

the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a time period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

We also noted other matters involving the internal control structure and its operation that we have reported to the management of the City in a separate letter dated May 28, 1997.

This report is intended for the information of management, the City, State of Louisiana Legislative Auditor's Office, and the Federal Emergency Management Agency. However, this report is a matter of public record and its distribution is not limited.

May 28, 1997

KPMG-Crist Muesnick LLP

CITY OF SEASIDE, CALIFORNIA

NOTES TO General Purpose Financial Statements

191 GENERAL OBLIGATION BONDS

The following is a summary of long-term debt changes for the prior fiscal year ended 31, 1986:

	January 1, 1986	ADDITIONS	DECREASES 31, 1986
General Long-Term 1986 bonded group	\$ 2,782,560	256,800	2,525,760

The City is subject to the Municipal Finance Law of the State of California which limits the amount of net bonded debt. (Excludes all revenue and special assessment bonds) The City may have outstanding in 10 percent of the assessed valuation. At December 31, 1986, general obligation bonds outstanding were 645,000. The statutory debt limit at that date was 23,500,000 providing a legal debt margin of 22,855,000.

General obligation bonds, including sales tax refunding and improvement bonds, payable at December 31, 1986, are comprised of the following:

1,000,000 1977 Public Improvement Bonds Series B due in a remaining annual installment of 645,000 through July 1, 1997, at 5.89% interest rate	1	45,000
11,245,000 1988 Sales Tax Refunding and Improvement Bonds due in monthly installments of 118,488 including interest through June 1, 2004, at various interest rates		2,520,760
	1	2,565,760

The annual requirements to service all debt outstanding as of December 31, 1986, including interest payments of 2503,275, are as follows:

Year ending December 31	
1987	\$ 264,905
1988	228,800
1989	278,800
1990	228,800
1991	228,800
1992-2000	1,000,000
	1 2,144,800

During 1987, the City received a loan from the Southern California Fire Company #2 for 248,000, the proceeds of which were used toward the purchase of a fire truck. A deposit of 4148,000 was made by the City

(Continued)

City of Harahan Harahan, Louisiana

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METairie, LA 70002

SINGLE AUDIT REPORTS

Year ended December 31, 1996

CITY OF BURLING, IOWA

Comparing Statement of Revenues, Expenditures and Changes
in Fund Balances - All Fund Services Funds

Year ended December 31, 1999

	1997 Public Improvements	1999 Sales Tax Improvement and Improvements	Total
Revenues - Interest income	\$ 281	8,338	8,619
Expenditures - debt service:			
redemption of bonds	45,880	128,880	174,760
interest and financial charges	5,896	28,615	34,511
Total expenditures	51,776	157,495	209,271
Deficiency of revenues over expenditures	148,584	227,859	376,443
Other financing sources - operating transfers in	84,343	214,820	299,163
Excess (deficiency) of revenues and other financing sources over expenditures	798	(1,444)	(646)
Fund balance at beginning of year	32	206,929	206,961
Fund balance at end of year	\$ 830	205,485	206,315

See accompanying independent auditors' report.

CITY OF BAPORSE, LOUISIANA

COMBINING BALANCE SHEET - ALL FUND SERVICE FUNDS

December 31, 1995

	1997 Public Improvement	1999 Sales Tax Redeeming and Improvement	Total
Assets			
Cash	\$ 38	135,495	135,533
Due from other funds	332	-----	332
	\$ 370	135,495	135,865
Liabilities and Fund Balances			
Liabilities - due to other funds	-	4,282	4,282
Fund balances - reserved for debt service	370	131,213	131,583
	\$ 370	135,495	135,865

See accompanying independent auditors' report.

CITY OF MONROE, LOUISIANA

1986 Session Notes

1977 Public Improvement Fund - To account for funds accumulated for and the payment of principal and interest requirements of the 1977 Public Improvement Bonds.

1979 Sales Tax Refunding and Improvement Fund - To account for funds accumulated for and the payment of principal and interest requirements of the 1979 Sales Tax Refunding and Improvement Bonds.

CITY OF HAWAII, HONOLULU

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

disability benefit is accrued benefit earned to date of disability. Upon the death of an active contributing member, or disability retiree, the plan provides for surviving spouses and minor children. When certain conditions outlined in the statutes, the benefits range from forty to sixty percent of the member's average final compensation.

(ii) Contributed Capital

An analysis of contributed capital follows:

Contributed by	Contributed capital			Contributed capital December 31, 1990
	January 1, 1990	Additions	Depreciations	
Property assets	\$ 468,227	-	15,198	453,029
City of Hawaii	3,243,371	-	67,569	3,175,802
Federal grants	421,131	-	3,908	417,223
	\$ 4,132,729	-	86,675	\$ 4,046,054

(iii) CONTINGENCIES

The City is a defendant in several lawsuits and claims for which the ultimate liability and the amount of damage are unknown at this time.

