retained earnings are reserved to indicate that a portion of fund equity is legally restricted to a specific future use and is not available for appropriation or expenditure. Designated portions of fund balance indicate tentative future spending plans, which may be changed and are subject to subsequent authorization before expenditures can be made.

S. DEDICATED REVENUES

Two cents of the sales tax revenue assessment is dedicated to highway use and is dedicated to capital improvements; seventy-five percent of the remaining cost is dedicated for purchase and improvements of assets having a life of one year or greater, related professional services and programs, and for paying capital improvements, construction, and repairs; the remaining 25% shall be used for general operations.

T. COMPARATIVE DATA

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the City's financial position and operations.

Note 2 - **Cash and Cash Equivalents**

At June 30, 2001, the City has cash and cash equivalents (book balances net of overdrafts) as follows:

Demand Deposits	\$ 1,181,082
-----------------	---------------------

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting book balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent.

These securities are held in the name of the pledging fiscal agent bank in a holding or collateral bank that is mutually acceptable to both parties. Cash and cash equivalents (book balances) at June 30, 2001, are secured as follows:

**CITY OF WEST MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2001**

Note 2 - Cash and Cash Equivalents (continued)

Bank Balances	\$ 1,871,960
Federal Deposit Insurance	\$ 280,000
Pledged Securities (Uncollateralized)	11,088,000
TOTAL	\$ 13,239,960

Because the pledged securities are held by a collateral bank in the name of the fiscal agent bank rather than in the name of the City, they are considered uncollateralized (Category 3) under the provisions of GASB Codification C20.109; however, Louisiana Revised Statute 38:1739 imposes a statutory requirement on the collateral bank to advertise and sell the pledged securities within 10 days of being notified by the City that the fiscal agent bank has failed to pay deposited funds upon demand.

Note 3 - Fund Deficit

At June 30, 2001, the Utility Enterprise Fund has a fund deficit of \$1,899,483. This deficit is caused by depreciation and/or transfers to the General Fund. Also, the Debtors' Basis, Livestock Facilities, LCDDG Exchange Road Project and Exchange Road Railroad Project funds had fund deficits totaling \$1,011,044.

Note 4 - Reclassification of Prior Year

Minor reclassifications to the 2000 financial statements have been made to make them compatible with the current year presentation.

Note 5 - Ad Valorem Taxes

Property taxes are due as of January 1. An enforceable lien attaches to the property with unpaid taxes and is sold at a tax sale.

Property Tax Calendar

Assessment Date	January 1, 2000
Levy Date	September 1, 2000
Tax Bills Mailed	November 18, 2000
Total Taxes are Due	January 31, 2001
Penalties and Interest are Added	February 13, 2001
Tax Sale - 2000 Delinquent Property	June 27, 2001

The Ouachita Parish Tax Assessor establishes assessed values each year on a uniform basis at the following ratios to fair market value.

10% Land	15% Machinery
10% Residential Improvements	15% Commercial Improvements
15% Industrial Improvements	25% Public Service Properties, Excluding Land

**CITY OF WEST MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2001**

Note 5 - Ad Valorem Taxes (continued)

The ad valorem tax millage is as follows:

	Mills
General Ad Valorem Tax	6.55
Street Maintenance	1.61
TOTAL	8.16

Note 6 - Accounts Receivable

Accounts receivable at June 30, 2001, consisted of the following:

	General Fund	Special Revenue Funds	Enterprise Funds	Total
Grants Receivable	\$ 37,216	\$ -	\$ -	\$ 37,216
Accounts Receivable	278,029	7,289	238,213	523,531
Other Receivables	35,123	-	-	35,123
TOTAL	\$ 350,368	\$ 7,289	\$ 238,213	\$ 595,870

Note 7 - Due From Other Governments

Louisiana Department of Transportation and Development	\$ 38,143
Louisiana Department of Rural Development	11,194
Louisiana Office of Facility Planning & Control	82,141
Louisiana Commission on Law Enforcement	21,082
Louisiana Department of Public Safety & Corrections	4,968
Louisiana Department of Economic Development	191,633
Department of Housing and Urban Development	82,148
Department of Commerce - Economic Development	74,411
Corporation for National and Community Service	12,526
Office of Community Service	184
Environmental Protection Agency	22,880
TOTAL	\$ 542,401

**CITY OF WEST MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2001**

Note 8 - Fixed Assets

A summary of changes in general fixed assets follows:

	Balance July 1, 2000 (Revised)	Additions	Deductions	Balance June 30, 2001
Land	\$ 4,469,808	\$ 11,837	\$ -	\$ 4,481,645
Buildings	8,241,778	2,788,277	-	11,030,055
Building Improvements	627,828	-	-	627,828
Streets & Sidewalks	3,016,735	3,178,179	-	6,194,914
Equipment	6,253,231	565,277	62,786	6,795,722
Construction In Progress	2,289,573	3,278,181	-	5,567,754
TOTALS	\$ 28,889,024	\$ 7,710,492	\$ -62,786	\$ 36,536,730

A summary of proprietary fixed type property, plant, and equipment at June 30, 2000, follows:

Buildings	\$ 74,788
Sewerage and Waterworks System	12,531,660
Machinery and Equipment	908,218
Total	13,514,666
Less: Accumulated Depreciation	(1,832,878)
Net Depreciable Assets	\$ 5,249,788
Land	37,158
TOTAL PROPERTY, PLANT AND EQUIPMENT	\$ 5,286,946

Note 9 - Restricted Assets and Related Resources

At June 30, 2001 and 2000, all restricted assets were in the form of demand deposits. These assets represent amounts held for utility customer deposits.

Note 10 - Pensions and Retirement Plans

CITY OF WEST MONROE-SPONSORED PENSION PLANS

Effective January 1, 1980, the City-Sponsored West Monroe Police Pension and Relief System merged with the State of Louisiana's Municipal Police Employees' Retirement System. As a result of that merger, the City of West Monroe was obligated to the state system for 20 years at 6%, which represented the remaining principal balance of the account liability for the employees transferred to the Municipal Police Employees' Retirement System. This amount was paid out as of June 30, 1998. The City paid principal and interest payments of \$1,251 during fiscal year 1999 from sales tax revenues.

CITY OF WEST MONROE, LOUISIANA
FINANCIAL SUPPLEMENTAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2001

Note 18 - Pensions and Retirement Plans (continued)

Effective January 1, 1998, the City-Sponsored West Monroe Fireworks Firemen and Relief System merged with the State Firefighters' Retirement System. As a result of that merger, the City of West Monroe was indebted to the State Firefighters' Retirement System for \$1,498,646 at June 30, 2001 which represents the remaining principal balance of the assumed liabilities for those employees transferred to the Firefighters' Retirement System. This amount is being paid over 30 years at 7% interest. The City paid principal and interest payments of \$171,349 during fiscal year 2000 from sales tax revenues.

STATE RETIREMENT SYSTEMS

MUNICIPAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA

Substantially all city employees, except firemen and policemen are members of the Municipal Employees' Retirement System of Louisiana (MERS), a multiple-employer (cost-sharing), public employee retirement system (PERS) controlled and administered by a separate board of trustees. The MERS is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All members participate in Plan A.

All permanent employees working at least 35 hours per week and elected city officials are eligible to participate in the system. Under the MERS, a member who retires at or after age 60 with at least 10 years of creditable service, at or after age 55 with 25 years of creditable service, or at any age with at least 30 years of creditable service is entitled to a retirement benefit, payable monthly for life, equal to 5 percent of the member's final compensation multiplied by his years of creditable service.

Final compensation is a member's average monthly earnings during the highest 36 consecutive months or joined months if service was interrupted. A member who withdraws from active service prior to retirement eligibility is entitled to receive benefits beginning on the normal retirement date, assuming completion of ten years of creditable service and no prior refund of contributions. The system also provides death and disability benefits. Benefits are established by state statute.

Funding Policy - State statute requires covered employers to contribute 8.25 percent of their salaries to the System. As provided by Louisiana Revised Statute 11:185, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The current actuarially determined rate is 6.25 percent of annual covered payroll. The City's contributions to the System under Plan A for the years ending June 30, 2001, 2000 and 1999 were \$248,101, \$279,658 and \$308,966, respectively, equal to the required contributions for each year.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. This report may be obtained by writing to the Municipal Employees' Retirement System, 7817 Office Park Blvd., Baton Rouge, Louisiana 70809, or by calling (504) 815-4811.

CITY OF WEST MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2001

Note 10 - Pension and Retirement Plans (continued)

MUNICIPAL POLICE EMPLOYEES' RETIREMENT SYSTEM

All full-time police officers engaged in law enforcement are eligible to participate in the Municipal Police Employees' Retirement System (MPERS), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees. Members who retire at or after age 35 with 12 years of creditable service, at or after age 40 with 20 years of creditable service, or at any age with 25 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3-1/3 percent of the member's average final compensation multiplied by his years of creditable service, not to exceed 100 percent of his average final compensation.

Average final compensation is the average annual earned compensation of a member for any period of 36 successive or joined months of service that produce the highest average. The system also provides death and disability benefits. Benefits are established by state statute.

Funding Policy - State statute requires covered employers to contribute 3.40 percent of their salaries to the system. The City is required to contribute 9.00 percent of covered employees' salaries. As provided by Louisiana Revised Statute 11:100, the employer contributions are determined by actuarial valuations and are subject to change each year based on the results of the valuation for the prior fiscal year.

The City's contributions to the System for the years ending June 30, 2001, 2000 and 1999 were \$182,671, \$167,614 and \$182,121, respectively, equal to the required contributions for the year.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Municipal Police Employees' Retirement System, 4481 United Plaza Blvd., Baton Rouge, Louisiana 70809-5017, or by calling (225) 929-7411.

FIREFIGHTERS' RETIREMENT SYSTEM

All full-time firefighters for the City who are engaged in fire protection are eligible to participate in the Firefighters' Retirement System (FRS), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees. A member who has completed 20 years of creditable service, has been a member at least 1 year, and has reached the age of 50 is eligible for retirement.

A member with at least 12 years of service who has reached the age of 55 is eligible for retirement, provided he has been a member for at least 1 year. Upon retirement, the benefit amount is 3-1/3 percent of average final compensation multiplied by years of creditable service, not to exceed his average final compensation. Average final compensation is the member's average annual earned compensation for any period of 36 successive or joined months of service that produce the highest average. The system also provides death and disability benefits. Benefits are established by state statute.

CITY OF WEST MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 6/30/14, 2013

Page 10 - Pension and Retirement Plans (continued)

Funding Policy - State statute requires covered employees to contribute 5.00 percent of their salaries to the system. The City is required to contribute 5.00 percent of covered employees' salaries. As provided by Louisiana Revised Statute 11:183, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The City's contribution to the System for the years ending June 30, 2004, 2008 and 2009 were \$84,837, \$84,864, and \$79,908, respectively, equal to the required contributions for the year.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Firefighters' Retirement System, 3100 Greenwood Drive, Baton Rouge, Louisiana 70809-1752, or by calling (225) 925-4260.

LOUISIANA STATE EMPLOYEES' RETIREMENT SYSTEM

The City Judge is eligible to participate in the Louisiana State Employees' Retirement System (LASERS), a multiple-employer fixed-sharing, public employee retirement system (PERS), controlled and administered by a separate board of trustees. LASERS provides benefits for certain elected officials and officials appointed by the governor. A member who has completed 10 years of creditable service is eligible for retirement. Upon retirement, the benefit amount is 3-3/2 percent of average compensation multiplied by the number of years of creditable service. Average compensation is defined as the member's average annual earned compensation for the highest thirty-six consecutive months of employment. Judges, court officers, and certain elected officials receive an additional annual retirement benefit equal to 1% of average compensation multiplied by the number of years of creditable service in their respective capacity. The system also provides death and disability benefits. Benefits are established by state statute.

Funding Policy - State statute requires covered employees to contribute 11.00 percent of their salaries to the system. The City is required to contribute 11 percent of covered employees' salaries. As provided by Louisiana Revised Statute 11:183, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The City's contribution to the plan for the years ending June 30, 2001, 2000 and 2009 were \$3,781, \$3,598 and \$3,188, respectively, equal to the required contributions for the year.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana State Employees' Retirement System, 3403 United Plaza Blvd., Baton Rouge, Louisiana 70809, or by calling (225) 822-0600.

**CITY OF WEST MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2001**

Note 11 - Postemployment Health Care Benefits

The City does not provide medical coverage for its retirees; consequently there is no liability for postemployment health care benefits. Retirees are able to continue their insurance coverage but must pay for it in its entirety without any City assistance.

Note 12 - Long-Term Debt

The following is a summary of bond and other long-term obligation transactions of the City of West Monroe for the year ended June 30, 2001:

	Firefighters Unlinked Mergers Cost	Certificates of Indebtedness, Series 98 & 99	Other Long-Term Obligations	Total
Balance at Beginning of Year	\$ 1,568,547	\$ 4,448,000	\$ 1,797,810	\$ 7,814,357
Additions (Net)			4,431	4,431
Retirements	(65,181)	(868,000)	—	(933,181)
BALANCE AT END OF YEAR	\$ 1,498,446	\$ 3,575,000	\$ 1,802,246	\$ 6,875,712

Bonds and other long-term obligations at June 30, 2001, consist of the following:

Firefighters Unlinked Mergers Costs

\$2,615,653 at January 1, 1988, due in 18 annual installments of \$178,148, including interest, through January 1, 2015, for Firefighters Pension Fund Mergers insurance plan **\$ 1,498,446**

Certificates of Indebtedness, Series 1998

\$6,080,800 at April 1, 1999, due in 18 semi-annual installments, including interest through October 1, 2007; installments range from \$397,873 to \$829,580 over the course of the note for construction of various capital projects **\$ 4,860,000**

Certificates of Indebtedness, Series 1999

\$1,808,000 at April 1, 2000, due in due in 18 annual installments, beginning October 1, 2000 including interest through October 1, 2009; installments range from \$90,800 to \$138,000 over the course of the note for construction of the West Monroe Convention & Visitors Bureau **\$18,000**

Total Certificates of Indebtedness **\$ 3,575,000**

**CITY OF WEST MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2001**

Note 12 - Long-Term Debt (continued)

Other long-term obligations at June 30, 2001 consist of the following:

Accrued Heart and Lung Disability (Note 13)	\$ 1,214,231
Accrued Vacation and Sick Leave	388,812
TOTAL OTHER LONG-TERM OBLIGATIONS	\$ 1,603,043

The annual requirements to amortize the unfunded merger cost and certificates of indebtedness, outstanding as of June 30, 2001, including interest payments of \$3,750,768 are as follows:

June 30,	Firefighters Unfunded Merger Cost,	Certificates of Indebtedness
2002	\$ 171,340	\$ 898,718
2003	171,340	981,806
2004	171,340	911,472
2005	171,340	981,844
2006	171,340	927,658
2007-2019	1,342,000	2,082,284
TOTAL	\$ 2,298,700	\$ 6,185,432

The Debt Service Funds have \$81,749 available to service the Unfunded Merger Costs and Certificates of Indebtedness.

