

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

NOTE Q - COMMITMENTS AND CONTINGENCIES (CONTINUED)

FEDERALLY ASSISTED PROGRAMS

The City receives significant financial assistance from numerous federal and state governmental agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements. The programs are subject to surveillance with the Single Audit Act of 1984 and also subject to future examination by the grantor agency. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on any of the financial statements.

EPA ADMINISTRATIVE ORDER

On November 30, 1990, the United States Environmental Protection Agency (EPA) issued the City an Administrative Order for sewerage effluent violations. As a result, the City has initiated a sewer rehabilitation project for which costs are approximately \$15 million. Failure to comply with the provisions of the Order could result in monetary fines or an EPA administrative penalty. See Note Q for additional information regarding the financing of the sewer rehabilitation project.

AGREEMENT FOR OPERATIONS, MAINTENANCE AND MANAGEMENT SERVICES OF THE MONROE WASTEWATER COLLECTION AND TREATMENT SYSTEMS

In July 1993, the City entered into an agreement with Professional Services Group, Inc. ("PSG") for the management, operation and maintenance of the Wastewater Collection and Treatment Systems. PSG offered employment to all personnel of Monroe who were currently assigned full-time to the Wastewater Department. The term of the agreement is for five years commencing on July 1, 1995. The City has the option to terminate the agreement at the end of the third contract year by notifying PSG of its decision at any time prior to April 1998. PSG's compensation under the agreement consists of an annual fee. For the first five years of the agreement, PSG's annual fee is \$4,000,000. The amount fee will be adjusted at the end of the fourth contract year in accordance with the CPI Adjustment Formula as stipulated in the agreement.

LEASE COMMITMENTS - GENERAL

Leases are accounted for in accordance with G.A.S.B. Codification Section 120-Leases, which requires classification of leases as capital or operating leases. Governmental fund assets under capital leases are recorded in the General Fixed Asset Account Group and the lease obligations are recorded in the General Long-Term Debt Account Group.

Capital Leases

The City entered into a Municipal Lease and Option Agreement for the purchase of a bulldozer to be lease-purchased by the City. The lease term began April 23, 1995 for a term of 60 months with payments of \$2,025 per month. On July 15, 1996, the City opted to pay off the outstanding balance on the lease in the amount of \$94,000 with a prepayment fee of \$6,413.

The City entered into a Municipal Lease and Option Agreement for the purchase of various equipment to be lease-purchased by the City. The lease term began August 15, 1995 for a term of 60 months with payments of \$20,089 per month. On July 15, 1996, the City opted to pay off the outstanding balance on the lease in the amount of 1803,241.

The City entered into a Municipal Lease and Option Agreement for the purchase of various equipment to be lease-purchased by the City. On September 11, 1996, a lease/purchase and revenue addendum was made to the original lease/purchase agreement dated December 7, 1995. Monthly payments began in October 1996 for a term of 18 years with payments of \$8,384 per month. Funding for the lease payments will result from the energy savings derived from the installation of such equipment.

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

NOTE P - RISK MANAGEMENT

The City is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. To account for just finance its estimated risks of loss, the City has established a Self-Insurance Fund (an internal service fund). Under this program, the Self-Insurance Fund provides coverage for up to a maximum of \$150,000 for each general liability claim with commercial insurance; the claims in excess of coverage provided by the fund up to \$750,000; \$250,000 for each auto liability claim with commercial insurance; for claims in excess of coverage provided by the fund up to \$700,000; and \$300,000 for each worker's compensation claim with commercial insurance. The claims in excess of coverage provided by the fund up to \$1,000,000. The City purchases commercial insurance for all other risks of loss. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

Also, the Fund provides coverage for nonphysical damage which requires a \$1,000 deductible per department per occurrence. The remaining balance on the claims is paid by the Fund.

All funds of the City with employees, except for the Civic Center Operations Fund, participate in the program and make payments to the fund based on an actuarial valuation dated July 1995 adjusted by the actual performance of the program using historical experience. The claims liability of \$1,261,343 (which includes claims incurred but not reported of \$942,811) reported in the Fund at June 30, 1997 is based on the requirements of Governmental Accounting Standards Board Statement No. 35, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Governmental Accounting Standards Board Statement No. 35, Risk Financing Condition - An Amendment of GASB Statement No. 35, requires that specific, incremental claim adjustment expenses and estimated recoveries be considered in calculating the claims liability. Changes in the balances of claims liabilities during fiscal 1997 and 1996 were as follows:

	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claims Payments	Balance at Fiscal Year-End
1995-1996	\$1,841,186	\$541,687	\$ 695,332	\$1,687,541
1996-1997	\$1,687,541	\$498,517	\$ 605,695	\$1,580,363

HEALTH INSURANCE

The City provides health and accident insurance to its employees through health maintenance organizations (HMO's) and commercial insurance carriers. The City has an additional liability other than the initial premiums.

NOTE Q - COMMITMENTS AND CONTINGENCIES

LITIGATION

The City is a defendant in a number of claims and lawsuits resulting principally from personal injury, property damage, and economic assessment claims. The City Attorney and outside counsel have reviewed these claims and lawsuits in order to evaluate the likelihood of an unfavorable outcome to the City and to arrive at an estimate, if any, of the amount or range of potential loss to the City. As a result of such review, the various claims and lawsuits have been categorized into "probable", "reasonably possible", and "remote" contingencies as defined in GASB Codification C99. The City's "reasonably possible" loss contingency at June 30, 1997, for which an amount of liability can be estimated, approximates \$1,149,000 and are set forth in these financial statements. All probable claims have been accrued as liabilities in the City's Self-Insurance Fund. See Note P for additional details.

The City is also currently in dispute with the Parish of Jefferson over the right of Jefferson Parish to levy a \$1.50 addition for upon the patrons of the Tremont Club Race/boat Casino. See Note C for additional details.

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

NOTE D - TREASURY CHEST RIVERBOAT CASINO AGREEMENT (CONTINUED)

should the opening date occur during the Initial Term at an amount equal to \$1.50 for each passenger throughout the remainder of the Initial Term. Commencing with the Primary Term, the Lessee paid to the City a minimum annual rent ("Base Rent"). The Base Rent for the first year of the Primary Term was \$1,400,000. The Base Rent shall be determined for each subsequent base fiscal year of the lease by multiplying the actual number of passengers during the first three quarters of the base fiscal year by \$1.50. The Base Rent for the first year of the Primary Term was calculated based upon 640,000 passengers. Commencing with the Primary Term, in addition to the Base Rent above, the Lessee shall pay to the City an amount equal to \$1.50 for each passenger in excess of the number of passengers per base fiscal year used to determine the Base Rent for that particular year ("Per Capita Rent"). In accordance with the "Initial Improvement Plan", the Lessee paid to the City a "Lump Sum Advanced Payment" in the amount set forth in the Initial Improvement Plan, the proceeds of which were used by the City to make certain infrastructure improvements. The Lessee agreed to make certain household improvements at pre-approved costs and was entitled to recapture the Lump Sum Advanced Payment and that portion of the costs of the household improvements by means of credits against the rent. The Lessee was entitled to deduct from its monthly rent payments 25% of such payments until the lessee has received a credit equal to the cost of the rent credit improvements. Total rent credits allowed under the lease of \$1,400,000 have been fully utilized as of June 30, 1997. Commencing on the opening date, in addition to the Initial Rent, Base Rent and Per Capita Rent, the Lessee shall pay to the City the "Percentage Rent" in an amount equal to the greater of 7% of its net gaming proceeds and any admission fee in excess of \$8.00 per passenger or the "minimum percentage rent". There will be no Minimum Rent during the Initial Term. The Minimum Percentage Rent for the first year of the Primary Term was \$112,000, and for each subsequent base fiscal year, an amount equal to the Percentage Rent for the first three quarters of the preceding base fiscal year. Such Percentage Rent shall be used to subsidize City projects such as City Recreational Facilities, City Flagpoles, Tourism Advertisements and Displays, Commission Control/Hotel Shuttle, Trolley Transportation, City Museums, At-Risk/In-Care Operations, City Sponsored Summer Camps, and City Senior Citizens Activities. Any funds remaining shall be dedicated to City capital projects.

The Kenner Police Department is entitled to 25% of all base revenue received by the City, and shall not be subject to any Rent Credits. During the Primary Term of this lease and each Renewal Term, the lessee agrees to pay to the Kenner Police Department for a gross of \$400,000 or 7% of net gaming proceeds.

In September 1994, the riverboat casino began operations.

The City is currently in dispute with the Parish of Jefferson over the right of Jefferson Parish to levy a \$1.50 admission fee upon the patrons of the Treasure Chest Riverboat Casino. Also, the Parish of Jefferson has filed a lawsuit against the City contesting the assumption by the City of Kenner of a portion of Lake Pontchartrain where the Williams Boulevard Boat Launch and the Treasure Chest Riverboat Casino are located. While the City is not being sued for a sum of money, this lawsuit could affect the City's right to collect revenue from the Treasure Chest Riverboat Casino. Management and its outside legal counsel are of the opinion that the possibility of losing this lawsuit is remote. During the fiscal year ended June 30, 1997, the Appeals Court denied Jefferson Parish's claim that they were entitled to collect the \$1.50 fee for each passenger boarding the Riverboat. This decision was entirely dispositive of the case and no further action has been taken on it by the Parish of Jefferson. The lawsuit was a discretionary judgment brought by the City of Kenner against the Parish of Jefferson. It has not been determined yet if the Appeals Court decision described above virtually rules any chance that Jefferson may have to a claim for the boarding fee.

CITY OF KENNER, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 June 30, 1997

NOTE M - SPONSOR INFORMATION - ENTERPRISE FUNDS (CONTINUED)

	DEPARTMENT OF WASTEWATER OPERATIONS	CIVIC CENTER OPERATIONS	TOTAL
Type of service	Sewerage	Facility Rental	
Operating revenues	\$ 4,734	\$ 816	\$ 5,550
Depreciation	1,644	489	2,133
Operating loss	(1,794)	(1,373)	(3,167)
Operating surplus in			
Ad valorem tax revenues	443	-	443
Hotel/motel taxes	-	311	311
Franchise fees	-	437	437
Net loss	(1,347)	(294)	(1,641)
Current capital contributions	1,668	2,879	4,547
Property, plant, and equipment, net	25,111	28,158	53,269
Net working capital	1,361	715	2,076
Total assets	26,997	31,089	58,086
Total long-term liabilities	28	4	32
Total fund equity	26,969	31,085	58,054

NOTE N - CONTRIBUTED CAPITAL

During the year, contributed capital measured by the following accounts (in thousands of dollars):

	ENTERPRISE FUNDS		
	DEPARTMENT OF WASTEWATER OPERATIONS	CIVIC CENTER OPERATIONS	TOTAL
Balance at July 1, 1996	\$ 40,110	\$ 18,270	\$ 58,380
Additions:			
Contributions of fixed assets financed by:			
State tax bonds	1,668	-	1,668
Revenue bonds	-	450	450
State bonds	-	2,342	2,342
Balance at June 30, 1997	\$ 41,778	\$ 21,062	\$ 62,840

NOTE O - SLAGBURE CHEST REVENUE CASINO AGREEMENT

The City of Kenner and Treasure Chest Casino, L.L.C. entered into a lease of property in Lakeview, Kenner on December 3, 1993 for Treasure Chest Casino, L.L.C.'s divisional gaming operations. The terms of the lease is divided into three phases, an Initial Term, a Primary Term, and at the Lessee's option, one or more Renewal Terms. The "Initial Term" of the lease began on the date of execution and continued until July 1, 1994. The "Primary Term" of the lease is for five years beginning on July 1, 1994 and the Lessee has the option to extend the term of this lease for six additional Renewal Terms of five years each. The Lessee agrees to pay "Initial Rent" to the City

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

NOTE K - SALES TAX

A sales tax of 8.75% for the period of July 1, 1990 through June 30, 1997 was collected on purchases in the City of Monroe (food and drugs are taxed at a 6% rate, and hotel/motel rooms at a 8% rate). Of the 8.75% total, 4.8% is levied by the state, and 4.75% by Jefferson Parish, the Sheriff and other local government subdivisions within the Parish. The following table lists parish taxes from the effective year of each authorized tax rate, the Parish-wide tax rate (which includes 1.65% retained by the Parish, the rate collected for the benefit of the Jefferson Parish School Board, and the rate collected for the benefit of the City of Monroe).

Effective Year	Parish Wide Rate	School Board Rate	City Rate
1994	7%	1.7%	1.0%
1995	7%	1.7%	1.0%
1996	1.0%	1.7%	.0%
1997	1.0%	.0%	1.0%
1994	7%	.0%	7%
1995	1.0%	1.7%	.0%
1996	1.65%	.0%	1.65%
TOTAL	4.10%	.7%	2.3125%

The Parish Sheriff's Office (in separate reporting entity) collects all parish taxes, except on motor vehicle sales, and retains 11% as a collection commission on the share going to local governments. The state collects parish taxes on motor vehicle sales, and credits them back to the Parish of registration.

The Sheriff pays the motor vehicle tax back to the municipalities in proportion to the sales tax collected within each municipality. Taxes due on sales in a month must be remitted by the merchant to the Sheriff by the 20th of the following month. The Sheriff distributes these collections to the local governments approximately 10 days later.

NOTE L - INTEREST COST

Interest cost in the amount of \$248,847 was capitalized during the year ended June 30, 1997. Interest expense incurred in the proprietary funds during the year was as follows:

	ENTERPRISE FUNDS	
	DEPARTMENT OF WASTEWATER OPERATIONS	CIVIC CENTER OPERATIONS
Interest expense	<u>\$ 1,731</u>	<u>\$ 1,689</u>

NOTE M - SEGMENT INFORMATION-ENTERPRISE FUNDS

The City maintains two Enterprise Funds of which one provides sewer services to the residents of the City and one is used to account for the operations of the Parishwide Civic Center. Segment information as of and for the year ended June 30, 1997, is as follows (in thousands of dollars):

CITY OF Kenner, Louisiana
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 June 30, 1997

NOTE 1 - INTERFUND TRANSACTIONS (CONTINUED)

A summary of operating transfers by fund type for the year ended June 30, 1997 is as follows:

FUNDS	TRANSFERS TO OR FROM	OPERATING TRANSACTIONS IN	OPERATING TRANSACTIONS OUT
General Fund	Special Revenue Funds	1 4,182,114	4 182,114
	Debt Service Funds	-	288,000
	Capital Projects Funds	311,000	1,225,815
		<u>4,493,114</u>	<u>1,495,929</u>
Special Revenue Funds	General Fund	88,134	4,182,114
	Special Revenue Funds	3,990,694	3,090,000
	Debt Service Funds	-	141,740
	Capital Projects Fund	15,682	-
		<u>4,111,510</u>	<u>7,413,954</u>
Debt Service Funds	General Fund	240,000	-
	Special Revenue Funds	141,740	-
	Capital Projects Funds	2,182,041	-
		<u>2,563,781</u>	<u>-</u>
Capital Projects Funds	General Fund	4,221,045	18,000
	Debt Service Funds	-	2,564,081
	Special Revenue Funds	-	15,682
		<u>4,221,045</u>	<u>2,597,763</u>
Total Operating Transfers		<u>1,318,610</u>	<u>8,318,610</u>

NOTE 1 - AD VALOREM TAX

The ad valorem tax on real property is levied as of November 15th of each year. The tax becomes an enforceable lien on the property on the first day of the month following the filing of the tax rolls by the Assessor with the Louisiana Tax Commission (usually December 1st). The tax bills are mailed by the City in early December and are due upon receipt. The taxes become delinquent on January 1st in the year after levy. The taxes are levied on property values determined by the Jefferson Parish Assessor's Office. All land and residential improvements are assessed at 30 percent of their fair market value and other property at 15 percent of its fair market value. Ad valorem taxes are levied (per \$1,000 assessed value) in varying amounts for maintenance and operation, debt service and capital improvements for the City. The number of bills levied for 1995 and 1996 are as follows:

FUNDS	1995 BILLS	1996 BILLS
General Fund	5.51	3.51
Garbage Collection and Disposal Fund	2.71	1.80
Fair Dependence Fund	12.42	13.27
Ad Valorem Tax Bonds Fund	1.58	1.80
Department of Waterworks Operations Fund	1.80	2.88
TOTAL	<u>21.82</u>	<u>23.26</u>

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

NOTE 1 - INTERFUND TRANSACTIONS

Interfund Asset/Liabilities

Individual fund interfund receivables and payables at June 30, 1997 are as follows:

FUND	RECEIVABLE FUND	PAYABLE FUND
General	\$1,088,600	\$1,126,100
Special Revenue		
Use Percent Sales Tax of 1994	408,313	1,004,953
Community Development Block Grant	-	286,176
Garbage Collection and Disposal	179,310	-
Roads and Bridges	372,000	308,114
Street Lighting	228,700	182,589
Fire Department	478,298	-
Drug Enforcement Forfeiture	-	30,751
	<u>1,485,321</u>	<u>2,802,683</u>
Debt Service		
General Debt	216,000	60,786
Ad Valorem Tax Bonds	181,500	-
	<u>397,500</u>	<u>60,786</u>
Capital Projects		
General Capital Projects	493,000	298,182
Capital Projects Funded With Bond Proceeds	82,176	208,306
	<u>575,176</u>	<u>506,488</u>
Enterprises		
Department of Waterworks Operations	112,000	144,000
Civic Center Operations	-	-
	<u>112,000</u>	<u>144,000</u>
Internal Service		
Health Insurance	-	3,423
Fiduciary		
Ad Valorem Tax Collection	-	1,209,157
Airport Sales Tax	-	75,628
	<u>-</u>	<u>1,284,785</u>
TOTAL	\$1,959,675	\$1,959,675

CITY OF KENNER, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1997

NOTE 11 - RESERVATIONS AND DESIGNATIONS OF FUND BALANCE (CONTINUED)

Reserved for Special Items

This reserve was established as an offset against the asset, prepaid items, because it does not constitute an available spendable resource of the General Fund.

Reserved for Notes Payable

This reserve was established as an offset against the portion of cash and equity in pooled cash and investments, which represents assets reserved for the repayment of the notes related to the Section 108 Loans.

Reserved for Restricted Expenditures

This reserve was created to restrict the use of all resources remaining in the Special Assessment Funds included in the General Fund. The restriction is mandated by the terms of the bond indentures in that the amounts on hand are to be used only for similar projects in the assessment area. Also included in this reserve are monies which are restricted for law enforcement purposes.

Reserve for Capital Expenditures

This reserve represents the amount of unexpended and unencumbered funds remaining in a departmental budget dedicated for capital expenditures in the next fiscal year. This restriction was dedicated by ordinance. The reserve also includes Video-Police Resources which are dedicated to Capital Expenditures.

Reserved for Debt Service

This reserve represents the amounts reserved for payment of principal and interest maturing in future years.

Net Assets Held in Trust for Pension Benefits

This reserve was created to restrict the use of all resources contributed to or earned by the Pension's Pension and Solid Fund. This amount is required to be fully reserved under the Plan.

Designated for Subsequent Years' Expenditures

This designation represents the expenditures budgeted in 1997-1998, paid from funds remaining in 1996-1997.

Designated for Capital Additions and Improvements

The proceeds of various bond issues and the interest earned on the investment thereof are designated for capital projects in the various capital projects funds to the extent that such amount has not been reserved for encumbrances.

CITY OF DENVER, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 1997

NOTE G - LONG-TERM DEBT (CONTINUED)

Annual debt service to maturity, including interest of \$21,341,371, is as follows:

(IN THOUSANDS OF DOLLARS)						
YEAR ENDING FISCAL	BONDS AND CERTIFICATES				OTHER	
	GENERAL OBLIGATION	SALES TAX	CITY OF REVENUE	SPECIAL ASSESSMENT BOND RISES GOVERNMENTAL COMMITMENT	FINANCE FUNDS AND RESERVE	TOTAL
1996	\$ 289	\$ 3,876	\$ 1,277	\$ 34	\$ 115	\$12,799
1997	289	3,981	1,254	34	117	13,749
2000	294	3,876	1,254	32	119	13,567
2001	293	3,876	1,253	-	-	13,485
2002	191	3,983	497	-	-	13,892
2003-2007	827	19,293	1,829	-	-	23,860
2008-2012	-	19,487	-	-	-	13,172
2013-2016	-	3,483	-	-	-	3,483
	\$ 3,292	\$45,887	\$ 3,263	\$ 362	\$ 354	\$18,402
						\$120,159

COMPLIANCE

There are a number of limitations and restrictions contained in the various bond indentures. The City is in compliance with all significant limitations and restrictions.

ADVANCE REFUNDING

In a prior year, the City refunded certain special tax bonds by placing the proceeds of the new bonds into irrevocable trusts to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liabilities for the refunded bonds are not included in the City's financial statements. Debt outstanding at June 30, 1997 relating to these prior year defeasances is as follows:

Special Tax Bonds	
Special Sales Tax Revenue Refunding Bonds Series 1987A	\$14,450,000
Special Sales Tax Revenue Refunding Bonds Series 1988	2,455,000
	\$16,905,000

NOTE H - RESERVATIONS AND DESIGNATIONS OF FUND BALANCE

The nature and purpose of the reserves and designations are as follows:

Reserved for Encumbrances

This reserve was established for outstanding purchase orders and other commitments for unperformed contracts for goods and services which the City intends to issue.

Reserved for Inventory

This reserve was established as an offset against the asset, inventory, because it does not constitute an available spendable resource of the General Fund.

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

NOTE G - LONG-TERM DEBT (CONTINUED)

Police personnel earn sick leave at the following rates:

Full time employees:	1 day/month not in excess 10 days/year
Regular part time employees:	1/2 day/month not in excess 5 days/year

Upon retirement, employees are entitled to receive pay for accrued, unused sick leave days up to a maximum of 90 days.

CHANGES IN LONG-TERM DEBT

During the year ended June 30, 1997, the following changes occurred in liabilities reported in the general long-term debt account group (in thousands of dollars):

	GENERAL AND SPECIAL		OTHER		
	GENERAL OBLIGATION SPECIAL TAX \$, EXCEPT RATIONALE	SPECIAL ASSESSMENT DEBT WITH GOVERNMENTAL COMMITMENTS	BOND	INTERNAL DEBT	TOTAL
Balance at July 1, 1996					
Bonds and certificates	\$51,025	\$ 117	\$ -	\$ -	\$ 51,142
Compressed securities	-	-	-	1,179	1,179
Capital lease obligations	-	-	-	1,008	1,008
Notes payable	-	-	-478	-	-478
	51,025	117	-478	2,187	54,651
Bonds and certificates retired	(1,940)	(79)	-	-	(2,019)
Additional bonds and certificates	1,879	-	-	-	1,879
Additional capital lease obligations	-	-	-	723	723
Additional compressed securities	-	-	-	281	281
Payments made on					
Capital lease obligations	-	-	-	(1,080)	(1,080)
Notes payable	-	-	1,110	-	1,110
Balance at June 30, 1997	\$39,085	\$ 38	\$ 350	\$ 1,281	\$ 41,054

CITY OF KENNER, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 June 30, 1997

NOTE G - LONG-TERM DEBT (CONTINUED)

Employees earn annual leave in varying amounts according to years of service as follows:

Service	Amount
Full-time employees:	
0 - 3	1 day/month
3 - 10	1 1/2 days/month
over 10	2 days/month
Regular part-time employees:	
0 - 3	1/2 day/month
3 - 10	3/4 day/month
over 10	1 day/month

Employees are required to use their annual leave during the calendar year following the year in which it is earned. Annual leave not used by December 31 of the calendar year is determined for each employee. Half of this leave is lost and half is carried forward to be paid upon expiration of service. This carryforward leave is not available to be taken as annual leave in future periods. Annual leave is payable upon expiration of service. Sick leave is accumulated without these limitations and is payable up to a maximum of 90 days upon retirement or death.

In accordance with Statement No. 16 of the Governmental Accounting Standards Board, "Accounting for Compensated Absence", an additional liability is recorded for salary related payments associated with the future payment of compensated absences. Such salary related payments include all of the City's portion of Medicare (as withholding).

Fire Department:

Firefighters receive 18 days of annual leave after one year of service. After 10 years of service employees receive one additional day of annual leave for each additional year of service to a maximum of 30 days per year. Vacation time not used by December 31 is lost.

Firefighters receive 90 days of sick leave when they join the Department. Any sick time taken is applied against this accumulation. At retirement, the employee is paid for any unused sick leave up to a maximum of 90 days. Employees receive 360 days of sick leave with medical determination.

Police Department:

Police personnel earn annual leave in varying amounts according to years of service as follows:

Years Service	Civil Service Amount	Non-Civil Service Amount
0 - 1 Year	0	0
1 - 10 Years	120 Hours	100 Hours
11 - 20 Years	180 Hours	140 Hours
Over 20 Years	240 Hours	175 Hours

These hours are accrued on January 1st, and are for use only in the calendar year. Hours not taken by December 31st are lost. If an employee terminates employment, they are paid for the annual leave they have remaining on the books.

CITY OF KENNER, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1997

NOTE G - LONG-TERM DEBT (CONTINUED)

SPECIAL ASSESSMENT DEBT WITH GOVERNMENTAL COMMITMENT

These certificates are collateralized by and are payable from the irrevocable pledge and dedication of the funds to be derived from the collection of the assessments, its annual installments, levied on the real property improved, using the funds derived from the sale of specific certificates. In case of property owner default, the certificates would be backed by the full faith and credit of the City. Therefore, in accordance with the criteria set forth in GASB Statement No. 8, the governing authority of the City has been deemed to be "obligated in some manner". At June 30, 1997, \$27,916 of such certificates were outstanding and \$12,176 was available in the Debt Service Fund.

NOTES PAYABLE

In June 1989 and December 1991, City of Kenner issued long-term notes for \$750,000 and \$700,000, respectively. The proceeds were to be loaned in accordance with the HUD Section 188 Loan Guarantee program. The loans did not mature, therefore, the proceeds have been invested in finance (the payment of the notes payable). The investment is accounted for in the Community Development Block Grant Special Revenue Fund. The long term notes are payable over a period of 8 years with interest payable semi-annually at rates ranging from 8.75% to 9.75% and 4.64% to 5.67%, respectively. At June 30, 1997, the notes payable had outstanding balances of \$6 and \$155,000, respectively.

Notes payable were entered into for the purchase of various equipment and vehicles which are accounted for in the Civic Center Operations Intergain Fund. Interest rates on these long-term notes range from 9% to 14%. At June 30, 1997, the notes payable had a total outstanding balance of \$11,589.

MORTGAGE PAYABLE

In June 1978, City of Kenner obtained a loan in the amount of \$40,000 at an interest rate of 8.75% for the purchase of land and an existing building. This loan is accounted for in the Wastewater Operations Intergain Fund. At June 30, 1997, the mortgage payable had an outstanding balance of \$26,948.

GENERAL DEBT

Capital Lease Obligations

The City has capital lease obligations on various facilities and equipment. See Note Q - Lease Commitments - General.

Compensated Absences

General

All employees, except police and fire employees, earn sick leave at the following rates:

Full time employees:	1 day/month not to exceed 12 days/year
Regular part time employees:	0.5 day/month not to exceed 6 days/year

CITY OF Kenner, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 1997

NOTE G - LONG-TERM DEBT (CONTINUED)

Additional information pertaining to the foregoing bonds and certificates is as follows:

GENERAL OBLIGATION, SPECIAL TAX AND EXCESS REVENUE BONDS

1. General Obligation Bonding Bonds

These bonds are secured by, and payable from Ad Valorem taxes collected in the Ad Valorem Tax Bond Fund. At June 30, 1997, \$1,735,000 of such bonds were outstanding and \$250,367 was available in the Debt Service Fund.

2. Sales Tax Bonds

The Sales Tax Bonding Bonds, Series 1992 and the Sales Tax Bonds, Series 1994 and 1995A, are all obligations of the City. These bonds are secured by, and payable from the City's allocation of the proceeds of sales taxes collected pursuant to Louisiana Legislative Acts 189 of 1991 and 29 of 1995 collected and credited by the Parish of Jefferson. At June 30, 1997, bonds outstanding were \$30,548,000, \$18,877,600 and \$1,137,875, respectively. The amount available in the Debt Service Fund was \$5,085,571.

The amounts outstanding for the Sales Tax Bonds, Series 1994 and 1995A, represent the unpaid amounts drawn down as of June 30, 1997 through loans obtained from the Louisiana Department of Environmental Quality. These loans are secured by the Sales Tax Bonds, Series 1994 and 1995A.

The City has developed a Wastewater Compliance Plan as a result of an EPA Administrative Order to perform these bonds necessary for its three wastewater treatment plants to comply with the effluent limitations of their discharge permits. In July 1994, the City obtained approval for a loan in the amount of \$11,608,000 from the Louisiana Department of Environmental Quality (LDEQ). The loan will be repaid over a period of twenty years commencing with the completion of the project. The loan serves as an interim construction loan, whereas amounts are drawn down from LDEQ on a monthly basis as funds are needed. Interest payments and an administrative fee is payable semi-annually at a rate of 2.07% and .30%, respectively, based on the total amounts drawn on the loan. At June 30, 1997, the loan had an outstanding balance of \$10,971,683. Total interest and administrative fees paid during the year ended June 30, 1997 were \$271,584 and \$53,449, respectively.

Due to the shortage of funding, in April 1995 the City obtained approval for a second Louisiana Department of Environmental Quality loan in the amount of \$1,284,800. The loan will be repaid over a period of twenty years commencing with the completion of the project. The characteristics of this second loan are similar to those noted on the first loan above. At June 30, 1997, the loan had an outstanding balance of \$1,317,875. Total interest and administrative fees paid during the year ended June 30, 1997 were \$17,552 and \$3,542, respectively.

The funding necessary to service these loans was obtained from the collection of the 1994 (1/2 cent) and 1995 (1/2 cent) sales tax revenues.

3. Excess Revenue Bonds

Certificates of Indebtedness Series 1996A and 1996B are to be used for various capital projects. These certificates are collateralized by a pledge of the excess revenues from the General Fund. At June 30, 1997, bonds outstanding were \$2,815,800 and \$5,185,800, respectively. The amount available in the Debt Service Fund was \$5,785,175.

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

NOTE G - LONG-TERM DEBT

BONDS AND CERTIFICATES

Long-term debt at June 30, 1997 includes the following serial bonds and certificates:

DESCRIPTION	INTEREST RATE	FINAL MATURITY DATE	RANGE OF ANNUAL PRINCIPAL PAYMENTS		(IN THOUSANDS OF DOLLARS)	
			FROM	TO	AMOUNT ISSUED	AMOUNT OUT- STANDING
General Obligation, Special Tax and Revenue Revenue Bonds						-
General Obligation Refunding Bonds, Series 1992	4.00 - 4.75	05-01-05	\$ 180,000	\$ 260,000	8 1,591	8 1,793
Sales Tax Refunding Bonds, Series 1992	4.50 - 6.125	06-01-12	\$1,570,000	\$1,940,000	36,580	30,840
Sales Tax Bonds, Series 1994	2.00	06-01-14	\$ 480,000	\$ 700,000	11,400	20,878
DESCRIPTION	INTEREST RATE	FINAL MATURITY DATE	RANGE OF ANNUAL PRINCIPAL PAYMENTS		(IN THOUSANDS OF DOLLARS)	
			FROM	TO	AMOUNT ISSUED	AMOUNT OUT- STANDING
Sales Tax Bonds, Series 1994A	2.50	06-01-14	\$ 120,000	\$ 220,000	1,291	1,000
Revenue Revenue Bonds, Series 1994A	4.00	01-01-01	\$ 600,000	\$ 760,000	1,400	2,033
Revenue Revenue Bonds, Series 1994B	3.40	01-01-08	\$ 281,000	\$ 491,000	1,430	3,183
					\$28,600	\$20,961
Special Assessment Debt with Governmental Commitment Paying Certificates	7.75	04-01-08		\$ 29,272	\$ 29	\$ 29
TOTAL BONDS AND CERTIFICATES					\$61,120	\$51,945

CITY OF KATY, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 June 30, 1997

NOTE F - FIXED ASSETS (CONTINUED)

	DEPARTMENT OF WASTEWATER OPERATIONS	CIVIC CENTER OPERATIONS	GENERAL	INCREASE DURING PERIOD
Transit and Urban Development				
Community Resource Center	\$ 945,365	\$ 945,365	\$ -	\$ -
Emergency Shelter Grant	40,126	36,812	15,256	15,256
TOTAL TRANSIT AND URBAN DEVELOPMENT	\$ 985,491	\$ 982,177	\$ 15,256	\$ 15,256
SOCIAL CONSTRUCTION IN PROGRESS	\$1,622,028	\$30,846,685	\$1,581,458	\$ 2,583,418

The following is a summary of proprietary fixed assets at June 30, 1995:

	ENTERPRISE FUNDS		
	DEPARTMENT OF WASTEWATER OPERATIONS	CIVIC CENTER OPERATIONS	GENERAL
Land and improvements	\$ 1,815,937	\$ 5,211,741	\$ 5,157,676
Building and improvements	59,211,830	12,558,870	75,487,588
Furniture and fixtures	148,597	2,657,682	2,182,779
Vehicles and field equipment	843,716	-	843,716
Construction in progress	13,711,366	2,629,490	18,118,050
Total	79,641,446	20,408,783	96,049,819
Less: accumulated depreciation	22,718,888	3,092,342	20,772,317
Net	\$ 56,922,558	\$ 17,316,441	\$ 75,277,502

The following estimated useful lives (in years) are used for computing depreciation and amortization:

	ENTERPRISE FUNDS	
	DEPARTMENT OF WASTEWATER OPERATIONS	CIVIC CENTER OPERATIONS
Buildings and improvements	18-25	20-30
Utility plants, stations and lines	20	-
Vehicles, machinery and equipment	5	5
Furniture and fixtures	10	10

CITY OF KENNESA, ALABAMA
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 June 30, 2007

NOTE F - FIXED ASSETS (CONTINUED)

Construction in progress is comprised of the following:

	REBUDGET CONTRACT APPROPRIATION 2007/08	EXPANDED TO 2008/09/10	COMPLETED	REVENUE FINANCIAL STATEMENTS
General Government:				
Aerial Mapping System	\$ 370,600	\$ 346,420	\$ 30,071	\$ 30,071
TOTAL GENERAL GOVERNMENT	\$ 370,600	\$ 346,420	\$ 30,071	\$ 30,071
Public Safety:				
Proposed jail	\$ 476,071	\$ 76,008	\$ 341,709	\$ 341,709
Police headquarters	435,276	435,276	-	-
M. Kozner Fire Station	130,624	42,005	96,081	96,081
Police training facility recreation	1,046	1,046	-	-
Mobile Data System	1,267,868	800,000	316,008	316,008
CAD system	381,000	266,000	377,200	377,200
TOTAL PUBLIC SAFETY	\$ 2,681,885	\$ 1,779,330	\$ 851,001	\$ 851,001
Public Works:				
Paving Management System	\$ 81,800	\$ 79,000	\$ 11,800	\$ 11,800
South Center Drainage	181,282	24,000	146,800	146,800
Layda Drive Project	244,880	241,400	201,400	201,400
Drainage Master Plan	221,000	187,100	31,800	31,800
Vehicle Maintenance Building	41,800	22,800	1,800	1,800
TOTAL PUBLIC WORKS	\$ 1,881,762	\$ 650,300	\$ 293,500	\$ 293,500
Culture and Recreation:				
Science Center Expansion	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -
Riverside Regentary Theater Expansion	800,000	800,000	-	-
Riverside Theater	31,684	41,889	11,200	11,200
Civic Center Expansion	4,179,004	3,876,000	1,279,004	1,279,004
Woodward Gym	77,000	33,573	1,000	1,000
Woodlake Gym	871,240	846,287	30,000	30,000
Kenneth H. High Repairs	26,044	21,000	4,000	4,000
Lincoln Improvement	20,077	21,280	6,787	6,787
LaKelle Landing	77,600	77,600	400	400
Glades & Birch Dale Gym	1,000	1,000	-	-
Woodswood Gym	896,004	870,000	21,000	21,000
Kennerly Park	10,000	7,740	1,200	1,200
South Kennesah Park Property	20,000	11,000	3,000	3,000
TOTAL CULTURE AND RECREATION	\$ 8,204,800	\$ 7,786,380	\$1,260,000	\$ 1,260,000

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

NOTE E - RECEIVABLES (CONTINUED)

An allowance for estimated uncollectible receivables is established based on historical collection experience and other relevant circumstances. The allowance for estimated uncollectibles at June 30, 1997, consists of the following amounts:

General Fund	<u>\$ 1,147,000</u>
Enterprise Funds Department of Wastewater Operations	<u>\$ 61,100</u>
fiduciary Funds Ad Valorem Tax Collection	<u>\$ 61,170</u>

NOTE F - FIXED ASSETS

The following is a summary of changes in the general fixed assets account group during the fiscal year:

	BALANCE JULY 1, 1996	ADDITIONS	DEPRECIATION	DISPOSALS DEDUCTIONS	TRANSFERS TO/FROM FUNDS	BALANCE JUNE 30, 1997
Land	\$ 9,110,810	\$1,602,697	-	-	-	\$ 10,713,507
Buildings	18,138,827	830,000	-	-	-	18,968,827
Improvements other than buildings	10,648,841	1,733,860	-	-	-	12,382,701
Furniture, fixtures and equipment	8,655,025	1,600,437	-	-	-	10,255,462
Vehicles	7,660,435	1,140,354	-	-	-	8,800,789
Construction in progress	1,478,129	1,800,647	1,879,472	-	-	1,400,294
Total general fixed assets	<u>\$71,871,146</u>	<u>\$11,607,195</u>	<u>\$ 1,879,472</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 82,698,169</u>

The City is in the process of having a physical inventory of its fixed assets. However, at the time of this report, the inventory was not complete. Therefore, any required adjustments to the fixed assets of the City of Monroe, as a result of the physical inventory are not reported in these financial statements.