CITY OF IRVING, TEXAS

Notes to General Purpose Financial Statements

470 Pension Plan

The City participates in the State of Louisiana Municipal Police Employees' Retirement System (the Plan), a statewide defined contribution retirement plan. The Plan covers police employees; employee contributions 7.5% of their salary which includes State Employees' pay but excludes overtime pay; the City contributes 5%. The City's contribution to the Plan in 1996 was \$28,142. Dividend pay for the Plan amounted to \$487,228 for 33 employees of the Police Department. Total payroll expense for the police department was \$534,579. Additional plan information is included in the annual report of the Plan. Other City employees are not included in any Plan.

The "pension benefit obligation" is a standardized disclosure method of the present value of pension benefits, adjusted for the effects of projected salary increases, assumed to be payable in the future on a credit of employee service to date. The latest actuarial valuations of the Plan as of June 30, 1996, in the valuation, the pension benefit obligations were not disclosed. The valuation was made on the "entry age normal" cost method. Under this method, the actuarial present value of projected benefits of each individual included in the valuation is allocated a level load as percentage of payroll for each participant between entry age and assumed retirement age. The portion of this actuarial present value allocated to the valuation year is called annual cost. The actuarial present value of future benefits in excess of the actuarial present value of future normal cost is called the actuarial accrued liability. As of June 30, 1996, the Plan was overfunded by \$79,186,136. The City's contribution requirement, less than 1% of total contributions required of all participating members of the Plan.

Membership in membership for any full-time police officers employees by a municipality of the State of Louisiana and engaged in law enforcement, appeared to make arrangements, providing they do not have to pay social security and providing they meet the statutory criteria. Any member is eligible for normal retirement after he has been a member of the System for one year, if he has 25 years of creditable service at any age or has 20 years of creditable service and is age 55 or has 17 years creditable service and is age 60. Benefit rates are three and one-third percent of average final compensation quarterly benefit payments during the highest 36 consecutive months or joined months if service was interrupted per number of years of creditable service not to exceed 1995 of final salary. A member is eligible to receive disability benefits if he was an active contributing member of the Retirement System, or if he is a former member but has 20 years creditable service established in the System, and suffers a disability which has been certified by examination by a member of the State-wide Medical Committee Board. A member retired disability requires no certain number of years of creditable service, however, a non-service connected disability requires five years of creditable service. The disability benefits are calculated as three percent of average final compensation multiplied by years of creditable service, but shall not be less than forty percent nor more than sixty percent of average final compensation. Upon reaching the age required for regular retirement, the disability pensioner receives the greater of

(Footnote)

CITY OF BUNBURN, NEWBRUNSWICK

Notes to General Purpose Financial Statements

during 1996 toward this purchase. The loan has no stated interest rate and will be repaid to the Valmiera Fire Company #1 upon final payment of the first loan.

The indentures under which these bonds were issued provide for the establishment of debt service funds as follows:

1. Debt service funds are required for the payment of interest and principal on the 1977 Public Improvement Bonds. Monthly deposits are required in amounts determined by the interest and principal falling due on the 1977 payments date. The debt service fund accumulated balance at December 31, 1996 was \$209.

The City, in March 1994, restructured the terms of 1989 Sales Tax Refunding and Improvement Bonds totaling \$3,845,000. The restructuring lowered the interest rates from 8.25% to a range of 5.75% to 5.85%. The debt service reserve requirements were also reduced to \$210,000. The excess balance in the reserve fund over \$18,000 was applied to the bond principal balance at the time of restructuring.

2. Monthly deposits of \$88,400 for both interest and principal are required to be made from the Sales Tax Special Reserve. The debt service fund accumulated balance at December 31, 1996 was \$127,713 and \$270,824.

The City is in compliance with its debt covenants at December 31, 1996.

17) Equity

Designated Fund Balance - Capital Projects - This amount has been designated for future capital improvements.

Contributed Capital - City of Bunburn - This amount includes contributions by the City, property owners and federal grants in the District, less previously accumulated depreciation on the related improvements. There were no contributions back to the District during 1996.

18) Interfund Balances

Individual fund interfund receivable and payable balances as of December 31, 1996 were as follows:

	Due from other funds	Due to other funds
General Fund	\$ 84,580	\$2,314
Special Revenue Fund	240	40,721
Debt Service Fund	20	5,240
Capital Projects	-	28,810
Recreation Fund - Borough District	\$1,320	-
	\$ 86,160	\$77,085

(Cash in hand)

CITY OF HARAHAN

Single Audit Report

Year ended December 31, 1996

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CITY OF DALLAS, TEXAS

General Purpose Financial Statements and Schedules

December 31, 2004

with comparative schedule for December 31, 2003

With Independent Auditors' Report Thereon

under provisions of state law, the report is a public document. A copy of this report has been distributed to the auditor, by contract, and to all other interested public officials. The report is prepared for public inspection at the State House office of the legislative Auditor for 2004, whose representative, at the office of the parish clerk of court,

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CITY OF IRVING, LOUISIANA

Notes to General Purpose Financial Statements

offices in the State. The City's investment in S.P. Treasury Securities is classified as a Category 2 investment - issued or exhibited no securities held by the entity or its agents in the entity's name.

