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CITY OF KENNER, LOUISIANA

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

For the Year Ended June 30, 1999

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewer, county 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.

Witness Date June 30, 2000

Submitted by:

Department of Finance

DUKE P. McCONNELL, CPA
Chief Financial Officer



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INTRODUCTORY SECTION

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CITY OF KENNER

1804 Williams Boulevard
Kenner, Louisiana 70062
(504) 468-7200

LOUIS J. CONGEMI
MAYOR

December 31, 1999

Honorable Mayor and City Commissioners
City of Kenner, Louisiana
1804 Williams Boulevard
Kenner, Louisiana 70062

The Comprehensive Annual Financial Report of the City of Kenner, Louisiana, for the fiscal year ended June 30, 1999 is hereby submitted. Responsibility for the truth and 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 aspects 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 GASB 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 U.S. Office of Management and Budget Circular A-133, "Audit of State, Local Governments, and Non-Profit Organizations". Information related to this single audit, including the Schedule of Expenditures of 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 Standard Metropolitan Statistical Area. It is bounded on the north by Lake Ponchartraine, 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 included in this introductory section reflects a total area of approximately 15 square miles. Since 1946, the City has maintained the site for the New Orleans International Airport.

REPORTING ENTITY AND ITS SERVICES

The City is a unit of general local government under the Central Parish's criteria. It is a home rule charter city incorporated under the constitution and laws of the State of Louisiana on July 3, 1974. It serves private citizens and an elected mayor governs 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.



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 protecting, 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 (the preservation and changes to capital).

This report is prepared in a personal form whereby at the top 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 two account groups, and other significant accounting information.

MAJOR INITIATIVES AND ECONOMIC OUTLOOK

For the Year

Sales tax revenues grew steadily during the year which provided new funds to cover ever increasing costs. Also, other taxable revenues continued to grow.

The City again received significant revenues from the Treasurer Cheri Carter. These funds are dedicated to capital and debt service.

The expansion of the Civic Center, which was funded by a combination of city and state funds, was completed. Additional improvements were made in the City's infrastructure as well as recreational facilities and new equipment was again provided the various departments. Sewerage improvements, which were being funded by a low interest loan from the Louisiana Department of Environmental Quality, were also completed.

Construction of the new police complex and jail continued as well as the new fire station in North Kenner. Another parcel of land was acquired for the new city park being developed in North Kenner. Also, drainage improvements being funded by a federal grant continued in South Kenner.

The merger of the Kenner Firemen's Pension and Relief Fund into the Louisiana Firefighters' Retirement System was completed which improves benefits to the City's firefighters and also reduces the potential liability to the City.

For the Future

The City's sales tax revenue is expected to continue to steadily grow. This will help offset increases in the costs of providing services to the public.

The riverboat casino is expected to continue to provide significant funds for further capital outlay.

Last year it was noted that the City received two federal grants totaling over \$21 million dollars. Five (\$5) million is for further sewerage improvements and will be used to expand the City's sewer treatment plant and clean down the City's two older plants. The expansion will add enough capacity to accommodate the City's needs in the foreseeable future. The other ten (\$10) million is for a plantarium and will help further develop the City's Riverfront area. These projects are expected to begin early in the year 2000.

Funds remain in the budget for a new gym in South Kansas.

The City entered into a new contract effective July 1, 1999 with Professional Services Group which operates the City's sewerage system. The new contract reduces the City's costs which will provide funds for additional capital improvements to the sewerage system.

Costs to collect and dispose of garbage will rise significantly in the coming year due to increased costs for collection of garbage and due to the closing of the landfill the City uses to dispose of garbage. The costs for the new landfill are significantly higher. An increase was recently approved in the City's service charge for garbage collection to cover these increased costs.

In November 1999, the voters approved the removal of a property tax for roads for 11 years, which will provide the City with significant new funds to maintain the roads throughout the City. This property tax is currently being collected in Kansas by Jefferson Parish to debt service Jefferson Parish bonds, which were issued to do roadwork in Kansas. Jefferson Parish will loan the City \$900,000 per year for 1999 through 2002 to do road maintenance in the City. In 2003, the Parish's property tax will expire and the City will start collecting it. At that time, the City will repay the loan from Jefferson Parish and then the funds generated each year will be available for the City to do roadwork. The property tax currently generates approximately \$2 million per year.

FINANCIAL INFORMATION

Internal Accounting Control

Management of the City is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City are protected from loss, theft or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived, and (2) the valuation of costs and benefits requires estimates and judgments by management.

Single Audit

As a recipient of federal, state and parish financial assistance, the City also is responsible for ensuring that an adequate internal control structure is in place to ensure compliance with applicable laws and regulations related to those programs. This internal control structure is subject to periodic evaluation by management. I believe that the City's internal control structure adequately safeguards assets and provides reasonable assurance of proper recording of financial transactions.

As a part of the City's single audit, described earlier, tests are made to determine the adequacy of the internal control structure, including that portion related to federal financial assistance programs, as well as to determine that the City has complied with applicable laws and regulations. The results of the City's single audit for the fiscal year-ended June 30, 1999 are included in the Single Audit Section of this report.

Budgetary Control

In addition, the government maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the City's governing body. Activities of the General Fund, Special Revenue Funds, Debt Service Funds and Enterprise Funds are included in the annual appropriated budget. Project-length financial plans are adopted for the Capital Projects Funds. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is at the fund level, except for the General Fund which is at the departmental level. Any amendments to the total budgeted expenditures of a department require Council approval. The Mayor can approve changes to the budget within a department, as long as the total is not changed. The government also maintains an encumbrance accounting system to ensure techniques of accomplishing budgetary control.

Besides comparing current year expenditures to the prior year, comparison to budget is of paramount importance to a government's financial reporting. The City Council annually adopts a budget for each governmental fund type (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 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. 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 recorded as obligations against budgeted appropriations and are included in the volumes titled "budgetary" in the statements on the financial status of this report. Unencumbered appropriations in any year are dedicated to capital outlay of the department and budgeted in the following year.

GENERAL GOVERNMENT FUNDATIONS

Legal restrictions and generally accepted accounting principles require the operations of recurring governmental functions to be presented in separate funds. However, it has been found that it is more orderly to group the core of governmental functions when data from different funds is consolidated on one report. The General Fund, special revenue funds receiving resources from taxes (specifically, the One Percent Sales Tax of 1984, the Garage Collection, Kடை and Bridges, Street Lighting and Fire Department Funds), and debt service funds each contain part of the entire scope of recurring governmental operations. Special revenue funds receiving resources from intergovernmental or miscellaneous revenue and capital improvements funds are used for nonrecurring outlays of the City.

The following schedule presents a summary of revenues of funds used to report recurring governmental operations for the fiscal year-ended June 30, 1999 and the amount and percentage of increases and decreases in relation to prior year revenues.

Revenue	Amount	Percent of Total	Increase (Decrease) from 1998	Percent of Increase (Decrease)
Taxes	\$ 44,671,348	61.83	\$ 2,688,236	6.34
Licenses and permits	2,299,576	4.41	39,734	1.66
Intergovernmental	2,366,106	4.33	(796,762)	(33.79)
Charges for services	1,734,289	3.19	89,807	5.43
Fees and royalties	1,444,218	3.39	538,534	37.33
Special assessments	29,272	.05	-	-
Interest	1,185,624	2.18	81,796	6.98
Miscellaneous	350,430	.68	(79,588)	(22.81)
Total	\$ 72,444,533	100.00	\$ 2,849,216	

The increase in taxes was due to growth in sales taxes, parking fees, franchise fees and revenue from the Baseball.

Intergovernmental revenues decreased due to reduction in law enforcement grants received from the state.

Fees and royalties revenue increased due to additional traffic fees.

The following schedule presents a summary of expenditures of funds used to support financing governmental operations for the fiscal year-ended June 30, 1999 and the percentage of increases and decreases in relation to prior year amounts.

Expenditures	Amount	Percent of Total	Increase (Decrease) (See 1998)	Percent of Increase (Decrease)
Current:				
General government	\$ 2,378,828	16.07	\$ (488,891)	(19.28)
Public safety	26,823,717	43.52	4,283,887	20.80
Public works	3,062,735	14.68	199,840	7.51
Health and welfare	789,216	1.68	20,211	2.63
Culture and recreation	3,492,742	8.80	2,827	.07
Traffic and urban development	404,047	.81	37,241	9.66
Miscellaneous	1,546,418	3.22	(197,898)	(12.84)
Debt service:				
Principal	2,346,265	6.78	146,274	6.71
Interest and fiscal charges	2,496,362	5.12	(104,299)	(4.18)
Grant fees	13,508	.03	-	-
Total	\$ 43,963,594	100.00	\$ 2,118,615	

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

Public safety expenditures increased due to expenditures in connection with the new police complex and jail under construction.

Public works expenditures increased due to additional purchases of new equipment and increased costs of garbage collection and disposal.

Miscellaneous expenditures decreased due to a reduction in general insurance costs and the write-off of delinquent assessment receivables in the prior year.

General Fund

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

	1998	1999	FUND BALANCE INCREASE (DECREASE)
Revenues	\$ 32,254,992	\$ 34,751,244	\$ 2,496,252
Expenditures	(30,058,206)	(32,992,817)	(2,034,611)
Net other financing income (uses)	811,576	(948,008)	(1,759,584)
Excess	2,707,762	1,699,501	(1,008,261)
Beginning fund balance	18,892,133	19,624,552	732,419
Ending fund balance	\$ 21,614,895	\$ 21,324,052	\$ (290,843)

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

The significant increase in the General Fund fund balance reserved for encumbrances and the decrease in the fund balance reserved for capital expenditures were due to encumbering the remainder of the contract for the new police complex and jail.

The significant balance in the General Fund fund balance reserved for capital expenditures is due to funds remaining in Department budgets, which by ordinance are dedicated to those departments for future capital outlay, the largest portion being for the police department.

The General Fund fund balance designated for subsequent year expenditures is primarily for funds accrued from the overbook in the year-ended June 30, 1999 but budgeted for expenditures in the subsequent year when they are received.

The General Fund balance which is unreserved and undesignated increased due to revenues from sales tax, fines and interest received over the amount budgeted. Funding on the General Fund alone does not present a complete picture of the City's expenditures for recurring government functions. Part of the expenditures for this purpose are accounted for in selected 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, although the portion reserved for encumbrances increased due to a new fire truck, which was ordered from funds which the fire department had been setting aside for that purchase.

Debt Service Funds

The Fireman's Pension Merger Debt Service Fund was established to account for repayment of a loan from the State to repay for their the assumed liability of the Kenner's Fireman's Pension and Relief Fund at the time of the merger with the State System.

Capital Project Funds

The fund balance of the General Capital Project Fund increased due to projects being funded by the revenues from the overbook. The operating transfers out were transfered to debt service funds as a portion of the overbook amounts are dedicated to retiring debt. The fund balance in the Capital Projects Funded with Bond Proceeds fund decreased due to completion of several projects.

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 Health Self-Insurance Fund increased due to increased charges to departments for employees' insurance costs.

Fiduciary Funds

The Fireman's Pension and Relief Fund fund balance decreased due to it being merged into the Louisiana Firefighters Retirement System as noted earlier. The amounts remaining are in a contingency fund to pay the benefits of retired members until they become eligible for benefits under the State System and to cover other contingencies.

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

Outstanding July 1, 1998	Issued During Year	Paid During Year	Outstanding June 30, 1999
\$48,891,000	\$ 2,960,000	\$ 3,046,000	\$48,805,000

Of the total amount outstanding, \$1,793,000 was in General Obligation Refunding Bonds, \$16,823,000 was in Sales Tax Refunding Bonds, \$11,315,000 was in sales tax bonds, \$4,081,000 was in revenue account bonds, \$29,000 was in Paving Certificates, \$15,800 was in notes, \$2,547,800 was in pension moneys payable, and \$174,000 was in capital leases. Please see Note G in the Notes to Financial Statements for details of changes in long term debt. The ratio of net long-term debt to assessed valuation 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 as a Percent of Value	Net Long-Term Debt Per Capita
1999	\$57,816,200	11.09%	\$18.86
1998	48,509,806	12.17%	\$15.49

Net long-term debt includes general obligation bonds, special tax bonds, and special assessment debt with governmental commitments less amounts 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 the fact that payments were made during the year in excess of the debt incurred in connection with the Pioneer's Pension merger.

The City's ad valorem debt is rated Baa by Moody's Investor Service. This rating was changed from Baa1 in 1998. The City's sales tax debt is rated "AAA" by Standard & Poor's Rating Group.

CASH MANAGEMENT

The City has a fiscal agent contract to handle its operating accounts. Transaction balances are kept in money accounts, where balances are swept into overnight repurchase agreements earning Federal Funds rates less 100 basis points, and investable balances are kept in money market accounts. The City, however, still reserves the right to reserve 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 decreased to \$1,557,614 this year from \$1,368,367 last year. The decrease is due to lower interest rates although the available cash balances increased during the current year. Construction funds increased as funds are available for various projects from the dividend account. Other funds increased due to the increase in the General Fund's fund balances explained earlier.

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

	Balance on 5/31/98	Balance on 5/31/99	Increase (Decrease)
Sinking funds	\$ 8,345,891	\$ 6,674,404	\$ (1,671,487)
Commodities funds	\$ 5,495,264	\$ 6,513,715	\$ 1,018,451
All other funds	\$ 15,846,860	\$16,429,215	\$ 582,355

RISK MANAGEMENT

To account for and finance its uninsured 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 the claims in excess of coverage provided by the fund up to \$10,000,000; 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 \$10,000,000; and coverage for up to a maximum of \$250,000 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 nonphysical 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. 98-502) and related 1996 Amendments require reports by the Auditors on compliance and on the internal control over financial reporting in accordance with Government Auditing Standards, the City's compliance with requirements applicable to such 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.

IMPROVEMENT ALERT

Lifetime investigations not audited by the Legislative Auditor are required by La. R.S. 24:517 to have conducted annually an audit of their accounts by a certified public accountant. Moreover, the City Charter (Section 2.144) 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 Robow & Company, Certified Public Accountant - 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, 1998. This was the sixth 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.

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 Behrens & Company, Certified Public Accountants - A Professional Corporation, for their invaluable assistance in compiling this Comprehensive Annual Financial Report of the City of Keweenaw.

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,



DUFF F. McCONNELL, CPA
Chief Financial Officer

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, 1998

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.



Greg Brubaker
President

Jeffrey L. Egan
Executive Director

SELECTED OFFICIALS OF THE CITY OF KENNER

CITY COUNCIL

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

Terry McCarthy
Betsy Brown
Steve D. Johnson
John T. Lawrence, III
Ismaire M. Black
Michelle Brantigan
Philip L. Capitan

EXECUTIVE STAFF

Mayor
Chief Administrative Officer
Deputy Chief Administrative Officer

Honorable Louis A. Congrat
Joseph Micallef
Carol Lema

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
Fire Chief
Police Chief
Department of Community Development
Department of Purchasing

Jamie Maxwell
Keith Chinn
Edgie Howard
Dale P. McDowell
Beverly Minton
William M. Williams
Mike Scudera
Mike Tate
Nick Congrat
Elizabeth Bates
Charlie Selzer

ORGANIZATIONAL CHART
OF THE
CITY OF KENNER, LOUISIANA



CITY OF KENNER



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FINANCIAL SECTION

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REBOWE & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS
CONSULTANTS
A PROFESSIONAL CORPORATION

2021 M. Chevreton Blvd. • Suite 602 • P.O. Box 9987 • Metairie, LA 70001
Phone (504) 885-4745 • Fax (504) 885-4740 • 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 and the combining and individual fund and account group financial statements of the City of Kenner, Louisiana, as of and for the year-ended June 30, 1999, as listed in the table of contents. These financial statements are the responsibility of the City of Kenner's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the City of Kenner, Louisiana as of June 30, 1999, 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 17, 1998 on our consideration 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 and 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 Dispositions of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the general-purpose financial statements. Such information, except for that portion 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.

The year 2009 supplementary information on page 68 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and do not express an opinion on it. In addition, we do not provide assurance that the City is or will become year 2009 compliant, that the City's year 2009 remediation efforts will be successful in whole or in part, or that parties with which the City does business are or will become year 2009 compliant.

Roberts & Company

December 17, 2009

GENERAL PURPOSE FINANCIAL STATEMENTS

CITY OF Kenner, Louisiana
COMBINED BALANCE SHEET - ALL FUNDS TYPES AND ACCOUNT GROUPS
 June 30, 1999

	<u>EXPONENTIAL FUND TYPES</u>			
	<u>GENERAL</u>	<u>SPECIAL PURPOSES</u>	<u>DEBT</u>	<u>CAPITAL PROJECTS</u>
ASSETS AND OTHER DEBITS				
Assets:				
Cash	\$ 633,791	\$ 633,791	\$ 239,173	\$ 3,019,776
Equity in pooled assets and investments	1,024,099	190,490	889,894	4,709,039
Investments	140,999	2,856,079	1,093,201	3,094,789
Receivables (net, when applicable, of allowances for uncollectibility)	-	-	-	-
Aut. subscriptions	-	-	-	-
Accounts	6,891,182	-	-	-
Intergovernmental	2,096,054	2,404,240	643,111	289,449
Special accounts	-	-	29,279	-
Special accounts - delinquent	64,890	-	-	-
Interest	25	-	4,805	0
Other	-	271,293	-	1,687
Due from other funds	3,884,619	2,079,870	170,488	712,157
Inventory, at cost	73,948	-	-	-
Prepaid items	14,276	1,489	-	-
Expenses	-	-	-	-
Property, plant and equipment (net, when applicable, of accumulated depreciation)	-	-	-	-
Other debits	-	-	-	-
Amount available:	-	-	-	-
in Debt Service Funds	-	-	-	-
in Special Revenue Funds	-	-	-	-
Amount to be provided for collection of long-term debt	-	-	-	-
TOTAL ASSETS AND OTHER DEBITS	<u>\$ 14,770,428</u>	<u>\$ 8,170,433</u>	<u>\$ 3,249,051</u>	<u>\$ 7,844,015</u>

DESCRIPTION	PROPERTY TAX FUND TYPES		FINANCIAL FUND TYPES		ACCOUNT GROUPS		TOTAL ENCUMBRANCE (000 %)		
	GENERAL SERVICE		TRUST AND ASSET		GENERAL FUND ASSETS	GENERAL FUND - DEBT			
\$	483,680	\$	70,876	\$	487,796	\$	-	\$	1,001,794
	407,927		--		1		--		1,007,493
	--		3,894,678		1,003,620		--		11,396,117
	--		--		1,506,693		--		1,506,693
	--		134,877		--		--		634,689
	411,268		--		649,787		--		5,875,488
	--		--		--		--		26,271
	--		--		--		--		26,497
	--		--		9,592		--		15,897
	1,444,888		--		62		--		1,137,244
	249,296		--		--		--		10,861,11
	--		--		--		--		71,144
	44,290		--		4,871		--		68,493
	3,667		--		--		--		3,667
	73,896,679		--		--		--		676,471,117
	--		--		--		--		4,954,176
	--		--		--		--		121,689
	--		--		--		--		41,397,242
									47,382,242
\$	75,884,476	\$	4,701,123	\$	2,409,398	\$	20,056,474	\$	30,491,470
									1,791,146,427

CITY OF KUNING, IOWA
(COMBINED BALANCE SHEET - ALL FUNDS TYPE AND ACCOUNT GROUPS COMBINED)
June 30, 2009

	CONTRIBUTIONAL FUND TYPES			
	GENERAL	SPECIAL SERVICES	DEBT SERVICE	CAPITAL PROJECTS
LIABILITIES, DEBT AND OTHER CREDITS				
Liabilities				
Accounts payable	\$ 1,079,754	\$ 100,000	\$ 10,704	\$ 402,100
Contract payable	-	1,623	-	-
Referrals payable	19,000	-	-	14,000
Contingencies of referrals and payable	-	-	-	-
Contingencies of taxes payable	-	-	-	-
Accrued liabilities	194,474	110,000	-	-
Unsettled claims payable	-	-	-	-
Expenses on future claims	-	-	-	-
Due to other funds	1,200,000	1,433,000	(24,000)	600,000
Due to other governments	100,000	-	-	-
Referrals payable	-	-	-	-
Deferred revenues	1,150,700	80,000	(20,000)	-
Other liabilities	(24,000)	-	-	-
Compensated absences	-	-	-	-
Taxes payable	-	-	-	-
Mortgage note payable	-	-	-	-
General obligation securities to be sold	-	-	-	-
Special assessment debt with governmental commitment	-	-	-	-
Capital lease	-	-	-	-
TOTAL LIABILITIES	5,060,074	4,716,000	60,704	1,016,100
Equity-related credits				
Investment in general liabilities	-	-	-	-
Contributed capital	-	-	-	-
Retained earnings	-	-	-	-
Unassigned liability	-	-	-	-
Fund balances				
Reserved for				
Contingencies	1,401,000	100,000	-	100,000
Inventory	111,000	-	-	-
Prepaid items	14,000	1,000	-	-
Referrals - Special FM fees	-	(20,000)	-	-
Reserve for employees	680,000	600,000	-	-
Capital contributions	1,000,000	-	-	-
Risk reserve	-	-	1,000,000	-
Employee pension benefits	-	-	-	-
Unreserved				
Reserve for subsequent year expenditures	1,100,000	1,000,000	-	-
Reserve for capital projects and improvements	-	-	-	1,000,000
Unbudgeted	1,000,000	15,000	-	-
TOTAL OF EQUITY CREDITS*	3,571,000	1,015,000	1,000,000	1,000,000
TOTAL EQUITY AND OTHER CREDITS	3,571,000	1,015,000	1,000,000	1,000,000
TOTAL LIABILITIES, DEBT AND OTHER CREDITS	\$ 5,060,074	\$ 4,731,000	\$ 1,600,000	\$ 1,016,100

* For comparison purposes only, total debt of the district is

PROPERTY ACCOUNTS		LIABILITY ACCOUNTS		EQUITY ACCOUNTS	
ACCOUNT	DEBIT BALANCE	CREDIT BALANCE	DEBIT BALANCE	CREDIT BALANCE	DEBIT BALANCE
1	10,000	1	10,000	1	10,000
-	-	-	-	-	-
-	-	-	-	-	-
11,000	-	-	-	-	11,000
1,000	-	-	-	-	1,000
10,000	-	-	-	-	10,000
-	1,000,000	-	-	-	1,000,000
10,000	-	-	-	-	10,000
10,000	1,000	1,000,000	-	-	1,000,000
-	-	100,000	-	-	100,000
-	-	10,000	-	-	10,000
100,000	-	-	-	-	1,000,000
-	-	-	-	-	100,000
1,000	-	-	-	1,000,000	1,000,000
-	-	-	-	1,000,000	1,000,000
10,000	-	-	-	-	10,000
-	-	-	-	11,000,000	11,000,000
-	-	-	-	10,000	10,000
10,000	1,000,000	1,000,000	-	10,000,000	11,000,000
-	-	-	-	-	10,000,000
10,000,000	1,000,000	-	-	-	11,000,000
-	-	-	-	-	10,000,000
-	-	-	-	-	10,000
-	-	-	-	-	10,000
-	-	-	-	-	1,000,000
-	-	-	-	-	1,000,000
-	-	1,000,000	-	-	1,000,000
-	-	-	-	-	1,000,000
-	-	-	-	-	1,000,000
10,000,000	1,000,000	1,000,000	-	-	10,000,000
10,000,000	1,000,000	1,000,000	10,000,000	-	10,000,000
1	10,000,000	1	1,000,000	1	10,000,000

CITY OF CHICAGO, ILLINOIS
COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND FUND BALANCES - ALL GOVERNMENTAL ACTIVITIES
For the Year 2019

	GOVERNMENTAL ACTIVITIES		
	GENERAL	SPECIAL	PORT
	(\$ MIL)	REVENUES)	(\$ MIL)
REVENUES			
Taxes	\$ 24,875.87	-	\$ 3,809.00
License and permits	1,299,579	-	-
Intergovernmental	1,006,706	-	-
Charges for services	488,755	-	-
Financial institutions	1,881,719	-	-
Special assessments	-	-	284,712
Interest	111,286	-	36,687
Miscellaneous	188,296	-	124,888
TOTAL REVENUES	30,841,719	-	4,950,287
EXPENDITURES			
Current			
General government	7,718,928	-	-
Public safety	15,081,887	-	-
Public works	2,806,616	-	-
Health and welfare	789,515	-	-
Culture and recreation	3,882,740	-	-
Transportation and development	181,827	-	-
Education	1,246,478	-	-
Port services			
Principal	-	-	1,346,288
Interest and bond charges	-	-	1,466,292
Capital outlay	-	-	1,500
Miscellaneous	-	-	32,000
TOTAL EXPENDITURES	28,817,337	-	3,816,080
FINANCIAL POSITION OF GOVERNMENTAL ACTIVITIES AT END OF FISCAL YEAR	2,024,382	-	(1,171,803)
GOVERNMENTAL ACTIVITIES FUNDS			
Operating revenues	7,097,996	-	1,801,157
Operating expenses	(6,262,882)	-	-
TOTAL GOVERNMENTAL ACTIVITIES FUNDS	835,114	-	1,801,157
SECTION 3 OF THE CITY OF CHICAGO AND OTHER FINANCIAL INSTITUTIONS FUNDS AT END OF FISCAL YEAR	1,699,268	-	(7,169,960)
FINANCIAL POSITION			
AT BEGINNING OF YEAR	9,601,937	3,281,834	2,699,076
AT END OF YEAR	\$ 11,001,439	\$ 3,281,834	\$ 4,968,126

This document is intended to be an integral part of this statement.

CAPITAL PROJECTS	TERM PREMIUMS (\$K)
\$ -	\$ 20,048,007
-	2,000,000
421,000	2,700,000
-	400,000
-	1,000,000
-	70,000
300,000	1,400,000
10,000	200,000
<u>800,000</u>	<u>20,000,000</u>
100,000	1,000,000
1,000,000	10,000,000
500,000	2,000,000
-	500,000
1,000,000	1,000,000
-	500,000
-	1,000,000
-	1,000,000
-	1,000,000
-	10,000
<u>4,000,000</u>	<u>40,000,000</u>
<u>1,000,000</u>	<u>10,000,000</u>
5,000,000	10,000,000
<u>1,000,000</u>	<u>1,000,000</u>
500,000	1,000,000
<u>1,000,000</u>	<u>10,000,000</u>
<u>\$ 6,000,000</u>	<u>\$ 60,000,000</u>

CITY OF CHICAGO, ILLINOIS
COMPARISON OF BUDGET REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL, SPECIAL, SCHOOL AND DEBT SERVICE FUNDS
Year Ended June 30, 1999

	FISCAL YEAR				PERCENTAGE DIFFERENCE
	ACTUAL	ADJUSTED TO BUDGETARY BASIS	BUDGETARY	BUDGET	
REVENUES					
Taxes	\$ 24,911,887	\$ -	\$ 24,911,887	\$ 24,911,888	0.00%
Intergovernmental	2,992,076	-	2,992,076	2,992,077	0.00%
Investment	2,568,706	-	2,568,706	2,568,688	0.00%
Fees for services	4,916,161	-	4,916,161	4,916,161	0.00%
Interest income	1,882,218	-	1,882,218	1,882,218	0.00%
Other	177,284	-	177,284	177,284	0.00%
Miscellaneous	1,202,841	-	1,202,841	1,202,841	0.00%
TOTAL REVENUES	34,751,163	-	34,751,163	34,751,163	0.00%
EXPENDITURES					
Police	1,700,000	1,600,000	1,600,000	1,600,000	9.41%
General government	16,900,000	17,000,000	17,000,000	17,000,000	1.18%
Public safety	1,000,000	1,000,000	1,000,000	1,000,000	0.00%
Public works	788,000	788,000	788,000	788,000	0.00%
Educational services	1,800,000	1,800,000	1,800,000	1,800,000	0.00%
Culture and recreation	400,000	-	400,000	400,000	0.00%
Youth and adult development	1,000,000	1,000,000	1,000,000	1,000,000	0.00%
Miscellaneous	1,000,000	1,000,000	1,000,000	1,000,000	0.00%
TOTAL EXPENDITURES	24,800,000	24,800,000	24,800,000	24,800,000	0.00%
CHANGES IN FUND BALANCES					
GENERAL FUND BALANCE (DEFICIT) AVAILABLE FOR EXPENDITURES	10,000,000	10,000,000	10,000,000	10,000,000	0.00%
DEBT SERVICE FUND BALANCE (DEFICIT) AVAILABLE FOR EXPENDITURES	1,000,000	1,000,000	1,000,000	1,000,000	0.00%
CHANGES IN FUND BALANCES	11,000,000	11,000,000	11,000,000	11,000,000	0.00%
REVENUES IN EXCESS OF EXPENDITURES	10,000,000	10,000,000	10,000,000	10,000,000	0.00%
NET CHANGE IN FUND BALANCES	11,000,000	11,000,000	11,000,000	11,000,000	0.00%

CITY OF KNOX, TENNESSEE
COMBINED STATEMENT OF RECEIPTS, EXPENDITURES,
AND CHANGES IN FUND BALANCES - DIRECT AND INDIRECT
GENERAL, SPECIAL BUSINESS AND/OR SERVICE FUNDS (CONTINUED)
Year Ended June 30, 1999

	AMOUNTS RECEIVED*				CHANGES IN FUND BALANCES
	ACTUAL	BUDGETED TO	APPROPRIATE	PLANNED	
	1999	1999	1999	1999	1999
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000
Intergovernmental	-	-	-	100,000	100,000
Charges for services	-	-	-	1,000,000	1,000,000
Interest	10,000	-	10,000	10,000	10,000
Miscellaneous	50,000	-	50,000	-	50,000
Total - REVENUES	<u>60,000</u>	<u>-</u>	<u>60,000</u>	<u>2,010,000</u>	<u>2,010,000</u>
EXPENDITURES					
Current					
Salaries and benefits	-	800,000	800,000	1,000,000	1,000,000
Materials	100,000	1,000,000	1,000,000	1,000,000	1,000,000
Contractual services	-	-	-	100,000	100,000
Other development	-	(5,000)	(5,000)	1,000,000	1,000,000
Total - EXPENDITURES	<u>100,000</u>	<u>895,000</u>	<u>895,000</u>	<u>2,000,000</u>	<u>2,000,000</u>
EXPENSES AND OTHER DEBIT BALANCE CHANGES					
Operating expenses in	-	-	-	400,000	400,000
Operating transfers out	-	-	-	(20,000)	(20,000)
Total - EXPENSES AND OTHER DEBIT BALANCE CHANGES	<u>-</u>	<u>-</u>	<u>-</u>	<u>(420,000)</u>	<u>(420,000)</u>
EXCESS (OR DEFICIENCY) OF RECEIPTS OVER EXPENSES, EXPENDITURES AND OTHER DEBIT BALANCE CHANGES	<u>60,000</u>	<u>(895,000)</u>	<u>(835,000)</u>	<u>1,000,000</u>	<u>1,010,000</u>
TRANSFERS IN					
From other funds	-	(100,000)	(100,000)	100,000	-
ALL FUND TOTAL	<u>\$ 60,000</u>	<u>\$ (795,000)</u>	<u>\$ (935,000)</u>	<u>\$ 1,000,000</u>	<u>\$ 1,010,000</u>

(Continued)

CITY OF DENVER, COLORADO
 FUNDING STATEMENT OF REVENUES, EXPENSES,
 AND FINANCIAL POSITION - BUDGET AND ACTUAL
 GENERAL, SPECIAL, DEBT, AND TRUST FUNDS - FUND TYPES COMBINED
 Year Ended June 30, 2009

	REVENUES				TOTAL
	GENERAL	ADDITIONS TO RESERVE FUND	DEBT FUND	TRUST	
REVENUES					
Taxes	\$ 3,234,000	\$ -	\$ 3,234,000	\$ 4,176,000	\$ 1,000,000
Special assessments	20,000	-	20,000	-	20,000
Interest	6,000	-	6,000	6,000	6,000
Miscellaneous	10,000	-	10,000	10,000	-
TOTAL REVENUES	<u>3,270,000</u>	<u>-</u>	<u>3,270,000</u>	<u>4,202,000</u>	<u>1,026,000</u>
EXPENSES					
Salaries					
Police	3,100,000	-	3,100,000	3,100,000	2,000,000
Police auxiliary charges	3,000,000	-	3,000,000	3,000,000	6,000
Auxiliary	1,000	-	1,000	1,000	-
Miscellaneous	5,000	-	5,000	5,000	-
TOTAL EXPENSES	<u>6,105,000</u>	<u>-</u>	<u>6,105,000</u>	<u>6,111,000</u>	<u>2,006,000</u>
EXPENSES FROM OTHER FUNDS					
From general fund	(2,835,000)	-	(2,835,000)	(2,835,000)	60,000
NET REVENUES	<u>435,000</u>	<u>-</u>	<u>435,000</u>	<u>435,000</u>	<u>1,026,000</u>
FINANCIAL POSITION					
Operating revenues	1,000,000	-	1,000,000	1,000,000	(1,000,000)
Operating expenses	-	-	-	-	-
NET FINANCIAL POSITION	<u>1,000,000</u>	<u>-</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>(1,000,000)</u>
FINANCIAL POSITION BY DEPARTMENT CLASS OTHER					
Operating revenues	0	0	0	0	0
Operating expenses	0	0	0	0	0
FINANCIAL POSITION	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FINANCIAL BALANCE					
At the beginning of year	1,000,000	-	1,000,000	1,000,000	-
At the end of year	<u>\$ 1,435,000</u>	<u>\$ -</u>	<u>\$ 1,435,000</u>	<u>\$ 1,435,000</u>	<u>\$ 1,026,000</u>

CITY OF DENVER, COLORADO
COMMISSIONERS' BUDGET OF REVENUES, EXPENDITURES,
AND CHANGES IN FUNDS BALANCES - BUDGET AND ACTUAL
GENERAL, SPECIAL BUSINESS AND SERVICE FUNDS TYPE (FORM 000001)
Year Ended June 30, 1999

	FUND BALANCES (000001)				FUND BALANCE FOR FUND 000001
	ACTUAL	ADJUSTMENT TO BUDGETARY BASE	BUDGETARY	DIFFERENTIAL	
REVENUES					
Fees	\$ 3,066,837	-	\$ 3,066,837	\$ 63,200	\$ 3,130,037
License and permits	2,046,876	-	2,046,876	2,046,876	4,176,913
Intergovernmental	2,066,236	-	2,066,236	3,889,088	1,120,852
Charge accounts	476,535	-	476,535	1,889,219	1,412,684
Interest earnings	1,066,219	-	1,066,219	1,066,219	811,797
Special revenues	74,270	-	74,270	-	26,252
Income	1,066,835	-	1,066,835	1,066,835	16,199
Miscellaneous	466,217	-	466,217	225,211	174,286
FUND REVENUES	<u>10,066,219</u>	<u>-</u>	<u>10,066,219</u>	<u>24,739,048</u>	<u>24,499,324</u>
EXPENDITURES					
Current					
General government	7,724,838	125,294	7,850,132	1,888,000	5,962,132
Public works	8,049,242	4,777,782	12,827,024	26,249,714	1,781,692
Public safety	757,134	107,048	864,182	1,245,373	1,381,656
Health and welfare	789,116	1,484	790,600	807,887	16,713
Cultural resources	1,066,130	88,878	1,155,008	1,066,688	8,320,000
Special activities development	476,887	37,338	514,225	1,066,784	1,581,009
Miscellaneous	1,266,148	(2,687)	1,263,461	1,523,688	13,213
Non-current					
Interest	3,889,219	-	3,889,219	3,889,219	3,889,219
Interest on debt charges	2,066,236	-	2,066,236	2,066,236	16,199
Capital	1,000	-	1,000	1,000	-
Miscellaneous	1,245,373	-	1,245,373	7,578	-
FUND EXPENDITURES	<u>24,739,048</u>	<u>1,709,481</u>	<u>26,448,529</u>	<u>44,899,000</u>	<u>24,499,324</u>
NET FUND BALANCE (CARRY OVER FROM					
PREVIOUS YEAR) (DEFICIT) (SURPLUS)	<u>4,327,171</u>	<u>(2,074,875)</u>	<u>2,252,296</u>	<u>(24,259,652)</u>	<u>1,240,000</u>
OPERATING (LOSS) OR (GAIN) (DEFICIT) (SURPLUS)					
Operating revenues net	8,066,719	-	8,066,719	1,189,219	(2,520,000)
Operating expenses net	(8,332,505)	-	(8,332,505)	(24,447,219)	24,447,219
NET OPERATING (LOSS) OR (GAIN) (DEFICIT) (SURPLUS)	<u>(2,265,786)</u>	<u>-</u>	<u>(2,265,786)</u>	<u>(23,258,000)</u>	<u>4,927,219</u>
NET CHANGES IN NET FUND BALANCES (CARRY OVER TO					
PREVIOUS YEAR) (DEFICIT) (SURPLUS)	<u>1,061,385</u>	<u>(2,074,875)</u>	<u>(1,013,490)</u>	<u>3,849,349</u>	<u>9,400,000</u>
NON-OPERATING (LOSS) OR (GAIN) (DEFICIT) (SURPLUS)					
CHANGES IN FUND BALANCE	2,265,786	2,074,875	4,340,661	24,259,652	-
CHANGES IN NET	<u>2,265,786</u>	<u>2,074,875</u>	<u>4,340,661</u>	<u>24,259,652</u>	<u>9,400,000</u>

The accompanying notes are an integral part of this statement.