CITY OF KENNER, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (Continued)
 June 30, 1997

NOTE D - EQUITY IN POOLED CASH AND INVESTMENTS

A reconciliation of total equity in pooled cash and investments is presented below.

Equity in Pooled Cash and Investments	GENERAL	FUTURE	NEWBASK	TOTAL
	POOL	INVESTMENTS	ADJUSTMENTS	
Cash (Bank Overdraft)	\$ (1,111,307)	\$ 815,752	\$ 1,683	\$ (293,872)
Repurchase Agreement	2,626,421	-	-	2,626,421
Total Equity in Pooled Cash and Investments	\$ 1,515,114	\$ 815,752	\$ 1,683	\$ 2,332,549
Equity in Pool By Fund Type				
General	\$ 31,269	\$ 815,712	\$ 1,683	\$ 852,664
Special Revenue	495,321	-	-	495,321
Debt Service	39,816	-	-	39,816
Capital Project	1,446,517	-	-	1,446,517
Enterprise	202,199	-	-	202,199
Internal Service	-	-	-	-
Trust and Agency	-	-	-	-
Total Equity in Pool	\$ 2,215,124	\$ 815,712	\$ 1,683	\$ 3,032,519

The amount which is shown as a bank overdraft represents outstanding checks for which the bank has invented to a repurchase agreement. The repurchase agreement and the amount shown as bank overdraft are held in the same bank account, therefore, there is no actual bank overdraft but rather excess funds invested in the repurchase agreement pursuant to an agreement held with the bank.

NOTE E - RECEIVABLES

Receivables at June 30, 1997 consist of the following (in thousands of dollars):

Description	GENERAL	SPECIAL	DEBT	CAPITAL	INTERNAL	ENTERPRISE	TOTAL
	ACCOUNTS	ACCOUNTS	RECEIVABLES	PROJECTS	DEBTS	RECEIVABLES	ACCOUNTS
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,200
Accounts	4,440	-	49	-	-	-	4,489
Intergovernmental	1,534	1,662	89	21	111	-	3,417
Special accounts	-	-	-	-	-	-	-
Grants	43	-	98	-	-	-	141
Interest	85	39	46	43	-	20	193
Other	-	120	-	89	1,428	-	1,637
Due receivables	7,062	1,821	232	143	1,541	20	10,620
Less: allowance for estimated uncollectible	382	-	-	-	81	-	463
Net total receivables	\$ 6,680	\$ 1,821	\$ 232	\$ 143	\$ 1,460	\$ 20	\$ 10,157

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

NOTE B - STewardSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

DEFICIT FUND BALANCES/RETAINED EARNINGS

The following funds had deficits in fund balances/retained earnings at June 30, 1997:

DEFICIT IN FUND BALANCES/RETAINED EARNINGS

Enterprise Funds	
Department of Wastewater Operations	\$ 12,318,000
Civic Center Operations	<u>2,682,542</u>
	\$ 14,999,542

The deficits in the Enterprise Funds are a result of depreciation expense.

NOTE C - DEPOSITS AND INVESTMENTS

At year end, the carrying amount of the City's deposits was 18,000,418 and the bank balance was 18,348,756. The bank balance is categorized as follows:

Amount insured by the FDIC, or collateralized with securities held by the City's agent in the City's name.	\$ 4,268,756
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The City's investments at year-end are categorized below to give an indication of the level of risk assumed by the City at year-end. Category 1 includes investments that are insured or registered or for which the securities are held by the City or its agent in the City's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the City's name. Category 3 includes uninsured or unregistered investments for which the securities are held by the counterparty, or by its trust department or agent but not in the City's name.

	CATEGORY			CARRYING AMOUNT	MARKET VALUE
	1	2	3		
Repurchase agreement	\$ 3,934,421	\$ -	\$ -	\$ 3,934,421	\$ 4,002,810
U. S. Government securities	1,399,818	-	-	1,399,818	1,487,660
U. S. Institutional securities (FNMA, FHLB, etc.)	25,248,519	-	-	25,248,519	25,480,024
Corporate bonds	2,128,890	-	-	2,128,890	2,389,688
Stocks	<u>2,696,415</u>	<u>-</u>	<u>-</u>	<u>2,696,415</u>	<u>4,081,350</u>
	\$ 12,000,418	\$ -	\$ -		
Mutual Funds				<u>2,618,880</u>	<u>2,618,880</u>
Total Investments				\$ 18,348,812	\$ 40,250,798

The mutual funds are owned by the Deferred Compensation Plan Agency Fund, Pension's Pension and Relief Fund, and Fidei Service Funds. The corporate bonds and stocks are owned by the Pension's Pension and Relief Fund.

CITY OF Kenner, Louisiana
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 June 30, 1997

NOTE B - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

The accompanying Certified Statement of Revenues, Expenditures, and Changes in Fund Balances - Actual and Budget (Budgetary Basis) - General, Special Revenue, and Debt Service Fund Types presents comparisons of the legally adopted budget, with actual data on the budgetary basis. Since accounting principles applied for purposes of developing data on a budgetary basis differs from those used to present financial statements in conformity with generally accepted accounting principles (GAAP), a reconciliation of the varying basis, timing, and entity differences in excess of revenues and other financing sources over expenditures and other financing uses for the year ended June 30, 1997, is presented below:

	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>
Excess (Deficiency) of revenues and other sources over (under) expenditures and other uses (budgetary basis)	\$3,149,000	\$ 149,000	\$ 1,006,770
Adjustments:			
Timing differences:			
To adjust for encumbrances	(107,498)	145,675	-
Entity differences:			
To adjust for funds not budgeted	-	209,831	-
Excess of revenues and other sources over expenditures and other uses (GAAP basis)	<u>\$3,041,502</u>	<u>\$ 304,476</u>	<u>\$ 1,006,770</u>

EXPENDITURES IN EXCESS OF APPROPRIATIONS

The following funds/departments had expenditures in excess of appropriations for the year ended June 30, 1997.

	<u>EXPENDITURES</u>	<u>APPROPRIATIONS</u>	<u>EXCESS</u>
General Fund			
Inspection	\$1,504,470	\$1,505,000	\$ (29,470)
Police Administration	2,286,080	2,144,994	(131,120)
Treasurer	(68,925)	(87,653)	(21,860)
	<u>\$4,422,625</u>	<u>\$4,302,647</u>	<u>\$120,000</u>

Expenditures exceeded appropriations primarily due to the following reason: expenditures in various departments in the General Fund exceeded appropriations due to expenditures which were accrued as of June 30, 1997 but which were budgeted and paid for in fiscal year ending June 30, 1998.

CITY OF Kenner, Louisiana
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1997

NOTE B - STewardSHIP, COMPLIANCE AND ACCIDeNTABILITY

BUDGET

The procedures used by the City in establishing the budgetary data reflected in the financial statements are as follows:

- a. Not less than 60 days before the end of the fiscal year, the Mayor recommends to the City Council a proposed operating budget. The budget is prepared by fund, function, and activity, and includes information on the past year, current year estimate, and requested appropriations for the ensuing fiscal year.
- b. The proposed budget is summarized and advertised and, within 30 days thereafter, public hearings are conducted to obtain taxpayer comments.
- c. The operating budget is then legally adopted through council ordinance prior to June 1.
- d. The Mayor is authorized to transfer budgeted amounts within departments; however, any revisions that alter the total expenditures of any department must be approved by the City Council. A reconciliation of the originally adopted budget to the revised budget (including supplemental appropriations through June 30) is presented below:

	ORIGINAL	REVISED	INCREASE (DECREASE)
General Fund			
Revenues and other financing sources	\$ 28,085,482	\$ 29,261,700	\$ 1,176,218
Expenditures and other financing uses	28,085,482	48,371,839	20,286,357
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$ _____	\$ 18,889,861	\$ 18,889,861
Special Revenue Funds			
Revenues and other financing sources	\$ 28,341,517	\$ 28,543,628	\$ 202,111
Expenditures and other financing uses	21,628,892	21,828,183	200,291
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$ 6,712,625	\$ 6,715,445	\$ 2,820
Both Service Funds			
Revenues and other financing sources	\$ 4,942,377	\$ 4,942,377	\$ -
Expenditures and other financing uses	4,942,378	4,923,128	19,250
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$ 1,000	\$ 19,250	\$ 18,250

The sources for these supplemental appropriations include the prior year's fund balances and current year federal grants.

CITY OF KENNER, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1987

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

11. COMPENSATED ABSENCES

Vacation (annual leave) and sick pay (sick leave) are accrued when earned in the Proprietary Funds. Such amounts are not accrued in the governmental funds, as the amount left unpaid at the end of the fiscal period would not be liquidated with expendable available financial resources. Accumulated annual leave and vested sick leave as of the end of the fiscal year is valued using employees' current rates of pay and the total is included in the General Long-Term Debt Account Group, which represents the City's commitment to fund such costs from future operations.

In Proprietary Fund types, annual and sick leave are expensed when earned by the employee. A liability is recorded for accumulated annual leave and vested sick leave as of the end of the fiscal year using employees' current rates of pay.

In accordance with Statement No. 16 of the Governmental Accounting Standards Board, "Accounting for Compensated Absences", an additional liability is recorded for salary related payments associated with the future payment of compensated absences.

12. LONG-TERM OBLIGATIONS

Long-term debt expected to be financed from governmental funds is accounted for in the general long-term debt account group. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in their funds.

13. FUND EQUITY

Contributed capital is recorded in proprietary funds that have received capital grants or contributions from developers, contractors or other funds. Reserves represent those portions of fund equity not appropriate for expenditures or legally segregated for a specific future use. Designated fund balances represent tentative plans for future use of financial resources.

14. INTERFUND TRANSACTIONS

Quasi-rental transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-rental transactions and reimbursements, are reported as transfers. Nonreversing or nonreciprocal permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

15. RECLASSIFICATION

The Drug Enforcement Perfiture Fund which was previously reported as an Expendable Trust Fund is now being reported as a Special Revenue Fund.

16. TOTAL COLUMNS ON COMBINED STATEMENTS

Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are prepared only to facilitate financial analysis. Items in these columns does not present financial position and results of operations in conformity with generally accepted accounting principles. Interfund eliminations have not been made in the aggregation of this data.

CITY OF KENNER, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1997

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

For purposes of the statement of cash flows of the Proprietary Funds, cash and cash equivalents include the following items: demand deposits, petty cash, certificates of deposit, "treasury pooled cash and investments" and short-term investments with a maturity of three months or less.

7. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet.

8. INVENTORIES

The costs of materials and supplies acquired by the governmental funds are recorded as expenditures at the time of purchase. The inventory of such materials and supplies at June 30, 1997, would not be material to the financial statements. However, the inventory of parts for vehicle maintenance, which is accounted for under the consumption method, is considered to be material and is recorded in the General Fund at cost, determined by the first-in, first-out method.

9. PREPAID ITEMS

Payments made in advance for services that will benefit periods beyond June 30, 1997, are recorded as prepaid items.

10. FIXED ASSETS

GENERAL FIXED ASSETS

Fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital asset acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist. Donated fixed assets are valued at their estimated fair market value on the date received.

Public domain ("infrastructure") general fixed assets consisting of roads, bridges, canals and gutters, streets and sidewalks, drainage systems and lighting systems are capitalized as general fixed assets.

Assets in the general fixed assets account group are not depreciated.

PROPRIETARY FUND ASSETS

Depreciation of property, plant and equipment in the proprietary fund types is computed using the straight line method with estimated useful lives as noted in Note F.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related fixed assets, as applicable.

Interest is capitalized on proprietary fund assets acquired with tax-exempt debt. The amount of interest to be capitalized is calculated by offsetting interest expense incurred from the date of the borrowing until completion of the project with interest earned on invested proceeds over the same period.

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

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

5. ENCUMBRANCES

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary accounting in the General Fund, Special Revenue Funds, and Enterprise Funds. Encumbrances outstanding at year end are reported as reservations of fund balances and do not constitute expenditures nor liabilities because the commitments will be honored during the subsequent fiscal year.

6. CASH, INVESTMENTS AND POOLED ASSETS

The City maintains three cash and investment pools as follows:

- a. General Pool - maintains cash balances for all funds except the parking assessments, savings assessments, and the Pension Trust Fund.
- b. Parking Assessments Pool - maintains cash balances for the General Fund and Debt Service Fund.
- c. Savings Assessments Pool - maintains cash balances for the General Fund and Debt Service Fund.

The City follows the practice of pooling cash and investments of all funds except the restricted funds due to Trust Agreements and Bond Indenture Agreements, and the City's component cash, the Pension's Pension and Relief Fund. Total cash, investments, and accrued interest on investments of the Pool are reported in all funds as "Equity in Pooled Cash and Investments". Funds with a negative liability in Pooled Cash and Investments report the advance as an interest payable and the General Fund, which has been determined to be the creditable fund by management, reports as collecting interest receivable. Interest earned on pooled cash and investments is allocated to each individual fund based on its month end "Equity in Pooled Cash and Investments".

The entire cash balances in the General Pool/Cash account, the Capital Projects Funded with Bond Proceeds and the Enterprise Funds are swept and invested into overnight repurchase agreements during Federal Funds call line 130 bank points. The market value of the underlying security in the repurchase agreement transaction is always 105% of the carrying amount of repurchase agreement. Interest is allocated among funds in the General Pool Cash account on the basis of ending monthly cash balances. The balances not needed for transactions in the other accounts are deposited in individual money market funds earning interest at market rates, in checks, or in wires on their accounts.

Cash reported on the Conditional Balance Sheet includes amounts in demand deposits, certificates of deposit, and short-term investments with a maturity date within three months of the date purchased.

State Law R.S. 39:1225 provides that the amount of the security shall at all times be equal to 100% of the amount on deposit to the credit of each depositing authority, except that portion of the deposits insured by any governmental agency insuring bank deposits, which is organized under the laws of the United States.

Investments are stated at cost or amortized cost, except for investments in the Deferred Compensation Agency Fund and the Pension's Pension and Relief Fund which are reported at market value.

State Law R.S. 33:2555 allows the investment in U.S. bonds, treasury notes, certificates or other obligations of the United States of America, which may include certificates or other evidence of an ownership interest in such obligations, which may consist of specified portions of interest coupons, or those certificates of deposit of state banks organized under the laws of Louisiana and national banks having the principal office in the State of Louisiana, or any other federally insured investment.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

In accordance with Statement No. 28 of the Governmental Accounting Standards Board (GASB), "Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting" it is the policy of the City's proprietary funds to apply all applicable GASB pronouncements as well as all Financial Accounting Standards Board Statements and Interpretations, Accounting Principles Board Opinions and Accounting Research Bulletins of the Committee on Accounting Procedures issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements.

The City reports deferred revenue on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when resources are received by the City before it has a legal claim to them, or when grant monies are received prior to the occurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the City has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

4. BUDGETARY ACCOUNTING

Fund budgetary accounting is employed as a management control device and budgets are legally adopted during the year for the following funds:

General Fund

Special Revenue Funds

- One Percent Sales Tax of 1984
- Community Development Block Grant
- Garbage Collection and Disposal
- Beach and Bridges
- Street Lighting
- Pets Department

Debt Service Funds

- General Debt
- Ad Valorem Tax Bonds

Enterprise Funds

- Department of Wastewater Operations
- Civic Center Operations

Budgetary data for the Capital Project Funds are not presented since these funds are budgeted over the life of the respective project and act as an asset fund. Budgetary accounting is not used for the Internal Service Funds (Self Insurance and Health Insurance Funds) because management considers effective budgetary control achieved since their amounts, which are charged back to other funds, are included as expenditures in each Fund's budget.

Expenditures may not exceed budgeted appropriations at the fund level, except for the General Fund which is at the departmental level. Appropriations lapse at year end. Furthermore, appropriations which are not expended are encumbered as dedicated no-capital-outlay for that department and are rebudgeted in the following year.

Budgets for the General, Special Revenue, Debt Service Funds, and Proprietary Funds are adopted on a basis consistent with generally accepted accounting principles (GAAP), except that encumbrances are treated as budgeted expenditures in the year of incurrence of the commitment if purchase.

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

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Governmental funds are used to account for all or most of a government's general activities, including the collection and disbursement of restricted monies (special revenue funds), the acquisition or construction of general fixed assets (capital projects funds), and the servicing of general long-term debt (debt service funds). The General Fund is used to account for all activities of the general government not accounted for in some other fund.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful for sound financial administration. Goods or services from such activities can be provided either for outside parties (enterprise funds) or to other departments or agencies primarily within the government (internal service funds).

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government. When these assets are held under the terms of a formal trust agreement, either a pension trust fund, a nonexpendable trust fund or an expendable trust fund is used. The terms "nonexpendable" and "expendable" refer to whether or not the government is under an obligation to maintain the trust principal. Agency funds generally are used to account for assets that the government holds on behalf of others as their agent.

1. BASIS OF ACCOUNTING

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

All proprietary funds and pension trust funds are 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 balance sheet. Fund equity (i.e., net total assets) is segregated into restricted capital and retained earnings components. Proprietary fund-type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

The modified accrual basis of accounting is used by all governmental fund types, expendable trust funds and agency funds. Under the modified accrual basis of accounting, revenues are recognized when measurable and 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 considers all values (property taxes as available) if they are collected within 60 days after year end. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due.

These revenues measurable to accrual are property taxes, franchise taxes, law taxes, parking taxes and certain state shared revenues such as tobacco taxes, public transportation funds, and video patent monies. Sales taxes collected and held by intermediary collecting governments at year end on behalf of the City government also are recognized as revenues. Fines and permits are not measurable to accrual because generally they are not measurable until received in cash. Other receipts and taxes become measurable and available when cash is received by the government and are recognized as revenue at that time.

The accrual basis of accounting is utilized by proprietary fund types and pension trust funds. Under this method, revenues are recorded when earned and expenses are recorded as the time liabilities are incurred.

CITY OF Kenner, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
June 30, 2007

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

City of Kenner, Louisiana's (the City) system of government is established by its Home Rule Charter which became effective in 1974. The City operates under a mayor-council form of government. The financial statements of City of Kenner, Louisiana have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

1. REPORTING ENTITY

Under Governmental Accounting Standards Board (GASB) Statement No. 14, the financial statements of the reporting entity present the primary government (the City) and its component units. Component units are defined as legally separate organizations for which the elected officials of the primary government (the City) are financially accountable. The criteria used in determining whether financial accountability exists include the appointment of a voting majority of an organization's governing board, the ability of the primary government to impose its will on that organization or whether there is a potential for the organization to provide specific financial benefits or burdens to the primary government. Fiscal dependency may also play a part in determining financial accountability. In addition, a component unit can be another organization for which the nature and significance of its relationship with a primary government is such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Component units are included in the City's reporting entity either as a blended component unit or as a discretely presented component unit because of the significance of its operational or financial relationship with the City.

The Fireman's Pension and Relief Fund is a legally separate entity from the City. It is governed by a five member Board of Trustees of which three of those members include the City's Mayor and two members of the City's Council. For financial reporting purposes, the Fireman's Pension and Relief Fund is reported as if it were a part of the City's operations (blended) because its purpose is to finance and provide a retirement system for the fire department employees of the City and because its exclusion would render the financial statements incomplete or misleading.

The Police Chief is an elected official elected by the citizenry in a general, popular election. The City Council approves the annual budget for the Police Department and dedicates portions of the City's revenues to fund this department. Therefore, the Police Department is a function of the primary government and its operations are reported as a part of the City's General Fund.

2. 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. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net reportable available financial resources.

Funds are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate "fund types".

CITY OF KENNER, LOUISIANA
COMBINED STATEMENT OF CASH FLOWS - PROPRIETARY FUND TYPES (CONTINUED)
 Year Ended June 30, 1997

	(INTEREST)	INTERNAL SERVICE	TOTAL (DEPRECIATION ONLY)
Cash flows from investing activities			
Purchases of investments	\$ -	\$ (17,342,400)	\$ (17,342,400)
Proceeds from maturities of investments	-	17,342,784	17,342,784
Interest received	26,800	140,000	166,800
Net cash provided by (used for) investing activities	<u>26,800</u>	<u>140,384</u>	<u>166,800</u>
Net increase in cash and cash equivalents	294,134	120,902	415,036
Cash and cash equivalents, beginning of year	433,346	307,089	740,435
Cash and cash equivalents, end of year	<u>\$ 727,480</u>	<u>\$ 427,991</u>	<u>\$ 1,155,421</u>
RECONCILIATION TO BALANCE SHEET ACCOUNTS:			
Cash	916,224	\$ 476,071	\$ 1,392,295
Supply in pooled cash and investments	261,150	-	261,150
Cash and cash equivalents, end of year	<u>\$ 727,480</u>	<u>\$ 476,071</u>	<u>\$ 1,200,901</u>
NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES:			
Contributions of capital	\$ 1,687,832	\$ -	\$ 1,687,832
Acquisitions of property, plant, and equipment through capital contributions	(1,687,832)	-	(1,687,832)
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of this statement.

CITY OF KENNER, LOUISIANA
COMBINED STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS (TYPE)
 Year Ended June 30, 1993

(INCREASE) (DECREASE) IN CASH AND CASH EQUIVALENTS	EXPENDITURE	REVENUE, SERVICE	TOTAL (INCREASE) OR (DECREASE)
Cash flows from operating activities:			
Operating income (loss)	\$ 1,071,628	\$ 18,879	\$ 1,090,507
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:			
Depreciation	1,702,466	-	1,702,466
Change in current assets (liabilities) decrease:			
Receivables	(118,889)	-	(118,889)
Due from other funds	22,717	-	22,717
Intergovernmental	25,600	-	25,600
Prepaid expenses	(24,971)	-	(24,971)
Change in current liabilities increase (decrease):			
Accounts payable	(82,444)	33,228	-49,216
Deferred revenues	1,481	-	1,481
Accrued liabilities	71	(286,888)	(286,817)
Due to other funds	26,018	(24,782)	1,236
Deposits on future events	(2,041)	-	(2,041)
Compensated absences	(2,844)	-	(2,844)
TOTAL ADJUSTMENTS	1,722,124	(228,711)	1,493,413
Net cash provided by (used for) operating activities	<u>1,094,472</u>	<u>9,168</u>	<u>1,103,640</u>
Cash flows from noncapital financing activities:			
Ad valorem taxes	442,731	-	442,731
Fees/fees/charges	111,387	-	111,387
Cable television franchise fees	411,141	-	411,141
Net cash provided by noncapital financing activities	<u>1,065,259</u>	<u>-</u>	<u>1,065,259</u>
Cash flows from capital and related financing activities:			
Principal payments - non payable	(7,000)	-	(7,000)
Principal payments - mortgage payable	(1,000)	-	(1,000)
Interest payments	(4,800)	-	(4,800)
Acquisition of property, plant, and equipment	(268,821)	-	(268,821)
Net cash used by capital and related financing activities	<u>(281,621)</u>	<u>-</u>	<u>(281,621)</u>

(Continued)

CITY OF KNOX, TENNESSEE
COMBINED STATEMENTS OF REVENUES, EXPENSES, AND CHANGES
IN RETAINED EARNINGS (DEFICIT) FUND BALANCE -
PROPRIETARY FUND TYPES AND TRUST FUND
Year Ended June 30, 1987

	PROPRIETARY FUND TYPES		TRUST FUND	TOTAL
	INTEREST	INTERNAL SERVICE	TRUST	MEMORANDUM (\$'S)
OPERATING REVENUES				
Charges for services	\$ 2,071,888	1,408,000	\$ -	\$ 3,479,888
Contributions	-	-	84,927	84,927
Investment income, net	-	-	1,000,000	1,000,000
Miscellaneous	3,996	-	-	3,996
TOTAL OPERATING REVENUES	2,075,884	1,408,000	1,084,927	4,568,811
OPERATING EXPENSES				
Personnel expenses	81,381	-	-	81,381
Negative amortization expense	11,908	-	-	11,908
Operating supplies and purchases	-	-	-	-
Building and maintenance expenses	101,894	-	-	101,894
Outside services	1,105,870	1,691,871	-	2,797,741
Transportation	488	-	-	488
Insurance claims	-	455,182	-	455,182
Insurance premiums	64,871	1,079,683	-	1,144,554
Special expense	-	-	887,817	887,817
Benefit payments	-	-	-	-
Depreciation	1,081,176	-	-	1,081,176
Other	187,787	-	75,796	263,583
TOTAL OPERATING EXPENSES	1,989,487	1,675,654	887,817	4,552,958
OPERATING INCOME (LOSS)	86,397	732,346	1,997,110	2,595,853
NON-OPERATING REVENUES (EXPENSES)				
Administrative fees	445,871	-	-	445,871
Investment fees	212,381	-	-	212,381
Grant reimbursements	477,111	-	-	477,111
Other revenues transfer fees	26,554	16,124	-	42,678
Interest revenue	14,582	-	-	14,582
Interest expense	(1,182)	-	-	(1,182)
TOTAL NON-OPERATING REVENUES	1,087,367	16,124	-	1,103,491
NET INCOME (LOSS)	(1,103,090)	748,470	1,997,110	132,790
RETAINED EARNINGS (DEFICIT) FUND BALANCE AT BEGINNING OF YEAR, AS REVEALED	(12,818,000)	871,482	7,853,000	(4,093,518)
AT END OF YEAR	\$ (13,921,190)	\$ 1,619,952	\$ 9,850,110	\$ (2,451,128)

The accompanying footnotes are an integral part of this statement.

CITY OF Kenner, Louisiana
COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL, SPECIAL REVENUE AND DEBT SERVICE FUND TYPES (CONTINUED)
Year Ended June 30, 1987

REVENUES	TOTAL REVENUES AND BALANCE				CHANGE IN FUND BALANCE
	ACTUAL	ADJUSTMENT TO BUDGET AND BIAS	BUDGETARY	BUDGET	
REVENUES					
Taxes	\$ 6,625,884	\$ 1,000.00	\$ 6,626,884	\$ 6,625,884	\$ 1,000.00
Licenses and permits	2,064,270	-	2,064,270	2,064,270	204,800
Impassmentals	300,877	-	300,877	300,880	24,000
Charges for services	1,025,833	-	1,025,833	1,025,730	10,000
Fees and forfeitures	1,264,821	-	1,264,821	1,264,819	14,000
Special Assessments	24,075	-	24,075	-	24,075
Miscellaneous	1,724,000	-	1,724,000	1,724,000	24,075
Miscellaneous	29,420	-	29,420	29,420	29,420
TOTAL REVENUES	\$ 13,038,180	\$ 1,000.00	\$ 13,039,180	\$ 13,038,180	\$ 251,770
EXPENDITURES					
Current					
General government	6,281,770	(20,000)	6,261,770	6,261,769	1,000.00
Public safety	2,287,534	1,000.00	2,288,534	2,288,534	2,000.00
Public works	624,000	14,000	638,000	638,000	127,000
Health and welfare	74,400	50	74,450	74,450	17,000
Culture and recreation	1,274,400	(80,000)	1,194,400	1,194,400	1,000.00
Transportation/development	1,000,000	-	1,000,000	1,000,000	600,000
Miscellaneous	1,200,000	-	1,200,000	1,200,000	24,000
Debt service					
Principal	6,624,400	-	6,624,400	6,624,400	60,000
Interest (including charges)	2,288,200	-	2,288,200	2,288,200	80,000
Sinking	1,000	-	1,000	1,000	-
Miscellaneous	1,000	-	1,000	1,000	-
TOTAL EXPENDITURES	\$ 12,841,470	\$ 17,000	\$ 12,858,470	\$ 12,858,470	\$ 177,000
DEBT DEFICIENCY OR SURPLUS					
DEBT PAYING EQUIVALENTS	\$ 604,500	\$ 70,000	\$ 674,500	\$ 674,500	\$ 674,500
DEBT PAYING EQUIVALENTS (NET)					
Special revenue fund	\$ 700,000	-	\$ 700,000	\$ 700,000	\$ 700,000
Special revenue fund	(90,000)	-	(90,000)	(90,000)	-
TOTAL DEBT PAYING EQUIVALENTS (NET)	\$ 610,000	-	\$ 610,000	\$ 610,000	\$ 700,000
DEBT DEFICIENCY OF RECEIPTS AND DEBTS					
DEBT DEFICIENCY (OR SURPLUS) COVERED BY	\$ 264,500	\$ 70,000	\$ 334,500	\$ 334,500	\$ 334,500
DEBT DEFICIENCY					
BY BALANCE OF YEAR, UNRECORDED	\$ 2,000.00	\$ 0.00	\$ 2,000.00	\$ 2,000.00	-
AT END OF YEAR	\$ 2,000.00	\$ 0.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00

This accompanying schedule is a required part of this document.

CITY OF KENNER, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL, SPECIAL REVENUE AND DEBT SERVICE FUND TYPES COMBINED
Year Ended June 30, 2007

	FISCAL YEAR 2007				VARIANCE BUDGET VS ACTUAL (\$)
	ACTUAL	ADJUSTMENT TO BUDGETARY BASE	BUDGETARY	BUDGET	
REVENUES					
Fees	\$ 4,071,094	\$ -	\$ 4,071,094	\$ 4,071,094	\$ -
Special assessments	1,007,117	-	1,007,117	-	1,007,117
Grants	11,629	-	11,629	11,629	11,629
Miscellaneous	7,000	-	7,000	-	7,000
TOTAL REVENUES	<u>5,106,840</u>	<u>-</u>	<u>5,106,840</u>	<u>4,094,723</u>	<u>1,012,117</u>
EXPENDITURES					
Salaries					
Principal	1,174,811	-	1,174,811	1,174,811	1,174,811
Salaries auxiliary charges	1,190,044	-	1,190,044	1,190,044	1,190,044
Operating	1,000	-	1,000	1,000	-
Miscellaneous	2,000	-	2,000	2,000	-
TOTAL SALARIES	<u>3,466,855</u>	<u>-</u>	<u>3,466,855</u>	<u>3,466,855</u>	<u>1,354,905</u>
EXPENSES (DEFICITS) OF DEBT FUNDS					
OTHER EXPENDITURES					
Capital expenditures	11,700,000	-	11,700,000	11,700,000	11,700,000
Operating expenses	1,796,791	-	1,796,791	1,796,791	1,796,791
Operating reserves	-	-	-	-	-
TOTAL OTHER EXPENDITURES	<u>13,496,791</u>	<u>-</u>	<u>13,496,791</u>	<u>13,496,791</u>	<u>13,496,791</u>
EXPENSES (DEFICITS) OF DEBT FUNDS AND OTHER					
FINANCIAL STATEMENTS (GAINS)					
Expenses (Gains) and other financial results	1,000,000	-	1,000,000	1,000,000	1,000,000
FINANCIAL GAINS					
AT BEGINNING OF YEAR	<u>5,000,000</u>	<u>-</u>	<u>5,000,000</u>	<u>5,000,000</u>	<u>-</u>
AT END OF YEAR	<u>\$ 1,509,049</u>	<u>\$ -</u>	<u>\$ 1,509,049</u>	<u>\$ 1,509,049</u>	<u>\$ -</u>

CITY OF KENNESA, WASHINGTON
COMPREHENSIVE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL, SPECIAL REVENUE, AND DEBT SERVICE FUND TYPES (CONTINUED)
 For Period from 10, 2007

REVENUES	SPECIAL REVENUE FUNDS				FUND TOTAL FOR PERIOD (UNAPPORTIONED)
	ACTUAL	AMENDMENTS TO BUDGETARY CASE	BUDGETARY	ACTUAL	
REVENUES					
Taxes	\$ 1,048,000	\$ -	\$ 1,048,000	\$ 1,048,000	\$ - (1,048,000)
Intergovernmental	1,048,000	-	1,048,000	1,048,000	1,048,000
Charges for services	1,048,000	-	1,048,000	1,048,000	1,048,000
Interest	10,000	-	10,000	10,000	10,000
Miscellaneous	100,000	-	100,000	100,000	100,000
TOTAL REVENUES	<u>\$ 4,354,000</u>	<u>-</u>	<u>\$ 4,354,000</u>	<u>\$ 4,354,000</u>	<u>\$ - (4,354,000)</u>
EXPENDITURES					
Current					
Police	1,048,000	10,000	1,058,000	1,058,000	10,000
Public works	1,048,000	10,000	1,058,000	1,058,000	10,000
Public administration	100,000	10,000	110,000	110,000	10,000
Public development	100,000	-	100,000	1,000,000	1,000,000
TOTAL EXPENDITURES	<u>\$ 4,354,000</u>	<u>\$ 40,000</u>	<u>\$ 4,494,000</u>	<u>\$ 4,494,000</u>	<u>\$ 1,400,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ 0.00</u>	<u>(\$ 40,000)</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>
CHANGES IN FUND BALANCES					
Operating transfers to	1,000,000	-	1,000,000	1,000,000	1,000,000
Operating transfers to	1,000,000	-	1,000,000	1,000,000	1,000,000
TOTAL CHANGES IN FUND BALANCES	<u>\$ 2,000,000</u>	<u>-</u>	<u>\$ 2,000,000</u>	<u>\$ 2,000,000</u>	<u>\$ 2,000,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND CHANGES IN FUND BALANCES AND OTHER ADJUSTMENTS	<u>\$ 0.00</u>	<u>(\$ 40,000)</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>
PERMANENT					
AT BEGINNING OF YEAR, AS BUDGETED	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ -</u>
AT END OF YEAR	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>

Continued

CITY OF DENVER, COLORADO
COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL, SPECIAL, BUSINESS, AND OTHER SERVICE FUND TYPES
 Year Ended June 30, 1991

	GENERAL FUND				VARIABLE FUND TYPES (OTHER THAN 1)
	ACTUAL	ADJUSTMENT BY REVENUE SHARING	REVENUE	BUDGET	
REVENUES					
Taxes	\$ 4,079,000	\$ 1,000,000	\$ 5,079,000	\$ 5,000,000	\$ 1,079,000
Fees and profits	2,612,000	-	2,612,000	2,612,000	2,612,000
Intergovernmental	2,000,000	-	2,000,000	1,800,000	270,000
Charges for services	800,000	-	800,000	700,000	100,000
Financial institutions	1,000,000	-	1,000,000	1,000,000	1,000
Income	40,000	-	40,000	70,000	30,000
Miscellaneous	50,000	-	50,000	50,000	50,000
TOTAL REVENUES	<u>10,581,000</u>	<u>1,000,000</u>	<u>11,581,000</u>	<u>11,202,000</u>	<u>2,159,000</u>
EXPENDITURES					
General					
General government	3,000,000	(200,000)	2,800,000	3,000,000	1,000,000
Public safety	5,000,000	1,700,000	6,700,000	26,700,000	600,000
Public works	2,000,000	50,000	2,050,000	2,000,000	50,000
Financial affairs	70,000	0	70,000	70,000	1,000
Culture and recreation	1,000,000	1,000	1,001,000	1,000,000	100,000
Traffic and urban development	400,000	-	400,000	300,000	100,000
Miscellaneous	1,000,000	-	1,000,000	1,000,000	200,000
TOTAL EXPENDITURES	<u>13,470,000</u>	<u>1,201,000</u>	<u>14,671,000</u>	<u>33,070,000</u>	<u>1,901,000</u>
CHANGES IN RESERVES, DEPOSITS AND OTHER SOURCES OF FINANCING	<u>2,911,000</u>	<u>799,000</u>	<u>3,710,000</u>	<u>(2,100,000)</u>	<u>258,000</u>
NET CHANGES IN RESERVES (YEAR)					
Operating reserves	600,000	-	600,000	1,000,000	400,000
Operating liabilities	(300,000)	-	(300,000)	(300,000)	(300,000)
TOTAL CHANGES IN RESERVES (YEAR)	<u>300,000</u>	<u>-</u>	<u>300,000</u>	<u>700,000</u>	<u>100,000</u>
RESERVE BALANCES AT BEGINNING AND END OF YEAR (GENERAL FUND, SPECIAL AND BUSINESS FUND TYPES AND OTHER SERVICE FUND TYPES)	<u>2,611,000</u>	<u>0</u>	<u>2,611,000</u>	<u>1,900,000</u>	<u>1,700,000</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>3,000,000</u>	<u>(200,000)</u>	<u>2,800,000</u>	<u>2,800,000</u>	<u>-</u>
AT END OF YEAR	<u>\$ 3,301,000</u>	<u>\$ 0</u>	<u>\$ 3,301,000</u>	<u>\$ 3,500,000</u>	<u>\$ 1,800,000</u>

EXPENSES	TOTAL
PROVISIONS	(AMOUNTS IN THOUSANDS OF DOLLARS)
\$ -	\$ 40,076,484
-	3,749,273
444,448	4,398,133
-	1,607,633
-	1,399,643
-	29,271
500,000	1,600,000
3,880	287,164
<u>911,427</u>	<u>52,367,561</u>
348,690	8,451,469
391,666	17,662,766
3,417,081	8,373,007
4,431,427	3,746,770
-	2,732,409
-	1,399,643
-	1,607,633
-	4,141,441
-	2,739,260
-	1,188
-	13,889
<u>7,487,864</u>	<u>39,111,802</u>
<u>40,478,647</u>	<u>12,099,479</u>
8,203,046	21,038,140
11,715,730	121,039,399
<u>3,788,631</u>	<u>1,238,450</u>
<u>23,707,413</u>	<u>123,315,629</u>
588,447	600,000
<u>2,796,971</u>	<u>61,000,000</u>
<u>\$ 31,714,386</u>	<u>\$ 24,299,654</u>

CITY OF MONROE, LOUISIANA
 COMBINED STATEMENTS OF REVENUES, EXPENDITURES
 AND CHANGES IN FINANCIAL POSITION - ALL GOVERNMENTAL ACTIVITIES
 Year Ended June 30, 2007

	GOVERNMENTAL FUND TYPES		
	GENERAL	SPECIAL REVENUES	PORT SERVICES
REVENUES			
Taxes	\$ 21,000,000	\$ 1,600,000	\$ 4,000,000
License and permits	1,740,000	-	-
Intergovernmental	1,700,000	1,400,000	-
Charges for services	400,000	1,000,000	-
Fees and institutions	1,700,000	-	-
Special assessments	-	-	20,000
Interest	600,000	100,000	370,000
Miscellaneous	10,000	100,000	20,000
TOTAL REVENUES	28,110,000	3,200,000	4,390,000
EXPENDITURES			
Current:			
General government	6,281,700	-	-
Public safety	10,654,700	1,800,000	-
Public works	3,800,000	4,000,000	-
Health and welfare	750,000	-	-
Culture and recreation	3,512,000	60,000	-
Housing and urban development	400,000	700,000	-
Miscellaneous	1,800,000	-	-
Debt service:			
Principal	-	-	6,110,000
Interest and fiscal charges	-	-	2,000,000
Sight fees	-	-	1,000
Miscellaneous	-	-	11,000
TOTAL EXPENDITURES	26,448,400	2,500,000	8,121,000
EXCESS (DEFICIENCY) OF REVENUES OVER (INCLUDING) EXPENDITURES	(1,661,600)	699,000	(3,731,000)
OTHER FINANCING SOURCES (USES)			
Operating transfers	1,400,000	3,511,000	2,700,000
Operating transfers out	(3,000,000)	(6,711,000)	-
Proceeds from (uses) loans	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(1,600,000)	(3,200,000)	1,700,000
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (INCLUDING) EXPENSES AND OTHER FINANCING USES	(3,261,600)	899,000	(2,031,000)
FUND BALANCES			
AT BEGINNING OF YEAR, AS RESTATED	11,800,000	1,300,000	4,310,000
AT END OF YEAR	\$ 8,538,400	\$ 2,200,000	\$ 2,279,000

The accompanying notes are an integral part of this statement.

