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**CITY OF GRETNA, LOUISIANA  
FINANCIAL REPORT  
FOR THE YEAR ENDED MARCH 31, 1999**

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Release Date OCT 20 1999

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**FINANCIAL SECTION**

**CITY OF GRETNA, LOUISIANA**  
**COMBINED BALANCE SHEET-ALL FUND TYPES AND ACCOUNT GROUPS**  
**MARCH 31, 1999**

**GOVERNMENTAL FUND TYPES**

	<b><u>GENERAL</u></b>	<b><u>SPECIAL REVENUE</u></b>	<b><u>DEBT SERVICE</u></b>	<b><u>CAPITAL PROJECTS</u></b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 673,282	\$ 1,369,282	\$ 150,385	\$ 8,125
Investments	749,519	586,481	1,310,053	246,562
Receivables (net where applicable, of allowances for uncollectibles)				
Taxes	645,772	227,364	59,595	106,074
Service charges	237,020	22,979	0	0
Accrued revenues	835	0	158	308
Other	0	119,910	0	118,252
Inventory	10,707	0	0	0
Due from other funds	884,480	100,255	0	1,200,000
Prepaid expenses	0	0	0	0
Restricted assets				
Cash	277,810	0	0	0
Investments	830,179	0	0	0
Property, plant and equipment (net, where applicable, of accumulated depreciation)	0	0	0	0
Amount available in Debt Service Funds for retirement of general long term debt	0	0	0	0
Amount to be provided for retirement of general long-term debt	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 4,309,604</u></b>	<b><u>\$ 2,426,271</u></b>	<b><u>\$ 1,520,191</u></b>	<b><u>\$ 1,679,321</u></b>

The accompanying notes are an integral part of this statement.

**Camnetar & Co., CPAs**  
A PROFESSIONAL ACCOUNTING CORPORATION  
94 Westbank Expressway - Suite B, Gretna, LA 70053

**INDEPENDENT AUDITOR'S REPORT**

**Honorable Mayor and Members of the City Council**  
**City of Gretna, Louisiana**

We have audited the accompanying general purpose financial statements of the City of Gretna, Louisiana, as of and for the year ended March 31, 1999, as listed in the table of contents. These general purpose financial statements are the responsibility of the City of Gretna's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose 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 Gretna, Louisiana, as of March 31, 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 September 17, 1999 on our consideration of the City of Gretna'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 Gretna, Louisiana taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects, in relation to the general purpose financial statements taken as a whole.

*Camnetar & Co., CPAs*

Camnetar & Co., CPAs  
A Professional Accounting Corporation

Gretna, Louisiana  
September 17, 1999



PROPRIETARY FUND TYPE	ACCOUNT GROUPS			TOTAL (MEMORANDUM ONLY)
	ENTERPRISE	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	
\$ 458,894	\$ 0	\$ 0	\$ 2,659,968	
464,584	0	0	3,357,199	
40,226	0	0	1,079,031	
274,254	0	0	534,253	
0	0	0	1,301	
16,012	0	0	254,174	
0	0	0	10,707	
372,302	0	0	2,557,037	
0	0	0	0	
122,726	0	0	400,536	
196,755	0	0	1,026,934	
8,964,108	31,649,322	0	40,613,430	
0	0	1,320,191	1,320,191	
0	0	4,934,635	4,934,635	
<u>\$ 10,909,861</u>	<u>\$ 31,649,322</u>	<u>\$ 6,254,826</u>	<u>\$ 58,749,396</u>	



**CITY OF GRETN, LOUISIANA**  
**COMBINED BALANCE SHEET-ALL FUND TYPES AND ACCOUNT GROUPS**  
**MARCH 31, 1999**

**GOVERNMENTAL FUND TYPES**

	<u><b>GENERAL</b></u>	<u><b>SPECIAL REVENUE</b></u>	<u><b>DEBT SERVICE</b></u>	<u><b>CAPITAL PROJECTS</b></u>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities</b>				
Accounts payable	\$ 462,988	\$ 113,648	\$ 0	\$ 0
Contracts payable	0	0	0	60,406
Retainages payable	0	0	0	46,782
Accrued expenses	630,630	74	0	0
Due to other funds	1,000,000	733,683	200,000	123
Court bond and refundable deposits	95,146	0	0	0
Unearned revenues	266,610	0	0	0
General obligation bonds and debts payable	0	0	0	0
<b>TOTAL LIABILITIES</b>	<u>2,455,374</u>	<u>847,405</u>	<u>200,000</u>	<u>107,311</u>
<b>Fund equity</b>				
Contributed capital	0	0	0	0
Investment in general fixed assets	0	0	0	0
Retained earnings				
Reserved for plant replacement and extension	0	0	0	0
Unreserved	0	0	0	0
Fund balance				
Reserved for encumbrances	353,747	53,371	0	171,828
Reserved for inventory	10,707	0	0	0
Reserved for prepaid expenses	0	0	0	0
Reserved for subsequent year expenditures	92,154	0	0	0
Reserved for capital expenditures	0	260,400	0	0
Reserved for debt service	0	0	1,320,191	0
Unreserved				
Undesignated	<u>1,397,622</u>	<u>1,265,095</u>	<u>0</u>	<u>1,400,182</u>
<b>TOTAL RETAINED EARNINGS/FUND BALANCE</b>	<u>1,854,230</u>	<u>1,578,866</u>	<u>1,320,191</u>	<u>1,572,010</u>
<b>TOTAL FUND EQUITY</b>	<u>1,854,230</u>	<u>1,578,866</u>	<u>1,320,191</u>	<u>1,572,010</u>
 <b>TOTAL LIABILITIES AND FUND EQUITY</b>	 <u>\$ 4,309,604</u>	 <u>\$ 2,426,271</u>	 <u>\$ 1,520,191</u>	 <u>\$ 1,679,321</u>

The accompanying notes are an integral part of this statement.

**PROPRIETARY  
FUND TYPE**

**ACCOUNT GROUPS**

<b>ENTERPRISE</b>	<b>GENERAL FIXED ASSETS</b>	<b>GENERAL LONG-TERM DEBT</b>	<b>TOTAL (MEMORANDUM ONLY)</b>
\$ 181,302	\$ 0	\$ 0	\$ 757,938
0	0	0	60,406
0	0	0	46,782
639	0	0	631,343
623,231	0	0	2,557,037
209,727	0	0	304,873
0	0	0	266,610
164,460	0	6,254,826	6,419,286
<u>1,179,359</u>	<u>0</u>	<u>6,254,826</u>	<u>11,044,275</u>
14,966,550	0	0	14,966,550
0	31,649,322	0	31,649,322
20,541	0	0	20,541
(5,256,589)	0	0	(5,256,589)
0	0	0	578,946
0	0	0	10,707
0	0	0	0
0	0	0	92,154
0	0	0	260,400
0	0	0	1,320,191
0	0	0	4,062,899
<u>(5,236,048)</u>	<u>0</u>	<u>0</u>	<u>1,089,249</u>
<u>9,730,502</u>	<u>31,649,322</u>	<u>0</u>	<u>47,705,121</u>
<u>\$ 10,909,861</u>	<u>\$ 31,649,322</u>	<u>\$ 6,254,826</u>	<u>\$ 58,749,396</u>

**CITY OF GRETNA, LOUISIANA  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES-ALL GOVERNMENT FUND TYPES  
 YEAR ENDED MARCH 31, 1999**

	<u>GOVERNMENTAL FUND TYPES</u>	
	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>
<b>REVENUES</b>		
Taxes	\$ 5,128,801	\$ 2,109,031
Licenses and permits	801,589	0
Intergovernmental	1,232,151	1,716,814
Charges for services	123,949	473,188
Fines and forfeitures	451,151	0
Miscellaneous	250,686	10,771
Interest	126,520	43,570
<b>TOTAL REVENUES</b>	<u>8,114,847</u>	<u>4,353,374</u>
<b>OTHER FINANCING SOURCES</b>		
Operating transfers in	732,000	511,600
Correction of accounting estimate	508,000	0
<b>TOTAL OTHER FINANCING SOURCES</b>	<u>1,240,000</u>	<u>511,600</u>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<u>9,354,847</u>	<u>4,864,974</u>
<b>EXPENDITURES</b>		
<b>Current</b>		
General government	1,198,299	0
Public safety	5,271,741	1,200,005
Public works	1,444,206	978,655
Culture & recreation	0	347,122
Miscellaneous	44,170	0
<b>Debt service</b>		
Principal retirement	0	0
Interest and fiscal charges	0	0
<b>TOTAL EXPENDITURES</b>	<u>7,958,416</u>	<u>2,525,782</u>
<b>OTHER FINANCING USES</b>		
Operating transfers out	411,600	1,082,000
Intergovernmental transfer out	618,843	0
<b>TOTAL OTHER FINANCING USES</b>	<u>1,030,443</u>	<u>1,082,000</u>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<u>8,988,859</u>	<u>3,607,782</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	365,988	1,257,192
<b>FUND BALANCE</b>		
AT BEGINNING OF YEAR	1,488,246	321,672
AT END OF YEAR	<u>\$ 1,854,234</u>	<u>\$ 1,578,864</u>

The accompanying notes are an integral part of this statement.