Note 13 - Long-Term Fireman's Disability Payments

The City of West Monroe is self-insured with respect to workers' compensation claims up to \$200,000 per occurrence. Consequently, the City is responsible for providing Louisiana State Workers Compensation benefits under the Heart and Lung Act. Under this act, special treatment has been accorded firemen who develop any disease or infirmity of the heart and lungs. Louisiana Revised Statute 33:7933 provides a presumption in favor of firemen that the disease is related to employment, even if they are not on duty when afflicted with the disease, if the disease manifests itself after the first five years of employment. At June 30, 2001, the City is responsible for payment of lifetime benefits to five firemen. The actuarial estimate of the liability is \$1,214,231.

The annual payment requirements outstanding at June 30, 2001 are as follows:

2001	\$ 67,444
2002	67,444
2003	67,444
2004	67,444
2005	67,444
2006-2006	813,811
TOTAL	\$ 1,214,231

These amounts are included in the general long-term debt account group (Note 12).

CITY OF WEST MONROE, LOUISIANA
BUDGET FUND FINANCIAL STATEMENTS
FOR THE YEAR ENDING JUNE 30, 2003

Note 14 - Interfund Receivables and Payables

Individual fund classified receivables and payables at June 30, 2003, were as follows:

Fund	Receivable	Payable
General Fund	\$ 1,067,872	\$ 1,071,004
Capital Project Funds:		
Detention Basin	19,000	290,578
1998 Debt Financed	324	-
Road A Project	318,997	-
Sidewalk Grant	18,624	343,490
Exchange Road	17,620	-
Exchange Road Railroad Crossing	28,086	28,240
Special Revenue Funds:		
Street Maintenance	-	24,673
Section 8 Housing	-	112,542
Recreation Fund	31,899	-
78 Sales Tax	1,441,389	1,187,302
West Ouachita Senior Center	78,816	827
Marsh Opening Program	-	258
Community Development	187,905	276,112
Summer Food Program	8,797	8,278
General Justice Grant	15,913	67,566
Devon License Fund	-	18,238
Foster's Market	2,740	1,577
L.L.B.G. Revolution Grant	14,515	13,887
Various Donations Fund	19,277	1,888
America's Grant	-	110,858
Children's Trust Fund	-	6,728
DDQ Liter Absorption Grant	-	827
Brownfield Grant	-	21,798
Debt Service Funds:		
Police Pension Merges	-	1,860
Fiduciary Funds:		
Sales Tax Fund	-	9,881
General Insurance Fund	6,765	-
Hobby Cemetery	-	40,113
Internal Service Fund:		
Self Insurance Fund	-	6,700
Enterprise Fund:		
Utilities	386,823	38,218
TOTAL	\$ 3,626,359	\$ 3,626,359

Included in interfund payables is \$ 1,190,709 transferred from the General Fund to the 1998 Sales Tax Capital Special Revenue Fund for the purpose of advance funding of industrial park projects. Transfers back to the General Fund will be made in future years from the portion of sales tax collections dedicated for Capital Projects.

**CITY OF WEST MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2001**

Note 15 - Interfund Operating Transfers In and Out

Interfund operating transfers in and out during the year ended June 30, 2001, were as follows:

Fund	Operating Transfers	
	In	Out
General Fund	\$ 28,004	\$ 1,817,619
Special Revenue Funds:		
Recreation Programs	28,211	-
West Charlotte Senior Center	29,489	-
58 Sales Tax Capital	526,211	1,375,467
Married Operating Expense	8,804	-
Female Facility Grant Fund	2,625	-
Community Development	29,451	-
Community Development Support	84,463	-
Capital Project Funds:		
1998 Debt Financed	-	3,175,000
Education Bonds	25,889	-
Honor Pavilion	1,175,000	-
Road A Project	617,994	-
Sidewalk Grant	30,624	-
Exchange Road Railroad Crossing	29,086	-
Fabulatory Funds:		
Honey Currency	-	28,003
Enterprise Fund:		
Utilities	229,304	-
Debt Service Fund:		
Certificates of Indebtedness, Series 1998	779,080	-
TOTAL	\$ 2,529,189	\$ 5,298,189

Note 16 - Operating Lease

During the year ended June 30, 2001, the City sold one of its fire station buildings. During the construction period for the new fire station, which was completed during the year ended June 30, 2001, the City leased the original fire station from the new owners. The term of the lease was for one year ending May 2001 with a monthly payment of \$2,800. Total expenditures for this lease was \$29,600.

Note 17 - Northeast Louisiana Arts Council

The City provides office space and utilities at no charge to the Northeast Louisiana Arts Council. The amount of the services provided has not been determined.

Note 18 - Litigation

There are several pending lawsuits in which the City is involved. The City Attorney is of the opinion that the potential claims against the City, not covered by insurance, resulting from such litigation, would not materially affect the financial position of the City at June 30, 2001.

**CITY OF WEST MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2001**

Note 18 - Self-Insurance Programs

During 1998, the City began a self-insurance program for hospitalization and medical coverage for its employees. The City funds its losses through the use of reserves. The City's aggregate annual loss limitation is based on a formula that considers, among other things, the total number of employees. At June 30, 2001, the City's annual cost, excluding reinsurance premiums, is limited to approximately \$941,070.

Note 19 - Lease Pursuant To Cooperative Endeavor

The City constructed a building and is receiving monthly rent income from the Monroe-West Monroe Convention & Visitor's Bureau of Ouachita Parish (the Bureau). The agreement is a lease pursuant to Cooperative Endeavor for \$1,800 per month and a lump sum payment at the end of each year for a period of 15 years. In addition to the monthly rental, the Bureau is to pay back to the City all of the construction costs of the building. The Bureau is not obligated to make all of the payments but has agreed to use all best efforts to obtain and maintain funds from which payments under this agreement may be made. At June 30, 2001, the amount owed to the City was \$282,281.

Note 21 - Restatement of Investment in General Fund Assets

During the year, the inventory of the City's fixed assets was completed for assets owned as of June 30, 2001. The balances as of June 30, 2000 have been restated to reflect the corrected amounts in fixed assets. The investment in fixed assets has been restated as follows:

Investment in Fixed Assets As Previously Reported	\$ 46,641,826
Adjustment For Correction of Fixed Asset Balances	<u>(1,859,672)</u>
INVESTMENT IN FIXED ASSETS RESTATED	\$ 44,782,154

Primary Government Supplemental Information Schedules

Combining and Account Group Schedules:

General Fund

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

CITY OF WEST MONROE, LOUISIANA
GENERAL FUND

BALANCE SHEETS

JUNE 30, 2001 AND 2000

	2001	2000
ASSETS		
Cash on Hand	\$ 4,766	\$ 4,680
Cash in Bank	5,382,199	4,288,274
Certificate of Deposit	-	225,153
Accounts Receivable	358,580	341,760
Due from Other Funds	1,697,872	1,220,634
Inventories:		
Materials and Supplies	40,865	40,399
Gas and Oil	1,682	1,350
TOTAL ASSETS	\$ 7,046,809	\$ 6,423,181
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable and Accrued Liabilities	\$ 188,385	\$ 158,656
Due to Other Funds	1,001,494	277,372
Deposits Payable - Contractors	31,380	38,531
Total Liabilities	1,243,299	467,799
 FUND BALANCE		
Reserved for Inventories	41,752	41,849
Unreserved and Undesignated	5,751,835	5,912,733
Total Fund Balance	5,803,587	5,954,602
TOTAL LIABILITIES AND FUND BALANCE	\$ 7,046,809	\$ 6,423,181

CITY OF WEST MONROE, LOUISIANA
GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (GAAP-BASED) AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 2001
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2000

	2001		Variance- Favorable (Unfavorable)	2000 Actual
	Budget	Actual		
REVENUES				
Taxes	\$ 4,276,000	\$ 4,276,002	\$ 20,002	\$ 4,281,001
Intergovernmental	177,219	171,429	(5,790)	284,280
Licenses and Permits	454,658	434,438	(20,220)	534,934
Charges for Services	947,308	963,423	16,115	977,293
Fines and Forfeitures	480,900	771,049	290,149	636,097
Miscellaneous	(1,856,721)	(1,877,982)	(21,261)	(1,890,833)
Total Revenues	(2,658,246)	(2,677,261)	41,023	(2,536,185)
EXPENDITURES				
General Government	4,577,001	4,917,934	(340,933)	5,790,476
Public Safety	4,403,002	4,794,238	(391,236)	4,175,183
Public Works	1,861,587	1,815,888	45,699	1,836,643
Culture and Recreation	(1,723,284)	(1,795,680)	(72,396)	934,262
Total Expenditures	(11,863,854)	(11,813,680)	50,174	(9,760,683)
EXCESS OF REVENUES OVER EXPENDITURES	792,946	834,481	41,537	1,811,442
OTHER FINANCING SOURCES (USES)				
Operating Transfers - In	24,000	28,824	4,824	27,283
Operating Transfers - Out	(1,089,282)	(1,817,677)	(728,395)	(216,799)
Total Other Financing Sources (Uses)	(1,065,282)	(1,788,853)	(764,029)	(189,516)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(272,336)	(954,362)	(682,022)	1,621,926
FUND BALANCE AT BEGINNING OF YEAR	1,954,600	3,834,682	-	3,670,787
FUND BALANCE AT END OF YEAR	\$ 1,682,264	\$ 2,880,320	(801,944)	\$ 5,292,713

**CITY OF WEST MONROE, LOUISIANA
(GENERAL FUND)**

SCHEDULE OF REVENUES COMPARED TO BUDGET (GAAP BASIS)

**FOR THE YEAR ENDED JUNE 30, 2011
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2010**

TABLE	2011		Variance- Favorable (Unfavorable)	2010 Actual
	Budget	Actual		
TAXES				
Property Taxes	\$ 181,000	\$ 177,193	\$ (3,808)	\$ 140,898
Sales Tax	1,233,000	1,200,400	(32,600)	1,196,140
Intangible Premium Tax	380,000	333,490	(46,510)	341,767
Total Taxes	2,794,000	2,711,083	(82,918)	2,281,805
INTERGOVERNMENTAL REVENUES				
Tobacco Taxes	-	-	-	69,714
Road Taxes	33,000	34,408	(1,400)	33,870
Louisiana Department of Highways	48,000	49,713	1,713	48,000
2011 Fee Income	29,549	29,549	-	29,544
Other Intergovernmental	23,749	23,749	-	23,749
Total Intergovernmental Revenues	121,298	131,429	(9,169)	205,786
LICENSES AND PERMITS				
Business Licenses	180,500	187,389	(6,889)	181,680
Permits	186,175	187,829	1,654	181,213
Total Licenses and Permits	366,675	375,218	(8,543)	362,893
CHARGES FOR SERVICES				
Sanitation Charges	623,000	613,733	(9,268)	623,389
Recreation Department Revenue	121,000	122,384	1,384	83,671
Convention Center - Gross Profit	28,500	28,777	277	64,713
Vendor Collection Fees	4,000	3,300	(700)	4,000
Tennis Building Revenue	21,000	22,346	1,346	17,888
Wild Park Income	175,000	161,242	(13,758)	144,834
Total Charges for Services	1,072,500	1,032,422	(40,078)	938,295
FEES AND FOREFEITS				
City and State Fees	671,000	653,400	(17,600)	595,112
City Court Fees	86,000	78,645	(7,355)	42,965
Total Fees and Forefeits	757,000	732,045	(24,955)	638,077
MISCELLANEOUS REVENUES				
Interest Earned	220,000	216,110	(3,890)	190,905
Franchise Revenue	773,000	855,145	82,145	635,684
Rentals	15,150	17,150	2,000	11,600
Oil and Mineral Leases	20,000	39,745	19,745	15,685
Other Revenues	526,621	618,716	(92,095)	618,348
Total Miscellaneous Revenues	1,551,771	1,827,866	(270,895)	1,482,822
TOTAL REVENUES	\$ 5,329,646	\$ 5,247,263	\$ (82,383)	\$ 4,248,813

**CITY OF WEST MONROE, LOUISIANA
GENERAL FUND**

SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (GAAP BASIS)

**FOR THE YEAR ENDED JUNE 30, 2008
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2007**

	2007		Variance- Favorable (Unfavorable)	2008 Actual
	Budget	Actual		
GENERAL GOVERNMENT				
LEGISLATIVE				
ELECTED OFFICERS				
Mayor's Salaries	\$ 48,000	\$ 48,000	\$ -	\$ 48,000
Other	300	338	(38)	338
Total Elected Council	48,300	48,338	(38)	48,338
CITY COURT				
Salary - City Judge	28,664	28,662	(2)	28,662
Salary - City Marshal	27,834	27,834	-	28,037
Salary - Clerk of Court	58,371	57,378	(993)	57,478
Salary - Deputy Clerks of Court	98,000	98,181	(181)	98,396
Salary - Deputy Marshals	81,000	81,155	(155)	77,375
Accounting Fees	5,200	5,200	-	5,288
Materials, Repairs and Supplies	41,000	47,687	(6,687)	48,188
Direct Court Cost	308,000	324,148	(16,148)	275,334
Travel, Car and Meetings	12,000	13,498	(1,498)	18,885
Telephone	18,000	8,978	9,022	8,345
Judge Ad. Fee	2,000	2,000	-	2,375
Total City Court	685,000	675,437	(9,563)	681,820
Total Legislative	697,800	722,814	(25,014)	648,147
EXECUTIVE				
MANAGER'S OFFICE				
Mayor's Salary	78,000	78,000	-	78,000
Mayor's Staff	25,334	25,337	(3)	22,624
Materials, Repairs and Supplies	1,500	1,476	224	1,600
Travel, Car and Meetings	6,000	6,000	-	6,645
Telephone	1,500	1,888	(388)	1,185
Total Mayor's Office	112,334	112,497	163	112,354
OTHER ADMINISTRATIVE				
CITY CLERK'S OFFICE				
City Clerk's Salary	48,000	48,000	-	44,854
Clerical Staff	248,000	236,315	11,685	222,814
Computer Staff	100,000	114,144	(14,144)	113,497
Materials, Repairs and Supplies	10,000	14,638	(4,638)	16,878
Travel, Car and Meetings	12,000	8,898	3,102	12,344
Assessment Roll Expense	9,000	8,225	775	8,844
Legal Advertising	-	1,263	(1,263)	1,388
Total City Clerk's Office	327,000	432,383	(105,383)	418,714