BOOKS (YEAR) DATE	FORUMRY		ACCOUNT BOOKS		TOTAL (MEMBERSHIP)
	GENERAL SERIES	TRUST AND AGENCY	GENERAL BOOK ADDS	GENERAL LEADS - TRUCK SERIES	
1 06-01 0 06-10		0-00	0	0	100,000
-	-	-	-	-	100,000
1-00	-	-	-	-	100,000
1-00	-	-	-	-	100,000
10-00	-	-	-	-	100,000
00-00	1,000.00	-	-	-	1,000.00
00-00	-	-	-	-	00-00
-	-	00-00	-	-	00-00
00-00	0-00	1,000.00	-	-	1,000.00
-	-	00-00	-	-	00-00
00-00	-	0-00	-	-	00-00
1-00	-	-	-	1,000.00	1,000.00
1-00	-	-	-	00-00	00-00
10-00	-	-	-	00-00	00-00
-	-	-	-	00-00	00-00
-	-	-	-	00-00	00-00
-	-	-	-	00-00	00-00
00-00	1,000.00	1,000.00	-	00-00	00-00
-	-	-	00-00	-	00-00
00-00	-	-	-	-	00-00
00-00	1,000.00	-	-	-	1,000.00
-	-	-	-	-	00-00
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-	-	-	-	-	00-00
-	-	-	-	-	00-00
-	-	-	-	-	00-00
00-00	1,000.00	00-00	-	-	00-00
00-00	1,000.00	00-00	00-00	-	00-00
1 00-00	1,000.00	1,000.00	0 00-00	0 00-00	1,000.00

CITY OF BIRMINGHAM, LOUISIANA
COMBINED BALANCE SHEET - ALL FUND TYPES AND ALL FUND GROUPS (CONTINUED)
 June 30, 1997

ASSETS, LIABILITIES AND OTHER CREDITS	FUND BALANCE FUND TYPE			
	GENERAL	SPECIAL REVENUE	DEBT (REFUND)	CAPITAL PROJECTS
Liabilities				
Accounts payable	\$ 471,402	\$ 29,642	\$ -	\$ 461,077
Accounts payable	-	20,709	-	20,709
Accounts payable	-	-	-	54,409
Current portion of long-term payable	-	-	-	-
Current portion of notes payable	-	-	-	-
Accrued liabilities	17,027	40,949	-	-
Unassigned claims payable	-	-	-	-
Deposits on claim losses	-	-	-	-
Interfund receivables from other payable	-	-	-	-
Due to other funds	1,136,021	1,855,989	46,759	-
Due to other governments	426,981	-	-	-
Refunds payable	-	-	-	-
Interfund receivables	1,136,021	14,729	147,000	-
Other liabilities	14,981	-	-	-
Contingent liabilities	-	-	-	-
Notes payable	-	-	-	-
Long-term notes payable	-	-	-	-
General obligation and special issue bonds	-	-	-	-
Special revenues with government contribution	-	-	-	-
Capital leases	-	-	-	-
TOTAL LIABILITIES	\$ 2,152,432	\$ 2,031,319	\$ 46,759	\$ 526,895
Equity and other credits				
Accumulated general fund balance	-	-	-	-
Contingent capital	-	-	-	-
Reserve accounts	-	-	-	-
Unassigned (deficit)	-	-	-	-
Fund reserves				
Reserve for contingencies	1,711,229	1,01,884	-	1,214,244
Reserve for claims	50,000	-	-	-
Reserve for bonds	10,000	1,000	-	-
Other payable - Reserve for bonds	-	1,749,999	-	-
Accumulated expenditures	1,007,000	-	-	-
Capital expenditures	8,000,000	-	-	-
Other reserves	-	-	1,146,000	-
Not available to fund for public health	-	-	-	-
Unassigned	-	-	-	-
Designated for operating fund expenditures	1,800,000	1,549,000	-	-
Designated for capital advances and improvements	-	-	-	1,000,000
Unexpended	1,100,000	1,549,000	-	-
TOTAL EQUITY AND OTHER CREDITS	\$ 2,867,229	\$ 2,630,884	\$ 1,146,000	\$ 2,214,244
TOTAL ASSETS AND OTHER CREDITS	\$ 2,867,229	\$ 2,630,884	\$ 1,146,000	\$ 2,214,244
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	\$ 2,867,229	\$ 2,630,884	\$ 1,146,000	\$ 2,214,244

The accompanying notes are an integral part of this statement.

PRIMARY FUND TYPE		SECONDARY FUND TYPE		ACCOUNT GROUP		TOTAL			
INCREASE	DECREASE	INVEST AND RESERVE	GENERAL FUND - SPECIAL	GENERAL FUND - OTHER	(DECREASE)	(TOTAL)			
\$	11,000	\$	60,475	\$	19,475	\$	-	\$	4,975,000
	69,000		-		0		-		1,610,000
	-		2,790,700		9,690,000		-		10,000,000
	-		-		-		-		-
	-		1,710,000		-		-		1,710,000
	-		-		-		-		4,290,000
	124,000		-		209,475		-		1,000,000
	-		-		-		-		80,444
	-		-		-		-		494,000
	-		20,278		21,000		-		280,000
	1,213,705		-		10,000		-		1,900,000
	111,000		-		-		-		1,000,000
	-		-		-		-		70,000
	41,000		4,000		-		-		3,444
	1,000		-		-		-		1,000
	-		-		-		-		-
	70,000,000		-		10,000,000		-		150,000,000
	-		-		-		-		7,100,000
	-		-		-		-		141,000
	-		-		-		-		60,000,000
	-		-		-		-		60,000,000
\$	70,000,000	\$	1,000,000	\$	11,010,000	\$	10,000,000	\$	200,276,000

CITY OF Kenner, Louisiana
COMBINED BALANCE SHEET - ALL FUNDS TYPES AND ACCOUNT GROUPS
 June 30, 1997

	GOVERNMENTAL FUND TYPES			
	GENERAL	SPECIAL PURPOSES	DEBT SERVICE	CAPITAL PROJECTS
ASSETS AND OTHER DEBITS				
ASSETS				
Cash	\$ 481,776	\$ 486,796	\$ 333,000	\$ 1,788,407
Equity in capital assets and investments	894,604	493,223	38,894	1,466,527
Investments	9,105,889	1,343,881	5,899,176	4,884,487
Receivables (net, where applicable, of allowances for uncollectibles)				
Accounts receivable	-	-	-	-
Accounts receivable - governmental	4,788,448	-	46,796	-
Special assessments	1,706,147	1,693,344	683,144	50,000
Special assessments - debt service	-	-	87,894	-
Special assessments - debt service	684,688	-	-	-
Interest	848,000	88,471	49,796	48,225
Other	-	168,000	-	88,731
Due from other funds	3,893,687	1,893,794	3,173,968	277,348
Inventory, at cost	26,130	-	-	-
Prepaid items	13,897	1,480	-	-
Deposits	-	-	-	-
Property, plant and equipment (net, where applicable, of accumulated depreciation)	-	-	-	-
Other debts				
Amounts receivable				
in Debt Service Funds	-	-	-	-
in Special Revenue Funds	-	-	-	-
Amounts to be provided for retirement of long term debt	-	-	-	-
TOTAL ASSETS AND OTHER DEBITS	\$ 21,166,074	\$ 6,895,281	\$ 10,033,294	\$ 8,644,771

(Continued)

GENERAL PURPOSE FINANCIAL STATEMENTS

REBOWE & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS
CONSOLIDATED

A PROFESSIONAL CORPORATION

2011 N. Century Blvd. • Suite 800 • PO Box 888 • Metairie, LA 70006
Phone (504) 837-4141 • Fax (504) 837-1000 • E-mail reb@reb.com

INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and Members of the Council
City of Kenner, Louisiana

We have audited the accompanying general-purpose financial statements of the City of Kenner, Louisiana, as of and for the year ended June 30, 1997, as listed in the table of contents. These general-purpose financial statements are the responsibility of the City of Kenner's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the City of Kenner, Louisiana as of June 30, 1997, and the results of its operations and the cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated December 16, 1997 on our examination of the City of Kenner's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements of the City of Kenner, Louisiana, taken as a whole, and on the combining and individual fund account group financial statements. The accompanying financial information listed as supplementary information and statistical data in the table of contents is presented for purposes of additional analysis and is not a required part of the general-purpose financial statements of the City of Kenner, Louisiana. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by 28F, 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 general-purpose financial statements. Such information, except for the caption marked "unaudited", on which we express no opinion, has been subjected to the auditing procedures applied in the audit of the general-purpose, combining and individual fund and account group financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose, combining and individual fund and account group financial statements taken as a whole.

Rebowe & Company

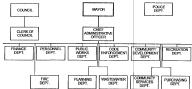
December 18, 1997

FINANCIAL SECTION

CITY OF KENNER



**ORGANIZATIONAL CHART
OF THE
CITY OF Kenner, LOUISIANA**



SELECTED OFFICIALS OF THE CITY OF KUNNER

CITY COUNCIL

Commission at Large
Commission at Large
District No. 1
District No. 2
District No. 3
District No. 4
District No. 5

Troy McCarthy
Darryl Inserra
Mark E. Johnson
John C. Lavigne, III
Francis M. Flack
Nicholas Donigan
Philip L. Caputo

EXECUTIVE STAFF

Mayor
Chief Administrative Officer

Honorable Louis A. Congroni
Charles Burrell

DEPARTMENT HEADS

City Attorney
Department of Code Enforcement
Department of Community Services
Department of Finance
Department of Personnel
Department of Planning
Department of Public Works
Department of Wastewater Operations
Fire Chief
Police Chief
Department of Community Development
Department of Purchasing

James Maxwell
Keith Chiro
Carol Lynn
Della P. McCoswell
Beverly Nicolosi
William McWilliams
Joseph Piroletti
John Green
Mike Zim
Mark Congroni
Edgar Bernard
Charles Solter

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Kenner,
Louisiana

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 1996

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



Spida K. Savitsky
President

Jeffrey L. Eason
Executive Director

ACKNOWLEDGMENTS

The preparation of the Comprehensive Annual Financial Report on a timely basis was made possible by the dedicated service of the entire staff of the Finance Department. Each member of the department has my sincere appreciation for the contributions made in the preparation of this report.

I would also like to thank the staff at Roberts & Company, Certified Public Accountants - A Professional Corporation, for their invaluable assistance in compiling this Comprehensive Annual Financial Report of the City of Knoxville.

In closing, without the leadership and support of the Mayor, the Chief Administrative Officer and the City Council, preparation of this report would not have been possible.

Sincerely,



DAVID P. McCONNELL, CPA
Director of Finance

The following table shows the changes in total cash and investments for fund funds by purpose, during the fiscal year:

	Balance as _06/30/96_	Balance as _06/30/97_	Surplus Eliminated
Sinking funds	\$ 5,516,584	\$ 6,163,025	\$ 646,441
Construction funds	\$ 7,889,866	\$ 8,458,126	\$ 568,260
All other funds	\$ 14,284,738	\$15,215,584	\$9,306,319

RISK MANAGEMENT

To account for and finance its estimated risks of loss, the City has established a Self-Insurance Fund (an internal service fund). Under this program, the Self-Insurance Fund provides coverage for up to a maximum of \$250,000 for each general liability claim, with commercial insurance for claims in excess of coverage provided by the fund up to \$100,000, coverage for up to a maximum of \$250,000 for each auto liability claim, with commercial insurance for claims in excess of coverage provided by the fund up to \$750,000, and coverage for up to a maximum of \$100,000 for each worker's compensation claim, with commercial insurance for claims in excess of coverage provided by the fund up to \$1,000,000.

The Self-Insurance Fund also provides coverage for occupational damage which requires a \$1,000 deductible per department per occurrence. The remaining balance on the claim is paid by the Self-Insurance Fund. See Note F in the Notes to Financial Statements for additional details.

LEGAL COMPLIANCE

The Single Audit Act of 1984 (P. L. 98-492) and related 1996 Amendments requires reports by the Auditor in compliance and on the internal control over financial reporting in accordance with Government Auditing Standards, the City's compliance with requirements applicable to each major program and internal control over compliance in accordance with OMB Circular A-133 and the Schedule of Expenditures of Federal Awards. These reports, along with the City management's responses to the non-compliance findings, are presented in the Single Audit Section of this report.

INDEPENDENT AUDIT

Louisiana municipalities not audited by the Legislative Auditor are required by La. R.S. 28:217 to have conducted annually an audit of their accounts by a certified public accountant. Moreover, the City Charter (Section 2-18) requires that the Council shall execute a contract each year with a certified public accountant or a firm of certified public accountants for an examination of the accounts of the City to include all funds appropriated by the Council. These requirements have been complied with and the opinion of the Firm of Kibrow & Company, Certified Public Accountants - A Professional Corporation has been included in this report.

AWARDS

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City for its comprehensive annual financial report for the fiscal year ended June 30, 1996. This was the fourth consecutive year that the City has received this prestigious award. In order to be awarded a Certificate of Achievement, the City published an easily readable and efficiently organized comprehensive annual financial report. This report satisfied both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

DEBT

The following table summarizes the changes in the City's bonds and certificates outstanding, notes and other debt during the fiscal year:

Outstanding Feb. 1, 1998	Issued During Year	Paid During Year	Outstanding Jan. 30, 1999
\$31,640,000	\$2,100,000	\$-0,000,000	\$33,740,000

Of the total amount outstanding, \$1,785,000 was in General Obligation Refunding Bonds, \$30,840,000 was in Sales Tax Refunding Bonds, \$12,316,000 was in sales tax bonds, \$5,800,000 was in excess revenue bonds, \$80,000 was in Paving Certificates, \$355,000 was in notes, and \$647,000 was in capital leases. Please see Note 15 in the Notes to Financial Statements for details of changes in long-term debt. The ratio of net long-term debt to assessed valuations and the amount of bonded debt per capita are useful indicators of the City's debt position. This data for the current fiscal year and the prior fiscal year is as follows:

Fiscal Year	Net Long-Term Debt	Ratio of Net Long-Term Debt to Assessed Value	Net Long-Term Debt Per Capita
1997	\$45,830,001	13.28%	\$381.69
1996	\$45,829,845	14.61%	\$380.49

Net long-term debt includes general obligation bonds, special tax bonds, and special assessment debt with governmental commitment lien income available in the Debt Service Funds.

The ratio of net long-term debt to assessed value and net long-term debt per capita decreased due to payments made during the year.

The City's net sales tax debt is rated by Moody's Investors Service. This rating was changed from Baa1 in 1998. The City's sales tax debt is rated "AAA" by Standard & Poor's Ratings Group.

CASH MANAGEMENT

The City has a fiscal agent contract to handle its operating accounts. Transaction balances are kept in sweep accounts, where balances are swept into overnight repurchase agreements opening Federal Funds rates less 350 basis points, and investable balances are kept in money market accounts. The City, however, still reserves the right to remove investable funds and invest them at other institutions. The balances in the money market accounts and the repurchase agreements are reported on the balance sheet as "investments".

Funds being held as reserves on bonds and amounts being accumulated to pay principal and interest on bonds are held in trust accounts. The trustee invests the funds under the direction of the City.

Bond proceeds being used for construction are invested in U. S. Government securities for terms based on the draw down schedule of the projects. The investments are made using the services of a financial investment advisory company with which the City has an agreement to provide these services.

Total interest earnings for all the governmental fund types and expendable trust funds of the City increased to \$1,635,987 this year from \$1,587,718 last year. The increase is due to higher interest rates and the higher available cash balances during the current year. Reserve and sinking funds increased in connection with the loans from the Louisiana Department of Environmental Quality. Construction funds increased as funds are available for various projects from the revenue trust accounts.

The decrease in net other financing sources is due to transfers of funds from the streetfront to capital project funds.

The significant increase in the General Fund fund balance reserved for contingencies is due to contracts for computer and communications equipment for the police department.

The significant balance in the General Fund fund balance reserved for capital expenditures is due to funds remaining in departmental budgets, which by ordinance are dedicated to these departments for future capital outlay.

The majority of the funds are in the Police Department which are earmarked for a new police headquarters and jail. The General Fund fund balance designated for subsequent year expenditures is primarily for funds accrued from the streetfront in the year ended June 30, 1997 but budgeted for expenditures in the subsequent year when they are received.

Focusing on the General Fund alone does not present a complete picture of the City's expenditures for financing government functions. Part of the expenditures for this purpose are accounted for in various special revenue and debt service funds and are included on the schedule of expenditures shown previously.

Special Revenue Funds

The fund balance of the Special Revenue Funds did not change significantly. The Fire Department funds increased as we see in the last half of a ten year millage approved by the voters in 1992 and revenues in excess of expenditures in the early years start to be retained to cover expenditures, which will be in excess of revenues in the later years. The Drug Rehabilitation Foundation Fund was previously classified as an expendable trust fund.

Debt Service Funds

The fund balance of the General Debt Fund increased due to increased reserve and sinking funds in connection with the loans from the Louisiana Department of Environmental Quality.

Capital Project Funds

The fund balance of the General Capital Projects Fund increased due to projects being funded by the streetfront from the streetfront. The operating transfers out were transfers to debt service funds as a portion of the streetfront revenues are dedicated to retiring debt. The fund balance in the Capital Projects Funded With Bond Proceeds Fund decreased due to completion of the two new gyms in Mark Krouse and expenditures in connection with the expansion of the Civic Center and sewerage improvements funded through the loans from the Louisiana Department of Environmental Quality.

Enterprise Funds

The Department of Wastewater Operations has a deficit in retained earnings due to depreciation taken on assets which were purchased through EPA grants under which the majority of the funds were provided by the EPA.

The Civic Center Operations Fund also has a deficit in retained earnings due to depreciation taken on assets acquired through bond proceeds.

Internal Service Funds

The retained earnings in the Self-Insurance Fund increased due to additional contributions as well as better experience with claims in the current year and increased interest earnings. The retained earnings in the Health Self Insurance Fund increased due to increased charges to departments for employees' insurance costs.

Fiduciary Funds

The Treasurer's Pension and Relief Fund fund balance increased due to contributions and other revenues for the current year in excess of operating expenses and the Deferred Compensation Fund increased due to contributions in excess of withdrawals.

The following schedule presents a summary of expenditures of funds used in support governing governmental operations for the fiscal year ended June 30, 1997 and the percentage of increases and decreases in relation to prior year amounts.

Expenditures	Amount	Percent of Total	Increase (Decrease) from 1995	Percent of Increase (Decrease)
Current:				
General government	\$ 4,281,710	19.27	\$ (489,844)	(11.50)
Public safety	17,268,941	79.81	1,772,149	9.87
Public works	6,833,333	31.26	726,821	11.71
Health and welfare	768,498	3.49	62,818	8.91
Culture and recreation	3,331,990	15.24	162,506	5.03
Traffic and urban development	408,919	1.86	84,778	18.82
Miscellaneous	1,366,291	6.21	(71,758)	(5.00)
Debt service:				
Principal	4,115,441	18.94	2,145,408	50.74
Interest and fiscal charges	2,798,265	12.86	403,414	14.61
Agency fees	13,300	.06	(2,000)	(100.00)
Total	\$4,454,253	200.80	\$4,399,179	

General government expenditures decreased due to decreased legal fees in connection with various litigation and a reduction in expenditures in professionals, such as engineers, as some of these expenditures have shifted to capital projects funds.

Public safety expenditures increased due to increased resources in the Police Department being used to hire additional police officers and buy new cars and equipment.

Public works expenditures increased due to additional funds spent on road repairs and purchases of new equipment.

Debt service expenditures increased due to payments on the loans from the Department of Environmental Quality and due to funds allocated to pay off the 1995 equipment loans ahead of schedule.

General Fund

The following table summarizes the changes in fund balances of the General Fund compared to the prior fiscal year.

	1996	1997	FUND BALANCE INCREASE (DECREASE)
Revenues	\$ 30,490,669	\$30,871,089	\$ (319,580)
Expenditures	(29,279,284)	(29,611,274)	(5,168,871)
Net other financing sources (uses)	2,432,480	(2,685,368)	(4,602,648)
Excess	3,643,865	(3,425,553)	(6,798,705)
Beginning fund balance	15,818,152	18,492,308	2,674,156
Ending fund balance	\$ 19,462,727	\$ 15,066,755	\$ (4,395,972)

The reasons for the changes in the General Fund revenues and expenditures are the same as the changes in revenues and expenditures for governing governmental operations which were explained earlier.

(except capital projects are budgeted on a project basis) and proprietary type funds (except for the Internal Service Funds). Budgetary accounting is not used for the Self Insurance and Health Insurance Internal Service Funds. Insurance management considers effective budgetary control achieved since both amounts, which are charged back to other funds, are included as expenditures in each Fund's budget. Budgets are adopted by June 1 for the fiscal year which begins the following July 1. Revenues and expenditures are budgeted on the modified accrual or accrual basis as appropriate for the fund type. Encumbrances of the current year are accounted as obligations against budgeted appropriations and are included in the columns titled "budgetary" in the statements in the financial portion of this report. Unencumbered appropriations in any year are dedicated to capital outlay of the department and budgeted in the following year.

GENERAL GOVERNMENT FUNCTIONS

Legal restrictions and generally accepted accounting principles require the operations of revenue-generating functions to be presented in separate funds. However, it has been found that it is much easier to grasp the state of governmental finances when data from different funds is consolidated on one report. The General Fund, special revenue funds receiving revenues from taxes (specifically, the One Percent Sales Tax of 1988, the Harbor Collection, Roads and Bridges, Street Lighting and Fire Department Funds), and debt service funds each contain part of the entire scope of financing governmental operations. Special revenue funds receiving revenues from intergovernmental or miscellaneous revenue and capital improvements funds are used for non-recurring outlays of the City.

The following schedule presents a summary of revenues of funds used to report financing governmental operations for the fiscal year ended June 30, 1991 and the amount and percentage of increases and decreases in relation to prior year revenues.

Revenue	Amount	Percent of Total	Increase (Decrease) Emul.1990	Percent of Increase (Decrease)
Taxes	\$ 40,675,884	81.13	\$ (218,635)	(1.28)
Licenses and permits	2,341,273	4.73	136,070	(1.28)
Intergovernmental	2,286,263	4.62	419,388	23.13
Charges for services	1,677,833	3.39	143,330	9.80
Fees and forfeitures	1,364,823	2.80	133,863	16.58
Special assessments	39,271	.08	-	-
Interest	1,056,980	2.13	148,890	(4.25)
Miscellaneous	366,871	.73	(218,730)	(60.88)
Total	\$ 49,560,398	100.00	\$ (101,235)	

The decrease in taxes was due to a drop in sales taxes.

Intergovernmental revenues increased due to an increase in law enforcement grants received from the state.

Miscellaneous revenue decreased due to decreased charges to the Capital Projects Fund for the 1990 equipment lease which was paid off in the current year.

This report includes all funds and account groups of the City. The City provides a full range of services. These services include police and fire protection, sanitation services, the construction and maintenance of highways, streets, and infrastructure, recreational activities and cultural events. As required by generally accepted accounting principles, the financial statements of the reporting entity present the primary government (the City) and its component unit. Component units are defined as legally separate organizations for which the City is financially accountable. The criteria used in determining whether financial accountability exists include the appointment of a voting majority of an organization's governing board, the ability of the primary government to impose its will on that organization or whether there is a potential for the organization to provide specific financial benefits or burdens to the primary government. Fiscal dependency may also play a part in determining financial accountability. In addition, a component unit can be another organization for which the nature and significance of its relationship with the primary government (the City) is such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The Firemen's Pension and Relief Fund is included in the City's reporting entity as a blended component unit because of its operational relationship with the City and because its exclusion would render the financial statements incomplete or misleading.

THE REPORT FORM

The authoritative pronouncements by the Governmental Accounting Standards Board (GASB) were applied in the preparation of this report. As outlined in these pronouncements, the City's funds are grouped into three broad fund types (governmental, proprietary, and fiduciary) and two account groups (general fund assets and general long-term debt). In general, governmental funds measure income (the flow of current financial resources), whereas proprietary funds measure wealth preservation and changes in capital.

This report is prepared in a format from whereby at the base are statements on individual funds. Next the combining statements combine each fund of the same type to give totals for each of the seven generic fund types. Finally, the five statements under the heading "General Purpose Financial Statements" summarize these seven generic fund types and five account groups, and other significant accounting information.

MAJOR INITIATIVES AND ECONOMIC OUTLOOK

For the Year

A few years of steady sales tax growth, the City experienced a decline in sales taxes in the year ended June 30, 1997. The decline is considered a temporary result of higher than normal growth in the prior year due to significant spending in the prior year by property owners repairing property damaged by a major flooding the City experienced. The sales tax drop was partially offset by increased property taxes from the two subdivisions which continued development and increased fees revenue from the City street.

The City again received significant revenue from the Treasure Chest Casino. These funds are dedicated to capital outlay and debt service.

Two new gyms were completed and opened in North Kansas. The expansion of the Civic Center which was funded by a combination of city and state funds neared completion. Improvements were made to the City's infrastructure as well as recreational facilities and new equipment was provided for various departments.

Sewerage improvements which are being funded by a low interest loan from the Louisiana Department of Environmental Quality also neared completion.

The City paid off its outstanding equipment loans four years ahead of schedule and also established and funded an emergency reserve to set money aside in case the City is faced with a major emergency in the future.



CITY OF KENNER

Loretta J. Castagnoli
MAYOR

December 19, 1997

Honorable Mayor and City Councilpersons
City of Kenner, Louisiana
1801 Williams Boulevard
Kenner, Louisiana 70062

The Comprehensive Annual Financial Report of the City of Kenner, Louisiana, for the fiscal year ended June 30, 1997 is hereby submitted. Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with the City. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly the financial position and results of operations of the various funds and account groups of the City. All disclosures necessary to enable the reader to gain an understanding of the City's financial activities have been included.

The Comprehensive Annual Financial Report is presented in four sections: introductory, financial, statistical and single audit. The introductory section includes this transmittal letter, the most recent GPMA Certificate, the City's organizational chart, a list of principal officials and a map of the City. The financial section includes the general purpose financial statements and the combining and individual fund and account group financial statements and schedules, as well as the auditor's report on the financial statements and schedules. The statistical section includes selected financial and demographic information, generally presented on a multi-year basis.

The City is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of 1984 and 115, Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations". Information related to this single audit, including the Schedule of Expenditures Federal Awards, findings and questioned costs, and auditor's reports on compliance and on internal controls, are included in the single audit section of this report.

CITY OF KENNER

The City is the largest incorporated area in Jefferson Parish, a suburban parish (county) in the New Orleans Greater Metropolitan Statistical Area. It is bounded on the north by Lake Thibodaux, on the south by the Mississippi River, on the east by unincorporated Jefferson Parish, and on the west by St. Charles Parish. The map of the City which is enclosed in this Introductory Section reflects a total area of approximately 15 square miles. Since 1845, the City has contained the site for the New Orleans International Airport.

REPORTING ENTITY AND ITS SERVICES

The City is a unit of general local government under the Census Bureau's criteria. It is a home rule charter city incorporated under the constitution and laws of the State of Louisiana on July 1, 1974. A seven person council and an elected mayor govern the City, as reflected in the organizational chart of the City's administrative departments (included) in this introductory section. The City's department divisions with the exception of the Police Department, which is governed by an elected chief, report to the Chief Administrative Officer who in turn reports directly to the Mayor.