DEBT SERVICE	CAPITAL PROJECTS	TOTAL (MEMORANDUM ONLY)
\$ 711,745	\$ 1,390,108	\$ 9,339,685
0	0	801,589
0	281,963	3,230,928
0	0	597,137
0	0	451,151
0	0	261,457
59,986	20,085	250,161
<u>771,731</u>	<u>1,692,156</u>	<u>14,932,108</u>
0	0	1,243,600
<u>0</u>	<u>0</u>	<u>508,000</u>
0	0	1,751,600
<u>771,731</u>	<u>1,692,156</u>	<u>16,683,708</u>
0	0	1,198,299
0	0	6,471,746
0	1,460,606	3,883,467
0	0	347,122
0	0	44,170
395,000	0	395,000
265,788	0	265,788
<u>660,788</u>	<u>1,460,606</u>	<u>12,605,592</u>
0	0	1,493,600
<u>0</u>	<u>0</u>	<u>618,843</u>
0	0	2,112,443
<u>660,788</u>	<u>1,460,606</u>	<u>14,718,035</u>
110,943	231,550	1,965,673
<u>1,209,248</u>	<u>1,340,460</u>	<u>4,359,626</u>
<u>\$ 1,320,191</u>	<u>\$ 1,572,010</u>	<u>\$ 6,325,299</u>

**CITY OF GRETN, LOUISIANA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL**  
**GENERAL, SPECIAL REVENUE, DEBT SERVICE AND CAPITAL PROJECTS FUND TYPES**  
**YEAR ENDED MARCH 31, 1999**

**GENERAL FUND**

	<b>ACTUAL</b>	<b>ADJUSTMENT TO BUDGETARY BASIS (NOTE A5)</b>	<b>BUDGETARY</b>	<b>BUDGET</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<b>REVENUES</b>					
Taxes	\$ 5,128,801	\$ 0	\$ 5,128,801	\$ 4,797,250	\$ 331,551
Licenses and permits	801,589	0	801,589	727,500	74,089
Intergovernmental	1,232,151	0	1,232,151	1,386,560	(154,409)
Charges for services	123,949	0	123,949	118,600	5,349
Fines and forfeitures	451,151	0	451,151	310,000	141,151
Miscellaneous	250,686	0	250,686	142,190	108,496
Interest	126,520	0	126,520	100,000	26,520
<b>TOTAL REVENUES</b>	<b>8,114,847</b>	<b>0</b>	<b>8,114,847</b>	<b>7,582,100</b>	<b>532,747</b>
<b>OTHER FINANCING SOURCES</b>					
Operating transfers in	732,000	0	732,000	732,000	0
Correction of accounting estimate	508,000	0	508,000	508,000	0
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>1,240,000</b>	<b>0</b>	<b>1,240,000</b>	<b>1,240,000</b>	<b>0</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>9,354,847</b>	<b>0</b>	<b>9,354,847</b>	<b>8,822,100</b>	<b>532,747</b>
<b>EXPENDITURES</b>					
<b>Current</b>					
General government	1,198,299	17,897	1,216,196	1,233,756	17,560
Public safety	5,271,741	7,542	5,279,283	5,386,225	106,942
Public works	1,444,206	255,831	1,700,037	1,723,346	23,309
Miscellaneous	44,170	0	44,170	41,800	(2,370)
<b>Debt service</b>					
Principal retirement	0	0	0	0	0
Interest and fiscal charges	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>7,958,416</b>	<b>281,270</b>	<b>8,239,686</b>	<b>8,385,127</b>	<b>145,441</b>
<b>OTHER FINANCING USES</b>					
Operating transfers out	411,600	0	411,600	411,600	0
Intergovernmental transfers out	618,843	0	618,843	500,000	(118,843)
<b>TOTAL OTHER FINANCING USES</b>	<b>1,030,443</b>	<b>0</b>	<b>1,030,443</b>	<b>911,600</b>	<b>(118,843)</b>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>8,988,859</b>	<b>281,270</b>	<b>9,270,129</b>	<b>9,296,727</b>	<b>26,598</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>365,988</b>	<b>(281,270)</b>	<b>84,718</b>	<b>\$ (474,627)</b>	<b>\$ 559,345</b>
<b>FUND BALANCE</b>					
AT BEGINNING OF YEAR	1,488,246	(72,477)	1,415,769		
AT END OF YEAR	<u>\$ 1,854,234</u>	<u>\$ (353,747)</u>	<u>\$ 1,500,487</u>		

The accompanying notes are an integral part of this statement.

**CITY OF GRETNA, LOUISIANA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL**  
**GENERAL, SPECIAL REVENUE, DEBT SERVICE AND CAPITAL PROJECTS FUND TYPES (CONTINUED)**  
**YEAR ENDED MARCH 31, 1999**

**SPECIAL REVENUE FUNDS**

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS (NOTE A5)	BUDGETARY	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>					
Taxes	\$ 2,109,031	\$ 0	\$ 2,109,031	\$ 1,474,875	\$ 634,156
Licenses and permits	0	0	0	0	0
Intergovernmental	1,716,814	0	1,716,814	1,301,699	415,115
Charges for services	473,188	0	473,188	524,000	(50,812)
Fines and forfeitures	0	0	0	0	0
Miscellaneous	10,771	0	10,771	14,320	(3,549)
Interest	43,570	0	43,570	17,500	26,070
<b>TOTAL REVENUES</b>	<u>4,353,374</u>	<u>0</u>	<u>4,353,374</u>	<u>3,332,394</u>	<u>1,020,980</u>
<b>OTHER FINANCING SOURCES</b>					
Operating transfers in	511,600	0	511,600	511,600	0
<b>TOTAL OTHER FINANCING SOURCES</b>	<u>511,600</u>	<u>0</u>	<u>511,600</u>	<u>511,600</u>	<u>0</u>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<u>4,864,974</u>	<u>0</u>	<u>4,864,974</u>	<u>3,843,994</u>	<u>1,020,980</u>
<b>EXPENDITURES</b>					
<b>Current</b>					
General government	0	0	0	0	0
Public safety	1,200,005	(17,029)	1,182,976	1,193,739	10,763
Public works	978,655	364	979,019	978,366	(653)
Culture and recreation	347,122	29,312	376,434	358,059	(18,375)
Miscellaneous	0	0	0	0	0
<b>Debt Service</b>					
Principal retirement	0	0	0	0	0
Interest and fiscal charges	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<u>2,525,782</u>	<u>12,647</u>	<u>2,538,429</u>	<u>2,530,164</u>	<u>(8,265)</u>
<b>OTHER FINANCING USES</b>					
Operating transfers out	1,082,000	0	1,082,000	1,082,000	0
<b>TOTAL OTHER FINANCING USES</b>	<u>1,082,000</u>	<u>0</u>	<u>1,082,000</u>	<u>1,082,000</u>	<u>0</u>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<u>3,607,782</u>	<u>12,647</u>	<u>3,620,429</u>	<u>3,612,164</u>	<u>(8,265)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	1,257,192	(12,647)	1,244,545	<u>231,830</u>	<u>1,012,715</u>
<b>FUND BALANCE</b>					
<b>AT BEGINNING OF YEAR</b>	321,672	(40,724)	280,948		
<b>AT END OF YEAR</b>	<u>\$ 1,578,864</u>	<u>\$ (53,371)</u>	<u>\$ 1,525,493</u>		

(Continued)



**CITY OF GRETNA, LOUISIANA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL**  
**GENERAL, SPECIAL REVENUE, DEBT SERVICE AND CAPITAL PROJECTS FUND TYPES(CONTINUED)**  
**YEAR ENDED MARCH 31, 1999**

**DEBT SERVICE FUNDS**

	<b>ACTUAL</b>	<b>ADJUSTMENT TO BUDGETARY BASIS (NOTE A5)</b>	<b>BUDGETARY</b>	<b>BUDGET</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<b>REVENUES</b>					
Taxes	\$ 711,745	\$ 0	\$ 711,745	\$ 708,348	\$ 3,397
Licenses and permits	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Charges for services	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Interest	59,986	0	59,986	41,000	18,986
<b>TOTAL REVENUES</b>	<u>771,731</u>	<u>0</u>	<u>771,731</u>	<u>749,348</u>	<u>22,383</u>
<b>OTHER FINANCING SOURCES</b>					
Operating transfers in	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<u>771,731</u>	<u>0</u>	<u>771,731</u>	<u>749,348</u>	<u>22,383</u>
<b>EXPENDITURES</b>					
<b>Current</b>					
General government	0	0	0	0	0
Public safety	0	0	0	0	0
Public works	0	0	0	0	0
Culture and recreation	0	0	0	0	0
Miscellaneous	0	0	0	0	0
<b>Debt service</b>	0	0	0	0	0
Principal retirement	395,000	0	395,000	395,000	0
Interest and fiscal charges	265,788	0	265,788	270,757	4,969
<b>TOTAL EXPENDITURES</b>	<u>660,788</u>	<u>0</u>	<u>660,788</u>	<u>665,757</u>	<u>4,969</u>
<b>OTHER FINANCING USES</b>					
Operating transfers out	0	0	0	0	0
<b>TOTAL OTHER FINANCING USES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<u>660,788</u>	<u>0</u>	<u>660,788</u>	<u>665,757</u>	<u>4,969</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>110,943</u>	<u>0</u>	<u>110,943</u>	<u>\$ 83,591</u>	<u>\$ 27,352</u>
<b>FUND BALANCE</b>					
<b>AT BEGINNING OF YEAR</b>	<u>1,209,248</u>	<u>0</u>	<u>1,209,248</u>		
<b>AT END OF YEAR</b>	<u>\$ 1,320,191</u>	<u>\$ 0</u>	<u>\$ 1,320,191</u>		

(Continued)



**CITY OF GRETNA, LOUISIANA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL**  
**GENERAL, SPECIAL REVENUE, DEBT SERVICE AND CAPITAL PROJECTS FUND TYPES (CONTINUED)**  
**YEAR ENDED MARCH 31, 1999**

**CAPITAL PROJECTS FUND**

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS (NOTE A5)	BUDGETARY	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>					
Taxes	\$ 1,390,108	\$ 0	\$ 1,390,108	\$ 1,125,000	\$ 265,108
Licenses and permits	0	0	0	0	0
Intergovernmental	281,963	0	281,963	180,000	101,963
Charges for services	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Interest	20,085	0	20,085	10,000	10,085
<b>TOTAL REVENUES</b>	<u>1,692,156</u>	<u>0</u>	<u>1,692,156</u>	<u>1,315,000</u>	<u>377,156</u>
<b>OTHER FINANCING SOURCES</b>					
Operating transfers in	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<u>1,692,156</u>	<u>0</u>	<u>1,692,156</u>	<u>1,315,000</u>	<u>377,156</u>
<b>EXPENDITURES</b>					
<b>Current</b>					
General government	0	0	0	0	0
Public safety	0	0	0	0	0
Public works	1,460,606	114,489	1,575,095	2,777,040	1,201,945
Culture and recreation	0	0	0	0	0
Miscellaneous	0	0	0	0	0
<b>Debt service</b>					
Principal retirement	0	0	0	0	0
Interest and fiscal charges	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<u>1,460,606</u>	<u>114,489</u>	<u>1,575,095</u>	<u>2,777,040</u>	<u>1,201,945</u>
<b>OTHER FINANCING USES</b>					
Operating transfers out	0	0	0	0	0
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<u>1,460,606</u>	<u>114,489</u>	<u>1,575,095</u>	<u>2,777,040</u>	<u>1,201,945</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	231,550	(114,489)	117,061	\$ (1,462,040)	\$ 1,579,101
<b>FUND BALANCE</b>					
AT BEGINNING OF YEAR	<u>1,340,460</u>	<u>(57,339)</u>	<u>1,283,121</u>		
AT END OF YEAR	<u>\$ 1,572,010</u>	<u>\$ (171,828)</u>	<u>\$ 1,400,182</u>		

(Continued)

**CITY OF GRETNA, LOUISIANA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL**  
**GENERAL, SPECIAL REVENUE, DEBT SERVICE AND CAPITAL PROJECTS FUND TYPES (CONTINUED)**  
**YEAR ENDED MARCH 31, 1999**