**CITY OF WEST MONROE, LOUISIANA
GENERAL FUND**

SCHEDULE OF EXPENDITURES COMPARED TO BUDGET AND ACTUALS (Continued)

**FOR THE YEAR ENDED JUNE 30, 2001
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2000**

	2001		Variance- Favorable (Unfavorable)	2000 Actual
	Budget	Actual		
GENERAL GOVERNMENT				
(Continued)				
OTHER ADMINISTRATIVE				
(Continued)				
CITY HALL MAINTENANCE				
Supervisor's Salary	\$ 21,000	\$ 27,975	\$ 6,975	\$ 28,184
Landscape Salary	20,750	21,538	(788)	19,388
Materials, Repairs and Supplies	22,000	28,175	6,175	30,580
Travel, Car and Meetings	1,000	1,058	(58)	3,314
Utilities	-	387	(387)	317
Utilities - Electric	43,000	59,647	16,647	74,190
Utilities - Gas	20,000	23,613	3,613	11,895
Air Maintenance	12,000	14,628	2,628	12,548
Total City Hall Maintenance	99,440	173,225	16,235	183,319
ADMINISTRATIVE GENERAL				
Professional Services	64,000	63,073	(927)	68,642
Books and Subscriptions	7,000	7,513	(513)	17,968
PIX System - Telephone	60,000	69,587	9,587	65,829
Postage	26,000	23,478	(2,522)	38,173
Contract Fees	31,000	33,088	(2,088)	33,768
Civil Defense Contributions	20,100	18,508	(1,592)	9,708
Accident and Legal Settlements	20,000	18,888	(1,112)	6,872
Quadrants Council of Governments	16,000	16,513	(487)	18,067
Quadrants Economic Corporation	20,000	21,084	(1,084)	20,000
Credit Union	23,000	25,277	(2,277)	24,000
Civil Service Board	5,000	6,003	(1,003)	3,328
Other City Maintenance	38,000	38,513	(513)	38,273
Payroll Taxes	128,400	132,577	(4,177)	132,588
Workman's Compensation	418,000	471,841	53,841	448,888
Insurance - Tangible Property	245,000	244,283	(717)	264,483
Insurance - Employees	295,000	283,883	(11,117)	624,867
Municipal Employees' Pension Contributions	995,000	104,883	890,117	151,000
Returned Checks	1,000	803	(197)	-
Police Pension and Relief Fund	183,000	182,223	(777)	181,024
Fireman's Pension and Relief Fund	85,000	84,223	(777)	84,084
Judges' Pension	4,000	4,687	(687)	2,892
Christmas Expense	7,000	6,983	(17)	6,547

**CITY OF WEST MONROE, LOUISIANA
GENERAL FUND**

SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (GAAP BASIS) (Continued)

FOR THE YEAR ENDED JUNE 30, 2001

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2000

	2001		Variance- Favorable (Unfavorable)	2000 Actual
	Budget	Actual		
GENERAL GOVERNMENT				
(Continued)				
OTHER ADMINISTRATIVE				
(Continued)				
ADMINISTRATIVE GENERAL				
(Continued)				
LMI Extension	\$ 1,500	\$ 1,500	\$ -	\$ 1,500
Taxier Building Maintenance	49,000	48,104	(896)	42,970
Computer Technician	32,200	32,147	(53)	61,270
Demolition Projects	33,000	32,444	(556)	31,640
Drug Fund	12,500	12,360	(140)	15,132
Motor Vehicles	2,300	2,172	(128)	1,890
Sick/Vacation Pay	83,000	83,992	992	143,646
Police Accommodation	4,000	5,673	1,673	609
Drug Testing	9,000	8,799	(201)	7,831
Legal Consultant Fees	33,000	32,113	(887)	39,449
Monitors	1,200	1,107	(93)	400
Luxury Hotel Events	10,000	10,078	78	5,471
Various Grant Expenditures	-	32,881	(32,881)	-
Cable Work	3,000	2,328	(672)	1,818
Total Administrative General	<u>2,862,710</u>	<u>2,889,096</u>	<u>(26,386)</u>	<u>2,868,002</u>
Total Other Administrative	<u>3,524,878</u>	<u>3,528,602</u>	<u>(3,724)</u>	<u>3,827,804</u>
TOTAL GENERAL GOVERNMENT	<u>4,377,011</u>	<u>4,367,914</u>	<u>(9,097)</u>	<u>3,790,476</u>
PUBLIC SAFETY				
PRE				
Salaries -- Firemen	926,000	926,799	799	844,264
Salaries -- Chief	23,816	23,817	(1)	55,977
Salaries -- Clerk	23,110	22,107	(1,003)	31,888
Salaries -- Fire Prevention	84,911	85,110	1,978	89,664
Salaries -- Training Officer	23,000	22,114	(886)	16,885
Vehicle Maintenance	7,000	5,490	(1,510)	11,217
Materials, Supplies and Supplies	77,000	42,858	(34,142)	41,298
Miscellaneous	3,000	2,179	(821)	2,589
Gas and Oil	8,000	8,261	261	7,636
Taxes, Car and Meetings	2,000	1,819	(181)	3,687
Telephone	14,200	14,292	92	15,096
Uniforms	39,000	16,417	(22,583)	38,031
Utilities	48,500	48,798	298	34,342
Training	30,000	13,101	(16,899)	9,216
Personnel Bureau	5,200	8,289	3,089	6,227
Total Pay	<u>1,268,676</u>	<u>1,211,259</u>	<u>(57,417)</u>	<u>1,066,132</u>

**CITY OF WEST MONROE, LOUISIANA
GENERAL FUND**

SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (GAAP-BASED) (Continued)

**FOR THE YEAR ENDED JUNE 30, 2001
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2000**

	2001		Variance Favorable (Unfavorable)	2000 Actual
	Budget	Actual		
PUBLIC SAFETY				
<i>(Continued)</i>				
LEGAL				
City Attorney's Salary	\$ 304,000	\$ 304,000	\$ -	\$ 308,000
Clerical Staff	71,450	71,077	373	68,506
Materials, Repairs and Supplies	3,500	9,077	(5,577)	18,566
Telephone	1,700	2,680	(980)	2,812
Total Legal	380,650	386,834	(6,184)	398,384
POLICE				
Salaries - Policemen	1,700,000	1,680,483	19,517	1,588,568
Salaries - Clerks	397,000	394,141	2,859	375,018
Salaries - Communication Officers	209,000	209,203	(203)	195,919
Salaries - School Guards	77,000	72,582	4,418	76,519
Salaries - Dog Control	25,000	23,879	1,121	32,800
Salaries - Police Chief	60,817	60,817	-	57,159
Vehicle Maintenance	25,000	24,873	(127)	28,667
Materials, Repairs and Supplies	79,000	83,125	(4,125)	79,864
Miscellaneous	100	90	10	206
Gas and Oil	67,000	66,893	(107)	58,779
Travel, Car and Meetings	4,000	3,136	(864)	18,878
Telephone	22,000	22,878	(878)	23,177
Utilities - B/E's Range	1,000	1,584	(584)	1,948
Uniforms	22,000	21,544	456	18,114
Special Investigation	1,000	242	758	900
Training	20,000	7,911	12,089	24,484
Dog Control	300	103	197	242
Community Police & Other Credits	(24,789)	(24,849)	60	(120,650)
Total Police	2,450,817	2,384,260	66,557	2,283,379
PRISON				
Salaries - Jailers	228,000	218,215	9,785	199,529
Salaries - Superintendent	40,000	36,320	3,680	39,783
Salaries - Cook	22,261	22,916	(655)	21,982
Vehicle Maintenance	200	88	112	203
Materials, Repairs and Supplies	20,000	20,866	(866)	20,296
Training	500	500	-	67
Telephone	800	667	(133)	668
Uniforms	1,200	1,629	(429)	378
Food for Prisoners	800,000	807,815	(7,815)	883,518
Medical Aid for Prisoners	6,500	7,318	(818)	6,281
Medical Nurse	6,800	6,800	-	8,688
Total Prison	1,103,261	1,097,814	(5,447)	1,028,281

CITY OF WEST MONROE, LOUISIANA
GENERAL FUND

SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (GAAP BASIS) (Continued)

FOR THE YEAR ENDED JUNE 30, 2001
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2000

	2001		Variance- Favorable (Unfavorable)	2000 Actual
	Budget	Actual		
PUBLIC SAFETY				
(Continued)				
POLICE/SAFE				
Salaries - Fireman	\$ 52,295	\$ 52,245	\$ 0	\$ 48,990
Materials, Repairs and Supplies	5,900	2,488	3,412	6,017
Traffic, Car and Meetings	710	710	-	688
Utilities - Telephone	3,788	3,982	(194)	3,181
Total Police/SAFE	63,693	63,425	2,268	58,966
POLICE, PRISON AND COURT				
PRISON (EXPENSE)				
Utilities - Electric	74,000	86,171	(12,171)	75,540
Utilities - Gas	26,000	29,341	(3,341)	31,832
Total Police, Prison and Court Maintenance	100,000	115,512	(15,512)	107,372
TOTAL PUBLIC SAFETY	4,452,812	4,398,218	54,594	4,179,181
PUBLIC WORKS				
SANITATION				
GARBAGE				
Salaries - Supervisors	43,344	43,358	1	41,280
Labor - Wages	345,000	376,408	(31,408)	382,542
Vehicle Maintenance	21,000	22,811	(1,811)	19,000
Materials, Repairs and Supplies	10,000	8,510	1,490	12,448
Gas and Oil	28,000	28,420	(420)	19,570
Uniforms	2,000	2,114	(114)	1,687
Sanitary Landfill Charges	172,000	180,518	(8,518)	171,161
Total Garbage	515,344	547,119	(31,775)	533,688
TRASH				
Labor - Wages	244,000	265,834	(21,834)	244,000
Vehicle Maintenance	24,000	25,976	(1,976)	20,524
Materials, Repairs and Supplies	4,000	3,710	310	10,880
Gas and Oil	27,000	28,740	(1,740)	19,870
Uniforms	2,000	2,194	(194)	3,239
Sanitary Landfill Charges	73,000	80,332	(7,332)	186,882
Total Trash	370,000	402,826	(32,826)	404,565
Total Sanitation	885,344	950,421	(65,077)	938,253

**CITY OF WEST MONROE, LOUISIANA
GENERAL FUND**

SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (GAAP-BASED) (Continued)

**FOR THE YEAR ENDED JUNE 30, 2001
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2000**

	2001		Variance- Favorable (Unfavorable)	2000 Actual
	Budget	Actual		
PUBLIC WORKS				
<i>(Continued)</i>				
STREETS				
Salary - Superintendent	\$ 40,366	\$ 40,360	\$ 6	\$ 40,360
Labor - Wages	120,000	100,070	6,030	170,717
Highway Service Truck	18,200	17,785	415	16,216
Vehicle Maintenance	20,000	26,243	(6,243)	28,800
Materials, Repairs and Supplies	5,000	3,089	1,911	5,215
Gas and Oil	28,200	21,030	(7,170)	19,698
Uniforms	2,400	3,274	(874)	2,444
Street and Dridge Lights	220,000	200,940	(7,060)	154,016
Signal Lights	10,000	9,781	2,219	28,478
Street Signs and Markings	8,000	8,772	(772)	12,261
Total Streets	494,066	490,632	416	490,718
CANISTRY				
Salaries	45,600	45,234	366	48,028
Vehicle Maintenance	1,000	897	103	1,845
Materials, Repairs and Supplies	1,000	2,281	(1,281)	2,418
Gas and Oil	2,500	3,200	(700)	460
Utilities	1,880	1,889	(9)	1,611
Uniforms	450	568	(118)	800
Total Canistry	52,430	54,955	(1,525)	55,463
INSPECTION & ZONING				
Salaries	118,188	120,640	(2,452)	111,406
Materials, Repairs and Supplies	5,400	6,422	(1,022)	6,226
Travel, Car and Bookings	8,200	7,579	621	5,342
Legal Advertising	---	---	---	398
Total Zoning	131,788	134,641	(2,853)	123,372
CITY MAINTENANCE SHOP				
Salary - Superintendent	44,577	43,697	880	42,778
Labor - Mechanics	140,000	143,310	(3,310)	133,773
Materials, Repairs and Supplies	24,000	18,383	5,617	27,525
Vehicle Maintenance	4,000	3,448	552	188
Gas and Oil	3,380	3,234	146	3,212
Uniforms	2,000	1,884	116	2,788
Utilities	28,188	13,112	15,076	5,029
Total City Maintenance Shop	276,143	277,018	875	279,084
TOTAL PUBLIC WORKS	1,861,587	1,815,883	5,419	1,829,643

**CITY OF WEST MONROE, LOUISIANA
GENERAL FUND**

SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (GAAP BASIS) (Continued)

**FOR THE YEAR ENDED JUNE 30, 2001
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2000**

	2001		Variance- Favorable (Unfavorable)	2000 Actual
	Budget	Actual		
CULTURE AND RECREATION				
RECREATION AND PARKS				
Salary - Director	\$ 37,500	\$ 38,000	\$ (499)	\$ 38,000
Labor	108,700	100,859	7,841	100,076
Vehicle Maintenance	2,500	2,563	63	2,876
Materials, Repairs and Supplies	42,000	26,129	15,871	33,891
Gas and Oil	7,500	7,226	274	2,480
Travel, Car and Meetings	1,500	1,528	28	1,211
Telephone	4,500	3,266	1,234	6,241
Utilities	800	806	6	1,240
Office Expenses	10,000	10,467	467	25,026
Cont. Expense	7,000	7,126	126	42,489
Golf Course Expenses	90,000	93,012	3,012	-
Convention Operating Expense	12,000	10,928	1,072	13,768
Total Recreation and Parks	402,000	421,186	19,186	274,250
KROSSL PARK				
Salary - Ranger	10,710	10,074	636	23,087
Labor	100,000	103,900	3,900	98,726
Part-Time Workers	10,000	10,140	140	23,473
Vehicle Maintenance	3,000	2,848	152	2,043
Materials, Repairs and Supplies	40,000	23,166	16,834	42,698
Utilities	800	777	23	1,240
Gas and Oil	3,000	2,948	52	2,087
Travel, Car and Meetings	1,000	711	289	920
Telephone	4,200	4,026	174	4,271
Utilities	40,000	40,295	295	20,990
Event Expense	7,500	12,511	5,011	18,820
Convention Operating	1,000	888	112	1,829
Total Krossl Park	202,910	212,082	9,172	289,129
CONVENTION CENTER				
Salary - Director	44,043	47,031	2,988	40,110
Operation - Salaries	11,000	11,715	715	10,010
Operation - Part-Time Workers	29,548	29,004	544	26,217
Vehicle Maintenance	1,500	800	700	741
Materials, Repairs and Supplies	20,000	26,448	6,448	20,628
Miscellaneous	4,000	4,963	963	5,711
Gas and Oil	800	629	171	717
Travel, Car and Meetings	500	200	300	770