191 Property Tax

PROPERTY taxes on real and personal property are levied by the City on an ad valorem basis on the property as of January 1; the taxes are payable on January 3, and are delinquent on March 3.

The assessed value of the property is determined by the Jefferson Parish assessors' offices. The assessed value at January 1, 1996, upon which the 1996 levies were based, was \$10,562,388. The combined 1996 tax rate was \$17.48 per \$1,000 of assessed valuation. Of this amount, \$14.10 was available for general operations and \$3.38 was available for sewer operations and maintenance.

192 Property, Plant and Equipment

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

	January 1, 1995	Additions	Deletions	December 31, 1995
Land, land improve- ments and buildings	\$ 3,450,000	50,400	-	3,500,400
Transportation equipment	588,216	90,940	-	679,156
Other equipment	428,000	30,554	-	458,554
Furniture and fixtures	31,400	-	-	31,400
Computer equipment	162,888	-	-	162,888
	\$ 4,710,504	171,894	-	4,882,398

A summary of depreciable fund type property, plant and equipment at December 31, 1995 is as follows:

		Estimated useful life in years
Land	\$ -	-
Rights of way	4,400	-
Sewerage collection system	3,500,000	75
Sewerage treatment plant	800,000	50
Vehicles	40,000	5
Furniture	38,000	10
	4,440,000	
Less accumulated depreciation	(2,100,000)	
	\$ 2,340,000	

No interest was capitalized during 1995.

(Continued)

CITY OF BARABEN, WISCONSIN

NOTES TO BUDGETED FINANCIAL STATEMENTS

Fundary budgetary integration is not employed for both Service Funds because effective budgetary control is automatically achieved through general obligations bond indenture provisions. Project-though financial plans are adopted for the Capital Project Funds and are used as an expenditure control device.

- 66 The budgets for the General and Special Revenue Funds are adopted on a basis consistent with generally accepted accounting principles GAAP. All unencumbered and unexpended appropriations lapse at year end.
- 67 As required by state law, when actual revenues within a fund are falling to meet estimated annual budgeted revenues by five percent or more, and/or actual expenditures within a fund are exceeding estimated budgeted expenditures by 10% percent or more, a budget amendment to reflect such changes is adopted in an open session. The City did not amend the Special Revenue Fund budget to meet the 5% requirement.
- 68 Cash and EQUIVALENTS

At December 31, 1996, the City has the following cash and cash equivalents:

Demand deposits	\$ 417,453
Time certificates of deposit	247,544
U.S. Treasury	234,150
Total cash and cash equivalents	\$ 899,147

At December 31, 1996, cash and time certificates of deposit are entirely insured or collateralized with securities held by a mutually acceptable third-party financial institution in the City's name, which in the event credit risk as defined by the Governmental Accounting Standards Board. The bank balances and collateralization at December 31, 1996 are as follows:

Total bank balances	\$ 648,117
Total time certificates of deposit	247,544
	\$ 895,661
Federal deposit insurance	546,632
Fidged securities	1,862,800
Total collateral	\$ 2,409,432
Excess collateral	\$ 1,513,771

Wisconsin Revised Statutes authorize the City to deposit its United States funds, temporary notes, certificates or other obligations of the United States of America, or time certificates of deposit of state banks approved under Indiana laws and national banks having principal

(continued)

CITY OF BAHAMA, LAGOONIA

Notes to General Purpose Financial Statements

(i) Cash and Investments

Cash includes amounts on hand and on deposit in financial institutions. The City considers all highly liquid investments with original maturities of three months or less to be cash equivalents.

Investments are stated at cost and consist of certificates of deposits and U.S. Treasury bills with original maturities greater than three months.

(ii) Restricted Fixed Assets

Restricted fixed assets are recorded as expenditures in the governmental funds and capitalized at cost in the general fixed assets account group. Certain improvements such as roads, bridges, parks and utilities, streets and sidewalks, drainage systems and lighting systems are not capitalized. Such assets are recorded, installed and of value only to the City. Capitalized fixed assets are recorded at their estimated fair values at the time received.

Depreciation is not provided on general fixed assets.

(iii) Property, Plant, and Equipment - Proprietary Fund

Property, plant and equipment used by the proprietary fund is stated at cost. Capitalized assets are recorded at fair market value at the time received. The interest costs are capitalized on projects during the construction period. Depreciation is provided using the straight-line method over the estimated useful lives. Depreciation on assets acquired through contributions is charged to contributed capital.

(iv) Accrued Vacation

The City's policy permits employees to accumulate a limited amount of accrued but unused vacation benefits. Benefits are accrued in the period they are earned. Accumulation of vacation time is dependent upon the number of pay periods an employee works, and their length of employment. For all employees below 5 years of employment, the City allows a 3/4 day of vacation time per pay period of work. For employees between 5 and 10 years of employment, the City allows 1 1/4 day of vacation time per pay period. For employees with over 10 years of employment, 3/4 day of vacation time per pay period is earned. Accrued vacation time may be carried forward by employees with over 10 years of employment, not to exceed 30 days of accrued vacation time. Accrued vacation pay is recorded in the general fund.