CITY OF KENNER, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN RETAINED EARNINGS (DEFICIT) FUND BALANCE:
PROPRIETARY FUND TYPES
 Year Ended June 30, 1999

	EXPENSES	REVENUE	TOTAL DEFICIT/SURPLUS (GAIN)
OPERATING REVENUES			
Charges for services	\$ 3,744,889	\$ 4,391,736	\$ 646,847
Miscellaneous	11,652	-	11,652
TOTAL OPERATING REVENUES	<u>3,756,541</u>	<u>4,391,736</u>	<u>635,195</u>
EXPENSES (DEFICITS)			
Personnel expenses	51,770	-	51,770
Supplies and other expense	14,800	-	14,800
Building and maintenance expenses	448,000	-	448,000
Contract services	3,760,760	969,000	4,444,760
Transportation	263	-	263
Interest - bonds	-	1,982,871	1,982,871
Insurance premiums	68,511	1,170,899	1,491,410
General expense	-	-	-
Depreciation	1,175,452	-	1,175,452
Other	389,376	-	389,376
TOTAL OPERATING EXPENSES	<u>6,020,772</u>	<u>3,151,899</u>	<u>2,868,873</u>
OPERATING INCOME (LOSS)	<u>(2,264,231)</u>	<u>1,239,837</u>	<u>(1,024,394)</u>
NON-OPERATING REVENUES (EXPENSES)			
Adjustment items	431,480	-	431,480
Investment income	133,413	-	133,413
Collateralization penalties fees	679,960	-	679,960
Interest received	13,100	111,675	124,775
Interest expense	(2,788)	-	(2,788)
TOTAL NON-OPERATING REVENUES	<u>1,154,165</u>	<u>111,675</u>	<u>1,265,840</u>
NET INCOME (LOSS)	<u>(1,110,066)</u>	<u>1,351,712</u>	<u>241,646</u>
NET INCOME (LOSS)	<u>1,408,078</u>	<u>26,142</u>	<u>1,381,936</u>
REVENUES (EXPENSES) AND OTHER CHANGES BY DISBURSING OFFICER	<u>(3,116,113)</u>	<u>1,368,138</u>	<u>(1,747,975)</u>
AT END OF YEAR	<u>\$ (1,747,975)</u>	<u>\$ 1,374,244</u>	<u>\$ (373,731)</u>

This accompanying information is integral part of this statement.

CITY OF MONROE, LOUISIANA
 PENSION TRUST FUND
 STATEMENT OF CHANGES IN PLAN NET ASSETS
 Year Ended June 30, 1999

	<u>FIREMEN'S PENSION PROGRAM AND 911 R.F.F.</u>
ADDITIONS	
Contributions:	
Participants	\$ 180,260
Employer:	
City of Monroe	<u>371,411</u>
Total Contributions	<u>450,671</u>
Investment Income:	
Net appreciation in fair value	1,114,731
Interest	252,608
Dividends	<u>51,855</u>
Total Investment Income	1,419,194
Less Investment Expenses	<u>43,665</u>
Net Investment Income	<u>1,375,529</u>
Other Income	<u>110</u>
Total Additions	<u>1,826,911</u>
DEDUCTIONS	
Transfers of plan assets to the Statewide	
Firefighters Retirement System	71,138,143
Members' benefits	694,649
Refunds to terminated employees	4,729
Continued service insurance	79,408
Administrative expenses	<u>18,995</u>
TOTAL DEDUCTIONS	<u>71,935,924</u>
NET INCREASE:	(68,913)
PLAN NET ASSETS	
AT BEGINNING OF YEAR	<u>3,108,238</u>
AT END OF YEAR	<u>\$ 1,139,325</u>

The accompanying notes are an integral part of this statement.

CITY OF KIDDER, LOUISIANA
COMBINED STATEMENT OF CASH FLOWS - PROPRIETARY FUND TYPES
 Year Ended June 30, 2009

	<u>2009</u>	<u>2008</u>	<u>2008</u>
	<u>(DOLLARS)</u>	<u>(DOLLARS)</u>	<u>(DOLLARS)</u>
GOVERNMENTAL FUND CASH AND CASH EQUIVALENTS			
Cash flows from operating activities:			
Operating income (loss)	<u>\$ (1,502,431)</u>	<u>\$ (25,312)</u>	<u>\$ (2,041,139)</u>
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:			
Depreciation	1,711,626	-	1,271,375
Change in net net assets (liabilities) elsewhere:			
Receivables	(144,265)	(194,877)	(289,143)
Due from other funds	4,194,884	-	(1,075,856)
Inter governmental	36,000	-	36,000
Payable to others	(64,949)	-	(64,949)
Change in current liabilities (liabilities) elsewhere:			
Accounts payable	90,000	171,000	89,688
Borrowing payable	1,000,000	-	71,000
Deferred revenues	14,638	-	36,000
Accruals/obligations	10,894	101,968	511,476
Due to other funds	(195,110)	1,000	(191,550)
Expenses on inter-county	60,000	-	(41,000)
Compensated absences	1	-	1
	<u>1,362,444</u>	<u>166,688</u>	<u>2,714,889</u>
Net cash provided by (used for) operating activities	<u>(139,987)</u>	<u>141,376</u>	<u>(326,250)</u>
Cash flows from noncapital financing activities:			
Additions (loans)	891,400	-	404,000
Borrowed monies	333,400	-	175,441
Capitalization (bond) sale	400,000	-	670,000
Operating transfers in	(71,800)	-	(71,800)
Net cash provided by noncapital financing activities	<u>1,433,000</u>	<u>-</u>	<u>1,279,641</u>
Cash flows from capital and related financing activities:			
Borrowing activities:			
Principal pay (retire) - term payable	(1,700)	-	(1,700)
Principal payments - mortgage payable	(1,700)	-	(1,700)
Interest payments	(1,500)	-	(1,500)
Acquisition of property, plant, and equipment	(271,400)	-	(179,400)
Net cash used by capital and related financing activities	<u>(275,300)</u>	<u>-</u>	<u>(364,300)</u>

ETX ENERGY, INC.
COMBINED STATEMENT OF CASH FLOWS - PREPARED FUND-TYPE (CONTINUED)
Year Ended June 30, 1999

	<u>OPERATING</u>	<u>INVESTING</u>	<u>FINANCING</u>
	<u>(DOLLARS)</u>	<u>(DOLLARS)</u>	<u>(DOLLARS)</u>
Cash flows from operating activities:			
Proceeds of investments	\$ -	\$ (13,208,000)	\$ (13,208,000)
Proceeds from sales of investments	-	(2,883,979)	(2,883,979)
Interest received	53,100	186,211	130,400
	<u>53,100</u>	<u>168,211</u>	<u>130,400</u>
Net cash provided by (used for) operating activities	<u>53,100</u>	<u>(127,000)</u>	<u>(119,589)</u>
Net income (decrease) to cash and cash equivalents	(38,471)	140,349	50,120
Cash and cash equivalents, beginning of year	<u>(80,000)</u>	<u>579,371</u>	<u>1,290,211</u>
Cash and cash equivalents, end of year	<u>\$ 1,290,211</u>	<u>\$ 701,020</u>	<u>\$ 2,080,490</u>
NET CHANGES IN BALANCE SHEET ACCOUNTS:			
Cash	\$ 480,490	701,020	\$ 1,290,490
Equity in pooled cash and investments	807,721	-	807,721
Cash and cash equivalents, end of year	<u>\$ 1,290,211</u>	<u>\$ 701,020</u>	<u>\$ 2,080,490</u>
NON-CASH INVESTING ACTIVITIES, NON-FINANCING RECEIPTS:			
Contributions of capital	\$ 353,346	\$ -	\$ 353,346
Acquisition of property, plant, and equipment through capital contributions	<u>(353,346)</u>	<u>-</u>	<u>(353,346)</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of this statement.

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CITY OF Kenner, Louisiana
NOTES TO FINANCIAL STATEMENTS
June 30, 1999

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 Firemen'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 these members include the City's Mayor and two members of the City's Council. For financial reporting purposes, the Firemen'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, periodic election. The City Council approves the annual budget for the Police Department and dedicates portions of the City's revenues to fund this department. The Police Department is not legally separate, and therefore 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 KANSAS, LEAVENWORTH
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2009

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 nonmarketed revenues (general revenue funds), the acquisition or construction of general fund 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 nonresponsible trust fund or an responsible trust fund is used. The terms "nonresponsible" and "responsible" 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 in their own right.

5. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (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 as a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operations of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into consolidated capital and retained earnings components. Proprietary fund-type operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in net total assets.

The modified accrual basis of accounting is used by all governmental fund types and agency funds. Under the modified accrual basis of accounting, revenues are recognized when measurable or available (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The City considers all non-current (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.

Those revenues measurable in annual are property taxes, franchise taxes, beer taxes, parking fees and on-line state shared revenues such as tobacco taxes, parole transportation funds, and video poker revenues. Sales taxes collected and held by intermediary collecting governments at year-end on behalf of the City government also are recognized as revenues. Fees and permits are not measurable in annual because generally they are not measurable until received in cash. Other receipts and fees become measurable and available when cash is received by the government and are recognized as revenues 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 if the time liabilities are incurred.

CITY OF KENNER, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1999

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 these pronouncements conflict with or contradict GASB pronouncements.

The City reports deferred revenues 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 revenues 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 revenues, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

4. BUDGETARY ACCOUNTING

Fundary budgetary accounting is employed as a management control device and budgets are legally adopted at the fund level, except for the General Fund for which appropriations are adopted at the department level. Budgets are included for the following funds:

General Fund

Special Revenue Funds

- One Percent Sales Tax of 1994
- Community Development Block Grant
- Garbage Collection and Disposal
- Beach and Drivages
- Street Lighting
- Fire Department

Debt Service Funds

- General Debt
- Ad Valorem Tax Bonds
- Firemen's Pension Mergers Fund

Enterprise Funds

- Department of Waterworks Operations
- Tram-Cable Operations

Budgetary data for the Capital Project Funds are not presented since these funds are budgeted over the life of the respective project and not on an annual basis. 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 accounts, which are charged back to other funds, are included as expenditures in each Fund's budget.

Appropriations 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 unencumbered are dedicated to capital outlay for that department and are rebudgeted in the following year.

Budgets for the General, Special Revenue (except Drug Enforcement) Porteborne Fund and Local Law Enforcement Grant Fund, 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 to purchase.

Legally adopted budgets for two special revenue funds (Drug Enforcement Porteborne Fund and Local Law Enforcement Grant Fund) are not presented due to the uncertainty of revenues, if any, to be received there, year to year.

CITY OF MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1999

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. ENCUMBRANCES

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of money are recorded in order to ensure that portions of the applicable appropriation, as employed in its execution of formal budgetary accounting in the General Fund, Special Revenue Funds, and Enterprise Funds. Encumbrances outstanding at year-end are reported as encumbrances at fund balances and do not constitute expenditures or liabilities because the commitments will be honored during the subsequent fiscal year.

4. CASH, INVESTMENTS AND POOLED ASSETS

The City maintains three cash and investment pools as follows:

- a. **General Fund** - maintains cash balances for all funds except the paving assessments, sewerage assessments, and the Premium Trust Fund.
- b. **Paving Assessments Fund** - maintains cash balances for the General Fund and Debt Service Fund.
- c. **Sewerage Assessments Fund** - 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 unit, the Premier's Pension and Relief Fund. Total cash, investments, and accrued interest on investments of the Fund are reported in all funds as "Equity in Pooled Cash and Investments". Funds with a negative equity in Pooled Cash and Investments report the advance as an interest payable and the General Fund, which has been determined to be the accrual fund by management, reports an offsetting 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 cash balances in the General Fund Cash account, the Capital Projects Funded with Bond Proceeds and the Enterprise Funds are swept and invested into overnight repurchase agreements earning Federal Funds rate less 150 basis points. The market value of the underlying security in the repurchase agreement transaction is always 100% of the carrying amount of repurchase agreement. Interest is allocated among funds in the General Fund 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, no checks can be written on these accounts.

Cash reported on the Certified 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. 38:1225 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.

State Law R.S. 33:2955 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 floors, or time certificates of deposit of non-bank organized under the laws of Louisiana and national banks having the principal office in the State of Louisiana, or any other federally insured investment.

In accordance with the provisions of Governmental Auditing Standards Board Statement No. 34, "Accounting and Financial Reporting for Certain Investments and for External Investment Pools", all investments are reported at fair value with gains and losses included in the statement of revenue and expenses.

CITY OF SUMNER, IOWA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1999

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The purposes of the statements of cash flows of the Proprietary Funds, cash and cash equivalents includes the following items: demand deposits, petty cash, certificates of deposit, "sweep in pooled cash and investments" and short-term investments with a maturity of three months or less.

7. SHORT-TERM INTERIMDEBT 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. INVENTORY

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, 1999, 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 to vendors for services that will benefit periods beyond June 30, 1999 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 type 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 KANSAS, LEAVENWORTH
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 2009

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

11. COMPENSATION ADJUSTMENTS

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 subject 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 reported 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. 38 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 LIABILITIES

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

13. FUND EQUITY

Contributed capital is recorded in proprietary funds that have received capital grants or contributions from developers, customers 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 initiative plans for future use of financial resources.

14. INTERFUND TRANSACTIONS

Quasi-external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements in a fund for expenditures/expenses initially made from it then 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-external transactions and reimbursements, are reported as transfers. Nonreversing or nonrecurring permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

15. TOTAL COLUMN(S) ON COMBINED STATEMENTS

Total columns on the combined statements are captioned "Information Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns does not present financial positions 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, 2009

NOTE B - STewardSHIP, COMPLIANCE AND ACCOUNTABILITY

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 for the ensuing fiscal year. The budget is prepared by fund, department (for the General Fund), function, and object, and includes information on the past year, current year estimates, and requested appropriations for the ensuing fiscal year.
- b. The proposed budget is summarized and advised 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 funds, except for the General Fund which is at the departmental level; however, any revisions that alter the total expenditures of fund or department in the case of the General Fund 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.

	<u>ORIGINAL</u>	<u>REVISED</u>	<u>INCREASE (DECREASE)</u>
General Fund			
Revenues and other financing sources	\$ 38,752,331	\$ 38,144,309	\$ (608,022)
Expenditures and other financing uses	<u>38,752,331</u>	<u>31,894,348</u>	<u>12,857,983</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ _____</u>	<u>\$ 111,951,179</u>	<u>\$ 111,951,179</u>
Special Revenue Funds			
Revenues and other financing sources	\$ 20,687,115	\$ 21,246,025	\$ 558,910
Expenditures and other financing uses	<u>21,085,115</u>	<u>21,244,125</u>	<u>1,990</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ (1,898,100)</u>	<u>\$ 1,898,100</u>	<u>\$ _____</u>
Debt Service Funds			
Revenues and other financing sources	\$ 6,835,463	\$ 6,306,297	\$ (529,166)
Expenditures and other financing uses	<u>6,835,463</u>	<u>6,306,298</u>	<u>159,165</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ _____</u>	<u>\$ 100,000</u>	<u>\$ _____</u>

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

CITY OF MONROE, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 June 30, 1999

NOTE B - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

The accompanying Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Actual and Budget (Budgetary Basis) - General, Special Revenues, 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 differ from those used to present financial statements in conformity with generally accepted accounting principles (GAAP), a reconciliation of the resulting bases and timing differences in excess of revenues and other financing sources over expenditures and other financing uses for the year-ended June 30, 1999, is presented below:

	<u>GENERAL</u>	<u>SPECIAL</u>	<u>DEBT</u>
		<u>REVENUE</u>	<u>SERVICE</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses (budgetary basis)	\$1,481,189	\$ (441,822)	\$ (178,858)
Adjustments:			
Timing differences:			
To adjust for encumbrances	<u>\$,843,189</u>	<u>605,621</u>	<u> </u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses (GAAP basis)	<u>\$1,689,551</u>	<u>\$ (164,589)</u>	<u>\$ (178,858)</u>

EXPENDITURES IN EXCESS OF APPROPRIATIONS

No funds had expenditures in excess of appropriations for the year ended June 30, 1999.

Budgetary control is maintained at the Department level for the General Fund. Certain activities within Departments of the General Fund reported expenditures in excess of appropriations. However, these are department's expenditures over appropriations, except for the Transit Function which expenditures exceeded appropriations by \$45,094 due to timing differences related to third party billings. Further disclosure of these activities is not deemed necessary.

CITY OF MONROE, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS-CONTINUED
 June 30, 1999

NOTE B - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

DEFECT FUND BALANCES/UNPAID EARNINGS

The following table lists deficits in fund balances/unpaid earnings as June 30, 1999:

DEFECT IN FUND BALANCES/UNPAID EARNINGS

Enterprise Funds	
Depreciation of Wastewater Operations	\$ 15,964,628
Civil Control Operations	<u>2,984,287</u>
	<u>\$ 17,948,915</u>

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 \$7,241,899 and the bank balance was \$40,391,253. 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	<u>\$ 18,392,233</u>
---	----------------------

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			FAIR VALUE
	1	2	3	
U. S. Government securities	\$ 320,628	\$ -	\$ -	\$ 320,628
U. S. Governmentality securities (FDICMA, TTBs, etc.)	28,022,643	-	-	28,022,643
Bonds	<u>480,622</u>	<u>-</u>	<u>-</u>	<u>480,622</u>
	<u>\$ 29,023,893</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,023,893</u>
Mutual Funds				<u>2,868,040</u>
Total Investments				<u>\$ 31,891,933</u>

The mutual funds are owned by the Firemen's Pension and Relief Fund and Debt Service Funds. The stocks are owned by the Firemen's Pension and Relief Fund.

CITY OF KENNER, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 June 30, 1999

NOTE D - EQUITY IN POOLED CASH AND INVESTMENTS

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

	GENERAL FUND	FYFPO ASSIGNMENTS FUND	SEWERAGE ASSIGNMENTS FUND	TOTAL
Equity in Pooled Cash and Investments				
Cash (Bank Overdraft)	\$ (2,899,964)	\$ 861,236	\$ 5,609	\$ (2,033,119)
Repurchase Agreement	5,899,374	-	-	5,899,374
Total Equity in Pooled Cash and Investments	\$ 3,000,210	\$ 861,236	\$ 5,609	\$ 3,867,055
Equity in Pool Its Fund Uses				
General	\$ 167,821	\$ 861,236	\$ 5,609	\$ 1,034,666
Special Revenue	120,666	-	-	120,666
Debt Service	288,814	-	-	288,814
Capital Projects	1,391,239	-	-	1,391,239
Enterprise	807,821	-	-	807,821
Trust and Agency	-	-	-	-
Total Equity in Pool	\$ 3,066,361	\$ 861,236	\$ 5,609	\$ 3,933,206

The amount which is shown as a bank overdraft represents outstanding checks for which the bank has invested in 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, 1999 consist of the following (in thousands of dollars):

Receivables:	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	TRUST AND AGENCY	TOTAL
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,349	\$ 1,349
Accounts	6,679	-	-	-	-	-	6,679
Intergovernmental	2,511	2,681	669	204	131	-	6,196
Special revenue	611	-	29	-	-	-	640
Interest	-	-	2	-	-	-	2
Other	-	271	-	1	1,418	-	1,690
	<u>9,801</u>	<u>3,052</u>	<u>698</u>	<u>205</u>	<u>1,549</u>	<u>131</u>	<u>16,436</u>
Less: allowances for uncollected receivables	<u>604</u>	-	-	-	<u>61</u>	-	<u>665</u>
Net realizable	\$ 9,197	\$ 3,052	\$ 698	\$ 205	\$ 1,488	\$ 131	\$ 15,771

CITY OF MONROE, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 June 30, 1999

NOTE E - RECEIVABLES (CONTINUED)

An allowance for estimated uncollectible receivables is established based on historical collecting experience and other relevant circumstances. The allowance for estimated uncollectibles at June 30, 1999, consists of the following amounts:

General Fund	<u>\$ 483,732</u>
Enterprise Funds Department of Wastewater Operations	<u>\$ 65,111</u>
Fiduciary Funds Ad Valorem Tax Collection	<u>\$ 43,122</u>

NOTE F - FIXED ASSETS

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

	INITIAL COST \$123,456	ACQUISITIONS	DEPRECIATION	DISPOSALS (DEPRECIATION)	REVALUATION (\$100,000 to \$150,000)	END OF YEAR \$123,456
Land	\$ 11,245,890	\$ 894,252	\$ -	\$ -	\$ 280,000	\$ 12,420,142
Buildings	12,905,897	1,172,897	-	-	-	14,078,794
Improvements other than buildings	36,668,811	952,497	-	-	-	37,621,308
Furniture, fixtures and equipment	12,449,215	2,712,962	-	-	-	15,162,177
Vehicles	18,302,819	692,700	-	-	-	18,995,519
Construction in progress	4,318,641	4,152,788	-	4,427,491	-	3,043,938
Total general fixed assets	\$ 65,290,315	\$ 10,675,136	\$ -	\$ 4,427,491	\$ 280,000	\$ 75,818,059

The City is in the process of having a physical inventory taken 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 KANSAS, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 June 30, 2008

NOTE F - PUBLIC ASSETS (CONTINUED)

Construction in progress is comprised of the following:

	BUDGETED CAPITAL AND RESERVE \$25,500	EXPENSES TO DATE \$25,500	COMMITTEE	ACCUMULATED TO DATE \$25,500
Public Safety:				
Police Headquarters and Jail	\$ 110,876,814	\$ 1,275,156	\$ 4,383,778	\$ 4,383,778
St. James Fire Station	1,275,156	1,264,440	8,798	8,798
CAD and Records Management System	<u>381,312</u>	<u>327,952</u>	<u>53,663</u>	<u>53,663</u>
TOTAL PUBLIC SAFETY	<u>\$112,533,482</u>	<u>\$ 2,867,548</u>	<u>\$ 4,446,139</u>	<u>\$ 4,446,139</u>
Public Works:				
Boat Tag Station	\$ 254,500	\$ 39,470	\$ 254,110	\$ 254,110
South Kansas Drainage	284,828	284,707	88,110	88,110
Loyola Drive Project	543,250	548,298	-	-
Drainage Master Plan	338,000	242,879	89,128	89,128
Vehic's Maintenance Building	41,880	37,043	3,837	3,837
Absolent Street Improvements	<u>11,552</u>	<u>11,552</u>	<u>-</u>	<u>-</u>
TOTAL PUBLIC WORKS	<u>\$ 1,483,910</u>	<u>\$ 1,463,947</u>	<u>\$ 425,185</u>	<u>\$ 425,185</u>
Culture and Recreation:				
Riverway Theater	\$ 474,578	\$ 474,578	\$ -	\$ -
Lakeview	19,867	19,867	-	-
Kramer Jr. High Repairs	26,344	21,834	4,410	4,410
LaSalle Landing	17,800	17,182	618	618
Susan Park Gym	75,800	22,808	12,163	12,163
Kennettville Park	18,800	7,743	3,298	3,298
Mass Development Parking Lot	<u>28,958</u>	<u>18,718</u>	<u>7,780</u>	<u>7,780</u>
TOTAL CULTURE AND RECREATION	<u>\$ 682,147</u>	<u>\$ 588,418</u>	<u>\$ 18,671</u>	<u>\$ 18,671</u>
Transit and Mass Development:				
Multi-purpose Center	\$ 34,208	\$ 37,418	\$ 18,728	\$ 18,728
TOTAL TRANSIT AND URBAN DEVELOPMENT	<u>\$ 34,208</u>	<u>\$ 37,418</u>	<u>\$ 18,728</u>	<u>\$ 18,728</u>
TOTAL CONSTRUCTION IN PROGRESS	<u>\$14,855,244</u>	<u>\$ 4,853,223</u>	<u>\$ 4,933,653</u>	<u>\$ 4,933,653</u>

CITY OF MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1999

NOTE F - FIXED ASSETS (CONTINUED)

The following is a summary of proprietary fixed assets at June 30, 1999:

	ENTERPRISE FUNDS		
	DEPARTMENT OF WASTEWATER OPERATIONS	CIVIC CENTER OPERATIONS	TOTAL
Land and improvements	\$ 1,625,837	\$ 5,119,450	\$ 6,745,287
Building and improvements	73,694,382	16,479,931	90,174,313
Furniture and fixtures	150,407	2,960,889	3,111,296
Vehicles and field equipment	1,283,694	-	1,283,694
Construction in progress	28,930	56,895	85,825
Total	<u>74,064,980</u>	<u>24,796,165</u>	<u>98,861,145</u>
Less accumulated depreciation	<u>24,002,842</u>	<u>4,152,212</u>	<u>28,155,054</u>
Net	<u>\$ 50,062,138</u>	<u>\$ 20,643,953</u>	<u>\$ 70,706,091</u>

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	30-39	30-39
Utility plants, trunks and lines	30	-
Vehicles, machinery and equipment	5	5
Furniture and fixtures	30	30

CITY OF DENVER, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 June 30, 1999

NOTE G- LONG-TERM DEBT

BONDS AND CERTIFICATES

Long-term debt at June 30, 1999 includes the following serial bonds and certificates:

DESCRIPTION	INTEREST RATE	FINAL MATURITY DATE	RANGE OF ANNUAL PRINCIPAL PAYMENTS		AMOUNT IN U.S. DOLLARS	
			FROM	TO	AMOUNT ISSUED	AMOUNT OUTSTANDING
General Obligation, Special Tax, and Finance Revenue Bonds						
General Obligation Refunding Bonds, Series 1992	5.20 - 5.75	03-01-01	\$ 280,000	\$ 280,000	\$ 2,791	\$ 1,791
Sales Tax Refunding Bonds, Series 1992	5.20 - 6.125	06-01-91	\$1,000,000	\$ 1,000,000	76,730	78,811
Sales Tax Bonds, Series 1994	2.95	06-01-95	\$ 490,000	\$ 740,000	11,426	18,895
Sales Tax Bonds, Series 1995A	2.95	06-01-95	\$ 21,000	\$ 90,000	1,447	1,710
Excise Revenue Bonds, Series 1995A	4.85	01-01-01	\$ 690,000	\$ 760,000	3,058	1,447
Excise Revenue Bonds, Series 1996B	5.45	01-01-06	\$ 300,000	\$ 431,000	<u>1,450</u>	<u>1,600</u>
					<u>\$78,962</u>	<u>\$44,853</u>
Special Assessment Debt with Governmental Commitment						
Rating Certificates	7.75	04-01-01		\$ 19,271	<u>\$ 291</u>	<u>\$ 291</u>
TOTAL BONDS AND CERTIFICATES					<u>\$79,253</u>	<u>\$45,144</u>

CITY OF MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1999

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 Refunding Bonds

These bonds are secured by, and payable from Ad Valorem taxes collected in the Ad Valorem Tax Bonds Fund. At June 30, 1999, \$1,795,000 of such bonds were outstanding and \$279,000 was available in the Debt Service Fund.

2. Sales Tax Bonds

The Sales Tax Refunding Bonds, Series 1993 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 148 of 1954 and 29 of 1965 collected and granted by the Parish of Jefferson. At June 30, 1999, bonds outstanding were \$33,029,000, \$10,881,000 and \$1,258,000, respectively. The amount available in the Debt Service Funds was \$1,081,200.

The amounts outstanding for the Sales Tax Bonds, Series 1994 and 1995a, represent the unpaid amounts drawn down as of June 30, 1999 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 those tasks 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 \$11,438,000 from the Louisiana Department of Environmental Quality (LDEQ), of which \$1,627,800 was actually received. The loan will be repaid over a period of twenty years commencing with the completion of the project. Interest payments and an administrative fee is payable semi-annually at a rate of 2.45% and .50%, respectively, based on the total amount drawn on the loan. At June 30, 1999, the loan had an outstanding balance of \$10,881,000. Total interest and administrative fees paid during the year ended June 30, 1999 were \$258,188 and \$53,674, respectively.

Due to the shortage of funding, in April 1993 the City obtained approval for a second Louisiana Department of Environmental Quality loan in the amount of \$3,755,000, of which \$1,452,815 was actually received. 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, 1999, the loan had an outstanding balance of \$1,258,000. Total interest and administrative fees paid during the year ended June 30, 1999 were \$31,483 and \$6,674, respectively.

The funding necessary to service these loans was obtained from the dedication of the 1994 (17 cent) and 1968 (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, 1999, bonds outstanding were \$1,425,800 and \$1,088,000, respectively. The amount available in the Debt Service Funds was \$1,408,992.

CITY OF KENNER, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1999

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, in 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 by GAAP Statement No. 6, the governing authority of the City has been deemed to be "obligated in some manner". At June 30, 1999, \$29,271 of such certificates was outstanding and \$13,793 was available in the Debt Service Fund.

NOTES PAYABLE

In December 1992, City of Kenner issued a long-term note for \$700,000. The proceeds were to be loaned in accordance with the HUD Section 188 Loan-Guarantee program. The loan did not mature, therefore, the proceeds have been invested to finance the payment of the note payable. The investment is accounted for in the Community Development Block Grant Special Revenue Fund. The long term note is payable over a period of 6 years with interest payable semi-annually at a rate of 5.87%. At June 30, 1999, the note payable had an outstanding balance of \$425,000.

FIREMAN'S PENSION MERGER PAYABLE

In March 1999, the required three-fourths vote of the active and inactive members approved the merger with the Statewide Firefighters Retirement System ("SFRS"). Approval of the merger was received from the SFRS and the Joint Retirement Committee. The City Council approved the merger in December 1998 and signed an agreement with SFRS on March 23, 1999 regarding the payment of the merger liability. The final merger liability as of March 27, 1999 was \$14,892,233, which represents 69% of the accrued liability for active employees (\$9,281,446) and 100% of the accrued liability for retired employees (\$5,610,787). The Fund transferred assets in the amount of \$11,156,143 to the SFRS to pay the merger liability. The value of the transferred assets for purposes of the merger as determined from the date of receipt to the merger date of March 27, 1999, at the system's actuarial valuation interest rate of 7% was \$11,085,495. The remaining liability of \$3,736,140 plus interest at the rate of 7% per annum was assumed by the City of Kenner to be paid over 20 years.

This payable is accounted for in the Fireman's Pension Merger Fund. At June 30, 1999, \$1,118 was available in the Fireman's Pension Merger Fund (Debt Service Fund). The City has split the liability to be accounted into two components as follows:

\$1,190,000 of the liability is payable monthly at a rate of 7%. The monthly payments including interest are \$7,917. At June 30, 1999, the merger payable for this component had a total outstanding balance of \$1,327,821.

\$1,278,136 of the liability is payable annually at a rate of 7%. The annual payments including interest are \$142,000. At June 30, 1999, the merger payable for this component had a total outstanding balance of \$1,792,738.

The funding necessary to service this merger payable was obtained from the dedication of the fire insurance tax received from the State of Louisiana and the reduction in the City's contribution rate under the Statewide Plan.

MORTGAGE PAYABLE

In June 1998, City of Kenner obtained a loan in the amount of \$40,800 at an interest rate of 9.75% for the purchase of land and an existing building. This loan is accounted for in the Waterworks Operations Enterprise Fund. At June 30, 1999, the mortgage payable had an outstanding balance of \$23,503.

GENERAL DEBT

Capital Lease Obligations

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

CITY OF REMBEL, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1999

MTR-01 - LONG-TERM DEBT (CONTINUED)

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:	1/2 day/month not to exceed 6 days/year

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

<u>Service</u>	<u>Amount</u>
Full time employees:	
0 - 5	1 day/month
5 - 10	1 1/2 days/month
over 10	2 days/month
Regular part time employees:	
0 - 5	1/2 day/month
5 - 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 time 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 time 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 Absences", an additional liability is accrued for salary related payments associated with the future payment of compensated absences. Such salary related payments consist of the City's portion of Medicare tax withholding.

Fire Department

Firefighters receive 16 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 263 days of sick leave with medical determination.