**CITY OF WEST MONROE, LOUISIANA
GENERAL FUND**

SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (GAAP BASIS) (Continued)

FOR THE YEAR ENDED JUNE 30, 2001

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2000

	2001		Variance- Favorable (Unfavorable)	2000 Actual
	Budget	Actual		
CULTURE AND RECREATION				
(Continued)				
COMMUNITY CENTER				
(Continued)				
Telephone	\$ 10,000	\$ 10,000	\$ 0	\$ 9,870
Uniforms	-	89	(89)	201
Advertising and Promotion	500	100	400	364
Utilities - Electric	60,000	60,000	(0,000)	41,811
Utilities - Gas	10,000	11,728	(1,727)	19,061
Total Community Center	250,700	261,254	(10,554)	219,008
COMMUNITY DEVELOPMENT				
Salary - Director	57,000	57,000	-	51,882
Salary - Director - Center	16,000	16,000	-	24,204
Labor - Center	61,700	55,214	6,486	12,512
Miscellaneous	200	573	(373)	290
Gas and Oil	1,000	1,265	(265)	534
Materials, Repairs and Supplies	1,500	1,233	267	691
Travel, Car and Meetings	3,000	2,585	415	4,885
Advertising and Promotion	500	1,215	(715)	1,820
Program Expense	4,000	2,625	1,375	5,829
Activity Expense	3,000	3,800	(800)	1,000
Center Travel, Car and Meetings	2,500	2,200	300	1,897
Center Materials, Repairs and Supplies	10,500	9,661	839	6,869
Telephone	3,700	3,812	(112)	3,411
Utilities	12,000	8,982	3,018	4,785
Special Events	(4,200)	(6,950)	2,750	-
Total Community Development	192,500	181,268	11,232	771,872
LEE HAMILTON ENDO-CENTER				
Salaries	10,000	7,972	2,028	-
Materials, Repairs and Supplies	3,000	4,000	(1,000)	-
Travel, Car and Meetings	3,000	2,030	970	-
Programs	2,000	5,280	(3,280)	-
Total Lee Hamilton Endo-Center	28,000	29,882	(1,882)	-
TOTAL CULTURE AND RECREATION	1,173,200	1,189,660	(16,460)	954,202
TOTAL EXPENDITURES	\$1,622,000	\$1,618,600	\$ 3,400	\$1,700,000

SPECIAL REVENUE FUNDS

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

SPECIAL REVENUE FUNDS

Street Maintenance Fund - to maintain funds for street improvements by a 1.64 mill increase of ad valorem taxes for a period of ten years beginning in the fiscal year starting July 1, 1993.

Correctional Improvement Fund - to account for the funds received from user charges and expenditures for improvements to correctional facilities.

Recreation Program Fund - to account for receipts and disbursements in the recreation programs.

Section 8 Housing Fund - to account for the receipts and disbursements of funds received from the Department of Housing and Urban Development used in connection with the Section 8 Housing Program.

Wright Caschiba Senior Center Fund - to account for funds received from the Department of Elderly Affairs and other state agencies to be used for the operations of a senior citizens' center.

Emergency Shelter Program Fund - to account for funds received from the United Way to be used for the feeding and sheltering of area residents qualifying for such assistance.

Officer Wilmore Court Fund - to account for receipts and disbursements of funds received from City Court costs and used to pay off-duty officers as witnesses.

City Marshal's Operational Expense Fund - to account for receipts and disbursements of funds received from City Court costs and used in connection with City Marshal operating expenditures.

Rental Rehabilitation Fund - to account for receipts and disbursements of funds received from the Department of Housing and Urban Development used in connection with the Rental Rehabilitation Program.

Farmers Market Fund - to account for receipts and disbursements of funds received in connection with the operation of Farmers Market.

30 Sales Tax, 25% Capital Fund - to account for monthly transfers from sales tax collections of 30 percent of the 1985 one cent sales tax. The funds are predominantly used for capital expenditures.

Metro Voucher Fund - to account for receipts and disbursements of funds received from the state and used in narcotics operations.

Kiroki Park Science Building Fund - to account for receipts and disbursements of funds received from the public and used in the construction of the science building at Kiroki Park.

Metro L.C.L.E. Grant Fund - to account for receipts and disbursements of funds received from the Louisiana Commission on Law Enforcement and Administration of Criminal Justice and used in current operations.

Juvenile Justice Grant - to account for receipts and disbursements of funds received from the Louisiana Commission on Law Enforcement and Administration of Criminal Justice and used for organized programs directed to the teen population.

North Delta Law Enforcement Academy - to account for funds received from the various law enforcement agencies for the training of their respective officers.

**SPECIAL REVENUE FUNDS
(CONTINUED)**

Summer Food Program - to account for receipts and disbursements of funds received from the Louisiana Department of Education used to provide nutritional meals for eligible children during the summer.

Drivers License Bureau - to account for receipts and disbursements of service fees collected by the Louisiana Office of Motor Vehicles and remitted to the City, used for the building and maintenance of the drivers license office.

Community Development Grant - to account for receipts and disbursements of funds received from Louisiana Office of Community Development and used for the improvement of neighborhoods and the quality of life.

Brownfields Pilot Grant - to account for receipts and disbursements for identifying and targeting viable sites for redevelopment, outlining a variety of alternatives, developing community awareness and interest and completing assessments.

LEEDS Black Grant - to account for receipts and disbursements of the black grant to be used for purchasing capital items.

LEEDS Rehabilitation Grant - to account for receipts and disbursements of the grant to be used for labor and equipment used in monitoring.

Amesbury Grant - to account for receipts and disbursements for their mandates to train volunteers, tutor and mentor at-risk youth, build housing, help seniors live independently, provide emergency and long-term assistance to victims of natural disasters, and meet other community needs.

Children's Trust Fund - to account for receipts and disbursements that provide a support network for mothers, parenting workshops for all parents and provide life skills for youth.

Ike Hamilton Memorial Fund - to account for receipts and disbursements for the design and constructing of the Ike Hamilton Memorial statue at the Ike Hamilton Expo Center.

Light Abatement Grant - to account for receipts and disbursements that are provided by the grant in addition to the programs of Keep America Beautiful program.

Various Donation Funds - to account for receipts that are donated for various programs such as the Community Center, Katoil Park and the Arts Council.

CITY OF WEST MONROE, LOUISIANA
SPECIAL RESERVE FUNDS

COMBINING BALANCE SHEET

JUNE 30, 2001
WITH COMPARATIVE TOTALS FOR JUNE 30, 2000

	Street Maintenance Fund	Corrective Improvement Fund	Recreation Program Fund	Section 8 Housing Fund	West Monroe Senior Center Fund
ASSETS					
Cash in Bank	\$ 41,400	\$ 18,986	\$ -	\$ 194,968	\$ -
Accounts Receivable	-	-	-	-	1,268
Due from Other Governments	-	-	-	81,340	13,578
Due from Other Funds	-	-	3,160	-	78,816
TOTAL ASSETS	\$ 41,400	\$ 18,986	\$ 3,160	\$ 200,266	\$ 93,662
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Bank Overdraft	\$ -	\$ -	\$ 2,792	\$ -	\$ 101,150
Accounts Payable	-	-	-	-	-
Due to Other Funds	24,673	-	-	103,042	927
Due to Other Governments	-	-	-	-	-
Deferred Revenues	-	-	-	145,388	-
Total Liabilities	24,673	-	2,792	257,850	102,077
FUND BALANCES					
Unreserved	16,727	18,986	372	20,624	-
TOTAL LIABILITIES AND FUND BALANCES	\$ 41,400	\$ 18,986	\$ 3,160	\$ 200,266	\$ 93,662

Emergency Shelter Program Fund	Office Without Court Fund	City Market's Operational Expense Fund	Rental Rehabilitation Fund	Farmers Market Fund	'86 Sales Tax 75% Capital Fund	
\$ 6,487	\$ 29,182	\$ 2,106	\$ 6,980	\$ 61,884	\$ -	
-	-	-	-	-	-	
-	-	-	-	2,768	1,481,309	C
\$ 6,487	\$ 29,182	\$ 2,106	\$ 6,980	\$ 63,820	\$ 1,481,309	O
						N
						T
						I
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 194,807	N
-	-	-	-	-	-	
-	-	290	-	1,377	1,281,800	U
-	-	-	-	-	-	
-	-	290	-	1,377	1,481,309	I
						D
<u>6,487</u>	<u>29,182</u>	<u>2,096</u>	<u>6,980</u>	<u>63,447</u>	<u>-</u>	
\$ 6,487	\$ 29,182	\$ 2,526	\$ 6,980	\$ 63,820	\$ 1,481,309	

**CITY OF WEST MONROE, LOUISIANA
SPECIAL REVENUE FUNDS**

(COMBINED BALANCE SHEET)

**JUNE 30, 2001
WITH COMPARATIVE TOTALS FOR JUNE 30, 2000**

	Metairie Village Fund	Kiroff Park Museum Building Fund	Metairie E.C.L.E. Grant Fund	Jeanette Archie Grant	North Delta Law Enforcement Training Center Fund
ASSETS					
Cash in Bank	\$ 16,227	\$ 23,532	\$ 22,570	\$ 42,807	\$ 161,469
Accounts Receivable	-	-	-	-	-
Due from Other Governments	-	-	10,225	8,590	-
Due from Other Funds	-----	-----	-----	13,873	-----
TOTAL ASSETS	\$ 16,227	\$ 23,532	\$ 22,795	\$ 65,270	\$ 161,469
 LIABILITIES AND FUND BALANCES					
LIABILITIES					
Bank Overdraft	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	20,286	-	-
Due to Other Funds	-	-	-	67,585	-
Due to Other Governments	-	-	-	-	-
Deferred Revenues	-----	-----	-----	-----	-----
Total Liabilities	-	-	20,286	67,585	-
 FUND BALANCES					
Unreserved	16,227	23,532	2,509	-----	161,469
TOTAL LIABILITIES AND FUND BALANCES	\$ 16,227	\$ 23,532	\$ 22,795	\$ 67,585	\$ 161,469

Summer Food Program	Driver License Rebate	Community Development Grant	Reynolds Pilot Grant	Louisiana Commission on Law Enforcement	
				Block Grant	Recidivism Grant
\$ 12	\$ 28,840	\$ 105,680	\$ -	\$ 11,000	\$ 608
-	-	-	-	-	-
-	4,968	-	21,880	-	1,210
<u>8,292</u>	<u>-</u>	<u>105,680</u>	<u>-</u>	<u>-</u>	<u>11,818</u>
\$ 8,304	\$ 43,808	\$ 209,360	\$ 21,880	\$ 11,000	\$ 17,407
\$ -	\$ -	\$ -	\$ 82	\$ -	\$ -
-	-	-	-	-	-
8,219	10,218	276,152	22,798	-	11,810
-	-	-	-	-	-
<u>8,219</u>	<u>10,218</u>	<u>276,152</u>	<u>22,880</u>	<u>-</u>	<u>11,810</u>
<u>130</u>	<u>33,578</u>	<u>17,431</u>	<u>-</u>	<u>11,808</u>	<u>1,428</u>
\$ 8,349	\$ 43,808	\$ 209,381	\$ 22,880	\$ 11,808	\$ 17,407

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**CITY OF WEST MONROE, LOUISIANA
SPECIAL REVENUE FUNDS**

COMBINING BALANCE SHEET

**JUNE 30, 2001
WITH COMPARATIVE TOTALS FOR JUNE 30, 2000**

	Americoys Grant Fund	Children's Trust Fund	Dr. Hamilton Memorial Fund	Litter Abatement Grant	Various Donations Fund
ASSETS					
Cash in Bank	\$ 112,373	\$ 3,870	\$ -	\$ -	\$ 14,176
Accounts Receivable	-	-	-	-	-
Due from Other Governments	13,333	394	-	-	-
Due from Other Funds	-----	-----	-----	-----	13,227
TOTAL ASSETS	\$ 125,706	\$ 4,264	\$ -----	\$ -----	\$ 27,403
 LIABILITIES AND FUND BALANCES					
LIABILITIES					
Bank Overdraft	\$ -	\$ -	\$ 31,190	\$ 122	\$ -
Accounts Payable	-	-	-	-	-
Due to Other Funds	118,860	6,728	-	627	1,984
Due to Other Governments	-	-	-	-	-
Deferred Revenue	-----	-----	-----	-----	-----
Total Liabilities	118,860	6,728	31,190	749	1,984
 FUND BALANCES					
Unreserved	13,838	1,364	1,31,190	6,289	25,419
TOTAL LIABILITIES AND FUND BALANCES	\$ 125,698	\$ 8,092	\$ -----	\$ -----	\$ 28,413

Totals

2001	2000
------	------

\$ 890,568	\$ 880,020
7,290	1,624
181,174	113,621
\$ 2,825,600	\$ 2,209,676

\$ 209,248	\$ 2,521
28,266	60,152
1,893,161	1,683,118
-	21,656
\$ 2,130,675	\$ 1,767,447
2,419,183	1,825,111

\$ 885,602	\$ 384,560
------------	------------

\$ 2,825,600	\$ 2,209,676
--------------	--------------

**CITY OF WEST MONROE, LOUISIANA
SPECIAL RESERVE FUNDS**

**COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES**

**FOR THE YEAR ENDED JUNE 30, 2001
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2000**

	Street Maintenance Fund	Conventional Improvement Fund	Recreation Program Fund	Section 8 Housing Fund	Wm Douglas Senior Center Fund
REVENUES					
Taxes	\$ 134,180	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	1,699,923	342,800
Interest	2,217	-	-	4,388	-
Other	-	11,688	16,961	3,292	799,329
Total Revenues	136,397	11,688	16,961	1,707,603	742,129
EXPENDITURES					
Current					
Public Safety	-	2,890	-	-	-
Public Works	128,540	-	-	-	-
Health and Welfare	-	-	-	1,702,883	411,618
Culture and Recreation	-	-	71,172	-	-
Capital Expenditures & Major Repairs	-	-	-	-	-
Total Expenditures	128,540	2,890	71,172	1,702,883	411,618
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	7,857	8,798	(54,211)	(-)	(-)
OTHER FINANCING SOURCES (USES)					
Operating Transfers - In	-	-	38,211	-	20,480
Operating Transfers - Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	38,211	-	20,480
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	7,857	8,798	(-)	(-)	(-)
FUND BALANCES (DEFICITS) AT BEGINNING OF YEAR	11,673	20,276	323	11,811	-
FUND BALANCES (DEFICITS) AT END OF YEAR	\$ 19,530	\$ 29,074	\$ 323	\$ 11,811	\$ -