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CITY OF KENNER, LOUISIANA
**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**
For the Year Ended June 30, 1997

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

Release Date 8-1-98 J

Submitted by:

Department of Finance

DUKE P. McCONNELL, CPA
Director

CITY OF KENNESAW, LOUISIANA
 FISCAL YEAR 1983
 COMPARATIVE SCHEDULE OF DEPARTMENTAL EXPENDITURES - RECEIPTS AND ACTUAL
 PUBLIC SAFETY FUNCTION
 Year Ended June 30, 1983

POLICE ADMINISTRATION

EXPENSE LINE	ACTUAL	ADJUSTMENT TO		RECEIPTS	BALANCE	VARIANCE FAVORABLE (UNFAVORABLE)
		DEPARTMENTAL	FUNCTION			
Personnel	\$ 11,966	\$ -	\$ -	\$ 11,966	\$ 10,000	\$ 1,966
Supplies	81,094	(1,000)	100,000	100,000	80,000	2,094
Service charges	700,000	5,000	700,700	700,000	700,000	1,210
Capital outlay	111,707		100,000	100,000		(21,707)
TOTAL EXPENDITURES	\$ 1,104,767	\$ (10,000)	\$ 1,200,700	\$ 1,200,700	\$ 1,000,000	\$ 204,700

ROAD POLICE

EXPENSE LINE	ACTUAL	ADJUSTMENT TO		RECEIPTS	BALANCE	VARIANCE FAVORABLE (UNFAVORABLE)
		DEPARTMENTAL	FUNCTION			
Personnel	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000	\$ 1,500,000	\$ 500,000
Supplies	10,000	(5,000)	(10,000)	10,000	20,000	10,000
Service charges	1,000,000	(1,000)	1,000,000	1,000,000	1,000,000	
Capital outlay	1,000,000		1,000,000	1,000,000		(1,000,000)
TOTAL EXPENDITURES	\$ 3,000,000	\$ (6,000)	\$ 3,000,000	\$ 3,000,000	\$ 2,520,000	\$ 480,000

POLICE DETECTIVE

EXPENSE LINE	ACTUAL	ADJUSTMENT TO		RECEIPTS	BALANCE	VARIANCE FAVORABLE (UNFAVORABLE)
		DEPARTMENTAL	FUNCTION			
Personnel	\$ 10,000	\$ -	\$ -	\$ 10,000	\$ 50,000	\$ 40,000
Supplies	10,000	-	10,000	10,000	20,000	10,000
Service charges	20,000	-	20,000	20,000	20,000	
Capital outlay	50,000	-	50,000	50,000		(50,000)
TOTAL EXPENDITURES	\$ 90,000	\$ -	\$ 80,000	\$ 80,000	\$ 90,000	\$ 10,000

(Continued)

CITY OF MONROE, LOUISIANA
 GENERAL FUND
 COMPARISON OF DEPARTMENTAL EXPENDITURES—BUDGET AND ACTUAL
 GENERAL GOVERNMENT FUNCTION CONTINUED
 Year ended June 30, 1997

TOTAL - GENERAL GOVERNMENT FUNCTION

EXPENSES	GENERAL GOVERNMENT FUNCTION				SARNOFF UNIFORMS (CONTINGENT)
	ACTUAL	ADJUSTMENT TO BUDGETARY BASE	BUDGETARY	BUDGET	
Personnel	\$ 2,688,132	\$ -	\$ 2,688,132	\$ 2,700,000	\$ 41,867
Supplies	114,935	(602)	114,333	126,475	22,142
Service charges	424,361	25,875	450,236	2,772,281	806,440
Capital outlay	58,433	(54,174)	4,259	60,600	26,127
TOTAL EXPENDITURES	<u>\$ 3,285,861</u>	<u>\$ (32,901)</u>	<u>\$ 3,252,960</u>	<u>\$ 5,869,356</u>	<u>\$ 1,496,576</u>

CITY OF MONROE, LOUISIANA
 GENERAL FUND
 COMPARING BY LINE OF DEPARTMENTAL EXPENDITURES - BUDGET AND ACTUALS
 GENERAL GOVERNMENT SECTION (CONTINUED)
 THE YEAR END: 01, 1997

GENERAL MUNICIPAL EXPENSE

EXPENDITURE	ADJUSTMENT TO				VARIANCE
	ACTUAL	DEPARTMENTAL BUDGET	BUDGETARY	BUDGET	
Personnel	\$ 186,131	\$ -	\$ 186,131	\$ 41,794	\$ 144,337
Supplies	23,419	-	23,419	57,300	33,881
Service charges	4,243,171	50,000	4,193,171	4,368,120	214,949
Capital outlay	184,884	-	184,884	200,000	115,116
TOTAL EXPENDITURES	\$ 1,698,605	\$ 50,000	\$ 1,648,605	\$ 4,767,214	\$ 3,119,108

CORPORATE SERVICES

EXPENDITURE	ADJUSTMENT TO				VARIANCE
	ACTUAL	DEPARTMENTAL BUDGET	BUDGETARY	BUDGET	
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	-	-	-	-	-
Service charges	-	-	-	100,000	100,000
Capital outlay	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000

MAYORALTY COURT

EXPENDITURE	ADJUSTMENT TO				VARIANCE
	ACTUAL	DEPARTMENTAL BUDGET	DEPARTMENTAL BUDGET	BUDGET	
Personnel	\$ 100,400	\$ -	\$ 100,400	\$ 316,471	\$ 216,071
Supplies	16,111	41	16,152	16,400	3,249
Service charges	28,723	-	28,723	47,750	18,927
Capital outlay	11,484	10,404	21,888	14,400	7,488
TOTAL EXPENDITURES	\$ 156,718	\$ 10,445	\$ 146,263	\$ 414,621	\$ 268,335

CITY OF STONER, LOUISIANA
 GENERAL FUND
 COMPARING SCHEDULE OF DEPARTMENTAL EXPENDITURES - BUDGET AND ACTUAL
 GENERAL GOVERNMENT FUNCTIONS COMBINED
 FOR THE YEAR ENDED 2011

PLANNING

EXPENDITURES	ACTUAL	AMOUNTS BY		BUDGET	VARIANCE	
		BUDGETARY BASIS	FUNCTIONARY		EXPENDABLE	UNEXPENDABLE
Personnel	\$ 388,751	\$ -	\$ 388,751	\$ 388,750	\$ -	(\$1)
Supplies	2,884	7	2,877	2,888	804	909
Service charges	15,431	-	11,875	16,200	769	(\$69)
Capital outlay	24,128	2,020	2,128	2,800	-	21
TOTAL EXPENDITURES	\$ 430,194	\$ 2,027	\$ 402,751	\$ 409,638	\$ 7,883	\$ 2,001

DATA PROCESSING

EXPENDITURES	ACTUAL	AMOUNTS BY		BUDGET	VARIANCE	
		BUDGETARY BASIS	FUNCTIONARY		EXPENDABLE	UNEXPENDABLE
Personnel	\$ 45,004	\$ -	\$ 45,004	\$ 45,000	\$ -	(\$4)
Supplies	6,884	680	1,314	6,888	880	880
Service charges	177,583	-	171,883	175,000	(\$3,417)	(\$3,417)
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 229,471	\$ 680	\$ 217,201	\$ 226,888	\$ 3,783	\$ 3,417

CYCLE SERVICE

EXPENDITURES	ACTUAL	AMOUNTS BY		BUDGET	VARIANCE	
		BUDGETARY BASIS	FUNCTIONARY		EXPENDABLE	UNEXPENDABLE
Personnel	\$ 42,681	\$ -	\$ 42,681	\$ 42,680	\$ -	(\$1)
Supplies	1,583	-	1,573	1,588	588	588
Service charges	11,417	690	11,426	11,200	226	(\$224)
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 55,681	\$ 690	\$ 54,680	\$ 55,468	\$ 2,284	\$ 3,411

CITY OF MONROE, LOUISIANA
 GENERAL FUND
 COMPARING SCHEDULE D OF DEPARTMENTAL EXPENDITURES - BUDGET AND ACTUAL
 GENERAL GOVERNMENT'S FISCAL YEAR TERMINATING
 Year Ended June 30, 1997

FINANCE

EXPENSE LINE	FINANCE					BUDGET FAVORABLE / UNFAVORABLE
	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	BUDGETARY	BUDGET		
Personnel	\$ 33,180	\$ -	\$ 33,180	\$ 30,000	\$ 3,180	
Supplies	26,000	000	26,000	26,000	000	
Service charges	35,000	000	35,000	34,000	1,000	
Capital outlay	11,000	-	11,000	14,000	3,000	
TOTAL EXPENDITURES	\$ 105,180	\$ 000	\$ 105,180	\$ 104,000	\$ 1,180	

FUNCTIONING

EXPENSE LINE	FUNCTIONING					BUDGET FAVORABLE / UNFAVORABLE
	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	BUDGETARY	BUDGET		
Personnel	\$ 11,000	\$ -	\$ 11,000	\$ 10,000	\$ 1,000	
Supplies	5,000	000	5,000	4,000	1,000	
Service charges	11,000	-	11,000	14,000	3,000	
Capital outlay	4,000	000	4,000	4,000	000	
TOTAL EXPENDITURES	\$ 31,000	\$ 000	\$ 31,000	\$ 32,000	\$ 1,000	

PERSONNEL

EXPENSE LINE	PERSONNEL					BUDGET FAVORABLE / UNFAVORABLE
	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	BUDGETARY	BUDGET		
Personnel	\$ 88,000	\$ -	\$ 88,000	\$ 84,000	\$ 4,000	
Supplies	4,000	000	4,000	4,000	000	
Service charges	15,000	000	15,000	16,000	1,000	
Capital outlay	9,000	1,000	10,000	20,000	10,000	
TOTAL EXPENDITURES	\$ 116,000	\$ 1,000	\$ 117,000	\$ 124,000	\$ 7,000	

CITY OF KENNER, LOUISIANA
 GENERAL FUND
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (CONTINUED)
 Year Ended June 30, 1991

TRANSIT	ACTUAL	ADJUSTMENT TO	BUDGETARY	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
		BUDGETARY BASIS			
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	-	-	-	-	-
Service charges	408,919	-	408,919	585,000	(176,081)
Capital outlay	-	-	-	-	-
TOTAL TRANSIT	\$ 408,919	\$ -	\$ 408,919	\$ 585,000	\$ (176,081)
MISCELLANEOUS					
Personnel	\$ 80,000	\$ -	\$ 80,000	\$ 40,000	\$ 40,000
Supplies	-	-	-	-	-
Service charges	1,489,944	-	1,489,944	1,485,000	(4,944)
Capital outlay	-	-	-	-	-
TOTAL MISCELLANEOUS	\$ 1,569,944	\$ -	\$ 1,569,944	\$ 1,525,000	\$ (44,944)
TOTAL EXPENDITURES					
Personnel	\$ 80,000	\$ -	\$ 80,000	\$ 40,000	\$ 40,000
Supplies	1,569,944	31,000	1,600,944	1,485,000	115,944
Service charges	1,489,944	21,474	1,511,418	1,485,000	26,418
Capital outlay	408,919	493,976	902,895	579,999	322,896
TOTAL EXPENDITURES	\$3,468,817	\$ 525,450	\$ 3,994,267	\$ 2,590,000	\$ 1,404,267

CITY OF KENNER, LOUISIANA
 GENERAL FUND
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
 Year Ended June 30, 1980

GENERAL GOVERNMENT	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	PERFORMANCE	BUDGET	VARiances
					FAVORABLE UNFAVORABLE
Personnel	\$ 1,088,000	\$ -	\$ 1,088,000	\$ 1,088,000	\$ -
Supplies	144,882	(842)	144,040	136,400	7,640
Service charges	4,241,214	20,000	4,261,214	4,370,000	(108,786)
Capital outlay	588,000	(275,000)	313,000	329,000	(16,000)
TOTAL GENERAL GOVERNMENT	\$ 6,402,100	\$ (842)	\$ 6,401,258	\$ 6,823,400	\$ (422,142)
PUBLIC SAFETY	\$ 1,231,700	\$ -	\$ 1,231,700	\$ 1,470,000	\$ (238,300)
Personnel	\$ 100,000	\$ -	\$ 100,000	\$ 100,000	\$ -
Supplies	100,000	36,443	136,443	100,000	36,443
Service charges	2,000,000	7,100	2,007,100	1,800,000	207,100
Capital outlay	2,000,000	1,966,117	3,966,117	4,570,000	(603,883)
TOTAL PUBLIC SAFETY	\$1,400,000	\$ 3,113,660	\$5,513,660	\$5,470,000	\$ 43,660
PUBLIC WORKS	\$ 1,000,000	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -
Personnel	\$ 500,000	\$ -	\$ 500,000	\$ 500,000	\$ -
Supplies	500,000	50,000	550,000	450,000	100,000
Service charges	100,000	10,000	110,000	100,000	10,000
Capital outlay	500,000	50,000	550,000	500,000	50,000
TOTAL PUBLIC WORKS	\$ 1,000,000	\$ 110,000	\$ 1,110,000	\$ 1,000,000	\$ 110,000
HEALTH AND WELFARE	\$ 500,000	\$ -	\$ 500,000	\$ 500,000	\$ -
Personnel	\$ 100,000	\$ -	\$ 100,000	\$ 100,000	\$ -
Supplies	100,000	100	100,100	100,000	100
Service charges	50,000	-	50,000	50,000	-
Capital outlay	50,000	-	50,000	50,000	-
TOTAL HEALTH AND WELFARE	\$ 200,000	\$ 100	\$ 200,100	\$ 200,000	\$ 100
CULTURE AND RECREATION	\$ 2,000,000	\$ -	\$ 2,000,000	\$ 2,000,000	\$ -
Personnel	\$ 100,000	\$ -	\$ 100,000	\$ 100,000	\$ -
Supplies	100,000	1,000	101,000	100,000	1,000
Service charges	100,000	10,000	110,000	100,000	10,000
Capital outlay	500,000	1,000	501,000	500,000	1,000
TOTAL CULTURE AND RECREATION	\$ 2,000,000	\$ 2,000	\$ 2,002,000	\$ 2,000,000	\$ 2,000

CITY OF Kenner, Louisiana
GENERAL FUND

SCHEDULE 2 OF REVENUES - BUDGET AND ACTUAL, CONTINUED

Year Ended June 30, 1992

CATEGORIES FOR REVENUES	ADJUSTMENT TO		BUDGETARY	BUDGET	BUDGET'S FACTORIALS (20% INCREASE)
	ACTUAL	BUDGETARY BASIS			
CHARGES FOR SERVICES					
Amuse fees	\$ 11,375	-	\$ 11,375	\$ 5,400	\$ 6,975
Inspection fees					
Electrical	29,000	-	29,000	29,000	4,800
Plumbing	23,070	-	23,070	18,000	5,070
Air conditioning					
Heating and other	29,200	-	29,200	13,000	4,200
Maps and document sales	1,500	-	1,500	1,000	4,500
Tax research fees	27,524	-	27,524	11,000	2,024
Police reports	40,200	-	40,200	41,000	1,200
Wood boring fees	33,507	-	33,507	15,000	18,507
Recreation department					
Participation fees	30,000	-	30,000	11,000	19,000
Admission fees	49,700	-	49,700	40,000	9,700
Identification activities					
Fees	800	-	800	1,000	17,000
Community service fees	400	-	400	1,000	1,000
Administrative charges	61,000	-	61,000	64,000	-
TOTAL CHARGES FOR SERVICES	400,100	-	400,100	300,500	99,600
FINES AND FORFEITURES					
Fines	1,044,000	-	1,044,000	1,040,000	4,000
Forfeitures	171,000	-	171,000	155,000	16,000
DMV fees	10,000	-	10,000	10,000	0,000
Interconnection fees	1,000	-	1,000	1,000	0,000
TOTAL FINES AND FORFEITURES	1,226,000	-	1,226,000	1,206,000	20,000
INTEREST ON INVESTED FUNDS	401,500	-	401,500	700,000	298,500
MISCELLANEOUS					
Donations	3,100	-	3,100	-	3,100
Rents	7,100	-	7,100	7,000	100
Other investment income	41,321	-	41,321	41,000	321
Other	36,400	-	36,400	13,000	23,400
TOTAL MISCELLANEOUS	88,021	-	88,021	61,000	27,021
TOTAL REVENUES	\$2,075,100	\$ 1,798,200	\$ 2,075,100	\$ 1,774,000	\$ 301,100

CITY OF KENNER, LOUISIANA
GENERAL FUND
SCHEDULE OF REVENUES - BUDGET AND ACTUAL
Year Ended June 30, 1997

TAXES	ACTUAL	AMOUNT PAID TO RENTAL CONTRACTORS	BUDGET 1997	BUDGET	VARIANCE
					(EXCESSIVE)
all others fee	\$ 48,000	-	\$ 48,000	\$ 76,000	\$ 28,000
sales tax	12,812,000	-	12,812,000	12,812,000	0.000.000
licenses	81,200	-	81,200	75,000	6,200
Parking fee	1,068,000	-	1,068,000	1,068,000	0.000
Fees/charges:					
Electricity meter	1,70,000	-	1,70,000	1,066,000	634,000
fire water	140,000	-	140,000	100,000	40,000
billboard signposting	170,000	-	170,000	200,000	(30,000)
Recycled fee	40,000	-	40,000	50,000	(10,000)
Telephone	660,000	-	660,000	400,000	260,000
Water	4,700,000	1,000,000	3,700,000	4,000,000	(300,000)
Telecommunication	30,000	-	30,000	30,000	-
TOTAL TAXES	\$1,490,000	1,000,000	\$4,900,000	\$4,600,000	\$300,000
LICENSES AND PERMITS					
Business:					
Occupational	1,600,000	-	1,600,000	1,600,000	0.000.000
Alcohol/liquor	70,000	-	70,000	60,000	10,000
Chain store	30,000	-	30,000	44,000	(14,000)
Plumbing	10,000	-	10,000	10,000	-
Electrical	20,000	-	20,000	17,000	3,000
Taxi cab	20,000	-	20,000	20,000	-
Air conditioning	10,000	-	10,000	7,000	3,000
Signs	200	-	200	200	-
Animal control	600	-	600	600	-
TOTAL BUSINESS	1,800,000	-	1,800,000	1,774,000	26,000
Non business:					
Building	60,000	-	60,000	60,000	0.000.000
Garage sale	5,000	-	5,000	4,000	1,000
Boat tag	400,000	-	400,000	400,000	0.000.000
TOTAL NON BUSINESS	465,000	-	465,000	464,000	1,000
TOTAL LICENSES AND PERMITS	2,265,000	-	2,265,000	2,238,000	27,000
INTERGOVERNMENTAL					
From other:					
Federal/State	300,000	-	300,000	300,000	-
Public transportation fund	100,000	-	100,000	100,000	0.000.000
Public cost fund	200,000	-	200,000	200,000	0.000.000
Value added	400,000	-	400,000	400,000	0.000.000
Other state grants	600,000	-	600,000	-	600,000
From other local government					
subdivisions:					
Jefferson's school in Aging	20,000	-	20,000	20,000	0.000.000
St Bernard Parish	10,000	-	10,000	10,000	-
TOTAL INTERGOVERNMENTAL	1,630,000	-	1,630,000	1,630,000	0.000.000

(Continued)

CITY OF KENNESA, WASHINGTON
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
Year Ended June 30, 1997

	ACTUAL	ADJUSTMENT TO BUDGETED BASIS	BUDGETARY	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES					
Taxes	\$ 24,968,008	\$ 1,069,000	\$26,037,008	\$ 24,668,008	\$ 1,369,000
License and permit	2,481,170	-	2,481,170	2,075,000	406,170
Intergovernmental	2,780,000	-	2,780,000	2,800,000	(20,000)
Charge for services	490,000	-	490,000	500,000	(10,000)
Fees and forfeitures	1,204,000	-	1,204,000	1,200,000	4,000
Income and investments	600,000	-	600,000	700,000	(100,000)
Miscellaneous	50,000	-	50,000	50,000	-
TOTAL REVENUES	<u>32,573,178</u>	<u>1,069,000</u>	<u>33,642,178</u>	<u>31,993,008</u>	<u>1,649,170</u>
EXPENDITURES					
General government	4,280,700	(261,100)	4,019,600	4,000,000	19,600
Public safety	11,614,700	1,011,000	12,625,700	12,104,000	4,421,700
Public works	2,660,000	60,000	2,720,000	2,960,000	(240,000)
Health and welfare	760,000	0	760,000	760,000	-
Public improvement	1,000,000	(1,000)	999,000	1,000,000	(1,000)
Travel and administration	480,000	-	480,000	480,000	-
Miscellaneous	1,260,000	-	1,260,000	1,260,000	-
TOTAL EXPENSES	<u>23,955,400</u>	<u>1,011,100</u>	<u>24,966,500</u>	<u>24,504,000</u>	<u>4,462,500</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>8,617,778</u>	<u>57,900</u>	<u>8,675,678</u>	<u>7,489,008</u>	<u>1,186,670</u>
OTHER FINANCING SOURCES (USES)					
Operating transfer in	4,000,000	-	4,000,000	4,000,000	-
Operating transfer out	(4,000,000)	-	(4,000,000)	(4,000,000)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(4,000,000)</u>	<u>-</u>	<u>(4,000,000)</u>	<u>(4,000,000)</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>4,617,778</u>	<u>57,900</u>	<u>4,675,678</u>	<u>3,489,008</u>	<u>1,186,670</u>
NET CHANGES					
at beginning of year	<u>1,000,000</u>	<u>(1,000)</u>	<u>999,000</u>	<u>999,000</u>	<u>-</u>
at end of year	<u>5,617,778</u>	<u>\$ 96,900</u>	<u>\$5,714,678</u>	<u>\$ 4,488,008</u>	<u>\$ 1,226,670</u>

CITY OF KEMMER, LOUISIANA
 GENERAL FUND
 BALANCE SHEET
 June 30, 1991

ASSETS	
Cash	\$ 481,576
Equity in pooled cash and investments	855,554
Investments	5,111,589
Receivable (net, where applicable, of allowance for uncollectibles)	
Accounts	4,344,448
Intergovernmental	1,759,271
Special assessments - delinquent	494,021
Interest	84,956
Due from other funds	1,806,199
Inventory	95,232
Prepaid items	15,887
TOTAL ASSETS	<u>\$ 21,183,884</u>
 LIABILITIES AND FUND BALANCE	
Liabilities	
Accounts payable	\$ 922,482
Accounts liabilities	375,833
Due to other funds	1,006,329
Due to other governments	626,146
Deferred revenue	1,384,022
Other liabilities	185,815
TOTAL LIABILITIES	<u>5,510,727</u>
 Fund balance	
Reserved for encumbrances	1,079,548
Reserved for inventory	95,232
Reserved for prepaid items	15,887
Reserved for restricted expenditures	1,071,548
Reserved for capital expenditures	3,891,200
Unreserved	
Designated for subsequent year's expenditures	2,887,438
Undesignated	2,714,682
TOTAL FUND BALANCE	<u>15,663,157</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 21,183,884</u>

The accompanying notes are an integral part of this statement.

GENERAL FUND

The General Fund is the principal operating fund of the City of Kansas, and accounts for the financial resources and responsibilities not accounted for in any other fund.

**COMBINING AND INDIVIDUAL FUND
AND ACCOUNT GROUP STATEMENTS**

CITY OF KENNER, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1997

NOTE W - SUBSEQUENT EVENTS

On August 7, 1997, the City purchased 18 acres of property for the amount of \$600,000 to be used for a Kenner City Park. The City also leased an additional 10 acres of property with the option to purchase the additional property in increments of 2-acre parcels. The lease runs on these parcels expires in July 2000.

In addition, a donation of \$250,000 was received from a third party to be used for improvements and a park building for the Kenner City Park.

NOTE X - AVAILABILITY OF SEPARATE FINANCIAL REPORTS

Separate audited financial reports for the year ended June 30, 1997, containing additional information as required by the revenue bond indentures, and more detailed information regarding operating results, are available from the City for the following funds:

Enterprise Funds	Auditors
Parks/Recreation Center Operations	Roberts & Company
Pension Trust Funds	
Pension's Pension and Relief Fund	Roberts & Company

CITY OF BOSSIER, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1997

NOTE U - APPROPRIATION OF STATE MONIES (CONTINUED)

District of \$1,280,000. The remaining allocation of District monies will be used for professional fees, cost sharing and other "soft" costs relating to the Project.

Construction has commenced on the Project. As of June 30, 1997, the total budget on the project totaled \$4,108,124, of which \$2,079,498 had been expended on the Project.

NOTE V - FISCAL PERIOD ADJUSTMENTS

Fund balances at the beginning of the year have been restated to reflect changes in classifications of certain funds and a change in accounting principle as follows:

Adjustment	Reason
1.	In November 1994, GASB issued Statement No. 15, "Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans". This Statement establishes financial reporting standards for defined benefit pension plans. This statement requires the Plan to restate the financial statements of all periods presented. All prior years' effects resulting from this statement should be reported as a restatement of the "1994 assets held in trust for pension benefits - beginning of year" for the earliest period presented. In the Pension Trust Funds, the net assets held in trust for pension benefits - beginning of year for the fiscal year ended June 30, 1995, which was \$7,042,845, has been restated as \$7,853,581, in order to reflect the application of GASB Statement No. 15.
2.	The Drug Enforcement Facilities Fund which was previously reported as an Expendable Trust Fund is now being reported as a Special Revenue Fund. This resulted in an increase in fund balance for the Special Revenue Fund and a decrease in the Expendable Trust Fund of \$384,158.

The effect of these changes on fund balances at July 1, 1996 is summarized below:

Adjustments	Fund Type		
	Governmental Special Revenue	Pension Trust	Fiduciary Expendable Trust
1	\$ -	\$ 813,158	\$ -
2	384,158	-	(384,158)
Total	384,158	813,158	(384,158)
Fund balance, as previously reported	2,128,124	2,082,082	384,158
As restated	\$2,512,282	\$2,895,240	\$ -

The effects of these changes on income revenues/operating revenues and expenditures/operating expenses for the year ended June 30, 1996 are as follows:

Adjustments	
1	Increase in operating revenues over operating expenses of \$813,158 in the Pension Trust Fund.
2	None

CITY OF KENNER, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1997

NOTE T - PENSION PLANS (CONTINUED)

The funding policies for the Municipal Plan and the Police Plan provide for contributions at actuarially determined rates. The contribution rates of the Municipal Plan are determined using the frozen attained age normal cost method, with the unfunded accrued liability being funded over a 30 year period. Member contributions are established by state statute and are 8.33% of covered payroll. The contribution rates of the Police Plan are determined using the entry age normal cost method, with the unfunded accrued liability being funded over a 30 year period. Member contributions are established by state statute at 7.2% of covered payroll.

Costs incurred required and made for the Municipal Plan, a cost-sharing multiple-employer plan, for the year ended June 30, 1997 were \$1,083,678, which consisted of 1443,489 (5.25 percent of covered payroll) from the City and \$639,678 (5.0 percent of covered payroll) from employees.

Contributions required and made for the Police Plan, a cost-sharing multiple-employer plan, for the year ended June 30, 1997 were \$279,336, which consisted of \$533,594 (5.0 percent of covered payroll) from the City and \$265,000 (3.5 percent of covered payroll) from employees.

The Municipal Plan and the Police Plan, cost sharing multiple-employer plans, do not conduct separate measurements of assets and actuarial accrued liability for individual employees. The City's contributions to the Municipal and Police Plans represented 5.8 and 3.3 percent, respectively, of total contributions required of all employees.

TREND INFORMATION

Historical trend information is presented in order for a reader to assess the progress made in accumulating sufficient assets to pay pension benefits as they become due.

Six-year historical trend information is presented in the Supplementary Information Section of this report for the Firemen's Plan. Six year historical trend information for the Municipal Plan and the Police Plan is available in the separately issued reports.

NOTE U - APPROPRIATION OF STATE MONIES

Appropriation of State Monies from Rebalancing of Louisiana Superdome

A sports and entertainment package was approved by the Louisiana Legislature on June 8, 1994 and signed into law. This package involves new bond financing and the refinancing of existing debt on the Louisiana Superdome. One project included in this package is a \$1.3 million grant to the City of Kenner for expansion of the Postcardman Center.

On December 15, 1994, a resolution was passed by the City of Kenner Council, whereby the City would provide additional funds to the Louisiana Stadium and Exposition District that could be added to the \$1.3 million of new monies previously dedicated for the expansion of the Center. This additional financing was a result of the City's issuance of Certificate of Indebtedness Series 1994B.

On January 4, 1995, the City of Kenner entered into a Cooperative Refinance Agreement with the Louisiana Stadium and Exposition District (the "District") for expansion of the Center. The District has issued \$48,000,000 of Bond Occupancy Tax Incent, Series 1995-D and has allocated an amount not to exceed \$1,500,000 from the proceeds of the bonds for the expansion of the Center. The City of Kenner has contributed \$2,438,453 of proceeds from its issuance of Certificate Indebtedness Series 1994B for the remainder of the construction contract, including contingencies of the Project.

In 1996, the District awarded a construction contract, including contingencies, in the amount of \$3,730,433 which will be paid in part by a contribution from the City of \$2,438,453 and the remainder by a contribution from the

CITY OF Kenner, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 June 30, 1997

NOTE 7 - PENSION PLANS (CONTINUED)

COVERED PAYROLL

The total payroll, as well as the covered payroll, for each of the plans for the year ended June 30, 1997 were as follows:

	TOTAL	COVERED
Municipal Plan	\$ 7,980,819	\$ 5,126,453
Police Plan	1,994,796	1,911,068
Firemen's Plan	2,334,265	2,271,882

CURRENT MEMBERSHIP

As June 30, 1996 (latest date for which such information was available at the date of this report), the plan membership of the Firemen's Plan consisted of:

Retirees and beneficiaries currently receiving benefits and terminated employees who are entitled to receive benefits but are not yet receiving benefits:	28
Active plan participants:	
Fully vested	3
Partially vested	.72
Total	3.72

Membership data for the Municipal Plan and Police Plan, cost-sharing multiple-employer plans, are not available by individual employee.

CONTRIBUTIONS REQUIRED AND MADE

The funding policy for the Firemen's Plan provides for employee contributions of 15.0 percent and employer contributions of 8.0 percent of the gross salary of participating employees. These rates were established by state statutes and adopted by the City. Contribution rates are not actuarially determined. In addition, the employer also contributes the fire insurance tax it receives from the State of Louisiana which makes the effective employee contribution percentage 18.24%. The Plan further provides that the City of Kenner shall reimburse the Fund in amounts equivalent to any deficit resulting from the payment of the benefits provided by the Plan.

Contributions required and made for the single-employer plan is comprised of the following as of June 30, 1997:

	FIREMEN'S PLAN
Contributions required and made:	
Employer	\$ 457,315
Employee	308,814
	<u>\$ 766,129</u>
Contributions made as a percentage of covered payroll:	
Employee	15.24%
Employer	8.00%

The unfunded pension benefit obligation as of June 30, 1996 (latest date for which such information was available at the date of this report) was \$5,075,276.

CITY OF KENNER, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1997

NOTE 7 - PENSION PLANS (CONTINUED)

Municipal Police Employees Retirement System (The Police Plan)

Members of the Police Plan are eligible for normal retirement after they have been a member of the plan for one year, if they have 15 years of service at any age or they have 30 years service and are age 58 or have 11 years service and are age 51. The monthly retirement benefit is equal to 3.1/3 percent of the member's average monthly earnings during the highest consecutive 36 months, multiplied by years of creditable service, not to exceed 100 percent of member's final compensation. Retirement benefits are payable monthly to the retiree, and upon the death of the retiree, under certain conditions, are payable to the surviving spouse and minor children. The Police Plan retirement information in this Note is provided as of the latest actuarial valuation, June 30, 1996. The Municipal Police Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. The financial report may be obtained from the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Firemen's Pension and Relief Fund (The Firemen's Plan)

All permanent active employees of the Fire Department are eligible for participation. Under the Firemen's Plan, members prior to April 1, 1978, with 20 years of service may retire. Members after March 31, 1978 and on or before September 30, 1993 with 30 years of service are eligible to retire. Members after September 30, 1993 with 30 years of service and upon reaching age 55 are eligible to retire. Retirement benefits for members prior to April 1, 1978, are 66 2/3 percent of monthly salary at the time of retirement for 20 to 24 years of service, 75 percent of salary for 25 to 29 years of service, and 83 percent of salary for 30 or more years of service. Retirement benefit for members after March 31, 1978, is 81 percent of the monthly salary received at time of retirement. Retirement benefits are payable monthly for the life of the retiree, and upon the retiree's death, under certain conditions, are payable to the surviving spouse. The Firemen's Plan retirement information in this Note is provided as of the latest actuarial valuation, June 30, 1996. The Firemen's Pension and Relief Fund issues a publicly available financial report that includes financial statements and required supplementary information. The financial report may be obtained from the City of Kenner, Louisiana.

BASIS OF ACCOUNTING

The City's financial statements are prepared using the accrual basis of accounting. Plan member contributions are recognized in the period in which the contributions are due. Employer contributions in each plan are recognized when due and the employer has made a formal commitment to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of each plan.

METHOD USED TO VALUE INVESTMENTS

As required by Government Accounting Standards Board Statement No. 26, "Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans", investments are reported at fair value. Short-term investments are reported at cost, which approximates fair value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates. Corporate bonds are valued based on yields currently available on comparable securities from issuers of similar credit ratings. Investments that do not have an established market are reported at estimated fair value.

Besides investments in the U.S. Government and U.S. Government obligations, the Plans had no investments in any one organization which represented more than 5% of the net assets available for benefits.

CITY OF Kenner, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1991

NOTE 6 - DEFERRED COMPENSATION PLAN (CONTINUED)

The City's legal counsel believes that the City has no liability for losses under the plan, but does have the duty of due care that would be required of an ordinary prudent investor. The City believes that it is unlikely that it will see the assets to satisfy the claims of general creditors in the future.

Investments are managed by PUBLIC. The choice of the investment option(s) is made by the participant.

NOTE 5 - POSTEMPLOYMENT BENEFITS

In addition to the pension benefits described in Note 2, the City provides postemployment health care and life insurance benefits, authorized by City resolution, to all retirees with 20 years or more of service. Expenditures for postemployment health care and life insurance benefits are recognized as the premiums are paid by the City, which is required to pay only the retiree's portion. The retiree must pay the portion of the premium related to any dependents. At June 30, 1991, sixty retirees were eligible and were receiving multi-employer benefits. Total health care premiums amounted to \$183,618, of which \$111,504 (70%) was paid by the City and \$49,883 (37%) was paid by the retiree for the year ended June 30, 1991. Life insurance premiums paid by the City for fifty-eight eligible retirees amounted to \$2,490 for the year ended June 30, 1991. These paid retirement health care and life insurance benefits are not accounted for as a defined benefit pension plan but Governmental Accounting Standards Board Statement No. 35 "Financial Reporting for Postemployment Healthcare Plans Administered by Defined Benefit Pension Plans" does not apply.

NOTE 7 - PENSION PLANS

GENERAL

The City reporting entity participates in three defined benefit pension plans. Assets are held separately and may be used only for the payment of benefits to the members of the respective plans, as follows:

Substantially all of the City's full-time, permanent employees, other than those employed by the Kenner Fire Department and Kenner Police Department are participants in the Municipal Employees' Retirement System, State of Louisiana (the Municipal Plan), a cost-sharing, multiple-employer defined benefit plan.

All full-time officers of the Police Department of the City are participants in the Municipal Police Employees Retirement System (the Police Plan), a cost-sharing, multiple-employer defined benefit plan.

The employees of the Fire Department of the City are participants in the Firemen's Pension and Relief Fund (the Firemen's Plan), a single-employer defined benefit plan.

PLAN DESCRIPTIONS

Municipal Employees' Retirement System, State of Louisiana (The Municipal Plan)

Employees of the City participate in Plan A of the Municipal Plan. Under the Municipal Plan, employees with 10 years of service may retire at age 48, employees with 25 years of service may retire at age 55, and employees with 30 years of service may retire regardless of age. The monthly amount of the retirement allowance is equal to 1 percent of the member's final compensation multiplied by his years of service. Retirement benefits are payable monthly for the life of the retiree, and upon the retiree's death, under certain conditions, are payable to the surviving spouse. The Municipal Plan retirement information in this Note is provided as of the latest actuarial valuation, June 30, 1990. The Municipal Employees' Retirement System of Louisiana issues a publicly available financial report that includes financial statements and required supplementary information. The financial report may be obtained from the States Range office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

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

NOTE Q - COMMITMENTS AND CONTINGENCIES (CONTINUED)

The following is a schedule of the future minimum lease payments under all of the capital leases together with the present value of the minimum lease payments as of June 30, 1997.

Year Ending June 30th	Contractual Amount
1998	\$ 100,611
1999	100,611
2000	100,611
2001	100,611
2002	100,611
2003-2007	<u>421,683</u>
Total minimum lease payments	825,128
Less amount representing interest	<u>243,825</u>
Present value of future minimum lease payments	<u>\$ 581,303</u>

NOTE Q - COMMITMENTS AND CONTINGENCIES (CONTINUED)

Operating leases

The City is committed under various leases for buildings. These leases are considered for accounting purposes to be operating leases. Lease expenditures for the year ended June 30, 1997 amounted to \$47,501. Future minimum lease payments for these leases are as follows:

Year Ending June 30th	Amount
1998	\$ 47,500
1999	47,500
2000	47,500
2001	47,500
2002	47,500
Thereafter	<u>128,582</u>
TOTAL	\$366,082

NOTE R - DEFERRED COMPENSATION PLAN

The City offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all City employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all amounts attributable to those amounts, property, or rights are owned paid or made available to the employee or other beneficiary solely the property and rights of the City (without being restricted to the provisions of benefits under the plan), subject only to the claims of the City's general creditors. Participants' rights under the plan are equal to those of general creditors of the City in an amount equal to the fair market value of the deferred account for each participant.

REVENUES

1. COMMENT

While verifying the settlement of revenues paid to the City by the riverboat casino, we noted that unaudited amounts of the casino's net gaming proceeds were used in the calculation of the settlement amounts. As a result, a lower amount of net gaming proceeds was used in the calculation rather than the higher audited amount. Since the audit of the financial statements of the riverboat casino is not available at the time (July) when the settlement is made, we recommend that a correction be made to the calculation and that the City submit a request to the casino to pay the additional amount owed to the City which we have estimated to be approximately \$10,000.

RESPONSE:

We will prepare the revised calculation and submit our request for payment to the riverboat casino. As in future settlements, we will compare the amounts used for settlement purposes to the amounts reported on the casino's audited financial statements and appropriately invoice the casino for any additional amounts owed to the City.

DATA PROCESSING (RMP)

1. COMMENT

As noted in the prior year, the City stores all computer system backup tapes in a vault located on-site. We recommended that copies of all system backup tapes be kept at an off-site storage site in order to properly safeguard the information.

RESPONSE

Upon further review of this comment by our computer consultant, we have decided to store the backup tapes in an existing fireproof vault which is on-site.

SELF INSURANCE FUNDS

1. CONDITION

We noted three (3) workers compensation claims for which certain forms (two (2) "Supervisor's Accident Reports" and one (1) "Authorization for Treatment of Compensation Injury or Illness Report") were not signed by the employer and/or the Supervisor.

We recommend that the Administrator ensure that all required forms are signed by the employee. In addition, the Supervisor should review and sign the forms before forwarding them to the insurance office.

RESPONSE:

We will advise the Administrator to ensure that the required claim forms are signed by appropriate personnel and reviewed by the Supervisor before forwarding to the Administrator for processing.

3. COMMENT

We made limited inquiries of management regarding their plans and procedures to address the year 2000 date problem. Our audits of the City of Kansas's financial statements for the year ended June 30, 1997 will not provide any assurance that the City's systems or any other systems, such as those of the City's vendors and service providers, are year 2000 compliant, nor will our audit provide any other assurance regarding the year 2000 problem. We were not engaged to perform, nor have we performed, any procedures to test whether the City's computer systems or any other systems are year 2000 compliant or whether the plans and activities of the City are sufficient to address and correct the systems or any other problems that might arise because of the year 2000. Accordingly, we have not expressed any opinion or provided any other assurance regarding the year 2000.

During our observations, we did note, however, that the City does not have a formal plan for dealing with the year 2000 date problem. The lack of a documented plan creates specific concerns in that:

- The scope of the City's year 2000 problem is unknown.
- There is uncertainty whether enough time exists to adequately address the problem.
- There is no mechanism for measuring the project's progress.

We recommend that the City develop a formal plan of action that addresses the year 2000 date problem. A formal plan will assist the City with specific advantages as it will address the many uncertainties associated with the year 2000 problem. The plan should be structured so that it includes an initial diagnosis of the scope of the issue with adequate time allotted for project tests, so that sufficient testing may occur. Application users should be informed of the issues and be integrally involving in testing.

RESPONSE

Our computer consultants are aware of the problem and will present a plan of action to the City in a timely manner.

GENERAL COMMENTS

1. COMMENT

The Governmental Accounting Standards Board ("GASB") has issued Statement No. 31, "Accounting and Financial Reporting for Certain Investments and for External Investment Pools." GASB Statement No. 31 will become effective for the City for the year ending June 30, 1999. It requires that most investments be recorded at fair value. Fair value is defined as the amount at which a financial instrument could be exchanged in a current transaction between willing parties. This method of accounting will cause fluctuations in reported investment values based on fluctuations in the investment market. Fluctuations in the fair value of investments will be recorded in the operating statements, in accordance with GASB Statement No. 31. Reported investment income will be affected as amounts formerly included from the operating statements as "unrealized" or "non-cash gains and losses" will now be included.

RESPONSE

We will consult with our auditors and investment advisors and further review this statement to plan for its future implementation.