Police Department

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

<u>Years Service</u>	<u>Civil Service Amount</u>	<u>Non-Civil Service Amount</u>
0 - 1 Year	0	0
1 - 10 Years	120 Hours	100 Hours
10 - 20 Years	160 Hours	140 Hours
Over 20 Years	200 Hours	170 Hours

CITY OF KENNER, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 June 30, 1999

NOTE 11 - LONG-TERM DEBT (CONTINUED)

These leaves are earned on January 1st, and are for use only in the calendar year. Leaves not taken by December 31 of an Oct. 31 an employee terminates employment, they are paid for the annual leave they have remaining on the books.

Police personnel earn sick leave at the following rates:

Full-time employees:	1 day/month not to exceed 18 days/year
Regular part-time employees:	1/2 day/month not to exceed 9 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, 1999, the following changes occurred in liabilities reported in the general long-term debt account group (in thousands of dollars):

	GENERAL OBLIGATION BONDS		OTHER		
	GENERAL OBLIGATION BONDS - TAX EXEMPT	ASSIGNMENT OF REVENUE BONDS - GOVERNMENT GUARANTEED	BILLS	OTHER DEBT	TOTAL
Balance on July 1, 1998					
Bonds and certificates	\$47,000	\$.00	\$.	\$.	\$ 47,000
Compenated absences	-	-	-	1,781	1,781
Capital lease obligations	-	-	-	603	603
Notes payable	-	-	280	-	280
	<u>\$47,000</u>	<u>\$.00</u>	<u>\$ 280</u>	<u>\$ 2,384</u>	<u>\$50,664</u>
Premiums' Premium note issued	-	-	2,860	-	2,860
Bonds and certificates retired	(1,100)	(100)	-	-	(1,200)
Additional compensated absences	-	-	-	189	189
Payments made on					
Capital lease obligations	-	-	-	(159)	(159)
Notes payable	-	-	(1,180)	-	(1,180)
Balance at June 30, 1999	<u>\$45,900</u>	<u>\$.00</u>	<u>\$1,080</u>	<u>\$2,011</u>	<u>\$49,001</u>

CITY OF NEWORLEANS, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 June 30, 1999

NOTE G - LONG TERM DEBT (CONTINUED)

Annual debt service to maturity, including interest of \$2,645,210, is as follows:

YEAR ENDING JUNE 30	(IN THOUSANDS OF DOLLARS)							
	BONDS AND CERTIFICATES				OTHER			
	GENERAL OBLIGATIONS	SALES TAX	EXCISE TAXES	SPECIAL ASSESSMENT DEBT (NET GOVERNMENTAL COMMERCIAL)	GENERAL OBLIGATIONS	MORTGAGE AND LEAS.	TOTAL	
2000	\$ 284	\$ 3,879	\$ 1,254	\$ 33	\$ 347	\$ 4	\$ 5,820	
2001	283	3,887	1,253	-	338	4	5,764	
2002	281	3,888	457	-	338	4	5,568	
2003	283	3,882	457	-	338	4	5,564	
2004	279	3,883	457	-	338	4	5,561	
2005-2009	215	19,833	935	-	1,188	17	22,323	
2010-2014	-	11,609	-	-	1,188	-	13,847	
2015-2019	-	1,768	-	-	1,188	-	2,956	
2020-2024	-	-	-	-	1,188	-	1,188	
2025-2029	-	-	-	-	1,188	-	1,188	
	<u>\$ 1,482</u>	<u>\$ 43,229</u>	<u>\$ 4,428</u>	<u>\$ 33</u>	<u>\$ 7,221</u>	<u>\$ 27</u>	<u>\$ 55,020</u>	

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 bond 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 bond are not included in the City's financial statements. Debt outstanding at June 30, 1999 relating to these prior year defeasances is as follows:

Special Tax Bond	
Special Sales Tax Revenue Refunding Bonds Series 1988	<u>\$ 4,310,000</u>

NOTE H - RESERVATIONS AND DESIGNATIONS OF FUND BALANCE

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

Reserved for Contingencies

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 net inventory, because it does not constitute an available spendable resource of the General Fund.

CITY OF BOSSIER, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1999

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

Reserve for Prepaid Items

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

Reserve 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 Boston ICE Loans.

Reserve 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 projects.

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 Point Revenues which are dedicated to Capital Expenditures.

Reserve for Debt Service

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

Fund Balance Reserved for Employees' Pension Benefits

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

Designated for Subsequent Year's Expenditures

This designation represents the expenditures budgeted in 1999-2000, paid from funds remaining in 1998-1999.

Designated for Capital Addition 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 interest has not been reserved for contingencies.

CITY OF MONROE, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 June 30, 1999

NOTE 1 - INTERFUND TRANSACTIONS

Interfund Account Activities

Individual fund (interfund) receivables and payables as June 30, 1999 are as follows:

<u>FUND</u>	<u>RECEIVABLE FUND</u>	<u>PAYABLE FUND</u>
General	1,389,838	11,255,238
Special Revenue		
Gas General Sales Tax of 1984	444,150	2,289,878
Community Development Block Grant	11,889	245,864
Garbage Collection and Disposal	990,206	-
Roads and Bridges	484,788	412,448
Street Lighting	139,438	33,588
Fire Department	134,743	274,383
Drug Enforcement Activities	3,880	-
	<u>2,377,092</u>	<u>3,332,371</u>
Debt Service		
General Debt	65,085	-
Ad Valorem Tax Bonds	105,263	-
Fireman's Pension	-	158,800
	<u>170,348</u>	<u>158,800</u>
Capital Projects		
General Capital Projects	712,215	581,942
Capital Projects Funded With Bond Proceeds	-	21,408
	<u>712,215</u>	<u>603,350</u>
Enterprise		
Department of Wastewater Operations	288,228	116,178
Internal Service		
Health Insurance	-	3,768
Inventory		
Ad Valorem Tax Collection	-	1,389,552
Airport Sales Tax	-	180,578
	<u>-</u>	<u>1,570,130</u>
TOTAL	<u>2,789,181</u>	<u>27,616,181</u>

CITY OF BOSSIER, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 June 30, 1999

NOTE 1 - INTERFUND TRANSACTIONS (CONTINUED)

A summary of operating transfers by fund type for the year ended June 30, 1999 is as follows:

FUND	TRANSFERRED TO OR FROM	OPERATING TRANSFERRED BY	OPERATING TRANSFERRED OUT
General Fund	Special Revenue Funds	\$ 6,994,400	\$ 90,100
	Capital Projects Funds	700,400	6,176,200
	Enterprise Funds	-	3,100
		<u>7,694,800</u>	<u>6,270,400</u>
Special Revenue Funds	General Fund	90,100	6,994,400
	Special Revenue Funds	3,493,700	3,493,700
	Enterprise Funds	-	27,320
	Capital Projects Fund	23,100	-
	<u>3,586,900</u>	<u>10,515,820</u>	
Debt Service Funds	Special Revenue Funds	107,300	-
	Capital Projects Funds	3,073,600	-
	<u>3,180,900</u>	<u>-</u>	
Capital Projects Funds	General Fund	6,176,200	700,400
	Debt Service Funds	-	3,173,600
	Special Revenue Funds	-	20,100
	Enterprise Funds	6,176,200	1,020,100
	<u>12,352,400</u>	<u>4,894,600</u>	
Enterprise Funds	General Fund	3,100	-
	Capital Projects Funds	20,900	-
	<u>24,000</u>	<u>-</u>	
Total Operating Transfers		<u>\$ 18,473,600</u>	<u>\$ 18,473,600</u>

NOTE 1 - AD VALOREM TAX

The ad valorem tax on real property is levied on all December 1st 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 bills 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 80 percent of their fair market value and other property at 25 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 mills levied for 1999 and 1998 are as follows:

FUND	1999 MILLS	1998 MILLS
General Fund	3.31	3.50
Garbage Collection and Disposal Fund	3.74	2.79
Fire Department Fund	12.42	12.60
Ad Valorem Tax Bonds Fund	1.12	1.12
Department of Wastewater Operations Fund	1.52	1.50
TOTAL	<u>22.12</u>	<u>21.51</u>

CITY OF MONROE, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 June 30, 1999

NOTE K - SALES TAX

A sales tax of 2.75% for the period of July 1, 1998 through June 30, 1999 was collected on purchases in the City of Monroe (food and drugs are taxed at a .6% rate, and non-personal income at a .9% rate). Of the 2.75% total, 1.8% is levied by the state, and 4.75% by Jefferson Parish, for itself and other local government subdivisions within the Parish. The following table for parish taxes lists the effective year of each authorized tax rate, the Parish-wide tax rate (which includes 1.8% 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 Date	Parish-Wide Rate	School Board Rate	City Rate
1994	1%	1.0%	1.7%
1996	1%	1.0%	1.7%
1998	1.7%	1.0%	.6%
1993	1.5%	.9%	1.7%
1994	1%	.9%	1%
1993	1.7%	1.0%	.6%
1994	1.8%	.5%	1.4%
TOTAL	4.8%	5.2%	2.312%

The Parish Sheriff's Office (a separate reporting entity) collects all parish taxes, except on motor vehicle sales, and retains 17% as a collection commission on the share going to local governments. The state collects parish taxes on motor vehicle sales, and sends them back to the Parish of registration.

The Sheriff passes 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 merchants to the Sheriff by the 26th of the following month. The Sheriff distributes these collections to the local governments approximately 30 days later.

NOTE L - INTEREST COST

Interest expense incurred in the proprietary funds during the year was as follows:

	ENTERPRISE FUNDS	
	DEPARTMENT OF WASTEWATER OPERATIONS	CIVIC CENTER OPERATIONS
Interest expense	\$ 2,338	\$ 1,153

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 Pontchartrain Civic Center. Segment information as of and for the year ended June 30, 1999, is as follows (in thousands of dollars):

CITY OF Kenner, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1999

NOTE M - SEGMENT INFORMATION - ENTERPRISE FUNDS (CONTINUOUS)

	DEPARTMENT OF WASTEWATER OPERATIONS	CIVIC CENTER OPERATIONS	TOTAL
Type of service	Sewerage	Facility Rental	
Operating revenues	\$ 4,356	\$ 1,205	\$ 5,561
Depreciation	1,076	995	2,071
Operating loss	(3,819)	(3,112)	(6,931)
Operating transfers in	37	-	37
Net subvention revenues	451	-	451
Revolving loans	-	334	334
Franchise fees	-	650	650
Net loss	(4,356)	(100)	(4,456)
Current capital contributions	889	-	889
Property, plant, and equipment, net	51,140	28,659	79,799
Net working capital	1,309	1,144	2,453
Total assets	51,758	29,803	81,561
Total long-term liabilities	24	-	24
Total fund equity	51,627	29,803	81,430

NOTE N - CONTRIBUTED CAPITAL

During the year, contributed capital increased by the following amounts (in thousands of dollars):

	ENTERPRISE FUNDS		
	DEPARTMENT OF WASTEWATER OPERATIONS	CIVIC CENTER OPERATIONS	TOTAL
Balance at July 1, 1998	\$ 88,100	\$ 24,188	\$ 112,288
Additions:			
Contributions of fund assets financed by Municipal Government	____889	____-	____889
Balance at June 30, 1999	<u>\$ 88,989</u>	<u>\$ 24,188</u>	<u>\$ 113,177</u>

NOTE O - TREASURY CHEST REVENUE/LOAN CASINO AGREEMENT

The City of Kenner and Treasure Chest Casino, L.L.C. entered into a lease of property in Lakeview, Kenner on December 5, 1993 for Treasure Chest Casino, L.L.C.'s riverboat gaming operations. The term 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 an additional Renewal Term of five years each. The Lessee agrees to pay "Initial Rent" to the City

CITY OF KANSAS, KANSAS
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1999

NOTE C - TREASURY CHECK RIVERBOAT CASINO AGREEMENT (CONTINUED)

should the opening date occur during the Initial Term at an amount equal to \$2.50 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 \$2.50. The Base Rent for the first year of the Primary Term was calculated based upon 400,000 passengers. Commencing with the Primary Term, in addition to the Base Rent above, the Lessee shall pay to the City an amount equal to \$2.50 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 of funds 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 cost 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 \$1,049,000 have been fully utilized as of June 30, 1999. 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 fees in excess of \$1.00 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 substitute City projects such as City Recreational Facilities, City Playgrounds, Tourism Advertising and Marketing, Convention Center/Hotel Staffs, Trolley Transportation, City Museums, Alderman's Office Operations, City Sponsored Business Groups, and City Senior Citizen Activities. Any funds remaining shall be dedicated to City capital projects.

The Kansas Police Department is entitled to 24% of all base revenues received by the City, and shall not be subject to any Rent Credits. During the Primary Term of this lease and each Extension Term, the Lessee agrees to pay to the Kansas Police Department the greater of \$400,000 or 1% of net gaming proceeds.

In September 1998, 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 \$2.50 admission fee upon the persons of the Treasury Check Riverboat Casino. Also, the Parish of Jefferson has filed a lawsuit against the City contesting the operation by the City of Kansas of a portion of Lake Pontchartrain where the Williams Dam/Levee Boat Launch and the Treasury Check Riverboat Casino are located. While the City is not being sued for a mere of money, this lawsuit could affect the City's right to collect revenues from the Treasury Check Riverboat Casino. Management and its outside legal counsel are of the opinion that the possibility of losing the lawsuit is remote. In the prior year, the Appeals Court denied Jefferson Parish's claim that they were entitled to collect the \$2.50 fee for each passenger boarding the Riverboats. This decision was virtually 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 Kansas against the Parish of Jefferson. It has not been determined but the Appeals Court decision described above virtually ends any chance that Jefferson may have to a claim for the boarding fee.

CITY OF MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1999

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 and finance its uninsured 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 \$10,000,000, \$250,000 for each auto liability claim with commercial insurance for claims in excess of coverage provided by the fund up to \$10,000,000, and \$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 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 auto/physical damage which requires a \$1,000 deductible per department per occurrence. The remaining balance of the claim is paid by the Fund.

All funds of the City with employees, except for the Department of Wastewater Operations and the Civic Center Operations Funds, participate in the program and make payments to the fund based on an actuarial valuation dated July 1996 adjusted by the actual performance of the program using historical experience. The claims liability of \$2,467,188 (which includes claims incurred but not reported of \$915,356 reported in the Fund at June 30, 1999) is based on the requirements of Governmental Accounting Standards Board Statement No. 30, 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. 38, "Risk Financing Activities - An Amendment of GASB Statement No. 39", 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 years 1998 and 1999 was as follows:

	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claims Payments	Balance at Fiscal Year End
1998-1999	\$ 1,381,143	\$ 1,684,790	\$ (509,075)	\$ 2,556,858
1999-1999	\$ 1,833,628	\$ 1,688,838	\$ (503,176)	\$ 2,919,290

HEALTH INSURANCE:

The City provides health and accident insurance to its employees through health maintenance organizations (HMO's) and commercial insurance companies. The City has no additional liability other than the initial payments.

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 executive 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 CSO. The City's "reasonably possible" loss contingencies at June 30, 1999 for which an amount of liability can be estimated range from \$60,000 to \$450,000, and is not reflected 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 \$2.50 ad valorem tax upon the patrons of the Treasure Coast Riverboat Casino. See Note O for additional details.

CITY OF KENNER, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1999

NOTE 9 - 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 audited in accordance with the Single Audit Act of 1994 and 1996 Amendments and also subject to further 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, 1998, 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 necessary fines or an EPA administrative penalty. See Note 8 for additional information regarding the financing of the sewer rehabilitation project.

AGREEMENT FOR OPERATIONS, MAINTENANCE AND MANAGEMENT SERVICES OF THE KENNER 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 Kenner who were currently assigned full-time to the Wastewater Department. The term of the agreement is the first year commencing on July 1, 1995. PSG's compensation under the agreement consists of an annual fee. For the first five years of the agreement, PSG's annual fee is \$4,408,264. The annual fee will be adjusted at the end of the fourth contract year in accordance with the CPI Adjustment Formula as stipulated in the agreement.

CITY OF KENNER FIREFIGHTERS

The Firefighters Association filed a class-action lawsuit against the City in 1994, alleging it violated State law by not giving firefighters the full 18 days of annual vacation required. The suit bounced back and forth between the district, appeals, and Supreme Court, before the Firefighters Association eventually lost in the 10th Judicial District Court in 1998. The Firefighters Association appealed, and the 5th Circuit appellate court reversed the decision in August 1999. The case will be brought back to court to order the City to allow a dollar amount in the judgment. At the time of this report, a judgment amount is undeterminable and is therefore not reflected in the financial statements.

COPS GRANT PROGRAM

In the prior year, questioned costs were related to the Kenner Police Department living an officer before May 1, 1996, the COPS Universal Hiring Program ("UHP") grant award date) and requesting reimbursement of COPS Motor '96 grant funds for equipment/technology expended before June 1, 1997, the COPS Motor '96 grant award date. After a Monitoring Division site visit and information provided by the Kenner Police Department, it was determined by the COPS Office that the City of Kenner violated a condition of the COPS UHP and Motor '96 by expending grant funds for an officer hired before the grant award start date and by requesting reimbursement for equipment purchased before the grant award start date. Therefore, the COPS Office is expending the entire of a portion of the COPS UHP grant award and the entire COPS Motor '96 grant award for a total of \$468,328. The City with its legal counsel is in the process of negotiations with the COPS Office in an effort to resolve this matter favorably for the City. Since the status of these negotiations is uncertain at the time of this report, this amount will not be reflected as a liability in the financial statements but will be reported as a questioned cost as of June 30, 1999 in the Schedule of Findings and Questioned Costs.

LEASE COMMITMENTS - GENERAL

Leases are accounted for in accordance with GAAP Codification Section 128-Leases, which requires classification of leases as capital or operating leases. Development land assets under capital leases are recorded in the General Fixed Assets Account Group and the lease obligations are recorded in the General Long-Term Debt Account Group.

CITY OF MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 June 30, 1999

NOTE Q - COMMITMENTS AND CONTINGENCIES (CONTINUED)

Capital Leases

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 option agreement 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 \$8,588 per month. Funding for the lease payments will result from the energy savings derived from the installation of such equipment.

The following is a schedule of the future minimum lease payments under the capital lease together with the present value of the minimum lease payments as of June 30, 1999.

Year Ending June 30th	Governmental Fund
2000	\$ 180,647
2001	180,647
2002	180,647
2003	180,647
2004	180,647
2005-2017	736,178
Total minimum lease payments	728,444
Less amount representing interest	(56,178)
Present value of future minimum lease payments	<u>\$ 672,266</u>

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, 1999 amounted to \$47,532. Future minimum lease payments for these leases are as follows:

Year Ending June 30th	Amount
2000	\$ 47,532
2001	47,532
2002	47,532
2003	47,532
2004	47,532
Thereafter	11,880
TOTAL	<u>\$ 265,542</u>

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.

In 1996, the U.S. Congress passed the Small Business Job Protection Act of 1996, which requires that employer governments place all amounts deferred under IRC Section 457 into a trust for the exclusive benefit of participants

CITY OF Kenner, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1999

NOTE B - DEFERRED COMPENSATION PLAN (CONTINUED)

and their beneficiaries. This change was allowed as early as January 1, 1995, but must be done by January 1, 1999. In prior years, these assets were solely the property of the City and subject to claims of the City's general creditors, and were reported as the City's financial statements. In the prior year, the City amended its Plan to comply with the requirements of the Act. Thus, the City no longer has ownership of the Plan assets and they are no longer reported in the City's financial statements.

NOTE C - POSTEMPLOYMENT BENEFITS

In addition to the pension benefits described in Note T, the City provides postretirement health care and life insurance benefits, authorized by City resolution, to all retirees with 20 years or more of service. Expenditures for postretirement 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. As June 30, 1999, sixty-eight retirees were eligible and were receiving such health care benefits. Total health care premiums amounted to \$189,288, of which \$159,686 (74%) was paid by the City and \$29,604 (26%) was paid by the retirees for the year ended June 30, 1999. Life insurance premiums paid by the City for seventy eligible retirees amounted to \$2,160 for the year ended June 30, 1999. These post retirement health care and life insurance benefits are not accounted for as a defined benefit pension plan but Governmental Accounting Standards Board Statement No. 26 "Financial Reporting for Postemployment Healthcare Plans Administered by Defined Benefit Pension Plans" does not apply.

NOTE T - 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.

Prior to the merger with the Statewide Firefighters Retirement System ("SFRS") on October 23, 1999, the employees of the Fire Department of the City were participants in the Fireman's Pension and Relief Fund (The Fireman's Plan), a single-employer defined benefit plan administered by a five member Board of Trustees. A contingency fund existed to fund those six (6) members who could retire after twenty (20) years of service (started before April 1, 1978). Upon their members meeting the qualifications for retirement under the Statewide Plan, no further benefits would be payable from the contingency fund.

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 60, employees with 20 years of service may retire at age 55, and employees with 30 years of service may retire regardless of age. In addition, employees may also retire with 20 years of service regardless of age; however, the benefits payable to such employees must be actuarially reduced and such employees may not participate in the Defined Retirement Option Plan (DROOP). Effective July 1, 1999, employees with 20 years of service may retire or participate in the DROOP, regardless of age. The monthly amount of the retirement allowance is equal to 3 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 available valuation, June 30, 1999. 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

CITY OF Kenner, Louisiana
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1999

NOTE 7 - PENSION PLANS (CONTINUED)

be obtained from the Human Resource office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

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 25 years of service at any age or they have 30 years service and are age 58 or have 33 years service and are age 55. Benefit provisions are authorized within Act 189 of 1973 and amended by Act 11231 - 112335. The monthly retirement benefit is equal to 1.1% 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 to this date is provided as of the latest actuarial valuation, June 30, 1998. 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 Human Resource 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)

Prior to the merger with the Statewide Plan, all permanent active employees of the Fire Department were eligible for participation. Under the Firemen's Plan, members prior to April 3, 1978, with 20 years of service may retire. Contribution requirements were determined and authorized by Act 365 of the 1969 Regular Session of the Louisiana Legislature and approved by the City Council of the City of Kenner, Louisiana Resolution 8 - 1979 dated February 15, 1969. Contribution increases are established under Act 254 of the 1985 Regular Session of the Louisiana Legislature. Effective March 27, 1999, all contributions are made directly to the Fund for those members who merged with the SFERS. The amounts remaining in the contingency fund are deemed adequate for any potential contingency fund liabilities related to those members on the 20 year plan. Therefore, no additional contributions will be made to the contingency fund. Members after March 31, 1978 and on or before September 30, 1995 with 20 years of service are eligible to retire. Members after September 30, 1995 with 30 years of service and upon reaching age 55 are eligible to retire. Retirement benefits for members prior to April 3, 1978, are 66.33 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 benefits for members after March 31, 1978, is 80 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. Due to the merger in March 1999, only six Kenner members remain eligible for such benefits under the Fund. Upon those members reaching the qualifications for retirement under the Statewide Plan, no further benefits would be held from the contingency fund. The Firemen's Plan retirement information to this date is provided as of the latest actuarial valuation, June 30, 1997. An actuarial valuation as of June 30, 1999 is in progress and will reflect the changes to the plan as a result of the merger with the SFERS on March 1999. 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 to 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.

METHODS USED TO VALUE INVESTMENTS

As required by Government Accounting Standards Board Statement No. 25, "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 or current exchange rates. Corporate bonds are valued based on

CITY OF KENNER, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 June 30, 1999

NOTE 7 - PENSION PLANS (CONTINUED)

yields currently available on comparable securities from issues 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 7% of the net assets available for benefits.

CURRENT PAYROLL

The total payroll, as well as the covered payroll, for each of the plans for the year-ended June 30, 1999 were as follows:

	TOTAL	COVERED
Municipal Plan	\$ 5,821,589	\$ 7,349,879
Police Plan	5,349,688	4,907,206
Firmen's Plan	2,863,071	2,814,867

CURRENT MEMBERSHIP

As June 30, 1999 (latest date for which such information was available at the date of this report), the plan membership of the Firmen'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:	18
Active plan participants:	
Fully vested	3
Partially vested	_83
Total	<u>113</u>

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

CONTRIBUTIONS REQUIRED AND MADE

Prior to the merger with the Statewide Plan in March 1999, the funding policy for the Firmen's Plan provided for employer contributions of 13.0 percent and employee contributions of 9.0 percent of the gross salary of participating employees. These rates were established by state statute and adopted by the City. Contribution rates are not actuarially determined. Effective March 27, 1999, all contributions are made directly to the State for those members who merged with the Statewide Firefighters Retirement System ("SFRS"). The amounts remaining in the contingency fund are deemed adequate for any potential contingency fund liabilities related to those members on the 30 year plan. Therefore, no additional contributions will be made to the contingency fund. In addition, prior to the merger, the employer also contributed the fire insurance tax it received from the State of Louisiana. The fire insurance tax is now used by the City to assist in paying the existing merger liability. The Plan further provides that the City of Kenner shall reimburse the Fund in amount equivalent to any deficit resulting from the payment of the benefits provided by the Plan.

Prior to the merger with the Statewide Plan in March 1999, contributions required and made for the single-employer plan is comprised of the following as of June 30, 1999:

	FIRMEN'S PLAN
Contributions required and made:	
Employee	\$ 1,214,225
Employer	1,813,956
Total	<u>\$ 3,028,181</u>

CITY OF KENNER, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 June 30, 1999

NOTE T - PENSION PLANS (CONTINUED)

Contributions made as a percentage of covered payroll:

Employee	13.18%
Employee	9.00%

As a result of the merger effective March 21, 1999, there was no unmet pension benefit obligation as of June 30, 1999.

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 covered cost method, with the unfunded accrued liability being limited over a 33 year period. Member contributions are established by state statute and are 3.0% 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 limited over a 33 year period. Member contributions are established by state statute at 7.0% of covered payroll.

Contributions required and made for the Municipal Plan, a cost-sharing multiple-employer plan were as follows:

Year Ending June 30	Annual Required Contributions	City		Employees	
		Contribution	% of Covered Payroll	Contribution	% of Covered Payroll
1997	\$1,383,676	\$443,489	6.35	\$928,479	9.00
1998	1,386,652	424,542	5.75	962,158	9.25
1999	1,382,336	423,622	5.75	978,664	9.25

Contributions required and made for the Police Plan, a cost-sharing multiple-employer plan were as follows:

Year Ending June 30	Annual Required Contributions	City		Employees	
		Contribution	% of Covered Payroll	Contribution	% of Covered Payroll
1997	\$179,326	\$113,966	9.00	\$65,358	7.50
1998	664,347	369,713	9.00	300,632	7.50
1999	767,714	489,662	9.00	338,052	7.50

The Municipal Plan and the Police Plan, cost-sharing multiple-employer plans, do not conduct separate determinations of assets and actuarial accrued liability for individual employees. The City's contributions to the Municipal and Police Plans represented 6.4 and 3.0 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 its separately issued reports.

NOTE U - APPROPRIATION OF STATE MONIES

The expansion of the Postgraduate Center's facilities was completed on December 31, 1997. The completed construction contract, including change orders, totaled \$3,499,394. The expansion was financed by \$1,500,000

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

June 30, 1999

NOTE U - APPROPRIATION OF STATE MONIES (CONTINUED)

received from the Louisiana Stadium and Exposition District and the balance of the contract was provided by the City of Kenner from proceeds from its issuance of Certificate Indebtedness Series 1999A.

NOTE V - SUBSEQUENT EVENTS

Real Tax Millage

On November 28, 1999, voters approved the renewal of a 15-year bond tax for maintenance of the City's major streets. The City will begin levying the 10.35 mill property tax in 2005, when it expires with Jefferson Parish. In addition, Jefferson Parish will bear \$300,000 per year beginning 1999 through 2002 which will be repaid to Jefferson Parish upon the City's collection of the 10.35 mill property tax.

Collection and Disposal of Solid Waste

On September 1, 1999 an ordinance was passed increasing user fees for the collection and disposal of solid waste. These fees were increased due to the closing of the landfill utilized by the City of Kenner, thus requiring the City to utilize a new disposal site at considerably greater cost and to cover the increase in the amount paid to the solid waste collection contractor.

NOTE W - AVAILABILITY OF SEPARATE FINANCIAL REPORTS

Separate audited financial reports for the year ended June 30, 1999, 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

Parish/Laurens Center Operations

Auditors

Balfanz & Company
CPAs & Consultants, APC

Pension Trust Funds

Parish/Laurens Pension and Relief Fund

Balfanz & Company
CPAs & Consultants, APC

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REQUIRED SUPPLEMENTARY INFORMATION SECTION

CITY OF DENVER, COLORADO
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF FUNDING PROGRAMS
 (In thousands of dollars)
 FIREMEN'S PENSION AND RETIRE FUND
 June 30, 1999

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Liability	Funded Ratio	Unfunded AOL (UAAI)	Covered Payroll	UAAI as a Percentage of Covered Payroll
June 30,	(\$)	(\$)	(%)	(\$-)	(\$)	(%-)
1998	\$ 2,222	\$ 2,077	93.47%	\$ 145	\$ 2,044	9.15%
1997	2,080	2,217	93.84%	137	2,228	6.15%
1996	1,854	2,020	92.00%	166	2,049	8.11%
1994	1,128	2,280	49.43%	1,152	1,940	59.38%
1993	1,077	2,250	47.87%	1,173	1,964	59.75%

Analysis of the dollar amounts of actuarial assets, actuarial actuarial liability, and unfunded actuarial accrued liability in inclusion can be misleading. Expressing actuarial value of 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 Fund 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 approximately adjust for the effects of inflation and aids in the analysis of the program needs in accumulating sufficient assets to pay benefits when due. Generally, the smaller this percentage, the stronger the Fund. The above information is reported as the latest date for which such information is reported as of the latest date for which such information was available at the date of this report. An actuarial valuation as of June 30, 1999 is in progress and will reflect the changes to the plan as a result of the merger with the SFPS in March 2000.

¹ An actuarial valuation report was not prepared for the year ended June 30, 1993.

CITY OF KENNESA, LOUISIANA
 BOND AND SUPPLEMENTARY INFORMATION
 SCHEDULE OF EMPLOYER CONTRIBUTIONS AND TRUST INFORMATION
 (in thousands of dollars)
 FUNDING PROGRAMS AND DEBT FUND
 June 30, 1999

Year Ended <u>June 30,</u>	Annual Funding <u>Commitment</u>	Percentage of A/P <u>Contributed</u>	Net Funding <u>Obligation</u>
1999	\$ 271,423	100%	\$ -
1998	413,643	100%	-
1997	471,313	100%	-
1996	438,767	100%	-
1995	416,277	100%	-
1994	385,186	100%	-

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

Valuation date	6/30/99
Actuarial cost method	Entry age
Amortization method	Level percent open
Remaining amortization period	30 years
Asset valuation method	Actuarial method of measuring and recording investments at actuarial cost
Actuarial assumptions:	
Discount rate of return:	
Before administrative expenses	10.33%
After administrative expenses	7.13%
Projected salary increases	3.0%—5.0%
Inflation rate	3.0%

An actuarial valuation as of June 30, 1999 is in progress and will reflect the changes in the plan as a result of the merger with the OAS in March, 1999.

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

COUNCILPERSON	NUMBER OF DAYS SERVED	COMPENSATION
Dwight Bonner	365	\$ 20,680
Tony McCreedy	365	29,200
Walter Johnson	365	23,291
John T. Lavarone, III	365	28,500
Joseph Black	365	24,450
Michelle Pennington	365	23,219
Philip L. Capizzano	365	23,319

CITY OF KENNER, LOUISIANA
REQUIRED SUPPLEMENTARY INFORMATION
YEAR 2000 DISCLOSURE STATEMENT
June 30, 1999

The Year 2000 issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the operations of the City.

As of June 30, 1999, the City completed the assessment stage necessary to implement a Year 2000 compliant system. This stage included establishing a project plan to address the Year 2000 issue and identifying systems and individual system components that may be affected by the Year 2000 and that are necessary to conducting the City operations.

The City completed validation and testing of system changes for financial, public operations and administrative functions by December 15, 1999.

The City has also initiated formal communications with a substantial majority of its significant suppliers to determine their plans to address the Year 2000 issue. While the City expects a successful resolution of all issues, there can be no guarantee that the systems of other companies on which the City relies will be converted by a supplier or that a failure to convert by a supplier would not have a material adverse effect on the City.

Because of the unprecedented nature of the Year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the Year 2000 and thereafter. Management cannot assure that the City is or will be Year 2000 ready, that the City remediation efforts will be successful in whole or in part, or that parties with whom the City does business will be Year 2000 ready.

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

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GENERAL FUND

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

CITY OF SPRING, LOUISIANA
 GENERAL FUND
 BALANCE SHEET
 June 30, 1999

ASSETS

Cash	\$ 133,179
Equity in pooled cash and investments	1,081,098
Investments	14,089,059
Receivables (net, where applicable, of allowances for uncollectibles)	
Accounts	4,689,182
Intra-governmental	1,100,056
Special accounts - delinquent taxes	36,697
Interest	28
Due from other funds	1,064,000
Inventory	71,148
Prepaid items	14,275
	<hr/>
TOTAL ASSETS	\$ 20,343,179

LIABILITIES AND FUND BALANCE

Liabilities

Accounts payable	\$ 1,191,351
Warranty payable	89,001
Accrued liabilities	891,489
Due to other funds	1,243,150
Due to other governments	794,679
Unfunded pension	1,152,970
Other liabilities	196,111
	<hr/>
TOTAL LIABILITIES	\$ 5,489,751

Fund balance

Reserved for contingencies	7,921,429
Reserved for inventory	71,148
Reserved for prepaid items	14,275
Reserved for restricted expenditures	886,330
Reserved for capital expenditures	5,325,118
Unreserved	
Unassigned for subsequent year expenditures	5,118,461
Undesignated	4,889,896
	<hr/>
TOTAL FUND BALANCE	21,373,888

TOTAL FUND BALANCE

TOTAL LIABILITIES AND FUND BALANCE

\$ 20,343,179

The accompanying notes are an integral part of this statement.