Emergency Shelter Program Fund	Office Witness Court Fund	City Marshal's Department Expense Fund	Royal Rehabilitation Fund	Foster's Market Fund	95 Sales Tax 20% Capital Fund	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,202,174	
-	-	-	-	-	-	
-	1,000	-	-	-	21,984	
<u>17,849</u>	<u>11,299</u>	<u>308,871</u>	<u>-----</u>	<u>30,588</u>	<u>81,511</u>	
17,849	10,831	308,871	-	30,588	1,213,069	
-	20,815	117,215	-	-	-	C
-	-	-	-	-	-	D
31,460	-	-	4	-	-	E
-	-	-	-	16,303	-	M
<u>31,460</u>	<u>20,815</u>	<u>117,215</u>	<u>-----</u>	<u>16,303</u>	<u>2,463,803</u>	T
<u>31,460</u>	<u>20,815</u>	<u>117,215</u>	<u>-----</u>	<u>16,303</u>	<u>2,463,803</u>	I
(3,511)	(5,959)	(8,844)	(4)	14,855	849,296	M
-	-	8,844	-	-	108,211	E
<u>-----</u>	<u>-----</u>	<u>-----</u>	<u>-----</u>	<u>-----</u>	<u>1,1,315,803</u>	D
<u>-----</u>	<u>-----</u>	<u>8,844</u>	<u>-----</u>	<u>-----</u>	<u>1,849,296</u>	
(3,511)	(5,959)	-	(4)	14,855	-	
<u>9,818</u>	<u>15,132</u>	<u>2,686</u>	<u>8,994</u>	<u>48,397</u>	<u>-----</u>	
<u>8,307</u>	<u>9,173</u>	<u>2,686</u>	<u>8,990</u>	<u>63,647</u>	<u>-----</u>	

**CITY OF WEST MONROE, LOUISIANA
SPECIAL REVENUE FUNDS**

**COMBINED SCHEDULE OF REVENUES, EXPENSES,
AND CHANGES IN FUND BALANCES**

**FOR THE YEAR ENDED JUNE 30, 2021
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2020**

	Motor Veh Fund	Kind Pub Service Building Fund	Motor LCLL Own Fund	Forests Fund	North Delta Levee Improvement Trustee Fund
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 31,794
Intergovernmental	-	-	211,683	49,763	-
Interest	797	877	1,886	-	-
Other	-	-	-	-	-
Total Revenues	797	877	213,569	49,763	31,794
EXPENDITURES					
Current:					
Public Safety	-	-	215,694	50,388	15,799
Public Works	-	-	-	-	-
Health and Welfare	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Capital Expenditures and Major Projects	-	-	-	-	-
Total Expenditures	-	-	215,694	50,388	15,799
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	797	877	1,886	(2,625)	46,095
OTHER FINANCING SOURCES (USES)					
Operating Transfers – In	-	-	-	2,625	-
Operating Transfers – Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	2,625	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	797	877	1,886	-	46,095
FUND BALANCES (DEFICITS) AT BEGINNING OF YEAR	11,880	20,531	1,086	-	113,878
FUND BALANCES (DEFICITS) AT END OF YEAR	12,677	21,408	2,972	\$ -	159,973

Senior Food Program	Drivers License Revenue	Community Development Grant	Peweefields Pilot Grant	Louisiana Commission on Law Enforcement		
				Block Grant	Forfeiture Grant	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
-	58,818	48,848	41,418	37,287	12,812	
3	-	-	-	-	-	
-----	-----	-----	-----	-----	-----	
3	58,818	48,848	41,418	37,287	12,812	
-	-	-	-	31,846	18,765	C
-	-	-	-	-	-	D
-	-	-	-	-	-	
-	-	111,311	48,418	-	-	H
-----	23,883	-----	-----	-----	-----	T
-----	23,883	111,311	48,418	31,888	18,761	I
3	11,763	(106,463)	-	4,088	3,849	H
-	-	21,883	-	-	-	U
-----	-----	-----	-----	-----	-----	E
-----	-----	21,883	-----	-----	-----	D
3	11,763	11,000	-	4,088	3,849	
-----	19,883	-----	-----	17,668	1,371	
\$ 118	\$ 23,128	\$ 37,020	\$ 48,418	\$ 15,000	\$ 1,628	

**CITY OF WEST MONROE, LOUISIANA
FISCAL YEAR 2000**

**COMBINED SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES**

**FOR THE YEAR ENDED JUNE 30, 2000
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2000**

	American Grant Fund	Children's Trust Fund	Er Harrison Memorial Fund	Line Item Fund	Water Debt Fund
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	113,315	9,907	-	4,684	-
Interest	-	-	-	-	-
Other	21,000	-	48,810	-	17,041
Total Revenues	134,315	9,907	48,810	4,684	17,041
EXPENDITURES					
Current					
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Health and Welfare	-	-	-	-	-
Culture and Recreation	114,469	8,410	180,000	5,401	11,529
Capital Expenditures and Major Repairs	-	-	-	-	-
Total Expenditures	114,469	8,410	180,000	5,401	11,529
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	29,846	1,497	(31,190)	(717)	5,512
OTHER FINANCING SOURCES (USES)					
Operating Transfers - In	-	-	-	-	-
Operating Transfers - Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	29,846	1,497	(31,190)	(717)	5,512
FUND BALANCES (DEFICITS) AT BEGINNING OF YEAR	(3,600)	-	-	-	20,815
FUND BALANCES (DEFICITS) AT END OF YEAR	\$ 16,246	\$ 1,497	\$ (31,190)	\$ (717)	\$ 26,327

Total

2001	2000
\$ 3,408,158	\$ 3,468,874
2,428,718	2,436,496
12,117	29,893
<u> 82,218</u>	<u> 766,297</u>
\$ 5,931,203	\$ 6,741,761
395,848	349,890
129,243	131,823
2,195,845	2,826,883
316,889	348,051
<u>2,418,825</u>	<u>3,256,647</u>
\$ 5,812,312	\$ 6,504,368
657,158	317,284
738,298	881,823
\$ 1,395,456	\$ 1,199,107
\$ 618,868	\$ 231,873
71,381	76,817
<u> 384,711</u>	<u> 388,329</u>
\$ 1,003,579	\$ 620,192

CITY OF WEST MONROE, LOUISIANA
 (RE SALES TAX TYPE CAPITAL SPECIAL REVENUE FUND)

BALANCE SHEETS

JUNE 30, 2011 AND 2010

ASSETS	2011	2010
Cash in Bank	\$ -	\$ 253,418
Due from Other Governments	-	48,808
Due from Other Funds	1,441,389	913,173
TOTAL ASSETS	\$ 1,441,389	\$ 1,208,585
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Bank Overdraft	\$ 154,807	\$ -
Due to Other Funds	1,287,382	1,208,585
Total Liabilities	1,442,189	1,208,585
FUND BALANCE		
Unassigned	-----	-----
TOTAL LIABILITIES AND FUND BALANCE	\$ 1,442,189	\$ 1,208,585

CITY OF WEST MONROE, LOUISIANA
3% SALES TAX 77% CAPITAL SPECIAL REVENUE FUND

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET (GAAP) BASED AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2001
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2000**

	2001		Variance- Favorable (Unfavorable)	2000 Actual
	Budget	Actual		
REVENUES				
Sales Tax	\$ 1,218,000	\$ 1,202,174	\$ 1,726	\$ 1,253,977
Non-City Revenues	80,000	81,511	1,511	399,717
Interest Income	17,000	21,284	4,284	11,683
Total Revenues	1,315,000	1,305,069	9,985	1,665,377
EXPENDITURES				
Computer Equipment & Software	250,000	488,000	(238,000)	56,848
Street Projects	-	28,740	(28,740)	377,458
Design Projects	20,000	44,494	(24,494)	36,972
Furniture and Fixtures	20,000	24,140	(4,140)	39,790
Rolling Stock Equipment	220,000	286,411	(66,411)	651,112
Equipment	325,000	349,501	(24,501)	758,113
Consultants	25,000	41,258	(16,258)	46,240
Engineering	298,000	318,090	(20,090)	348,216
Construction/Buildings/Facilities	588,000	642,119	(54,119)	118,627
Water Projects	148,000	84,924	63,076	179,702
Street Projects	50,000	37,899	12,101	188,822
Treatment Projects	70,000	58,308	11,692	314,847
Land/Facilities	20,000	20,000	-	17,248
Recreation Projects	15,000	18,324	(3,324)	2,913
Major Repairs	20,000	46,690	(26,690)	29,772
City Beautification	-	318	(318)	44
Kindergarten	60,000	62,929	(2,929)	9,288
Recreational Trails Grant Project	-	-	-	18,662
I-20 Land Development	20,000	28,121	(8,121)	191,213
Total Expenditures	3,118,000	3,465,813	(347,813)	3,283,125
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,197,000	(116,744)	(247,744)	337,844
OTHER FINANCING SOURCES (USES)				
Operating Transfers - In	300,000	428,334	128,334	418,250
Operating Transfers - Out	(1,100,000)	(1,175,462)	75,462	(849,000)
Total Other Financing Sources (Uses)	(800,000)	(747,128)	(147,128)	(430,750)
EXCESS OF REVENUES OVER EXPENDITURES AND OTHER FINANCING USES	-	-	-	(11,881)
FUND BALANCE AT BEGINNING OF YEAR	-	-	-	71,863
FUND BALANCE AT END OF YEAR	\$ -	\$ -	\$ -	\$ -

LIGHT SERVICE FUNDS

West Monroe Police Pension Merge Fund - to account for funds accumulated and to be accumulated for the payment of the cost of merging the City-sponsored police pension fund with the state-sponsored plan. The liability was paid completely in prior year.

West Monroe Firemen's Pension Merge Fund - to account for funds accumulated and to be accumulated for the payment of the cost of merging the City-sponsored firemen's pension fund with the state-sponsored plan.

Capital Projects Debt Service Fund - to account for funds accumulated and to be accumulated for the payment of Series 1998 and Series 1999 Certificates of Indebtedness that will finance various capital projects and construction of a building for the Monroe-West Monroe Convention and Visitor's Bureau at Ouachita Parish through a lease purchase to Cooperative Investors. The financing of the building is to be paid back over a fifteen-year period by the Visitor's Bureau.

CITY OF WEST MONROE, LOUISIANA
DEBT SERVICE FUNDS

COMBINING BALANCE SHEET

JUNE 30, 2001
WITH COMPARATIVE TOTALS FOR JUNE 30, 2000

	<u>West Monroe Pension Mergers</u>		<u>Capital Projects Debt Service</u>	<u>Totals</u>	
	<u>Police Fund</u>	<u>Firemen's Fund</u>		<u>2001</u>	<u>2000</u>
ASSETS					
Cash in Bank	\$ 1,061	\$ 214,781	\$ 636,968	\$ 852,810	\$ 968,390
Due From Other Funds	-----	-----	-----	-----	-----
TOTAL ASSETS	\$ 1,061	\$ 214,781	\$ 636,968	\$ 852,810	\$ 968,390
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	1,061	-----	-----	1,061	1,012
Total Liabilities	1,061	-----	-----	1,061	1,012
FUND BALANCES					
Reserved for Debt Service	-----	214,781	636,968	851,749	967,378
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,061	\$ 214,781	\$ 636,968	\$ 851,810	\$ 968,390

CITY OF WEST MONROE, LOUISIANA
 DEBT SERVICE FUNDS

COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED JUNE 30, 2001
 WITH COMPARATIVE TOTALS FOR THE YEAR ENDING JUNE 30, 2000

	West Monroe Pension Mergers		Capital Projects Debt Service Fund	Totals	
	Police Fund	Fireman's Fund		2000	2001
REVENUES					
Taxes	\$ -	\$ 171,340	\$ -	\$ 171,340	\$ 171,340
Interest	-----	9,425	23,968	33,401	33,401
Total Revenues	-----	180,765	23,968	204,761	204,761
EXPENDITURES					
Principal Retirement	-----	62,181	660,808	722,989	618,079
Interest	-----	309,229	314,838	624,067	580,846
Total Expenditures	-----	371,410	975,646	1,047,056	998,925
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-----	9,425	(946,640)	(842,295)	(794,164)
OTHER FINANCING SOURCES					
Payment From Cooperative Endorser	-----	-----	-----	-----	280,000
Operating Transfers - In Total Other Financing Sources	-----	-----	770,808	770,808	840,000
	-----	-----	770,808	770,808	1,040,000
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	-----	9,425	(125,840)	(115,487)	246,186
FUND BALANCES AT BEGINNING OF YEAR	-----	200,346	750,832	951,178	731,032
FUND BALANCES AT END OF YEAR	\$ -----	\$ 210,771	\$ 624,992	\$ 835,763	\$ 977,178

CAPITAL PROJECT FUNDS

Dewatering Basin - to account for construction of a storm water detention basin in sub-watershed of the Black Bayou Watershed. Federal funds administered through the State of Louisiana are to provide 80% of the cost, while the City's contribution is 20%.

Livestock Pavilion - to account for construction of a livestock pavilion in the industrial park for rodeos, horse shows and other equine activities.

1998 Debt Financed Capital Projects - to account for the construction of the interstate freeways road, the Convention and Visitors' Bureau building and the Public Works Complex buildings which are funded by the Series 1998 and 1998 Certificates of Indebtedness.

LCDEDC Exchange Road Project - to account for the construction of Exchange Road in the industrial park, which is funded, in part, by a community development block grant from the State of Louisiana.

Road "A" Project - to account for the construction costs to extend the service road through the industrial park which is funded approximately 40% by the United States Department of Commerce.

Exchange Road Railroad Crossing - to account for the improvements to the Exchange Road railroad crossing in the industrial park which is funded, in part, by the Office of Rural Development.

Sidewalks Grant - to account for the construction of sidewalks throughout the City of West Monroe for the purpose of environmental and economic enhancement which is funded through the Federal Highway Administration.