2. COMMENT

The Governmental Accounting Standards Board ("GASB") has issued Statement No. 32, "Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans" in October 1997. GASB Statement No. 32 was issued in response to a change in Internal Revenue Code Section 457 on August 20, 1996. This Code Section now requires that all assets and income of the Deferred Compensation Plans established under Code Section 457 must be held in trust for the exclusive benefit of the participants and their beneficiaries. Existing plans are required to comply with this requirement by January 1, 1999.

RESPONSE

We will consult with our auditors and further review this statement to plan for its future implementation.

REBOWE & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS
CONSULTANTS
A PROFESSIONAL CORPORATION

200 N. Chestnut Blvd. • Suite 200 • PO Box 999 • Maple LA 70060
Phone (504) 837-8161 • Fax (504) 837-0023 • E-mail info@rebowe.com

December 19, 1997

Honorable Mayor and Members of the Council
City of Kenner, Louisiana

We have audited the general-purpose financial statements of the City of Kenner, Louisiana for the year ended June 30, 1997, and have issued our report thereon dated December 19, 1997. As part of our audit, we considered the City's internal control structure in order to determine the nature, timing and extent of our auditing procedures for the purpose of expressing an opinion on the general-purpose financial statements and not to provide assurance on the internal control structure.

Our consideration of the internal control structure has been reported on in a separately issued report entitled *Independent Auditor's Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards* dated December 19, 1997.

This memorandum summarizes various other matters which have come to our attention. While not involving reportable conditions, these matters do present opportunities for strengthening the internal control structure and improving the operations of the City.

We have already discussed many of these recommendations with various City personnel and have included their responses. We will be pleased to discuss these recommendations with you in further detail at your convenience, perform any additional study of these matters, or assist you in implementing the recommendations.

Sincerely,

Rebowe & Company

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CITY OF KENNER, LOUISIANA

MEMORANDUM OF ADVISORY COMMENTS

June 30, 1997

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

Release Date: _____

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CITY OF MONROE, LOUISIANA
Schedule of Findings and Questioned Costs (Continued)
Year Ended June 30, 1987

Response:

We have instructed our claims administrator to reconcile the loss reports to the check registers on a monthly basis for all self-insurance programs.

C. FINANCIAL AID/ QUINCY OVER COSTS - MAJOR FEDERAL AWARD PROGRAMS ALERT

Department of Housing and Urban Development

1. Community Development Block Grant - OFDA Number 14.118; Grant Numbers D-05-MU-21-8008 and D-86-08C-12-088

Expendable Condition

As discussed in D.1, accountability of all payroll checks, including those for the payroll changed to federal awards, in a systematic manner is not maintained and proper procedures for voiding payroll checks is not being followed. Procedures should be implemented to properly account for all payroll checks in a systematic manner. In addition, payroll checks should be properly voided and recorded in the log as such.

D. STATUS OF PRIOR YEAR'S FINDINGS

The City has taken corrective action on all findings from the prior year audit report dated December 16, 1986 except for item B.2, which is repeated from the prior year.

CITY OF KENNER, LOUISIANA
Schedule of Findings and Questioned Costs (Continued)
Year Ended June 30, 1997

Criteria:

Internal controls should be in place that provide reasonable assurance that all payroll checks are properly accounted for and properly voided, if necessary.

Effect:

Because of the failure to maintain payroll checks in a sequential manner, numerous check numbers which had been used in a previous year, were again used and approximately 180 numbers were unaccounted for. However, none of the previously issued numbers were still outstanding as of June 30, 1997. Also, due to improper voiding procedures for payroll checks, numerous insurance checks, both signed and unsigned, were not voided.

Recommendation:

A log should be maintained which would account for all payroll checks in a sequential manner. In addition, payroll checks should be properly voided and recorded in the log as such.

Response:

We concur with the recommendation. Proper procedures will be implemented as soon as possible.

2. Self-Insurance

Condition:

As noted in the prior year, the City currently has a third party administrator handling the processing of claims for the General Liability, Auto and Worker's Compensation Self-Insurance programs. The current accounting system calls for the administrator to provide the City with "loss reports" detailing claims incurred, claims paid, and reserves on claims each month. We noted that the loss reports were not being recorded to the actual disbursements as recorded on the City's general ledger.

Criteria:

Internal controls should be in place that provide reasonable assurance that all disbursements from their self-insurance programs are properly reflected in the loss reports.

Effect:

Because of the failure to reconcile the loss reports to the actual disbursements as recorded on the City's general ledger, certain amounts were either not recorded on the administrator's computer system or were recorded incorrectly.

Recommendation:

The claims administrator should reconcile the loss reports to the check registers which are submitted monthly to the City on all self-insurance programs, since these check registers are used for recording actual disbursements on the City's general ledger.

CITY OF KENNER, LOUISIANA
Schedule of Findings and Questioned Costs
Year Ended June 30, 1997

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of the City of Kenner, Louisiana.
2. Two reportable conditions disclosed during the audit of the financial statements are reported in the *Independent Auditor's Report on Compliance and on Internal Control Over Financial Reporting, Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*. One of these conditions is reported as a material weakness.
3. No instances of noncompliance material to the financial statements of the City of Kenner, Louisiana were disclosed during the audit.
4. One reportable condition relating to the audit of the major federal award program is reported in the *Independent Auditor's Report on Compliance with Requirements, Applicable to Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular A-133*. The condition is reported as a material weakness.
5. The auditor's report on compliance for the major federal award program for the City of Kenner, Louisiana expresses an unqualified opinion.
6. No audit findings relative to the major federal award program for the City of Kenner, Louisiana are reported. However, a reportable condition is reported in Part C of this schedule.
7. The programs tested as major programs include:

	CFDA Number
Community Development Block Grant	14.210
Construction Grants for Wastewater Treatment Plants	65.410
Home Investment Partnership Program (Home)	14.210

8. The threshold for distinguishing Types A and B programs was \$500,000.
9. City of Kenner, Louisiana was determined to be a high-risk entity.

B. FINANCIAL STATEMENTS AUDIT

Reportable Conditions

1. Payroll

Condition

Accountability of all payroll checks is a sequential process is not maintained. In addition, proper procedures for voiding payroll checks are not being followed.

CITY OF KIPHOE, LOUISIANA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
June 30, 1997

NOTE D - NOTES PAYABLE (CONTINUED)

and 4.50% to 6.50%, respectively. At June 30, 1997, the notes payable had outstanding balances of \$-0- and \$15,400, respectively, and are recorded in the General Long-Term Debt Account Group.

The following is a schedule of future payments on the notes as of June 30, 1997 totaling \$38,157, which includes interest of \$36,311:

<u>Year Ending</u> <u>June 30,</u>	<u>Future Minimum</u> <u>Payments</u>
1998	\$ 134,716
1999	117,716
2000	120,520
	<u>\$ 373,952</u>

CITY OF Kenner, LOUISIANA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
June 30, 1997

NOTE A - SCOPE OF AUDIT PERSUANT TO GOVERNMENT ACCOUNTING STANDARDS, OMB CIRCULAR A-115, "AUDITS OF STATES, LOCAL GOVERNMENTS, AND NON-PROFIT ORGANIZATIONS" AND THE SINGLE AUDIT ACT OF 1994 AND 1996 AMENDMENTS

All federal grant operations of the City of Kenner, Louisiana, are included in the scope of the single audit. Those programs which were major grants and which were selected for specific testing included:

- Community Development Block Grants (CFDA No. 14.201)
- Construction Grants for Wastewater Treatment Plants (CFDA No. 46.410)
- Housing Incentives Partnership Program (CFDA No. 14.210)

The U. S. Environmental Protection Agency has been designated as the City's cognizant agency for the single audit.

NOTE B - FISCAL PERIOD AUDITED

Single audit testing procedures were performed for program transactions occurring during the year ended June 30, 1997. Revenues and expenditures recorded prior to July 1, 1996 for programs with contractual reimbursement periods commencing prior to that date were outside the scope of the single audit. These prior-period revenues and expenditures are subject to the audit requirements of the applicable federal funding sources. Grant terms are indicated in the Schedule of Expenditures of Federal Awards.

NOTE C - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards has been prepared on the accrual basis of accounting. Grant revenues are recorded for financial reporting purposes when the City has met the qualifications for the respective grants. Several programs are funded jointly by State of Louisiana operations and Federal funds. Costs incurred in programs partially funded by federal grants are applied against federal grant funds to the extent of revenues available when they properly apply to the grant.

2. ACCRUAL AND DEFERRED REIMBURSEMENT

Various reimbursement procedures are used for federal awards received by the City. Consequently, timing differences between expenditures and program reimbursements can exist at the beginning and end of the year. Accrued balances at year-end represent an excess of reimbursable expenditures over cash reimbursements received. Generally, accrued balances caused by differences in the timing of cash reimbursements and expenditures will be reversed in the remaining grant period.

NOTE D - NOTES PAYABLE

In June 1990 and December 1991, City of Kenner issued long-term notes for \$750,000 and \$700,000, respectively. The proceeds were to be loaned in accordance with the HUD Section 104 Loan Guarantee program. The loans did not mature, therefore, the proceeds have been invested to finance the payment of the notes payable. The investment is accounted for in the Community Development Block Grant Special Revenue Fund. The long term notes are payable over a period of 4 years with interest payable semi-annually at rates ranging from 8.7% to 9.70%.

APPROXIMATE DATE RECEIVED 1946 (M. D.)	TOTAL RECEIVED (CHECKS + COINS)		TOTAL RECEIVED 1946 (M. D.)	TOTAL RECEIVED AND DEPOSITED RECORDED	TOTAL RECEIVED AND DEPOSITED RECORDED
	CHECKS	COINS			
\$ _____	\$ _____	\$ _____	\$ 73.00	\$ 73.00	\$ 73.00
\$ _____	\$ _____	\$ _____	\$ 100.00	\$ 100.00	\$ 100.00
\$ 0.00	\$ 0.00	\$ _____	\$ _____	\$ 100.00	\$ 100.00
_____	100.00	_____	100.00	100.00	100.00
\$ 0.00	\$ 0.00	\$ _____	\$ 100.00	\$ 100.00	\$ 100.00
\$ 1.00	\$ 1.00	\$ 75.00	\$ _____	\$ 100.00	\$ 100.00
_____	1.00	75.00	_____	100.00	100.00
_____	100.00	_____	100.00	100.00	100.00
_____	100.00	_____	100.00	100.00	100.00
\$ 7.00	\$ 70.00	\$ 23.00	\$ 100.00	\$ 100.00	\$ 100.00
\$ 100.00	\$ 100.00	\$ _____	\$ _____	\$ 100.00	\$ 100.00
_____	100.00	_____	_____	100.00	100.00
\$ 100.00	\$ 100.00	\$ _____	\$ _____	\$ 100.00	\$ 100.00
\$ _____	\$ _____	\$ _____	\$ 100.00	\$ 100.00	\$ 100.00
\$ _____	\$ _____	\$ _____	\$ 100.00	\$ 100.00	\$ 100.00
\$ 100.00	\$ 100.00	\$ 75.00	\$ 100.00	\$ 100.00	\$ 100.00

CITY OF BOSTON, MASSACHUSETTS
 BUDGET OF EXPENDITURES BY FEDERAL AGENCY PROGRAMS
 FISCAL YEAR 95, 96*

DESCRIPTION	CFDA NUMBER	GRANT NUMBER	BUDGET PERIOD		TOTAL GRANT AMOUNT	
			FY94	FY95/96		
DEPARTMENT OF MANAGEMENT SERVICES Panel Through/Indirect Expenses Office of Economic Development Board Migration/Case Program (Office 40)	-	99-04-0001	-	-	\$ 80,000	
TOTAL FEDERAL ASSISTANCE BY DEPARTMENT'S AGENCY						
DEPARTMENT OF PUBLIC WORKS Panel Through/Indirect Expenses Motor Vehicles Motor Fuel/Related Exp Information Tech Equip Motor Fuel/Related Exp Information Tech Equip	69-09	-	600,000	600,000	1,200,000	
TOTAL FEDERAL ASSISTANCE BY DEPARTMENT'S AGENCY			600,000	600,000	1,200,000	
DEPARTMENT OF TRANSPORTATION Federal Highway Administration Rail Light/Railway/Other Local Federal Highway Administration	-	99-04-0001-99-04-0002-99-04-0003-99-04-0004-99-04-0005-99-04-0006-99-04-0007-99-04-0008-99-04-0009-99-04-0010-99-04-0011-99-04-0012-99-04-0013-99-04-0014-99-04-0015-99-04-0016-99-04-0017-99-04-0018-99-04-0019-99-04-0020-99-04-0021-99-04-0022-99-04-0023-99-04-0024-99-04-0025-99-04-0026-99-04-0027-99-04-0028-99-04-0029-99-04-0030-99-04-0031-99-04-0032-99-04-0033-99-04-0034-99-04-0035-99-04-0036-99-04-0037-99-04-0038-99-04-0039-99-04-0040-99-04-0041-99-04-0042-99-04-0043-99-04-0044-99-04-0045-99-04-0046-99-04-0047-99-04-0048-99-04-0049-99-04-0050-99-04-0051-99-04-0052-99-04-0053-99-04-0054-99-04-0055-99-04-0056-99-04-0057-99-04-0058-99-04-0059-99-04-0060-99-04-0061-99-04-0062-99-04-0063-99-04-0064-99-04-0065-99-04-0066-99-04-0067-99-04-0068-99-04-0069-99-04-0070-99-04-0071-99-04-0072-99-04-0073-99-04-0074-99-04-0075-99-04-0076-99-04-0077-99-04-0078-99-04-0079-99-04-0080-99-04-0081-99-04-0082-99-04-0083-99-04-0084-99-04-0085-99-04-0086-99-04-0087-99-04-0088-99-04-0089-99-04-0090-99-04-0091-99-04-0092-99-04-0093-99-04-0094-99-04-0095-99-04-0096-99-04-0097-99-04-0098-99-04-0099-99-04-0100	99-04-0001	600,000	600,000	1,200,000
Panel Through/Indirect Expenses of Transportation's sub-agency Local/State/Other Projects Local Board Through Administration of Transportation Development	-	See Budget TRANSPORT	-	-	-	
TOTAL FEDERAL ASSISTANCE BY DEPARTMENT'S AGENCY			600,000	600,000	1,200,000	
ENVIRONMENTAL PROTECTION AGENCY Panel Through/Indirect Expenses Environmental Quality Construction Grants to "Nonpoint Pollution Study" Construction Grants to "Nonpoint Pollution Study"	69-04	99-04-0044	600,000	600,000	1,200,000	
TOTAL FEDERAL ASSISTANCE BY DEPARTMENT'S AGENCY			600,000	600,000	1,200,000	
DEPARTMENT OF EDUCATION Panel Through/Indirect Expenses Education Governor's Job and Basic Life Skills and Community Act	69-04	99-04-0010	600,000	600,000	1,200,000	
TOTAL FEDERAL ASSISTANCE BY DEPARTMENT'S AGENCY			600,000	600,000	1,200,000	

* Major Program

The accompanying Schedule of Expenditures of Federal Agencies is integral to this schedule.

ADDITIONAL DEBIT BALANCE	CONSTRUCTION DURING YEAR		ADDITION DEBIT BALANCE	REVENUE AMOUNTS RECORDED	TOTAL ADD-ON DURING YEAR
	REVENUE	OTHER DEBITS			
\$ 89,711	\$ 1,000,000	\$ -	\$ -	\$ 89,711	\$ 89,711
	10,000		10,000	10,000	10,000
	10,000		10,000	10,000	10,000
			10,000	10,000	10,000
<u>89,711</u>	<u>10,000</u>		<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
	10,000		10,000	10,000	10,000
	10,000		10,000	10,000	10,000
<u>89,711</u>	<u>1,020,000</u>	<u>-</u>	<u>10,000</u>	<u>140,811</u>	<u>1,040,811</u>
\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
11,000	10,000				
<u>11,000</u>	<u>10,000</u>		<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
11,000	10,000		11,000	11,000	11,000
	10,000		11,000	10,000	10,000
<u>11,000</u>	<u>20,000</u>		<u>11,000</u>	<u>21,000</u>	<u>21,000</u>
	10,000			10,000	
<u>11,000</u>	<u>30,000</u>		<u>11,000</u>	<u>31,000</u>	<u>31,000</u>
\$ 11,000	\$ 10,000	\$ -	\$ 11,000	\$ 10,000	\$ 10,000
	1,000		1,000	1,000	1,000
<u>11,000</u>	<u>11,000</u>	<u>-</u>	<u>11,000</u>	<u>11,000</u>	<u>11,000</u>
\$ 11,000	\$ 10,000	\$ -	\$ -	\$ 11,000	\$ 10,000
	1,000		1,000	1,000	1,000
<u>11,000</u>	<u>11,000</u>	<u>-</u>	<u>1,000</u>	<u>12,000</u>	<u>12,000</u>

CITY OF BOSTON, MASSACHUSETTS
 SCHEDULE OF EXPENSES TO THE GENERAL APPROPRIATION
 FOR FISCAL YEAR 2010

OBJECT FOR	CITY NUMBER	STATE NUMBER	FUND CLASS		TOTAL AMOUNT
			7000	700000	
DEPARTMENT OF BUSINESS AND ECONOMIC DEVELOPMENT					
State Programs					
Community Development Block Grant	0100	01 00 00 01 0000	000000	010000	100000
Community Development Block Grant Title II Sub-Program	0100	01 00 00 01 0000	000000	010000	100000
Pass-Through/Other Funds					
State to State Partnership Program (00000)	0100	000 00 01 0000	000000	-	000000
State to State Partnership Program (00000)	0100	000 00 01 0000	000000	-	000000
State to State Partnership Program (00000) Total Inland Through Offices Total	0100	000 00 01 0000	000000	000000	000000
Total Through from Department of Social Services, Office of Community Services					
Emergency Shelter/Care Program Total Inland Through from Department of Social Services, Office of Community Services	0100	0000 00 00 00 0004 0000	000000	000000	000000
TOTAL DEPARTMENT OF BUSINESS AND ECONOMIC DEVELOPMENT					
DEPARTMENT OF BAY STATE					
Pass-Through/Other Funds					
All City Initiatives					
Bay State Initiative Program Highly Technical Initiative Program	-	00 00 01 0000	000000	100000	000000
Bay State Initiative Program Construction Law Enforcement	0100	00 00 01 00 0000	000000	100000	000000
Office of Community/Shared Housing Services					
Capital Asset Program	0100	00 00 00 00 0000	000000	000000	000000
Capital Asset Program Total Office of Community/Shared Housing Services	0100	00 00 00 00 0000	000000	000000	000000
Office of Civic Partners					
Local Law Enforcement Staff Grant Total Office of Civic Partners	-	00 00 00 00 0000	000000	000000	000000
TOTAL DEPARTMENT OF BAY STATE					
MULTI-CITY GENERAL MAINTENANCE PROGRAMS					
Pass-Through/Other Funds					
Bay State Initiatives					
Bay State Partnership Initiative Bay State Partnership Initiative Bay State Partnership Initiative	01 00	0000	000000	000000	000000
Bay State Partnership Initiative Bay State Partnership Initiative Bay State Partnership Initiative	01 00	0000	000000	000000	000000
TOTAL GENERAL MAINTENANCE PROGRAMS					

We noted certain matters involving the internal control over compliance and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the City of Kenner's ability to administer a major federal program in accordance with applicable requirements of laws, regulations, contracts and grants. The reportable condition is detailed in the accompanying Schedule of Findings and Questioned Costs as Item C1.

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 is related to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, the reportable condition described above as C1 is considered to be a material weakness.

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

Deloitte & Company

December 19, 1997

REBOWE & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS
CONSULTANTS

A PROFESSIONAL CORPORATION

2011 N. Country Blvd. • Suite 200 • PO. Box 9322 • Metairie, LA 70002
Phone (504) 837-9730 • Fax (504) 837-9731 • E-mail rebowe@rebowe.com

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

Honorable Mayor and Members of the Council
City of Kenner, Louisiana

Compliance

We have audited the compliance of the City of Kenner, Louisiana with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 1997. The City of Kenner's major federal programs are identified in the summary of auditee's 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 of Kenner's management. Our responsibility is to express an opinion on the City of Kenner's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and OMB Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations*. 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 of Kenner's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the City of Kenner's compliance with those requirements.

In our opinion, the City of Kenner, Louisiana 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, 1997.

Internal Control Over Compliance

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

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

Release & Copying

December 29, 2007

REBOWE & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS
CONSULTANTS
A PROFESSIONAL CORPORATION

201 N. Canaway Blvd. • Suite 400 • PO. Box 600 • Metairie, LA 70002
Phone (504) 885-9141 • Fax (504) 887-0321 • E-mail rebowe@rebowe.com

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT ACCOUNTING STANDARDS

Honorable Mayor and Members of the Council
City of Kenner, Louisiana

We have audited the financial statements of City of Kenner, Louisiana as of and for the year ended June 30, 1997, and have issued our report thereon dated December 18, 1997. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

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

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City of Kenner's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and our to provide assurance on the internal control over financial reporting. However, we noted certain nonconformities involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters relating to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the City of Kenner's ability to record, process, summarize and report financial data consistent with the objectives of management in the financial statements. Reportable conditions are described in the accompanying Schedule of Findings and Questioned Costs as items B1 and B2.

A material weakness is a condition in which the design or operating of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all reportable conditions that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above, we consider item B1 to be a material weakness. We also noted other matters involving the internal control over financial reporting that we have reported to management of the City of Kenner, Louisiana in a separate letter dated December 18, 1997.

SINGLE AUDIT SECTION

CITY OF KENNER, LOUISIANA
MISCELLANEOUS STATISTICS

June 18, 1997

(UNAUDITED)

Date of Incorporation: December 11, 1913

Form of Government: Home Rule Charter,
Mayor-Council Form

Average Elevation: -5 Feet

Area: 18 square miles

Number of Street Lights: 6,650

Number of Housing Units:

Occupied: 26,777

Vacant: 2,207

Fire Protection:

Rating: 3 on a scale of 1 to 10 with 1 being the highest
(Louisiana Property Insurance Association)

Number of Stations: 3

Number of Commercial Firemen: 81

Number of Pieces of Equipment: 17

Police Protection:

Number of Stations: 2

Number of Commissioned Officers: 136

Sewerage Treatment:

Treatment Capacity: 17.71 MGD

Number of Treatment Plants: 3

Number of Low Lift Stations: 76

Number of Miles on Collection System: 180

Discharge Point: Mississippi River

Culture and Recreation:

Art Gallery: 1

Number of Museums: 6

Number of Theaters: 4

Number of Parks: 3

Number of Gymsnasiums: 18

Number of Playgrounds: 11

Number of Ice Rinks: 17

Number of Wheelchair Theaters: 2

Number of Employees:

Civil Service: 212

Unclassified: 259

CITY OF KENNER, LOUISIANA
 PROPERTY TAXES AND PERMITS: CONSTRUCTION PERMITS AND VALUE
 LAST TEN FISCAL YEARS
 (UNAUDITED)

FISCAL YEAR	(1) ASSESSED PROPERTY VALUE	CONSTRUCTION PERMITS (2)	
		NUMBER OF BUILDINGS (200-812)	VALUE
1988	348,428,089	734	29,476,604
1989	388,226,346	812	37,948,288
1990	345,864,294	842	28,327,899
1991	320,962,417	887	37,874,182
1992	337,876,176	847	37,945,405
1993	347,864,197	816	27,871,008
1994	392,684,600	439	38,982,317
1995	392,831,486	605	36,146,200
1996	354,831,408	608	74,886,027
1997	338,963,379	816	32,263,899

NOTES:

(1) Assessed values from 95% table presented.

(2) Source: City of Kenner Code Enforcement Department.

CITY OF KENNER, LOUISIANA
 DEMOGRAPHIC STATISTICS
 LAST TEN FISCAL YEARS
 (UNAUDITED)

FISCAL YEAR	(1) POPULATION	(2) PER CAPITA PERSONAL INCOME	(3) UNEMPLOYMENT RATE
1983	73,334	12,087	8.4%
1984	73,401	12,863	6.4%
1985	73,653	11,281	3.2%
1986	73,653	11,281	3.6%
1987	73,252	18,340	6.2%
1988	73,313	19,380	5.8%
1989	73,798	20,170	6.4%
1990	73,388	20,170	5.8%
1991	73,783	20,170	4.3%
1992	74,083	(4)	(4)

NOTES

- (1) Source: Louisiana Tech University for 1987-1988 and 1990-1991; U.S. Census Bureau for 1990 Census.
- (2) Source: United States Census Bureau, Regional Economic Information System. Figures apply to Jefferson Parish, in which the City of Kenner is an incorporated municipality.
- (3) Source: Louisiana Department of Labor for calendar years. Figures apply to Jefferson Parish, in which the City of Kenner is an incorporated municipality.
- (4) Information not yet available.

CITY OF Kenner, Louisiana
 COMPUTATION OF DEFICIT AND OVERLAPPING DEBT
 June 30, 1993
 (UNAUDITED)

	DEFICIT AS OF	NET AS VALUATION HOWEVER NOT OVERLAPPING	PERCENTAGE APPLICABLE TO THE CITY (1)	AMOUNT APPLICABLE TO THE CITY
City Deficit	6-30-91	\$ 1,781,000	88.8%	\$ 1,781,000
Deferred Pairs	11-01-91	80,000,000	11.0%	80,000,000
Deferred Pairs Public School System	6-30-92	6,004,000	11.0%	<u>660,440</u>
Total above overlapping debt				<u>\$ 18,441,440</u>
Taxable assessed valuation				\$ 28,064,174
Ratio of assessed overlapping debt to taxable assessed valuation				4.0%
Overlapped overlapping debt per capita				\$ 2.0

NOTES:

(1) The percentage of inclusion of the City's overlapping public school system was determined by dividing the City's assessed valuation subject to taxation by the total assessed valuation subject to taxation of the overlapping jurisdiction.

CITY OF Kenner, Louisiana
 RATIO OF ANNUAL DEBT SERVICE EXPENDITURES
 FOR GENERAL BONDING DEBT TO GENERAL GOVERNMENTAL EXPENDITURES
 LAST TEN FISCAL YEARS
 (UNAUDITED)

<u>FISCAL YEAR</u>	<u>PRINCIPAL</u>	<u>(1) INTEREST AND FEES</u>	<u>TOTAL DEBT SERVICE</u>	<u>(1) TOTAL GENERAL EXPENDITURES</u>	<u>RATIO OF DEBT SERVICE TO TOTAL GENERAL EXPENDITURES</u>
1988	998,182	1,922,139	2,920,321	23,989,684	12.12
1989	1,381,686	2,813,618	4,195,304	37,760,791	11.14
1990	1,386,128	3,015,869	4,401,997	37,845,829	11.63
1991	1,688,676	2,985,248	4,673,924	39,681,948	11.78
1992	1,931,348	2,995,487	4,926,835	41,736,784	11.80
1993	1,529,119	3,038,908	4,568,027	38,778,996	11.80
1994	1,841,627	3,223,884	5,065,511	42,868,861	11.82
1995	1,729,883	3,174,422	4,904,305	41,879,184	11.71
1996	2,888,823	3,189,151	6,077,974	51,819,471	11.73
1997	4,181,841	3,722,784	7,904,625	67,418,730	11.74

NOTES:

(1) Includes General, Special Revenue Funded with Taxes and Debt Service Funds.

(2) Excludes bond issuance costs.

CITY OF KENNER, LOUISIANA
RECORD OF NET LONG-TERM DEBT TO ASSURED VALUE AND NET LONG-TERM DEBT PER CAPITA
LAST TEN FISCAL YEARS
(CONTINUED)

FISCAL YEAR	% OF POPULATION	ASSURED VALUE ON (1) (2) (3) (4) (5)	NET LONG-TERM DEBT (6)	NET LONG-TERM DEBT PER CAPITA (7)	DEBT AVAILABLE FROM ENTERPRISE REVENUES (8)	NET LONG-TERM DEBT (9)	RATIO OF NET LONG-TERM DEBT TO ASSURED VALUE (10)	NET LONG-TERM DEBT PER CAPITA (11)
1988	73.54	288,680	11,674,504	1,589,287	-	27,874,989	96.74	375.70
1989	73.61	291,520	11,741,800	1,618,817	-	28,066,273	97.11	378.93
1990	73.64	293,004	11,801,700	1,639,704	-	28,262,040	97.26	381.73
1991	73.64	293,880	11,861,484	1,670,674	-	28,458,810	97.36	384.85
1992	73.70	294,471	11,921,024	1,701,680	-	28,655,581	97.46	387.97
1993	73.71	295,064	11,980,564	1,732,680	-	28,852,350	97.56	391.09
1994	73.760	295,656	12,040,104	1,763,680	-	29,049,120	97.66	394.21
1995	73.790	296,248	12,100,644	1,794,680	-	29,245,890	97.76	397.33
1996	73.760	296,840	12,160,184	1,825,680	-	29,442,660	97.86	400.45
1997	73.800	297,432	12,220,724	1,856,680	-	29,639,430	97.96	403.57

NOTES:

(1) Source: Louisiana State Library for the 1988-1993 and 1994-1997 U.S. Census Bureau for 1998 Census.

(2) Industrial/retail big box general categories include, but are not limited to retail environments such as Costco.

CITY OF KENNER, LOUISIANA
 COMPUTATION OF LEGAL DEBT MARGIN
 June 30, 1997
 (UNAUDITED)

Assessed value		<u>\$ 300,563,379</u>
Debt limit - 3.5% of assessed value (1)		<u>\$ 10,519,718</u>
Total bonds payable	21,048,494	
Less: Special assessment bonds	(27,846)	
Sales tax bonds	(45,315,878)	
Amount available for repayment of general obligation and excess revenue bonds	<u>2,655,744</u>	
Total debt applicable to limitation		<u>9,813,744</u>
Legal debt margin		<u>\$ 105,873,052</u>

NOTES:

- (1) Louisiana P.S. 39:262 allows a maximum of 10% of the assessed value for bonded debt for any one purpose or 35% of the total assessed value for all purposes.

CITY OF MOORE, OKLAHOMA
 SPECIAL ASSIGNMENT BONDS AND PREMIUMS FROM
 LAST FISCAL YEAR
 (CONTINUED)

FISCAL YEAR	CURRENT AND DEFERRED ASSIGNMENTS DUE AT BEGINNING OF YEAR	ASSIGNMENTS DURING YEAR	(1)	BATCH COLLECTION PREMIUM TO BE ADDED TO	(2)
			CURRENT AND DEFERRED ASSIGNMENTS COLLECTED DURING YEAR		TOTAL ASSIGNMENTS COLLECTED TO DATE OF YEAR
FAMILY ASSIGNMENTS					
1988	70,000	-	178,249	25.20	37,583
1989	37,583	-	168,200	24.50	39,429
1990	39,429	392,714	54,899	4.00	39,429
1991	37,583	-	81,491	7.00	37,583
1992	54,899	-	48,407	4.00	54,899
1993	54,899	-	35,880	11.10	54,899
1994	48,407	-	41,894	4.20	48,407
1995	48,407	-	37,583	7.00	48,407
1996	37,583	-	26,271	7.00	37,583
1997	34,899	-	37,583	4.00	34,899
REVENUE ASSIGNMENTS					
1988	14,200	-	54,261	24.50	14,200
1989	14,200	-	31,417	21.50	14,200
1990	14,200	-	16,410	11.50	14,200
1991	14,200	-	4,973	4.40	14,200
1992	14,200	-	7,801	16.80	14,200
1993	14,200	-	8,500	4.00	14,200
1994	14,200	-	7,001	4.80	14,200
1995	14,200	-	1,582	1.00	14,200
1996	14,200	-	-	0.00	14,200
1997	14,200	-	-	0.00	14,200

NOTES:

(1) - Collection totals total amount of individual assignments.

(2) - Interest on the bonds do not include interest received on all other assignments.

CITY OF Kenner, LOUISIANA
 PRINCIPAL EMPLOYERS OF AD VALOREM TAXES
 June 30, 1997
 (UNLIMITED)

TAXPAYER	TYPE OF BUSINESS	1996 ASSESSABLE VALUATION	1996 TAX AMOUNT	PERCENTAGE OF TOTAL ASSESSABLE VALUATION
Bell South Telecommunications	Telephone Utility	\$ 3,806,828	\$ 176,554	2.4
Esperant Motors	Oil & Gas Refinement	3,705,733	154,709	1.8
Southwest Airlines	Air Carrier	3,342,480	151,212	1.7
US Express Associates	Retail (Mail)	4,885,698	194,726	1.5
Energy Services	Electrical Utility	4,312,845	95,656	1.3
Truett Chest Center	Cheese	4,108,799	85,859	1.2
Seal Company	Shipping Center	3,883,730	43,987	0.9
Delta Airlines	Air Carrier	3,850,380	43,338	0.9
Lafayette Hospital of Louisiana, Inc.	Health Care	3,828,230	41,853	0.9
Continental Airlines	Air Carrier	3,687,790	33,792	0.8
		<u>\$ 43,754,794</u>	<u>\$ 944,896</u>	

CITY OF MONROE, LOUISIANA
 PROPERTY TAX RATES - BUILT AND OVERLAPPING GOVERNMENTS
 (PER \$1000 ASSESSED VALUE)
 LAST FISCAL YEAR
 (RANKINGS)

CITY OF MONROE						TOWNS		
COLLECTION YEAR	TAXY YEAR	GENERAL FUNDS	SPECIAL SERVICES FUNDS	SEWER SERVICE FUNDS	WASTEWATER OPERATIONS FUNDS	TOTAL	CO. POLYCNL. W/ADJUNCTIONS	TOTAL
1988	1987	2.04	0.47	1.00	0.11	21.72	71.08	95.31
1989	1988	2.06	0.48	1.20	0.26	21.27	71.08	95.28
1990	1989	2.06	0.48	1.27	0.26	21.93	69.74	100.73
1991	1990	2.06	0.48	1.27	0.26	21.93	69.85	93.78
1992	1991	2.06	0.48	1.20	0.26	21.27	69.85	93.28
1993	1992	2.10	0.48	1.20	0.26	21.27	70.40	100.47
1994	1993	2.13	0.48	1.20	0.26	21.26	71.26	95.52
1995	1994	2.14	0.48	1.20	0.26	20.96	71.80	96.14
1996	1995	2.15	0.48	1.20	0.26	20.95	69.67	90.88
1997	1996	2.14	0.48	1.20	0.26	21.87	69.67	91.89

1997/98

City Manager William Keith Sawyer

<u>RAILWAY BILLING STOCK</u>	<u>(1) TOTAL ASSESSMENTS</u>	<u>(2) DOMESTIC EXEMPT</u>	<u>NON-RESIDENTIAL EXEMPT</u>	<u>TOTAL ESTIMATED ACTUAL VALUE</u>
18,000	268,408,029	67,649,178	148,778,904	2,164,429,840
20,778	281,506,486	68,477,473	145,888,733	2,441,885,840
17,288	283,884,291	68,289,283	148,465,886	2,433,262,777
20,000	283,888,478	68,482,182	148,485,229	2,436,080,615
26,608	287,976,776	69,371,460	148,849,316	2,461,368,777
35,498	287,884,897	69,363,680	187,763,217	2,441,983,200
36,478	290,684,680	69,389,480	200,295,200	2,481,979,220
42,608	292,871,881	69,483,180	208,388,701	2,478,498,096
46,788	294,873,481	69,778,680	211,763,701	2,476,129,487
42,878	298,363,179	69,988,473	220,384,706	2,468,244,200

CITY OF DENVER, COLORADO
 ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY (2)
 LAST TEN FISCAL YEARS
 (UNAUDITED)

FISCAL YEAR	REAL ESTATE	PERSONAL PROPERTY	TOTAL(1)	PUBLIC SERVICE CORPORATIONS
1988	288,347,783	26,406,671	3,741,150	23,903,884
1989	292,877,736	26,256,713	3,699,186	23,823,463
1990	294,889,873	26,826,750	3,849,576	23,126,090
1991	296,726,680	27,593,289	4,176,486	23,462,343
1992	297,233,880	27,740,599	4,222,886	23,511,071
1993	298,287,440	27,946,880	4,379,718	23,993,049
1994	299,126,720	28,066,261	4,506,896	24,179,183
1995	299,233,140	28,226,248	4,579,626	24,236,507
1996	299,883,720	28,296,241	4,669,246	24,314,928
1997	299,874,241	28,326,679	4,857,760	24,992,228

NOTES:

- (1) Assessed values are established by the Public Assessor by December of each year at 10 percent of assessed market value for real property and 11 percent of assessed market value for other property. A revaluation of all property is required to be completed every four years. The last revaluation was completed for December 1986.
- (2) The City Council implemented a \$7,500 homestead exemption beginning with the fiscal year 1996.
- (3) Source: In-House Public Assessor's Office

CITY OF KENNER, LOUISIANA
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS
(QUANTITIES)

FISCAL YEAR	TOTAL REVENUES	F1 NEW-HOME/REAS EXEMPT TAXABLES	TAX COLLECTIONS AND ABATEMENTS	PERCENT OF LEVY COLLECTED & ABATED	TOTAL CITY BONDING REQUIREMENT DATED RECEIVABLE
1988	22.72	4,000,000	4,100,000	97.25	600,000
1989	22.22	4,200,000	4,100,000	97.57	700,000
1990	22.45	4,000,000	4,200,000	97.32	1,000,000
1991	22.22	4,000,000	4,000,000	90.91	1,000,000
1992	22.45	4,000,000	4,000,000	90.20	1,000,000
1993	24.22	4,000,000	4,000,000	90.45	1,000,000
1994	23.50	4,000,000	4,000,000	90.00	1,200,000
1995	23.50	4,000,000	4,000,000	90.23	1,000,000
1996	23.50	4,000,000	4,000,000	90.43	1,200,000
1997	23.45	4,000,000	4,000,000	90.80	1,000,000

10 The City Pays 0.10 percent on \$1,000 Unassessed Transp. Beginning with fiscal year 1998.

CITY OF MONROE, LOUISIANA
 GENERAL GOVERNMENT EXPENSES BY SOURCE-01
 LAST FISCAL YEAR
 (CONTINUED)

APPROX. FISCAL YEAR	TOTAL	PERCENT OF TOTAL	GOVERNMENT AND POLICE	PERCENT OF TOTAL	STATE- COMMISSIONAL	PERCENT OF TOTAL	CHARGES FOR SALARIES	PERCENT OF TOTAL
1988	\$1,070,000	59.4	1,070,000	100	584,000	57	880,000	81
1989	\$1,400,000	71.0	1,400,000	100	600,000	51	900,000	71
1990	\$6,400,000	50.1	1,000,000	15.6	2,000,000	31	900,000	14
1991	\$1,400,000	51.1	1,000,000	71.4	2,000,000	143	1,000,000	71.4
1992	\$1,400,000	51.1	1,000,000	71.4	2,000,000	143	1,000,000	71.4
1993	\$1,400,000	51.1	1,000,000	71.4	2,000,000	143	1,000,000	71.4
1994	\$1,400,000	51.1	1,000,000	71.4	2,000,000	143	1,000,000	71.4
1995	\$1,400,000	51.1	1,000,000	71.4	2,000,000	143	1,000,000	71.4
1996	\$1,400,000	51.1	1,000,000	71.4	2,000,000	143	1,000,000	71.4
1997	\$1,400,000	51.1	1,000,000	71.4	2,000,000	143	1,000,000	71.4

① Includes General, Special Services Fund with State and/or Sales Tax.
 *Percentages may not total 100% due to rounding.