CITY OF MONROE, LOUISIANA
GENERAL FUND
MONTHLY REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
- BUDGET AND ACTUAL -
Year Ended June 30, 2009

REVENUES	ADMINISTRATIVE				BALANCE BEGINNING \$ FUND BALANCE
	4Q/08	MONTHLY BASIS	BUDGET 09	ACTUAL	
Taxes	1,264,000.00	\$ -	\$ 1,264,000.00	\$ 1,264,000.00	\$ 1,264,000.00
Fees and permits	2,000.00	-	2,000.00	2,000.00	2,000.00
Intergovernmental	2,865.78	-	2,766.78	2,865.78	28,000.00
Fees and services	486,410.00	-	486,410.00	486,410.00	10,000.00
Fees and bank charges	1,446,210.00	-	1,446,210.00	1,446,210.00	400,000.00
Interest on restricted bonds	1,177,286.00	-	1,177,286.00	1,177,286.00	84,700.00
Miscellaneous	1,800.00	-	1,800.00	1,800.00	78,700.00
TOTAL REVENUES	7,633,242.00	-	7,633,242.00	7,633,242.00	1,673,400.00
EXPENSES					
General government	7,700.00	20,000	7,900.00	8,000.00	60,000
Public safety	16,400.00	1,100,000	16,400.00	16,400.00	2,070,000
Public works	2,000.00	180,000	2,000.00	2,000.00	1,100
Health and welfare	700.00	1,000	700.00	800.00	11,000
Culture and recreation	1,800,000.00	99,000	1,800,000.00	1,800,000.00	7,000,000
Human and social development	4,000.00	-	4,000.00	5,000.00	24,000.00
Miscellaneous	1,446,210.00	(1,446,210)	1,446,210.00	1,446,210.00	28,000
TOTAL EXPENSES	7,633,242.00	1,681,790	8,021,110.00	8,021,110.00	8,121,000
EXCESS (DEFICIT) OF REVENUES OVER EXPENSES	0.00	(6,881,790)	(1,387,868.00)	(1,387,868.00)	1,200,000
OTHER FINANCING (DECREASE) IN RESERVE					
Operating transfer in	7,000,000.00	-	7,000,000.00	6,900,000.00	840,000
Operating transfer out	(6,900,000.00)	-	(6,900,000.00)	(6,900,000.00)	(840,000)
TOTAL OTHER FINANCING (DECREASE) IN RESERVE	0.00	-	0.00	0.00	0.00
EXCESS (DEFICIT) OF REVENUES AND OTHER FINANCING (DECREASE) IN RESERVE OVER EXPENSES AND OTHER INETS	0.00	(6,881,790)	(1,387,868.00)	(1,387,868.00)	1,200,000
FUND BALANCE					
AT BEGINNING OF YEAR	1,673,400.00	1,673,400.00	1,673,400.00	1,673,400.00	-
AT END OF YEAR	1,673,400.00	\$ 1,673,400.00	1,673,400.00	\$ 1,673,400.00	\$ 1,673,400.00

CITY OF KENNESAW, WASHINGTON
GENERAL FUND
SCHEDULE OF REVENUES - BUDGET AND ACTUAL
Year Ended June 30, 2000

CLASS	ACTUAL	AMOUNTS TO			VARIANCE FAVORABLE
		BEING RECEIVED	FOR 2000 BUDGET	2000 ACT	
SALES					
Ad valorem	\$ 80,000	\$ -	\$ 80,000	\$ 80,000	\$ (0)
Sales tax	14,490,494	-	14,490,494	14,490,494	14,490,494
Beer tax	882,000	-	882,000	882,000	882,000
Building tax	1,000,000	-	1,000,000	1,000,000	1,000,000
Services					
Electricity service	1,000,000	-	1,000,000	1,000,000	1,000,000
Gas service	100,000	-	100,000	100,000	100,000
Water/sewer	200,000	-	200,000	200,000	200,000
Landfill/transfer	100,000	-	100,000	100,000	100,000
Telephone	400,000	-	400,000	400,000	400,000
Electric	2,000,000	-	2,000,000	2,000,000	2,000,000
TOTAL SALES	16,272,494	-	16,272,494	16,272,494	16,272,494
LICENSES AND FEES					
Business					
Occupational	1,700,000	-	1,700,000	1,700,000	1,700,000
Alcoholic beverage	1,000	-	1,000	1,000	1,000
Business	10,000	-	10,000	10,000	10,000
Planning	20,000	-	20,000	20,000	20,000
Firewood	50,000	-	50,000	50,000	50,000
Taxi cab	20,000	-	20,000	20,000	20,000
Amusement	50,000	-	50,000	50,000	50,000
Ramp	500	-	500	500	500
Animal control	700	-	700	700	700
TOTAL BUSINESS	1,951,200	-	1,951,200	1,951,200	1,951,200
Non-Business					
Building	50,000	-	50,000	50,000	50,000
Group sales	4,000	-	4,000	4,000	4,000
Book sale	200,000	-	200,000	200,000	200,000
OUT-OF-TOWN VISITORS	254,000	-	254,000	254,000	254,000
TOTAL LICENSES AND FEES	2,205,200	-	2,205,200	2,205,200	2,205,200
GRANT REVENUES AND OTHER					
From state					
Education	20,000	-	20,000	20,000	20,000
Public transportation fund	200,000	-	200,000	200,000	200,000
Public road fund	200,000	-	200,000	200,000	200,000
Voter prize	200,000	-	200,000	200,000	200,000
Other state grants	400,000	-	400,000	400,000	400,000
From other local government subdivisions					
Bellevue Civic Center Agency	40,000	-	40,000	40,000	40,000
Bellevue Park	20,000	-	20,000	20,000	20,000
TOTAL GRANT REVENUES AND OTHER	1,060,000	-	1,060,000	1,060,000	1,060,000

CITY OF MONROE, LOUISIANA
 GENERAL FUNDS
 SCHEDULE OF REVENUES - BUDGET AND ACTUAL (CONTINUED)
 Year Ended June 30, 1999

	AMOUNT TO			VARIANCE	
	ACTUAL	BUDGETARY BASIS	BUDGETARY	BUDGET	FAVORABLE (UNFAVORABLE)
CHARGES FOR SERVICES					
Cleaning fees	\$ 28,170	\$ -	\$ 28,170	\$ 2,600	\$ 11,170
Inspection fees					
Licensed	48,100	-	48,100	24,050	9,100
Planning	29,000	-	29,000	21,000	10,000
Air conditioning					
Leasing and other	22,000	-	22,000	20,000	1,000
Other maintenance costs	6,100	-	6,100	3,000	300
Tax credits fees	17,100	-	17,100	11,000	(6,000)
Other reports	37,000	-	37,000	24,000	(13,000)
Word copying fees	78,100	-	78,100	44,000	14,000
Workshop equipment					
Participation fees	1,000	-	1,000	1,000	(1,000)
Admission fees	10,100	-	11,100	10,000	1,000
Identification and other fees	100	-	100	1,000	(1,100)
Community service fees	100	-	100	100	(100)
Administrative charges	57,500	-	62,100	62,000	1,100
TOTAL CHARGES FOR SERVICES	430,100	-	430,100	400,600	29,500
FINES AND PENALTIES					
Fines	1,000,000	-	1,000,000	1,000,000	320,000
Forfeitures	187,000	-	187,000	150,000	37,000
DPW fines	80,500	-	100,000	100,000	(19,500)
Reimbursement fees	62,500	-	12,000	1,000	61,500
TOTAL FINES AND PENALTIES	1,330,000	-	1,330,000	1,151,000	179,000
REVENUE ON INVESTMENTS	111,000	-	111,000	110,000	1,000
NET OF CHARGES					
Donations	3,000	-	3,000	-	3,000
Rents	11,000	-	12,000	3,000	8,000
Other investment income	50,000	-	76,000	60,000	11,000
Fees	14,000	-	10,000	20,000	(6,000)
TOTAL NET OF CHARGES	78,000	-	89,000	83,000	5,000
TOTAL REVENUES	\$2,241,000	\$ -	\$ 2,241,000	\$ 1,847,600	\$ 393,400

CITY OF WINNEB, LOUISIANA
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
Year Ended June 30, 1999

	ACTUAL	ADJUSTMENTS TO BUDGETARY BASIS	BUDGETARY	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
GENERAL EXPENDITURES					
Personnel	\$ 3,811,600	\$ -	\$ 3,811,600	\$ 3,700,000	\$ 111,600
Supplies	606,078	(1,290)	604,788	596,326	8,462
Services/charges	4,170,467	260,000	4,430,467	4,600,000	(169,533)
Capital outlay	50,000	50,000	100,000	70,000	30,000
TOTAL GENERAL EXPENDITURES	\$ 8,638,145	\$ 208,710	\$ 8,846,855	\$ 8,966,326	\$ (119,471)
FUND 01 - BUDGET					
Personnel	\$ 4,000,000	\$ -	\$ 4,000,000	\$ 4,000,000	\$ -
Supplies	600,000	(100,000)	500,000	500,000	100,000
Services/charges	3,800,000	10,000	3,810,000	4,000,000	(190,000)
Capital outlay	1,000,000	1,000,000	2,000,000	1,500,000	500,000
TOTAL FUND 01 EXPENDITURES	\$ 9,400,000	\$ 900,000	\$ 10,300,000	\$ 10,000,000	\$ 300,000
FUND 02 - BONDS					
Personnel	\$ 1,000,000	\$ 0	\$ 1,000,000	\$ 1,000,000	\$ -
Supplies	500,000	200,000	700,000	600,000	100,000
Services/charges	100,000	100,000	200,000	100,000	100,000
Capital outlay	500,000	300,000	800,000	600,000	200,000
TOTAL FUND 02 EXPENDITURES	\$ 2,000,000	\$ 500,000	\$ 2,500,000	\$ 2,300,000	\$ 200,000
FUND 03 - GENERAL FUND					
Personnel	\$ 200,000	\$ -	\$ 200,000	\$ 200,000	\$ -
Supplies	(25,000)	1,000	175,000	180,000	(5,000)
Services/charges	20,000	-	20,000	20,000	-
Capital outlay	-	-	-	-	-
TOTAL FUND 03 EXPENDITURES	\$ 195,000	\$ 1,000	\$ 196,000	\$ 200,000	\$ (4,000)
FUND 04 - AMBASSADORSHIP					
Personnel	\$ 2,000,000	\$ -	\$ 2,000,000	\$ 2,000,000	\$ -
Supplies	500,000	5,000	505,000	500,000	5,000
Services/charges	1,000,000	(2,000)	998,000	1,000,000	(2,000)
Capital outlay	(500,000)	70,000	(430,000)	(450,000)	20,000
TOTAL FUND 04 EXPENDITURES	\$ 3,000,000	\$ 70,000	\$ 3,070,000	\$ 3,050,000	\$ 20,000

CITY OF KENNESAW, WASHINGTON
GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL ACCOUNTS
Year Ended June 30, 1999

TARGET	ADMINISTRATIVE EXPENSES				REPAIRS (DEPRECIATION)
	ACTUAL	BUDGETARY BASIS	BUDGETARY	ACTUAL	
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	-	-	-	-	-
Service charges	4,660	-	4,660	3,045	(1,615)
Capital outlay	-	-	-	-	-
TOTAL BUDGET	\$ 4,660	\$ -	\$ 4,660	\$ 3,045	\$ (1,615)
ACTUAL ACCOUNTS					
Personnel	\$ 22,277	\$ -	\$ 22,277	\$ 22,240	\$ 1,671
Supplies	-	-	-	-	-
Service charges	1,448,440	(34,825)	1,413,615	1,446,000	31,985
Capital outlay	-	-	-	-	-
TOTAL ACTUAL ACCOUNTS	\$ 1,470,717	\$ (34,825)	\$ 1,438,792	\$ 1,468,240	\$ 33,656
TOTAL EXPENDITURES					
Personnel	\$ 16,847,447	\$ 71,464	\$ 16,918,911	\$ 16,896,276	\$ 1,941,677
Supplies	1,740,861	(2,683)	1,738,178	1,806,447	288,919
Service charges	1,087,414	288,279	1,375,693	14,391,800	1,744,496
Capital outlay	22,983,000	1,724,724	24,707,724	22,488,400	1,919,324
TOTAL EXPENDITURES	\$ 22,901,722	\$ 1,981,784	\$ 24,659,496	\$ 49,582,923	\$ 4,874,416

CITY OF KANSAS, LEAVELLE
 GENERAL FUND
 COMBINED STATE OF DEPARTMENTAL EXPENDITURES - PERSONNEL AND OTHERS
 GENERAL GOVERNMENT FUND 000
 Year Ended June 30, 1999

COUNCIL OFFICE

EXPENDITURES	ACTUAL	AMOUNTS TO			VARIANCE	
		BUDGETARY BASIS	BUDGETARY	BUDGET	FAVORABLE	(UNFAVORABLE)
Personnel	\$ 60,000	\$ -	\$ 481,271	\$ 541,271	\$ -	\$ 600
Supplies	28,000	23,400	24,400	44,000	20,000	20,000
Service charges	80,215	81	84,526	174,904	20,770	20,770
Capital outlay	5,244	-	4,404	38,004	38,000	38,000
TOTAL EXPENDITURES	\$ 173,464	\$ (1,981)	\$ 561,601	\$ 822,584	\$ 60,770	\$ 60,770

MAYOR'S OFFICE

EXPENDITURES	ACTUAL	AMOUNTS TO			VARIANCE	
		BUDGETARY BASIS	BUDGETARY	BUDGET	FAVORABLE	(UNFAVORABLE)
Personnel	\$ 196,004	\$ -	\$ 196,004	\$ 200,000	\$ -	\$ 4,000
Supplies	7,800	96	7,900	8,111	804	804
Service charges	16,456	-	16,456	20,148	3,692	3,692
Capital outlay	5,880	4,740	7,564	8,880	(700)	(700)
TOTAL EXPENDITURES	\$ 226,140	\$ 4,944	\$ 228,924	\$ 237,939	\$ 11,019	\$ 11,019

CITY ADMINISTRATIVE OFFICE

EXPENDITURES	ACTUAL	AMOUNTS TO			VARIANCE	
		BUDGETARY BASIS	BUDGETARY	BUDGET	FAVORABLE	(UNFAVORABLE)
Personnel	\$ 261,000	\$ -	\$ 211,539	\$ 220,000	\$ -	\$ 8,500
Supplies	8,600	60	4,631	5,600	2,969	2,969
Service charges	18,833	-	18,833	11,233	7,600	7,600
Capital outlay	5,100	11,001	12,000	20,138	1,138	1,138
TOTAL EXPENDITURES	\$ 293,533	\$ 11,061	\$ 247,003	\$ 257,971	\$ 16,968	\$ 16,968

CITY OF DENVER, LOUISIANA
 GENERAL FUND
 COMBINED STATEMENT OF DEPARTMENTAL EXPENDITURES - BUDGET AND ACTUAL
 GENERAL GOVERNMENT FUND CONSOLIDATED
 Year Ended June 30, 1995

EXPENDITURE	PROJECT				BUDGET FUND BALANCE (UNRESERVED)
	ACTUAL	AMOUNT TO BUDGETARY BASIS	BUDGETARY	BUDGET	
Personnel	\$ 158,824	\$ -	\$ 188,824	\$ 158,824	\$ 11,780
Supplies	14,891	180	14,661	17,500	807
Service charges	18,216	-	19,036	20,420	11,764
Capital outlay	14,243	1,684	11,557	18,100	30
TOTAL EXPENDITURES	\$ 406,174	\$ 1,864	\$ 424,078	\$ 414,844	\$ 24,381

EXPENDITURE	PURCHASES				BUDGET FUND BALANCE (UNRESERVED)
	ACTUAL	AMOUNT TO BUDGETARY BASIS	BUDGETARY	BUDGET	
Personnel	\$ 177,689	\$ -	\$ 177,689	\$ 177,689	\$ 399
Supplies	3,825	180	3,645	5,710	1,738
Service charges	14,105	-	14,105	16,598	1,686
Capital outlay	4,529	14,314	10,864	18,000	111
TOTAL EXPENDITURES	\$ 200,148	\$ 14,494	\$ 206,303	\$ 217,997	\$ 2,734

EXPENDITURE	PERSONNEL				BUDGET FUND BALANCE (UNRESERVED)
	ACTUAL	AMOUNT TO BUDGETARY BASIS	BUDGETARY	BUDGET	
Personnel	\$ 288,454	\$ -	\$ 288,454	\$ 288,457	\$ 403
Supplies	3,697	111	3,586	4,568	871
Service charges	20,274	623	21,897	29,927	8,238
Capital outlay	4,268	889	3,379	7,728	1,601
TOTAL EXPENDITURES	\$ 316,693	\$ 1,613	\$ 316,816	\$ 329,680	\$ 11,713

CITY OF SLIBBE, LOUISIANA
 GENERAL FUND
 COMBINED STATEMENT OF DEPARTMENTAL EXPENDITURES - OBJECT AND ACTUAL
 GENERAL GOVERNMENT FUNCTIONS-EXPENSES
 Year ended June 30, 1999

PLANNING

EXPENDITURES	ACTUAL	ADJUSTMENTS TO			BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
		MANDATORY BASIS	MANDATORY	REVENUE		
Personnel	\$ 88,700	\$ -	\$ 144,710	\$ 80,000	\$ 14,410	
Supplies	2,111	90	2,201	2,000	101	
Service charges	16,640	-	16,640	16,700	1,037	
Capital outlay	1,627	979	1,771	1,600	171	
TOTAL EXPENDITURES	\$ 109,078	\$ 1,069	\$ 175,321	\$ 100,300	\$ 8,778	

DATA PROCESSING

EXPENDITURES	ACTUAL	ADJUSTMENTS TO			BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
		MANDATORY BASIS	MANDATORY	REVENUE		
Personnel	\$ 75,407	\$ -	\$ 75,411	\$ 74,025	\$ 1,382	
Supplies	9,875	48	9,923	10,500	625	
Service charges	20,444	-	20,444	20,900	456	
Capital outlay	-	-	-	-	-	
TOTAL EXPENDITURES	\$ 105,726	\$ 48	\$ 105,778	\$ 105,425	\$ 353	

CIVIL SERVICE

EXPENDITURES	ACTUAL	ADJUSTMENTS TO			BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
		MANDATORY BASIS	MANDATORY	REVENUE		
Personnel	\$ 49,688	\$ -	\$ 49,688	\$ 49,800	\$ 112	
Supplies	2,200	-	2,200	2,400	200	
Service charges	12,480	-	12,480	14,200	1,720	
Capital outlay	-	-	-	-	-	
TOTAL EXPENDITURES	\$ 64,368	\$ -	\$ 64,368	\$ 66,400	\$ 2,032	

CITY OF BIRMINGHAM, ALABAMA
 GENERAL FUND
 COMBINING STATEMENTS OF DEPARTMENTAL EXPENDITURES - SUBJECT AND ACTUAL
 GENERAL GOVERNMENT FISCAL YEAR (COMPLETED)
 Year ended June 30, 1999

GENERAL MUNICIPAL EXPENSES

EXPENDITURES	APPORTIONED TO				BUDGET	VARIANCE (EXCESS/SHORTFALL)
	ACTUAL	DEPARTMENTAL RATES	BLDG DEPT	REVENUE		
Personnel	\$ 280,000	\$ -	\$ 500,000	\$ 680,000	\$ -	\$ 14,000
Supplies	10,100	-	10,100	10,000	-	100
Service charges	3,700,000	1,90,750	3,500,000	4,000,000	-	104,000
Capital outlay	20,200	20,400	20,400	20,000	-	400
TOTAL EXPENDITURES	\$4,030,300	\$ 220,550	\$ 4,800,800	\$ 5,000,000	\$ -	\$ 14,400

EMERGENCY RESPONSE

EXPENSES	APPORTIONED TO				BUDGET	VARIANCE (EXCESS/SHORTFALL)
	ACTUAL	DEPARTMENTAL RATES	BLDG DEPT	REVENUE		
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	-	-	-	-	-	-
Service charges	-	-	-	100,000	-	100,000
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ -

MAYORTRADING COURT

EXPENDITURES	APPORTIONED TO				BUDGET	VARIANCE (EXCESS/SHORTFALL)
	ACTUAL	DEPARTMENTAL RATES	BLDG DEPT	REVENUE		
Personnel	\$ 340,000	\$ -	\$ 340,000	\$ 340,000	\$ -	\$ 0,000
Supplies	11,000	0,750	10,250	11,000	-	750
Service charges	40,500	-	40,500	40,000	-	500
Capital outlay	21,300	10,000	11,300	10,000	-	1,300
TOTAL EXPENDITURES	\$ 412,800	\$ 10,750	\$ 492,050	\$ 491,000	\$ -	\$ 1,050

CITY OF WINNEB, ILLINOIS
 GENERAL FUND
 COMPARING BUDGET 2000 EXPENDITURES TO EXPENDITURES - BUDGET AND ACTUAL
 GENERAL GOVERNMENT FUNCTIONS FUND BUDGET
 Year Ended June 30, 1999

TOTAL -- GENERAL GOVERNMENT FUNCTION

EXPENDITURES	ACTUAL	DIFFERENCE TO		BUDGET	VARIANCE
		BUDGETARY BASE	BUDGETARY		
Personnel	\$1,014,800	\$	-	\$ 1,015,400	\$ (599,600)
Supplies	89,170		(2,145)	180,000	100,830
Office Expense	4,754,807		288,815	4,750,000	4,754,807
Capitalization	711,600		58,600	700,000	711,600
TOTAL EXPENDITURES	\$ 6,361,377	\$	286,665	\$ 6,354,700	\$ 6,667,837

CITY OF DENVER, COLORADO
GENERAL FUND
COMPARING MONTHLY DEPARTMENTAL EXPENDITURES - BUDGET AND ACTUAL
PUBLIC SAFETY DIVISION
Year Ended June 30, 1999

POLICE ADMINISTRATION

EXPENDITURES	ACTUAL	ADJUSTMENTS TO		BUDGET	VARIANCE	
		BUDGETARY BASIS	BUDGETARY		FAVORABLE	(UNFAVORABLE)
Personnel	\$ 889,756	\$ -	\$ 889,756	\$ 954,000	\$ -	\$ 64,244
Supplies	88,675	(3,000)	76,177	111,000		34,823
Service charges	825,804	834	826,638	623,000		203,638
Capital outlay	(47,711)	(3,803)	(44,908)	14,000		(58,908)
TOTAL EXPENDITURES	\$1,755,519	\$ (6,069)	\$ 1,695,941	\$ 1,701,000	\$ -	\$ 94,941

MANAGEMENT

EXPENDITURES	ACTUAL	ADJUSTMENTS TO		BUDGET	VARIANCE	
		BUDGETARY BASIS	BUDGETARY		FAVORABLE	(UNFAVORABLE)
Personnel	\$4,113,000	\$ -	\$ 4,113,000	\$5,666,000	\$ -	\$1,553,000
Supplies	253,800	(208,779)	25,021	283,000		27,979
Service charges	1,881,619	904	1,882,523	1,854,000		28,523
Capital outlay	(409,679)	(225,549)	(605,128)	1,550,000		(2,155,128)
TOTAL EXPENDITURES	\$5,737,739	\$ (233,424)	\$ 5,487,921	\$8,953,000	\$ -	\$3,465,079

POLICE OFFICERS

EXPENDITURES	ACTUAL	ADJUSTMENTS TO		BUDGET	VARIANCE	
		BUDGETARY BASIS	BUDGETARY		FAVORABLE	(UNFAVORABLE)
Personnel	\$ 911,449	\$ -	\$ 911,449	\$ 887,000	\$ -	\$ 24,449
Supplies	13,644	(2,600)	6,044	14,000		(3,956)
Service charges	36,787	(914)	35,873	41,000		(5,127)
Capital outlay	804	(2,744)	(3,940)	5,000		(8,940)
TOTAL EXPENDITURES	\$ 962,684	\$ (5,358)	\$ 955,326	\$ 947,000	\$ -	\$ 8,326

CITY OF DENVER, GEORGIA
GENERAL FUND
COMMUNITY SERVICES DEPARTMENTAL EXPENSES - BUDGET AND ACTUAL
PUBLIC SAFETY FUNCTIONS (CONTINUED)
Year Ended June 30, 1999

POLICE OPERATIONS

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	BUDGETARY	BUDGET	VARIANCE FAVORABLE (OR UNFAVORABLE)
EXPENSES					
Personnel	\$ 498,536	\$ -	\$ 498,536	\$ 506,470	\$ 7,934
Supplies	4,334	-	4,334	5,000	666
Service charges	-	-	-	-	-
Capital outlay	5,000	-	5,000	5,000	-
TOTAL EXPENSES	\$ 508,870	\$ -	\$ 508,870	\$ 526,470	\$ 17,600

AND

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	BUDGETARY	BUDGET	VARIANCE FAVORABLE (OR UNFAVORABLE)
EXPENSES					
Personnel	\$ 89,000	\$ -	\$ 89,000	\$ 91,000	\$ 2,000
Supplies	6,833	1,500	8,333	8,000	333
Service charges	22,091	-	22,091	22,700	609
Capital outlay	3,795,736	3,180,000	6,975,736	6,130,536	845,200
TOTAL EXPENSES	\$ 4,214,660	\$ 3,181,500	\$ 7,396,160	\$ 6,342,236	\$ 1,053,924

POLICE TRAINING

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	BUDGETARY	BUDGET	VARIANCE FAVORABLE (OR UNFAVORABLE)
EXPENSES					
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	16,232	(1,070)	15,162	15,000	162
Service charges	1,541	-	1,541	2,700	1,159
Capital outlay	-	-	-	-	-
TOTAL EXPENSES	\$ 17,773	\$ (1,070)	\$ 16,703	\$ 17,700	\$ 900

CITY OF RIVERVIEW, LOUISIANA
 GENERAL FUND
 COMPARING SCHEDULE OF EXPENDITURES BY DEPARTMENT - BUREAU AND ACTION
 PUBLIC SAFETY FUNCTIONS FOR FINANCIAL
 Year Ended Aug. 31, 2009

POLICE BUREAU AND BUREAU

EXPENDITURE	ACTUAL	ADJUSTMENT TO		BUDGET	BUDGET	VARIANCE FAVORABLE (OR UNFAVORABLE)
		REVENUE	LIABILITIES			
Personnel	\$ 41,091	\$ -	-	\$ 41,091	\$ 438,000	\$ 396,909
Supplies	10,000	1,000	-	11,000	11,000	2,000
Service charges	285,500	-	-	285,500	561,000	275,500
Capital outlay	90,000	-	3,000	93,000	93,000	10,000
TOTAL EXPENDITURES	\$ 366,591	\$ 1,000	\$ 3,000	\$ 369,591	\$ 1,193,000	\$ 823,409

CORP IMPROVEMENTS - ADMINISTRATION

EXPENDITURE	ACTUAL	ADJUSTMENT TO		BUDGET	BUDGET	VARIANCE FAVORABLE (OR UNFAVORABLE)
		REVENUE	LIABILITIES			
Personnel	\$ 80,000	\$ -	-	\$ 80,000	\$ 411,500	\$ 331,500
Supplies	10,000	500	-	10,500	10,000	2,000
Service charges	140,000	-	10,000	150,000	150,000	2,000
Capital outlay	10,000	-	11,000	21,000	11,000	10,000
TOTAL EXPENDITURES	\$ 140,000	\$ 500	\$ 11,000	\$ 151,500	\$ 622,500	\$ 471,000

CORP IMPROVEMENTS - IMPROVEMENTS

EXPENDITURE	ACTUAL	ADJUSTMENT TO		BUDGET	BUDGET	VARIANCE FAVORABLE (OR UNFAVORABLE)
		REVENUE	LIABILITIES			
Personnel	\$ 10,000	\$ -	-	\$ 10,000	\$ 10,000	\$ -
Supplies	10,000	100	-	10,100	10,000	1,000
Service charges	1,000	-	1,000	2,000	2,000	2,000
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 21,000	\$ 100	\$ 1,000	\$ 22,100	\$ 22,000	\$ 2,000

CITY OF KENNESAW, GEORGIA
 GENERAL FUND
 COMPARING BUDGET TO-OR-DEPARTMENTAL EXPENSES - BUDGET AND ACTUAL
 PUBLIC SAFETY FUNCTION (001 00000)
 Year Ended Aug 31, 1999

TOTAL - PUBLIC SAFETY FUNCTION

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	BUDGETARY	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
EXPENSES:					
Personnel	\$ 846,431	\$ -	\$ 846,431	\$ 937,000	\$ 90,569
Supplies	44,833	(146,071)	405,544	600,000	194,456
Service charges	2,835,000	80,700	2,915,700	3,000,000	88,300
Capital outlay	5,000,000	1,000,000	6,000,000	13,000,000	7,000,000
TOTAL EXPENSES	\$ 8,726,264	\$ 854,629	\$ 9,580,893	\$ 17,537,000	\$ 8,000,000

CITY OF KANSAS, ILLINOIS
 GENERAL FUND
 COMBINING STATEMENT OF EXPENSES BY DEPARTMENTAL EXPENSES, BUDGET AND ACTUAL
 PUBLIC WORKS FUNCTION
 Year Ended June 30, 1999

TRAFFIC

EXPENSES	BUDGET				VARIANCE FAVORABLE (UNFAVORABLE)
	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	RECURRING	DIFFERENT	
Personnel	\$ 88,000	\$ -	\$ 88,000	\$ 88,000	\$ (88)
Supplies	55,134	7,888	63,788	63,788	2,473
Service charges	4,703	187	4,890	7,000	2,110
Capital outlay	-	-	-	-	-
TOTAL EXPENSES	\$ 147,837	\$ 8,075	\$ 155,912	\$ 171,088	\$ 23,171

PARADES

EXPENSES	BUDGET				VARIANCE UNFAVORABLE (FAVORABLE)
	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	RECURRING	DIFFERENT	
Personnel	\$ 100,673	\$ 21,000	\$ 121,673	\$ 156,800	\$ (35,127)
Supplies	66,913	4,288	63,748	65,413	2,053
Service charges	741	-	741	893	152
Capital outlay	-	-	-	-	-
TOTAL EXPENSES	\$ 168,327	\$ 25,288	\$ 193,611	\$ 223,106	\$ (29,485)

DRAINAGE

EXPENSES	BUDGET				VARIANCE UNFAVORABLE (FAVORABLE)
	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	RECURRING	DIFFERENT	
Personnel	\$ 100,500	\$ -	\$ 100,500	\$ 114,400	\$ (13,900)
Supplies	54,888	894	62,812	76,325	\$ (13,513)
Service charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
TOTAL EXPENSES	\$ 155,388	\$ 894	\$ 163,292	\$ 190,725	\$ (26,437)

CITY OF GLENBORO, ILLINOIS
 GENERAL FUND
 COMBINING BUDGET BY DEPARTMENTAL EXPENSES - BUDGET AND ACTUAL
 PUBLIC WORKS DEPARTMENT-CONSTRUCTION
 Year Ended June 30, 1999

TOTAL - PUBLIC WORKS DEPARTMENT

EXPENSES	ACTUAL	BUDGET		VARIANCE	PERCENTAGE
		BUDGET	BUDGET		
Personnel	\$ 1,811,806	\$ 20,000	\$ 1,831,806	\$ 20,000	1.10%
Supplies	280,489	280,489	640,489	460,000	164.04%
Service charges	124,000	120,000	120,000	120,000	96.77%
Capital outlay	609,556	700,000	600,000	600,000	85.33%
TOTAL EXPENSES	\$ 2,825,851	\$ 720,489	\$ 3,252,301	\$ 431,450	159.55%

(Continued)

CITY OF NEWORLEANS
 GENERAL FUND
 COMBINING SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
 HEALTH AND WELFARE FUNCTION
 For the Year Ended 2009

CDD - UNEMPLOYMENT - BUREAU

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	BUDGETARY	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
EXPENDITURES					
Personnel	\$ 71,621	\$ -	\$ 71,621	\$ 71,601	\$ (200)
Supplies	1,498	-	1,498	1,498	000
Service charges	677	-	677	1,669	1,992
Capital outlay	-	-	-	-	-
TOTAL EXPENDITURES	\$ 73,796	\$ -	\$ 73,796	\$ 74,768	\$ 972

CDD - BUREAU

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	BUDGETARY	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
EXPENDITURES					
Personnel	\$ 40,796	\$ -	\$ 40,796	\$ 41,296	\$ 500
Supplies	-	-	-	1	1
Service charges	14	-	14	14	-
Capital outlay	-	-	-	-	-
TOTAL EXPENDITURES	\$ 40,810	\$ -	\$ 40,810	\$ 41,311	\$ 501

CDD - ON GOING

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	BUDGETARY	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
EXPENDITURES					
Personnel	\$ 161,507	\$ -	\$ 161,507	\$ 161,604	\$ (97)
Supplies	10,433	619	11,052	11,140	(888)
Service charges	10,540	-	10,540	10,541	101
Capital outlay	-	-	-	-	-
TOTAL EXPENDITURES	\$ 182,480	\$ 619	\$ 183,099	\$ 183,285	\$ 186

CITY OF BIRMINGHAM, LOUISIANA
 GENERAL FUND
 COMBINED STATE OF DEPARTMENTAL EXPENDITURES - BUDGET AND ACTUALS
 MONTHLY AND QUARTERLY INFORMATION CONTINUED
 Year Ended June 30, 1999

FINANCIAL SERVICES

	ACTUAL	ADJUSTMENT TO BUDGETARY BASE	BUDGETARY	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
EXPENDITURES					
Personnel	\$ 67,883	\$ -	\$ 67,883	\$ 66,836	\$ 1,047
Supplies	860	-	860	860	-
Service charges	1,149	-	1,149	1,271	(1,222)
Capital outlay	-	-	-	-	-
TOTAL EXPENDITURES	\$ 69,892	\$ -	\$ 69,892	\$ 70,967	\$ 1,075

MAINTENANCE

	ACTUAL	ADJUSTMENT TO BUDGETARY BASE	BUDGETARY	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
EXPENDITURES					
Personnel	\$ 281,779	\$ -	\$ 281,779	\$ 285,094	\$ 3,315
Supplies	121,887	-600	121,287	122,669	1,382
Service charges	7,497	-	7,497	7,654	157
Capital outlay	-	-	-	-	-
TOTAL EXPENDITURES	\$ 411,163	\$ -600	\$ 410,563	\$ 415,417	\$ 4,854

CLERICAL

	ACTUAL	ADJUSTMENT TO BUDGETARY BASE	BUDGETARY	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
EXPENDITURES					
Personnel	\$ 1,108	\$ -	\$ 1,108	\$ 1,200	\$ 92
Supplies	-	-	-	68	68
Service charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
TOTAL EXPENDITURES	\$ 1,108	\$ -	\$ 1,108	\$ 1,268	\$ 160

(Continued)

CITY OF BIRMINGHAM, ALABAMA
 GENERAL FUND
 COMPARING STATEMENT OF DEPARTMENTAL EXPENDITURES - BUDGET AND ACTUAL
 HEALTH AND WELFARE FUNCTIONS (CONTINUED)
 Year Ended June 30, 1999