**TOTAL (MEMORANDUM ONLY)**

	<b>ACTUAL</b>	<b>ADJUSTMENT TO BUDGETARY BASIS (NOTE A5)</b>	<b>BUDGETARY</b>	<b>BUDGET</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<b>REVENUES</b>					
Taxes	\$ 9,339,685	\$ 0	\$ 9,339,685	\$ 8,105,473	\$ 1,234,212
Licenses and permits	801,589	0	801,589	727,500	74,089
Intergovernmental	3,230,928	0	3,230,928	2,868,259	362,669
Charges for services	597,137	0	597,137	642,600	(45,463)
Fines and forfeitures	451,151	0	451,151	310,000	141,151
Miscellaneous	261,457	0	261,457	156,510	104,947
Interest	250,161	0	250,161	168,500	81,661
<b>TOTAL REVENUES</b>	<u>14,932,108</u>	<u>0</u>	<u>14,932,108</u>	<u>12,978,842</u>	<u>1,953,266</u>
<b>OTHER FINANCING SOURCES</b>					
Operating transfers in	1,243,600	0	1,243,600	1,243,600	0
Correction of accounting estimate	508,000	0	508,000	508,000	0
<b>TOTAL OTHER FINANCING SOURCES</b>	<u>1,751,600</u>	<u>0</u>	<u>1,751,600</u>	<u>1,751,600</u>	<u>0</u>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<u>16,683,708</u>	<u>0</u>	<u>16,683,708</u>	<u>14,730,442</u>	<u>1,953,266</u>
<b>EXPENDITURES</b>					
<b>Current</b>					
General government	1,198,299	17,897	1,216,196	1,233,756	17,560
Public safety	6,471,746	(9,487)	6,462,259	6,579,964	117,705
Public works	3,883,467	370,684	4,254,151	5,478,752	1,224,601
Culture and recreation	347,122	29,312	376,434	358,059	(18,375)
Miscellaneous	44,170	0	44,170	41,800	(2,370)
<b>Debt service</b>					
Principal retirement	395,000	0	395,000	395,000	0
Interest and fiscal charges	265,788	0	265,788	270,757	4,969
<b>TOTAL EXPENDITURES</b>	<u>12,605,592</u>	<u>408,406</u>	<u>13,013,998</u>	<u>14,358,088</u>	<u>1,344,090</u>
<b>OTHER FINANCING USES</b>					
Operating transfers out	1,493,600	0	1,493,600	1,493,600	0
Intergovernmental transfers out	618,843	0	618,843	500,000	(118,843)
<b>TOTAL OTHER FINANCING USES</b>	<u>2,112,443</u>	<u>0</u>	<u>2,112,443</u>	<u>1,993,600</u>	<u>(118,843)</u>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<u>14,718,035</u>	<u>408,406</u>	<u>15,126,441</u>	<u>16,351,688</u>	<u>1,225,247</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>1,965,673</u>	<u>(408,406)</u>	<u>1,557,267</u>	<u>\$ (1,621,246)</u>	<u>\$ 3,178,513</u>
<b>FUND BALANCE</b>					
<b>AT BEGINNING OF YEAR</b>	<u>4,359,626</u>	<u>(170,540)</u>	<u>4,189,086</u>		
<b>AT END OF YEAR</b>	<u>\$ 6,325,299</u>	<u>\$ (578,946)</u>	<u>\$ 5,746,353</u>		

**CITY OF GRETNA, LOUISIANA**  
**COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS**  
**ENTERPRISE FUNDS**  
**YEAR ENDED MARCH 31, 1999**

	<u>ENTERPRISE</u>
<b>OPERATING REVENUES</b>	
Charges for services	\$ 2,355,192
Miscellaneous	118,474
<b>TOTAL OPERATING REVENUES</b>	<u>2,473,666</u>
<b>OPERATING EXPENSES</b>	
Personnel expense	1,368,247
Operating supplies and purchases	174,395
Building and maintenance expenses	292,957
Outside service	237,402
Transportation	40,530
General expenses	236,307
Depreciation	556,838
<b>TOTAL OPERATING EXPENSES</b>	<u>2,906,676</u>
<b>OPERATING INCOME (LOSS)</b>	<u>(433,010)</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>	
Ad valorem taxes	280,435
Interest on invested funds	23,014
<b>NET NON-OPERATING REVENUES (EXPENSES)</b>	<u>303,449</u>
<b>NET INCOME (LOSS)</b>	<u>(129,561)</u>
<b>RETAINED EARNINGS</b>	
<b>AT BEGINNING OF YEAR</b>	<u>(5,106,486)</u>
<b>AT END OF YEAR</b>	<u>\$ (5,236,047)</u>

**CITY OF GRETNA, LOUISIANA  
 COMBINED STATEMENT OF CASH FLOWS  
 PROPRIETARY FUND TYPE  
 YEAR ENDED MARCH 31, 1999**

	<b>ENTERPRISE</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Net Income (loss) for the year	\$ (129,561)
Adjustments to reconcile net income to net cash provided by operating activities	
Depreciation	556,838
(Increase) decrease in trade accounts receivable	76,499
Increase (decrease) in accounts payable	(64,139)
Increase (decrease) in accrued expenses	(12,220)
Increase (decrease) in customer deposits	3,450
Increase (decrease) in accrued compensated absences	<u>(8,410)</u>
<b>NET CASH PROVIDED BY OPERATIONS</b>	<u>422,457</u>
 <b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>	
Repayment of loans from other funds	52,910
Contributed capital	<u>250,000</u>
<b>NET CASH PROVIDED BY NON-CAPITAL FINANCING ACTIVITIES</b>	<u>302,910</u>
 <b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	
Acquisitions of capital assets	<u>(229,014)</u>
<b>NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<u>(229,014)</u>
 <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Purchase of investments	<u>(91,792)</u>
<b>NET CASH USED BY INVESTING ACTIVITIES</b>	<u>(91,792)</u>
 <b>NET INCREASE (DECREASE) IN CASH</b>	<u>404,561</u>
<b>CASH AT BEGINNING OF YEAR</b>	<u>177,059</u>
<b>CASH AT END OF YEAR</b>	<u>\$ 581,620</u>

**CITY OF GRETNA, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**MARCH 31, 1999**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The City of Gretna was incorporated in June 1913, under the provisions of the Lawrason Act. The City operates under a Mayor and City Council form of government and provides the following services as authorized by its charter: public safety (police and fire), streets, drainage, sanitation, health, social services, recreation, public improvements, planning and zoning, and general administrative services.

The accounting policies of the City of Gretna conform to generally accepted accounting principles as applicable to governments. The City's reporting entity applies all relevant Governmental Accounting Standards Board (GASB) pronouncements. Proprietary funds and similar component units apply Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements, in which case, GASB prevails. The following is a summary of the more significant policies:

**1. Financial Reporting Entity**

The accompanying financial statements include all funds and account groups of the City of Gretna. There are no component units which are controlled by or dependent on the City which should be included to form the reporting entity. The criteria used in determining what accounting entities, agencies, commissions, boards and authorities as part of the City of Gretna's operations include budget adoption, taxing authority, authority to issue debt, election or appointment of governing body, and other general oversight responsibility. There are no other agencies, organizations or activities meeting any of the above criteria that are excluded from the City's reporting entity.

The following organizations conduct an activity entirely within the City for the benefit of the City's residents but are not considered a part of the reporting entity because the City does not exercise oversight responsibility over them.

David Crockett Volunteer Fire Company  
Gould Volunteer Fire Company  
Gretna Senior Citizen Center

**2. Basis of Presentation**

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

The various funds are grouped in the financial statements in this report into five generic fund types, two broad fund categories and two account groups as follows:

**GOVERNMENTAL FUNDS**

**GENERAL FUND** - to account for all activities of the City not accounted for in another fund.

**SPECIAL REVENUE FUNDS** - to account for the proceeds of specific revenue sources that are restricted to expenditures for specified purposes.

**DEBT SERVICE FUND** - to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

**CAPITAL PROJECTS FUND** - to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds).

**PROPRIETARY FUNDS**

**ENTERPRISE FUNDS** - to account for the operations that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.



**CITY OF GRETN, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**MARCH 31, 1999**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**ACCOUNT GROUPS**

**GENERAL FIXED ASSETS** - used to account for the general fixed assets of the City other than those accounted for in proprietary fund types.

**GENERAL LONG-TERM DEBT** - used to account for long-term liabilities expected to be financed from governmental funds. Long-term liabilities directly related to and expected to be paid from the Proprietary Fund are not included in the accounts of that fund.

**3. 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 resources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All proprietary funds are accounted for on a flow of economic resources measurement focus, and on a determination of net income and capital maintenance. With this measurement focus, all assets and liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund-type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets. The Proprietary Funds use the accrual basis of accounting. Revenues are recognized when they are earned and expenses are recognized when incurred.

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 susceptible to accrual (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. 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 or when amounts have been accumulated in the debt service fund for payments to be made early in the following year.

Those revenues susceptible to accrual are property taxes, special assessments, licenses, interest revenue and charges for services. Sales taxes collected and held by the parish at year-end on behalf of the City are also recognized as revenue. Fines, permits and parking meter revenues are not susceptible to accrual because generally they are not measurable until received in cash. Transfers between funds, that are not expected to be repaid, are accounted for as other financing sources (uses) as the underlying events occur.

The accrual basis of accounting is utilized by proprietary fund types. Under this method, revenues are recorded when earned and expenses are incurred.

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

**4. Statement of Cash Flows**

For purposes of the statement of cash flows, the Municipal Waterworks System Fund and the Municipal Sewer System Fund considers all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents.

**5. Budgets and Budgetary Accounting**

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

**CITY OF GRETNA, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**MARCH 31, 1999**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

- a. Not less than 30 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 operating budget includes proposed expenditures and the means of financing them.
- b. The proposed budget is summarized and advertised and the public notified that the proposed budget is available for inspection and that within 10 days thereafter public hearings are conducted to obtain taxpayer comments.
- c. The budget is then legally enacted through Councilmanic ordinance.
- d. Any revisions that alter the total expenditures of a department or line item changes within the department must be approved by the City Council.
- e. The level of budget control is at the division, department, or project level; and expenditures/encumbrances may not exceed appropriations until additional appropriations have been provided. Formal budgetary integration is employed as a management control device during the year for the General Fund, Special Revenue Funds, Debt Service Fund, Capital Projects Fund, and Enterprise Funds. Effective control of cost is, therefore, maintained by Councilmanic action that approves a budget for each project and is controlled on a project life basis.
- f. Budgets for the General Fund, Special Revenue Funds, Debt Service Fund, Capital Projects Fund and Enterprise 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. Budgetary comparisons presented for the General Fund, Special Revenue Funds, Debt Service Fund, and Capital Projects Fund in the accompanying financial statements are on this non-GAAP budgetary basis. Budgeted amounts are as originally adopted or as finally amended by the City Council.
- g. All unencumbered appropriations lapse at the end of each fiscal year.