Continued

CITY OF INDIANAPOLIS, INDIANA

Notes to General Purpose Financial Statements

All governmental funds are accounted for using a current financial reporting measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the general purpose balance sheet. Operating statements of these funds present Revenues (i.e., revenues and other financing sources) and Expenses (i.e., expenditures and other financing uses) in net current assets.

Specifically, governmental funds are accounted for using the modified accrual basis of accounting. This revenue are recognized when they become measurable and available or net current assets. Liabilities are generally recognized as a liability when incurred. Principal and interest on general long-term debt is recognized when due.

The proprietary fund is accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the accompanying general purpose balance sheet. Fund equity (i.e., net total assets) is segregated into Undistributed capital and retained earnings components. Proprietary fund-type operating statements present Revenues (i.e., revenues and transfers (i.e., transfers) to net total assets.

The City's proprietary fund, the District, is accounted for using the accrual basis of accounting. Revenues are recognized when they are earned, and expenses are recognized when incurred. Based on historical collection experience, an allowance for uncollectible receivables is recorded.

The City's proprietary fund applies all applicable Fair Procurement laws as of before November 20, 1998 in accordance for its operations within those procurement contract with its authorized staff personnel.

Property taxes are recognized as revenue in the year for which taxes have been levied and collected. Licenses and permits, fines and forfeitures, and miscellaneous revenues are recorded as revenues when received in cash because they are generally not receivable until actually received. Investment earnings are recorded as earned.

09. INDEMNIFICATION

Reimbursement covering, under which purchase orders, contracts, and other commitments are awarded, is employed by the General Fund and Capital Projects Funds. Reimbursement outstanding at year end are reported as commitments of fund balances because they do not constitute expenditures or liabilities. All materials are subsequently awarded and construction contracts are executed, completion are recorded and the related reimbursements are liquidated.

(Foot 1 cont.)

CITY OF BAHAMA, LUXEMBURG

NOTE to General Purpose Financial Statements

for its proprietary funds. The measurement focus is upon the determination of changes in financial position. The following are the City's governmental fund types:

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 Fund - This fund is used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes. Currently, sales tax proceeds flow through the special revenue fund, first to meet debt service requirements and then to the general fund.

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

Proprietary Fund Type

Proprietary funds are used to account for activities that are similar to those found in the private sector. The measurement focus is upon the determination of net income and capital maintenance. The City's sole proprietary fund is Sewerage District No. 1 (the District), an enterprise fund.

Enterprise Fund - This fund is used to account for operations of the District which (a) it is financed and operated in a manner similar to a private business enterprise, and (b) the production of net income is appropriate.

Account Groups

General Fund Assets Account Group - This account group is used to account for all fund assets of the City, other than those accounted for in the City's proprietary fund, the District.

General Long-Term Debt Account Group - This account group is used to account for all long-term obligations of the City except those accounted for in the City's proprietary fund, the District.

101 Basis of Accounting

Basis of accounting refers to the timing of when revenues and expenditures are recognized and recognized in the accounts and reported in the accompanying general purpose financial statements.

(Continued)

CITY OF HARSHEN, LOUISIANA

Notes to General Purpose Financial Statements

December 31, 1988

(1) Summary of Significant Accounting Policies

The City of Harshen, Louisiana (the City) was incorporated under the provisions of the State of Louisiana Louisiana Stat. in 1909 as a village with a population then of 500 people and an area of 5.1 square miles. It was classified as a city in 1955 with a population of over 18,000 people. The City's current population is approximately 18,000 people. The City operates under a Mayor - Board of Aldermen form of government.

The City's financial statements include the accounts of all City operations. The City's operations include police and fire protection, waste collection, parks, recreation, public works and general administrative services. In addition, the City owns and operates a local water system.

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

(a) Reporting Entity

The City's general purpose financial statements include operations of all activities over which the City exercises oversight responsibility. Oversight responsibility is demonstrated through financial interdependency, selection of governing authority, ability to significantly influence operations, and accountability for financial matters such as costs; the City is a reporting entity.

For financial reporting purposes, the City includes all funds and account groups that are controlled by or dependent on the Mayor and the City's Board of Aldermen.

(b) Basis of Presentation...Fund Accounting

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

The operations of the City are recorded in the following fund types and account groups:

Environmental Fund Types

Environmental funds are used to account for the City's environmental financial resources and related liabilities (except those accounts

Continued

JOHN DE WARE, LLC/STRA

Statements of Cash Flows -
Proprietary Fund Type - Enterprise Fund

Years ended December 31, 1996 and 1995

	1996	1995
Cash flows from operating activities:		
Cash received from customers	\$ 260,750	341,787
Taxes received	29,741	29,559
Cash paid to suppliers of goods or services	(138,282)	(178,582)
Cash paid to employees for services	(138,312)	(112,880)
Net cash provided by (used in) operating activities	233,997	-20,116
Cash flows from investing activities:		
Interest received	1,000	1,000
Advances to General Fund	(81,320)	-
Net cash provided by (used in) investing activities	(80,320)	1,000
Net decrease (increase) in cash	(15,323)	21,884
Cash and cash equivalents at beginning of year	122,263	92,610
Cash and cash equivalents at end of year	\$ 106,940	114,494