CITY OF WEST MONROE, LOUISIANA
CAPITAL PROJECT FUNDS

COMBINED BALANCE SHEET

JUNE 30, 2001

WITH COMPARATIVE TOTALS FOR JUNE 30, 2000

	Debtors Main Grant Fund	Livestock Facility	1998 Debt Financed Capital Projects Fund	LCBOG Exchange Bond Project	Road "A" Project
ASSETS					
Cash in Bank	\$ 43	\$ -	\$ 714,566	\$ 13,799	\$ -
Due from Other Governments	-	82,140	190,822	11,105	74,611
Due from Other Funds	18,654	-	824	17,620	318,987
TOTAL ASSETS	\$ 19,698	\$ 82,140	\$ 907,822	\$ 42,524	\$ 393,608
 LIABILITIES AND FUND BALANCES (DEFICITS)					
LIABILITIES					
Bank Overdraft	\$ -	\$ 345,310	\$ -	\$ -	\$ 123,808
Accounts Payable	-	-	222,183	46,882	148,523
Retainage Payable	-	440,681	164,225	-	48,158
Due to Other Funds	293,328	-	-	-	-
Total Liabilities	293,328	785,991	386,408	46,882	320,500
 FUND BALANCES (DEFICITS)					
Unreserved					
Designated For Future Expenditures	1,231,670	1,700,789	520,614	1,456	61,845
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	\$ 19,698	\$ 82,141	\$ 907,822	\$ 42,524	\$ 393,608

Exchange Road Railroad Crossing	Subway Grant	Totals	
		2081	2080
\$ -	\$ 368,620	\$ 895,628	\$ 5,363,267
-	33,364	382,697	879,809
<u>28,808</u>	<u>38,624</u>	<u>418,727</u>	<u>33,716</u>
\$ 28,808	\$ 243,610	\$ 1,308,032	\$ 6,426,388

\$ 28,808	\$ -	\$ 501,032	\$ -
-	-	417,632	362,832
-	-	634,004	-
<u>28,248</u>	<u>243,410</u>	<u>965,638</u>	<u>659,878</u>
58,114	243,410	2,117,686	918,808

(28,328) - - - - - (418,680) 3,391,388

\$ 28,808 \$ 243,610 \$ 1,308,032 \$ 6,426,388

**CITY OF WEST MONROE, LOUISIANA
CAPITAL PROJECT FUND**

**COMBINED SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES DEFICITS**

**FOR THE YEAR ENDED JUNE 30, 2001
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2000**

	Deletion Basic Grant Fund	Livestock Facility	1998 Debt Financed Capital Projects Fund	LCRHO Exchange Road Project	Road "A" Project
REVENUES					
Intergovernmental	\$ -	\$ 1,414,543	\$ 658,228	\$ 3,150	\$ 622,619
Concession & Visitors Bureau	-	-	510,090	-	-
Property Sales	-	-	12,680	-	-
Interest	-	14,319	188,243	-	-
Total Revenues	-	1,428,862	1,369,241	3,150	622,619
EXPENDITURES					
Capital Projects	211,260	2,276,358	2,184,163	3,218	1,688,328
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES					
	(211,260)	(847,497)	(814,922)	(68)	(105,709)
OTHER FINANCING SOURCES (USES)					
Debt Proceeds	-	-	-	-	-
Operating Transfers - In	26,889	3,173,690	-	-	527,994
Operating Transfers - Out	-	-	(3,173,690)	-	-
Total Other Financing Sources (Uses)	26,889	3,173,690	(3,173,690)	-	527,994
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES					
	(184,371)	(673,807)	(814,922)	(68)	61,845
FUND BALANCES AT BEGINNING OF YEAR					
	(85,202)	968,179	4,628,506	-	-
FUND BALANCES DEFICITS AT END OF YEAR					
	\$ 271,670	\$ 705,780	\$ 1,700,614	\$ 4,168	\$ 61,845

Exchange Road Railroad Crossing	Sidewalks Used	Totals	
		2000	2000
\$ 40,580	\$ 375,546	\$ 5,017,586	\$ 1,558,677
-	-	300,808	52,375
-	-	12,808	205,000
-	-	287,850	378,095
<u>40,580</u>	<u>375,546</u>	<u>5,340,234</u>	<u>1,887,047</u>
<u>100,634</u>	<u>328,170</u>	<u>12,132,920</u>	<u>3,428,835</u>
(18,134)	(18,600)	(6,370,317)	(1,210,810)
-	-	-	1,808,000
29,086	58,624	3,889,473	17,620
<u>29,086</u>	<u>58,624</u>	<u>(3,135,800)</u>	<u>(327,240)</u>
<u>29,086</u>	<u>58,624</u>	<u>634,473</u>	<u>698,380</u>
(18,138)	-	(5,906,364)	(1,540,400)
-	-	5,987,380	8,051,818
<u>\$ 29,128</u>	<u>\$</u>	<u>\$ 1,028,680</u>	<u>\$ 3,907,588</u>

ENTERPRISE FUND

Utilities Enterprise Fund - to account for the provision of water and sewerage services to residents of the City of West Monroe. 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 services, and billing and collections.

CITY OF WEST MONROE, LOUISIANA
UTILITIES ENTERPRISE FUND

BALANCE SHEETS

(LINE 30, 2001 AND 2000)

ASSETS	2001	2000
CURRENT ASSETS		
Cash in Bank	\$ 30,338	\$ 30,398
Accounts Receivable-Customers	199,239	184,283
Less: Allowance for Doubtful Accounts	(30,000)	(30,000)
Due from Other Funds	<u>380,820</u>	<u>373,857</u>
Total Current Assets	607,377	602,540
 RESTRICTED ASSETS		
Customer Deposits	<u>113,180</u>	<u>113,483</u>
 PROPERTY, PLANT AND EQUIPMENT		
Buildings	74,786	74,786
Water Plant	3,768,347	3,751,757
Wastewater Treatment Plant	8,896,318	8,739,453
Machinery, Equipment and Other	878,233	920,648
Total	<u>13,517,674</u>	<u>13,526,644</u>
Less: Accumulated Depreciation	<u>8,337,879</u>	<u>7,993,676</u>
Total Depreciable Assets	<u>5,179,795</u>	<u>5,532,968</u>
Land	<u>33,730</u>	<u>33,730</u>
Total Property, Plant and Equipment	<u>5,213,525</u>	<u>5,566,708</u>
 TOTAL ASSETS	<u>\$ 6,830,902</u>	<u>\$ 6,176,248</u>

LIABILITIES AND FUND EQUITY	2003	2002
CURRENT LIABILITIES		
Bank Overdrafts	\$ 185,349	\$ -
Accounts Payable	20,458	13,409
Due to Other Funds	<u>38,558</u>	<u>36,649</u>
Total Current Liabilities	<u>144,365</u>	<u>46,068</u>
CURRENT LIABILITIES (PAYABLE FROM RESTRICTED ASSETS)		
Customer Deposits	<u>117,698</u>	<u>113,483</u>
OTHER NONCURRENT LIABILITIES		
Accrued Vacation and Sick Pay	<u>91,212</u>	<u>81,482</u>
TOTAL LIABILITIES	453,283	249,033
FUND EQUITY		
CONTRIBUTED CAPITAL:		
Municipality	4,348,738	4,298,265
Governments	4,192,646	4,192,646
Other	<u>11,250</u>	<u>11,250</u>
Total Contributed Capital	<u>8,552,634</u>	<u>8,494,261</u>
RETAINED EARNINGS (DEFICIT)		
Unreserved and Undesignated	<u>(2,894,885)</u>	<u>(2,612,481)</u>
TOTAL FUND EQUITY	<u>5,657,749</u>	<u>5,881,780</u>
TOTAL LIABILITIES AND FUND EQUITY	\$ 6,000,119	\$ 6,178,741

**CITY OF WEST MONROE, LOUISIANA
UTILITIES INTERFUND**

**SCHEDULES OF REVENUES, EXPENSES,
AND CHANGES IN RETAINED EARNINGS (DEFICIT)**

FOR THE YEARS ENDED JUNE 30, 2001 AND 2000

	2001	2000
OPERATING REVENUES		
Water Sales	\$ 876,071	\$ 838,000
Service Charges	216,976	229,114
Inter-District 3 Contributions	192,837	188,148
Treatment Plant Fees	308,088	318,714
Water Penalties and Fine-on-Fees	85,392	87,828
Plumbing Fees	10,566	48,624
Other Income	862	582
Total Operating Revenues	<u>1,707,422</u>	<u>1,699,210</u>
OPERATING EXPENSES		
Waterworks	544,324	582,113
Sewerage	219,863	248,578
Sewer Treatment Plant	345,178	324,114
Water Treatment Plant	162,167	178,581
Utility Administration	234,844	218,505
Public Works Administration	407,189	382,448
Depreciation	<u>382,262</u>	<u>352,818</u>
Total Operating Expenses	<u>2,318,748</u>	<u>2,319,567</u>
TOTAL OPERATING LOSS	(611,326)	(620,357)
NON-OPERATING REVENUES		
Interest Income	<u>2,172</u>	<u>31,188</u>
LOSS BEFORE OPERATING TRANSFERS	(611,154)	(589,169)
OPERATING TRANSFERS		
Operating Transfers -- In (Out)	<u>228,218</u>	<u>86,247</u>
NET LOSS	(382,936)	(502,922)
RETAINED EARNINGS (DEFICIT) AT BEGINNING OF YEAR	(1,261,248)	(1,228,671)
RETAINED EARNINGS (DEFICIT) AT END OF YEAR	\$ 2,094,692	\$ 2,611,481

**CITY OF WEST MONROE, LOUISIANA
UTILITIES ENTERPRISE FUND**

SCHEDULE OF CASH FLOWS

FOR THE YEARS ENDED JUNE 30, 2001 AND 2000

	2001	2000
CASH FLOWS FROM OPERATING ACTIVITIES		
Operating Loss	\$ (79,293)	\$ (406,204)
Adjustments to Reconcile Net Loss to Net Cash Used by Operating Activities:		
Cash Used by Operating Activities:		
Depreciation	362,200	252,800
Decrease (Increase) in Accounts Receivable	(48,558)	69,187
Increase (in) Due from Other Funds	(138,968)	(25,170)
Increase (in) Accounts Payable	7,817	12,428
Increase (in) Due to Other Funds	1,819	8,800
Increase (Decrease) in Bank Overdrafts	188,149	(22,997)
Increase in Accrued Vacation and Sick Pay	(2,741)	(11,418)
Net Cash Used by Operating Activities	(212,134)	(90,694)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES		
Operating Transfers - Out	219,214	68,347
Increase in Customer Deposits	1,287	39
Net Cash Provided by Non-Capital Financing Activities	220,501	68,386
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Increase in Contributed Capital	90,001	871,226
Increase in Property, Plant, and Equipment	(90,000)	(871,226)
Net Cash Used by Capital and Related Financing Activities	-	-
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Income	(3,122)	(3,189)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	28,019	(28,128)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	(120,881)	(192,609)
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ (92,862)	\$ (220,737)
Cash in Bank	\$ 15,200	\$ 15,200
Restricted Assets	(108,062)	(135,937)
TOTAL CASH AND CASH EQUIVALENTS	\$ (92,862)	\$ (220,737)

CITY OF WEST MONROE, LOUISIANA
UTILITIES ENTERPRISE FUND

SCHEDULES OF OPERATING EXPENSES BY DEPARTMENT

FOR THE YEARS ENDED JUNE 30, 2001 AND 2000

DEPARTMENT	2001	2000
WATERWORKS		
Office Salaries	\$ 56,238	\$ 53,560
Labor Wages	139,898	131,936
Water Meter Readers	29,433	48,981
Vehicle Maintenance	13,861	5,429
Materials, Repairs and Supplies	29,947	60,532
Utilities	241,899	177,173
Uniforms	1,435	2,870
Travel and Meetings	3,875	3,789
Gas and Oil	<u>14,212</u>	<u>6,512</u>
Total Waterworks	581,121	512,132
SEWERAGE		
Labor Wages	119,151	153,798
Vehicle Maintenance	11,233	9,838
Materials, Repairs and Supplies	18,659	28,258
Utilities	99,866	59,871
Uniforms	2,027	2,422
Travel and Meetings	483	2,969
Gas and Oil	<u>7,646</u>	<u>8,168</u>
Total Sewerage	279,065	268,374
SEWERAGE TREATMENT PLANT		
Labor Wages	141,984	149,543
Vehicle Maintenance	2,787	2,736
Materials, Repairs and Supplies	16,151	26,772
Utilities	78,046	26,846
Chemicals	21,288	34,857
Quality Control Test	38,018	59,585
Permit Fee	14,276	13,824
Travel and Meetings	4,570	4,527
Gas and Oil	3,389	3,758
Uniforms	<u>2,809</u>	<u>2,454</u>
Total Sewerage Treatment Plant	343,178	324,114

**CITY OF WEST MONROE, LOUISIANA
UTILITIES/ENTERPRISE FUND**

SCHEDULE OF OPERATING EXPENSES BY DEPARTMENT (Continued)

FOR THE YEARS ENDED JUNE 30, 2001 AND 2000

DEPARTMENT	2001	2000
WATER TREATMENT PLANT		
Labor Wages	\$ 90,789	\$ 99,383
Material, Repairs & Supplies	7,810	12,423
Fuel	2,319	5,190
Travel, Car & Meeting	896	527
Telephone	514	688
Uniforms	508	447
Chemicals	<u>28,217</u>	<u>39,581</u>
Total Water Treatment Plant	162,153	174,541
OTHER ADMINISTRATIVE		
Bad Debt Expense	19,363	51,608
Employee Pension Contributions	50,426	44,583
Employee Insurance	71,466	70,993
Employee Unemployment	2,178	1,351
Postage	11,448	12,681
Audit Expense	6,810	6,289
PPS	9,367	79,741
River Pump Station	28,396	4,117
Collection Cost	1,324	1,880
Ball Drinking Water Adm. Fee	17,226	-
Miscellaneous	<u>12,812</u>	<u>2,800</u>
Total Other Administrative	231,844	218,909
PUBLIC WORKS ADMINISTRATIVE		
Director	60,656	53,767
Office Salaries	99,187	88,880
Labor Wages	179,042	128,565
Miscellaneous	1,142	1,009
Vehicle Maintenance	2,397	2,287
Materials, Repairs and Supplies	43,879	38,840
Uniforms	2,628	2,824
Utilities	<u>22,498</u>	<u>18,128</u>
Total Public Works Administrative	487,149	392,480
DEPRECIATION	<u>312,202</u>	<u>312,810</u>
TOTAL OPERATING EXPENSES	\$ 2,126,794	\$ 2,128,585

INTERNAL SERVICE FUND

City Employees Health Insurance Fund – to account for monies accumulated to provide medical coverage for employees of the City.