**6. Encumbrances**

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the governmental fund types. Encumbrances outstanding at the end of the fiscal year are reported as reservations of fund balance since they do not constitute expenditures or liabilities.

**7. Valuation Basis of Assets and Liabilities**

- a. **Cash and cash equivalents.** Louisiana revised statutes authorize the City to invest in United States bonds, treasury notes or certificates, time certificates of deposit or any other federally insured investment. At year end, the carrying amount of the City's cash was \$4,509,557 and the bank balance was \$4,646,741 which includes \$166,885 in certificates of deposit. Of the bank balance, \$177,885 was covered by federal depository insurance, \$4,468,856 was covered by collateral held by the pledging financial institution's agent in the City's name (Category 1).
- b. **Louisiana Asset Management Pool.** The City had investments totaling \$2,935,078 in the Louisiana Asset Management Pool (LAMP). LAMP is an investment pool established as a cooperative effort to enable public entities of the State of Louisiana to aggregate funds for investments. The pooling is intended to improve administrative efficiency and increase investment yield.

LAMP is a cooperative endeavor formed, in part, on reliance upon Opinion 92-192 issued by the Louisiana Attorney General's Office which noted that public entities may pool funds for investment purposes.

LAMP has two employees and is subject to the regulatory oversight of the State Treasurer and its Board of Directors.



**CITY OF GRETN, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**MARCH 31, 1999**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**7. Valuation Basis of Assets and Liabilities (Continued)**

Under state law, LAMP may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. LAMP's permissible investments are set forth in Louisiana Revised Statute (LA-R.S.)33:2955 and are further limited in accordance with investment guidelines promulgated by the board of directors. LAMP's Statement of Investment Guidelines authorizes investment in various investment products, including United States Treasury bills or notes, Federal Home Loan Bank discount notes, Federal National Mortgage Association discount notes, and other investments as approved by the board of directors. To provide for the required liquidity for withdrawals from LAMP, all investments shall have, at the time of purchase, a maximum remaining maturity of 397 days and the dollar weighted average maturity of LAMP shall not generally exceed 90 days. LAMP's investments are stated at fair value based on quoted market rates. The fair value of investments are determined on a weekly basis to monitor any variances between amortized cost and market value. The City's investments in the pool are stated at cost which, due to the nature of the investments, approximates fair value. The City's percentage of participation in the pool as of March 31, 1999 could not be determined to ascertain the fair value of the City's investment. As of December 31, 1998, the fair value of the City's investment was 99.83 % of cost.

- c. **Allowance for Estimated Uncollectible Receivables.** An allowance for estimated uncollectible receivables is established based on historical collection experience and other relevant circumstances. The allowance for estimated uncollectibles at March 31, 1999, consists of the following amounts:

General Fund		\$ 132,231
Special Revenue Funds		
Fire Protection	86,485	
Garbage Tax	7,717	
Recreation	34,111	
Social Services For The Aged	3,762	
Street Light Improvements	34,650	
Ambulance	<u>36,090</u>	202,815
Enterprise Funds		
Municipal Waterworks System	50,657	
Municipal Sewer System	<u>87,232</u>	<u>137,889</u>
TOTAL		<u>\$ 472,935</u>

- d. **Inventories.** The cost of materials and supplies for all the funds, except the General Fund, are considered expenditures at the time of purchase. In the opinion of management, the inventory of such materials and supplies would not be material to the financial statements.

Inventories of the General Fund are recorded at cost on the first-in first-out basis.

- e. **Fixed Assets and Long Term Liabilities.** The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a particular fund are determined by the fund's measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. Such assets are valued at historical cost, if purchased, and at fair market value at date of gift, if donated. Public-domain ("infrastructure") general fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems, are capitalized as general fixed assets. No depreciation has been provided for assets accounted for in the General Fixed Assets Account Group, nor has interest been capitalized during the acquisition period of such assets.

**CITY OF GRETNA, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
MARCH 31, 1999**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**7. Valuation Basis of Assets and Liabilities (Continued)**

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

Depreciation is provided on the straight-line method for fixed assets of the Proprietary Funds. The following average useful lives are used for depreciation purposes:

<u>DESCRIPTION</u>	<u>LIFE IN YEARS</u>
Utility plants, stations and lines	30-50
Building and improvements	40
Furniture and fixtures	10
Vehicles and equipment	4-10

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

The two account groups (General Fixed Assets and General Long-Term Debt) are not "funds". They are concerned only with measurements of financial position and are not involved with the measurement of results of operations.

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

**8. Revenues and Expenditure Recognition**

- a. **Ad Valorem Taxes.** Ad Valorem taxes are recognized in the fiscal year in which the taxes are levied. Taxes are due and become an enforceable lien on property on the first day of the month following the filing of the tax rolls by the assessor with the Louisiana Tax Commission (usually December 1). City taxes are billed and collected by the City.

Taxes become delinquent on January 1st in the year after levy. Taxes are levied on property values determined by the Jefferson Parish Assessor's Office. All land and residential improvements are assessed at 10 percent of its fair market value and other property at 15 percent of its fair market value. Ad valorem taxes are levied (per \$1,000 assessed value) in varying amounts for maintenance and operation, debt service and capital improvements for the City and are distributed to its funds as follows:

<u>FUND</u>	<u>1998 MILLAGE</u>
General Fund	12.10
Fire Protection Fund	18.98
Recreation Fund	4.29
Street Light Improvements Fund	3.81
Ambulance Fund	3.81
Social Services For The Aged	.48
Municipal Sewer System Fund	<u>4.20</u>
	<u><u>47.67</u></u>

- b. **Revenues Susceptible to Accrual.** Under the modified accrual basis of accounting, some revenues are susceptible to accrual while others are not. Major revenues treated as susceptible to accrual are property taxes, sales taxes and certain state shared revenues such as tobacco tax and beer tax.

**CITY OF GRETNA, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
MARCH 31, 1999**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**9. Total Columns on Combined Statements**

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

**NOTE B - STEWARDSHIP AND ACCOUNTABILITY**

**1. Deficit Fund Balances or Retained Earnings**

The following funds have deficits in fund balance or retained earnings in the indicated amounts:

<u>FUND</u>	<u>BALANCE</u>
Garbage Tax	\$ (39,012)
Ambulance	\$ (116,759)
Municipal Waterworks System	\$ (2,574,908)
Municipal Sewer System	\$ (2,661,140)

The deficit in the Garbage Tax Fund is due primarily to collection fees that were insufficient to cover the costs of garbage pickup and land fill charges.

The deficit in the Ambulance Fund is due primarily to a change in reimbursement policy by Medicare and Medicaid. The City's management is aware of the problem and is considering alternative funding methods to adequately fund the operations of this fund.

The deficit in retained earnings of the Municipal Waterworks and Municipal Sewer Systems Funds were due primarily to user rates that were insufficient to cover depreciation charges coupled with total actual revenues falling short of those anticipated in the budget. The City's management has adjusted rates and operates these funds at a near break even level.

**2. Excess of Expenditures and Encumbrances Over Appropriations**

The following funds experienced expenditures and encumbrances in excess of appropriations in the indicated amounts:

<u>FUND</u>	<u>EXPENDITURES IN EXCESS OF APPROPRIATIONS</u>
Fire Protection Fund	\$ 10,966
Garbage Tax Fund	\$ 25,700
Tourism Fund	\$ 15,650
Recreation Fund	\$ 5,829
Municipal Waterworks Fund	\$ 24,033

The major factor contributing to the excess expenditures in these funds are:

- Underbudgeted service charges in the Fire Protection Fund
- Underbudgeted garbage pickup charges and land fill in the Garbage Tax Fund
- Underbudgeted advertisement and capital expenditures in the Tourism Fund
- Underbudgeted insurance in the Recreation Fund
- Underbudgeted salaries and depreciation in the Municipal Waterworks Fund



**CITY OF GRETNA, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**MARCH 31, 1999**

**NOTE C – NOTES ON INDIVIDUAL FUNDS AND ACCOUNT GROUPS**

**1. Fixed Assets**

**a. General Fixed Assets.** A summary of changes in general fixed assets follows:

	<b>BALANCE MARCH 31, 1998</b>	<b>ADDITIONS</b>	<b>DELETIONS</b>	<b>BALANCE MARCH 31, 1999</b>
Land	\$ 91,317	\$ 0	\$ 0	\$ 91,317
Buildings and Improvements	24,875,569	35,615	0	24,911,184
Furniture, fixtures and equipment	2,266,396	564,356	0	2,830,752
Vehicles and road machinery	3,559,570	256,499	0	3,816,069
Construction in progress	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL</b>	<b>\$ <u>30,792,852</u></b>	<b>\$ <u>856,470</u></b>	<b>\$ <u>0</u></b>	<b>\$ <u>31,649,322</u></b>

**b. Construction in Progress.** As of March 31, 1999, there was no construction in progress

**c. Enterprise Funds Fixed Assets.** A summary of enterprise funds fixed assets at March 31, 1999 follows:

	<b>MUNICIPAL WATERWORKS SYSTEM</b>	<b>MUNICIPAL SEWER SYSTEM</b>
Land	\$ 53,040	\$ 246,948
Buildings and improvements	3,812,530	5,938,685
Furniture and fixtures	6,612	0
Automotive	262,784	241,597
Equipment	<u>4,911,998</u>	<u>4,970,975</u>
	9,046,964	11,398,205
Less: Accumulated depreciation	<u>5,416,916</u>	<u>6,064,145</u>
Net property, plant and equipment	<b>\$ <u>3,630,048</u></b>	<b>\$ <u>5,334,060</u></b>

**2. Liabilities**

**Compensated absences.** Employees are allowed to accrue annual leave. All employees are allowed to accrue a maximum of 45 days sick leave which will be paid upon termination. A liability is reported in the General Long-Term Debt Account Group representing the accumulated sick leave as of March 31, 1999 in the amount of \$949,826.

**3. Long-Term Debt**

**a. Changes in Long-Term Debt.** The following is a summary of the long-term debt transactions of the city for the fiscal year ended March 31, 1999.