The reconciliation of operating income (loss) to net cash provided by (used in) operating activities for the years ended December 31, 1996 and 1995 is as follows:

	1996	1995
Operating income (loss)	\$ (41,414)	2,888
Add: Nonoperating revenue-Federal grants	21,891	-
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities	(80,323)	2,888
Depreciation	86,479	86,479
Increase in accounts receivable	(35,897)	(11,820)
Decreased increase in accounts payable and accrued expenses	1,254	16,140
Increase (decrease) in due to other funds	(80,223)	21,029
Net cash provided by (used in) operating activities	\$ (80,323)	92,816

See accompanying notes to general purpose financial statements.

CITY OF HARBOUR, LOUISIANA

Statement of Revenue, Expense and Changes in Retained Earnings -
Proprietary Fund Type - Mid-career Fund

Period ended December 31, 1995 and 1994

	1995	1994
Operating revenues:		
Revenues for services	\$ 342,738	344,758
Property taxes	39,791	38,528
Total operating revenues	400,459	389,237
Operating expenses:		
Personnel services	34,357	348,385
Contract and services	274,346	54,895
Supplies, maintenance and repairs	21,401	82,248
Power and light	33,442	34,557
Depreciation	61,479	61,479
Total operating expenses	494,875	389,239
Operating income (loss)	105,584	0,000
Non-operating revenues:		
Federal grant	50,044	-
Miscellaneous income	3,288	3,288
	53,332	3,288
Net income (loss)	158,916	3,288
Add depreciation on consolidated fund assets (note 3B)	61,702	61,702
Increase in retained earnings	82,410	65,490
Retained earnings at beginning of year	286,762	286,762
Retained earnings at end of year	\$ 369,172	352,252

See accompanying notes to general purpose financial statements.

**Independent Auditor's Report on Compliance
with the Financial Reporting Level**

Members of the City
City of Hammond

We have audited the general purpose financial statements of the City of Hammond (the City), as of and for the year ended December 31, 1996, and have issued our report thereon dated May 28, 1996.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the City is the responsibility of the City's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the City's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed the following instances of noncompliance that are required to be reported herein under Government Auditing Standards:

Assessments to the Special Revenue Fund budget, which are required when budgeted revenues and other uses exceed actual revenues and other uses by 5% or more, were not adopted by the Board in 1996.

This report is intended for the information of management, the City, State of Louisiana Legislative Auditor's Office, and the Federal Emergency Management Agency. However, this report is a matter of public record and its distribution is not limited.

KPMG Peat Marwick LLP

May 28, 1997

CITY OF HARAHAN

Schedule of Findings and Questioned Costs

December 31, 1998

Program	Finding/Non-compliance	Questioned costs
Federal Emergency Management Agency - Disaster Assistance	<p data-bbox="379 284 736 400">Office of Management and Budget Circular A-128, General Requirements, states that all recipients receiving grants from any federal agency must certify that they will provide a drug-free workplace according to the Drug-Free Workplace Act.</p> <p data-bbox="379 419 736 555">Based upon our review and discussions, while the City of Harahan does have a drug-free workplace policy, the policy should be updated to reflect appropriate provisions as suggested by the OMB Compliance Supplement and be communicated to employees.</p> <p data-bbox="379 574 581 593">Management's Response</p> <p data-bbox="379 613 736 672">Management will amend its policy to adhere to the provisions of the Drug-Free Workplace Act.</p>	\$ - 0-

CITY OF INDIANAPOLIS, INDIANA

STATE OF INDIANA

November 31, 1988

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KPMG Peat Marwick LLP

One 550 One Wall Street
New Orleans, LA 70119-2500

Independent Auditor's Report on Supplementary Information (Schedule of Federal Financial Assistance)

Members of the City
City of Houston

We have audited the general purpose financial statements of the City of Houston (the City), as of and for the year ended December 31, 1990, and have issued our report thereon dated May 28, 1991. These financial statements are the responsibility of the City's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and 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 general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was made for the purpose of forming an opinion on the financial statements of the City, taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

KPMG Peat Marwick LLP

May 28, 1991

Year 2000 Issues

The City has tailored and commercially developed software packages that are used for various purposes. To ensure that the City is ready for the year 2000, that internal services track an overall, comprehensive schedule, periodic information, network monitoring and external services such as customer billings and external reporting continue smoothly on January 1, 2000, the City should inventory its system and ensure that all systems are year 2000 compliant.

Drug Free Policy

As noted in the Schedule of Findings and Questioned Costs, the City does have a Drug-Free Workplace Policy. However, the policy should be regularly communicated and/or displayed for all employees to be aware of and should be updated to include the specific provisions as recommended in the 199 Compliance Supplement.