CITY OF WEST MONROE, LOUISIANA
INTERNAL SERVICE FUND

BALANCE SHEETS

JUNE 30, 2001 AND 2000

ASSETS	2001	2000
Cash in Bank	\$ 332,603	\$ 181,063
TOTAL ASSETS	\$ 332,603	\$ 181,063
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Due To Other Funds	\$ 4,763	\$ -
FUND BALANCE		
Unreserved and Undesignated	327,839	181,063
TOTAL LIABILITIES AND FUND BALANCE	\$ 332,603	\$ 181,063

**CITY OF WEST MONROE, LOUISIANA
INTERNAL SERVICE FUND**

**SCHEDULE OF REVENUES, EXPENSES, AND
CHANGES IN RETAINED EARNINGS**

FOR THE YEARS ENDED JUNE 30, 2001 AND 2000

	2001	2000
OPERATING REVENUES		
Contributions - Group		
Insurance premiums	\$ 948,000	\$ 856,091
OPERATING EXPENSES		
Claims Paid	653,732	697,148
Administration Services	___308,381	___318,983
Total Operating Expenses	___962,113	___1,016,131
TOTAL OPERATING INCOME	110,907	15,908
NONOPERATING REVENUES		
Interest Income	___18,938	___2,120
NET INCOME	144,825	18,028
RETAINED EARNINGS AT BEGINNING OF YEAR	___380,065	___310,381
RETAINED EARNINGS AT END OF YEAR	\$ 325,080	\$ 381,065

CITY OF WEST MONROE, LOUISIANA
INTERNAL SERVICE FUND

SCHEDULES OF CASH FLOWS

FOR THE YEARS ENDED JUNE 30, 2001 AND 2000

	2001	2000
CASH FLOWS FROM OPERATING ACTIVITIES		
Operating Income	\$ 133,907	\$ 31,938
Adjustments to Reconcile Net Income to Net Cash Provided by Operating Activities:		
Increase in Due To Other Funds	____6,783	_____0
Net Cash Provided by Operating Activities	140,672	31,938
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Income	____10,938	____3,338
Net Cash Provided by Investing Activities	____10,938	____3,338
NET INCREASE IN CASH AND CASH EQUIVALENTS	151,610	29,264
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	____181,865	____151,801
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 333,475	\$ 181,065

FIDUCIARY FUNDS

Expendable Trust Funds

Employees' Workmen's Compensation Reserve Fund - to account for annual transfers of \$50,000 from sales tax collections until funds accumulated equal \$500,000, at which time transfers will cease.

Hotel, Country Fund - to provide the City with permanent, efficient, and regular administration and operation of any and all auxiliary facilities owned by the City. When all auxiliary lots are sold, it is the City's intention for this fund to be self-sustaining, - that is by providing for its own maintenance and upkeep from revenues earned by investment of proceeds from lot sales. At present, the General Fund is funding maintenance and upkeep.

General Insurance Fund - to account for monthly transfers from sales tax collections. The funds are to be used to pay claims that are not covered by the City's insurance policies and small damage claims.

Agency Funds

Sales Tax Fund - to account for the collection of sales tax revenue and remittances to various funds.

CITY OF WEST MONROE, LOUISIANA
 FIDUCIARY FUNDS

COMBINED BALANCE SHEET

JUNE 30, 2001

WITH COMPARATIVE TOTALS FOR JUNE 30, 2000

	Expendable Trust Funds		
	Employers' Workers's Compensation Retiree Fund	Healthy Creweary Fund	General Insurance Fund
ASSETS			
Cash in Bank	\$ 179,507	\$ 124,136	\$ 103,331
Investments	445,654	381,512	-
Due From Other Funds	-	-	6,782
TOTAL ASSETS	\$ 563,211	\$ 505,648	\$ 140,099
 LIABILITIES AND FUND BALANCES			
LIABILITIES			
Due to Other Funds	\$ -	\$ 40,110	\$ -
FUND BALANCES			
Reserved			
Workers's Compensation Claims	563,211	-	-
Creweary Maintenance	-	325,325	-
Insurance Claims	-	-	148,099
Total Fund Balances	563,211	325,325	148,099
TOTAL LIABILITIES AND FUND BALANCES	\$ 563,211	\$ 365,435	\$ 148,099

Accounts Payable

Sales Tax Fund.	2000	Total	2000
\$ 9,000	\$ 586,093	\$	\$ 595,747
	685,296		642,299
	6,780		
<u>\$ 9,000</u>	<u>\$ 1,278,069</u>		<u>\$ 1,238,046</u>
\$ 9,000	\$ 46,214	\$	\$ 55,402
	340,291		328,230
	325,525		323,169
	148,095		161,168
	<u>1,228,852</u>		<u>1,213,967</u>
<u>\$ 9,000</u>	<u>\$ 1,278,069</u>		<u>\$ 1,238,046</u>

**CITY OF WEST MONROE, LOUISIANA
EXPENDABLE TRUST FUNDS**

**COMBINED SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES**

**FOR THE YEAR ENDED JUNE 30, 2001
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2000**

	Employees' Workmen's Compensation Recess Fund	Hobby Cemetery Fund
REVENUES		
Sales Tax	\$ -	\$ -
Interest	15,001	28,024
Lot Sales	-	3,165
Insurance Proceeds	-	-
Total Revenues	15,001	31,189
EXPENDITURES		
Hobby Cemetery	-	3,165
Cashes Paid	-	-
Total Expenditures	-	3,165
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	15,001	28,024
OTHER FINANCING SOURCES (USES)		
Operating Transfers - Out	-	28,024
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	15,001	1,214
FUND BALANCES AT BEGINNING OF YEAR	128,219	121,168
FUND BALANCES AT END OF YEAR	143,220	122,382

General Insurance Fund	2001	Totals	2000
\$ 24,080	\$ 24,808	\$	24,080
7,130	70,255		20,694
-	3,538		3,280
<u>41,832</u>	<u>41,832</u>		<u>27,584</u>
32,952	141,467		189,687
-	3,165		360
<u>34,828</u>	<u>94,020</u>		<u>111,892</u>
94,878	97,185		111,835
(21,668)	44,312	(2,718)
-----	<u>£ 38,021</u>	£	23,260
(21,668)	66,289	(28,375)
<u>101,188</u>	<u>1,212,562</u>	<u>1,241,996</u>	
\$ 140,096	\$ 1,238,812	\$ 1,270,261	

CITY OF WEST MONROE, LOUISIANA
SALES TAX AGENCY FUND

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2021

	Balance June 30, 2020	Additions	Deductions	Balance June 30, 2021
ASSETS				
Cash in Bank	\$ 1,373	\$ 18,781,706	\$ 18,733,998	\$ 9,881
Total Assets	\$ 1,373	\$ 18,781,706	\$ 18,733,998	\$ 9,881
LIABILITIES				
Due to Other Funds	\$ 1,373	\$ 18,781,706	\$ 18,733,998	\$ 9,881
Total Liabilities	\$ 1,373	\$ 18,781,706	\$ 18,733,998	\$ 9,881

CITY OF WEST MONROE, LOUISIANA
SALES TAX AGENCY FUND

SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

FOR THE YEAR ENDED JUNE 30, 2021

RECEIPTS

Sales Tax Collected	\$ 10,758,248
Interest Income	3,038
Total Receipts	<u>10,761,286</u>

DISBURSEMENTS

General Fund	7,205,484
Capital Improvement Fund	3,212,178
West Monroe Firemen's Pension Monop Fund	871,340
General Insurance Fund	34,000
Reverted to City of Monroe	<u>51,000</u>
Total Disbursements	<u>10,152,992</u>

EXCESS RECEIPTS OVER DISBURSEMENTS 3,708

CASH BALANCE AT BEGINNING OF YEAR 1,573

CASH BALANCE AT END OF YEAR \$ 5,281

GENERAL FIXED ASSETS ACCOUNT GROUP

To account for Fixed Assets not used in proprietary funds.

CITY OF WEST MONROE, LOUISIANA
 GENERAL FIXED ASSETS GROUP OF ACCOUNTS

SCHEDULES OF GENERAL FIXED ASSETS

JUNE 30, 2001 AND 2000

GENERAL FIXED ASSETS	2001	2000 (Revised)
Land	\$ 4,480,840	\$ 4,458,885
Construction in Progress	18,525,074	3,249,575
Buildings	15,944,547	9,341,970
Building Improvements	817,820	817,820
Streets & Sidewalks	18,194,954	7,816,755
Equipment	<u>6,215,881</u>	<u>6,213,231</u>
Total General Fixed Assets	<u>\$ 44,079,016</u>	<u>\$ 29,808,136</u>
INVESTMENT IN GENERAL FIXED ASSETS FROM:		
Capital Project Funds:		
General Obligation Bonds	\$ 14,744,740	\$ 6,498,641
Federal Grants	7,483,939	4,094,533
Other General Government Grants	2,863,767	3,863,763
General Fund Resources	5,899,362	5,518,832
Special Revenue Fund Revenues	14,458,023	11,404,130
Donations	<u>47,246</u>	<u>47,246</u>
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	<u>\$ 44,479,618</u>	<u>\$ 29,808,134</u>

CITY OF WEST MONROE, LOUISIANA
GENERAL FIXED ASSETS GROUP OF ACCOUNTS

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY

FOR THE YEAR ENDED JUNE 30, 2001

FUNCTION & ACTIVITY	June 30, 2000 (Revised)	Additions	Dispositions	June 30, 2001
General Government Administration				
General Government Land	\$ 489,458	\$ 11,836	\$ -	\$ 489,486
General Government Buildings	2,198,088	-	-	2,198,088
Administrative	481,344	176,497	4,455	653,386
Service Center	605,796	-	-	605,795
Industrial Park	2,662,308	-	-	2,662,189
Convention Center	2,148,876	-	-	2,148,076
Drivers' License Building	325,999	-	-	325,999
Farmers' Market	193,883	-	-	193,883
Incubation Building	128,416	-	-	128,416
Detention Units	386,510	211,263	-	600,785
Total General Government Administration	10,143,842	398,796	4,455	10,538,183
Public Safety				
Police Protection	1,868,985	28,658	51,496	1,846,147
Fire Protection	1,240,827	561,874	508	1,800,691
Total Public Safety	3,109,812	588,532	51,999	3,646,345
Public Works				
Streets and Sidewalks	7,056,713	3,178,179	-	10,234,894
Drainage	1,874,408	-	-	1,874,488
Cemetery	68,513	-	-	68,525
Maintenance Shop	281,881	8,808	397	290,288
Utility Complex	2,680,767	1,354,632	1,658	3,813,741
Total Public Works	11,762,282	4,541,619	2,052	16,305,949
Culture & Recreation				
Parks & Recreation	1,399,600	14,959	-	1,414,559
Community Center	944,788	-	-	944,788
Convention & Visitors' Bureau	-	812,843	-	812,843
CIP - Horse Facilities	2,369,573	8,728,101	-	10,575,674
Total Other	4,713,961	9,545,863	-	13,950,604
TOTAL GENERAL FIXED ASSETS	\$ 29,899,154	\$ 14,713,178	\$ 82,706	\$ 44,479,618

GENERAL LONG-TERM DEBT ACCOUNT GROUP

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

CITY OF WEST MONROE, LOUISIANA
 SCHEDULE OF GENERAL LONG-TERM DEBT

JUNE 30, 2001

	Amount Available and to be Provided For Payment of Long-Term Debt		
	Amount Available in Debt Service Funds for Debt Retirement	Amount to be Provided	Total Available and to be Provided
Certificates of Indebtedness, Series 1998 and 1999	\$ 630,968	\$ 3,138,037	\$ 3,771,805
State Firefighters' Retirement System	204,181	1,282,860	1,498,446
Accrued Heart and Lung Disability	-	1,214,231	1,214,231
Accrued Vacation and Sick Leave and Compensatory Time	-	388,035	388,035
TOTALS JUNE 30, 2001	\$ 835,149	\$ 5,823,163	\$ 6,658,312
TOTALS JUNE 30, 2000	\$ 987,328	\$ 5,835,808	\$ 6,823,136

The cost of merging the city-sponsored police pension fund with the state-sponsored plan was refined in prior years. Cash in the amount of \$1,860 remained in the Municipal Police Employees Retirement System fund at year end which exceeded from too much being transferred in prior year. This amount will be transferred to the general fund during the next fiscal year.

(1) Payment of compensated absences is dependent upon many factors, therefore, the timing of future payments is not readily determinable.

General Long-Term Debt Details

<u>Bonds and Other Debt:</u>		Total General Long-Term Debt	Amount Available and to be Provided From
Due Within One Year	Due After One Year		
\$ 181,608	\$ 1,878,080	\$ 2,059,688	1% Sales Tax Fund
66,448	1,431,987	1,498,435	Sales Tax
30,344	1,344,087	1,374,431	General Fund Revenues
<u>278,399</u>	<u>4,654,154</u>	<u>4,932,553</u>	General Fund Revenues
\$ 1,429,628	\$ 1,646,081	\$ 3,075,709	
\$ 1,154,123	\$ 8,403,629	\$ 9,557,752	

OTHER SUPPLEMENTAL INFORMATION

This section contains information that is presented as additional analytical data.

CITY OF WEST MONROE, LOUISIANA
 ALL FUNDS
 SCHEDULE OF ASSESSED VALUATION AND AD VALOREM
 PROPERTY TAX LEVY FOR 2000

Original Assessed Valuation		\$ 83,799,816
Tax Rate Per Thousand Dollars (Mill)		8.99
Gross Tax Levy		\$ 750,814
Less: Adjustments		(____ 4,806)
Adjusted Gross Tax Levy		\$____ 746,008
 Tax Collected 2000 Assessments		 \$____ 746,008
 Allocation of Tax Collected	 2000 Tax Rate Mill	
General Fund	8.99	\$ 671,000
Street Maintenance	3.61	____ 124,382
Total	8.99	\$____ 746,008

CITY OF WEST MONROE, LOUISIANA
 SCHEDULE OF REVENUES AND EXPENDITURES - CONVICTION CENTER
 FOR THE YEAR ENDED JUNE 30, 2001
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDING JUNE 30, 2000

Revenue	2001			
	Event	Conviction	Catering	Total
	\$ 88,725	\$ 17,159	\$ 218,680	\$ 424,564
Cost of Operations				
Operating Expenses	12,662	-	189,669	202,331
Salaries	133,234	822	18,884	152,940
Chef's Salary	-	-	49,156	49,156
Equipment Expense	-	-	2,543	2,543
Total	145,896	822	259,252	405,970
Gross Profit	\$ 42,829	\$ 16,337	\$ 29,421	\$ 88,587
Administrative Expenditures				
Director's Salary				47,033
Operations Salaries				78,479
Vehicle Maintenance				999
Materials, Repairs and Supplies				34,912
Gas and Oil				629
Travel, Car and Meetings				258
Telephones				18,950
Advertising				158
Uniforms				89
Utilities				98,814
Total Administrative Expenditures				261,322
Deficiency of Revenue Cost Expenditures				\$ 172,735

Budget	Variance - Favorable (Unfavorable)	2008 Actual \$ 494,413
		273,833
		118,534
		38,825
		<u>3,342</u>
		423,734
\$ 28,300	\$ 77	66,713
44,143	(3,898)	48,139
78,548	69	68,862
1,500	500	743
32,000	1,837	34,339
800	171	777
500	218	278
18,000	(838)	8,878
180	702	564
-	(89)	281
<u>99,000</u>	<u>(4,814)</u>	<u>65,272</u>
<u>215,781</u>	<u>(5,567)</u>	<u>218,188</u>
\$ 233,481	\$ 3,480	\$ 332,850

OTHER SUPPLEMENTAL INFORMATION -
GRANT ACTIVITY

CAMERON, HINES & HARTY

of Professional Accounting Corporation
Certified Public Accountants
304 Regency Place
West Monroe, Louisiana 71291

West Monroe
P. O. Box 2478
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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON INTERNAL CONTROL, OVER FINANCIAL REPORTING BASED ON AN ASSESSMENT OF FINANCIAL STATEMENTS PREPARED IN ACCORDANCE WITH GOVERNMENT ACCOUNTING STANDARDS

Honorable Mayor and Board of Aldermen of
West Monroe, Louisiana

We have audited the primary government financial statements of the City of West Monroe, Louisiana, (the City) as of and for the year ended June 30, 2001, and have issued our report thereon dated October 3, 2001. We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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's primary government financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with 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 01-1, 01-2 and 01-3.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the primary government 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 involving an area or areas 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's ability to record, process, summarize and report financial data consistent with the assertions of management in the primary government financial statements. The reportable condition is described in the accompanying schedule of findings and questioned costs as item 01-4.