CITY OF KENNER, LOUISIANA
 GENERAL GOVERNMENT EXPENDITURES BY OBJECT CLASS (1)
 LAST TEN FISCAL YEARS
 (UNAUDITED)

<u>FISCAL YEAR</u>	<u>PERSONNEL SERVICES</u>	<u>PERCENT OF TOTAL</u>	<u>SUPPLIES</u>	<u>PERCENT OF TOTAL</u>	<u>SERVICE CHARGES</u>	<u>PERCENT OF TOTAL</u>
1988	11,316,886	48.2	1,135,252	4.9	7,147,879	38.6
1989	11,803,831	48.1	1,192,271	4.9	7,888,771	38.9
1990	12,227,247	49.2	1,166,808	4.8	9,241,758	39.9
1991	12,184,843	49.2	1,182,883	4.8	9,885,847	39.9
1992	12,511,386	49.7	1,189,214	5.0	11,289,878	39.6
1993	12,826,231	49.1	1,412,968	5.8	9,987,774	38.8
1994	14,358,355	49.8	1,456,873	4.8	10,997,822	31.6
1995	15,531,614	44.4	1,608,806	4.8	11,878,714	34.8
1996	17,085,514	43.6	1,748,418	4.4	11,245,138	32.9
1997	18,204,694	48.1	1,771,883	4.5	11,828,004	28.7

(1) Includes General, Special Revenue Funded with Taxes and Debt Service Funds.

<u>DEBT AND DEFERRED</u>	<u>PERCENT OF TOTAL</u>	<u>DEBT SERVICE</u>	<u>PERCENT OF TOTAL</u>	<u>DEBT SERVICE</u>	<u>PERCENT OF TOTAL</u>	<u>MISCELLANEOUS</u>	<u>PERCENT OF TOTAL</u>	<u>TOTAL</u>	<u>PERCENT OF TOTAL</u>
1,000,000	8.8	75,000	3	1,000,000	83.9	80,000	3.8	1,155,000	100.0
1,700,000	14.9	100,000	4	1,700,000	141.8	1,000,000	48.2	2,700,000	233.3
2,000,000	17.6	150,000	6	2,000,000	170.7	1,000,000	48.2	3,000,000	260.0
2,500,000	21.9	200,000	8	2,500,000	212.5	1,200,000	56.3	3,700,000	320.0
3,000,000	26.2	250,000	10	3,000,000	255.4	1,300,000	61.4	4,300,000	370.0
3,500,000	30.5	300,000	12	3,500,000	298.3	1,400,000	65.8	4,900,000	420.0
4,000,000	34.8	350,000	14	4,000,000	341.2	1,500,000	71.8	5,500,000	470.0
4,500,000	39.1	400,000	16	4,500,000	384.1	1,600,000	77.2	6,100,000	520.0
5,000,000	43.4	450,000	18	5,000,000	427.0	1,700,000	82.6	6,700,000	570.0
5,500,000	47.7	500,000	20	5,500,000	469.9	1,800,000	88.0	7,300,000	620.0
6,000,000	52.0	550,000	22	6,000,000	512.8	1,900,000	93.4	7,900,000	670.0

CITY OF KIPPER, LOUISIANA
GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION(S)
LAST FIVE FISCAL YEARS
(UNAUDITED)

<u>FISCAL YEAR</u>	<u>GENERAL GOVERNMENT</u>	<u>PERCENT OF TOTAL</u>	<u>PUBLIC SAFETY</u>	<u>PERCENT OF TOTAL</u>	<u>PUBLIC WORKS</u>	<u>PERCENT OF TOTAL</u>	<u>WELFARE AND WELFARE</u>	<u>PERCENT OF TOTAL</u>
2001	6,629,860	18.8	8,704,820	24.1	3,755,111	10.0	42,896	1.2
2002	6,676,871	19.0	8,786,794	24.4	4,235,497	11.3	49,800	1.4
2003	6,829,891	17.3	9,253,794	24.4	4,754,817	12.6	60,100	1.7
2004	5,629,660	18.7	9,241,511	30.9	6,482,760	21.1	10,000	3.4
2005	6,829,629	21.8	8,894,884	28.9	4,791,407	16.0	60,000	2.1
2006	6,000,000	18.8	8,004,111	24.1	3,888,888	11.4	60,000	1.8
2007	6,000,000	19.0	8,000,000	25.4	4,000,000	12.0	60,000	2.0
2008	6,000,000	24.8	8,000,000	32.1	3,888,887	15.4	60,000	2.7
2009	8,770,844	21.4	13,890,097	34.3	4,288,138	10.4	70,000	1.7
2010	8,880,000	18.2	13,884,491	28.8	4,500,000	11.4	70,000	1.7

(*) Includes General, Special Revenue Funds and Trust and Subordinate Funds

STATISTICAL SECTION

CITY OF MONROE, LOUISIANA
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF COUNCILMEMBERS' COMPENSATION
 Year Ended June 30, 1999

<u>COUNCILMEMBER</u>	<u>NUMBER OF DAYS SERVED</u>	<u>COMPENSATION</u>
Betty Thomas	365	\$ 23,527
Terry McCaskey	365	23,433
Mark Johnson	365	11,468
John T. Lawrence, III	365	18,932
Isabelle Clark	365	19,895
Blaine Galagan	129 (1)	7,365
Philly L. Capshaw	365	18,932
Michelle Roussier	216 (2)	11,250

(1) Replaced vacant position due to Louis J. Cogswell becoming Mayor effective March 21, 1996. Date in period ended on November 7, 1996 when newly elected councilperson took office.

(2) Newly elected councilperson effective November 7, 1996.

CITY OF HOUSTON, TEXAS
 FINANCIAL SUPPLEMENTAL INFORMATION
 OPERATING REVENUES BY SOURCE AND OPERATING EXPENSES BY TYPE
 FISCAL YEAR 2000 AND 2001
 June 30, 2002

Operating Revenues By Source

Fiscal Year	Contributions					Total
	Employee Amount	Property		Investment Income	Other	
		Amount	%/Assessed General Percent			
2001	\$ 204,614	\$ 497,333	39.14%	\$ 1,233,930	\$ -	\$ 1,735,877
2000	200,180	490,767	39.17%	462,998	-	1,153,945
2001	184,000	463,370	38.04%	412,037	68	1,059,515
2000	174,410	382,388	39.49%	319,060	60	1,096,458
2001	176,794	373,210	39.00%	462,419	24,611	1,037,034
2000	176,070	364,000	39.19%	462,987	500	1,003,557
2001	176,633	363,876	39.19%	489,060	13,684	963,253
2000	174,790	356,236	39.40%	336,330	6,433	913,789
2001	174,411	374,078	39.19%	392,118	12,790	953,397
2000	160,000	364,000	39.30%	300,000	9,000	835,000

Operating Expenses By Type

Fiscal Year	Personnel	Administrative Expenses	Capital Expenditures		Total
			Refunds	Investments	
2001	\$ 401,607	\$ 14,700	\$ 11,470	\$ 289,116	\$ 716,893
2000	381,654	14,000	1,670	266,600	663,924
2001	321,968	14,689	1,600	267,110	605,367
2000	301,700	16,000	7,700	202,000	527,400
2001	288,644	10,000	10,700	11,700	320,644
2000	266,686	14,000	10,100	20,000	310,786
2001	241,110	14,079	24,000	10,700	290,889
2000	241,040	14,000	14,700	14,000	283,740
2001	240,777	14,070	14,610	11,700	281,157
2000	241,216	14,000	4,700	14,000	273,916

CITY OF MONROE, LOUISIANA
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF EMPLOYER CONTRIBUTIONS
 (In thousands of dollars)
 FIREMEN PENSION AND RETIREMENT
 June 30, 1991

<u>Year Ended June 30,</u>	<u>Amount Required Contributions¹</u>	<u>Percentage Contributed</u>
1981	\$ 407,103	100%
1982	408,747	100%
1983	408,071	100%
1984	380,186	100%
1985	373,210	100%
1990	368,482	100%

¹ The information presented in the required supplementary schedule was determined as part of the actuarial valuations as of the dates indicated. Additional information as of the latest actuarial valuation follows:

Valuation date	6/30/90
Actuarial cost method	Entry age
Amortization method	Level percent open
Spreading amortization period	30 years
Asset valuation method	Accrual method of accounting and recording investments at amortized cost
Actuarial assumptions:	
Development rate of returns	
Before administrative expenses	7.00%
After administrative expenses	6.21%
Projected salary increases	3.0% - 4.0%

CITY OF MONROE, LOUISIANA
 REQUIRED SUPPLEMENTARY INFORMATION
 NUMBER 11 OF FUNDING PROGRAMS
 IN THOUSANDS OF DOLLARS
 FUNDING PROGRAM AND RELATED PLANS
 June 30, 1997

Annual Valuation Date	Annual Value of Assets	Annual Accrued Liability (AAL) Entry Age	Funded Ratio	Unfunded AAL (\$AAA) (B=)	Covered Payroll	AAA, or a Percentage of Covered Payroll (B=AAA)
Year '97	100	00	100%	0=	00	00=000
1996	\$ 7,642	\$ 12,117	57.64%	\$ 5,075	\$ 2,034	131.09%
1995	6,884	13,620	42.89%	5,821	2,849	44.17%
1994	5,128	14,783	31.89%	8,693	1,948	44.13%
1993	5,677	12,117	41.20%	8,660	1,964	43.19%
1992	5,193	12,660	40.80%	7,469	1,939	38.12%
1991	4,761	12,149	38.89%	7,448	1,897	39.62%

Analysis of the dollar amounts of plan net assets, actuarial accrued liability, and unfunded actuarial accrued liability is inclusive as to its meaning. Expressing plan net assets as a percentage of the actuarial accrued liability provides one indication of the Fund's funding status on a going concern basis. Analysis of this percentage over time indicates whether the Plan is becoming financially stronger or weaker. Generally, the greater this percentage the stronger the Fund. Trends in the unfunded actuarial accrued liability and annual covered payroll are best affected by inflation. Expressing the unfunded actuarial accrued liability as a percentage of annual covered payroll approximately adjusts for the effects of inflation and aids in the analysis of the progress made in accumulating sufficient assets to pay benefits when due. Generally, the smaller this percentage, the stronger the Fund.

SUPPLEMENTARY INFORMATION

CITY OF KENNER, LOUISIANA
 SCHEDULE OF GENERAL LONG-TERM DEBT
 June 30, 1997

Amount Available and to be Provided
 for the Payment of Long-Term Debt

SERIAL BONDS	
Amount available in Debt Service Funds	\$ 7,131,093
Amount to be provided for retirement of general obligation, special tax bonds, and special assessment debt with governmental commitment	<u>41,000,001</u>
Total available and to be provided for serial bond retirement	31,848,094
NOTES PAYABLE	
Amount available in Special Revenue Funds	101,000
COMPENSATED ABSENCES PAYABLE	
Amount to be provided from governmental funds	1,580,587
CAPITAL LEASES PAYABLE	
Amount to be provided from governmental funds	<u>687,240</u>
Total amount available and to be provided	<u>\$ 33,671,521</u>

General Long-Term Debt Payable

SERIAL BONDS PAYABLE	
General obligation and special tax bonds	\$ 30,860,678
Special assessment debt with governmental commitment	<u>81,323</u>
Total serial bonds payable	31,048,094
NOTES PAYABLE	
	101,000
COMPENSATED ABSENCES PAYABLE	
	1,580,587
CAPITAL LEASES PAYABLE	
	<u>687,240</u>
Total general long-term debt payable	<u>\$ 33,671,521</u>

GENERAL LONG-TERM DEBT
ACCOUNT GROUP

The General Long-Term Debt Account Group records the general obligation bonds and other forms of long-term debt supported by general revenues that are obligations of a governmental unit as a whole and not its individual constituent funds.

CITY OF DENVER, COLORADO
SCHEDULE OF CHANGES IN GENERAL FUND ASSETS - BY FUNCTION AND ACTIVITY
 Year Ended June 30, 1997

FUNCTION OR ACTIVITY	GENERAL FUND ASSETS 1996	ADDED 1997	DECREASES & DEPARTMENTAL TRANSFERS	GENERAL FUND ASSETS 1997
General government				
Administration	\$ 4,881,000	\$ 82,887	-	\$ 4,963,887
Board officials	295,400	36,400	-	331,800
Cost of vote	84,801	11,889	-	96,690
Printing and mailing	24,000	7,887	-	31,887
TOTAL GENERAL GOVERNMENT	5,005,201	139,063	-	5,144,264
Public safety				
Police	2,754,400	3,281,871	-	6,036,271
Regulatory inspection	11,100	-	-	11,100
Code enforcement	4,000	-	-	4,000
Boats by	18,000	-	-	18,000
Fire department	1,200,000	882,983	-	2,082,983
Traffic	375,000	-	-	375,000
Code enforcement	75,000	44,900	-	119,900
TOTAL PUBLIC SAFETY	4,387,500	4,210,754	-	8,598,254
Public works				
Administration	-	1,900	-	1,900
Inspection	70,000	-	-	70,000
Garbage	81,000	-	-	81,000
Beach and bridges	20,000,000	20,000	-	20,020,000
Streeting and	20,000	-	-	20,000
Storage	450,000	-	-	450,000
Vehicle and building maintenance	400,000	-	-	400,000
TOTAL PUBLIC WORKS	20,471,000	20,900	-	20,491,900
Health and welfare				
Business	21,400	-	-	21,400
Construction	400,000	-	-	400,000
Recreation/recreationists	80,000	-	-	80,000
Recreation authority	90,000	-	-	90,000
TOTAL HEALTH AND WELFARE	171,400	-	-	171,400
Culture and recreation				
Administration/maintenance	44,100	200,000	-	244,100
Business	14,100,000	2,700,000	-	16,800,000
Museum	3,700,000	10,000	-	3,710,000
TOTAL CULTURE AND RECREATION	17,844,100	2,900,000	-	20,744,100
Transportation				
Community development	80,000	200,000	-	300,000
Traffic	875,000	-	-	875,000
TOTAL TRANSPORTATION AND DEVELOPMENT	955,000	200,000	-	1,155,000
TOTAL GENERAL FUND ASSETS ALLOCATED TO FUNCTIONS	54,000,000	5,000,000	-	59,000,000
Transfers to other agencies	4,000,000	3,000,000	(1,000,000)	6,000,000
TOTAL GENERAL FUND ASSETS	\$ 58,000,000	\$ 8,000,000	\$ (1,000,000)	\$ 65,000,000

CITY OF KEMMER, ILLINOIS
SCHEDULE OF GENERAL-FUND SALES - BY FUNCTION AND ACTIVITY
June 30, 1997

FUNCTIONAL ACTIVITY	1996	1995	1994	1993	1992	1991
Grand revenues						
Administration	\$ 1,048,000	\$ 1,540,000	\$ 1,075,000	\$ 1,030,000	\$ 1,075,000	\$ 1,100,000
Electricity/Heat	-	30,000	-	18,000	30,000	30,000
Club activities	-	-	1,000	10,000	-	10,000
Planning activities	-	-	1,000	10,000	-	10,000
WELFARE AND GOVERNMENT	<u>1,048,000</u>	<u>1,570,000</u>	<u>1,077,000</u>	<u>1,058,000</u>	<u>1,105,000</u>	<u>1,150,000</u>
Public safety						
Police	1,075,000	1,040,000	95,000	1,075,000	1,075,000	1,040,000
Supervisory agencies	-	-	-	20,000	20,000	10,000
Club activities	-	-	-	1,000	-	1,000
Building	-	-	40,000	10,000	-	10,000
Fire department	80,000	1,000,000	54,000	80,000	1,000,000	1,000,000
Tools	-	10,000	1,000	1,000	-	10,000
Club activities	-	-	-	10,000	10,000	10,000
WELFARE PUBLIC SAFETY	<u>1,155,000</u>	<u>1,050,000</u>	<u>150,000</u>	<u>1,186,000</u>	<u>1,095,000</u>	<u>1,080,000</u>
Public works						
Administration	-	-	-	1,000	-	1,000
Supervisors	-	-	40,000	10,000	10,000	10,000
Collection	-	-	-	10,000	-	10,000
Street and traffic	10,000	10,000	10,000,000	10,000,000	10,000	10,000,000
Street lighting	-	-	10,000	10,000	-	10,000
Trucks	-	-	10,000	10,000	10,000	10,000
Vehicle and building maintenance	-	10,000	10,000	10,000	10,000	10,000
WELFARE PUBLIC WORKS	<u>10,000</u>	<u>20,000</u>	<u>70,000</u>	<u>40,000</u>	<u>20,000</u>	<u>40,000</u>
Industrial utility						
Electric	-	-	-	-	10,000	10,000
Contracting	10,000	10,000	10,000	10,000	10,000	10,000
Business and industrial services	-	-	10,000	-	-	10,000
Security services	-	-	10,000	-	-	10,000
WELFARE UTILITIES AND SERVICES	<u>10,000</u>	<u>20,000</u>	<u>20,000</u>	<u>10,000</u>	<u>20,000</u>	<u>30,000</u>
Culture and recreation						
Administration and maintenance	10,000	10,000	10,000	10,000	10,000	10,000
Recreation	10,000	10,000	10,000	10,000	10,000	10,000
Members	10,000	10,000	10,000	10,000	10,000	10,000
WELFARE CULTURE AND RECREATION	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>
Health and other development						
Community development	10,000	10,000	10,000	10,000	10,000	10,000
Trucks	10,000	10,000	10,000	10,000	10,000	10,000
WELFARE HEALTH AND COMMUNITY DEVELOPMENT	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
WELFARE GENERAL FUND SALES TO ALL OTHER FUNDS	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>
Executive expenses						
WELFARE GENERAL FUND SALES TO						<u>1,000,000</u>

CITY OF MONROE, LOUISIANA
SCHEDULE OF GENERAL FIXED ASSETS - BY SOURCES
 June 30, 1997

GENERAL FIXED ASSETS

Land	\$ 9,884,877
Buildings	11,029,887
Improvements other than buildings	24,841,700
Furniture, fixtures and equipment	9,676,157
Vehicles	8,896,647
Construction in progress	<u>10,548,489</u>
TOTAL GENERAL FIXED ASSETS	<u>\$ 85,091,194</u>

INVESTMENT IN GENERAL FIXED ASSETS FROM

General fund revenues	\$ 33,228,873
General obligation bonds and notes	20,596,559
Federal grants	80,811,413
State grants	1,123,682
Federal grants	281,088
Gifts	678,640
Special assessments	14,873,274
Revolving fees	<u>4,881,724</u>
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	<u>\$ 85,091,194</u>

GENERAL FIXED ASSETS

ACCOUNT GROUP

The General Fixed Assets Account Group is used to account for fixed assets which are not used in Proprietary Fund operations or accounted for in Trust Funds.

CITY OF KENNER, LOUISIANA
 COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES - ALL AGENCY FUNDS QUARTERLY FOR
 Year Ended June 30, 1997

DEFERRED COMPENSATION FUND

	BALANCE JULY 1, 1996	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 1997
ASSETS				
Investments	\$ 428,889	\$ 341,528	\$ 48,248	\$ 802,169
LIABILITIES				
Deferred compensation benefits payable	\$ 428,889	\$ 341,528	\$ 48,248	\$ 802,169

TOTALS - ALL AGENCY FUNDS

	BALANCE JULY 1, 1996	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 1997
ASSETS				
Cash	\$ 123,106	\$ 5,868,664	\$ 5,181,778	\$ 810,000
Investments	628,189	241,819	68,268	801,660
Equity in pooled cash and investments	3,208	-	3,209	-
Ad valorem taxes receivable	1,371,633	5,877,428	5,240,113	1,908,948
Due from other governments	237,714	299,477	312,714	224,477
TOTAL ASSETS	\$ 2,373,850	\$ 12,057,992	\$ 16,006,882	\$ 2,945,105
LIABILITIES				
Accounts Payable	\$ -	\$ 3,889	\$ -	\$ 3,889
Deferred compensation benefits payable	428,889	341,528	68,248	802,169
Due to other funds	1,839,816	4,989,825	3,349,673	3,500,868
Due to other governments	151,813	119,833	181,813	159,833
Refunds payable	17,481	-	4,271	13,210
TOTAL LIABILITIES	\$ 2,437,999	\$ 5,364,975	\$ 3,685,994	\$ 2,980,169

The accompanying notes are an integral part of this statement.

CITY OF MONROE, LOUISIANA
 COMBINED STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - ALL AGENCY FUNDS
 Year Ended June 30, 1997

ALL VALUATION TAX COLLECTION FUNDS

	BALANCE JULY 1, 1996	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 1997
ASSETS				
Cash	\$ 115,034	\$ 5,866,403	\$ 1,118,178	\$ 14,722
Equity in pooled cash and investments	3,233	-	3,239	-
Ad valorem taxes receivable	1,172,831	587,328	2,249,113	5,118,251
TOTAL ASSETS	\$ 1,291,108	\$ 6,453,734	\$ 3,370,530	\$ 1,248,474
LIABILITIES				
Accounts payable	\$ -	\$ 3,899	\$ -	3,899
Due to other funds	1,483,915	4,918,899	1,044,798	1,278,237
Refunds payable	15,485	-	4,157	11,328
TOTAL LIABILITIES	\$ 1,504,400	\$ 8,941,698	\$ 1,048,955	\$ 1,248,474

AMPORTALIZED TAX FUNDS

	BALANCE JULY 1, 1996	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 1997
ASSETS				
Equity in pooled cash and investments	\$ 1	\$ -	\$ -	\$ 1
Due from other governments	203,719	208,478	117,719	294,478
TOTAL ASSETS	\$ 203,720	\$ 208,478	\$ 117,719	\$ 294,478
LIABILITIES				
Due to other funds	\$ 29,907	\$ 28,426	\$ 75,907	\$ 28,426
Due to other governments	173,813	158,452	152,816	158,452
TOTAL LIABILITIES	\$ 203,720	\$ 208,478	\$ 117,719	\$ 294,478

(Continued)

CITY OF Kenner, LOUISIANA
 PENSION TRUST FUNDS
 STATEMENT OF CHANGES IN PLAN NET ASSETS
 Year Ended June 30, 1997

	FUND'S PENSION AND ROLLOFF
ADDITIONS	
Contributions:	
Participants	\$ 284,834
Employer:	
City of Kenner	386,711
State of Louisiana - (to insurance fee)	(30,682)
Total Contributions	640,863
Investment Income:	
Net appreciation in fair value:	1,025,231
Interest	261,938
Dividends	41,266
Total Investment Income	1,411,495
Less Investment Expense	27,499
Net Investment Income	1,428,960
Total Additions	2,069,823
DEDUCTIONS	
Members' benefits	607,837
Refund to terminated employees	13,475
Continued service incentive	28,416
Administrative expenses	31,706
TOTAL DEDUCTIONS	681,434
NET INCREASE	1,388,389
PLAN NET ASSETS AT BEGINNING OF YEAR	2,855,490
AT END OF YEAR	\$ 4,243,879

The accompanying notes are an integral part of this statement.

AEROMT FUNDS

AD VALOREM TAX COLLECTION	AIRPORT SALES TAX FUNDS	DEFERRED COMPENSATION FUNDS	TOTAL
\$ 36,233	\$ -	\$ -	\$ 36,233
-	-	-	-
-	-	801,400	801,400
1,119,251	-	-	1,119,251
-	209,478	-	209,478
-	-	-	-
-	-	-	130,667
-	-	-	4,831
<u>\$ 1,148,474</u>	<u>\$ 209,478</u>	<u>\$ 801,400</u>	<u>\$ 11,218,108</u>
\$ 5,889	\$ -	\$ -	\$ 5,889
-	-	801,400	801,400
1,119,217	79,826	-	1,199,043
-	198,652	-	198,652
13,328	-	-	13,328
<u>1,148,474</u>	<u>278,478</u>	<u>801,400</u>	<u>2,221,351</u>
-	-	-	9,221,351
-	-	-	9,221,351
<u>\$ 1,148,474</u>	<u>\$ 278,478</u>	<u>\$ 801,400</u>	<u>\$ 11,218,108</u>

CITY OF KENNER, LOUISIANA
 PROPRIETARY FUNDS
 COMBINED BALANCE SHEET
 June 30, 1997

	<u>PENSION TRUST FUND</u>
	<u>PENSION FUNDING ASSETS</u>
ASSETS	
Cash	\$ 180,851
Equity in pooled cash and investments	-
Investments	8,892,479
Receivables (net, where applicable, of allowance for uncollectibles)	
All other receivables	-
Intergovernmental	-
Invoiced	11,800
Other	180,663
Prepaid expenses	4,161
	<u> </u>
TOTAL ASSETS	<u>\$ 9,270,884</u>
LIABILITIES AND FUND-BALANCE	
Liabilities	
Accounts payable	\$ 8,417
Deferral compensation benefits payable	-
Due to other funds	-
Due to other governments	-
Refunds payable	-
	<u> </u>
TOTAL LIABILITIES	<u>8,417</u>
Fund balance	
Net assets held in trust for pension benefits	<u>9,262,467</u>
	<u> </u>
TOTAL FUND-BALANCE	<u>9,262,467</u>
	<u> </u>
TOTAL LIABILITIES AND FUND-BALANCE	<u>\$ 9,270,884</u>

The accompanying notes are an integral part of this statement.

FIDUCIARY FUNDS

Trust funds are used to account for assets held by the government in a trustee capacity. Agency funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments and/or other funds.

FIREMEN'S PENSION AND RELIEF FUND

The Firemen's Pension and Relief Fund accounts for the accumulation of resources to be used for the retirement annuity payments at appropriate amounts and times in the future.

AD VALOREM TAX COLLECTION FUND

The Ad Valorem Tax Collection Fund accounts for property taxes billed and collected on behalf of all funds of the City.

AIRPORT SALES TAX FUND

The Airport Sales Tax Fund is used to account for the proceeds of sales taxes generated from a special 2% sales tax assessed within the Airport Taxing District, and to distribute to the appropriate taxing bodies.

DEFERRED COMPENSATION FUND

The Deferred Compensation Fund accounts for the employees' deferred compensation plan consisting of optional investment funds.

CITY OF Kenner, Louisiana
 INTERNAL SERVICE FUNDS
 COMPARING STATEMENT OF CASH FLOWS
 Year Ended June 30, 1997

	SELF- INSURANCE FUNDS	TRUSTED INSURANCE FUNDS	TOTAL
INCREASE IN CASH AND CASH EQUIVALENTS			
Cash flows from operating activities			
Operating income	\$ 275,250	\$ 29,420	\$ 304,670
Adjustments to reconcile operating income to net cash provided by operating activities			
Change in assets and liabilities:			
Increase in accounts payable	81,129	-	81,129
Increase in accrued expenses	(288,888)	-	(288,888)
Decrease in due to other funds	-	(24,782)	(24,782)
Total adjustments	(207,759)	(24,782)	(232,541)
Net cash provided by operating activities	67,491	4,638	72,129
Cash flows from investing activities:			
Purchases of investment securities	(71,962,419)	-	(71,962,419)
Proceeds from maturities of investments	71,941,798	-	71,941,798
Interest received	17,050	3,414	20,464
Net cash provided by investing activities	17,050	3,414	20,464
Net increase in cash and cash equivalents			
	84,541	7,952	92,493
Cash and cash equivalents, at beginning of year	884,982	73,021	958,003
Cash and cash equivalents, at end of year	\$ 969,523	\$ 80,973	\$ 1,050,496
RECONCILIATION TO BALANCE SHEET ACCOUNTS:			
Cash	\$ 969,523	\$ 80,973	\$ 1,050,496

The accompanying notes are an integral part of this statement.

CITY OF KEMMER, LOUISIANA
 INTERNAL SERVICE FUNDS
 COMBINING STATEMENT OF REVENUE, EXPENSES AND CHANGES IN RETAINED EARNINGS
 Year Ended June 30, 1997

	2007 POLYMER FUND	2006 POLYMER FUND	TOTAL
OPERATING REVENUE			
Charges for services	\$ 1,735,499	\$ 2,309,361	\$4,044,860
OPERATING EXPENSES			
Outside services	1,000,827	-	1,000,827
Insurance claims	433,033	-	433,152
Insurance premiums	-	1,379,842	1,379,842
TOTAL OPERATING EXPENSES	<u>1,433,860</u>	<u>1,379,842</u>	<u>2,813,702</u>
OPERATING INCOME	<u>301,639</u>	<u>929,519</u>	<u>1,231,158</u>
NON-OPERATING REVENUE			
Interest revenue	<u>156,121</u>	<u>156,126</u>	<u>312,247</u>
TOTAL NON-OPERATING REVENUE	<u>156,121</u>	<u>156,126</u>	<u>312,247</u>
NET INCOME	457,760	1,085,645	1,543,405
RETAINED EARNINGS			
AT BEGINNING OF YEAR	<u>627,661</u>	<u>-</u>	<u>627,661</u>
AT END OF YEAR	<u>\$ 1,085,421</u>	<u>\$ 1,085,645</u>	<u>\$ 2,171,066</u>

The accompanying notes are an integral part of this statement.

CITY OF KENNER, LOUISIANA
 INTERNAL SERVICE FUNDS
 COMBINED BALANCE SHEET
 June 30, 1993

	MILP- INSURANCE FUND	HEALTH INSURANCE FUND	TOTAL
ASSETS			
Cash	\$ 451,875	\$ 44,698	\$ 496,573
Investments	2,798,700	-	2,798,700
Receivable - interest	29,778	-	29,778
TOTAL ASSETS	<u>\$ 3,450,353</u>	<u>\$ 44,698</u>	<u>\$ 3,495,051</u>
LIABILITIES AND FUND EQUITY			
Liabilities			
Accounts payable	\$ 868,615	\$ -	\$ 868,615
Unfunded claims payable	1,301,143	-	1,301,143
Due to other funds	-	2,823	2,823
TOTAL LIABILITIES	<u>2,169,758</u>	<u>2,823</u>	<u>2,172,581</u>
Fund equity			
Retained earnings	1,280,600	41,875	1,322,475
TOTAL FUND EQUITY	<u>1,280,600</u>	<u>41,875</u>	<u>1,322,475</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 3,450,353</u>	<u>\$ 44,698</u>	<u>\$ 3,495,051</u>

The accompanying notes are an integral part of this statement.

INTERNAL SERVICE FUNDS

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 government and to other governmental units, on a cost reimbursement basis.

SELF-INSURANCE FUND

The Self-Insurance Fund accounts for monies accumulated to provide automobile property damage and worker's compensation for which the City is self-insured.

HEALTH INSURANCE FUND

The Health Insurance Fund accounts for monies accumulated to pay for health insurance premiums.

CITY OF BOWEN GOVERNMENT
FINANCIAL STATEMENTS
COMBINED STATEMENTS OF FINANCIAL POSITION
Year ended June 30, 1997

	DEPARTMENT OF WATERWAYS OPERATIONS	CYVIC CENTER OPERATIONS	TOTAL
Cash flows from capital and related financing activities:			
Principal payments - term payable	\$ -	\$ (7,400)	\$ (7,400)
Principal payments - mortgage payable	11,000	-	11,000
Interest payments	(2,750)	(1,400)	(4,150)
Acquisition of property, plant and equipment	(202,000)	(60,000)	(262,000)
Net cash provided by (used in) capital and related financing activities	(193,750)	(68,800)	(262,550)
Cash flows from investing activities:			
Interest received	4,000	(6,000)	(2,000)
Net cash provided by investing activities	4,000	(6,000)	(2,000)
Net increase in undesignated cash equivalents	(189,750)	(74,800)	(264,550)
Cash equivalents, beginning of year	110,500	217,000	327,500
Cash equivalents, end of year	\$ 20,750	\$ 142,200	\$ 162,950
Reconciliation to balance sheet amounts:			
Cash	\$ 84,000	\$ 204,000	\$ 288,000
Equity in profit/loss investments	17	(60,000)	(42,983)
Cash equivalents, end of year	\$ 84,017	\$ 144,000	\$ 228,017
Noncash investing, capital, and financing activities:			
Contributions of capital	\$ 1,600,000	\$ -	\$ 1,600,000
Acquisition of property, plant and equipment through capital contributions	(1,600,000)	-	(1,600,000)
Net effect on cash activities	\$ -	\$ -	\$ -

The accompanying notes are an integral part of this statement.