HEALTH - HEALTH AND WELFARE FUNCTION

EXPENDITURES	<u>ACTUAL</u>	<u>PERCENTAGE TO BUDGETARY BASE</u>	<u>BUDGETARY</u>	<u>BUDGET</u>	<u>PERCENTAGE FAVORABLE DIFFERENCE</u>
Personnel	\$ 600,540	\$ -	\$ 600,540	\$ 600,000	\$ 4,400
Supplies	10,260	1,004	106,304	100,000	2,700
Service charges	21,600	-	21,600	20,000	4,700
Capital outlay	--	-	-	-	-
TOTAL EXPENDITURES	\$ 632,400	\$ 1,004	\$ 728,444	\$ 720,000	\$ 8,444

(Continued)

CITY ENGINEER, LOUISIANA
 GENERAL FUND
 COMPARING SCHEDULE OF DEPARTMENTAL EXPENDITURES - BUDGET AND ACTUAL
 UTILITIES AND DISTRIBUTION PLANT FUND
 Year Ended June 30, 1969

LEISURE SERVICES

EXPENDITURES	ACTUAL	ADJUSTMENT TO		BUDGET	VARIANCE - EXCESS OR DEFICIENCY
		BUDGETARY BASIS	BUDGETARY BASIS		
Personnel	\$ 14,664	\$ --	\$ 14,664	\$ 14,664	\$ (64)
Supplies	4,383	388	4,771	4,771	(388)
Service charges	-	--	-	-	-
Capital outlay	-	--	-	-	-
TOTAL EXPENDITURES	\$ 19,047	\$ 388	\$ 19,435	\$ 19,435	\$ (388)

CULTURAL AFFAIRS

EXPENDITURES	ACTUAL	ADJUSTMENT TO		BUDGET	VARIANCE - EXCESS OR DEFICIENCY
		BUDGETARY BASIS	BUDGETARY BASIS		
Personnel	\$ 27,369	\$ --	\$ 27,369	\$ 27,369	\$ (94)
Supplies	1,738	164	1,902	1,738	(164)
Service charges	1,665	--	1,665	1,665	165
Capital outlay	-	--	-	-	-
TOTAL EXPENDITURES	\$ 40,772	\$ 164	\$ 40,936	\$ 40,936	\$ (164)

HUMANITIES AND MUSEUMS

EXPENDITURES	ACTUAL	ADJUSTMENT TO		BUDGET	VARIANCE - EXCESS OR DEFICIENCY
		BUDGETARY BASIS	BUDGETARY BASIS		
Personnel	\$ 14,814	\$ --	\$ 14,814	\$ 14,814	\$ (247)
Supplies	1,222	--	1,222	1,688	466
Service charges	-	--	-	-	-
Capital outlay	-	--	-	-	-
TOTAL EXPENDITURES	\$ 16,036	\$ --	\$ 16,036	\$ 16,502	\$ (466)

CITY OF KNOX, TENNESSEE
GENERAL FUND
COMPARING BUDGET TO ENVIRONMENTAL EXPENDITURES - BUREAU AND ACTION
CITY OF ADMINISTRATION DIVISION (COUNTY BUREAU)
Year Ended June 30, 1999

CITY MUSEUM

EXPENDITURES	ACTUAL	ADJUSTMENT TO		BUDGET	VARIANCE	FAVORABLE (UNFAVORABLE)
		BUDGETARY BASIS	BUDGETARY			
Personnel	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Supplies	--	--	--	--	--	--
Service charges	11	--	11	11	11	11
Capital outlay	--	--	--	--	--	--
TOTAL EXPENDITURES	\$ 11	\$ --	\$ 11	\$ 11	\$ 11	\$ 11

RAILROAD MUSEUM

EXPENDITURES	ACTUAL	ADJUSTMENT TO		BUDGET	VARIANCE	FAVORABLE (UNFAVORABLE)
		BUDGETARY BASIS	BUDGETARY			
Personnel	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Supplies	--	--	--	--	--	--
Service charges	2,182	--	2,182	2,182	2,182	2,182
Capital outlay	--	--	--	--	--	--
TOTAL EXPENDITURES	\$ 2,182	\$ --	\$ 2,182	\$ 2,182	\$ 2,182	\$ 2,182

WHEELS MUSEUM

EXPENDITURES	ACTUAL	ADJUSTMENT TO		BUDGET	VARIANCE	FAVORABLE (UNFAVORABLE)
		BUDGETARY BASIS	BUDGETARY			
Personnel	\$ 51,114	\$ --	\$ 51,114	\$ 51,114	\$ --	\$ 51,114
Supplies	3,414	65	3,479	3,414	65	3,479
Service charges	84,733	128	84,861	84,733	128	84,861
Capital outlay	--	--	--	--	--	--
TOTAL EXPENDITURES	\$ 139,261	\$ 193	\$ 139,454	\$ 139,454	\$ 193	\$ 139,647

CITY OF MONROE, LOUISIANA
 GENERAL FUND
 COMPARING SCHEDULE OF DEPARTMENTAL EXPENDITURES - BUDGET AND ACTUAL
 CHILDREN AND RECREATION DIVISION (CONTINUED)
 Year Ended June 30, 1999

MAYOR'S OFFICE

EXPENSES	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	BUDGETARY	BUDGET	VARIANCE
					(FAVORABLE (UNFAVORABLE))
Personnel	\$ 4,600	\$ -	\$ 4,600	\$ 5,774	\$ 1,174
Supplies	-	-	-	-	-
Service charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
TOTAL EXPENDITURES	\$ 4,600	\$ -	\$ 4,600	\$ 5,774	\$ 1,174

SOCIETY CENTER

EXPENDITURES	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	BUDGETARY	BUDGET	VARIANCE
					(FAVORABLE (UNFAVORABLE))
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	-	-	-	-	-
Service charges	3	-	3	3	-
Capital outlay	-	-	-	-	-
TOTAL EXPENDITURES	\$ 3	\$ -	\$ 3	\$ 3	\$ -

TENNIS

EXPENDITURES	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	BUDGETARY	BUDGET	VARIANCE
					(FAVORABLE (UNFAVORABLE))
Personnel	\$ 10,870	\$ -	\$ 10,870	\$ 10,770	\$ 1,000
Supplies	1,000	-	1,000	1,000	00
Service charges	206	-	206	1,900	1,694
Capital outlay	-	-	-	-	-
TOTAL EXPENDITURES	\$ 12,076	\$ -	\$ 12,076	\$ 13,670	\$ 1,594

Continued

CITY OF DENVER, COLORADO
GENERAL FUND
COMPARISON STATEMENT OF DEPARTMENTAL EXPENDITURES - BUDGET AND ACTUAL
FOR FISCAL YEAR 1999
SUNSHINE AND RECREATION FUNCTIONS (CONTINUED)
Year Ended June 30, 1999

POLICE

EXPENDITURES	ACTUAL	ADJUSTMENT TO		BUDGET	VARIANCE (FAVORABLE / UNFAVORABLE)
		BUDGETARY BASIS	BUDGETARY		
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	397	-	397	1,000	703
Service charges	31,237	776	32,013	34,000	1,987
Capital outlay	-	-	-	-	-
TOTAL EXPENDITURES	\$ 31,634	\$ 776	\$ 32,409	\$ 35,000	\$ 2,591

SUNSHINE CENTER AND PLAY TERRAIN

EXPENDITURES	ACTUAL	ADJUSTMENT TO		BUDGET	VARIANCE (FAVORABLE / UNFAVORABLE)
		BUDGETARY BASIS	BUDGETARY		
Personnel	\$ 49,100	\$ -	\$ 49,100	\$ 49,000	\$ 100
Supplies	-	-	-	-	-
Service charges	50,661	-	50,661	51,000	339
Capital outlay	-	-	-	-	-
TOTAL EXPENDITURES	\$ 99,761	\$ -	\$ 99,761	\$ 100,000	\$ 239

RECREATION

EXPENDITURES	ACTUAL	ADJUSTMENT TO		BUDGET	VARIANCE (FAVORABLE / UNFAVORABLE)
		BUDGETARY BASIS	BUDGETARY		
Personnel	\$ 459,997	\$ -	\$ 459,997	\$ 459,704	\$ 293
Supplies	148,474	(2,690)	145,784	146,500	716
Service charges	428,956	(3,199)	425,757	473,000	47,243
Capital outlay	189,000	85,411	274,411	274,000	411
TOTAL EXPENDITURES	\$ 1,226,427	\$ 82,711	\$ 1,309,138	\$ 1,253,204	\$ 55,934

CITY OF KENNER, LOUISIANA
 GENERAL FUND
 COMPARING BUDGET FOR DEPARTMENTAL EXPENDITURES, BUDGET AND ACTUAL
 EXPENDITURE AND REVENUE FROM FUNDS (CONTINUED)
 Year Ended June 30, 1999

COMMUNITY SERVICES - CITY PARK

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	BUDGETARY	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
EXPENSES:					
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	-	-	-	-	-
Service charges	289	-	289	289	211
Capital outlay	-	-	-	-	-
TOTAL EXPENDITURES	\$ 289	\$ -	\$ 289	\$ 289	\$ 211

RECREATION MAINTENANCE

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	BUDGETARY	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
EXPENSES:					
Personnel	\$ 29,897	\$ -	\$ 29,897	\$ 29,897	\$ 29,897
Supplies	81,802	6,289	88,091	84,838	(3,253)
Service charges	234,455	(800)	233,655	233,888	233,246
Capital outlay	-	-	-	3	3
TOTAL EXPENDITURES	\$ 345,154	\$ 5,489	\$ 350,643	\$ 348,626	\$ 2,017

RECREATION LEISURE SERVICES

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	BUDGETARY	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
EXPENSES:					
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	18,445	208	18,653	11,478	7,175
Service charges	18,914	(204)	18,710	11,888	6,822
Capital outlay	-	-	-	-	-
TOTAL EXPENDITURES	\$ 37,359	\$ 84	\$ 37,443	\$ 23,366	\$ 14,077

CITY OF BENDER, LOUISIANA
GENERAL FUND
COMPARING BUDGET EXPENDITURES - BUDGET AND ACTUAL
CIVILIAN ADMINISTRATION (POST OFFICE)
 Year Ended June 30, 2009

COMMUNITY SERVICES - ADMINISTRATION

	<u>ACTUAL</u>	<u>ADJUSTMENTS TO BUDGETED AMOUNT</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>VARIANCE (EXCESS/SHORTAGE)</u>
EXPENDITURES					
Personnel	\$ 242,000	\$ -	\$ 242,000	\$ 244,544	\$ (2,544)
Supplies	7,500	548	8,048	7,983	65
Service charges	230,000	-	230,000	232,000	(2,000)
Capital outlay	36,500	32,837	69,337	108,074	(38,737)
TOTAL EXPENDITURES	\$ 516,000	\$ 33,385	\$ 549,385	\$ 692,601	\$ (143,216)

TOTAL - CIVILIAN ADMINISTRATION FUNCTION

	<u>ACTUAL</u>	<u>ADJUSTMENTS TO BUDGETED AMOUNT</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>VARIANCE (EXCESS/SHORTAGE)</u>
EXPENDITURES					
Personnel	\$1,495,000	\$ -	\$ 1,495,000	\$2,511,964	\$ (1,016,964)
Supplies	268,700	7,600	276,300	260,130	16,170
Service charges	1,001,000	(21,000)	980,000	1,000,434	(20,566)
Capital outlay	10,000	70,134	80,134	251,730	(171,596)
TOTAL EXPENDITURES	\$3,774,700	\$ 56,734	\$ 3,831,434	\$5,044,258	\$ (1,212,828)

CITY OF KANSAS, MISSOURI
 GENERAL FUND
 COMBINING SCHEDULE OF DEPARTMENTAL EXPENDITURES - BUDGET AND ACTUAL
 TRANS FUND 100
 Year Ended Feb. 28, 1999

TOTAL - TRANSIT FUNCTION

EXPENDITURES	BUDGET				BUDGET	
	ACTUAL	BUDGETED TO BUDGETARY BASIS	BUDGETARY	BUDGET	BUDGET	UNAPPORTIONED
Personnel	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Supplies	--	--	--	--	--	--
Travel charges	49,007	--	49,007	50,000	--	61,993
Capital outlay	--	--	--	--	--	--
TOTAL EXPENDITURES	\$ 49,007	\$ --	\$ 49,007	\$ 50,000	\$ --	\$ 61,993

CITY OF SEASIDE, CALIFORNIA
 FISCAL YEAR
 COMBINING STATEMENTS OF EXPENSES - BUDGET AND ACTUAL
 MISCELLANEOUS FUNCTIONS
 Year Ended June 30, 1999

INSURANCE

EXPENSES	ACTUAL	DEPARTMENT TO BUDGETARY BASIS	SOURCE FUND	BUDGET	VARIANCE	
					(UNAVAIL.)	
Personnel	\$ 76,000	1	-	\$ 76,000	\$ 71,000	\$ 5,000
Supplies	-	-	-	-	-	-
Service charges	1,800,000	-	1,800,000	1,800,000	-	10,000
Capital outlay	-	-	-	-	-	-
TOTAL EXPENSES	\$ 1,976,000	1	-	\$ 1,976,000	\$ 1,976,000	\$ 15,000

DAY INCENTIVE

EXPENSES	ACTUAL	DEPARTMENT TO BUDGETARY BASIS	SOURCE FUND	BUDGET	VARIANCE	
					(UNAVAIL.)	
Personnel	\$ 26,171	1	-	\$ 26,171	\$ 26,000	\$ 171
Supplies	-	-	-	-	-	-
Service charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENSES	\$ 26,171	1	-	\$ 26,171	\$ 26,000	\$ 171

TRAVEL

EXPENSES	ACTUAL	DEPARTMENT TO BUDGETARY BASIS	SOURCE FUND	BUDGET	VARIANCE	
					(UNAVAIL.)	
Personnel	\$ -	1	-	\$ -	\$ -	\$ -
Supplies	-	-	-	-	-	-
Service charges	14,821	-	14,821	-	-	-
Capital outlay	-	-	-	-	-	-
TOTAL EXPENSES	\$ 14,821	1	14,821	\$ -	\$ -	\$ -

CITY OF KENNESA, OREGON
 GENERAL FUND
 COMBINED SCHEDULE OF DEPARTMENTAL EXPENDITURES - DIRECT AND ACTUAL
 MISCELLANEOUS FUND ITEM
 Year ended June 30, 2009

TOTAL - MISCELLANEOUS FUND ITEM

EXPENDITURE	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	BUDGETARY	BUDGET	VARIANCE (UNAVAILABILITY)
Personnel	\$ 10,000	-	\$ 10,000	\$ 10,000	\$ -
Supplies	-	-	-	-	-
Service-charge	1,440,000	1,440,000	1,440,000	1,440,000	-
Capital outlay	-	-	-	-	-
TOTAL EXPENDITURES	\$ 1,450,000	\$ 1,440,000	\$ 1,450,000	\$ 1,450,000	\$ -

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SPECIAL REVENUE FUNDS

Special Revenue Funds account for the proceeds of specific revenues (other than special assessments, expendable trusts, 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 broadband 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, RAMES 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 all revenues taxes which are specifically dedicated for the functions performed by each of these funds.

DRUG ENFORCEMENT FORFEITURE FUND

The Drug Enforcement Forfeiture Fund accounts for funds received from the federal government related to property seized in drug cases 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 KANSAS, MISSOURI
 SPECIAL REVENUE FUNDS
 COMBINING BALANCE SHEET
 June 30, 1999**

FUNDS	SPECIAL REVENUE			
	EMPLOYMENT SALES TAX	COMMUNITY DEVELOPMENT	GARAGE	
	OF 1994	BUDGET ALLOTMENT	CONSTRUCTION	REPAIRS AND MAINTENANCE
Cash	\$ -	\$ 56,470	\$ -	\$ -
Tiety in pooled cash and investments	-	-	11,000	-
Investments	-	110,000	-	-
Receivables	-	-	-	-
Intergovernmental	100,444	80,970	-	-
Other	-	4,030	27,034	-
Due from other funds	496,150	11,000	100,150	600,700
Unpaid items	-	1,000	-	-
TOTAL ASSETS	<u>\$ 1,002,644</u>	<u>\$ 263,470</u>	<u>\$ 127,184</u>	<u>\$ 600,700</u>
LIABILITIES AND FUND BALANCE				
Liabilities				
Accounts payable	\$ -	\$ 10,444	\$ 20,042	\$ 40,000
Contract payable	-	10,427	-	-
Accrued liabilities	-	20,044	-	6,500
Due to other funds	1,200,000	20,000	-	423,448
Unpaid items	-	1,000	100,000	10,700
TOTAL LIABILITIES	<u>1,200,000</u>	<u>66,915</u>	<u>120,042</u>	<u>480,648</u>
Fund balance				
Reserved for encumbrances	-	111	-	\$ 113,258
Reserved for prepaid items	-	1,000	-	-
Reserved for future O&M costs	-	107,000	-	-
Reserved for restricted expenditures	-	-	-	-
Unreserved	-	-	-	-
Anticipated for subsequent year expenditures	-	201,444	202,144	-
Unassigned	-	-	-	-
TOTAL FUND BALANCE	<u>-</u>	<u>409,555</u>	<u>202,144</u>	<u>113,258</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 1,200,000</u>	<u>\$ 107,470</u>	<u>\$ 222,186</u>	<u>\$ 593,906</u>

The accompanying figures are an integral part of this statement.

GENERAL INVESTMENTS			SPECIAL INVESTMENT FUNDS		
STATE STREET FUND	FUND	MARKET	STATE STREET FUND	STATE STREET FUND	TOTAL
(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)	(\$ MIL)
\$ -	\$ -	\$ 34,370	\$ 10,640	\$ 50,000	\$ 103,750
-	20,540	7,000	1,070	46,720	100,000
-	1,207,811	2,478,679	-	-	2,478,679
-	-	2,591,989	29,450	-	2,621,439
-	108	171,204	-	70	171,274
120,430	138,740	2,764,873	3,660	-	2,907,603
-	-	1,400	-	-	1,400
\$ 120,430	\$ 1,347,141	\$ 2,967,636	\$ 34,170	\$ 96,720	\$ 3,138,927
\$ 43,600	\$ 20,700	\$ 171,400	\$ 3,800	\$ 8,300	\$ 186,800
-	-	80,400	-	-	80,400
1,000	80,600	180,500	-	-	181,500
31,600	178,100	3,333,000	-	-	3,542,700
31,700	800,000	370,000	-	-	800,000
138,400	1,079,400	4,145,300	3,800	8,300	4,247,800
\$ 4,000	\$ 490,000	\$ 710,400	\$ -	\$ -	\$ 714,400
-	-	1,400	-	-	1,400
-	-	131,000	-	-	131,000
-	-	-	81,200	80,200	161,400
-	1,290,000	1,891,400	-	-	1,891,400
-	18,500	8,200	-	-	18,500
5,000	1,308,500	1,900,000	81,200	80,200	1,990,000
\$ 120,430	\$ 2,087,141	\$ 2,969,036	\$ 115,370	\$ 166,920	\$ 3,155,427

CITY OF BAYLOR, LOUISIANA
SPECIAL REVENUE FUND
(COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCE)
Year Ended June 30, 2009

	SPECIAL REVENUE			
	EMPLOYMENT RELATED TAX OF 1981	COMMUNITY DEVELOPMENT BLOCK GRANT	SPECIAL BUSINESS CAMPAIGN	SPECIAL USE TAXES
REVENUES				
Taxes	\$ 10,000,000	\$ -	\$ 66,400	\$ -
Intergovernmental	-	60,000	-	-
Charges for services	-	-	1,000,000	-
Interest	-	6,000	6,000	-
Miscellaneous	-	60,000	-	500
TOTAL REVENUES	<u>10,000,000</u>	<u>126,000</u>	<u>1,072,400</u>	<u>500</u>
EXPENSES				
Public safety	-	-	-	-
Public works	-	5,000	2,000,000	1,000,000
Culture and recreation	-	(14,000)	-	-
Economic development	-	70,000	-	-
TOTAL EXPENSES	<u>-</u>	<u>41,000</u>	<u>2,000,000</u>	<u>1,000,000</u>
DEFERRED BENEFITS OF REVENUES COVER (EXCESS) EXPENSES	<u>10,000,000</u>	<u>85,000</u>	<u>(127,600)</u>	<u>(1,000,000)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in	-	60,000	200,000	1,000,000
Operating transfers out	<u>(10,000,000)</u>	<u>(100,000)</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(10,000,000)</u>	<u>60,000</u>	<u>200,000</u>	<u>1,000,000</u>
DEFERRED BENEFITS OF REVENUES AND OTHER SOURCES COVER (EXCESS) EXPENSES AND FINANCING	<u>-</u>	<u>25,000</u>	<u>(27,600)</u>	<u>100,000</u>
FINANCIAL POSITION AT BEGINNING OF YEAR	<u>-</u>	<u>40,000</u>	<u>44,800</u>	<u>10,000</u>
AT END OF YEAR	<u>\$ -</u>	<u>\$ 65,000</u>	<u>\$ 17,200</u>	<u>\$ 110,000</u>

The accompanying notes are an integral part of this statement.

GENERAL FUND BUDGET

SPECIAL SERVICES FUNDS
BUDGET BUDGET

GENERAL FUNDING	FUND EXPENDITURE	REVENUE	FUND		TOTAL
			EXHIBITIONS	LOCAL LAW ENFORCEMENT	
\$ 000	\$ 3,700,000	\$ 11,933,000	\$ -	\$ -	\$ 11,933,000
-	-	962,666	-	189,400	1,152,066
-	700	1,297,000	-	-	1,297,700
-	61,000	104,000	11,000	4,000	119,000
-	0,000	77,000	100,000	-	177,000
000	3,800,000	14,271,000	211,000	193,400	14,675,400
-	3,000,000	3,000,000	10,000	100,000	3,110,000
000,000	-	4,750,000	-	-	4,750,000
-	-	144,000	-	-	144,000
-	-	770,000	-	-	770,000
000,000	3,000,000	8,564,000	10,000	100,000	8,674,000
004,000	670,000	1,470,000	70,000	170,000	1,610,000
004,000	1,000,000	1,700,000	-	40,000	1,740,000
-	-	(8,534,000)	-	-	(8,534,000)
004,000	1,000,000	(6,764,000)	-	40,000	(5,764,000)
0,000	170,000	604,000	70,000	170,000	844,000
0,000	1,600,000	2,291,000	70,000	170,000	2,431,000
\$ 000	\$ 3,700,000	\$ 13,700,000	\$ 211,000	\$ 193,400	\$ 13,904,400

CITY OF KANSAS
(SPECIAL REVENUE FUNDS)
COMPARING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - SPECIAL REVENUE
FUNDS WITH ANNUAL BUDGETS - BUDGET AND ACTUAL
Year ended June 30, 2009

TOTAL - SPECIAL REVENUE FUNDS WITH ANNUAL BUDGETS

REVENUES	APPROPRIATE TO				BUDGETED UNAVAILABLE
	BUDGET	BUDGET	BUDGET	BUDGET	
Total	\$ 13,002,711	\$ -	\$ 13,002,711	\$ 13,002,711	\$ 13,002,711
Intergovernmental	962,868	-	962,868	2,600,493	(1,637,625)
Charges for services	1,280,036	-	1,280,036	1,288,641	8,605
Interest	188,849	-	188,849	80,000	108,849
Miscellaneous	75,431	-	75,431	1,568	73,863
TOTAL REVENUES	3,607,184	-	3,607,184	4,770,702	(1,163,518)
EXPENDITURES					
Public safety	3,888,688	489,750	4,378,438	5,798,141	1,419,703
Public works	4,378,541	188,849	4,567,390	5,888,864	1,320,473
Culture and recreation	285,298	-	285,298	700,000	414,702
Urban development	778,671	(11,154)	767,517	1,337,143	569,626
TOTAL DISBURSEMENTS	9,351,198	467,445	9,818,643	13,724,148	3,905,500
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES CONTINUED FUNDS	3,255,986	(467,445)	2,788,541	(3,953,446)	2,138,013
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (NET)					
Operating transfers in	3,554,934	-	3,554,934	4,487,171	932,237
Operating transfers out	(188,948)	-	(188,948)	(188,948)	(188,948)
TOTAL TRANSFER (PAYMENT) REVENUES (NET)	3,365,986	-	3,365,986	4,298,223	1,043,289
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES EXCEPTED FUNDS AND OTHER FUNDS	668,999	(467,445)	201,554	(1,655,223)	1,094,724
FUND BALANCE AT BEGINNING OF YEAR	3,091,199	(189,833)	2,901,366	3,088,000	-
AT END OF YEAR	\$ 3,760,198	\$ (110,688)	\$ 3,649,510	\$ 1,432,777	\$ 1,441,013

CITY OF DENNIS, LOUISIANA
FINANCIAL STATEMENT FUND - ONE PERCENT DUES TAX ON PROFIT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
Year Ended June 30, 2009

	<u>ACTUAL</u>	<u>REQUIREMENT BY</u> <u>BUDGETARY CODES</u>	<u>BUDGETARY</u>	<u>BUDGET</u>	<u>VARIANCE</u> <u>(UNAVAILABILITY)</u>
REVENUES					
Taxes					
Sales tax	\$0.00	\$ -	\$ 0.00	\$0.00	\$ -
TOTAL REVENUES	<u>\$0.00</u>	<u>\$ -</u>	<u>\$ 0.00</u>	<u>\$0.00</u>	<u>\$ -</u>
EXPENSES					
Personnel	-	-	-	-	-
Supplies	-	-	-	-	-
Service charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
TOTAL EXPENSES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENSES	<u>\$0.00</u>	<u>\$ -</u>	<u>\$ 0.00</u>	<u>\$0.00</u>	<u>\$ -</u>
OTHER FINANCING USES					
Operating transfers out	(0.00)	-	(0.00)	(0.00)	0.00
EXCESS OF REVENUES OVER EXPENSES, AND OTHER FINANCING USES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
AT END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF BIRMINGHAM, ALABAMA
 SPECIAL BUDGET FUND - COMMUNITY DEVELOPMENT BLOCK GRANT FUND
 MEMORIAL OF REVENUES, EXPENSES, AND FINANCIAL STATEMENTS
 - BUDGET AND ACTUAL
 Year Ended June 30, 2009

REVENUES	ACTUAL	ADJUSTMENTS TO		BUDGET	ACTUAL	VARiances
		BUDGETARY BASIS	BUDGETARY			(FAVORABLE)
						(UNFAVORABLE)
Intergovernmental						
Community development						
Block grants	\$ 404,075	\$ -	\$ -	\$ 404,075	\$ 1,437,765	\$ (1,033,690)
Housing programs	154,733	-	-	154,733	242,767	(87,034)
Interest	4,803	-	-	4,803	7,487	(2,684)
Miscellaneous	42,341	-	-	42,341	-	42,341
TOTAL REVENUES	<u>606,232</u>	<u>-</u>	<u>-</u>	<u>606,232</u>	<u>1,687,929</u>	<u>(1,081,694)</u>
EXPENSES						
Public works	4,324	-	-	4,324	108,600	(104,276)
Police and recreation	794,700	-	-	794,700	773,876	20,824
Urban development	776,987	(2,156)	-	774,831	1,377,911	(603,080)
TOTAL EXPENSES	<u>1,576,011</u>	<u>(2,156)</u>	<u>-</u>	<u>1,573,855</u>	<u>2,260,387</u>	<u>(686,532)</u>
FINANCIAL STATEMENTS COVERED						
EXPENSES	<u>78,146</u>	<u>2,156</u>	<u>-</u>	<u>80,302</u>	<u>291,494</u>	<u>(211,148)</u>
OTHER FINANCING REVENUES (EXPENSES)						
Operating revenues	46,274	-	-	46,274	194,837	(148,563)
Operating expenses	(122,412)	-	-	(122,412)	(411,557)	289,145
TOTAL OTHER FINANCING REVENUES (EXPENSES)	<u>(76,138)</u>	<u>-</u>	<u>-</u>	<u>(76,138)</u>	<u>(216,720)</u>	<u>140,582</u>
EXCESS OR DEFICIT FOR BUDGETARY AND OTHER REVENUES COVERED (EXPENSES COVERED AND OTHER REVENUES)	<u>(22,911)</u>	<u>2,156</u>	<u>(2,684)</u>	<u>(23,439)</u>	<u>(144,888)</u>	<u>121,449</u>
FINANCIAL STATEMENTS AT BEGINNING OF YEAR	<u>44,056</u>	<u>(2,481)</u>	<u>-</u>	<u>41,575</u>	<u>448,000</u>	<u>-</u>
AT END OF YEAR	<u>\$ 21,145</u>	<u>\$ (315)</u>	<u>\$ -</u>	<u>\$ 21,145</u>	<u>\$ 303,112</u>	<u>\$ (281,967)</u>

CITY OF MONROE, LOUISIANA
 SPECIAL REVENUE FUND - COMMUNITY DEVELOPMENT BLOCK GRANT FUND
 MONTHLY OF EXPENDITURES - BUDGET AND ACTUALS
 Year Ended June 30, 1999

	<u>ACTUAL</u>	<u>ADJUSTMENT TO BUDGETARY BASIS</u>	<u>BUDGETARY</u>	<u>PERCENT</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
EXPENSE FUND:					
Public Works					
Capital outlay	\$ 5,223	-	\$ 5,223	5	\$ 50,777
TOTAL PUBLIC WORKS	<u>5,223</u>	<u>-</u>	<u>5,223</u>	<u>5%</u>	<u>\$0,777</u>
Police and Revenue					
Capital outlay	214,786	-	214,786	77.0%	\$0,786
TOTAL POLICE AND REVENUE FUND	<u>214,786</u>	<u>-</u>	<u>214,786</u>	<u>77.0%</u>	<u>\$0,786</u>
Urban Development					
Personnel	750,000	500	750,500	243.4%	\$0,500
Supplies	500,000	0	500,000	156.0%	\$0,000
Miscellaneous	500,000	(244.0)	255,700	79.4%	\$0,000
TOTAL URBAN DEVELOPMENT	<u>1,750,000</u>	<u>(244.0)</u>	<u>1,505,700</u>	<u>472.8%</u>	<u>\$0,500</u>
TOTAL EXPENDITURES	<u>\$ 224,709</u>	<u>\$ (244.0)</u>	<u>\$ 224,465</u>	<u>\$ 2,130,969</u>	<u>\$ 1,370,069</u>

CITY ENGINEER, LOREBAIR
 SPECIAL REVENUE FUND - GASBASED UTILITIES AND PERSONAL FUND
 SUMMARY OF BUDGET, EXPENSES, REVENUE, AND CHANGES IN FUND BALANCE
 - BUDGET AND ACTUAL
 Year Ending 06/30, 2009

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	BUDGETED	REVENUE	VARIANCE FUND BALANCE (EXCESS/DEFICIENCY)
REVENUES					
Fees					
Ad valorem tax	\$ 605,640	\$ -	\$ 605,640	\$ 605,640	\$ -
Charges for services	1,287,540	-	1,287,540	1,287,790	250
Contract fees and penalties	6,824	-	6,824	75,000	68,176
Interest					
TOTAL REVENUES	1,900,004	-	1,900,004	1,970,430	70,426
EXPENDITURES					
Public works					
Contractual services	2,117,000	-	2,117,000	2,641,800	524,800
TOTAL EXPENDITURES	2,117,000	-	2,117,000	2,641,800	524,800
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	783,004	-	783,004	328,630	184,626
DEBIT FROM (TO) SOURCES					
Opening balances in	775,517	-	775,517	289,898	485,619
EXCESS (DEFICIENCY) OF REVENUES AND DEBIT FROM SOURCES OVER (UNDER) EXPENDITURES	107,487	-	107,487	618,528	670,245
FUND BALANCE, AT THE ENDING OF YEAR	418,261	-	418,261	134,384	-
AT END OF YEAR	\$ 3,316,261	\$ -	\$ 3,316,261	\$ 3,316,261	\$ -

CITY OF KANSAS, OURLAND
 SPECIAL REVENUE FUNDS - RENTALS AND IMPROVEMENTS
 (SCHEDULE OF REVENUES, EXPENSES AND CAPITAL ASSETS FOR FUND BALANCE)
 - BUDGET AND ACTUAL -
 Year Ended June 30, 2009

	ACTUAL	REVENUES TO BUDGETARY OBJECTS	BUDGETARY	REVENUE	SAVINGS OR FAVORABLE DIFFERENCE
REVENUES					
Taxes					
Ad valorem taxes	\$ 282	\$ -	\$ 282	\$ -	\$ 282
Miscellaneous	282	-	282	-	282
TOTAL REVENUES	<u>564</u>	<u>-</u>	<u>564</u>	<u>-</u>	<u>564</u>
EXPENSES					
Public works					
Personnel	58,624	-	58,624	58,624	58,624
Supplies	288,470	180	288,290	582,705	294,415
Services contracts	13,100	2,244,817	2,013,717	582,908	369,191
Capital outlay	152,685	(1,952,657)	-	-	-
TOTAL EXPENSES	<u>404,879</u>	<u>18,064</u>	<u>2,310,631</u>	<u>1,164,237</u>	<u>685,658</u>
EXCESS (DEFICIT) OF REVENUES OVER (UNDER) EXPENSES					
	<u>(1,050,478)</u>	<u>(18,064)</u>	<u>(1,746,067)</u>	<u>(1,668,581)</u>	<u>477,140</u>
EXCESS (DEFICIT) OF REVENUES OVER (UNDER) CAPITAL ASSETS					
Operating transfers in	1,200,942	-	1,200,942	1,668,581	1,869,523
EXCESS (DEFICIT) OF REVENUES OVER (UNDER) CAPITAL ASSETS AND TRANSFERS					
	150,464	18,064	-	-	-
FUND BALANCE AT BEGINNING OF YEAR					
	<u>150,774</u>	<u>(18,708)</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET END OF YEAR	<u>\$ 151,238</u>	<u>\$ (10,644)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF BIRMINGHAM, LOUISIANA
 SPECIAL BONDING FUNDS - WATER TREATMENT PLANT
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 - BUDGET AND ACTUAL
 Year Ended June 30, 2009

	ACTUAL	ADJUSTMENTS TO BUDGETED AMOUNT	REBUDGETARY	PROJECT	VARIANCE (EXCESS/DEFICIT) (UNAVAILABILITY)
REVENUES					
Taxes					
ad valorem tax	\$ 373	-	\$ 373	-	\$ 373
TOTAL REVENUES	<u>373</u>	<u>-</u>	<u>373</u>	<u>-</u>	<u>373</u>
EXPENDITURES					
Public works					
Personnel	88,374	-	104,733	16,359	1,645
Supplies	18,290	2,441	14,875	15,800	965
Services/contract	93,500	4,057	79,473	87,800	11,600
TOTAL EXPENDITURES	<u>199,164</u>	<u>6,501</u>	<u>99,081</u>	<u>119,959</u>	<u>14,210</u>
SECTION DEFICIT/EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(198,791)</u>	<u>(6,501)</u>	<u>(98,708)</u>	<u>(119,959)</u>	<u>(14,210)</u>
OTHER FINANCING SOURCES					
Operating transfers in	89,400	-	89,400	89,400	(89,400)
SECTION DEFICIT/EXCESS OF REVENUES AND OTHER FINANCING OVER (UNDER) EXPENDITURES	<u>1,009</u>	<u>(6,501)</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE					
AT BEGINNING OF YEAR	<u>1,000</u>	<u>(1,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
AT END OF YEAR	<u>\$ 2,009</u>	<u>\$ (1,000)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF BIRMINGHAM, ALABAMA
 SPECIAL BUSINESS FUND - FIRE DEPARTMENT 1999
 SCHEDULE OF REVENUES, EXPENSES, RESOURCES AND FUND BALANCE
 - DECEMBER AND YEAR-END
 Year Ended June 30, 2000

	ACTUAL	ADJUSTMENT BY MILITARY BASE	BUDGET 1999	BUDGET	VARIANCE EXCESS (+) OR DEFICIENCY (-)
REVENUES					
Taxes					
Ad valorem tax	\$ 2,891,004	\$ -	\$ 2,950,100	\$ 2,950,100	\$ (59,096)
Service charges					
Fee income	566	-	506	566	600
Interest	9,000	-	9,000	9,000	(1,000)
Miscellaneous	9,000	-	9,000	9,000	1,000
TOTAL REVENUES	<u>2,909,570</u>	<u>-</u>	<u>2,967,606</u>	<u>2,967,606</u>	<u>600</u>
EXPENSES					
Public safety					
Personnel	2,196,271	-	2,196,271	2,196,241	30
Supplies	60,281	60,276	129,260	149,118	(19,837)
Service charges	260,080	2,800	262,580	266,564	(3,984)
Equipment	70,241	69,641	149,260	139,101	10,159
TOTAL EXPENSES	<u>2,587,873</u>	<u>132,517</u>	<u>2,517,371</u>	<u>2,551,024</u>	<u>366,582</u>
EXCESS (OR DEFICIENCY) REVENUES OVER (UNDER) EXPENSES	<u>321,697</u>	<u>(132,517)</u>	<u>450,235</u>	<u>(413,418)</u>	<u>763,654</u>
OTHER FINANCING SOURCES					
Operating transfers in	1,000,000	-	1,000,000	1,000,000	-
EXCESS (OR DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENSES	<u>1,321,697</u>	<u>(132,517)</u>	<u>1,450,235</u>	<u>(413,418)</u>	<u>763,654</u>
FUND BALANCE, AT DECEMBER 31, 1999	<u>1,450,235</u>	<u>(132,517)</u>	<u>1,317,718</u>	<u>1,317,718</u>	<u>-</u>
ACTING YEAR-END	<u>\$ 1,321,697</u>	<u>\$ (132,517)</u>	<u>\$ 1,317,718</u>	<u>\$ 1,317,718</u>	<u>\$ 763,654</u>

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DEBT SERVICE FUNDS

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

GENERAL DEBT FUND

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 certificates, excise revenue and sales tax bonds:

- Series A, of 1990 - Paving Certificates
- Sales Tax Refunding Bonds Series 1992
- Sales Tax Bonds Series 1994
- Sales Tax Bonds Series 1995A
- Excise Revenue Bonds Series 1996A, and 1998B

AD VALOREM TAX BOND FUND

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

- General Obligation Refunding Bonds Series 1992

FIREMEN'S PENSION MERGER FUND

The Firemen's Pension Merger Fund accounts for the funding needed to comply with the interest and principal redemption requirements for the loans payable to the Statewide Firefighters Retirement System.