Honorable Mayor and Board of Aldermen of
West Monroe, Louisiana
Page 2

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 primary government 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 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 solely for the information and use of management of the City of West Monroe, Louisiana, the Louisiana Legislative Auditor, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Cameron, White & Hunt (CAAC)

West Monroe, Louisiana
October 5, 2004

CAMERON, HINES & HARTT

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Certified Public Accountants
104 Regency Plaza
West Monroe, Louisiana 71291

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West Monroe, LA 71294-8478

INDEPENDENT AUDITORS REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Honorable Mayor and Board of Aldermen of
West Monroe, Louisiana

Compliance

We have audited the compliance of the City of West Monroe, Louisiana, (the City) with the types of compliance requirements described in the US Office of Management and Budget Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2001. The City's major federal programs are 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 each of its major federal programs is the responsibility of the City's management. Our responsibility is to express an opinion on the City's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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*. Those 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'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's compliance with those requirements.

In our opinion, the City complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2001. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 01-1 and 01-2.

Internal Control Over Compliance

The management of the City is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the City'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-133.

The 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 operations that we consider to be material weaknesses.

This report is intended solely for the information and use of management of the City of West Monroe, Louisiana, the Louisiana Legislative Auditor, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Carmon, Linda A. Hunt (APAC)

West Monroe, Louisiana
October 5, 2004

CITY OF WEST MONROE, LOUISIANA
SCHEDULE OF FINANCE AND QUESTIONS LOGS
FOR THE YEAR ENDED JUNE 30, 2011

SUMMARY OF AUDIT RESULTS

1. The auditors' report expresses an unqualified opinion on the primary government financial statements of the City of West Monroe, Louisiana.
2. Four reportable conditions disclosed during the audit of the financial statements are reported in the Report On Compliance And On Internal Control Over Financial Reporting Based On An Audit Of Financial Statements Performed In Accordance With Government Auditing Standards and Report On Compliance With Requirements Applicable To Each Major Program And Internal Control Over Compliance In Accordance With OMB Circular A-133. None of the reportable conditions are deemed to be material weaknesses.
3. No instances of noncompliance material to the financial statements of the City of West Monroe, Louisiana, which would be required to be reported in accordance with Government Auditing Standards, were disclosed during the audit.
4. Two reportable conditions disclosed during 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. The conditions are not reported as a material weakness.
5. The auditors' report on compliance for the major federal award programs for the City of West Monroe, Louisiana, expresses an unqualified opinion on all major federal programs.
6. Audit findings relative to the major federal award programs for the City of West Monroe, Louisiana, are reported beginning on page 93 of this Schedule.
7. The programs tested as major programs included the Department of Housing and Urban Development, CFDA Nos. 14.835 and 14.817. Also tested as a major program was the Department of Commerce "Road A" project, CFDA No. 11.198.
8. The threshold for distinguishing between Types A and B programs was \$300,000.
9. The City of West Monroe, Louisiana does not qualify to be a low-risk auditee.

CITY OF WEST MONROE, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDING JUNE 30, 2001

(Continued)

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

Questioned
Costs

U.S. Department of Housing and Urban Development

CFDA Nos. 14.835 and 14.837; Program Nos. LA180CE and LA180VC; Program
Period - Fiscal year ended June 30, 2001.

01-1 Section 8 Housing Year-End Reports

Condition:

During the audit of the Section 8 Housing Department of the City of West
Monroe, we found that the year-end report was not submitted until well after
the due date.

Critic:

HUD regulations state that the year-end reports are due within 45 days of the
fiscal year-end.

Effect:

Not submitting the reports on time could result in temporary loss of funding.

Recommendation:

The year-end report should be submitted within the 45 day limit after fiscal
year end.

Response:

The City will make better efforts to ensure that all reports are filed timely.

\$ -

01-2 Section 8 Housing - Tenant Utility Allowances

Condition:

Of the 23 tenant files tested, there were problems with seven of the utility
allowance calculations. The prior year's utility allowance was carried forward
erroneously instead of the new utility allowance being used by the computer
system. These resulted in net overpayments of \$18.

Critic:

The Compliance Supplement and HUD grant agreement state that the Housing
Authority or owner must establish tenant utility allowances based on utility
consumption and rate data for various sized units, structure types and fuel
types and make an annual review of tenant utility allowances to determine their
reasonableness, and adjust the allowances, when appropriate.

CITY OF WEST MONROE, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONS-CONTS
FOR THE YEAR ENDED JUNE 30, 2003

(Continued)

Questioned
Costs

60-2 Section 8 Housing -- Tenant Utility Allowances (continued)

Effect:

As noted in the criteria paragraph, overpayments could occur as a result of the wrong utility allowance payment standard being used. Also, possible loss of funding could result in the event no continued noncompliance.

Recommendation:

The Section 8 Department should make sure that all utility allowance standards being used are the correct amounts.

Reasons:

As of June 1, 2001, a new computer system was put in place that should correct most of the problems noted. However, if someone is still residing in the same place as prior year, their utility allowance could be wrong due to the fact that the new system was keyed from the old data. The Section 8 Housing staff will take care when updating the system that the correct amounts are used.

\$ _____

Total -- Department of Housing and Urban Development

\$ _____

CITY OF WEST MONROE, LOUISIANA
SCHEDULE OF FINDINGS AND CORRECTIVE ACTIONS
FOR THE YEAR ENDING JUNE 30, 2003

(Continued)

FINDINGS - FINANCIAL STATEMENT AUDIT

01-3 Grant Administration

Condition:

During our audit of the LLENG Social-Vision Grant and Block Grant, both of which are non-major programs, some invoices could not be matched with revenue reimbursement requests. Also, in some instances, it could not be determined which grant some costs should be charged to.

Cause:

Clause A-120 directs the person administering the grants that they should maintain a system that correctly identifies the costs and revenues for the grants before managers.

Effect:

By not maintaining such a system, costs and revenues could inadvertently be charged to the wrong grant.

Recommendation:

The various grant administrators for the City should implement a system in which all amounts are tracked correctly throughout the year. This should be done in addition to how these amounts are charged in the general ledger.

Response:

The City's Finance Director will take steps to show the various grant administrators how to properly account for all amounts charged to their respective grants.

01-4 Special Grants & Donations Fund

Condition:

The general ledger fund "Special Grants and Donations" accounts for eleven different grants and donations funds. These funds share the same balance sheet and income statement account codes for each of these funds.

Cause:

In order for the City to be able to properly account for these grants and donations, each fund should be accounted for separately in its own fund.

Effect:

Because these funds share account codes, some amounts are not charged to the proper fund. The volume of transactions makes it difficult to determine the financial position of these funds at any given time throughout the year.

Recommendation:

It is recommended that the City separate these grant and donations funds into their own funds and account for them separately.

CITY OF WEST MONROE, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2001

(Continued)

91-4 Special Grants & Donations Fund (cont. invd)

Expense:

Presently, the City is using an old general ledger software package that limits the number of funds and account numbers that can be used. At July 1, 2002, the City will implement a new computer system that will enable the use of unlimited amounts of funds and account numbers. In the meantime, the City will account for each grant and donations fund separately, by month, with fiscal specialists and reconcile them with the general ledger.

CITY OF NEW ORLEANS, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011

Federal Grants/Pass Through Contract/Program Title	CFDA Number	Agency or Pass-Through Number	Expenditures
Department of Housing & Urban Development			
Public and Indian Housing			
Section 8 Existing Certificate Program	14.857	LA1890E	\$ 150,070
Section 8 Existing Section 8 Program	14.855	LA1890V	1,565,000
			1,715,070
Community Planning and Development			
LCRBO - Comprehensive Development	14.528	187-780121	28,430
Department of Commerce			
Economic Development Administration			
Road A Capital Project	11.588	08-01-00448	320,400
Department of Justice			
Bureau of Justice Assistance			
L.A. Commission on Law Enforcement	18.578	808-0-008284	88,875
L.A. Commission on Law Enforcement	18.578	89-80-0-00-08	155,320
			244,195
Local Law Enforcement Block Grant	18.582	28804LB-00-0118	17,258
Local Law Enforcement Block Grant	18.582	28804LB-00-0118	13,988
			31,246
Office of Juvenile Justice and Delinquency Prevention			
Report/Resource Center Grant	18.548	198-0-000	18,804
Report/Resource Center Grant	18.548	198-0-000	6,928
CCPS Fund Award	18.548	93-CY-97C-1800	73,517
			99,249
At-Risk Youth	18.548	979-0-001	20,401
At-Risk Youth	18.548	979-0-001	3,688
			24,089
Juvenile Accountability Incentive Block Grant	18.523	A99-8-828	4,504
Juvenile Accountability Incentive Block Grant	18.523	A99-8-815	6,055
			10,559
Department of Agriculture			
Food and Nutrition Service			
Senior Center	10.568	N/A	1,944
Federal Emergency Management Agency			
Emergency Food & Shelter National Board Program	83.523	18-3658-088	17,787
Public Assistance Grants	83.544	FEMA 1207 DR-A	61,823
Public Assistance Grants	83.544	FEMA 1214 DR-A	18,981
			80,604

Federal Grant/Proc. Through Contract/Program Title	CFDA Number	Agency or Proc. Through Number	Expenditures
Department of Transportation			
Federal Transit Administration Section 53 - Senior Center	30.209	LA-18-8300	80,483
Federal Highway Administration Recreational Trail Program	30.219	744-37-0084	275,946
National Highway Traffic Safety Commission Seat Belt Safety Campaign	30.481	8114-79	3,200
National Highway Traffic Safety Commission Seatbelt Enforcement Overtime Campaign	30.484	8117-18	11,480
Corporation for National and Community Service			
Americans	94.006	854 SCL AB 19 (20)	20,116
Americans	94.006	914 SCL AB 19 (20)	93,379
Americans	94.006	FDAT	300
			115,894
Department of Health and Human Services			
Family Preservation and Support Services (Childen's Trust Fund)	93.556	NA	9,541
Environmental Protection Agency			
Streamfield Pilot for Site Remediation and Active Replacement	65.811	EP-98062-81-8	41,470
TOTAL			\$3,270,838

*Denotes Major Federal Assistance Program.

See accompanying Notes to Schedule of Expenditures and Federal Awards

CITY OF WEST MONROE, LOUISIANA
NOTES TO SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2001

1. General

The Schedule of Expenditures of Federal Awards presents the activity of all federal award programs of the City of West Monroe, Louisiana. The City of West Monroe reporting entity is defined in Note 1 to the City's financial statements. All federal award programs received directly from federal agencies, as well as federal awards passed through other government agencies, is included on the schedule.

2. Basis of Accounting

The Schedule of Expenditures of Federal Awards is prepared using the modified accrual basis of accounting, which is described in Note 1 to the City's primary government financial statements. The information in this schedule is presented in accordance with the requirements of OMB Circular 4-135, *Audit of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

3. Food Distribution

Nonmonetary assistance is reported in the schedule at the fair market value of the commodities received and delivered.

CITY OF WEST MONROE, LOUISIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2001

Internal Control and Compliance Material to the Financial Statements

80-4 General Fund Cash Counts

Condition:

During our surprise cash count on the cash on hand, one of the cash boxes was short.

Recommendation:

The City employee in charge of the cash boxes should continue to perform the reconciliations at least monthly and ensure that all vouchers are accounted for.

Current Status:

Access to the cash boxes has been limited to very few employees and reconciliations are being performed on a monthly basis.

80-5 Fixed Assets

Condition:

The City's detail listing of Fixed assets does not include all real property owned by the City, nor has the listing been reconciled to the general ledger.

Recommendation:

We recommended that the City complete the detail fixed asset listing by adding real property and reconcile it to the general ledger.

Current Status:

The City has completed the inventory of all roads and other infrastructure items and then will be able to reconcile a complete fixed asset listing to the general ledger so as to account all aspects of fixed assets.

Internal Control and Compliance Material to Program Awards

80-1 Section 8 Housing Inspection Reports

Condition:

During the audit of the Section 8 Housing Department of the City of West Monroe, we found that inspections made of the properties during the initial or reexamination period were not being followed up on a regular basis to make sure that the deficiencies reported in the inspection had been corrected.

Recommendation:

The Section 8 Department should follow up on all inspections to see if repairs are being made.

CITY OF WEST MONROE, LOUISIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDING JUNE 30, 2004

(Continued)

00-1 **Section 8 Housing Inspection Report (continued)**

Current Status:

The department continues to make every effort to ensure that the landlords are making all repairs, but due to the limited staff members, it is difficult to see that all are being corrected. The department sometimes relies on the tenant of the property to notify Section 8 if the repairs are not being made.

00-2 **Section 8 Housing - Hold Checks Against Landlords**

Condition:

Of the 25 tenant files tested, one inspection report noting deficiencies in the property was dated January 11, 2000 and found that the landlord did not remedy the problems until six months later. During this time, rent checks were released to the landlord in two of the six months. Rent checks are to be held until the deficiencies noted in the inspection report are corrected.

Recommendation:

The Section 8 Department should make sure all landlords that have holds on their rent checks are not issued those checks until the Section 8 Housing inspectors have made sure all repairs are made.

Current Status:

The department makes sure the repairs are made timely and that the rent checks are not released to the landlords until they are completed.

00-3 **Section 8 Housing - Income Verifications**

Condition:

Of the 25 tenant files tested, income verifications of three tenants were not in the file for the period tested.

Recommendation:

The Section 8 department should update the income verifications found for the tenants noted above. The department should also monitor more closely the initial applications from prospective tenants and also the yearly re-certifications submitted by existing tenants.

Current Status:

Due to the enormous amount of tenants and also the limited staff provided the Section 8 Housing department, some inaccuracies do occur. The department continues to monitor these areas more closely to ensure proper amounts are calculated and paid to each tenant.

Management Letter

No management letter was issued.