CITY OF KANSAS, GEORGE
 ENTERPRISE FUND
 CONSOLIDATED STATEMENT OF CASH FLOWS
 Year Ended June 30, 1991

	DEPARTMENT OF WASTEWATER OPERATIONS	CITY CROSS OPERATIONS	TOTAL
Amount allocated to cash and cash equivalents			
Cash flows from operating activities:			
Operating income flows	\$ (1,794,888)	(1,870,828)	\$ (3,665,716)
Adjustments to reconcile operating income flows to net cash provided by (used for) operating activities:			
Depreciation	1,488,439	489,497	1,977,936
Change in current assets (increased/decreased):			
Receivables	(114,870)	1,064	(113,806)
Due from other funds	21,371	-	21,371
Intergovernmental	-	(5,400)	(5,400)
Prepaid expenses	591,826	(2,824)	589,002
Change in current liabilities (increased/decreased):			
Accounts payable	(119,442)	39,298	(80,144)
Deferred revenue	(110,000)	28,833	(81,167)
Accrued liabilities	77	-	77
Due to other funds	50,048	-	50,048
Deposits in transit	-	37,381	37,381
Compensated absences	(5,544)	-	(5,544)
TOTAL ADJUSTMENTS	1,488,439	479,021	1,967,460
Net cash provided by (used for) operating activities	(306,449)	(1,391,807)	(1,698,256)
Cash flows from noncapital financing activities:			
Adv to loans (net)	448,278	-	448,278
Interfund loans	-	211,367	211,367
Cash advances from other funds	-	471,138	471,138
Net cash provided by noncapital financing activities	448,278	682,495	1,130,673

(Continued)

CITY OF BOSTON
EXPANDED FORM - CIVIL SERVICE OPERATION
MONTHLY BUDGET, EXPENSES AND CHANGES FROM BUDGET (UNAPPORTIONED DEFICIT)
BUSKET AND ACT 25A
 Year ended June 30, 1997

	ACTUAL	AMOUNT BUDGETED IN BUDGETARY BOOK	DIFFERENCE	PERCENT	VARIABLE EXPENSES AS PERCENTAGE
OPERATING REVENUES					
Charges for services					
Buses/Tickets	\$ 524,000	\$ -	\$ 524,000	4	24.74%
Parking	51,000	-	51,000	0.00%	2.00%
Concessions	48,000	-	48,000	0.00%	1.96%
Fees	1,000	-	1,000	0.00%	0.05%
Miscellaneous	25,000	-	25,000	0.00%	1.00%
Interest	20,000	-	20,000	0.00%	0.94%
Miscellaneous services	5,000	-	5,000	0.00%	0.24%
Advertising	40,000	-	40,000	0.00%	1.91%
Security	-	-	-	-	-
TOTAL CHARGES FOR SERVICES	619,000	-	619,000	619,000	24.67%
Miscellaneous	2,000	-	2,000	0.00%	0.08%
TOTAL OPERATING REVENUES	621,000	-	621,000	621,000	24.75%
OPERATING EXPENSES					
Supplies and other supplies	11,000	-	11,000	0.00%	0.18%
Building and maintenance repairs	20,000	-	20,000	0.00%	0.32%
Outside services	1,010,000	-	1,010,000	1,010,000	16.29%
Miscellaneous services	44,000	-	44,000	0.00%	0.71%
General expenses	48,000	480,000	-	-	-
Depreciation	28,700	-	28,700	-	0.46%
Other	-	-	-	-	-
TOTAL OPERATING EXPENSES	1,061,700	480,000	581,700	581,700	23.51%
CONTRACTS & COST	2,070,000	480,000	1,590,000	309,000	12.00%
NON-OPERATING REVENUES (EXPENSES)					
Miscellaneous	100,000	-	100,000	0.00%	3.97%
Costs services transferred	493,000	-	493,000	0.00%	18.99%
Interest income	50,000	-	50,000	0.00%	1.91%
Interest expense	1,000	-	1,000	-	0.04%
TOTAL NON-OPERATING REVENUES	643,000	-	643,000	643,000	25.81%
NET REVENUES (COSTS)	604,000	480,000	124,000	25,000	4%
DEFICIT (SURPLUS) (DEFICIT) AT BEGINNING OF YEAR	2,380,000	2,070,000	310,000	50,000	-
AT END OF YEAR	2,000,000	2,000,000	0	0	0%

CITY OF KIPPER, LOUISIANA
 ENTERPRISE FUNDS - WASTE WATER OPERATIONS
 SCHEDULE OF REVENUES AND CHARGES BY RELATED SERVICES (PROJECT)
 - BUDGET AND ACTUAL
 Year Ended June 30, 1997

	ACTUAL	BUDGETARY BASE	BUDGETARY	ACTUAL	PERCENT EXCESS/DEF
OPERATING REVENUES					
Charges for service					
Domestic water charges	\$ 400,000	-	\$ 400,000	\$ 400,000	100.00%
Fire water	8,000	-	8,000	8,000	100.00
Industrial water	5,000	-	5,000	5,000	100.00
Industrial wastewater fees	500	-	500	-	0.00
TOTAL CHARGES FOR SERVICE	4,053,000	-	4,053,000	4,053,000	100.00%
Miscellaneous	5,000	-	5,000	5,000	100.00
TOTAL OPERATING REVENUES	4,058,000	-	4,058,000	4,058,000	100.00%
OPERATING EXPENSES					
Personnel expenses	80,000	-	80,000	80,000	100.00
Supplies and other expenses	4,000	-	4,000	4,000	100.00
Operating supplies and materials	-	-	-	500	50.00
Building maintenance expenses	80,000	-	80,000	80,000	100.00
Capital services	4,000,000	-	4,000,000	4,000,000	100.00
Transportation	400	-	400	400	100.00
Insurance premiums	-	-	-	-	-
Special expenses	-	-	-	-	-
Depreciation	1,000,000	(5,000,000)	-	-	-
Other	(80,000)	80,000	80,000	80,000	100.00
TOTAL OPERATING EXPENSES	5,000,000	(5,000,000)	500,000	500,000	100.00
TOTAL OPERATING REVENUE	4,058,000	-	4,058,000	4,058,000	100.00
NONOPERATING REVENUES AND CHARGES					
All of revenues	400,000	-	400,000	400,000	100.00
Subsidies	4,000	-	4,000	4,000	100.00
Miscellaneous	8,000	-	8,000	8,000	100.00
TOTAL NON OPERATING REVENUES	408,000	-	408,000	408,000	100.00
TOTAL REVENUE (OPERATING AND NON-OPERATING REVENUES)	4,466,000	-	4,466,000	4,466,000	100.00
OPERATING EXPENSES					
Transportation	-	-	-	-	-
TOTAL OPERATING EXPENSES	4,466,000	-	4,466,000	4,466,000	100.00
TOTAL REVENUE (OPERATING AND NON-OPERATING REVENUES) AT DISBURSEMENT OF FUNDS	4,466,000	-	4,466,000	4,466,000	100.00
TOTAL REVENUE	\$ 4,466,000	\$ 4,466,000	\$ 4,466,000	\$ 4,466,000	100.00

CITY OF RENOIR, LOUISIANA
ENTERPRISE FUNDS
COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS (DEFICIT)
Year Ended June 30, 1997

	DEPARTMENT OF WATERWAYS OPERATIONS	CIVIC CENTER OPERATIONS	TOTAL
OPERATING REVENUES			
Charges for services	\$ 4,112,667	\$ 913,271	\$ 5,025,938
Miscellaneous	1,000	2,500	3,500
TOTAL OPERATING REVENUES	<u>4,113,667</u>	<u>915,771</u>	<u>5,029,438</u>
OPERATING EXPENSES			
Personnel expenses	66,188	-	66,188
Supplies and other expenses	4,238	11,743	15,981
Operating supplies and materials	-	-	-
Building and maintenance expenses	48,156	283,938	332,094
Outside services	4,189,911	1,131,841	5,321,752
Equipmentation	480	-	480
Insurance premiums	-	64,603	64,603
General expenses	-	-	-
Depreciation	1,000,649	688,691	1,689,340
Other	155,840	31,744	187,584
TOTAL OPERATING EXPENSES	<u>5,907,652</u>	<u>1,900,813</u>	<u>7,808,465</u>
OPERATING LOSS	<u>(1,793,985)</u>	<u>(1,075,042)</u>	<u>(2,869,027)</u>
NON-OPERATING REVENUES (EXPENSES)			
Ad valorem taxes	685,275	-	685,275
Interest/income	-	111,301	111,301
Cash advance from financial inst.	-	471,141	471,141
Interest income	4,209	14,386	18,595
Interest expense	(2,755)	(11,600)	(14,355)
TOTAL NON-OPERATING REVENUES	<u>686,729</u>	<u>584,128</u>	<u>1,270,857</u>
NET INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>(1,107,256)</u>	<u>(490,914)</u>	<u>(1,598,170)</u>
OPERATING TRANSFERS			
Transfer in	-	-	-
NET LOSS	<u>(1,107,256)</u>	<u>(490,914)</u>	<u>(1,598,170)</u>
RETAINED EARNINGS (DEFICIT) AT BEGINNING OF YEAR	<u>(11,671,540)</u>	<u>(1,184,490)</u>	<u>(12,856,030)</u>
AT END OF YEAR	<u>\$ (12,778,806)</u>	<u>\$ (1,675,324)</u>	<u>\$ (14,454,130)</u>

The accompanying notes are an integral part of this statement.

CITY OF BIRMINGHAM, ALABAMA
 INTERFUND FUNDS
 COMPARATIVE BALANCE SHEET (CONTINUED)
 Four Month Base To 1991

	DEPARTMENT OF WATER/WASTE OPERATIONS	CIVIC CENTER OPERATIONS	TOTAL
LIABILITIES AND FUND EQUITY			
Liabilities			
<i>Current liabilities</i>			
Accounts payable	\$ 34,789	\$ 13,634	\$ 48,423
Current portion of mortgage payable	1,434	-	1,434
Current portion of notes payable	-	7,800	7,800
Accrued liabilities	1,889	28,078	29,967
Expenses on accrual basis	-	92,786	92,786
Due to other funds	144,889	-	144,889
Deferred revenues	202,718	28,870	231,588
TOTAL CURRENT LIABILITIES	<u>384,715</u>	<u>268,268</u>	<u>652,983</u>
<i>Long-term liabilities</i>			
Unexpended advances	2,114	-	2,114
Notes payable (net of current portion)	-	1,134	1,134
Mortgage payable (net of current portion)	75,644	-	75,644
TOTAL LONG TERM LIABILITIES	<u>77,758</u>	<u>1,134</u>	<u>78,892</u>
TOTAL LIABILITIES	<u>462,473</u>	<u>269,402</u>	<u>731,875</u>
Fund equity			
<i>Contributed capital</i>			
Accumulated capital			
Ad valorem tax funds	6,144,888	-	6,144,888
Sales tax funds	15,247,288	18,884,228	34,131,516
Excise tax funds	-	489,481	489,481
Federal government	11,140,789	-	11,140,789
State government	2,904,888	2,841,288	5,746,176
Municipal government	1,298,828	-	1,298,828
Rent proceeds	7,843,943	-	7,843,943
TOTAL CONTRIBUTED CAPITAL	<u>43,580,684</u>	<u>22,205,197</u>	<u>65,785,881</u>
Retained earnings (deficit)	<u>(11,818,943)</u>	<u>(2,480,943)</u>	<u>(14,300,886)</u>
TOTAL FUND EQUITY	<u>31,761,741</u>	<u>19,724,254</u>	<u>51,485,995</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 462,473,212</u>	<u>\$ 269,402,156</u>	<u>\$ 731,875,368</u>

The accompanying notes are an integral part of this statement.

CITY OF BIRMINGHAM, ALABAMA
ENTERPRISE FUND
COMPARATIVE BALANCE SHEET
June 30, 1997

	DEPARTMENT OF WATERWORKS OPERATIONS	CITY OF OPERATIONS	TOTAL
ASSETS			
Current assets			
Cash	\$ 44,433	\$ 19,688	\$ 64,121
Money in pooled cash	77	361,143	361,220
Receivables less, where applicable, an allowance for uncollectibles	-	101,687	101,687
Intergovernmental	1,088,754	85,211	1,173,965
Service charges	-	111,236	111,236
Other	100,000	-	100,000
Due from other funds	-	45,248	45,248
Prepaid expenses	1,000	-	1,000
Retainable deposits	1,081,608	80,187	1,161,795
TOTAL CURRENT ASSETS	3,297,672	682,107	3,979,779
Property, plant and equipment			
Land and improvements	1,051,577	1,111,740	2,163,317
Buildings and improvements	20,711,636	11,235,878	31,947,514
Furniture and fixtures	148,897	1,283,080	1,431,977
Vehicles and other equipment	98,276	-	98,276
Construction in progress	11,754,184	1,275,479	13,029,663
	33,864,567	23,906,177	57,770,744
Less accumulated depreciation	21,736,866	2,822,281	24,559,147
NET PROPERTY, PLANT AND EQUIPMENT	12,127,701	21,083,896	33,211,597
TOTAL ASSETS	\$ 15,425,373	\$ 23,166,003	\$ 38,591,376

(Continued)

ENTERPRISE FUNDS

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the government's council is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the government's council has decided that periodic determination of net income is appropriate for accountability purposes.

DEPARTMENT OF WASTEWATER OPERATIONS FUND

The Department of Wastewater Operations Fund accounts for the sewage services provided to the residents of the City of Kansas. All activities necessary to provide such services are accounted for in this fund including, but not limited to, administration, operations, maintenance, financing, and related debt service and billing. Effective July 1, 1993, this department was privatized.

CIVIC CENTER OPERATIONS FUND

The Civic Center Operations Fund accounts for the operations of the Presidential Center. Principal revenues of the fund are rental charges, commissions and governmental subsidies (conditional taxes and cable television franchise fees).

CITY OF MONROE, LOUISIANA
 CAPITAL PROJECTS FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 Year Ended June 30, 1993

	GENERAL CAPITAL PROJECTS	CAPITAL PROJECTS FUNDED WITH BOND PROCEEDS	TOTAL
REVENUES			
Intergovernmental	\$ 168,418	\$ 198,800	\$ 467,218
Interest	202,133	268,900	600,033
Miscellaneous	2,000	-	2,000
TOTAL REVENUES	<u>472,551</u>	<u>467,700</u>	<u>940,251</u>
EXPENDITURES			
Capital outlay			
General government	367,110	1,300	368,410
Public safety	182,656	-	182,656
Public works	1,189,481	1,114,400	2,477,881
Culture and recreation	1,268,835	1,650,834	4,415,669
TOTAL EXPENDITURES	<u>3,008,082</u>	<u>2,766,534</u>	<u>5,774,616</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(3,004,731)</u>	<u>(2,609,764)</u>	<u>(5,614,495)</u>
OTHER FINANCING SOURCES (USES)			
Operating transfers in	8,204,000	-	8,204,000
Operating transfers out	(2,048,000)	(568,811)	(2,616,811)
Proceeds from 1990 loan	-	1,518,400	1,518,400
TOTAL OTHER FINANCING SOURCES	<u>6,156,000</u>	<u>949,589</u>	<u>7,105,589</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>3,151,269</u>	<u>(2,667,975)</u>	<u>483,294</u>
FUND BALANCE			
AT BEGINNING OF YEAR	<u>1,514,000</u>	<u>1,450,900</u>	<u>2,964,900</u>
AT END OF YEAR	<u>\$ 4,665,269</u>	<u>\$ 1,082,925</u>	<u>\$ 5,748,194</u>

The accompanying notes are an integral part of this statement.

CITY OF EDIBLE, LOUISIANA
CAPITAL PROJECTS FUND
COMBINED BALANCE SHEET
June 30, 1997

	GENERAL CAPITAL PROJECTS	CAPITAL PROJECTS FUND OTHER PROJECTS	TOTAL
ASSETS			
Cash	\$ -	\$ 2,203,411	\$ 2,203,411
Equity invested cash and investments	1,279,966	175,111	1,455,077
Investments	1,887,416	808,691	2,696,107
Receivables			
Intergovernmental	10,649	-	10,649
Interest	21,268	21,947	43,215
Other	68,701	-	68,701
Due from other funds	495,868	83,156	579,024
TOTAL ASSETS	\$ 3,780,488	\$ 3,404,097	\$ 7,184,585
LIABILITIES AND FUND BALANCE			
Liabilities			
Accounts payable	\$ 104,821	\$ 182,414	\$ 287,235
Warrantage payable	28,488	47,690	76,178
Due to other funds	598,183	218,136	816,319
TOTAL LIABILITIES	\$ 731,492	\$ 448,240	\$ 1,179,732
Fund balance			
Reserved for encumbrances	1,149,293	16,999	1,166,292
Unreserved			
Designated for capital addition and improvements	1,989,503	2,968,617	4,958,120
Undesignated	-	-	-
TOTAL FUND BALANCE	\$ 3,148,896	\$ 2,985,616	\$ 6,134,512
TOTAL LIABILITIES AND FUND BALANCE	\$ 3,780,488	\$ 3,404,097	\$ 7,184,585

The accompanying notes are an integral part of this statement.

CAPITAL PROJECTS FUNDS

The Capital Projects Funds are used to account for all resources and expenditures in connection with the acquisition, construction and improvement of capital facilities other than those financed by proprietary funds.

GENERAL CAPITAL PROJECT FUNDS

General Capital Project Fund accounts for projects originally funded by the General Fund and the Watermain Operations Fund. Also included are projects funded by grant-in-aid.

CAPITAL PROJECTS FUNDED WITH BOND PROCEEDS

Capital Projects Funded with Bond Proceeds accounts for projects originally funded by the 1977A Series Bond proceeds, the 1987B Series Bond proceeds and the 1988 Series Bond proceeds. These funds were refunded by the Sales Tax Re-Bonding Bonds, Series 1992. Also included are projects funded by loans from L2002 and by proceeds from the Income Taxation Funds Series 1996A and 1996B.

CITY OF KENSER, LOUISIANA
 DEBT SERVICE FUND - AD VALOREM TAX REVENUE FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 - BUDGET AND ACTUAL
 Year Ended June 30, 1997

	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Taxes			
Ad Valorem on	\$ 305,044	\$ 290,111	\$ 14,933
motor-vehicle/boats	8,508	8,000	508
TOTAL REVENUES	<u>313,552</u>	<u>298,111</u>	<u>15,441</u>
EXPENDITURES			
Debt service			
Principal	180,000	180,000	-
Interest and bond charge	107,766	107,766	-
Agency fees	1,588	1,500	88
TOTAL EXPENDITURES	<u>289,354</u>	<u>289,266</u>	<u>88</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>24,198</u>	<u>9,845</u>	<u>14,353</u>
FUND BALANCE			
AT BEGINNING OF YEAR	<u>238,408</u>	<u>238,408</u>	<u>-</u>
AT END OF YEAR	<u>\$ 262,606</u>	<u>\$ 248,253</u>	<u>\$ 14,353</u>

CITY OF BENTON, LOUISIANA
DEBT SERVICE FUNDS - GENERAL DEBT FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
- BUDGET AND ACTUAL
Year Ended June 30, 1997

	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Taxes			
Sales tax	\$ 4,733,664	\$ 3,911,848	\$ 821,816
Special payments	29,211	-	29,211
Interest on invested funds	362,125	314,000	148,125
Miscellaneous	78,941	-	78,941
TOTAL REVENUES	<u>4,783,831</u>	<u>4,156,178</u>	<u>627,653</u>
EXPENDITURES			
Debt service			
Principal	3,975,441	3,968,500	(6,939)
Interest	2,681,499	2,685,242	(3,743)
Miscellaneous	12,000	12,000	-
TOTAL EXPENDITURES	<u>6,669,040</u>	<u>6,665,742</u>	<u>3,298</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(1,885,209)</u>	<u>(2,509,564)</u>	<u>624,355</u>
OTHER FINANCING SOURCES			
Operating transfers in	2,786,783	2,579,886	206,897
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	<u>901,574</u>	<u>70,322</u>	<u>831,252</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>2,881,000</u>	<u>2,881,000</u>	<u>-</u>
AT END OF YEAR	<u>\$ 3,782,574</u>	<u>\$ 2,951,322</u>	<u>\$ 831,252</u>

CITY OF MONROE, LOUISIANA
 DEBT SERVICE FUND
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 Year Ended June 30, 1997

	GENERAL FUND	AD VALOREM TAX FUND	TOTAL
REVENUES			
Taxes	\$ 4,217,064	\$ 160,844	\$ 4,377,908
Special assessments	29,270	-	29,270
Interest on invested funds	262,189	8,239	270,428
Miscellaneous	20,863	-	20,863
TOTAL REVENUES	<u>4,529,386</u>	<u>169,083</u>	<u>4,698,469</u>
EXPENDITURES			
Debt service			
Principal	3,075,640	138,888	3,214,528
Interest and fiscal charges	1,608,689	187,766	1,796,455
Agent fees	-	1,800	1,800
Miscellaneous	12,680	-	12,680
TOTAL EXPENDITURES	<u>4,696,999</u>	<u>328,454</u>	<u>5,025,453</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(1,607,073)</u>	<u>36,629</u>	<u>(1,570,444)</u>
OTHER FINANCING SOURCES			
Operating transfers in	1,786,783	-	1,786,783
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	<u>90,670</u>	<u>36,629</u>	<u>1,006,716</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>1,091,408</u>	<u>248,690</u>	<u>1,340,098</u>
AT END OF YEAR	<u>\$ 1,182,078</u>	<u>\$ 285,319</u>	<u>\$ 1,467,397</u>

The accompanying notes are an integral part of this statement.

CITY OF KENNER, LOUISIANA
 DEBT SERVICE FUND
 COMBINED BALANCE SHEET
 June 30, 1997

	GENERAL FUND	AD VALOREM TAX BONDS	TOTAL
ASSETS			
Current assets			
Cash	\$ -	\$ 203,940	\$ 203,940
Equity in pooled cash and investments	32,177	13,670	45,847
Investments	3,899,199	-	3,899,199
Intergovernmental	69,140	-	69,140
Special assessments receivable	87,314	-	87,314
Accounts receivable	46,786	-	46,786
Accrued interest receivable	42,355	-	42,355
Due from other funds	216,800	824,284	1,041,084
TOTAL ASSETS	\$ 4,699,110	\$ 1,042,204	\$ 5,741,314
LIABILITIES AND FUND BALANCE			
Liabilities			
Accounts payable	\$ -	\$ 758	\$ 758
Due to other funds	46,786	-	46,786
Deferred revenue	87,314	90,516	177,830
TOTAL LIABILITIES	134,100	91,274	225,374
Fund balance			
Reserved for debt service	4,864,806	293,667	5,158,473
TOTAL FUND BALANCE	4,864,806	293,667	5,158,473
TOTAL LIABILITIES AND FUND BALANCE	\$ 5,000,000	\$ 594,941	\$ 5,594,941

The accompanying notes are an integral part of this statement.

DEBT SERVICE FUNDS

The Debt Service Funds are used to accumulate monies for the payment of principal, interest, and fiscal charges on the City of Kansas's general obligation, special tax bonds, and special assessment debt with governmental commitment.

GENERAL DEBT FUNDS

The General Debt Fund accounts for the tax levy needed to comply with the interest and principal redemption requirements of bond indentures for the following paving conditions, excise revenue and sales tax bonds:

- Series A of 1990 - Paving Certificates
- Sales Tax Refunding Bonds Series 1991
- Sales Tax Bonds Series 1994
- Sales Tax Bonds Series 1994A
- Excise Revenue Bonds Series 1994B and 1995B

AD VALOREM TAX BOND FUND

The Ad Valorem Tax Bond Fund accounts for the property tax levies needed to comply with the interest and principal redemption requirements of bond indentures for the following bonds:

- General Obligation Refunding Bonds Series 1991

CITY OF KNOX, TENNESSEE
 SPECIAL REVENUE FUNDS - FIRE DEPARTMENT FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 - BUDGET AND ACTUAL -
 Year Ended June 30, 1997

	ACTUAL	ADJUSTMENT TO BUDGETARY BASE	BUDGETARY	BUDGET	PERCENT VARIANCE BUDGETARY
REVENUES					
Taxes:					
Ad valorem fire	\$ 1,000,000	\$ -	\$ 1,000,000	\$ 1,000,000	\$ - 0.00%
Service charges	100	-	100	100	0.00%
Fire equipt	10,000	-	10,000	10,000	0.00%
Interest	10,000	-	10,000	10,000	0.00%
Miscellaneous	1,000	-	1,000	1,000	0.00%
TOTAL REVENUES	<u>1,021,100</u>	<u>-</u>	<u>1,021,100</u>	<u>1,021,100</u>	<u>0.00%</u>
EXPENDITURES					
Police salary					
Personnel	1,000,000	-	1,000,000	1,000,000	0.00%
Supplies	10,000	(500)	9,500	10,000	71.00%
Service charges	10,000	100	10,100	10,000	44.00%
Capital outlay	10,000	10,000	20,000	10,000	50.00%
TOTAL EXPENDITURES	<u>1,030,000</u>	<u>9,500</u>	<u>1,039,500</u>	<u>1,030,000</u>	<u>0.00%</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER RECEIPTS OVER (UNDER) EXPENDITURES	<u>(8,900)</u>	<u>(9,400)</u>	<u>(18,300)</u>	<u>(8,900)</u>	<u>0.00%</u>
OTHER FINANCING SOURCES					
Operating transfers in	1,000,000	-	1,000,000	1,000,000	0.00%
EXCESS (DEFICIENCY) OF REVENUES AND OTHER RECEIPTS OVER (UNDER) EXPENDITURES	<u>10,000</u>	<u>(9,400)</u>	<u>600</u>	<u>(9,400)</u>	<u>0.00%</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>1,000,000</u>	<u>1,000</u>	<u>1,001,000</u>	<u>1,001,000</u>	<u>0.00%</u>
AT END OF YEAR	<u>\$ 1,001,100</u>	<u>\$ (11,700)</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 0.00%</u>

CITY OF KENNER, LOUISIANA
 SPECIAL REVENUE FUND - STREET LIGHTING FUND
 SCHEDULE OF BUDGETAL EXPENSE FUND, AMENDMENTS BUDGET BALANCE
 BUDGET FUND ACTUAL
 Year Ended June 30, 1997

	ACTUAL	AMOUNT TO BUDGETARY BASE	BUDGETARY	BUDGET	VARIANCE FUND BALANCE
REVENUES					
Taxes					
All revenues	\$ 1,000	-	1,000	1,000	0
TOTAL REVENUES	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>1,000</u>	<u>0</u>
EXPENSES					
Public works					
Personnel	11,000	-	11,000	11,000	0
Supplies	40,000	(3,000)	40,000	50,000	10,000
Service charges	100,000	-	100,000	100,000	0
Capital Outlay	-	12,000	12,000	100,000	88,000
TOTAL EXPENSES	<u>151,000</u>	<u>9,000</u>	<u>163,000</u>	<u>261,000</u>	<u>100,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (OR IN) EXPENSES	<u>(150,000)</u>	<u>(9,000)</u>	<u>(1,000,000)</u>	<u>(2,000,000)</u>	<u>90,000</u>
OTHER FINANCING SOURCES					
Operating transfers in	100,000	-	100,000	1,000,000	900,000
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING OVER (UNDER) EXPENSES	<u>-</u>	<u>9,000</u>	<u>90,000</u>	<u>-</u>	<u>990,000</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>(3,000)</u>	<u>(3,000)</u>	<u>(3,000)</u>	<u>-</u>
AT THE END OF YEAR	<u>\$ -</u>	<u>\$ (3,000)</u>	<u>\$ (3,000)</u>	<u>\$ (3,000)</u>	<u>\$ (3,000)</u>

CITY OF SLIDERS, LOUISIANA
 SPECIAL REVENUE FUND - POLICE AND DEPT. FUNG
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES FROM PREVIOUS YEAR
 - BUDGET AND ACTUAL
 Year Ended June 30, 2017

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	BUDGET	BUDGET	PERCENT VARIATION
REVENUES					
Fees					
Ad valorem	\$ 1,441	-	\$ 1,441	\$ 1,440	0.0
TOTAL REVENUES	<u>1,441</u>	<u>-</u>	<u>1,441</u>	<u>1,440</u>	<u>0.0</u>
EXPENDITURES					
Public works					
Personnel	651,111	1,164	652,275	652,000	11.91
Supplies	28,251	500	28,751	28,600	11.26
Other direct	26,224	(1,040)	25,184	26,400	(5.00)
TOTAL EXPENDITURES	<u>745,586</u>	<u>(1,040)</u>	<u>746,626</u>	<u>746,600</u>	<u>0.00</u>
EXCESS OR DEFICIENCY OF REVENUES OVER OTHER EXPENDITURES	<u>695,855</u>	<u>1,164</u>	<u>(2,185)</u>	<u>(2,160)</u>	<u>21.41</u>
OTHER FINANCING SOURCES					
Operating transfers in	1,000,000	-	1,000,000	1,000,000	0.00
EXCESS OR DEFICIENCY OF REVENUES AND OTHER SOURCES OVER OTHER EXPENDITURES	<u>-</u>	<u>1,164</u>	<u>1,164</u>	<u>-</u>	<u>1.94</u>
FINANCIALS					
At beginning of year	-	(7,440)	(7,440)	(7,440)	-
AT END OF YEAR	<u>\$ -</u>	<u>\$ (7,440)</u>	<u>\$ (7,440)</u>	<u>\$ (7,440)</u>	<u>\$ 1.94</u>

CITY OF MONROE, LOUISIANA
 SPECIAL REVENUE FUNDS - DRAINAGE COLLECTION AND CHIEF OF POLICE FUNDS
 SCHEDULE OF REVENUES, EXPENDITURES, AND BALANCES BY FUND/BALANCE
 - SUBJECT AND ACTUAL
 Year Ended June 30, 1991

	ACTUAL	ADJUSTMENT TO BUDGETARY BASE	BUDGETARY	BUDGET	VARIANCE (FAVORABLE / UNFAVORABLE)
REVENUES					
State:					
All values in	\$ 426,882	\$ -	\$ 426,882	\$ 594,000	\$ 167,118
Charges for services	1,026,004	-	1,026,004	1,448,368	(422,364)
Grants - financial assistance	12,000	-	12,000	2,000	10,000
TOTAL REVENUES	<u>1,464,886</u>	<u>-</u>	<u>1,464,886</u>	<u>1,844,368</u>	<u>(379,482)</u>
EXPENDITURES					
Police work:					
Personnel	-	-	-	-	-
Contracted services	1,925,682	-	1,925,682	2,023,682	(99,800)
Capital outlay	-	-	-	-	-
TOTAL EXPENDITURES	<u>1,925,682</u>	<u>-</u>	<u>1,925,682</u>	<u>2,023,682</u>	<u>(99,800)</u>
EXCESS DEFICIT/CONTRIBUTION OVER (UNDER)					
EXPENDITURES	(460,796)	-	(460,796)	(544,000)	83,204
OTHER FINANCING SOURCES	275,682	-	275,682	382,000	(106,318)
EXCESS DEFICIT/CONTRIBUTION OVER (UNDER) FOR POLICE AND CHIEF OF POLICE FUNDS	84,377	-	84,377	(84,000)	169,377
PERFORMANCE:					
All programs of year	<u>140,581</u>	<u>-</u>	<u>140,581</u>	<u>294,000</u>	<u>153,419</u>
AT END OF YEAR	<u>\$ 433,224</u>	<u>\$ -</u>	<u>\$ 433,224</u>	<u>\$ 1,000</u>	<u>\$ 432,224</u>

CITY OF DENVER, COLORADO
 SPECIAL REVENUE FUNDS - COMMUNITY DEVELOPMENT BLOCK GRANT FUND
 SUMMARY OF EXPENDITURES - BUDGET AND ACTUAL
 For FISCAL YEAR 20, 1997

	ACTUAL	ADJUSTMENT TO BUDGETARY BASE	UNRECORDED	BUDGET	BALANCE FORWARD (DECEMBER 31)
EXPENDITURES					
Public Works					
Capital Outlay	\$ 11,000	\$ -	\$ 11,000	\$ 100,000	\$ 81,000
TOTAL PUBLIC WORKS	<u>11,000</u>	<u>-</u>	<u>11,000</u>	<u>100,000</u>	<u>81,000</u>
Culture and Recreation					
Service charges	11,900	-	11,900	-	(1,900)
Capital Outlay	69,600	6,700	80,000	70,000	20,000
TOTAL CULTURE AND RECREATION	<u>81,500</u>	<u>6,700</u>	<u>91,900</u>	<u>70,000</u>	<u>18,100</u>
Urban Development					
Fees	100,000	-	100,000	100,000	0
Supplies	1,000	-	1,000	1,000	0
Service charges	70,000	-	70,000	90,000	20,000
Capital Outlay	-	-	-	-	-
TOTAL URBAN DEVELOPMENT	<u>171,000</u>	<u>-</u>	<u>171,000</u>	<u>1,000,000</u>	<u>20,000</u>
TOTAL EXPENDITURES	<u>\$ 3,403,400</u>	<u>\$ 6,700</u>	<u>\$ 3,410,100</u>	<u>\$ 3,000,000</u>	<u>\$ 121,100</u>

CITY OF KEMPER, MISSOURI
 SPECIAL REVENUE FUND - COMMUNITY DEVELOPMENT BLOCK GRANT FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 - BUDGET AND ACTUAL
 Year Ending June 30, 1997

	ACTUAL	ADJUSTMENT TO FUNDATORY BASIS	BUDGETED	BUDGET	VARIANCE (FAVORABLE OR UNFAVORABLE)
REVENUES					
Intergovernmental					
Community development					
Multi grants	\$ 1,207,800	-	\$ 1,171,000	\$ 1,096,200	\$ (74,800)
State program	100,000	-	100,000	-	100,000
Interest	17,000	-	17,000	1,000	16,000
Miscellaneous	50,000	-	50,000	-	50,000
TOTAL REVENUES	<u>1,474,800</u>	<u>-</u>	<u>1,498,000</u>	<u>1,197,200</u>	<u>280,800</u>
EXPENDITURES					
Public works	12,000	-	12,000	60,000	48,000
Culture and recreation	60,000	67,000	12,000	70,000	58,000
Urban development	96,000	-	96,000	1,001,000	905,000
TOTAL EXPENDITURES	<u>168,000</u>	<u>67,000</u>	<u>1,110,000</u>	<u>1,031,000</u>	<u>67,800</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>13,200</u>	<u>6,700</u>	<u>388,000</u>	<u>166,200</u>	<u>113,000</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers in	6,000	-	6,000	-	6,000
Operating transfers out	(10,000)	-	(10,000)	(11,000)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(4,000)</u>	<u>-</u>	<u>(4,000)</u>	<u>(11,000)</u>	<u>6,000</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER OTHER EXPENDITURES AND OTHER USES	<u>9,200</u>	<u>6,700</u>	<u>384,000</u>	<u>155,200</u>	<u>79,000</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>50,000</u>	<u>(50,000)</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>
AT END OF YEAR	<u>\$ 59,200</u>	<u>\$ (43,300)</u>	<u>\$ 334,000</u>	<u>\$ 205,200</u>	<u>\$ 128,800</u>

CITY OF BIRMINGHAM, ALABAMA
 SPECIAL REVENUE FUNDS - ONE PERCENT SALES TAX ON PURCHASES
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUNDS BALANCE - BUDGET AND ACTUAL
 Year Ended June 30, 1997

	<u>ACTUAL</u>	<u>ADJUSTMENT TO BUDGETARY BASIS</u>	<u>BUDGETARY</u>	<u>BUDGET</u>	<u>VARIANCE Favorable (Unfavorable)</u>
REVENUES:					
Taxes					
Sales tax	<u>\$4,026,111</u>	<u>3</u>	<u>\$4,026,114</u>	\$4,026,081	\$ 3,033
TOTAL REVENUES	<u>\$4,026,111</u>	<u>3</u>	<u>\$4,026,114</u>	\$4,026,081	\$ 3,033
EXPENDITURES					
Personnel	-	-	-	-	-
Supplies	-	-	-	-	-
Service charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	-	-
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$4,026,111</u>	<u>3</u>	<u>\$4,026,114</u>	\$4,026,081	\$ 3,033
OTHER FINANCING USES:					
Operating transfers out	<u>(\$4,026,111)</u>	<u>-</u>	<u>(\$4,026,111)</u>	\$4,026,081	\$ 3,033
EXCESS OF REVENUES OVER EXPENDITURES AND OTHER FINANCING USES	<u>-</u>	<u>3</u>	<u>-</u>	-	-
FUND BALANCE:					
AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	-	-
AT END OF YEAR	<u>3</u>	<u>3</u>	<u>3</u>	-	3

CITY OF DENVER
SPECIAL REVENUE FUNDS
COMPARISON OF BUDGET OF REVENUES, EXPENDITURES AND TRANSFERS BY FUND BALANCE - SPECIAL REVENUE
FUNDS WITH SPECIAL BUDGETS - BUDGET AND ACTUAL
Year Ended June 30, 1997

TOTAL SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS

	APPORTIONMENT TO BUDGETARY UNITS				VARIANCE FAVORABLE (UNFAVORABLE)
	ACTUAL	BUDGET	REVENUE	EXPENSE	(\$)
REVENUES					
Fees	\$ 10,001,408	\$ -	\$ 10,001,408	\$ 1,121,161.0	\$ 109,847.0
Intergovernmental	1,884,670	-	1,884,670	1,096,120	877,240.0
Charge for services	1,221,600	-	1,221,600	1,149,160	(72,440.0)
Interest	190,364	-	190,364	49,798	(140,566.0)
Miscellaneous	6,327	-	6,327	8,880	(2,553.0)
TOTAL REVENUES	13,364,369	-	13,364,369	3,416,469	(26,812.0)
EXPENDITURES					
Public safety	3,893,394	86,428	3,806,966	4,710,394	808,764.0
Public works	4,140,371	47,288	4,093,083	5,044,657	866,612.0
Education recreation	40,649	60,779	40,204	794,849	384,600.0
Urban development	86,572	-	86,572	1,111,670	1,025,098.0
TOTAL EXPENDITURES	8,561,044	194,595	8,026,829	11,763,670	2,887,962.0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES EXPENDITURES	4,803,325	(194,595)	5,337,540	1,652,799	1,121,860.0
OTHER FINANCING SOURCES (USES)					
Operating transfers in	1,211,100	-	1,211,100	1,460,114	249,014.0
Operating transfers out	(2,111,800)	-	(2,111,800)	(2,056,170)	(55,630.0)
TOTAL OTHER FINANCING SOURCES (USES)	(900,700)	-	(900,700)	403,944	(9,616.0)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENSES AND OTHER FUNDS AND OTHER USES	3,902,625	(194,595)	4,436,840	2,060,743	1,012,244.0
FUND BALANCE					
AT BEGINNING OF YEAR	2,114,738	(21,400)	2,093,338	2,093,338	-
AT END OF YEAR	\$ 6,017,363	\$ (135,995)	\$ 6,153,368	\$ 4,154,081	\$ 1,000,000.0

FUND BUDGET			SOCIAL REVENUE FUND		
GENERAL BUDGET			GENERAL BUDGET		
STATE	FUNDS	PROJECTS	LOCAL	LOCAL	TOTAL
ACCOUNT	DEPARTMENT	NUMBER	EXERCISE	EXERCISE	
			1967	1968	
1	1000	11000000	-	-	11000000
-	-	1000000	-	1000000	1000000
-	700	1000000	-	-	1000000
-	0000	1000000	10000	10000	1000000
-	4000	10000	10000	-	10000
<u>2000</u>	<u>1000000</u>	<u>11000000</u>	<u>10000</u>	<u>10000</u>	<u>11000000</u>
-	1000000	1000000	10000	-	1000000
00000	-	1000000	-	-	1000000
-	-	1000000	-	-	1000000
-	-	1000000	-	-	1000000
<u>00000</u>	<u>1000000</u>	<u>1000000</u>	<u>10000</u>	<u>-</u>	<u>1000000</u>
<u>000000</u>	<u>000000</u>	<u>1000000</u>	<u>10000</u>	<u>10000</u>	<u>1000000</u>
00000	1000000	1000000	-	-	1000000
-	-	1000000	-	-	1000000
<u>00000</u>	<u>1000000</u>	<u>1000000</u>	<u>-</u>	<u>-</u>	<u>1000000</u>
-	1000000	1000000	10000	10000	1000000
<u>1</u>	<u>1000000</u>	<u>1000000</u>	<u>10000</u>	<u>10000</u>	<u>1000000</u>

CITY OF KANSAS, LEONORA
SPECIAL REVENUE FUNDS
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
Year ended June 30, 1997

	SPECIAL REVENUES			
	ORGANIC SALES TAX OF 1996	COMMUNITY DEVELOPMENT GRANT (GRANT)	COURAGE COLLATION AND EXPENSE	MONEY AND INTEREST
REVENUES				
Taxes	\$ 4,782,255	\$ -	\$ 454,800	\$ 1,477
Intergovernmental	-	1,484,710	-	-
Charges for services	-	-	1,230,000	-
Interest	-	11,628	11,980	-
Miscellaneous	-	28,327	-	-
TOTAL REVENUES	<u>4,782,255</u>	<u>1,524,665</u>	<u>1,696,780</u>	<u>1,477</u>
EXPENSES				
Public safety	-	-	-	-
Public works	-	11,811	1,055,680	1,088,884
Culture and recreation	-	20,549	-	-
Urban development	-	288,217	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>320,577</u>	<u>1,055,680</u>	<u>1,088,884</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>4,782,255</u>	<u>120,507</u>	<u>641,100</u>	<u>13,593</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in	-	38,004	270,893	1,088,271
Operating transfers out	<u>(6,480,000)</u>	<u>(190,000)</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(6,480,000)</u>	<u>(151,996)</u>	<u>270,893</u>	<u>1,088,271</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>-</u>	<u>68,511</u>	<u>86,213</u>	<u>-</u>
FUND BALANCE AT BEGINNING OF YEAR, AS ESTIMATED	<u>-</u>	<u>33,580</u>	<u>34,084</u>	<u>-</u>
AT END OF YEAR	<u>\$ -</u>	<u>\$ 102,091</u>	<u>\$ 120,297</u>	<u>\$ -</u>

This accompanying report is an integral part of this statement.