CITY OF GORHAM, VERMONT
 ANNUAL FINANCIAL REPORT
 FINANCIAL STATEMENT
 June 30, 1999

ASSETS	CURRENT ASSETS	AD VALOREM TAX REVENUE	PERMITS REVENUE OTHER REVENUE	TOTAL
Current assets				
Cash	\$ 11,700	\$ 2,020	\$ -	\$ 13,720
Equity in pooled cash and investments	-	1,140	170,400	171,540
Investments	6,663,217	-	-	6,663,217
Intergovernmental	665,114	-	-	665,114
Special assessments receivable	25,271	-	-	25,271
Interest receivable	4,800	-	-	4,800
Due from other funds	22,128	202,000	-	224,128
TOTAL ASSETS	\$ 6,992,930	\$ 211,160	\$ 170,400	\$ 7,374,490
LIABILITIES AND DEFERRED ASSETS				
Liabilities				
Accounts payable	\$ -	\$ -	\$ 21,251	\$ 21,251
Due from other funds	-	-	120,000	120,000
Deferred revenue	24,221	102,881	-	127,102
TOTAL LIABILITIES	24,221	102,881	211,251	338,353
Fund balance				
Reverend the other side to	6,733,764	249,000	5,149	6,987,913
TOTAL FUND BALANCE	6,733,764	249,000	5,149	6,987,913
TOTAL LIABILITIES AND FUND BALANCE	\$ 6,992,930	\$ 211,160	\$ 170,400	\$ 7,374,490

The accounts by fund are detailed in the statement

CITY OF DENVER, COLORADO
DEBT SERVICE FUND
COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCE
Year ended June 30, 1999

	GENERAL FUND	DEVELOPMENT FUND	FINANCIAL INVESTMENT FUND	TOTAL
REVENUES				
Taxes	\$ 1,644,817	\$ 262,243	-	\$ 1,907,060
Special assessments	26,170	-	-	26,170
Intergovernmental funds	207,706	8,281	4,202	216,189
Miscellaneous	33,674	-	24,204	57,878
TOTAL REVENUES	<u>1,912,367</u>	<u>270,524</u>	<u>28,406</u>	<u>2,211,297</u>
EXPENSES				
Debt service				
Interest	1,144,240	200,000	1,282	1,345,522
Sinking and bond charges	1,246,274	89,276	26,488	1,362,038
Agent fees	-	1,500	-	1,500
Miscellaneous	12,000	-	-	12,000
TOTAL DEBT SERVICE	<u>2,402,514</u>	<u>290,776</u>	<u>17,770</u>	<u>2,711,060</u>
EXPENSES FOR DEBT SERVICE AND OTHER DEBT-RELATED ACTIVITIES	<u>(2,402,514)</u>	<u>(290,776)</u>	<u>(17,770)</u>	<u>(2,711,060)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers-in	1,000,000	-	-	1,000,000
Operating transfers-out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,000,000</u>	<u>-</u>	<u>-</u>	<u>1,000,000</u>
NET INCREASE (DECREASE) IN FUND BALANCE AND OTHER SOURCES (USES) (DEFICIT) EXPENSES	<u>(490,147)</u>	<u>(21,252)</u>	<u>(1,364)</u>	<u>(512,763)</u>
PERIOD BALANCE AT BEGINNING OF YEAR	<u>6,002,178</u>	<u>262,243</u>	<u>-</u>	<u>6,264,421</u>
AT END OF YEAR	<u>\$ 5,512,031</u>	<u>\$ 240,991</u>	<u>\$ 1,364</u>	<u>\$ 5,754,386</u>

The accompanying notes are an integral part of this statement.

CITY OF BOSTON, MASSACHUSETTS
 FIRE SERVICE FUNDS - GENERAL BOND FUNDS
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 - BUDGET AND ACTUAL -
 Year Ended June 30, 1999

	ACTUAL	BUDGET	CHANGE FAVORABLE (UNFAVORABLE)
REVENUES			
Taxes			
Sales tax	\$ 3,864,417	\$ 3,864,400	\$ (17)
Special assessments	25,711	-	25,711
Interest on invested funds	331,886	330,000	1,886
Miscellaneous	89,614	89,613	1
TOTAL REVENUES	<u>4,311,688</u>	<u>4,284,013</u>	<u>(27,625)</u>
EXPENDITURES			
Police services			
Principal	3,111,360	3,111,488	127,128
Interest	3,246,718	3,406,494	(159,776)
Miscellaneous	11,000	11,000	-
TOTAL EXPENDITURES	<u>6,369,078</u>	<u>6,528,982</u>	<u>(159,904)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(2,057,390)</u>	<u>(2,244,969)</u>	<u>(187,579)</u>
OTHER FINANCING SOURCES (USES)			
Operating transfers in	1,861,111	1,429,714	(431,397)
Operating transfers out	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,861,111</u>	<u>1,429,714</u>	<u>(431,397)</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	<u>(196,279)</u>	<u>(815,255)</u>	<u>(618,976)</u>
FUND BALANCE:			
AT BEGINNING OF YEAR	<u>6,811,719</u>	<u>6,811,719</u>	<u>-</u>
AT END OF YEAR	<u>\$ 6,615,440</u>	<u>\$ 5,996,464</u>	<u>\$ (618,976)</u>

CITY OF MONROE, LOUISIANA
 DEED SERVICE FUNDS - ALL VALUABLE TAX BONDED FUNDS
 SIX MONTHS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE,
 BUDGET AND ACTUAL
 Year Ended June 30, 1999

	<u>ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Taxes			
All Valuable tax	\$ 265,203	\$ 265,207	\$ (144)
Interest on invested funds	8,281	8,898	1,620
TOTAL REVENUES	<u>273,484</u>	<u>274,105</u>	<u>1,187</u>
EXPENDITURES			
Debt service			
Principal	288,888	288,888	-
Interest and bond charges	89,876	89,876	-
Agent fees	1,286	1,286	-
TOTAL EXPENDITURES	<u>380,050</u>	<u>380,050</u>	<u>-</u>
(EXCESS) (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(10,566)</u>	<u>(10,566)</u>	<u>1,187</u>
FUND BALANCE			
AT BEGINNING OF YEAR	<u>266,248</u>	<u>266,248</u>	<u>-</u>
AT END OF YEAR	<u>\$ 255,682</u>	<u>\$ 255,682</u>	<u>\$ 1,187</u>

CITY OF MONROE, LOUISIANA
 DEBT SERVICE FUNDS - FINANCIAL PERFORMANCE
 STATEMENT OF REVENUES, EXPENDITURES, AND FINANCIAL POSITION
 - BUDGET TO ACTUAL
 Year Ended June 30, 1999

	ACTUAL	BUDGET	VARIANCE UNAVAIL- ABLE
REVENUES			
Bonds			
Ad Valorem Int.	\$ -	\$ -	\$ -
Interest on bonded funds	4,035	-	4,035
Miscellaneous	14,834	14,834	-
TOTAL REVENUES	<u>18,869</u>	<u>14,834</u>	<u>4,035</u>
EXPENDITURES			
Debt service			
Principal	1,945	114,658	112,713
Interest and bond charges	10,808	53,176	42,368
Agent fees	-	-	-
TOTAL EXPENDITURES	<u>12,753</u>	<u>167,834</u>	<u>155,081</u>
EXCESS (OR DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>6,116</u>	<u>(153,000)</u>	<u>(146,966)</u>
OTHER FINANCING SOURCES			
Operating transfers in	-	150,000	(150,000)
TOTAL OTHER FINANCING SOURCES	<u>-</u>	<u>150,000</u>	<u>(150,000)</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	<u>6,116</u>	<u>-</u>	<u>6,038</u>
FUND BALANCE, AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>
AT END OF YEAR	<u>\$ 6,116</u>	<u>\$ -</u>	<u>\$ 6,038</u>

CAPITAL PROJECTS FUNDS

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

GENERAL CAPITAL PROJECT FUNDS

General Capital Projects Fund accounts for projects originally funded by the General Fund and the Wastewater Operations Fund. Also included are projects funded by riverboat fees.

CAPITAL PROJECTS FUNDED WITH BOND PROCEEDS

Capital Projects Funded with Bond Proceeds accounts for projects originally funded by the 1971a Series Bond proceeds, the 1971B Series Bond proceeds and the 1988 Series Bond proceeds. These bonds were refunded by the Sales Tax Refunding Bonds, Series 1992. Also included are projects funded by loans from LRSQ and by proceeds from the Extraordinary Bonds Series 1996A and 1996B.

CITY OF BOONVILLE, LOUISIANA
 CAPITAL PROJECTS FUND
 COMBINED BALANCE SHEET
 June 30, 2009

	GENERAL CAPITAL PROJECTS	CAPITAL PROJECTS FUNDED WITH BOND PROCEEDS	TOTAL
ASSETS			
Cash	\$ 502,500	\$ 476,280	\$ 1,000,000
Equity in profit-sharing and investments	1,589,586	56,263	1,589,579
Investments	1,699,798	-	1,699,798
Prepaid office			
Intergovernmental	200,840	-	200,840
Interest	-	0	0
Other	5,800	-	5,800
Due from other funds	712,000	-	712,000
TOTAL ASSETS	\$ 6,928,004	\$ 538,803	\$ 7,456,807
LIABILITIES AND FUND BALANCE			
Liabilities			
Accounts payable	\$ 480,004	\$ 11,604	\$ 491,608
Contracts payable	-	-	-
Retainages payable	70,000	-	70,000
Due to other funds	300,580	77,486	380,980
TOTAL LIABILITIES	\$ 850,584	\$ 89,090	\$ 939,674
Fund Balance			
Reserved for contingencies	337,670	-	337,670
Unassigned			
Assigned for capital additions and improvements	6,637,720	421,689	6,250,000
Unassigned	-	-	-
TOTAL FUND BALANCE	\$ 6,977,390	\$ 448,689	\$ 7,426,079
TOTAL LIABILITIES AND FUND BALANCE	\$ 8,827,974	\$ 538,803	\$ 9,366,777

The accompanying notes are an integral part of this statement.

CITY OF KENNESAW, GEORGIA
CAPITAL PROJECTS FUNDS
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUNDAL BALANCE
Year Ended June 30, 1999

	GENERAL CAPITAL PROJECTS	CAPITAL PROJECTS FUNDED WITH BOND PROCEEDINGS	TOTAL
REVENUES			
Intergovernmental	\$ 473,980	\$ -	\$ 473,980
Interest	332,349	13,495	345,844
Miscellaneous	33,000	-	33,000
TOTAL REVENUES	<u>839,329</u>	<u>13,495</u>	<u>852,824</u>
EXPENDITURES			
Capital outlay			
General government	79,240	2,000	81,240
Public safety	2,160,286	-	2,160,286
Public works	863,445	13,648	877,093
Health and welfare	-	-	-
Culture and recreation	3,995,779	113,000	4,108,779
TOTAL EXPENDITURES	<u>4,998,750</u>	<u>128,648</u>	<u>5,127,398</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(4,159,421)</u>	<u>(115,153)</u>	<u>(4,274,574)</u>
OTHER FINANCING SOURCES (USES)			
Operating transfer in	6,156,647	79,645	6,236,292
Operating transfer out	(1,701,250)	(23,479)	(1,724,729)
TOTAL OTHER FINANCING SOURCES (USES)	<u>4,455,397</u>	<u>56,166</u>	<u>4,511,563</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER FUNDAL EXPENDITURES AND OTHER USES	<u>2,995,976</u>	<u>(58,687)</u>	<u>2,937,289</u>
FUND BALANCE			
AT BEGINNING OF YEAR	<u>2,041,608</u>	<u>240,278</u>	<u>2,281,886</u>
AT END OF YEAR	<u>\$ 5,037,584</u>	<u>\$ 181,591</u>	<u>\$ 5,219,175</u>

The accompanying notes are an integral part of this statement.

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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 street services provided to the residents of the City of Kenosha. 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, 1995, this Department was privatized.

CIVIC CENTER OPERATIONS FUND

The Civic Center Operations Fund accounts for the operations of the Postleharstein Civic Center. Principal revenues of the fund are rental charges, commissions and governmental subsidies (hotel/motel taxes and public television funding fees).

**CITY OF MONROE, LOUISIANA
ENTERPRISE FUND
COMBINED BALANCE SHEET
June 30, 2009**

	<u>DEPARTMENT OF WATERWORKS OPERATIONS</u>		<u>CPWC FINANCIAL OPERATIONS</u>		<u>TOTAL</u>
ASSETS					
Current assets					
Cash	\$	126,993	\$	256,495	\$ 383,488
Equity in profit/loss		968		886,967	887,935
Receivables (net, where applicable, of allowances for uncollectibles)					
Interpreting contract		-		100,000	100,000
Service charges		1,244,483		40,000	1,284,483
Other		-		100,000	100,000
Due from other funds		140,796		-	140,796
Prepaid expenses		-		48,285	48,285
Unauditable deposits		1,629		-	1,629
TOTAL CURRENT ASSETS		<u>1,413,869</u>		<u>1,026,237</u>	<u>2,440,106</u>
Property, plant, and equipment					
Land and improvements		1,424,933		3,376,489	4,801,422
Buildings and improvements		70,484,283		96,479,901	166,964,184
Equipment and fixtures		171,387		2,963,289	3,134,676
Vehicles and field equipment		1,281,694		-	1,281,694
Construction in progress		99,888		36,485	136,373
		<u>73,364,185</u>		<u>102,856,164</u>	<u>176,220,349</u>
Less: accumulated depreciation		<u>(2,023,932)</u>		<u>(4,032,241)</u>	<u>(6,056,173)</u>
NET PROPERTY, PLANT AND EQUIPMENT		<u>71,340,253</u>		<u>98,823,923</u>	<u>170,164,176</u>
TOTAL ASSETS	\$	<u>21,154,122</u>	\$	<u>10,850,160</u>	<u>32,004,282</u>

The accompanying notes are an integral part of this statement.

	INVESTMENT IN WASH STATE OPERATIONS	CPAC FINANCIAL OPERATIONS	1978
LIABILITIES AND EQUITY			
Liabilities			
Current liabilities			
Accounts payable	\$ 42,134	\$ 171,825	\$ 234,758
Salaries payable	11,641	-	13,654
Current portion of mortgage payable	1,798	-	2,798
Accrued liabilities	2,489	38,820	41,309
Deposits on future contracts	-	147,000	150,000
Due to other funds	134,716	-	134,516
Unearned income	175,767	388	176,155
TOTAL CURRENT LIABILITIES	462,545	358,053	600,124
Long term liabilities			
Unexpended advances	2,117	-	2,117
Mortgage payable (net of current portion)	31,731	-	31,731
TOTAL LONG TERM LIABILITIES	33,848	-	33,848
TOTAL LIABILITIES	496,393	358,053	633,972
Equity			
Contributed capital			
3d system fee funds	4,742,000	-	4,742,000
Salaries funds	11,818,725	19,586,130	31,404,855
Trust investment funds	-	2,442,143	2,442,143
Federal government	32,416,765	-	32,416,765
State government	7,988,000	2,899,278	10,887,278
Municipal government	4,424,000	-	4,424,000
Due payee	7,862,985	-	7,862,985
TOTAL CONTRIBUTED CAPITAL	69,252,475	24,927,551	94,180,000
Retained earnings (deficit)	(2,504,630)	(1,244,767)	(3,749,397)
TOTAL EQUITY	66,747,845	23,682,784	90,430,603
TOTAL LIABILITIES AND EQUITY	\$ 563,141	\$ 581,835	\$ 724,573

CITY OF MONROE, LOUISIANA
 FISCAL YEAR 2000

COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EMBARRAS (DEFICIT)

Year Ended June 30, 2000

	DEPARTMENT OF WASTEWATER OPERATIONS	CTWC CENTER OPERATIONS	TOTAL
OPERATING REVENUES			
Charges for services	\$ 4,040,686	\$ 1,263,369	\$ 5,304,055
Miscellaneous	8,715	3,948	12,663
TOTAL OPERATING REVENUES	<u>4,049,401</u>	<u>1,267,317</u>	<u>5,316,718</u>
OPERATING EXPENSES			
Personnel expenses	50,778	-	50,778
Supplies and other expenses	710	13,338	14,048
Building and maintenance expense	39,892	234,788	274,680
Utility services	4,468,649	1,773,876	6,242,525
Transportation	350	-	350
Insurance premiums	-	44,731	44,731
Fiscal expenses	-	-	-
Depreciation	1,679,495	293,473	1,972,968
Other	67,666	73,678	141,344
TOTAL OPERATING EXPENSES	<u>6,366,738</u>	<u>3,415,066</u>	<u>9,781,804</u>
OPERATION LOSS	<u>(2,317,337)</u>	<u>(2,147,749)</u>	<u>(4,465,086)</u>
NON-OPERATING REVENUES (EXPENSES)			
Admission fees	451,089	-	451,089
Rent/lease fees	-	200,000	200,000
Utility services transfer fee	-	679,968	679,968
Interest income	4,444	48,628	53,072
Interest expense	(2,344)	(1,052)	(3,396)
TOTAL NON-OPERATING REVENUES	<u>454,189</u>	<u>876,546</u>	<u>1,330,735</u>
NET LOSS (DEFICIT)	<u>(1,863,148)</u>	<u>(1,271,203)</u>	<u>(3,134,351)</u>
OPERATING TRANSFERS			
Transfer in	17,044	-	17,044
NET LOSS	<u>(1,846,104)</u>	<u>(1,271,203)</u>	<u>(3,117,305)</u>
RETAIRED EMBARRAS (DEFICIT)			
AT BEGINNING OF YEAR	<u>(1,124,344)</u>	<u>(2,284,962)</u>	<u>(3,409,306)</u>
AT END OF YEAR	<u>\$ (3,270,448)</u>	<u>\$ (3,556,165)</u>	<u>\$ (6,826,613)</u>

The accompanying notes are an integral part of this statement.

CITY OF BOSTON BUDGET
 FINANCIAL STATEMENTS AND FINANCIAL OPERATIONS
 STATEMENT OF REVENUES AND EXPENSES BY FUND (UNHEALTHY AND AT-RISK)
 - 2024 FISCAL YEAR
 For Funds from 00, 100

	ACTUAL	2024 FISCAL YEAR		2023 FISCAL YEAR		VARIANCE 2024-2023
		BUDGET	DIFFERENCE	BUDGET	DIFFERENCE	
OPERATING REVENUES						
Transfer fees/charges						
Transfer service charges	\$ 4,471,064	\$ -	\$ 4,471,064	\$ 4,334,677	\$ 136,387	\$ 136,387
Other revenues	9,713	-	9,713	500	-	9,213
TOTAL OPERATING REVENUES	4,480,777	-	4,480,777	4,335,177	-	145,600
OPERATING EXPENSES						
Material expenses	71,500	-	71,500	71,500	-	140,000
Replicable/other expenses	700	-	700	71,000	-	70,300
Building maintenance expenses	14,363	(14,363)	-	14,100	14,100	14,100
Outside services	4,400,100	-	4,400,100	4,350,777	49,323	34,600
Transportation	303	-	303	3,000	-	2,697
Contract expenses						
- personnel	1,130,400	(1,130,400)	-	-	-	-
- other	27,600	147,777	120,177	49,500	70,677	150,177
TOTAL OPERATING EXPENSES	5,561,973	(1,194,000)	4,367,973	4,394,900	(26,927)	401,600
OPERATING INCOME (LOSS)	(1,081,196)	1,194,000	1,112,800	(59,723)	1,172,523	670,923
NON-OPERATING REVENUES (EXPENSES)						
Aut vehicle fees	471,000	-	471,000	471,000	-	171,000
Interest income	1,000	-	1,000	1,000	-	1,000
Other (expense)	(1,000)	-	(1,000)	(1,700)	700	1,000
TOTAL NON-OPERATING REVENUES (EXPENSES)	471,000	-	471,000	470,300	700	173,000
NET INCOME (LOSS) BEFORE OPERATING TRANSFERS	(1,121,196)	1,194,000	1,583,800	(111,423)	1,695,523	843,523
OPERATING TRANSFERS						
Transfers in	77,000	-	77,000	-	-	77,000
NET GAIN	(1,044,196)	1,194,000	1,660,800	(111,423)	1,772,523	920,523
RECAPITALIZATION (INVESTMENT) INCOME (LOSS)						
ADJ INCOME (LOSS) OF YEAR	(1,044,196)	1,194,000	1,660,800	(111,423)	1,772,523	920,523
ACTING BY YEAR	\$ (1,044,196)	\$ 1,194,000	\$ 1,660,800	\$ (111,423)	\$ 1,772,523	\$ 920,523

CITY OF DENVER
FINANCIAL STATEMENTS AND SUPPLEMENTAL INFORMATION
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION (CONTINUED)
PERIOD ENDING 12/31/14
Year ended June 30, 2015

	2014	2013	2012	2011	2010
OPERATING REVENUES					
Charges for services					
Beverages	\$ 474,698	\$ -	\$ 474,698	\$ 483,000	\$ 44,648
Fees	50,000	-	50,000	47,000	47,000
Licenses	48,707	-	48,707	39,500	4,707
Towing	46,786	-	46,786	44,000	24,786
Miscellaneous	4,000	-	4,000	4,000	43,047
Miscellaneous	79,519	-	79,519	69,000	14,000
Recreation/entertainment	104,420	-	104,420	146,000	24,420
Advertising	46,704	-	46,704	20,000	1,000
Miscellaneous	44,488	-	44,488	44,000	1,000
TOTAL CHARGES FOR SERVICES	1,298,302	-	1,298,302	1,347,500	86,600
Miscellaneous	1,400	-	1,400	2,000	200
TOTAL OPERATING REVENUES	1,299,702	-	1,299,702	1,349,500	86,800
OPERATING EXPENSES					
Supplies and other expenses	11,220	-	11,220	24,700	11,820
Printing/communications expense	24,000	-	24,000	48,000	66,700
Outside services	1,270,076	-	1,270,076	1,214,000	48,244
Insurance premiums	48,000	-	48,000	48,000	20,000
Communications					
Registration	294,476	294,476	-	-	-
Fees	28,000	-	28,000	-	28,000
TOTAL OPERATING EXPENSES	1,701,762	294,476	1,302,276	1,344,700	127,820
OPERATING LOSS	(402,060)	294,476	(7,574)	(9,200)	(41,020)
NON-OPERATING REVENUES (EXPENSES)					
Miscellaneous	270,000	-	270,000	224,000	40,000
Communications/working fees	40,000	-	40,000	40,000	100,000
Interest income	40,000	-	40,000	24,000	20,000
Interest expense	(100)	-	(100)	-	1,000
TOTAL NON-OPERATING REVENUES	350,000	-	350,000	288,000	161,000
NET INCOME (LOSS)	(50,060)	294,476	(7,574)	(9,200)	(20,020)
STATEMENTS AND SUPPLEMENTAL INFORMATION					
ADDITIONAL REVENUES (EXPENSES)					
ADDITIONAL REVENUES	1,000,000	1,000,000	1,000,000	1,000,000	-
ADDITIONAL REVENUES	1,000,000	1,000,000	1,000,000	1,000,000	-
ADDITIONAL REVENUES	1,000,000	1,000,000	1,000,000	1,000,000	-

**CITY OF HOUSTON, TEXAS
 FINANCIAL STATEMENTS
 COMPARING STATEMENTS OF CASH FLOWS
 Year Ended June 30, 1999**

	DEPARTMENT OF WATER AND OPERATIONS	CITY OF OPERATIONS	TOTAL
Income (expense) in cash and cash equivalents:			
Cash flow from operating activities:			
Operating income (loss)	<u>\$ (1,800,794)</u>	<u>(1,111,841)</u>	<u>\$ (2,912,635)</u>
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:			
Depreciation	1,076,400	894,471	2,070,871
Change in non-current (current) assets:			
Receivables	(135,893)	(11,864)	(147,757)
Due from other funds	1,070,000	-	1,070,000
Intergovernmental	-	(60,558)	(60,558)
Prepaid expenses	(25,761)	5,444	(20,317)
Change in current liabilities (current):			
Accounts payable	11,861	79,562	91,423
Retainage payable	15,671	-	15,671
Accrued expense	80,138	-	80,138
Accrued liabilities	(177)	58,044	57,867
Due to other funds	(194,333)	-	(194,333)
Deposits on future events	-	81,001	81,001
Compensated absences	-	-	-
TOTAL ADJUSTMENTS	<u>1,601,131</u>	<u>797,164</u>	<u>2,398,295</u>
Net cash provided by (provided) operating activities	<u>(199,663)</u>	<u>(314,677)</u>	<u>(514,340)</u>
Cash flow from noncapital financing activities:			
Ad valorem taxes	451,079	-	451,079
Bond/loan taxes	-	331,612	331,612
Cable television franchise fees	-	(29,868)	(29,868)
Operating franchise fee	71,071	-	71,071
Net cash provided by noncapital financing activities	<u>522,150</u>	<u>301,744</u>	<u>823,894</u>

CITY OF BIRMINGHAM, ALABAMA
 FINANCIAL STATEMENTS
 COMPREHENSIVE FINANCIAL STATEMENTS GOVERNMENTAL
 Year Ended June 30, 1999

	DEPARTMENT OF WATERWORKS OPERATING FUNDS	FUND CROSS ID OPERATING FUNDS	Total
Use from investment and related financing activities:			
Principal payments - note payable	\$ -	\$ (1,750)	\$ - 17,500
Principal payments - mortgage payable	17,500	-	17,500
Interest payments	(2,000)	(150)	(2,150)
Acquisition of property, plant, and equipment	(232,200)	(179,000)	(411,200)
Net cash provided by (used for) capital and related financing activities	(216,700)	(179,000)	(395,700)
Cash flows from investing activities:			
Interest received	683	49,621	50,304
Net cash provided by investing activities	683	49,621	50,304
Net change (decrease) in combined cash equivalents	(216,017)	(129,379)	(345,396)
Cash and cash equivalents, beginning of year	224,200	355,571	579,771
Cash and cash equivalents, end of year	<u>\$ 8,183</u>	<u>\$ 226,192</u>	<u>\$ 334,375</u>
Reconciliation to balance sheet accounts:			
Cash	\$ 224,200	\$ 355,571	\$ 579,771
Equity investment cash equivalents	683	49,621	50,304
Cash and cash equivalents, end of year	<u>\$ 224,883</u>	<u>\$ 385,192</u>	<u>\$ 610,075</u>
Noncash investing, capital, and financing activities:			
Contributions of capital	\$ 224,200	-	\$ 224,200
Acquisition of property, plant, and equipment through capital contributions	(224,200)	-	(224,200)
Net effect of noncash activities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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 government 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 the health insurance premiums.

CITY OF Kenner, Louisiana
 INTERNAL SERVICE FUNDS
 COMBINING BALANCE SHEET
 June 30, 2008

	SELF- INSURANCE FUNDS	FROM THE INSURANCE FUNDS	TOTAL
ASSETS			
Cash	\$ 158,385	\$ 182,791	\$ 341,176
Investments	3,659,879	-	3,659,879
Receivables (net, where applicable, of allowances for uncollectibles)			
Accounts	154,877	-	154,877
TOTAL ASSETS	<u>\$ 4,153,141</u>	<u>\$ 182,791</u>	<u>\$ 4,335,932</u>
LIABILITIES AND FUND EQUITY			
Liabilities			
Accounts payable	\$ 768,416	\$ -	\$ 768,416
Estimated claims payable	2,367,188	-	2,367,188
Due to other funds	-	3,744	3,744
TOTAL LIABILITIES	<u>3,135,604</u>	<u>3,744</u>	<u>3,139,348</u>
Fund equity			
Retained earnings	1,199,608	179,847	1,379,455
TOTAL FUND EQUITY	<u>1,199,608</u>	<u>179,847</u>	<u>1,379,455</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 4,335,212</u>	<u>\$ 182,791</u>	<u>\$ 4,518,003</u>

The accompanying notes are an integral part of this statement.

CITY OF KENNER, LOUISIANA
INTERNAL SERVICE FUNDS
COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
Year Ended June 30, 1998

	<u>SELF- INSURANCE FUND</u>	<u>HEALTH INSURANCE FUND</u>	<u>700.91</u>
OPERATING REVENUES			
Charges for services	<u>\$ 1,998,893</u>	<u>\$ 2,461,883</u>	<u>\$4,460,776</u>
OPERATING EXPENSES			
Outside services	948,938	-	948,938
Insurance claims	1,182,025	-	1,182,025
Insurance premiums	<u>-</u>	<u>2,172,896</u>	<u>2,172,896</u>
TOTAL OPERATING EXPENSES	<u>2,040,963</u>	<u>2,172,896</u>	<u>4,213,859</u>
OPERATING INCOME (LOSS)	<u>(142,070)</u>	<u>288,987</u>	<u>(43,123)</u>
NON-OPERATING REVENUE			
Interest revenue	<u>147,182</u>	<u>3,928</u>	<u>151,675</u>
TOTAL NON-OPERATING REVENUE	<u>147,182</u>	<u>3,928</u>	<u>151,675</u>
NET INCOME (LOSS)	<u>13,112</u>	<u>322,915</u>	<u>186,552</u>
RETAINED EARNINGS			
AT BEGINNING OF YEAR	<u>1,182,931</u>	<u>86,172</u>	<u>1,269,103</u>
AT END OF YEAR	<u>\$ 1,196,043</u>	<u>\$ 179,087</u>	<u>\$ 1,375,655</u>

The accompanying notes are an integral part of this statement.

CITY OF BIRMINGHAM, ALABAMA
 INTERNAL SERVICE FUNDS
 COMBINED STATEMENT OF CASH FLOWS
 Year Ended June 30, 1999

	GELP INSURANCE FUNDS	FFGLTY INSURANCE FUNDS	TOTAL
INCREASE IN CASH AND CASH EQUIVALENTS:			
Cash flows from operating activities:			
Operating income (loss)	\$ 234,078	\$ 88,847	\$ 322,925
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:			
Change in assets and liabilities:			
Increase in accounts receivable	(154,877)	-	(154,877)
Decrease in accounts payable	(79,311)	1,898	(77,413)
Increase in accrued expenses	360,580	-	360,580
Increase in due to other funds	-	3,000	3,000
Total adjustments	126,382	4,900	131,282
Net cash provided by operating activities	360,460	93,747	454,207
Cash flows from investing activities:			
Purchases of investments receivable	(11,205,846)	-	(11,205,846)
Proceeds from maturities of investments	12,881,879	-	12,881,879
Interest received	142,443	3,733	146,176
Net cash provided by (used for) investing activities	1,818,476	3,733	1,822,209
Net increase (decrease) in cash and cash equivalents	2,184,936	4,680	2,189,616
Cash and cash equivalents, at beginning of year	480,611	88,716	569,327
Cash and cash equivalents, at end of year	\$ 2,965,547	\$ 93,396	\$ 3,058,943

This accompanying notes are an integral part of this statement.

FISCAL YEAR FUNDING

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 monies to be used for the retirement annuity payments of 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.