	<b>GENERAL DEBT</b>	<b>REVENUE BONDS</b>	<b>TOTAL</b>
Balance at beginning of year			
Bonds	\$ 0	\$ 5,700,000	\$ 5,700,000
Compensated absences	816,784	0	816,784
Leases	<u>0</u>	<u>0</u>	<u>0</u>
	816,784	5,700,000	6,516,784
Additions (deletions) during the year			
Compensated absences	133,042	0	133,042
Bonds retired	0	(395,000)	(395,000)
Lease payments	<u>0</u>	<u>0</u>	<u>0</u>
	<u>133,042</u>	<u>(395,000)</u>	<u>(261,958)</u>
Balance at end of year	<b>\$ <u>949,826</u></b>	<b>\$ <u>5,305,000</u></b>	<b>\$ <u>6,254,826</u></b>

**CITY OF GRETNA, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
MARCH 31, 1999**

**NOTE C – NOTES ON INDIVIDUAL FUNDS AND ACCOUNT GROUPS (CONTINUED)**

**b. Description of Debt.** Long-term debt at March 31, 1999 is comprised of the following individual bonds:

Revenue bonds (Payable from sales tax revenues):  
 \$5,355,000 1993 Sales Tax Bonds due in annual installments of \$50,000  
 to \$725,000 through March 31, 2010; interest at 4.1 to 5.5 percent \$ 5,305,000

**c. Summary of Debt Service Requirements to Maturity.** The annual requirements to amortize all debt outstanding as of March 31, 1999, including interest payments of \$1,227,229 are as follows:

<u>YEAR ENDING MARCH 31,</u>	<u>BONDS REVENUE</u>
2000	\$ 705,610
2001	774,422
2002	775,298
2003	774,366
2004	771,258
2005-2010	<u>2,731,275</u>
	<u>\$ 6,532,229</u>

\$1,320,191 is available in the Debt Service Funds to service the revenue bonds.

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

**4. Interfund Transactions**

Individual fund interfund receivables and payables at March 31, 1999, were as follows:

<u>FUND</u>	<u>INTERFUND RECEIVABLES</u>	<u>INTERFUND PAYABLES</u>
<b>General</b>	\$ 884,480	\$ 1,000,000
<b>Special Revenue</b>		
Fire Protection	0	330
Garbage Fee	132	124,478
Riverboat Casino Revenue	0	332,000
Tourism	0	3,156
Recreation	123	17,079
Street Light Improvement	0	0
Ambulance	100,000	242,709
Social Services for the Aged	0	13,931
<b>Capital Projects</b>	1,200,000	123
<b>Enterprise</b>		
Municipal Waterworks System	0	546,095
Municipal Sewer System	372,302	77,136
<b>Debt Service</b>	<u>0</u>	<u>200,000</u>
	<u>\$ 2,557,037</u>	<u>\$ 2,557,037</u>

**CITY OF GRETNA, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
MARCH 31, 1999**

**NOTE C – NOTES ON INDIVIDUAL FUNDS AND ACCOUNT GROUPS (CONTINUED)**

**5. Segments of Enterprise Activities**

	<b>MUNICIPAL WATERWORKS SYSTEM</b>	<b>MUNICIPAL SEWER SYSTEM</b>
Operating revenue	\$ 1,238,690	\$ 1,234,976
Depreciation	\$ 255,178	\$ 301,660
Operating income (loss)	\$ (130,627)	\$ (302,383)
Net income (loss)	\$ (113,992)	\$ (15,569)
Property, plant, and equipment net	\$ 3,630,048	\$ 5,334,060
Net working capital (excluding liabilities payable from restricted assets)	\$ (256,921)	\$ 1,078,021
Total assets	\$ 4,308,233	\$ 6,601,628
Total fund equity	\$ 3,388,525	\$ 6,341,977

**6. Contributed Capital**

An analysis of the changes in the contributions accounts for the year ended March 31, 1999 appears as follows:

	<b>SPECIAL REVENUE FUNDS</b>	<b>FEDERAL GOVERNMENT</b>	<b>STATE GOVERNMENT</b>	<b>RATE PAYERS</b>	<b>MUNICIPALITY</b>
Municipal Waterworks System Fund					
Balance at March 31, 1998	\$ 45,964	\$ 1,920,850	\$ 1,130,659	\$ 1,633,141	\$ 1,232,819
Contributions received during the year ended March 31, 1999	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Balance at March 31, 1999	<u>\$ 45,964</u>	<u>\$ 1,920,850</u>	<u>\$ 1,130,659</u>	<u>\$ 1,633,141</u>	<u>\$ 1,232,819</u>
<b>TOTAL CONTRIBUTED CAPITAL</b>					<u>\$ 5,963,433</u>
Municipal Sewer System Fund					
Balance at March 31, 1998	\$ 665,816	\$ 254,834	\$ 80,028	\$ 0	\$ 7,752,439
Contributions received during the year ended March 31, 1999	<u>250,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Balance at March 31, 1999	<u>\$ 915,816</u>	<u>\$ 254,834</u>	<u>\$ 80,028</u>	<u>\$ 0</u>	<u>\$ 7,752,439</u>
<b>TOTAL CONTRIBUTED CAPITAL</b>					<u>\$ 9,003,117</u>

**7. Fund Equity**

Reservations of equity show amounts that are not appropriate for expenditure or are legally restricted for specific uses. The purpose for each is indicated by the account title on the face of the balance sheet.

**NOTE D - PENSION PLANS**

**Plan Membership.** Substantially all of the City's full time employees, except certain police employees, are mandatory members of Plan A of the Municipal Employees Retirement System of Louisiana. Full time police employees hired after June 30, 1973, and those employed prior to that date who elected to join, are mandatory members of the State Municipal Police Employees' Retirement System. Both plans are cost sharing multiple-employer defined benefit plans established by Louisiana State Statutes.

**CITY OF GRETNA, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
MARCH 31, 1999**

**NOTE D - PENSION PLANS (CONTINUED)**

At March 31, 1999, the City had 210 employees of which approximately 55% were participants in the Plan A System and 38% were participants in the State Municipal Police Employees Retirement System.

**Pension Benefits - Plan A of the Municipal Employees' Retirement System of Louisiana.** Under this System, a member is eligible for normal retirement if he has at least 30 years of creditable service regardless of age, or 25 years of creditable service and is at least 55 years old, or 10 years of creditable service and is at least 60 years old. The monthly retirement benefit under this System is equal to three percent of the member's average monthly compensation for any 36 months of consecutive service in which compensation was highest, multiplied by years of creditable service, not to exceed 100% of member's final compensation. Retirement benefits are payable monthly for the life of the retiree, and upon the retiree's death, under certain conditions, are payable to the retiree's surviving spouse and minor children.

**Pension Benefits - State Municipal Police Employees' Retirement System.** Under this System, a member is eligible for normal retirement if he has at least 20 years of service and is at least 55 years old, or 12 years of service and is at least 60 years old. The monthly retirement benefit under this System is equal to 3 1/3% of the member's average monthly compensation for any 36 months of consecutive service in which compensation was highest, multiplied by years of creditable service, not to exceed 100% of member's final compensation. Retirement benefits are payable monthly for the life of the retiree, and upon the retiree's death, under certain conditions, are payable to the retiree's surviving spouse and minor children.

**Funding Policy:** Employees covered under Plan A of the Municipal Employees' Retirement system of Louisiana are required by State Statute to contribute 9.25% of their salary. Employees covered under the State Municipal Police Employees Retirement System are required by State Statute to contribute 7.5% of their earnable compensation (includes state supplemental pay but excludes overtime pay). The City contributes both the employee and employer amounts for both plans and takes no deduction from the employees' pay. Employer contributions are determined by actuarial computation and are subject to change each year as provided for by State Statute.

The City's contributions to each plan required by State Statute are as follows:

<u>Fiscal Year Ended</u>	<u>MUNICIPAL POLICE EMPLOYEES' RETIREMENT SYSEM</u>		<u>MUNICIPAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA - PLAN A</u>	
	<u>Required Contribution</u>	<u>Percentage Contribution</u>	<u>Required Contribution</u>	<u>Percentage Contribution</u>
March 31, 1999	\$ 366,656	100 %	\$ 350,266	100 %
March 31, 1998	\$ 357,040	100 %	\$ 361,617	100 %
March 31, 1997	\$ 334,491	100 %	\$ 370,179	100 %

The systems issue annual publicly available financial reports that include financial statements and required supplementary information for the Systems. These reports may be obtained by writing to:

Board of Trustees Municipal Police Employees' Retirement System 8401 United Plaza Boulevard Room 207 Baton Rouge, Louisiana 70809	<b>OR</b>	Board of Trustees Municipal Employees' Retirement System of Louisiana 7937 Office Park Boulevard Baton Rouge, Louisiana 70809
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**NOTE E - POST EMPLOYMENT HEALTH CARE BENEFITS**

**Cobra Benefits.** Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the City provides health care benefits to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured on or before the first day of the month for the actual month covered. This program is offered for a duration of 18 months after the termination date. There is no associated cost to the City under this program, and there are no participants in the program as of March 31, 1999.

**Retired Employee Benefits.** The City provides certain continuing health care benefits for its retired employees. Substantially all of the City's employees become eligible for these benefits when they reach normal retirement age while working for the City. These benefits for retirees are provided through an insurance company whose monthly premiums are paid in full by the employee. There are 15 participants in the program as of March 31, 1999.



**CITY OF GRETNA, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
MARCH 31, 1999**

**NOTE F - RISK MANAGEMENT**

The City had a limited risk management program for workers compensation insurance which terminated on June 30, 1996. The City hired a third party as administrator for this program. The City has accrued \$627,913 to cover payments for claims and benefits through the termination of the plan. There is cash and investments reserved in the general fund of \$1,107,989. The actuarially computed reserve as of March 31, 1999 was \$38,012.

The City has replaced its self-insured program with a fully insured program effective July 1, 1996.

**NOTE G – YEAR 2000 COMPLIANCE (UNAUDITED)**

Time and space saving programming decisions made in prior years resulted in two-digit computer codes that may not correctly recognize “00” as the year 2000. Serious processing errors or system failure could result. To prevent this error, certain computer systems and equipment must be reprogrammed or replaced to make them year 2000 compliant.

The City is significantly dependent on computerized systems for essential operations and to provide services to its citizens. The City is currently addressing this potential problem by engaging its primary software vendor to evaluate its Year 2000 compliance and this process is currently ongoing with some minor non-compliant items identified. The software vendor has indicated that remediation would be completed prior to December 1999. The cost of remediation of the City’s mainframe hardware and operating system is covered under the City’s contract with the vendor. The cost of remediation to the PCs and PC network is not covered under the contract. Cost of remediation and or replacement of the PC system, however, is not considered material. In addition, the City has recently replaced its emergency communications equipment which was certified by its manufacturer to be Year 2000 compliant.