FORES WITH BUCKETS			SPECIAL REVENUE FUNDS			NONRENT IN FUNDS	
VEHICLE EQUIPMENT	DEP REPLACEMENT	REPAIRS	DEP EQUIPMENT	LOCAL GOV EQUIPMENT	GRANT FUND	TOTAL	
\$ -	\$ -	\$ 36,983	\$ 433,800	\$ 236,430	\$ -	\$ 670,213	
-	266,633	454,333	30,000	-	-	751,000	
-	1,215,000	1,247,877	-	-	-	2,462,877	
-	-	-	-	-	-	-	
-	-	2,087,843	4,338	-	-	2,092,181	
-	11,377	15,472	-	-	-	26,849	
-	414	150,074	-	-	-	150,488	
100,000	678,248	1,884,704	-	-	-	2,662,952	
-	-	1,400	-	-	-	1,400	
<u>\$ 100,000</u>	<u>\$ 955,060</u>	<u>\$ 4,268,331</u>	<u>\$ 478,138</u>	<u>\$ 236,430</u>	<u>\$ -</u>	<u>\$ 5,009,331</u>	
\$ 64,611	\$ 10,331	\$ 176,833	\$ 17,000	\$ -	\$ -	\$ 198,775	
-	-	25,300	-	-	-	25,300	
844	70,000	70,000	-	-	-	154,800	
100,000	-	2,748,743	30,733	-	-	2,879,476	
11,117	404,000	770,250	-	-	-	1,285,367	
<u>100,000</u>	<u>474,331</u>	<u>3,685,826</u>	<u>48,733</u>	<u>-</u>	<u>-</u>	<u>4,208,890</u>	
-	100,700	111,884	-	-	-	212,584	
-	-	1,400	-	-	-	1,400	
-	-	300,000	-	-	-	300,000	
-	-	-	-	-	-	-	
-	1,000,000	1,500,000	-	-	-	2,500,000	
-	100,000	100,000	100,000	100,000	-	400,000	
-	1,474,131	2,407,709	480,733	226,430	-	3,181,303	
<u>\$ 100,000</u>	<u>\$ 2,173,462</u>	<u>\$ 6,709,110</u>	<u>\$ 479,411</u>	<u>\$ 226,430</u>	<u>\$ -</u>	<u>\$ 7,604,353</u>	

CITY OF MINNER, LOUISIANA
SPECIAL REVENUE FUND
COMBINED BALANCE SHEET
June 30, 1997

SPECIAL REVENUE

	SPECIAL REVENUE			
	DEVELOPMENT BASED TAX OF 1994	COMMUNITY DEVELOPMENT BLOCK GRANT	COLLECTION ADJUSTMENTS	ROAD AND BRIDGE
ASSETS				
Cash	\$ -	\$ 36,000	\$ -	\$ -
Equity in pooled cash and investments	-	-	190,400	-
Investments	-	333,000	-	-
Receivables				
Intergovernmental	1,000,000	490,000	-	-
Interest	-	7,000	-	-
Other	-	2,000	20,000	-
Due from other funds	408,000	-	170,000	311,000
Prepaid items	-	1,000	-	-
TOTAL ASSETS	\$ 2,016,000	\$ 870,000	\$ 411,000	\$ 311,000
LIABILITIES AND FUND BALANCE				
Liabilities				
Accounts payable	\$ -	\$ 20,000	\$ 30,000	\$ 65,000
Contract payable	-	20,000	-	-
Accrued liabilities	-	5,000	-	8,000
Due to other funds	2,004,000	290,000	-	100,000
Deferred revenues	-	2,000	150,000	1,000
TOTAL LIABILITIES	2,004,000	507,000	480,000	174,000
Fund balance:				
Reserved for encumbrances	-	100	-	-
Reserved for prepaid items	-	1,000	-	-
Reserved for future bill items	-	200,000	-	-
Encumbrances				
Designated for subsequent year expenditures	-	164,000	271,000	-
Undesignated	-	-	29,000	-
TOTAL FUND BALANCE	-	371,000	411,000	-
TOTAL LIABILITIES AND FUND BALANCE	\$ 2,004,000	\$ 878,000	\$ 411,000	\$ 311,000

The accompanying notes are an integral part of this statement.

SPECIAL REVENUE FUNDS

Special Revenue Funds account for the proceeds of specific revenues (other than special assessments, exorbitant taxes, or revenues for major capital projects) that are legally restricted to expenditures for specific purposes.

ONE PERCENT SALES TAX OF 1984 FUND

The One Percent Sales Tax of 1984 Fund accounts for the proceeds of sales taxes generated by a 1 percent sales tax increase. These funds are to be used to fund a municipal historical exception, police protection and various other city services.

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

The Community Development Block Grant Fund accounts for grants received from the Federal Community Block Grant Program.

GARBAGE COLLECTION AND DISPOSAL, ROADS AND BRIDGES, STREET LIGHTING, AND FIRE DEPARTMENT FUNDS

The Garbage Collection and Disposal, Roads and Bridges, Street Lighting, and Fire Department Funds account for the proceeds of ad valorem taxes which are specifically dedicated for the functions performed by each of these funds.

DRUG ENFORCEMENT FORTIFUND FUND

The Drug Enforcement Fortifund Fund accounts for funds received from the Federal government related to property seized in drug arrests to be used for police purposes.

LOCAL LAW ENFORCEMENT GRANT FUND

The Local Law Enforcement Grant Fund accounts for grants received from the Department of Justice for the Local Law Enforcement Block Grant.

CITY OF DENVER, LOUISIANA
 GENERAL FUND
 COMPARING SCHEDULE OF DEPARTMENTAL EXPENDITURES - BUDGET AND ACTUAL
 MISCELLANEOUS FUNCTION
 Year ended June 30, 1971

EXPENSES

	EXPENSES				
	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	BUDGETARY	BUDGET	VARIANCE (UNAVAILABILITY)
PERSONNEL	\$ 26,500	\$ -	\$ 26,500	\$ 26,500	\$ -
Supplies	-	-	-	-	-
Service charges	1,800,000	-	1,800,000	1,800,000	(20,000)
Capital outlay	-	-	-	-	-
TOTAL EXPENDITURES	\$ 1,826,500	\$ -	\$ 1,826,500	\$ 1,826,500	\$ (20,000)

EXPENSES

	EXPENSES				
	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	BUDGETARY	BUDGET	VARIANCE (UNAVAILABILITY)
PERSONNEL	\$ 11,100	\$ -	\$ 11,100	\$ 11,100	\$ -
Supplies	-	-	-	-	-
Service charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
TOTAL EXPENDITURES	\$ 11,100	\$ -	\$ 11,100	\$ 11,100	\$ -

TOTAL - MISCELLANEOUS FUNCTION

	EXPENSES				
	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	BUDGETARY	BUDGET	VARIANCE (UNAVAILABILITY)
PERSONNEL	\$ 37,600	\$ -	\$ 37,600	\$ 37,600	\$ -
Supplies	-	-	-	-	-
Service charges	1,800,000	-	1,800,000	1,800,000	(20,000)
Capital outlay	-	-	-	-	-
TOTAL EXPENDITURES	\$ 1,837,600	\$ -	\$ 1,837,600	\$ 1,837,600	\$ (20,000)

CITY OF KENNESAW, GEORGIA
 GENERAL FUND
 COMBINED SCHEDULE OF DEPARTMENTAL EXPENDITURES - BUDGET AND ACTUAL
 TRANSIT FUNCTION
 Year Ended June 30, 1997

TOTAL - TRANSIT FUNCTION

EXPENSES WITH	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	REBUDGETARY	BUDGET	VARIANCE: FAVORABLE (UNFAVORABLE)
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	-	-	-	-	-
Services charges	60,877	-	60,877	60,800	(77)
Capital outlay	-	-	-	-	-
TOTAL EXPENDITURES	\$ 60,877	\$ -	\$ 60,877	\$ 60,800	\$ (77)

CITY OF KOSHER, LINDBLUM
 GENERAL FUND
 COMPARING BUDGETED TO ACTUAL EXPENDITURES - BUDGET AND ACTUAL
 FOR FIVE AND SIX MONTH PERIODS (CONTINUED)
 Year Ended June 30, 1997

COMMUNITY SERVICE - ADMINISTRATION

EXPENDITURES	ACTUAL	ADJUSTMENT TO		BUDGET	VARIANCE	
		BUDGETARY BASIS	BUDGETARY		BUDGET	FAVORABLE (I)
Personnel	\$ 271,633	\$ -	\$ 271,633	\$ 270,000	\$ -	1,633
Supplies	4,303	-	4,303	4,307		(4)
Service charges	24,134	1,864	26,000	26,001		(1)
Capital outlay	1,117	1,117	2,234	2,234		
TOTAL EXPENDITURES	\$ 299,187	\$ 2,981	\$ 302,168	\$ 302,542	\$	(374)

TOTAL - CULTURE AND RECREATION FUNCTION

EXPENDITURES	ACTUAL	ADJUSTMENT TO		BUDGET	VARIANCE	
		BUDGETARY BASIS	BUDGETARY		BUDGET	FAVORABLE (I)
Personnel	\$ 1,279,546	\$ -	\$ 1,279,546	\$ 1,410,000	\$	(130,454)
Supplies	29,214	1,499	30,713	27,000		3,713
Service charges	77,000	(2,170)	74,830	1,187,000		(1,112,170)
Capital outlay	98,832	1,117	100,000	10,000		90,000
TOTAL EXPENDITURES	\$ 1,484,592	\$ (953)	\$ 1,483,639	\$ 1,454,000	\$	(29,639)

CITY OF KENNER, LOUISIANA
 GENERAL FUND
 COMPARISON OF DEPARTMENTAL EXPENDITURES - BUDGET AND ACTUAL
 CULTURE AND RECREATION FUNCTION FUND (2000)
 Year Ended June 30, 1999

COMMUNITY SERVICE - CITY PARK

	ACTUAL	ADJUSTMENT TO BUDGETARY BASE	BUDGETARY	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
EXPENDITURES					
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	-	-	-	-	-
Service charges	2,000	-	2,000	2,000	-
Capital outlay	-	-	-	-	-
TOTAL EXPENDITURES	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ -

RECREATION MAINTENANCE

	ACTUAL	ADJUSTMENT TO BUDGETARY BASE	BUDGETARY	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
EXPENDITURES					
Personnel	\$ 149,047	\$ -	\$ 149,047	\$ 149,360	\$ 313
Supplies	73,076	765	73,841	71,681	2,160
Service charges	31,826	(2,768)	29,058	27,633	1,425
Capital outlay	-	-	-	-	-
TOTAL EXPENDITURES	\$ 254,949	\$ 2,765	\$ 257,714	\$ 248,674	\$ 9,040

RECREATION LEISURE PROGRAMS

	ACTUAL	ADJUSTMENT TO BUDGETARY BASE	BUDGETARY	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
EXPENDITURES					
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	10,671	-	10,671	10,884	213
Service charges	3,113	-	3,113	3,233	120
Capital outlay	-	-	-	-	-
TOTAL EXPENDITURES	\$ 13,784	\$ -	\$ 13,784	\$ 14,117	\$ 333

(Continued)

CITY OF MONROE, LOUISIANA
 GENERAL FUND
 COMPARING SCHEDULE OF DEPARTMENTAL EXPENDITURES - BUDGET AND ACTUAL
 CULTURE AND RECREATION FUNCTION (CONTINUED)
 Year ended June 30, 1977

RECREATION

EXPENSE LINE	RECREATION				
	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	BUDGETARY	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	100	-	100	704	604
Service charges	8,000	100	8,100	9,807	1
Capital outlay	-	-	-	-	-
TOTAL EXPENDITURES	\$ 8,100	\$ 100	\$ 8,200	\$ 10,511	\$ 2,311

SCIENCE CENTER AND PLANTATION

EXPENSE LINE	SCIENCE CENTER AND PLANTATION				
	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	BUDGETARY	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Personnel	\$ 11,870	\$ -	\$ 11,870	\$ 14,734	\$ 2,864
Supplies	700	-	700	700	-
Service charges	9,634	-	9,634	11,000	1,366
Capital outlay	-	-	-	-	-
TOTAL EXPENDITURES	\$ 22,204	\$ -	\$ 22,204	\$ 26,434	\$ 4,230

RECREATION

EXPENSE LINE	RECREATION				
	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	BUDGETARY	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Personnel	\$ 80,204	\$ -	\$ 80,204	\$ 89,980	\$ 9,776
Supplies	120,800	1,772	122,572	127,400	4,828
Service charges	30,700	-	30,700	36,700	6,000
Capital outlay	20,500	-	20,500	20,000	(500)
TOTAL EXPENDITURES	\$ 252,204	\$ 1,772	\$ 253,976	\$ 274,080	\$ 20,104

CITY OF KENNER, LOUISIANA
 GENERAL FUND
 COMBINED SCHEDULE OF DEPARTMENTAL EXPENDITURES - BUDGET AND ACTUAL
 CULTURE AND RECREATION FUNCTION (CONTINUED)
 Year Ended June 30, 1977

MARINE MUSEUM

EXPENDITURES	ACTUAL	ADJUSTMENT TO BUDGETARY BASE	BUDGETARY	BUDGET	VARIANCE
					(FAVORABLE)
Personnel	\$ 84,000	\$ -	\$ 84,000	\$ 87,200	\$ 3,200
Supplies	-	-	-	-	-
Service charges	(1,000)	-	(1,000)	3,000	3,000
Capital outlay	-	-	-	-	-
TOTAL EXPENDITURES	\$ 83,000	\$ -	\$ 83,000	\$ 90,200	\$ 7,200

SAINTS MUSEUM

EXPENDITURES	ACTUAL	ADJUSTMENT TO BUDGETARY BASE	BUDGETARY	BUDGET	VARIANCE
					(FAVORABLE)
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	-	-	-	-	-
Service charges	363	-	363	1,000	637
Capital outlay	-	-	-	-	-
TOTAL EXPENDITURES	\$ 363	\$ -	\$ 363	\$ 1,000	\$ 637

TOURISM

EXPENDITURES	ACTUAL	ADJUSTMENT TO BUDGETARY BASE	BUDGETARY	BUDGET	VARIANCE
					(FAVORABLE)
Personnel	\$ 86,857	\$ -	\$ 86,857	\$ 86,287	\$ 570
Supplies	800	-	800	1,800	1,000
Service charges	3,544	-	3,544	6,875	3,331
Capital outlay	-	-	-	-	-
TOTAL EXPENDITURES	\$ 91,201	\$ -	\$ 91,201	\$ 95,062	\$ 3,861

(Continued)

CITY OF KIPPER, LOUISIANA
 GENERAL FUND
 COMBINED SOURCE OF DEPARTMENTAL EXPENDITURES - BUDGET AND ACTUAL
 FISCAL YEAR AND BUDGETARY FUNCTION (CONTINUED)
 Year Ended June 30, 1997

CITY MUSEUM

EXPENDITURE	ACTUAL	ADJUSTMENT TO BUDGETARY BASE	BUDGETARY	BUDGET	VARIABLE
					EXPENSABLE (UNAVAILABLE)
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	-	-	-	-	-
Service charges	274	-	274	274	274
Capital outlay	-	-	-	-	-
TOTAL EXPENDITURES	\$ 274	\$ -	\$ 274	\$ 274	\$ 274

BARBERS MUSEUM

EXPENDITURE	ACTUAL	ADJUSTMENT TO BUDGETARY BASE	BUDGETARY	BUDGET	VARIABLE
					EXPENSABLE (UNAVAILABLE)
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	-	-	-	-	-
Service charges	21,897	-	21,897	21,421	576
Capital outlay	-	-	-	-	-
TOTAL EXPENDITURES	\$ 21,897	\$ -	\$ 21,897	\$ 21,421	\$ 576

WELLS MUSEUM

EXPENDITURE	ACTUAL	ADJUSTMENT TO BUDGETARY BASE	BUDGETARY	BUDGET	VARIABLE
					EXPENSABLE (UNAVAILABLE)
Personnel	\$ 41,711	\$ -	\$ 41,711	\$ 44,688	\$ 2,977
Supplies	1,903	-	1,903	1,977	74
Service charges	86,967	-	86,967	81,888	5,079
Capital outlay	-	-	-	-	-
TOTAL EXPENDITURES	\$ 130,581	\$ -	\$ 130,581	\$ 138,553	\$ 8,130

CITY OF Kenner, Louisiana
 GENERAL FUND
 COMPARATIVE SCHEDULE OF DEPARTMENTAL EXPENDITURES - BUDGET AND ACTUAL
 CLASSED AND RECLASSIFIED PLACEMENT
 For Fiscal Year No. 1997

LEISURE SERVICES

EXPENDITURES	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	BUDGETARY	BUDGET	VARIANCE	
					EXCESS (DEFICIT)	PERCENT
Personnel	\$ 49,336	\$ -	\$ 49,336	\$ 49,333	\$ -	0%
Supplies	11,942	(500)	11,442	11,589	147	1%
Service charges	398	-	398	398	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 61,676	\$ (500)	\$ 61,176	\$ 61,320	\$ 144	0%

CULTURAL AFFAIRS

EXPENDITURES	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	BUDGETARY	BUDGET	VARIANCE	
					EXCESS (DEFICIT)	PERCENT
Personnel	\$ 15,114	\$ -	\$ 15,114	\$ 15,071	\$ 43	0%
Supplies	2,773	-	2,773	3,089	316	11%
Service charges	18,215	-	18,215	17,891	324	2%
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 36,102	\$ -	\$ 36,102	\$ 36,051	\$ 51	0%

HERNANDO AND MUSEUMS

EXPENDITURES	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	BUDGETARY	BUDGET	VARIANCE	
					EXCESS (DEFICIT)	PERCENT
Personnel	\$ 48,432	\$ -	\$ 48,432	\$ 48,400	\$ 32	0%
Supplies	1,800	-	1,800	1,800	-	-
Service charges	20	-	20	700	680	3%
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 50,252	\$ -	\$ 50,252	\$ 50,900	\$ 648	1%

(Continued)

CITY OF KANSAS, LOUISIANA
 GENERAL FUND
 COMBINING SCHEDULE OF DEPARTMENTAL EXPENDITURES, BUDGET AND ACTUAL
 HEALTH AND WELFARE FUNCTION (CONTINUED)
 Year ended June 30, 1957

TOTAL - HEALTH AND WELFARE FUNCTION

	<u>ACTUAL</u>	<u>ADJUSTMENT TO BUDGETARY BASE</u>	<u>BUDGETARY</u>	<u>BUDGET</u>	<u>VARIANCE FAVORABLE UNFAVORABLE</u>
EXPENDITURES:					
Personnel	\$ 598,887	\$ -	\$ 598,887	\$ 592,511	\$ 6,376
Supplies	887,381	188	887,569	1,05,827	(218,258)
Service charges	24,118	-	24,118	25,894	(1,776)
Capital outlay	3,128	-	3,128	3,128	-
TOTAL EXPENDITURES	<u>\$ 1,413,494</u>	<u>\$ 188</u>	<u>\$ 1,413,682</u>	<u>\$ 727,360</u>	<u>\$ 686,322</u>

CITY OF MONROE, LOUISIANA
 GENERAL FUND
 COMBINING STATEMENTS OF DEPARTMENTAL EXPENDITURES, BUDGET AND ACTUAL
 HEALTH AND WELFARE FUNCTIONS/CONTROLLING
 Year ended June 30, 1967

BARBERSHOP SERVICES

EXPENDITURES	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	BUDGETARY	BUDGET	VARIANCE
					(UNFAVORABLE)
Personnel	\$ 74,000	\$ -	\$ 74,000	\$ 74,000	\$ -
Supplies	004	-	500	500	-
Service charges	1,898	-	1,898	2,070	433
Capital outlay	-	-	-	-	-
TOTAL EXPENDITURES	\$ 75,898	\$ -	\$ 75,898	\$ 75,570	\$ 328

MAINTENANCE

EXPENDITURES	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	BUDGETARY	BUDGET	VARIANCE
					(UNFAVORABLE)
Personnel	\$ 25,649	\$ -	\$ 25,649	\$ 25,649	\$ -
Supplies	18,710	881	19,599	19,599	1,111
Service charges	7,991	-	7,991	8,887	896
Capital outlay	-	-	-	-	-
TOTAL EXPENDITURES	\$ 52,350	\$ 881	\$ 53,529	\$ 54,135	\$ 606

COMMODITIES

EXPENDITURES	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	BUDGETARY	BUDGET	VARIANCE
					(UNFAVORABLE)
Personnel	\$ 600	\$ -	\$ 600	\$ 600	\$ -
Supplies	947	-	947	947	-
Service charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
TOTAL EXPENDITURES	\$ 1,547	\$ -	\$ 1,547	\$ 1,547	\$ -

(Continued)

CITY OF RICHIE, LOUISIANA
 GENERAL FUND
 COMPARATIVE SCHEDULE OF DEPARTMENTAL EXPENDITURES - DEBIT AND CREDIT
 REAL TO AND VOUCHER FUNCTION
 Year Ended June 30, 1997

COSE ENFORCEMENT - BUREAU

EXPENSE LINE	ACTUAL	SUBMITTAL TO BUDGETARY BASIS	BUDGETARY	BUDGET	VARIANCE:
					(EXCESS) FAVORABLE
Personnel	\$ 68,827	\$ -	\$ 68,827	\$ 68,829	\$ - 142
Supplies	1,248	-	1,248	1,248	1,506
Service charges	1,525	-	1,525	1,104	1,614
Capital outlay	-	-	-	-	-
TOTAL EXPENDITURES	\$ 71,599	\$ -	\$ 71,599	\$ 71,181	\$ 4,182

FOOD BANK

EXPENSE LINE	ACTUAL	SUBMITTAL TO BUDGETARY BASIS	BUDGETARY	BUDGET	VARIANCE:
					(EXCESS) FAVORABLE
Personnel	\$ 27,889	\$ -	\$ 27,889	\$ 28,497	\$ - 608
Supplies	78	-	78	288	171
Service charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
TOTAL EXPENDITURES	\$ 27,967	\$ -	\$ 27,967	\$ 29,785	\$ 1,818

COUNCIL ON AGING

EXPENSE LINE	ACTUAL	SUBMITTAL TO BUDGETARY BASIS	BUDGETARY	BUDGET	VARIANCE:
					(EXCESS) FAVORABLE
Personnel	\$ 111,111	\$ -	\$ 111,111	\$ 111,983	\$ - 872
Supplies	14,011	-	14,011	14,158	147
Service charges	11,274	-	11,274	11,488	214
Capital outlay	3,130	-	3,130	3,130	-
TOTAL EXPENDITURES	\$ 140,526	\$ -	\$ 140,526	\$ 141,759	\$ 1,233

(Continued)

CITY OF DENVER, LOUISIANA
 GENERAL FUND
 COMPARING BUDGET OF DEPARTMENTAL EXPENDITURES - BUDGET AND ACTUAL
 PUBLIC WORKS FUNCTION EXPENDITURES
 Year Ended June 30, 1993

TOTAL - PUBLIC WORKS FUNCTION

EXPENDITURES	ACTUAL	ADJUSTMENT TO	BUDGETARY	BUDGET	VARIANCE
		BUDGETARY BASIS	BASE		FAVORABLE / UNFAVORABLE
Personnel	\$ 1,000,000	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -
Supplies	89,673	(2,281)	87,392	80,891	7,501
Service charges	13,899	(6,999)	6,900	14,000	7,100
Capital outlay	263,820	28,797	235,023	244,750	9,727
TOTAL EXPENDITURES	\$ 1,367,592	\$ 21,517	\$ 1,346,075	\$ 1,589,641	\$ 243,566

CITY OF KANSAS, GOVERNOR
GENERAL FUND
COMBINED SCHEDULE OF DEPARTMENTAL EXPENDITURES - BUDGET AND ACTUAL
PUBLIC WORKS FUNCTION-COMBINED
Year Ended June 30, 1967

PUBLIC WORKS - STREET MAINTENANCE

EXPENDITURES	ADJUSTMENT TO				VARIANCE FAVORABLE (UNFAVORABLE)
	ACTUAL	BUDGETARY BASIS	BUDGETARY	BUDGET	
Personnel	\$ 20,896	\$ -	\$ 20,896	\$ 21,800	\$ 1,004
Supplies	20,877	1773	19,104	19,800	1,000
Service charges	61,000	(1,111)	59,889	60,000	6,111
Capital outlay	-	-	-	-	-
TOTAL EXPENDITURES	\$ 102,773	\$ 1,062	\$ 101,799	\$ 101,600	\$ 15,004

PUBLIC WORKS - BUILDING MAINTENANCE

EXPENDITURES	ADJUSTMENT TO				VARIANCE FAVORABLE (UNFAVORABLE)
	ACTUAL	BUDGETARY BASIS	BUDGETARY	BUDGET	
Personnel	\$ 27,870	\$ -	\$ 27,870	\$ 28,100	\$ 2,000
Supplies	25,000	(1,077)	23,923	23,000	6,000
Service charges	6,000	-	6,000	6,000	2,000
Capital outlay	-	-	-	-	-
TOTAL EXPENDITURES	\$ 58,870	\$ (1,077)	\$ 56,793	\$ 57,100	\$ 10,000

PUBLIC WORKS ADMINISTRATION

EXPENDITURES	ADJUSTMENT TO				VARIANCE FAVORABLE (UNFAVORABLE)
	ACTUAL	BUDGETARY BASIS	BUDGETARY	BUDGET	
Personnel	\$ 274,200	\$ -	\$ 274,200	\$ 280,000	\$ 5,800
Supplies	26,000	(743)	25,257	25,000	10,000
Service charges	22,000	(1,800)	20,200	21,000	2,000
Capital outlay	200,000	55,000	255,000	250,000	1,000
TOTAL EXPENDITURES	\$ 522,200	\$ 53,257	\$ 468,943	\$ 576,000	\$ 10,000

(Continued)

CITY OF MONROE, LOUISIANA
GENERAL FUND
COMPARING SCHEDULE OF DEPARTMENTAL EXPENDITURES - BUDGET AND ACTUAL
PUBLIC WORKS FUNCTION
Year Ended June 30, 1997

TRAFFIC

EXPENDITURES	ACTUAL	ADJUSTMENT TO SUBSIDIARY BASIS	BUDGETARY	BUDGET	VARIANCE:
					(EXCESS OR DEF.)
Personnel	\$ 156,541	\$ -	\$ 156,541	\$ 158,070	\$ (1,529)
Supplies	48,890	-	48,890	48,874	116
Service charges	11,814	608	11,817	12,160	343
Capital outlay	-	-	-	-	-
TOTAL EXPENDITURES	\$ 217,245	\$ 608	\$ 217,048	\$ 220,104	\$ (3,056)

STREETS

EXPENDITURES	ACTUAL	ADJUSTMENT TO SUBSIDIARY BASIS	BUDGETARY	BUDGET	VARIANCE:
					(EXCESS OR DEF.)
Personnel	\$ 321,336	\$ -	\$ 321,336	\$ 328,368	\$ (7,032)
Supplies	86,485	-	86,485	88,134	1,649
Service charges	6,005	-	6,005	6,000	505
Capital outlay	-	-	-	-	-
TOTAL EXPENDITURES	\$ 413,826	\$ -	\$ 413,826	\$ 422,502	\$ (8,676)

IMPROVEMENTS

EXPENDITURES	ACTUAL	ADJUSTMENT TO SUBSIDIARY BASIS	BUDGETARY	BUDGET	VARIANCE:
					(EXCESS OR DEF.)
Personnel	\$ 179,115	\$ -	\$ 179,115	\$ 186,130	\$ (7,015)
Supplies	60,600	-	60,600	75,625	15,025
Service charges	1,650	-	1,650	900	750
Capital outlay	-	-	-	-	-
TOTAL EXPENDITURES	\$ 241,365	\$ -	\$ 241,365	\$ 262,655	\$ (21,290)

CITY OF MONROE, LOUISIANA
 General Fund
 COMPARING SCHEDULE OF DEPARTMENTAL EXPENDITURES - BUDGET AND ACTUAL
 PUBLIC SAFETY FUNCTIONS-EXHIBIT B
 Year Ended June 30, 1991

TOTAL - PUBLIC SAFETY FUNCTION

EXPENDITURES	ACTUAL	ADJUSTMENT TO	BUDGETARY	BUDGET	VARIABLE
		BUDGETARY BASIS	BUDGETARY		FEASIBLE
					(UNAVAILIBLE)
Personnel	\$ 1,111,707	\$ -	\$ 722,107	\$ 1,111,707	\$ 28,100
Supplies	118,580	36,614	181,195	466,604	50,750
Services-charge	1,019,854	5,810	2,471,126	1,142,660	129,100
Capital outlay	1,470,260	1,266,171	6,884,747	1,519,250	1,000,000
TOTAL EXPENDITURES	\$ 3,720,401	\$ 1,308,685	\$ 8,368,175	\$ 3,240,221	\$ 1,408,050

CITY OF KANSAS, MISSOURI
GENERAL FUND
COMPARING SCHEDULE OF DEPARTMENTAL EXPENDITURES - BUDGET AND ACTUAL
PUBLIC SAFETY FUNCTION SUBFUNCTION
For End-Year 10, 1997

POLICE TRAFFIC AND RESERVE

EXPENDITURES	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	BUDGETARY	BUDGET	VARIANCE
					FAVORABLE (UNFAVORABLE)
Personnel	\$ 477,460	\$ -	\$ 477,460	\$ 477,460	\$ 10,000
Supplies	15,248	-	15,248	15,900	6,652
Service charges	17,589	-	17,589	23,850	5,261
Capital outlay	15,728	-	15,728	15,800	7,272
TOTAL EXPENDITURES	\$ 526,025	\$ -	\$ 526,025	\$ 533,010	\$ 7,272

CODE ENFORCEMENT - ADMINISTRATION

EXPENDITURES	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	BUDGETARY	BUDGET	VARIANCE
					FAVORABLE (UNFAVORABLE)
Personnel	\$ 78,488	\$ -	\$ 78,488	\$ 78,250	\$ 2,238
Supplies	18,275	(340)	18,700	20,600	1,900
Service charges	18,823	-	18,823	18,888	6,657
Capital outlay	17,221	(182)	17,379	16,200	11,179
TOTAL EXPENDITURES	\$ 132,807	\$ (522)	\$ 132,385	\$ 134,038	\$ 11,652

CODE ENFORCEMENT - INSPECTIONS

EXPENDITURES	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	BUDGETARY	BUDGET	VARIANCE
					FAVORABLE (UNFAVORABLE)
Personnel	\$ 12,499	\$ -	\$ 12,499	\$ 14,200	\$ 1,701
Supplies	12,480	-	12,480	12,754	2,274
Service charges	700	-	700	800	1,100
Capital outlay	-	-	-	-	-
TOTAL EXPENDITURES	\$ 25,679	\$ -	\$ 25,679	\$ 27,754	\$ 2,075

CITY OF MONROE, LOUISIANA
 GENERAL FUND
 COMPARING SCHEDULE OF DEPARTMENTAL EXPENDITURES - BUDGET AND ACTUAL
 PUBLIC SAFETY FUNCTIONS CONSOLIDATED
 Year Ended June 30, 1997

POLICE COMMUNICATIONS

EXPENDITURE	ACTUAL	ADJUSTMENT TO BUDGETARY BASE	BUDGETARY	BUDGET	VARIANCE
					FAVORABLE (UNFAVORABLE)
Personnel	\$ 28,440	\$ -	\$ 28,440	\$ 27,360	\$ 1,080
Supplies	2,000	-	2,000	2,000	0.00
Service charges	-	-	-	-	-
Capital outlay	12,600	-	12,600	12,600	0.00
TOTAL EXPENDITURES	\$ 43,040	\$ -	\$ 43,040	\$ 41,960	\$ 1,080

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EXPENDITURE	ACTUAL	ADJUSTMENT TO BUDGETARY BASE	BUDGETARY	BUDGET	VARIANCE
					FAVORABLE (UNFAVORABLE)
Personnel	\$ 24,480	\$ -	\$ 24,480	\$ 23,000	\$ 1,480
Supplies	10,400	(2,000)	12,400	12,000	400.00
Service charges	2,800	-	2,800	2,800	0.00
Capital outlay	1,327,000	80,000	1,407,000	7,000,000	(5,593,000)
TOTAL EXPENDITURES	\$ 1,474,680	\$ 78,000	\$ 1,552,680	\$ 7,032,800	\$ (5,480,120)

POLICE BARRACKWAY

EXPENDITURE	ACTUAL	ADJUSTMENT TO BUDGETARY BASE	BUDGETARY	BUDGET	VARIANCE
					FAVORABLE (UNFAVORABLE)
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	25,740	-	25,740	25,000	740.00
Service charges	500	-	500	1,000	(500)
Capital outlay	-	-	-	-	-
TOTAL EXPENDITURES	\$ 26,240	\$ -	\$ 26,240	\$ 26,000	\$ 240