CITY OF KENNER, LOUISIANA
FINANCIAL FUNDS
COMBINED BALANCE SHEET
June 30, 1999

	<u>PENSION</u> <u>TRUST FUNDS</u>
	<u>PREPARED</u> <u>PENSION</u> <u>AND RIBB-FP</u>
ASSETS	
Cash	\$ 41,321
Equity in pooled cash and investments	-
Investments	1,000,420
Receivables (net, where applicable, of allowance for uncollectibles)	-
Ad valorem taxes	-
Intra-governmental	-
Interest	9,042
Other	89
Prepaid expenses	4,811
TOTAL ASSETS	<u>\$ 1,156,483</u>
 LIABILITIES AND FUND BALANCE	
Liabilities	
Due to other funds	\$ -
Due to other governments	-
Refunds payable	-
TOTAL LIABILITIES	<u>-</u>
 Fund balance reserved for employees' pension benefits	<u>1,156,483</u>
TOTAL FUND BALANCE	<u>1,156,483</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 1,156,483</u>

The accompanying notes are an integral part of this statement.

AGENCY FUNDS

AIRPORT TAX COLLECTION	AIRPORT SALES TAX FUNDS	TOTAL
\$ 158,444	\$ -	\$ 158,766
-	1	1
-	-	1,893,608
1,896,831	-	1,896,831
-	361,787	361,787
-	-	9,143
-	-	68
-	-	4,871
<u>\$ 1,442,491</u>	<u>\$ 361,788</u>	<u>\$ 1,804,279</u>
\$ 1,449,531	\$ 368,796	\$ 1,498,327
-	368,793	361,192
<u>32,843</u>	-	82,843
<u>1,442,491</u>	<u>368,793</u>	<u>1,744,283</u>
-	-	1,038,115
-	-	1,038,115
<u>\$ 1,442,491</u>	<u>\$ 368,793</u>	<u>\$ 1,804,284</u>

CITY OF KANSAS, LEASING
PENSION TRUST FUNDS
STATEMENT OF CHANGES IN PLAN NET ASSETS
Year Ended June 30, 1999

	<u>FINANCIAL PENSION AND RELATED</u>
ADDITIONS:	
Contributions:	
Participants	\$ 181,700
Employers:	
City of Kansas	<u>771,425</u>
Total Contributions	<u>953,125</u>
Investment Income:	
Net appreciation in fair value	1,114,721
Interest	231,688
Dividends	<u>21,874</u>
Total Investment Income	<u>1,477,283</u>
Less Investment Expenses	<u>43,660</u>
Net Investment Income	<u>1,433,623</u>
Other Income	<u>110</u>
Total Additions	<u>1,626,941</u>
DEDUCTIONS:	
Transfers of plan assets to the Statewide Firefighters Retirement System	(1,170,141)
Members' benefit	494,849
Refunds to terminated employees	4,000
Continued service income	39,488
Administrative expenses	<u>18,981</u>
TOTAL DEDUCTIONS	<u>11,477,124</u>
NET INCREASE:	(9,850,183)
PLAN NET ASSETS	
AT BEGINNING OF YEAR	<u>11,882,268</u>
AT END OF YEAR	<u>\$ 1,032,085</u>

The accompanying notes are an integral part of this statement.

CITY OF KENNER, LOUISIANA
 COMBINED STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - ALL AGENCY FUNDS
 Year Ended June 30, 1999

ALL VALUOREM TAX COLLECTION FUND

	<u>BALANCE</u> <u>8/31/1, 1998</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> <u>JUNE 30, 1999</u>
ASSETS				
Cash	\$ 61,737	\$ 3,040,844	\$ 3,000,709	\$ 178,444
All valorem taxes receivable	<u>1,202,034</u>	<u>1,262,118</u>	<u>3,118,797</u>	<u>1,388,841</u>
TOTAL ASSETS	<u>\$ 1,263,771</u>	<u>\$ 3,302,962</u>	<u>\$ 3,118,506</u>	<u>\$ 1,493,495</u>
LIABILITIES				
Accounts payable	\$ 3,833	\$ -	\$ 3,833	-
Due to other funds	<u>1,345,285</u>	<u>3,150,417</u>	<u>3,000,000</u>	<u>1,388,152</u>
Refunds payable	<u>11,028</u>	<u>88,115</u>	<u>-</u>	<u>82,943</u>
TOTAL LIABILITIES	<u>\$ 1,360,146</u>	<u>\$ 3,138,532</u>	<u>\$ 3,013,833</u>	<u>\$ 1,493,495</u>

AIRPORT SALES TAX FUND

	<u>BALANCE</u> <u>8/31/1, 1998</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> <u>JUNE 30, 1999</u>
ASSETS				
Equity in pooled cash and investments	\$ -	\$ -	\$ -	\$ -
Due from other governments	<u>263,790</u>	<u>308,787</u>	<u>263,790</u>	<u>308,787</u>
TOTAL ASSETS	<u>\$ 263,790</u>	<u>\$ 308,787</u>	<u>\$ 263,790</u>	<u>\$ 308,788</u>
LIABILITIES				
Due to other funds	\$ 88,887	\$ 100,596	\$ 88,887	\$ 100,596
Due to other governments	<u>178,195</u>	<u>204,191</u>	<u>178,195</u>	<u>204,192</u>
TOTAL LIABILITIES	<u>\$ 267,082</u>	<u>\$ 304,787</u>	<u>\$ 267,082</u>	<u>\$ 304,788</u>

(Continued)

CITY OF KIPPER, LOUISIANA
 COMBINED STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - ALL AGENCY FUNDS (CONTINUED)
 Year Ended June 30, 1999

TOTALS - ALL AGENCY FUNDS

	<u>BALANCE</u> <u>8.31.98</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> <u>8.30.99</u>
ASSETS				
Cash	\$ 42,032	\$ 5,881,080	\$ 5,886,768	\$ 18,344
Equity in pooled cash and investments	1	-	-	1
All various taxes receivable	1,302,034	1,263,114	5,182,797	1,382,351
Due from other governments	362,281	261,282	267,266	261,302
TOTAL ASSETS	<u>\$ 1,706,328</u>	<u>\$ 7,405,466</u>	<u>\$ 11,336,831</u>	<u>\$ 3,063,000</u>
LIABILITIES				
Accounts payable	\$ 1,833	-	\$ 3,933	\$ -
Due to other funds	1,114,583	5,263,655	5,896,307	1,496,448
Due to other governments	178,188	281,192	678,195	281,192
Rebonds payable	15,528	79,614	-	52,943
TOTAL LIABILITIES	<u>\$ 1,311,032</u>	<u>\$ 5,624,461</u>	<u>\$ 6,688,535</u>	<u>\$ 1,746,983</u>

The accompanying notes are an integral part of this statement.

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 MONROE, LOUISIANA
 SCHEDULE OF GENERAL FIXED ASSETS - BY SUBJECTS
 June 30, 1999

GENERAL FIXED ASSETS	
Land	\$ 11,887,310
Buildings	12,007,894
Improvements other than buildings	37,648,498
Furniture, fixtures and equipment	14,280,177
Vehicles	10,998,719
Construction in progress	<u>8,018,108</u>
TOTAL GENERAL FIXED ASSETS	<u>\$ 97,847,106</u>
INVESTMENTS IN GENERAL FIXED ASSETS FROM	
General fund revenues	\$ 41,580,358
General obligation bonds and notes	37,851,787
Federal grants	11,483,958
State grants	1,773,858
Parish grants	284,000
Gifts	608,662
Special assessments	10,000,174
Residual fees	<u>9,728,395</u>
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	<u>\$ 97,847,106</u>

TECH SERVICES, LIMITED
SCHEDULE OF GENERAL FUND ASSETS - BY FUND TYPE AND ACTIVITY
 June 30, 2009

GENERAL FUND ACTIVITY	2009		2008		2007	
	AMOUNT	PERCENTAGE	AMOUNT	PERCENTAGE	AMOUNT	PERCENTAGE
Acquisitionment						
Information	\$ 1,000,000	91.666667	\$ 1,000,000	1,000,000	\$ 1,000,000	91.666667
Board affairs	-	-	60,000	60,000	20,000	18.181818
Facilities	-	-	-	-	1,000	0.009129
Planning and zoning	-	-	-	-	20,000	0.181818
Total, Acquisitionment	<u>1,000,000</u>	<u>91.666667</u>	<u>1,060,000</u>	<u>1,060,000</u>	<u>1,020,000</u>	<u>91.940476</u>
Public works						
Water	1,000,000	100.0000	1,000,000	1,000,000	1,000,000	100.000000
Sewerage treatment	-	-	-	-	10,000	0.100000
Public works	-	-	-	-	1,000	0.010000
Public safety	-	-	20,000	20,000	-	-
Fire treatment	80,000	80.000000	80,000	80,000	200,000	200.000000
Lighting	-	-	1,000	1,000	10,000	10.000000
Public buildings	-	-	-	-	20,000	0.200000
Total Public Works	<u>1,080,000</u>	<u>100.000000</u>	<u>1,081,000</u>	<u>1,081,000</u>	<u>1,230,000</u>	<u>111.363636</u>
Public works						
Administration	-	-	-	-	10,000	0.090909
Construction	-	-	40,000	40,000	10,000	0.090909
Contract	-	-	-	-	10,000	0.090909
Road and bridges	10,000	10.000000	20,000,000	20,000,000	100,000	0.909091
Street lighting	-	-	10,000	10,000	40,000	0.363636
Streets	-	-	10,000	10,000	10,000	0.090909
Vehicle and building maintenance	-	-	10,000	10,000	20,000	0.181818
Total Public Works	<u>10,000</u>	<u>10.000000</u>	<u>20,010,000</u>	<u>20,010,000</u>	<u>190,000</u>	<u>1.727273</u>
Health and welfare						
Housing	-	-	-	-	10,000	0.090909
Council on aging	10,000	10.000000	10,000	10,000	40,000	0.363636
Recreational and cultural services	-	-	10,000	10,000	-	-
Social work	-	-	-	-	10,000	0.090909
Housing subsidies	-	-	10,000	10,000	-	-
Total Health and Welfare	<u>10,000</u>	<u>10.000000</u>	<u>20,010,000</u>	<u>20,010,000</u>	<u>90,000</u>	<u>0.818182</u>
Cultural and recreation						
Recreation and entertainment	10,000	10.000000	20,000	20,000	10,000	0.909091
Recreation	1,000,000	1,000.000000	1,000,000	1,000,000	10,000	0.090909
Recreation	1,000,000	1,000.000000	1,000,000	1,000,000	10,000	0.090909
Total Cultural and Recreation	<u>2,010,000</u>	<u>1,810.000000</u>	<u>2,020,000</u>	<u>2,020,000</u>	<u>30,000</u>	<u>0.272727</u>
Economic and community development						
Community development	20,000	20.000000	10,000	10,000	10,000	0.909091
Economic	20,000	20.000000	-	-	-	-
Total Economic and Community Development	<u>40,000</u>	<u>40.000000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>0.909091</u>
Total General Fund Activities	<u>\$ 3,080,000</u>	<u>2,816.666667</u>	<u>\$ 31,181,000</u>	<u>31,181,000</u>	<u>\$ 3,390,000</u>	<u>3,027.272727</u>
Construction projects						
Total General Fund Activities					<u>\$ 3,390,000</u>	

CITY OF DENVER, COLORADO
MEMORIAL OF COUNCIL IN REGARDS TO THE BUDGET - BY FUNCTION AND ACTIVITY
 Year Ended June 30, 1999

FUNCTION AND ACTIVITY	GENERAL FUND AMOUNT AVAILABLE	RESERVE FUND	DIRECT BUDGET (ORIGIN SOURCE OF FINANCING)	GENERAL FUND AMOUNT AVAILABLE
Level of government				
Administration	\$ 2,822,276	\$ 82,879	-	\$ 2,905,155
General services	882,330	6,139	-	888,469
Public works	86,547	88,276	-	174,823
Planning and zoning	20,882	173,734	-	194,616
TOTAL GENERAL GOVERNMENT	3,772,835	291,028	-	3,963,863
Public utility				
Fuel	14,012,270	1,264,758	200,000	15,477,028
Regulatory activities	11,188	-	-	11,188
Cost of sales	1,889	-	-	1,889
Plant and equipment	80,881	-	-	80,881
Power procurement	4,039,248	82,228	-	4,121,476
Taxes	126,882	-	-	126,882
Subsidies	124,888	1,888	-	126,776
TOTAL PUBLIC UTILITY	18,185,486	1,348,874	200,000	19,734,360
Public works				
Administration	164,421	202,420	-	366,841
Construction	784,881	-	-	784,881
Design	18,120	-	-	18,120
Grants and bridge	26,000,000	-	-	26,000,000
Street lighting	160,887	-	-	160,887
Streets	870,176	-	-	870,176
Water and wastewater treatment	402,887	-	-	402,887
TOTAL PUBLIC WORKS	27,401,482	202,420	-	27,603,902
Health and safety				
Fire	28,440	-	-	28,440
General safety	400,887	-	-	400,887
Non-emergency medical services	182,889	-	-	182,889
Food bank	2,120	-	-	2,120
Emergency services	80,888	-	-	80,888
TOTAL HEALTH AND SAFETY	674,124	-	-	674,124
Culture and recreation				
Administration and maintenance	1,888,884	-	-	1,888,884
Recreation	12,121,883	1,888,889	-	13,010,772
Reserves	2,794,122	-	-	2,794,122
TOTAL CULTURE AND RECREATION	16,804,889	1,888,889	-	18,693,778
Special activities department				
Community Development	1,121,121	1,121,120	-	2,242,241
Fairs	889,888	-	-	889,888
TOTAL SPECIAL ACTIVITIES DEPARTMENT	2,011,009	1,121,120	-	3,132,129
Total GENERAL GOVERNMENTS AVAILABLE FOR FINANCING	66,682,821	3,772,482	200,000	70,655,303
Construction program	6,121,888	1,121,120	4,011,421	11,254,429
TOTAL GENERAL GOVERNMENTS	\$ 72,804,709	\$ 4,893,602	\$ 601,421	\$ 78,300,732

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 MONROE, LOUISIANA
SCHEDULE OF GENERAL, LONG-TERM DEBT
 June 30, 1999

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

SERIAL BONDS:	
Amount available in Debt Service Funds	\$ 6,933,000
Amount to be provided for retirement of general obligation, special tax bonds, and special assessment debt with governmental commitment	<u>37,836,273</u>
Total available and to be provided for serial bond retirement	44,809,273
NOTES PAYABLE:	
Amount available in Special Revenue Funds	125,000
Amount available in Debt Service Fund	<u>3,138</u>
Total available for notes payable	138,138
Amount to be provided from governmental funds	<u>2,883,873</u>
Total available and to be provided for notes payable	3,022,011
COMPENSATED ABSENCES PAYABLE	
Amount to be provided from governmental funds	1,940,180
CAPITAL LEASES PAYABLE:	
Amount to be provided from governmental funds	<u>251,173</u>
Total amount available and to be provided	<u>\$ 50,445,430</u>
General Long-Term Debt Payable	
SERIAL BONDS PAYABLE:	
General obligation and special tax bonds	\$ 44,809,273
Special assessment debt with governmental commitment	<u>39,273</u>
Total serial bonds payable	44,848,546
NOTES PAYABLE:	
	3,022,793
COMPENSATED ABSENCES PAYABLE:	
	1,940,180
CAPITAL LEASES PAYABLE:	
	<u>251,173</u>
Total general long-term debt payable	<u>\$ 50,445,430</u>

STATISTICAL SECTION

CITY OF DENVER, LOUISIANA
 GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION (1)
 LAST FISCAL YEAR
 SUMMARY

FISCAL YEAR	GENERAL GOVERNMENT	PERCENT OF TOTAL	PUBLIC SAFETY	PERCENT OF TOTAL	PUBLIC WORKS	PERCENT OF TOTAL	MAINTENANCE	PERCENT OF TOTAL
1990	\$ 6,036,887	71.0	\$ 9,025,706	104	\$ 6,134,837	69.0	\$ 643,699	7.0
1991	6,026,680	68.5	9,241,152	104	6,607,988	73.0	643,693	7.0
1992	6,000,000	71.0	9,000,000	100	6,500,000	74.0	600,000	6.8
1993	6,000,000	68.8	8,800,000	93.1	5,800,000	60.8	600,000	6.2
1994	6,000,000	69.7	8,600,000	95.4	5,600,000	62.0	600,000	6.6
1995	6,000,000	69.0	8,600,000	95.4	5,600,000	62.0	600,000	6.6
1996	6,750,000	70.0	9,800,000	101.7	6,300,000	65.1	600,000	6.2
1997	6,800,000	69.0	9,800,000	100.0	6,300,000	64.0	600,000	6.1
1998	6,800,000	69.0	9,800,000	101.7	6,300,000	64.0	600,000	6.1
1999	6,800,000	69.0	9,800,000	101.7	6,300,000	64.0	600,000	6.1

(1) Other than General, Special Revenue Funds (with Unassigned Debt Service Funds)

UNIT NAME AND BUDGET YEAR	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL	UNIT BUDGET	PERCENT OF TOTAL	AMOUNT BUDGET	PERCENT OF TOTAL	TOTAL	PERCENT OF TOTAL
1. 2,766,000	9.9	2,766,000	1.4	2,800,000	86.5	2,439,000	74.8	21,491,000	66.0
3,111,000	10.6	3,111,000	1.5	3,883,000	119.8	3,241,000	91.1	25,664,000	78.0
3,823,000	12.6	4,000,000	1.8	4,886,000	149.2	3,741,000	94.4	31,766,000	96.0
2,809,000	9.7	300,000	1.3	3,004,000	90.4	2,706,000	80.0	32,736,000	99.0
3,664,000	12.5	3,000,000	1.4	4,100,000	111.9	3,334,000	81.3	33,064,000	100.0
2,900,000	9.8	3,000,000	1.4	3,000,000	100.0	2,886,000	81.1	34,096,000	103.0
3,750,000	12.7	360,000	1.5	4,110,000	109.6	3,686,000	89.7	41,086,000	123.0
3,320,000	11.3	400,000	1.6	3,720,000	112.1	3,366,000	85.1	45,456,000	138.0
3,875,000	13.1	400,000	1.6	4,275,000	110.3	3,946,000	92.3	46,406,000	141.0
3,900,000	13.2	430,000	1.7	4,330,000	111.0	3,986,000	92.0	49,396,000	149.0

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

FISCAL YEAR	PERSONNEL SERVICES	PERCENT OF TOTAL	SUPPLIES	PERCENT OF TOTAL	SERVICE CHARGES	PERCENT OF TOTAL
FY99	\$ 13,371,347	44.3	\$ 5,866,839	4.0	\$ 9,341,758	33.5
FY00	13,184,840	44.5	5,882,880	4.0	9,885,841	33.5
FY01	13,531,586	43.7	5,889,214	3.9	10,281,678	33.6
FY02	13,856,131	43.1	5,812,859	3.9	9,807,774	33.0
FY03	14,099,133	44.8	5,466,873	4.6	10,997,822	31.5
FY04	13,531,624	44.4	5,400,828	4.6	11,876,714	34.0
FY05	17,883,918	41.6	5,333,418	4.4	13,243,138	33.5
FY06	18,204,686	40.1	5,971,860	4.5	13,036,864	33.7
FY07	19,771,338	44.1	2,862,204	4.7	13,940,668	36.5
FY08	20,871,839	43.4	2,117,528	4.4	13,854,259	36.8

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

	<u>CAPITAL</u> <u>OUTLAY</u>	<u>PERCENT</u> <u>OF TOTAL</u>	<u>DEBT</u> <u>SERVICE</u>	<u>PERCENT</u> <u>OF TOTAL</u>	<u>TOTAL</u>	<u>PERCENT</u> <u>OF TOTAL</u>
\$	458,835	1.6	\$ 4,601,889	16.3	\$ 27,043,589	100.0
	726,809	2.6	4,637,944	16.8	29,681,948	100.0
	881,478	3.4	4,656,827	15.3	31,726,784	100.0
	881,956	3.4	5,514,897	18.4	32,178,996	100.0
	1,269,657	6.1	4,772,886	13.8	32,664,965	100.0
	1,987,844	8.9	3,995,838	11.2	34,579,184	100.0
	4,683,797	11.2	4,719,384	10.5	41,008,471	100.0
	5,524,829	11.7	6,819,286	15.0	43,605,750	100.0
	3,288,400	7.2	5,814,389	13.0	44,347,439	100.0
	5,894,865	13.1	5,815,965	12.0	49,065,904	100.0

CITY OF DENVER, COLORADO
 GENERAL GOVERNMENT REVENUES BY SOURCE (1)
 LAST FISCAL YEAR
 (UNAUDITED)

FISCAL YEAR	TOTAL	PERCENT OF TOTAL	PROPERTY AND PERMITS	REVENUE OF FUNDS	PERCENT OF FUNDS	FEES OR DISBURSEMENTS	PERCENT OF FUNDS	CHARGES FOR SERVICES	PERCENT OF FUNDS
1991	\$ 2,029,645	100%	\$ 1,276,380	63	\$ 1,245,000	61	\$ 704,540	35	
1992	2,196,847	100	1,328,600	60	1,298,000	60	1,011,900	46	
1993	2,148,645	100	1,298,200	60	1,267,000	59	1,023,800	48	
1994	2,277,000	100	1,356,600	60	1,325,000	58	1,081,000	48	
1995	2,490,648	100	1,482,400	60	1,451,000	58	1,200,000	48	
1996	2,620,000	100	1,558,000	59	1,527,000	58	1,299,000	49	
1997	4,100,000	100	2,471,000	60	2,440,000	59	1,981,000	48	
1998	4,646,000	100	2,811,000	60	2,780,000	59	2,211,000	50	
1999	4,777,000	100	2,900,000	61	2,870,000	60	2,290,000	50	
2000	5,817,000	100	3,496,000	60	3,465,000	59	2,766,000	48	

(1) Includes Capital, Special Revenue Funded with Fees and Sale Bonds Funds.

(2) Source prior to FY99 is Unallocated/Unassigned.

BOOK END PRICE (\$)	PERCENT OF FOLIO	SPRING ADJUSTMENT	PERCENT OF TOTAL	IN MILLION	PERCENT OF FOLIO	SPRING ADJUSTMENT	PERCENT OF FOLIO	TOTAL	PERCENT OF FOLIO
1	400.00	2.1	-	\$ -	-	80,000	4.1	17,000.00	86.2
	875.00	4.1	19.0	10,000	4.7	10,000	5.0	20,000.00	88.8
	950.00	5.0	24.7	15,000	7.2	10,000	5.0	25,000.00	90.0
	10,000	50	50.0	50,000	23.5	10,000	5.0	60,000.00	98.0
	100,000	50	50.0	50,000	23.5	10,000	5.0	60,000.00	98.0
	1,000,000	50	50.0	50,000	23.5	10,000	5.0	60,000.00	98.0
	10,000,000	50	50.0	50,000	23.5	10,000	5.0	60,000.00	98.0
	100,000,000	50	50.0	50,000	23.5	10,000	5.0	60,000.00	98.0
	1,000,000,000	50	50.0	50,000	23.5	10,000	5.0	60,000.00	98.0

CITY OF ELMER, IOWA
PROPERTY TAX COLLECTIONS
LAST TEN FISCAL YEARS
(UNAUDITED)

<u>FISCAL YEAR</u>	<u>TOTAL MILLAGE</u>	<u>EX-EMPT HOMES AND OTHER TAXABLES</u>	<u>TAX COLLECTIONS AND ADDITIONS</u>	<u>PROPERTY TAXES COLLECTED</u>	<u>TOTAL OPERATIONAL EXPENSES AND RESERVE</u>
1990	20.21	\$ 4,300,000	\$ 4,600,000	\$0.00	\$ 4,600,000
1991	20.21	4,700,000	4,800,000	\$0.00	4,800,000
1992	20.21	4,400,000	4,600,000	\$0.00	4,600,000
1993	20.21	4,700,000	4,500,000	\$0.00	4,500,000
1994	20.24	4,700,000	4,800,000	\$0.00	4,800,000
1995	20.24	4,600,000	4,800,000	\$0.00	4,800,000
1996	20.24	4,900,000	5,000,000	\$0.00	5,000,000
1997	20.27	3,800,000	4,000,000	\$0.00	4,000,000
1998	20.28	3,400,000	3,600,000	\$0.00	3,600,000
1999	20.28	3,200,000	3,400,000	\$0.00	3,400,000

(1) In City Charter Implementation \$0.00 Operational Expenses beginning with fiscal year 1999.

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CITY OF KENNER, LOUISIANA
 ANNUAL AND ESTIMATED TOTAL VALUE OF TAXABLE PROPERTY (2)
 LAST FISCAL YEAR
 (2000/2001)

<u>FISCAL YEAR</u>	<u>REAL ESTATE</u>	<u>PERSONAL PROPERTY</u>	<u>TAXABLE</u>	<u>PUBLIC SERVICE CORPORATIONS</u>
1999	\$ 204,889,873	\$ 30,820,750	\$ 1,449,176	\$ 20,164,898
1998	206,726,488	31,931,041	6,736,486	20,140,262
1997	203,233,888	33,140,599	7,222,086	20,044,878
1996	204,287,448	31,666,490	4,770,734	20,000,888
1995	214,192,770	41,904,054	5,214,956	24,278,977
1994	214,233,138	43,233,948	5,271,606	24,228,267
1993	230,883,770	50,296,941	3,990,485	24,614,938
1992	271,074,041	58,198,179	4,237,254	24,899,528
1991	241,798,771	60,058,717	3,699,541	24,149,387
1990	243,938,830	62,500,141	4,809,171	24,922,196

NOTES:

(1) Annual values are established by the Parish Assessor by the end of each year at 80 percent of assessed market value for real property and 80 percent of assessed market value for other property. A revaluation of all property is required or to be completed every four years. The last revaluation was completed for December 1996.

(2) The City Council implemented a \$1,000 homestead exemption beginning with the fiscal year 1996.

(3) Source: Address-Parish Assessor's Office.

<u>RAILWAY WORKS WORKS</u>	<u>01 TOTAL AMOUNTS</u>	<u>02 REPRESENTING EQUIPMENT</u>	<u>NON-EQUIPMENT AMOUNTS</u>	<u>TOTAL ESTIMATED AMOUNTS</u>
\$ 17,000	\$ 38,004,300	\$ 80,000,000	\$ 64,641,000	\$ 1,647,000,000
22,000	283,900,400	89,800,000	84,915,100	1,646,000,000
30,000	283,700,100	89,800,000	88,800,100	1,646,000,000
33,000	283,604,100	89,800,000	87,904,100	1,645,000,000
36,000	283,498,000	89,800,000	86,908,000	1,644,000,000
41,000	283,391,900	89,800,000	85,911,900	1,643,000,000
46,000	283,285,800	89,800,000	84,915,800	1,642,000,000
51,000	283,179,700	89,800,000	83,919,700	1,641,000,000
56,000	283,073,600	89,800,000	82,923,600	1,640,000,000
61,000	282,967,500	89,800,000	81,927,500	1,639,000,000
66,000	282,861,400	89,800,000	80,931,400	1,638,000,000
71,000	282,755,300	89,800,000	79,935,300	1,637,000,000
76,000	282,649,200	89,800,000	78,939,200	1,636,000,000
81,000	282,543,100	89,800,000	77,943,100	1,635,000,000
86,000	282,437,000	89,800,000	76,947,000	1,634,000,000
91,000	282,330,900	89,800,000	75,950,900	1,633,000,000
96,000	282,224,800	89,800,000	74,954,800	1,632,000,000
101,000	282,118,700	89,800,000	73,958,700	1,631,000,000
106,000	282,012,600	89,800,000	72,962,600	1,630,000,000
111,000	281,906,500	89,800,000	71,966,500	1,629,000,000
116,000	281,800,400	89,800,000	70,970,400	1,628,000,000
121,000	281,694,300	89,800,000	69,974,300	1,627,000,000
126,000	281,588,200	89,800,000	68,978,200	1,626,000,000
131,000	281,482,100	89,800,000	67,982,100	1,625,000,000
136,000	281,376,000	89,800,000	66,986,000	1,624,000,000
141,000	281,269,900	89,800,000	65,989,900	1,623,000,000
146,000	281,163,800	89,800,000	64,993,800	1,622,000,000
151,000	281,057,700	89,800,000	63,997,700	1,621,000,000
156,000	280,951,600	89,800,000	62,991,600	1,620,000,000
161,000	280,845,500	89,800,000	61,995,500	1,619,000,000
166,000	280,739,400	89,800,000	60,999,400	1,618,000,000
171,000	280,633,300	89,800,000	59,993,300	1,617,000,000
176,000	280,527,200	89,800,000	58,997,200	1,616,000,000
181,000	280,421,100	89,800,000	57,991,100	1,615,000,000
186,000	280,315,000	89,800,000	56,995,000	1,614,000,000
191,000	280,208,900	89,800,000	55,998,900	1,613,000,000
196,000	280,102,800	89,800,000	54,992,800	1,612,000,000
201,000	280,000,000	89,800,000	53,990,000	1,611,000,000

CITY OF LENOIR, NORTH CAROLINA
 PROPERTY TAXES: DEDUCTIBLE AND OVERLAPPING EXEMPTIONS
 (FOR FISCAL YEAR 2000) (LAST FISCAL YEAR)
 (UNADJUSTED)

CITY OF LENOIR						FISCAL		
COLLECTION YEAR	CITY YEAR	GENERAL FUND	SPECIAL REVENUE FUNDS	SEWER SERVICES FUND	WATER/WATER OPERATIONS FUND	%		
						2000	2000 EXEMPTIONS	2000
1990	1989	1.76	14.36	2.25	2.86	22.23	85.64	129.77
1991	1990	1.76	14.36	2.25	2.86	22.23	85.69	89.89
1992	1991	1.76	14.36	2.25	2.86	22.23	86.09	142.74
1993	1992	1.76	14.36	2.25	2.86	24.20	76.61	106.20
1994	1993	1.76	14.36	1.89	2.86	25.26	72.79	99.39
1995	1994	1.76	14.36	1.89	2.86	25.26	73.85	96.21
1996	1995	1.76	14.36	1.89	2.86	25.26	73.61	92.98
1997	1996	1.81	15.13	1.81	1.93	23.87	73.62	89.49
1998	1997	1.81	15.13	1.13	1.93	23.78	68.86	90.96
1999	1998	1.81	15.13	1.13	1.93	24.76	69.29	90.79

NOTES:

(1) Source: William Davis-Alexander.

CITY OF KENNER, LOUISIANA
 PRINCIPAL TAXPAYERS OF ALL VALUED TAXES
 June 30, 1999
 (DOLLARS)

TAXPAYER	TYPE OF BUSINESS	1998 ASSESSED VALUATION	1998 TAX AMOUNT	PERCENTAGE OF TOTAL ASSESSMENT SOLUTION
Southwest Airlines	Air Carrier	\$ 3,441,000	\$ 104,589	2.2
Bell South Telecommunications	Telephone Utility	2,891,000	110,490	2.1
CV Keweenaw Associates	Retail (Mall)	4,880,000	105,890	1.4
Treasure Chest Casino	Casino	3,400,120	75,903	1.0
Frappier Industries	Oil & Gas Exploration	3,091,500	69,201	0.9
Energy Corporation	Electrical Utility	3,000,486	65,241	0.9
Steak 'n Company	Shopping Center	2,561,500	59,929	0.8
Delta Airlines	Air Carrier	2,411,000	56,781	0.8
Treasure Chest Casino Recreational Usage	Casino	2,315,000	48,866	0.6
Kramer Hotel Ltd. Partnership	Hotel	2,273,000	45,837	0.6
		<u>\$ 38,896,111</u>	<u>\$ 844,007</u>	

**CITY OF DENVER, COLORADO
 FINANCIAL STATEMENTS AND SUPPLEMENTAL INFORMATION
 LAST FINANCIAL YEAR
 (CONTINUED)**

FISCAL YEAR	CURRENT AND DELINQUENT ASSESSMENTS		BY CURRENT AND DELINQUENT HOMEOWNERS COLLECTIBLE		BASED ON COLLECTION TO ASSESSMENT (%)	BY TOTAL ASSESSMENTS OVER LAST TWO YEARS	
	REVENUES IN YEAR	DELINQ. IN YEAR	LEVIED DURING YEAR	COLLECTIBLE DURING YEAR		IN YEAR	IN YEAR
PLANNED ASSESSMENTS							
1990	\$	200,840	\$	292,274	\$	240,776	9.2%
1991	\$	192,880	-	45,000	\$	147,880	7.6%
1992	\$	164,700	-	88,800	\$	75,900	4.6%
1993	\$	508,495	-	10,999	\$	497,496	98.2%
1994	\$	612,490	-	4,294	\$	608,196	99.3%
1995	\$	616,680	-	20,340	\$	596,340	96.6%
1996	\$	178,270	-	19,270	\$	159,000	8.9%
1997	\$	346,770	-	26,270	\$	320,500	92.4%
1998	\$	344,548	-	36,108	\$	308,440	89.5%
1999	\$	276,470	-	24,270	\$	252,200	91.2%
UNPLANNED ASSESSMENTS							
1990	\$	88,888	\$	-	\$	88,888	0.0%
1991	\$	10,000	-	4,400	\$	5,600	5.6%
1992	\$	724,070	-	7,800	\$	716,270	9.8%
1993	\$	642,000	-	2,800	\$	639,200	0.4%
1994	\$	622,000	-	2,000	\$	620,000	0.3%
1995	\$	58,000	-	1,800	\$	56,200	3.1%
1996	\$	10,000	-	-	\$	10,000	0.0%
1997	\$	67,000	-	-	\$	67,000	0.0%
1998	\$	67,000	-	2,800	\$	64,200	4.2%
1999	\$	16,200	-	400	\$	15,800	2.5%

NOTES

(1) Collections include late payments of individual assessments.

(2) Values outstanding past six months are not collectible as delinquent assessments.

CITY OF KENNER, LOUISIANA
 COMPLETION OF LEGAL DEBT MARGIN
 June 30, 1999
 (UNAUDITED)

Assessed value		<u>\$ 343,795,000</u>
Debt limit - 35% of assessed value (1)		<u>\$ 119,727,750</u>
Total bonds payable	\$ 44,849,273	
Less: Special assessment bonds	(29,273)	
Sales tax bonds	(19,240,000)	
Amount available for repayment of general obligation and excess revenue bonds	<u>1,838,667</u>	
Total debt applicable to limitation		<u>7,308,067</u>
Legal debt margin		<u>\$ 112,419,683</u>

NOTES:

(1) Louisiana R.S. 18:162 allows a maximum of 35% of the assessed valuation for bonded debt for any one purpose or 35% of the total assessed value for all purposes.