Budget Non-compliance

As noted in the report on compliance on the financial statement, namely, the City did not amend its Special Revenue Fund Budget as required by State law. As part of its annual discovery procedure as well as its monthly financial review, budget variances should be reviewed to detect potential variances to address in order that budget adjustments can be made as necessary.

STATE OF ARIZONA, LANDMARKS
 CHANGING PROPERTY STATE - ALL STATE LAND AND INTEREST SYSTEMS - 03/01/2014

APPLICANT	REVENUE FROM STATE				PROPERTY FROM STATE		AMOUNT FROM STATE	
	SALES	TAXES	FINES	OTHER	PERMITS	REVENUE	EXPENSES	NET
AGRICULTURE	0	51,000	0	0	0	0	0	0
AGRICULTURE		51,000						51,000
AGRICULTURE		51,000						51,000
AGRICULTURE		51,000						51,000
AGRICULTURE		51,000						51,000
AGRICULTURE		51,000						51,000
AGRICULTURE		51,000						51,000
AGRICULTURE		51,000						51,000
AGRICULTURE		51,000						51,000
TOTAL	0	153,000	0	0	0	0	0	153,000
AMOUNT FROM STATE	0	153,000	0	0	0	0	0	153,000
TOTAL	0	153,000	0	0	0	0	0	153,000
AGRICULTURE	0	153,000	0	0	0	0	0	153,000

The accompanying notes to these financial statements.

cost of equity, continue

compute Earnings, Depreciation and Charge in Total Income +
 all transactions that occur

Use table Schedule D, 2011
 with comparison 2010 for 2010-2011 Depreciation 11, 2010

Expense	2010-2011			2011-2012			Total Depreciation (2011-2012)
	2010-2011	2010-2011	2010-2011	2011-2012	2011-2012	2011-2012	
Salary		90,000				90,000	90,000
Interest and benefits		80,000				80,000	80,000
Depreciation		100,000				100,000	100,000
Charitable contributions		100,000				100,000	100,000
2011-2012 Depreciation							100,000
Dividend income			10,000			10,000	10,000
2010-2011 Depreciation	100,000						100,000
Total Income	1,000,000	150,000	4,000	4,000	1,000,000	1,000,000	1,000,000
Expenses							
Charitable							
Interest (2010-2011)							
Public safety pension	100,000						100,000
Public safety loan	100,000						100,000
Interest on loan	100,000						100,000
Charitable	100,000						100,000
Depreciation (2010-2011)				100,000			100,000
Depreciation (2011-2012)					100,000		100,000
Total Depreciation	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Income deficiency of interest							
and depreciation							
Total Income	1,000,000	100,000	100,000	100,000	1,000,000	1,000,000	1,000,000
Other expenses (interest expense)							
Interest on loan (2010-2011)							
Interest on loan (2011-2012)							
Charitable contributions (2010-2011)							
Charitable contributions (2011-2012)							
Total other financing income	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Income deficiency of interest and depreciation							
and other fees							
Total Income	1,000,000	100,000	100,000	100,000	1,000,000	1,000,000	1,000,000
Total Income at beginning of year							
Total Income at end of year							

For comparison purposes only, not intended to represent any actual results.

Major Issues Discussed With Management Prior to Retention

There have been no major issues discussed with management prior to our retention in your offices.

Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management in performing our audit.

CITY OF MONROE, LOUISIANA

DECEMBER 31, 1996

Our Responsibility Under Generally Accepted Auditing Standards

Our responsibility under generally accepted auditing standards is to express an opinion on the general purpose financial statements of the City of Monroe, Louisiana 1996 as of and for the year ended December 31, 1996 based on our audit. In carrying out this responsibility, we assessed the risk that the financial statements may contain a material misstatement, either intentional or unintentional, and designed and conducted our audit to provide reasonable, not absolute, assurance of detecting misstatements that are material to the financial statements. In addition, we considered the internal control structure of the City to gain a basic understanding of the accounting system in order to design an effective and efficient audit approach, although not for the purpose of providing specific assurance on the internal control structure.

Significant Accounting Policies

The significant accounting policies used by the City are described in the "Summary of Significant Accounting Policies" note to the financial statements.

We noted no transactions entered into by the City during the period that were both significant and unusual, and of which, under professional standards, we are required to discuss year, or transactions for which there is a lack of authoritative guidance or consensus.

Management Judgments and Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based upon management's current judgments. These judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of the significance of the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments. There were no areas which required significant management judgment.

Significant Audit Adjustments

We proposed no significant audit adjustments to the financial statements that could, in our judgment, either individually or in the aggregate, have a significant effect on the City's financial reporting process, except those areas in which the City normally reports no or round adjustments.

Agreements With Management

There were no disagreements with management on financial accounting and reporting matters which, if not satisfactorily resolved, would have caused a modification of our report on the City's 1996 financial statements.

Consultation With Other Accountants

To the best of our knowledge, management has not consulted with or obtained an opinion, written or oral, from other independent accountants during the past year which were subject to the requirements of Statement on Auditing Standards No. 99, "Reporting on the Application of Accounting Principles."