City systems are in various stages of implementation as follows:

	<u>Stages</u>			
	<u>Awareness (1)</u>	<u>Assesment (2)</u>	<u>Remediation (3)</u>	<u>Validation (4)</u>
Systems		X		
Financial		X		
Personnel Payroll		X		
Treasury Cash Management		X		
Utility Billing		X		
Public Safety				X
PC Systems	X			

**Stages**

- (1) Awareness Stage - Budget and project plan established.
- (2) Assessment Stage - Identification and inventory of year 2000 compliance performed.
- (3) Remediation Stage - Technical conversion of existing system completed.
- (4) Validation Stage - Test data developed, processed and reviewed for results to determine that converted systems operate properly.

**NOTE H – CHANGE IN ACCOUNTING ESTIMATE**

The City participated in a limited risk management program for workman’s compensation for a six-year period which ended on June 30, 1996. As part of this program, the City computed its workman’s compensation expenditures based on published workman’s compensation rates in effect at that time. Since the termination of this plan, the City has determined that it has significantly over funded the plan and overstated its expenditures in prior years in the amount of \$508,000. This overfunding has been determined to be a “change in accounting estimate” and has been recognized as an other financing source in the General Fund for the year ended March 31, 1999.

**CITY OF GRETNA, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**MARCH 31, 1999**

**NOTE I - CONTINGENCIES AND COMMITMENTS**

**LITIGATION.** The City is a defendant in a number of claims and lawsuits resulting from personal injury and property damage. The City Attorney has 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 this review, it is the opinion of the City Attorney that no material liability is anticipated or foreseeable in excess of the City's insurance coverage.

In addition, the City is involved in litigation by one of its employees regarding a claim of racial discrimination in pay and retirement benefits. The City disputes the claims made by this employee and the case is currently in litigation and no prediction as to the outcome can be made. The City's liability, if any, could be up to \$150,000. There has been no provision to reserve fund balance for this claim.

## **GENERAL FUND**

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

**CITY OF GRETNA, LOUISIANA  
GENERAL FUND  
BALANCE SHEET  
MARCH 31, 1999**

**ASSETS**

Cash (including certificates of deposit of \$27,885)	\$	673,282
Investments		749,519
Receivable (net, where applicable, of allowances for uncollectibles)		
Taxes		645,772
Accounts		237,020
Accrued interest		835
Due from other funds		884,480
Inventory		10,707
Prepaid expenses		0
Restricted assets		
Cash		277,810
Investments		830,179
<b>TOTAL ASSETS</b>	<b>\$</b>	<b><u>4,309,604</u></b>

**LIABILITIES AND FUND BALANCE**

**Liabilities**

Accounts payable	\$	462,988
Court bonds and refundable deposits		95,146
Accrued liabilities		630,630
Due to other funds		1,000,000
Unearned revenues		266,610
<b>TOTAL LIABILITIES</b>		<b><u>2,455,374</u></b>

**Fund Balance**

Reserved for encumbrances		353,747
Reserved for inventory		10,707
Reserved for prepaid expenses		0
Reserved for subsequent year expenditures		92,154
Undesignated		1,397,622
<b>TOTAL FUND BALANCE</b>		<b><u>1,854,230</u></b>

<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$</b>	<b><u>4,309,604</u></b>
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**CITY OF GRETNA, LOUISIANA**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**YEAR ENDED MARCH 31, 1999**

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS (NOTE A5)	BUDGETARY	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>					
Taxes	\$ 5,128,801	\$ 0	\$ 5,128,801	\$ 4,797,250	\$ 331,551
Licenses and permits	801,589	0	801,589	727,500	74,089
Intergovernmental	1,232,151	0	1,232,151	1,386,560	(154,409)
Charges for services	123,949	0	123,949	118,600	5,349
Fines and forfeitures	451,151	0	451,151	310,000	141,151
Miscellaneous	250,686	0	250,686	142,190	108,496
Interest	126,520	0	126,520	100,000	26,520
<b>TOTAL REVENUES</b>	<u>8,114,847</u>	<u>0</u>	<u>8,114,847</u>	<u>7,582,100</u>	<u>532,747</u>
<b>OTHER FINANCING SOURCES</b>					
Operating transfers in	732,000	0	732,000	732,000	0
Correction of accounting estimate	508,000	0	508,000	508,000	0
<b>TOTAL OTHER FINANCING SOURCES</b>	<u>1,240,000</u>	<u>0</u>	<u>1,240,000</u>	<u>1,240,000</u>	<u>0</u>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<u>9,354,847</u>	<u>0</u>	<u>9,354,847</u>	<u>8,822,100</u>	<u>532,747</u>
<b>EXPENDITURES</b>					
<b>Current</b>					
General government	1,198,299	17,897	1,216,196	1,233,756	17,560
Public safety	5,271,741	7,542	5,279,283	5,386,225	106,942
Public works	1,444,206	255,831	1,700,037	1,723,346	23,309
Miscellaneous	44,170	0	44,170	41,800	(2,370)
<b>Debt service</b>					
Principal retirement	0	0	0	0	0
Interest and fiscal charges	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<u>7,958,416</u>	<u>281,270</u>	<u>8,239,686</u>	<u>8,385,127</u>	<u>145,441</u>
<b>OTHER FINANCING USES</b>					
Operating transfers out	411,600	0	411,600	411,600	0
Intergovernmental transfers out	618,843	0	618,843	500,000	(118,843)
<b>TOTAL OTHER FINANCING USES</b>	<u>1,030,443</u>	<u>0</u>	<u>1,030,443</u>	<u>911,600</u>	<u>(118,843)</u>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<u>8,988,859</u>	<u>281,270</u>	<u>9,270,129</u>	<u>9,296,727</u>	<u>26,598</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	365,988	(281,270)	84,718	\$ (474,627)	\$ 559,345
<b>FUND BALANCE</b>					
AT BEGINNING OF YEAR	1,488,246	(72,477)	1,415,769		
AT END OF YEAR	<u>\$ 1,854,234</u>	<u>\$ (353,747)</u>	<u>\$ 1,500,487</u>		

The accompanying notes are an integral part of this statement.

**CITY OF GRETN, LOUISIANA**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**YEAR ENDED MARCH 31, 1999**

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS (NOTE AS)	BUDGETARY	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>					
Taxes	\$ 5,128,801	\$ 0	\$ 5,128,801	\$ 4,797,250	\$ 331,551
Licenses and permits	801,589	0	801,589	727,500	74,089
Intergovernmental	1,232,151	0	1,232,151	1,386,560	(154,409)
Charges for services	123,949	0	123,949	118,600	5,349
Fines and forfeitures	451,151	0	451,151	310,000	141,151
Miscellaneous	250,686	0	250,686	142,190	108,496
Interest	126,520	0	126,520	100,000	26,520
<b>TOTAL REVENUES</b>	<b>8,114,847</b>	<b>0</b>	<b>8,114,847</b>	<b>7,582,100</b>	<b>532,747</b>
<b>OTHER FINANCING SOURCES</b>					
Operating transfers in	732,000	0	732,000	732,000	0
Correction of accounting estimate	508,000	0	508,000	508,000	0
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>1,240,000</b>	<b>0</b>	<b>1,240,000</b>	<b>1,240,000</b>	<b>0</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>9,354,847</b>	<b>0</b>	<b>9,354,847</b>	<b>8,822,100</b>	<b>532,747</b>
<b>EXPENDITURES</b>					
<b>Current</b>					
General government	1,198,299	17,897	1,216,196	1,233,756	17,560
Public safety	5,271,741	7,542	5,279,283	5,386,225	106,942
Public works	1,444,206	255,831	1,700,037	1,723,346	23,309
Miscellaneous	44,170	0	44,170	41,800	(2,370)
<b>Debt service</b>					
Principal retirement	0	0	0	0	0
Interest and fiscal charges	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>7,958,416</b>	<b>281,270</b>	<b>8,239,686</b>	<b>8,385,127</b>	<b>145,441</b>
<b>OTHER FINANCING USES</b>					
Operating transfers out	411,600	0	411,600	411,600	0
Intergovernmental transfers out	618,843	0	618,843	500,000	(118,843)
<b>TOTAL OTHER FINANCING USES</b>	<b>1,030,443</b>	<b>0</b>	<b>1,030,443</b>	<b>911,600</b>	<b>(118,843)</b>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>8,988,859</b>	<b>281,270</b>	<b>9,270,129</b>	<b>9,296,727</b>	<b>26,598</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>365,988</b>	<b>(281,270)</b>	<b>84,718</b>	<b>\$ (474,627)</b>	<b>\$ 559,345</b>
<b>FUND BALANCE</b>					
<b>AT BEGINNING OF YEAR</b>	<b>1,488,246</b>	<b>(72,477)</b>	<b>1,415,769</b>		
<b>AT END OF YEAR</b>	<b>\$ 1,854,234</b>	<b>\$ (353,747)</b>	<b>\$ 1,500,487</b>		

The accompanying notes are an integral part of this statement.



**CITY OF GRETN, LOUISIANA  
GENERAL FUND  
STATEMENT OF REVENUES-BUDGET AND ACTUAL (CONTINUED)  
YEAR ENDED MARCH 31, 1999**

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS (NOTE A5)	BUDGETARY	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
<b>CHARGES FOR SERVICES</b>					
Inspection fees					
Electrical	\$ 9,615	\$ 0	\$ 9,615	\$ 7,500	\$ 2,115
Plumbing	14,074	0	14,074	10,000	4,074
Resubdivision fees	2,715	0	2,715	3,000	(285)
Parking meter	63,684	0	63,684	70,000	(6,316)
Grass cutting fees	7,954	0	7,954	7,100	854
Other	25,907	0	25,907	21,000	4,907
<b>TOTAL CHARGES FOR SERVICES</b>	<u>123,949</u>	<u>0</u>	<u>123,949</u>	<u>118,600</u>	<u>5,349</u>
<b>FINES AND FORFEITURES</b>					
Fines	403,234	0	403,234	270,000	133,234
Court cost	47,917	0	47,917	40,000	7,917
<b>TOTAL FINES AND FORFEITURES</b>	<u>451,151</u>	<u>0</u>	<u>451,151</u>	<u>310,000</u>	<u>141,151</u>
<b>MISCELLANEOUS</b>					
Interest on invested funds	126,520	0	126,520	100,000	26,520
Rents	30,000	0	30,000	15,600	14,400
Insurance loss fund returns	41,521	0	41,521	10,000	31,521
Property seizures	132,298	0	132,298	83,590	48,708
Other	46,867	0	46,867	33,000	13,867
<b>TOTAL MISCELLANEOUS</b>	<u>377,206</u>	<u>0</u>	<u>377,206</u>	<u>242,190</u>	<u>135,016</u>
<b>TOTAL REVENUES</b>	<u>8,114,847</u>	<u>0</u>	<u>8,114,847</u>	<u>7,582,100</u>	<u>532,747</u>
<b>OTHER FINANCING SOURCES</b>					
Operating transfers in	732,000	0	732,000	732,000	0
Correction of accounting estimate	508,000	0	508,000	508,000	0
<b>TOTAL OTHER FINANCING SOURCES</b>	<u>1,240,000</u>	<u>0</u>	<u>1,240,000</u>	<u>1,240,000</u>	<u>0</u>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<u>\$ 9,354,847</u>	<u>\$ 0</u>	<u>\$ 9,354,847</u>	<u>\$ 8,822,100</u>	<u>\$ 532,747</u>