**CITY OF LONG BEACH, CALIFORNIA
 RANKS OF NET LONG-TERM DEBT TO ASSUMED PAID-IN-SPRINT NET LONG-TERM DEBT PER FISCAL
 YEAR TEN PERCENT YIELD
 (\$ MILLIONS)**

FISCAL YEAR	FIVE YEAR AVERAGE	DEBT TO TOTAL ASSETS	DEBT TO TOTAL ASSETS (EXCLUDING MUNICIPAL BONDS)	DEBT TO TOTAL ASSETS (EXCLUDING MUNICIPAL BONDS)	DEBT TO TOTAL ASSETS (EXCLUDING MUNICIPAL BONDS)	DEBT TO TOTAL ASSETS (EXCLUDING MUNICIPAL BONDS)	DEBT TO TOTAL ASSETS (EXCLUDING MUNICIPAL BONDS)	DEBT TO TOTAL ASSETS (EXCLUDING MUNICIPAL BONDS)	DEBT TO TOTAL ASSETS (EXCLUDING MUNICIPAL BONDS)		
										DEBT TO TOTAL ASSETS (EXCLUDING MUNICIPAL BONDS)	
1995	75.87	8	28.084	\$ 25,862,026	\$ 2,086,094	8	-	\$ 25,862,026	8.26	1	100.00
1996	75.87	8	28.084	\$ 25,862,026	2,086,094	-		\$ 25,862,026	8.26	1	100.00
1997	75.87	8	28.084	\$ 25,862,026	2,086,094	-		\$ 25,862,026	8.26	1	100.00
1998	75.87	8	28.084	\$ 25,862,026	2,086,094	-		\$ 25,862,026	8.26	1	100.00
1999	75.87	8	28.084	\$ 25,862,026	2,086,094	-		\$ 25,862,026	8.26	1	100.00
2000	75.87	8	28.084	\$ 25,862,026	2,086,094	-		\$ 25,862,026	8.26	1	100.00
2001	75.87	8	28.084	\$ 25,862,026	2,086,094	-		\$ 25,862,026	8.26	1	100.00
2002	75.87	8	28.084	\$ 25,862,026	2,086,094	-		\$ 25,862,026	8.26	1	100.00
2003	75.87	8	28.084	\$ 25,862,026	2,086,094	-		\$ 25,862,026	8.26	1	100.00
2004	75.87	8	28.084	\$ 25,862,026	2,086,094	-		\$ 25,862,026	8.26	1	100.00
2005	75.87	8	28.084	\$ 25,862,026	2,086,094	-		\$ 25,862,026	8.26	1	100.00
2006	75.87	8	28.084	\$ 25,862,026	2,086,094	-		\$ 25,862,026	8.26	1	100.00
2007	75.87	8	28.084	\$ 25,862,026	2,086,094	-		\$ 25,862,026	8.26	1	100.00
2008	75.87	8	28.084	\$ 25,862,026	2,086,094	-		\$ 25,862,026	8.26	1	100.00
2009	75.87	8	28.084	\$ 25,862,026	2,086,094	-		\$ 25,862,026	8.26	1	100.00
2010	75.87	8	28.084	\$ 25,862,026	2,086,094	-		\$ 25,862,026	8.26	1	100.00

FOOTNOTES:

(1) Assumes Long Beach Utility Authority for PRR, PRR Fund PRR, PRR (LA) Fund Status for PRR Funds.

(2) In debt selling from general obligation bonds, calculate based on type of investment portfolio.

CITY OF KENNER, LOUISIANA
 RATIO OF ANNUAL DEBT SERVICE EXPENDITURES
 FOR GENERAL BONDED DEBT TO GENERAL GOVERNMENTAL EXPENDITURES
 LAST TEN FISCAL YEARS
 (UNAUDITED)

FISCAL YEAR	TOTAL	DEBT INTEREST AND FEES	TOTAL DEBT SERVICE	TOTAL GENERAL EXPENDITURES	RATIO OF
					DEBT SERVICE TO TOTAL GENERAL EXPENDITURES
1990	\$ 1,566,130	\$ 3,035,869	\$ 4,602,049	\$ 27,649,579	16.53
1991	1,698,076	2,989,268	4,687,344	29,661,548	15.80
1992	1,893,540	2,964,887	4,858,427	31,276,794	15.53
1993	1,529,119	2,432,968	4,972,025	32,178,976	15.47
1994	1,943,237	2,223,894	4,167,131	32,094,963	13.00
1995	1,779,405	2,174,405	3,953,810	34,979,894	11.30
1996	2,806,015	2,309,320	4,775,344	41,009,471	11.62
1997	4,109,444	2,723,264	6,872,308	49,608,790	13.84
1998	3,288,029	2,614,368	5,902,397	44,347,829	13.31
1999	3,346,261	2,479,762	5,826,023	48,065,284	12.12

FOOTNOTES:

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

(2) Excludes bond issuance costs.

CITY OF KENNER, LOUISIANA
 COMPLETION OF DIRECT AND OVERLAPPING DEBT
 June 30, 1999
 (UNAUDITED)

	DEBT MATURING AS OF	NET NEW ORLEANS BOND DEBT FOR 1999	PERCENTAGE APPLICABLE TO THE CITY OF	AMOUNT APPLICABLE FOR 1999
City of Kenner	6-30-99	1	1.000%	\$ 1,000,000
Jackson Parish	11-1-98	13,699,000	14.07%	19,289,800
Jackson Parish Public School System	6-30-99	1,181,400	14.07%	3,362,870
Total disclosed overlapping debt				<u>\$ 23,654,670</u>
Total secured education				\$ 23,654,670
Ratio of direct and overlapping debt to total secured education				1.00%
Disclosed overlapping debt per capita				\$ 3.13

NOTES:

(1) The percentage of bondholders of the City's overlapping political subdivisions was determined by dividing the City's secured education debt to maturity by the total secured education subject to maturity of the overlapping subdivisions.

**CITY OF MONROE, LOUISIANA
DEMOGRAPHIC STATISTICS
LAST TEN FISCAL YEARS
(UNADJUSTED)**

FISCAL YEAR	(1) POPULATION	(2) PER CAPITA PERSONAL INCOME	(3) UNEMPLOYMENT RATES
1990	72,883	\$ 17,408	5.2%
1991	73,813	17,489	5.6%
1992	75,252	18,348	6.2%
1993	75,317	19,108	5.9%
1994	77,708	20,178	6.4%
1995	77,868	20,178	5.8%
1996	77,965	20,178	4.2%
1997	79,800	21,970	3.8%
1998	79,188	22,942	3.88%
1999	79,229	(4)	(4)

NOTES:

- (1) Source: Louisiana Tech University for 1982-1989 and 1991-1999; 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 Monroe is an incorporated municipality.
- (3) Source: Louisiana Department of Labor for calendar years. Figures apply to Jefferson Parish, in which the City of Monroe is an incorporated municipality.
- (4) Information not yet available.

**CITY OF BOONER, LOUISIANA
PROPERTY VALUE AND PRIVATE-CONSTRUCTION PERMITS AND VALUE
LAST TEN FISCAL YEARS
(UNAUDITED)**

FISCAL YEAR	(1) ASSESSED PROPERTY VALUE	CONSTRUCTION PERMITS (2)	
		NUMBER OF BUILDING PERMITS	VALUE
1990	\$ 383,864,294	642	\$ 263,273,495
1991	383,968,439	687	33,670,030
1992	387,076,736	647	37,989,464
1993	397,664,897	525	37,970,889
1994	397,684,600	478	30,582,337
1995	397,670,881	489	36,148,964
1996	394,000,463	483	34,668,927
1997	330,565,339	426	32,283,893
1998	336,076,511	483	66,281,739
1999	342,080,898	427	38,348,046

NOTES:

(1) Assessed values from GIS table provided.

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

CITY OF KUMBER, LOUISIANA
MISCELLANEOUS STATISTICS
June 28, 1999
(UNAUDITED)

Date of Incorporation: December 15, 1943

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

Average Elevation: -5 Feet

Area: 15 square miles

Number of Streets Lighted: 6,815

Number of Housing Units: 27,817

Fire Protection

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

Number of Stations: 5

Number of Commissioned Firemen: 80

Number of Pieces of Equipment: 77

Police Protection

Number of Stations: 2

Number of Commissioned Policemen: 140

Wastewater Treatment

Treatment Capacity: 18.25 MGD

Number of Treatment Plants: 3

Number of Low Lift Stations: 76

Number of Miles on Collection System: 794

Discharge Point: Mississippi River

Culture and Recreation

Art Gallery: 1

Number of Museums: 3

Number of Theaters: 4

Number of Parks: 3

Number of Gymsnasiums: 9

Number of Playgrounds: 11

Number of Ten-Lane: 17

Number of Wheelchair Tracks: 3

Number of Employees

Civil Service: 280

Unclassified: 485

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SINGLE AUDIT SECTION

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REBOWE & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS
CONSULTANTS

A FIRM LIMITED COMPANY

300 N. Eldorado Blvd. • Suite 200 • PO. Box 9992 • Bossier, LA 70601
Phone (254) 837-9131 • Fax (254) 837-9133 • E-mail:reb@reb.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 general-purpose financial statements of City of Kenner, Louisiana as of and for the year ended June 30, 1999, and have issued our report thereon dated December 17, 1999. 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 general-purpose 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 these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that 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 general-purpose financial statements and we do provide assurance on the internal control over financial reporting. However, we noted a matter involving the internal control over financial reporting 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 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 standards of management in the general-purpose financial statements. The reportable condition is described in the accompanying Schedule of Findings and Questioned Costs as item 99-1.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that we also considered to be material weaknesses. However, the reportable condition described above was not considered 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 17, 1999.

This report is intended solely for the information of management, the Legislative Auditor of the State of Louisiana, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Robson & Company

December 17, 2008

REBOWE & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS
CONSULTANTS
A PROFESSIONAL CORPORATION

3017 N. Cantrary Blvd. • Suite 600 • PO. Box 990 • Metairie, LA 70002
Phone (504)833-4100 • Fax (504)833-8100 • E-Mail reb@reb.com

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON 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, 1999. The City of Kenner's major federal programs are identified in the summary of auditor'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 State, 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 these requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the City of Kenner's compliance with these 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, 1999.

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.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We found no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information of management, the Legislative Auditor of the State of Louisiana, federal awarding agency and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Roberts & Company

December 13, 1999

CITY OF BIRMINGHAM, ALABAMA
REVENUE COMMISSION OF BIRMINGHAM
 Year-ended June 30, 1999

DESCRIPTION	TOTAL NUMBER	GRANT DOLLARS	TOTAL GRANT AMOUNT	REVENUE AND RECEIPTS RECORDED	REVENUE AND RECEIPTS EXPENSE PAID
DEPARTMENT OF BUSINESS AND ECONOMIC DEVELOPMENT					
Board Programs					
Community Development Board Grant	14,238	\$140,807-13-0000	140,800	\$ -	\$ -
Community Development Board Grant	14,238	\$140,807-13-0000	140,800	\$0.00	\$0.00
Total Board Programs				\$0.00	\$0.00
Board Through/Through Grants					
State Institute of Forestry Regional Office	14,238	\$69,000-21-0001	20,000	36.98	36.98
State Institute of Forestry Regional Office	14,238	\$69,000-21-0001	20,000	40.00	40.00
Total/Partial Through/Through Grants				100.00	100.00
Board Through State Department of Social Services, Office of Community Services					
Emergency Shelter Grant Program Funded Through State Department of Social Services, Office of Community Services	14,211	\$300,000-17-0001 \$300,000.00	10,000	0.00	0.00
				0.00	0.00
TOTAL DEPARTMENT OF BUSINESS AND ECONOMIC DEVELOPMENT				\$ 100.00	\$ 100.00
DEPARTMENT OF JUSTICE					
Board Through Justice Commission and Law Enforcement					
State Drug/Rehabilitation Program Total/Partial Through Louisiana Commission on Law Enforcement	14,144	\$6,000,000-0-01	0,000	\$ 0.00	\$ 0.00
				0.00	0.00
Office of Community Directed Policing Services					
Cops After 5:00	14,700	\$5,000,000-0-000	20,000	0.00	0.00
Cops After 5:00 Program	14,700	\$5,000,000-0-000	20,000	200.00	200.00
Total/Office of Community Directed Policing Services				200.00	200.00
Office of Justice Programs					
Total Law Enforcement Board Grant	14,700	\$5,000,000-0-000	20,000	-	-
Total Law Enforcement Board Grant	14,700	\$5,000,000-0-000	20,000	1,000.00	1,000.00
Total Law Enforcement Board Grant Total/Office of Justice Programs	14,700	\$5,000,000-0-000	20,000	1,000.00	1,000.00
TOTAL DEPARTMENT OF JUSTICE				\$ 100.00	\$ 100.00
SAFETY COMMISSION FROM DEPARTMENT OF METROPOLITAN POLICE					
Board Through Justice Programs Safety Commission					
Kennel Police Patrol One Call Safety Commission (SPOKES)	20,000	0.00	0.00	\$ 0.00	\$ 0.00
Board Administration	20,000	000.00	0.00	0.00	0.00
TOTAL METROPOLITAN POLICE SAFETY ADMINISTRATION				\$ 0.00	\$ 0.00

CITY OF DENVER, MISSISSIPPI
(CITY OF DENVER) DENVER FEDERAL AGENCY ACCOUNTS
 For Fiscal Year 2010

<u>DESCRIPTION</u>	<u>FY 10 AMOUNT</u>	<u>AMOUNT REMOVED</u>	<u>FY 10 AMOUNT ADDED</u>	<u>FY 10 REVENUE AND OFFSETS ADJUSTMENTS</u>	<u>FY 10 FEDERAL AGENCY 2010 TOTALS</u>
FEDERAL EMERGENCY MANAGEMENT AGENCY					
Flood Throughfallows Reimbursement					
Water Contingency Preparation					
Contingency for Program (Priority)	20,000	100,000,000	100,000	\$ 20,000	\$ 20,000
TOTAL FEDERAL EMERGENCY MANAGEMENT AGENCY				<u>\$ 20,000</u>	<u>\$ 20,000</u>
DEPARTMENT OF SOCIAL SERVICES					
Flood Throughfallows Reimbursement					
to Law Enforcement					
Missouri Administration	10,000	-	10,000	\$ 10,000	\$ 10,000
Missouri Administration	10,000	-	10,000	10,000	10,000
Missouri Administration	10,000	100,000	10,000	1,000	1,000
TOTAL DEPARTMENT OF SOCIAL SERVICES				<u>\$ 30,000</u>	<u>\$ 30,000</u>
D.D. TRANSPORTATION DEPARTMENT					
Flood Throughfallows Reimbursement					
of Transportation Department					
Legal Fees Reimbursement (LFR) - Office					
Legal Fees, Office Space Paying	10,000	100,000,000	-	\$ 10,000	\$ 10,000
TOTAL D.D. DEPARTMENT OF TRANSPORTATION				<u>\$ 10,000</u>	<u>\$ 10,000</u>
D.S. OFFICE OF TRANSPORTATION					
Flood Throughfallows Reimbursement					
of Transportation					
Construction and Engineering (C&E)					
Construction and Engineering (C&E)	10,000	100,000,000	1,000	\$ 1,000	\$ 1,000
TOTAL D.S. DEPARTMENT OF TRANSPORTATION				<u>\$ 1,000</u>	<u>\$ 1,000</u>
TOTAL FEDERAL FINANCIAL AGENCY				<u>\$ 100,000</u>	<u>\$ 100,000</u>

• Water Paying

CITY OF MONROE, LOUISIANA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
June 30, 1999

NOTE A - SCOPE OF AUDIT PURSUANT TO GOVERNMENT ACCOUNTING STANDARDS, OMB CIRCULAR A-110, "AUDITS OF STATE, LOCAL GOVERNMENTS, AND NON-PROFIT ORGANIZATIONS" AND THE SINGLE AUDIT ACT OF 1984 AND 1994 AMENDMENTS

All federal grant operations of the City of Monroe, 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 Grant (CFDA No. 14.210)
COPS Universal Hiring Program (CFDA No. 16.710)
COPS Model '96 (CFDA No. 16.710)
Local Law Enforcement Block Grant (CFDA No. 16.582)

The Department of Housing and Urban Development has been designated as the City's oversight 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, 1999. Revenues and expenditures recorded prior to July 1, 1998 for programs with contractual reimbursement periods commencing prior to that date were outside the scope of the single audit. Those 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 appropriations and federal funds. Costs incurred in programs partially funded by federal grants are applied against federal grant funds to the extent of amounts 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. Annual 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 December 1992, City of Monroe issued a long-term note for \$780,000. The proceeds were to be used in accordance with the HUD Section 108 Loan Guarantee program. The loans did not mature, therefore, the proceeds have been reinvested to finance the payment of the note payable. The investment is accounted for in the Community Development Block Grant (Special Revenue Fund). The long term note is payable over a period of 6 years with annual payments semi-annually at rates ranging from 5.59% to 5.87%.

CITY OF BISSER, LOUISIANA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS—CONTINUED
June 30, 1999

NOTE (D) - NOTES PAYABLE (CONTINUED)

As June 30, 1999, the note payable had an outstanding balance of \$115,882, and is recorded in the General Long-Term Debt Account Group.

The following is a schedule of future payments on the note as of June 30, 1999 totaling \$129,245, which includes interest of \$4,263:

<u>Year Ending</u> <u>June 30,</u>	<u>Future Minimum</u> <u>Payments</u>
2000	<u>\$ 129,245</u>

CITY OF Kenner, Louisiana
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 1998

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. One reportable condition disclosed during the audit of the financial statements is reported in the Independent Auditor's Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Prepared in Accordance with Government Auditing Standards. The condition is not reported as a material weakness.
3. No instances of noncompliance material to the financial statements of City of Kenner, Louisiana, which would be required to be reported in accordance with Government Auditing Standards, were disclosed during the audit.
4. No reportable conditions relating to the audit of internal control over major federal award programs are reported in the Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with GAO Circular A-75.
5. The auditor's report on compliance for the major federal award programs for the City of Kenner, Louisiana expresses an unqualified opinion on all major federal programs.
6. Audit findings relative to the major federal award programs for the City of Kenner, Louisiana are reported in this schedule.
7. The programs tested as major programs include:

	<i>CFDA Number</i>
Community Development Block Grants	14214
CMPS Universal Hiring Program	16710
CMPS Jobs '96	16710
Local Law Enforcement Block Grant	16592

8. The threshold for distinguishing Types A and B programs was \$500,000.
9. City of Kenner, Louisiana does not qualify as a low-risk entity.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

Reportable Condition:

9B.1. Museum Inventory

Condition:

Internal controls for the collection and verification of museum revenues to the City were bypassed resulting in an alleged misappropriation of cash by the Museum Administration. The alleged misappropriation was an isolated instance occurring during the time period when the Department Director position was temporarily vacant and the alleged misappropriation was detected internally by the City within a reasonable period of time. The City subsequently collected the funds from the Museum Administration.

CITY OF MONROE, LOUISIANA
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended June 30, 1999

Criteria:

Internal controls should be in place that provide reasonable assurance that all revenues collected are recorded in the City's Finance Department.

Effect:

Because of the failure to establish sufficient collection procedures, misappropriation of assets may occur and not be identified timely.

Recommendation:

Additional measures should be taken to strengthen the existing internal controls over the collection and recording of various revenues.

Response:

See management's corrective action plan for their response.

C. FINANCIAL AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

**QUESTIONED
COSTS**

U.S. DEPARTMENT OF JUSTICE

99-2 COPS Universal Hiring Program - CFDA No. 16.710; Grant No. 98-CC-NX-001

Condition:

As reported in the prior year, twelve (12) officers were hired under the COPS Universal Hiring Program. One of these officers was hired prior to the grant award date.

Criteria:

Eligibility for the program requires all officers to be hired after the grant award date. In addition, the federal award specifies a time period during which the entity may use the federal funds (period of availability).

Effect:

The total salaries and benefits for this officer in the amount of \$23,000 per year may be disallowed.

\$ 23,000

Cause:

Procedures in place for the hiring requirements of officers under the COPS Universal Hiring Program were not followed.

Recommendation:

Procedures should be implemented to ensure these requirements are met.

Response:

See management's corrective action plan for their response.

CITY OF KENNER, LOUISIANA
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended June 30, 1999

**QUESTIONED
COSTS**

99-3. COPS Universal Hiring Program - CFDA No. 16.110, Grant No. 96-CC-WX-0001

Condition:

The local share match has not changed during the grant period, nor has the federal share match changed in accordance with the terms of the grant agreement. This condition was also reported in the prior year.

Criteria:

Matching contributions may be applied at any time during the life of the grant provided that the full matching share is obligated by the end of the grant period. In addition, as a percentage of the total, the local share must increase every year during the grant period and the federal share must decrease.

Effect:

The local share increase/federal share decrease matching requirement is not being met.

None

Cause:

Procedures are not in place to ensure that the requirements are met for the local share increase/federal share decrease.

Recommendation:

Procedures should be established to ensure the local share increases every year during the grant period and the federal share decreases.

Response:

See management's corrective action plan for their response.

99-4. COPS Mini '96 - CFDA No. 16.718, Grant No. 97-CM-WX-1088

Condition:

As reported in the prior year, a COPS Mini '96 grant was awarded to the City for the purchase of equipment. A disbursement for equipment in the amount of \$350,000 was anticipated by the grantor. However, the disbursement was made prior to the grant award date.

Criteria:

Eligibility for the program requires all reimbursable costs to be made after the grant award date. In addition, the federal award specifies a time period during which the entity may use the federal funds (period of availability).

CITY OF DENVER, LOUISIANA
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended June 30, 1999

QUESTIONED
COSTS

Below:

The costs for the state grant award are subject to being disallowed.

\$ 399,214

Case:

Procedures in place to ensure eligibility of costs under the program were not followed.

Recommendation:

Procedures should be implemented to ensure their requirements are met.

Response:

See management's corrective action plan for their response.

TOTAL U. S. DEPARTMENT OF JUSTICE

\$ 468,250

CITY OF MONROE, LOUISIANA
Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 1999

A. INTERNAL CONTROL FINDINGS

98-1. Bank Reconciliations

Condition:

Bank reconciliations were not performed on a timely basis.

Current Status:

The City is performing bank reconciliations on a timely basis. Accordingly, this finding is closed as June 30, 1999.

98-2. Manual Checks

Condition:

Proper procedures for recording manual checks are not being followed.

Current Status:

Procedures have been implemented to ensure all manual checks are recorded on a monthly basis. Accordingly, this finding is closed as June 30, 1999.

98-3. 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 fails to allow 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 reconciled to the actual disbursements as recorded on the City's general ledger.

Current Status:

The claims administrator is now reconciling the check register to the related general ledger accounts on a monthly basis for all self-insurance programs. Procedures have been established to reconcile such disbursements to the loss reports. Accordingly, this finding is closed as June 30, 1999.

B. FINDINGS RELATED TO FEDERAL AWARD PROGRAMS

98-4. CDBG Universal Hiring Program - CDEA No. 18-718, Grant No. 88-CC-PX-0081

Condition:

Procedures are not adequate to ensure all requests for reimbursements are received.

Current Status:

Procedures are now in place to ensure all requests are received and recorded on the general ledger. Accordingly, this finding is closed as June 30, 1999.

CITY OF KENNER, LOUISIANA
Summary Schedule of Prior Audit Findings (Continued)
For the Year Ended June 30, 1995

98-5. COPE Universal Hiring Program - CFDA No. 16.718, Grant No. 95-CC-95X-0081

Condition:

Twelve (12) officers were hired under the COPE Universal Hiring Program. One of these officers was hired prior to the grant award date.

Current Status:

Procedures are now in place to ensure officers hired under the COPE program are newly hired. The City received correspondence from the Department of Justice requesting the return of grant funds expended for this officer hired before the grant award date. However, negotiations are still in progress as to the final outcome of this matter. This finding is reported in the Schedule of Findings and Questioned Costs (99-1) at June 30, 1995.

98-6. COPE Universal Hiring Program - CFDA No. 16.718, Grant No. 95-CC-95X-0081

Condition:

The local share match has not increased during the grant period, nor has the federal share match decreased.

Current Status:

No significant improvements have been made in the local share increase/federal share decrease matching requirements. This finding is reported in the Schedule of Findings and Questioned Costs (99-3) at June 30, 1995.

98-7. COPE Motor '95 - CFDA No. 16.718, Grant No. 95-CC-95X-0081

Condition:

A COPE Motor '95 grant was awarded to the City for the purchase of equipment. A disbursement for equipment in the amount of \$158,000 was reimbursed by the grantor. However, the disbursement was made prior to the grant award date.

Current Status:

Procedures are now in place to ensure the requirements for reimbursable costs are met. The City received correspondence from the Department of Justice requesting the return of grant funds expended for the purchase of equipment before the grant award date. However, negotiations are still in progress as to the final outcome of this matter. This finding is reported in the Schedule of Findings and Questioned Costs (99-4) at June 30, 1995.

CITY OF KENNER, LOUISIANA
Summary Schedule of Prior Audit Findings (Continued)
For the Year Ended June 30, 1999

043. COPS Universal Hiring Program—CFDA No. 16.718; Grant No. 96-DC-WX-004
COPS Meet '96—CFDA No. 16.718; Grant No. 97-CM-WX-008

Condition:

The Financial Status Reports are not being filed on a timely basis.

Current Status:

Financial Status Reports are being filed in a timely manner. Accordingly, this finding is closed as of June 30, 1999.

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Recommendation	Compliance Action	Implementation Date	Director
<p>90-3 CORPS - Operational Billing Program Additional resources should be allocated to recognize the existing financial model used for the collection and distribution of insurance proceeds.</p>	<p>An analysis of the present collection methods of the insurance is now being in the Division of Community Services who reported that while some that all present collection have been developed and maintained in addition, the Finance Department reviews all resources assigned to budgets in terms that all resources are being received and properly received.</p>	August 11, 1999	Diana MacLennan, CPA, Chief Financial Officer (260) 388-1002
<p>90-3 CORPS - Operational Billing Program Procedures should be implemented to ensure those requirements are met.</p>	<p>The insurance exists for each of the lines it is "Cover" states that "Procedures in place for the Billing requirements of entities under the 1099 Operational Billing Program were not followed." That is incorrect. It has been determined through departmental legal counsel that at the time the contract is operations was filed, the then relevant standards of the U.S. Department of Justice were that entities were not to be listed per applications, not pre-empted. It was only after the grant award was issued to States, that the CORPS Program prescribed later rules indicating that the condition was to be used for the listing of entities only per award. The justice department is currently working with U.S. Department of Justice officials to achieve an agreement that the later promulgated rule acts can be applied retroactively to determine if a good faith reliance upon the prior standards of the CORPS Program.</p>	January 1, 2000	Walt A. Craggs Chief of Police (260) 446-1179
<p>90-3 CORPS - Operational Billing Program Procedures should be established to ensure that local state business every year during the year period and the federal share decreases.</p>	<p>Financial Status Report for 1998-2000 will reflect actual total and federal share figures.</p>	July 1, 1999	Walt A. Craggs Chief of Police (260) 446-1179

CITY OF KANSAS, LOUISIANA
Contract to a state Plan (Continued)
For the Year Ended June 30, 1999

Recommendation

PH-4 CD9999 Start '94
Provisions should be implemented in
prior fiscal requirements are met.

Contractor's Reply

The statement within the audit for this item is a
"Check" status item. Provisions in place to insure
eligibility of users under the program were not
followed. This is because: It has been determined
through Department legal counsel that in the case the
computer equipment is provided and purchased, the
the item is under authority of the U.S. Department of
Justice even though the equipment was not to be purchased
pre-application, and pre-audit. It was only after the
grant award was issued to Kansas, that the CD9999
Program pre-audited 9999 rules indicating that the
amounts were to be used for the purchase of equipment
only pre-audit. (The item was noted to the state not
referenced in the Department's response letter in its
item 99-25. The police department is currently working
with U.S. Department of Justice officials to achieve an
agreement that the law pre-audited rules will not be
applied retroactively to determine under its grant funds
status upon the prior standards of the CD9999 Program.

Implementation Date

January 1, 2000

Comments

Mark A. Chapman
Chief of Police
(304) 684-2170

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2000 JUN -3 AM 03

CITY OF KENNER, LOUISIANA

MEMORANDUM OF AUDITORY COMMENTS

JUNE 30, 1999

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REBOWE & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS
CONSULTANTS

A FOSTER WHEELER COMPANY

1011 N. Gateway Blvd. • Suite 210 • PO. Box 992 • Metairie, LA 70002
Phone: 504-837-9111 • Fax: 504-837-9111 • E-mail: reb@reb.com

December 17, 1999

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, 1999, and have issued our report thereon dated December 17, 1999. As part of our audit, we considered the City's internal control over financial reporting 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.

However, during our audit we became aware of matters that are opportunities for strengthening internal control and operating efficiency. The recommendations that accompanies this letter summarizes our comments and recommendations regarding these matters. We previously reported on the City's internal control 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 17, 1999.

We will review the status of these matters during our next audit engagement. 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

**OBSERVATIONS, RECOMMENDATIONS, AND
MANAGEMENT'S CORRECTIVE ACTION PLAN**

I. YEAR 2000 ISSUE

Observation:

We understand that the City recognizes the Year 2000 issue and has assumed the effect of the Year 2000 issue on its systems. This Year 2000 project should be monitored closely to ensure completion before mission-critical systems begin to fail. Such failures may be evident before January 1, 2000. If the City of Kenner fails to complete this project timely, it may experience costly and significant application-program failures that could prevent it from performing its normal processing activities. Depending on the extent of system failures, non-compliance could have catastrophic consequences for the City.

Also, the City of Kenner should implement additional verification procedures to test the accuracy of information received from its vendors, service providers, banks, and other third-party organizations with whom it exchanges date-dependent information, because these organizations also must become year 2000 ready. The City of Kenner also should notify itself that vendors, service providers, banks, and other third-party organizations will not experience problems relating to the Year 2000 issue that could affect the City of Kenner's operations or cash flows.

Recommendation:

We recommend that the City complete the necessary actions to scrutinize or replace, and test all systems that may be negatively affected by the Year 2000 issue, particularly mission-critical systems.

Management's Corrective Action Plan:

All of the City's computer systems have been reviewed and addressed for Year 2000 compliance. The contact person responsible for the corrective action is the Chief Financial Officer, Duke P. McConnell who may be reached at (504) 438-4052.

II. GASB STATEMENT NO. 34

Observation:

In June 1999, the Governmental Accounting Standards Board ("GASB") issued GASB Statement No. 34 "Basic Financial Statements" effective for the City of Kenner in the fiscal year ending June 30, 2003. GASB Statement No. 34 establishes new financial reporting requirements for both state and local governments. When implemented, it will create new information and will restructure much of the financial information that governments have presented in the past. GASB Statement No. 34 was developed to make annual reports more comprehensive and easier to understand by the reader.

**OBSERVATIONS, RECOMMENDATIONS, AND
MANAGEMENT'S CORRECTIVE ACTION PLAN**

As stated, GASB Statement No. 34 requires that the City of Kenosha significantly change the way it reports its financial data. The most significant changes will be that the City will report financial information for all governmental fund type accounting, utilizing the full accrual method of accounting as opposed to the modified accrual method currently used. The City will be required to record and depreciate all capital assets, including infrastructure, and to eliminate both the General Fixed Asset Accounting Group and the General Long-Term Debt Accounting Group. The City also will present dual financial statements with presentation of both "Government-wide Financial Statements" and the traditional "Fund Financial Statements". The City will also eliminate all interfund transactions for reporting purposes, including interfund loans, interfund services provided and used, and interfund transfers.

Although the full effect of GASB Statement No. 34 will not be known until its implementation, the effects of these changes could cause certain funds to report deficit fund balances. In addition, GASB Statement No. 34 will require additional training to implement.

Recommendation:

The City should become familiar with the new reporting model so that it can plan to properly implement GASB No. 34 by its effective date.

Management's Corrective Action Plan:

We are aware of GASB Statement No. 34 and will address its implementation by its effective date. The contact person responsible for the corrective action is the Chief Financial Officer, Duke P. McConnell who may be reached at (260) 485-4092.

3. COPS - Universal Hiring Grant

Observation:

For the year ended June 30, 1999, the Police Department requested reimbursement of approximately \$915,000 from the Department of Justice in connection with its COPS - Universal Hiring Grant. However, actual reimbursable expenditures for the 12 officers hired under the COPS - Universal Hiring Program was approximately \$915,268. This resulted in an overpayment of approximately \$268 as of June 30, 1999.

Recommendation:

The City should closely monitor the grant to ensure that its request for federal reimbursement reflects actual expenditures.

**OBSERVATIONS, RECOMMENDATIONS, AND
MANAGEMENT'S CORRECTIVE ACTION PLAN**

Management's Corrective Action Plan:

Reimbursement requests for 1999-2000 will reflect actual reimbursable expenditures to offset encumbrances from 1998-1999.

4. Fixed Assets

Observation:

We noted that procedures are not in place for the tagging of fixed assets.

Recommendations:

In order to safeguard assets and to maintain an accurate inventory of fixed assets, the City should implement procedures to tag all of its fixed assets and to properly record the tag number related to each fixed asset.

Management's Corrective Action Plan:

Adequate controls are in place to properly safeguard the City's fixed assets. Any additional safeguarding of fixed assets such as tagging is not deemed to be most beneficial to the City at this time. The contact person responsible for the corrective action is the Chief Financial Officer, Duke P. McConnell who may be reached at (504) 468-4052.

5. BANK RECONCILIATIONS

Observation:

Bank reconciliations are not reviewed timely and the required adjustments for reconciling items are not being recorded on a timely basis.

Recommendations:

Procedures for the timely review of bank reconciliations need to be enforced.

Management's Corrective Action Plan:

Bank reconciliations are reviewed periodically by the Chief Financial Officer. However, the Assistant Director of the Finance Department has been assigned to review the bank reconciliations on a monthly basis. The contact person responsible for the corrective action is the Chief Financial Officer, Duke P. McConnell who may be reached at (504) 468-4052.

6. CHECK SIGNATURE

Observation:

During our review of the City's check registers, we noted several large gaps in check numbers. Upon inquiry to accounts payable personnel, certain boxes of defective checks were returned to the vendor, however, such check numbers were not logged as returned or voided.

**OBSERVATIONS, RECOMMENDATIONS, AND
MANAGEMENT'S CORRECTIVE ACTION PLAN**

Recommendations:

Procedures should be implemented to ensure that all checks are expeditiously accounted for. A log should be maintained to track all checks, both issued and voided. In the event a box of checks is deemed defective, such checks should be voided and logged as such.

Management's Corrective Action Plan:

A log is maintained to keep track of all checks both issued and voided. From now on, any defective checks received from the printing company will be voided and resupplied, thereby maintaining the proper sequence of checks used. The contact person responsible for the corrective action is the Chief Financial Officer, Duke P. McConnell who may be reached at (504) 468-4853.