KPMG Peat Marwick LLP

One XXXX One Street Square
New Orleans, LA 70112-1000

Independent Auditor's Report

The Mayor's Office and Members
City of New Orleans, Louisiana

We have audited the general purpose financial statements of the City of New Orleans, Louisiana, as of and for the year ended December 31, 1997, as listed in the accompanying table of contents. These general purpose financial statements are the responsibility of the City's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

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

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the City of New Orleans, Louisiana, as of December 31, 1997, and the results of its operations and the cash flows of its proprietary fund type for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report, dated May 28, 1997, on our examination of the City's internal control structure and a report, dated May 28, 1997, on its compliance with laws and regulations.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements listed as a whole. The combined financial statements included in Exhibits 1 and 2 and Schedule 3 listed as supplementary information in the accompanying table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the City of New Orleans, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

KPMG Peat Marwick LLP

May 28, 1997

KPMG Peat Marwick LLP

Suite 2400 One World Square
New Orleans, LA 70119-3448

May 28, 1997

The Board of Aldermen
City of New Orleans, Louisiana

We have audited the general purpose financial statements of City of New Orleans, Louisiana as of and for the year ended December 31, 1996, and have issued a report thereon dated May 28, 1997. Under generally accepted auditing standards and as a member firm of the American Institute of Certified Public Accountants Institute of CPA, France, we are providing you with the attached information related to the conduct of our audit.

This information is intended solely for the use of the Board of Aldermen and the Mayor and should not be used for any other purpose.

Very truly yours,



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CITY OF BARBERS, LOUISIANA

Notes to General Purpose Financial Statements

(1) Fund Equity

Revised fund balance and retained earnings indicate that a portion of fund equity legally is segregated for specific purposes. Designated fund balance indicates that portion of fund equity to which the City has made tentative plans.

(2) Total Columns

Total columns on the combined statements are captioned Miscellaneous. Only in instances that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Important eliminations have not been made in the preparation of this data.

(3) Comparative Data

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

(4) Budgetary Procedures and Budgetary Accounting

The City's procedures in establishing the budgetary data included in its general purpose financial statements are as follows:

- (1) Prior to January 5, the Mayor submits to the City's Board of Aldermen a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.
- (2) Public hearings are conducted in the City to obtain taxpayers' comments.
- (3) Prior to January 1, the budget is legally adopted through passage of an appropriation ordinance by the Board of Aldermen.
- (4) The Mayor is authorized to transfer budgeted amounts between line items within a department; however, any revisions that alter the total expenditures of any fund or department must be approved by the City's Board of Aldermen.
- (5) Formal budgetary integration is employed as a management control device during the year for the General and Special Revenue Funds.

(Continued)

KPMG Post Marwick LLP

2000 Poydras Street
New Orleans, LA 70112-3000

MEMORANDUM

DATE: 5/28/97

TO: THE CITY OF NEW ORLEANS

May 28, 1997

CONFIDENTIAL

Field of ASSIGNMENT:
City of New Orleans, Louisiana:

We have audited the general purpose financial statements of the City of New Orleans, Louisiana (the City) for the year ended December 31, 1996, and have issued our report thereon dated May 28, 1997.

In planning and performing our audit of the general purpose financial statements of the City, we considered internal control in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on internal control.

During our audit we noted certain matters involving internal control and other operational matters that are presented for your consideration. These matters and recommendations, all of which have been discussed with the appropriate members of management, are intended to improve internal control as well as other operating efficiencies and are listed in Appendix A to this report.

Our audit procedures are designed primarily to enable us to form an opinion on the general purpose financial statements and, therefore, may not bring to light all weaknesses in policies or procedures that may exist. We are, however, in line our knowledge of the City's organization gained during our work to make comments and suggestions that we hope will be useful to you.

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

Very truly yours,

KPMG Post Marwick LLP

**Independent Auditors' Report on Compliance
with Specific Requirements Applicable to
Nonmajor Federal Financial Assistance Program Transactions**

Members of the City
City of Houston

We have audited the general purpose financial statements of the City of Houston (the City), as of and for the year ended December 31, 1996, and have issued our report thereon dated May 28, 1997.

In connection with our audit of the general purpose financial statements of the City, and with our consideration of the City's control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, *Audit of State and Local Governments*, we selected certain transactions applicable to the nonmajor federal financial assistance programs for the year ended December 31, 1996. As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of activity allowed or disallowed that are applicable to these transactions. Our procedures were substantially in accordance with the objective of which is the expression of an opinion on the City's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of these procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the City had not complied, in all material respects, with these requirements.

This report is intended for the information of management, the City, State of Louisiana Legislative Auditor's Office, and the Federal Emergency Management Agency. However, this report is a matter of public record and its distribution is not limited.

KPMG Peat Marwick LLP

May 28, 1997

This report is intended for the information of management, the City, State of Louisiana Legislative Auditor's Office, and the Federal Emergency Management Agency. However, this report is a matter of public record and its distribution is unlimited.