(Continued)



**CITY OF GRETN, LOUISIANA**  
**GENERAL FUND**  
**STATEMENT OF EXPENDITURES-BUDGET AND ACTUAL**  
**YEAR ENDED MARCH 31, 1999**

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS (NOTE A5)	BUDGETARY	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
<b>GENERAL GOVERNMENT</b>					
Personnel expenses	\$ 721,847	\$ 0	\$ 721,847	\$ 706,836	\$ (15,011)
Supplies	95,396	6,237	101,633	85,950	(15,683)
Service charges	359,112	9,080	368,192	420,970	52,778
Capital outlay	21,944	2,580	24,524	20,000	(4,524)
<b>TOTAL GENERAL GOVERNMENT</b>	<u>1,198,299</u>	<u>17,897</u>	<u>1,216,196</u>	<u>1,233,756</u>	<u>17,560</u>
<b>PUBLIC SAFETY</b>					
Personnel expenses	2,831,984	2,616	2,834,600	2,812,155	(22,445)
Supplies	231,186	19,729	250,915	219,400	(31,515)
Service charges	1,443,362	7,498	1,450,860	1,601,670	150,810
Capital outlay	765,209	(22,301)	742,908	753,000	10,092
<b>TOTAL PUBLIC SAFETY</b>	<u>5,271,741</u>	<u>7,542</u>	<u>5,279,283</u>	<u>5,386,225</u>	<u>106,942</u>
<b>PUBLIC WORKS</b>					
Personnel expenses	845,203	0	845,203	861,036	15,833
Supplies	101,733	15,662	117,395	131,550	14,155
Service charges	463,568	29,790	493,358	484,260	(9,098)
Capital outlay	33,702	210,379	244,081	246,500	2,419
<b>TOTAL PUBLIC WORKS</b>	<u>1,444,206</u>	<u>255,831</u>	<u>1,700,037</u>	<u>1,723,346</u>	<u>23,309</u>
<b>MISCELLANEOUS</b>					
Personnel expenses	0	0	0	0	0
Supplies	0	0	0	0	0
Service charges	44,170	0	44,170	41,800	(2,370)
Capital outlay	0	0	0	0	0
<b>TOTAL MISCELLANEOUS</b>	<u>44,170</u>	<u>0</u>	<u>44,170</u>	<u>41,800</u>	<u>(2,370)</u>
<b>DEBT SERVICE</b>					
Principal retirement	0	0	0	0	0
Interest in borrowed funds	0	0	0	0	0
<b>TOTAL DEBT SERVICE</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL EXPENDITURES</b>	<u>7,958,416</u>	<u>281,270</u>	<u>8,239,686</u>	<u>8,385,127</u>	<u>145,441</u>
<b>OTHER FINANCING USES</b>					
Operating transfers out	411,600	0	411,600	411,600	0
Intergovernmental transfers out	618,843	0	618,843	500,000	(118,843)
<b>TOTAL OTHER FINANCING USES</b>	<u>1,030,443</u>	<u>0</u>	<u>1,030,443</u>	<u>911,600</u>	<u>(118,843)</u>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<u>\$ 8,988,859</u>	<u>\$ 281,270</u>	<u>\$ 9,270,129</u>	<u>\$ 9,296,727</u>	<u>\$ 26,598</u>

The accompanying notes are an integral part of this statement.

**CITY OF GRETNA, LOUISIANA  
GENERAL FUND  
STATEMENT OF DEPARTMENTAL EXPENDITURES-BUDGET AND ACTUAL  
GENERAL GOVERNMENT FUNCTION  
YEAR ENDED MARCH 31, 1999**

**CITY ADMINISTRATION**

<b>EXPENDITURES</b>	<b>ACTUAL</b>	<b>ADJUSTMENT TO BUDGETARY BASIS (NOTE A5)</b>	<b>BUDGETARY</b>	<b>BUDGET</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
Personnel expenses	\$ 216,335	\$ 0	\$ 216,335	\$ 204,689	(11,646)
Supplies	39,693	1,631	41,324	37,200	(4,124)
Service charges	187,474	8,758	196,232	232,820	36,588
Capital outlay	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$ 443,502</b>	<b>\$ 10,389</b>	<b>\$ 453,891</b>	<b>\$ 474,709</b>	<b>20,818</b>

**ELECTED OFFICIALS**

<b>EXPENDITURES</b>	<b>ACTUAL</b>	<b>ADJUSTMENT TO BUDGETARY BASIS (NOTE A5)</b>	<b>BUDGETARY</b>	<b>BUDGET</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
Personnel expenses	\$ 52,797	\$ 0	\$ 52,797	\$ 53,634	837
Supplies	31	0	31	500	469
Service charges	12,129	0	12,129	28,000	15,871
Capital outlay	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$ 64,957</b>	<b>\$ 0</b>	<b>\$ 64,957</b>	<b>\$ 82,134</b>	<b>17,177</b>

**CITY ATTORNEY**

<b>EXPENDITURES</b>	<b>ACTUAL</b>	<b>ADJUSTMENT TO BUDGETARY BASIS (NOTE A5)</b>	<b>BUDGETARY</b>	<b>BUDGET</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
Personnel expenses	\$ 0	\$ 0	\$ 0	\$ 0	0
Supplies	0	0	0	0	0
Service charges	65,062	0	65,062	65,000	(62)
Capital outlay	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$ 65,062</b>	<b>\$ 0</b>	<b>\$ 65,062</b>	<b>\$ 65,000</b>	<b>(62)</b>

**CITY OF GRETNA, LOUISIANA  
GENERAL FUND  
STATEMENT OF DEPARTMENTAL EXPENDITURES-BUDGET AND ACTUAL (CONTINUED)  
GENERAL GOVERNMENT FUNCTION  
YEAR ENDED MARCH 31, 1999**

**DEPARTMENT OF FINANCE**

	<b>ACTUAL</b>	<b>ADJUSTMENT TO BUDGETARY BASIS (NOTE A5)</b>	<b>BUDGETARY</b>	<b>BUDGET</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<b>EXPENDITURES</b>					
Personnel expenses	\$ 207,882	\$ 0	\$ 207,882	\$ 213,185	5,303
Supplies	6,271	134	6,405	7,100	695
Service charges	60,384	483	60,867	65,200	4,333
Capital outlay	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$ 274,537</b>	<b>\$ 617</b>	<b>\$ 275,154</b>	<b>\$ 285,485</b>	<b>10,331</b>

**TAX COLLECTION**

	<b>ACTUAL</b>	<b>ADJUSTMENT TO BUDGETARY BASIS (NOTE A5)</b>	<b>BUDGETARY</b>	<b>BUDGET</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<b>EXPENDITURES</b>					
Personnel expenses	\$ 103,716	\$ 0	\$ 103,716	\$ 102,326	(1,390)
Supplies	9,531	348	9,879	6,000	(3,879)
Service charges	23,429	(161)	23,268	17,600	(5,668)
Capital outlay	21,944	2,580	24,524	20,000	(4,524)
<b>TOTAL EXPENDITURES</b>	<b>\$ 158,620</b>	<b>\$ 2,767</b>	<b>\$ 161,387</b>	<b>\$ 145,926</b>	<b>(15,461)</b>

**CITY OF GRETNA, LOUISIANA  
GENERAL FUND  
STATEMENT OF DEPARTMENTAL EXPENDITURES-BUDGET AND ACTUAL (CONTINUED)  
GENERAL GOVERNMENT FUNCTION  
YEAR ENDED MARCH 31, 1999**

**VEHICLE MAINTENANCE**

<b>EXPENDITURES</b>	<b>ACTUAL</b>	<b>ADJUSTMENT TO BUDGETARY BASIS (NOTE A5)</b>	<b>BUDGETARY</b>	<b>BUDGET</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
Personnel expenses	\$ 141,117	\$ 0	\$ 141,117	\$ 133,002	\$ (8,115)
Supplies	39,870	4,124	43,994	35,150	(8,844)
Service charges	10,634	0	10,634	12,350	1,716
Capital outlay	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$ 191,621</b>	<b>\$ 4,124</b>	<b>\$ 195,745</b>	<b>\$ 180,502</b>	<b>\$ (15,243)</b>

**TOTAL-GENERAL GOVERNMENT FUNCTION**

<b>EXPENDITURES</b>	<b>ACTUAL</b>	<b>ADJUSTMENT TO BUDGETARY BASIS (NOTE A5)</b>	<b>BUDGETARY</b>	<b>BUDGET</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
Personnel expenses	\$ 721,847	\$ 0	\$ 721,847	\$ 706,836	\$ (15,011)
Supplies	95,396	6,237	101,633	85,950	(15,683)
Service charges	359,112	9,080	368,192	420,970	52,778
Capital outlay	21,944	2,580	24,524	20,000	(4,524)
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,198,299</b>	<b>\$ 17,897</b>	<b>\$ 1,216,196</b>	<b>\$ 1,233,756</b>	<b>\$ 17,560</b>

**CITY OF GRETNA, LOUISIANA  
GENERAL FUND  
STATEMENT OF DEPARTMENTAL EXPENDITURES-BUDGET AND ACTUAL (CONTINUED)  
PUBLIC SAFETY FUNCTION  
YEAR ENDED MARCH 31, 1999**

**CITY COURT**

EXPENDITURES	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS (NOTE A5)	BUDGETARY	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Personnel expenses	\$ 256,986	\$ 0	\$ 256,986	\$ 275,175	18,189
Supplies	4,981	1,628	6,609	10,300	3,691
Service charges	51,748	1,029	52,777	53,950	1,173
Capital outlay	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$ 313,715</b>	<b>\$ 2,657</b>	<b>\$ 316,372</b>	<b>\$ 339,425</b>	<b>23,053</b>