LPAC - Post Hurricane 247

May 28, 1997

For the purposes of this report, we have classified the significant internal control structure policies and procedures used in administering the federal financial assistance programs in the following categories:

- Accounting controls
 - Purchase/Disbursements
 - Payroll
- Administrative controls
 - General requirements
 - Federal activity
 - Civil rights
 - Cash management
 - Federal financial reports
 - Allowable cost/loss principles
 - Drug-free workplace
 - Administration requirements
 - Specific requirements
 - Types of services allowed or not allowed
 - Billing
 - Reporting
 - Special Requirements
 - Claims for Reimbursement

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the year ended December 31, 1996, the City had no major federal financial assistance programs and expended 100 percent of its total federal financial assistance under the following non-major programs: Federal Emergency Management Agency Disaster Assistance Program, D.A.R.E. Program and COMS EAST Program.

We performed tests of controls, as required by DMO Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for reimbursements that are applicable to the aforementioned nonmajor programs. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the internal control of performing their assigned functions. We found no matters involving the internal control structure and its operations that we considered to be material weaknesses as defined above.

**Independent Auditor's Report on Internal Control Structure
used in Administering the Federal Financial
Assistance Programs**

Members of the City
City of Houston

We have audited the general purpose financial statements of the City of Houston (the City), as of and for the year ended December 31, 1995, and have issued our report thereon dated May 28, 1997.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The management of the City is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition; transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles; and federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projections of any evaluation of the structure in future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements as of and for the year ended December 31, 1995, we considered the internal control structure of the City in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our considerations of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general purpose financial statements in a separate report dated May 28, 1997.

**Independent Auditor's Report on Compliance with
General Requirements**

Members of the City
City of Houston

We have audited the general purpose financial statements of the City of Houston (the City), as of and for the year ended December 31, 1996, and have issued our report thereon dated May 21, 1997.

We have applied procedures to test the City's compliance with the following general requirements applicable to its federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance for the year ended December 31, 1996: political activity, civil rights, cash management, federal financial reports, allowable cost/expense principles, drug-free workplace act, and administrative requirements.

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's Compliance Supplement for Single Audits of State and Local Governments. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the City's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of these procedures disclosed no material instances of non-compliance with the requirements listed in the second paragraph of this report. With respect to the items not tested, nothing came to our attention that caused us to believe that the City had not complied, in all material respects, with these requirements. However, the results of our procedures disclosed one material instance of non-compliance with these requirements, which is described in the accompanying Schedule of Findings and Questioned Costs.

This report is intended for the information of management, the City, State of Louisiana Legislative Auditor's Office, and the Federal Emergency Management Agency. However, this report is a matter of public record and its distribution is not limited.

KPMG Peat Marwick LLP

May 28, 1997

**Independent Auditor's Report on the Internal Control Structure
of the Financial Statements**

**Members of the City
City of Harahan**

We have audited the financial statements of the City of Harahan (the City), as of and for the year ended December 31, 1990, and have issued our report thereon dated May 28, 1991.

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

The management of the City is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projections of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the financial statements of the City for the year ended December 31, 1990, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and next to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which

CITY OF HARRISBURG

Notes to Schedule of Federal Financial Assistance

December 31, 1996

1. General

The accompanying Schedule of Federal Financial Assistance presents the activity of all federal financial assistance programs of the City of Harrisburg (the City). The Board's reporting entity is defined in Note 1 to the general purpose financial statements for the year ended December 31, 1996. All federal financial assistance received directly from federal agencies is included on the schedule, as well as federal financial assistance passed-through other government agencies. In 1996, the City only received passed-through Federal Emergency Management Agency grants.

2. Basis of Accounting

The accompanying Schedule of Federal Financial Assistance is presented using the modified accrual basis of accounting, which is described in Note 1 to the City's financial statements for the year ended December 31, 1996.

3. Relationship to Financial Statements

Federal financial assistance revenues are reported in the City of Harrisburg's general purpose financial statements as follows:

Intergovernmental revenue	\$ 378,411
Less non-Federal income	382,387
Total General Fund Federal financial assistance	76,124
Federal grants - Enterprise Fund	31,848
Total Federal Financial Assistance	\$ 107,972

4. Relationship to Federal Financial Reports

Amounts reported in the Schedule of Federal Financial Assistance agree with the amounts reported in the related federal financial reports, except for the amounts in reports submitted as of a date subsequent to December 31, 1996.

CITY OF HARAHAN

Schedule of Federal Financial Assistance

For the year ended December 31, 1996

Federal Grants	CFDA Program Number	Revenues/ Expenditures
Nonmajor Programs -		
Federal Emergency Management Agency - Disaster Assistance - Phase 2 through the State of Louisiana Office of Emergency Preparedness	83.516	\$ 74,868
United States Department of Education		
Drug-Free Schools and Communities - State Grants		
D.A.R.E. Programs 2967-034	84.106	18,530
D.A.R.E. Programs 2967-026	84.106	5,844
Total United States Department of Education		24,374
U.S. Department of Justice:		
CEOPS FAST Program - 89CFM03508	16.711	37,825
Total Federal Financial Assistance		\$ 97,168