**CITY POLICE**

EXPENDITURES	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS (NOTE A5)	BUDGETARY	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Personnel expenses	\$ 2,464,476	\$ 2,616	\$ 2,467,092	\$ 2,423,577	(43,515)
Supplies	225,195	17,845	243,040	206,500	(36,540)
Service charges	1,374,559	6,465	1,381,024	1,532,670	151,646
Capital outlay	765,209	(22,301)	742,908	753,000	10,092
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,829,439</b>	<b>\$ 4,625</b>	<b>\$ 4,834,064</b>	<b>\$ 4,915,747</b>	<b>81,683</b>

**CITY INSPECTORS**

EXPENDITURES	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS (NOTE A5)	BUDGETARY	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Personnel expenses	\$ 110,522	\$ 0	\$ 110,522	\$ 113,403	2,881
Supplies	1,010	256	1,266	2,600	1,334
Service charges	17,055	4	17,059	15,050	(2,009)
Capital outlay	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$ 128,587</b>	<b>\$ 260</b>	<b>\$ 128,847</b>	<b>\$ 131,053</b>	<b>2,206</b>



**CITY OF GRETN, LOUISIANA  
GENERAL FUND  
STATEMENT OF DEPARTMENTAL EXPENDITURES-BUDGET AND ACTUAL (CONTINUED)  
PUBLIC SAFETY FUNCTION  
YEAR ENDED MARCH 31, 1999**

**TOTAL - PUBLIC SAFETY FUNCTION**

<b>EXPENDITURES</b>	<b>ACTUAL</b>	<b>ADJUSTMENT TO BUDGETARY BASIS (NOTE A5)</b>	<b>BUDGETARY</b>	<b>BUDGET</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
Personnel expenses	\$ 2,831,984	\$ 2,616	\$ 2,834,600	\$ 2,812,155	\$ (22,445)
Supplies	231,186	19,729	250,915	219,400	(31,515)
Service charges	1,443,362	7,498	1,450,860	1,601,670	150,810
Capital outlay	765,209	(22,301)	742,908	753,000	10,092
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,271,741</b>	<b>\$ 7,542</b>	<b>\$ 5,279,283</b>	<b>\$ 5,386,225</b>	<b>\$ 106,942</b>

(Continued)

**CITY OF GRETNÁ, LOUISIANA**  
**GENERAL FUND**  
**STATEMENT OF DEPARTMENTAL EXPENDITURES-BUDGET AND ACTUAL (CONTINUED)**  
**PUBLIC WORKS FUNCTION**  
**YEAR ENDED MARCH 31, 1999**

**ENGINEERING**

<b>EXPENDITURES</b>	<b>ACTUAL</b>	<b>ADJUSTMENT TO BUDGETARY BASIS (NOTE A5)</b>	<b>BUDGETARY</b>	<b>BUDGET</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
Personnel expenses	\$ 0	\$ 0	\$ 0	\$ 0	0
Supplies	0	0	0	0	0
Service charges	53,178	0	53,178	25,000	(28,178)
Capital outlay	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$ 53,178</b>	<b>\$ 0</b>	<b>\$ 53,178</b>	<b>\$ 25,000</b>	<b>(28,178)</b>

**STREETS**

<b>EXPENDITURES</b>	<b>ACTUAL</b>	<b>ADJUSTMENT TO BUDGETARY BASIS (NOTE A5)</b>	<b>BUDGETARY</b>	<b>BUDGET</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
Personnel expenses	\$ 425,446	\$ 0	\$ 425,446	\$ 425,273	(173)
Supplies	81,790	10,793	92,583	102,600	10,017
Service charges	257,816	27,164	284,980	286,200	1,220
Capital outlay	0	210,379	210,379	212,000	1,621
<b>TOTAL EXPENDITURES</b>	<b>\$ 765,052</b>	<b>\$ 248,336</b>	<b>\$ 1,013,388</b>	<b>\$ 1,026,073</b>	<b>12,685</b>

**DRAINAGE**

<b>EXPENDITURES</b>	<b>ACTUAL</b>	<b>ADJUSTMENT TO BUDGETARY BASIS (NOTE A5)</b>	<b>BUDGETARY</b>	<b>BUDGET</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
Personnel expenses	\$ 275,225	\$ 0	\$ 275,225	\$ 291,794	16,569
Supplies	12,510	3,502	16,012	18,550	2,538
Service charges	130,901	1,325	132,226	146,060	13,834
Capital outlay	4,924	0	4,924	5,000	76
<b>TOTAL EXPENDITURES</b>	<b>\$ 423,560</b>	<b>\$ 4,827</b>	<b>\$ 428,387</b>	<b>\$ 461,404</b>	<b>33,017</b>

(Continued)

**CITY OF GRETN, LOUISIANA  
GENERAL FUND  
STATEMENT OF DEPARTMENTAL EXPENDITURES-BUDGET ACTUAL (CONTINUED)  
PUBLIC WORKS FUNCTION  
YEAR ENDED MARCH 31, 1999**

**PARKWAY**

<b>EXPENDITURES</b>	<b>ACTUAL</b>	<b>ADJUSTMENT TO BUDGETARY BASIS (NOTE A5)</b>	<b>BUDGETARY</b>	<b>BUDGET</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
Personnel expenses	\$ 144,532	\$ 0	\$ 144,532	\$ 143,969	(563)
Supplies	7,433	1,367	8,800	10,400	1,600
Service charges	21,673	1,301	22,974	27,000	4,026
Capital outlay	28,778	0	28,778	29,500	722
<b>TOTAL EXPENDITURES</b>	<b>\$ 202,416</b>	<b>\$ 2,668</b>	<b>\$ 205,084</b>	<b>\$ 210,869</b>	<b>5,785</b>

**TOTAL-PUBLIC WORKS FUNCTION**

<b>EXPENDITURES</b>	<b>ACTUAL</b>	<b>ADJUSTMENT TO BUDGETARY BASIS (NOTE A5)</b>	<b>BUDGETARY</b>	<b>BUDGET</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
Personnel expenses	\$ 845,203	\$ 0	\$ 845,203	\$ 861,036	15,833
Supplies	101,733	15,662	117,395	131,550	14,155
Service charges	463,568	29,790	493,358	484,260	(9,098)
Capital outlay	33,702	210,379	244,081	246,500	2,419
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,444,206</b>	<b>\$ 255,831</b>	<b>\$ 1,700,037</b>	<b>\$ 1,723,346</b>	<b>23,309</b>

**CITY OF GRETN, LOUISIANA**  
**GENERAL FUND**  
**STATEMENT OF DEPARTMENT EXPENDITURES-BUDGET AND ACTUAL (CONTINUED)**  
**MISCELLANEOUS FUNCTION**  
**YEAR ENDED MARCH 31, 1999**

**CEMETERY**

<b>EXPENDITURES</b>	<b>ACTUAL</b>	<b>ADJUSTMENT TO BUDGETARY BASIS (NOTE A5)</b>	<b>BUDGETARY</b>	<b>BUDGET</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
Personnel expenses	\$ 0	\$ 0	\$ 0	\$ 0	0
Supplies	0	0	0	0	0
Service charges	44,170	0	44,170	41,800	(2,370)
Capital outlay	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$ 44,170</b>	<b>\$ 0</b>	<b>\$ 44,170</b>	<b>\$ 41,800</b>	<b>(2,370)</b>

**TOTAL-MISCELLANEOUS FUNCTION**

<b>EXPENDITURES</b>	<b>ACTUAL</b>	<b>ADJUSTMENT TO BUDGETARY BASIS (NOTE A5)</b>	<b>BUDGETARY</b>	<b>BUDGET</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
Personnel expenses	\$ 0	\$ 0	\$ 0	\$ 0	0
Supplies	0	0	0	0	0
Service charges	44,170	0	44,170	41,800	(2,370)
Capital outlay	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$ 44,170</b>	<b>\$ 0</b>	<b>\$ 44,170</b>	<b>\$ 41,800</b>	<b>(2,370)</b>

## SPECIAL REVENUE FUNDS

The Fire Protection Fund is to account for the proceeds of ad valorem taxes, which are specifically dedicated for the purchase and maintenance of fire fighting equipment, payment of salaries for fire department chauffeurs, and for contractual arrangements for fire protection with volunteer fire departments.

The Garbage Fund is to account for the proceeds of garbage pickup service charges which are specifically dedicated for providing and maintaining garbage collection and disposal services.

The Riverboat Casino Revenue Fund is to account for the proceeds of riverboat casino revenues from the Boomtown Belle Casino. These funds are to be dedicated annually to various city funds by action of the City Council.

*The Tourism Fund is to account for proceeds of a hotel/motel occupancy tax and state appropriations which are specifically dedicated for the promotion of the community and capital improvements of tourism sites.*

The Social Services for the Aged Fund is to account for the proceeds of ad valorem taxes which are specifically dedicated for services for the elderly.

The Recreation Fund is to account for the proceeds of ad valorem taxes which are specifically dedicated for maintenance and operations of recreational facilities.

The Street Light Improvement Fund is to account for the proceeds of ad valorem taxes which are specifically dedicated for the maintenance and operation of street lights.

The Ambulance Fund is to account for the proceeds of ad valorem taxes which are specifically dedicated for ambulance and emergency rescue services.



**CITY OF GRETNA, LOUISIANA  
SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET  
MARCH 31, 1999**

	<b>FIRE PROTECTION</b>	<b>GARBAGE TAX</b>	<b>RIVERBOAT CASINO FUND</b>
<b>ASSETS</b>			
Cash	\$ 529,785	\$ 0	\$ 517,674
Investments	0	116,146	470,335
Receivables (net, where applicable of allowance for uncollectibles)			
Taxes	117,170	0	0
Service charges	0	22,979	0
Other	0	18,731	75,973
Prepaid expenses	0	0	0
Inventory	0	0	0
Due from other funds	0	132	0
<b>TOTAL ASSETS</b>	<b>\$ <u>646,955</u></b>	<b>\$ <u>157,988</u></b>	<b>\$ <u>1,063,982</u></b>
 <b>LIABILITIES AND FUND BALANCE</b>			
<b>Liabilities</b>			
Accounts payable	\$ 0	\$ 72,522	\$ 0
Accrued liabilities	0	0	0
Due to other funds	330	124,478	332,000
<b>TOTAL LIABILITIES</b>	<b><u>330</u></b>	<b><u>197,000</u></b>	<b><u>332,000</u></b>
 <b>Fund balance</b>			
Reserved for prepaid expenses	0	0	0
Reserved for encumbrances	0	0	0
Reserve for capital expenditures	260,400	0	0
Undesignated	386,225	(39,012)	731,982
<b>TOTAL FUND BALANCE</b>	<b><u>646,625</u></b>	<b><u>(39,012)</u></b>	<b><u>731,982</u></b>
 <b>TOTAL LIABILITIES AND FUND BALANCE</b>	 <b>\$ <u>646,955</u></b>	 <b>\$ <u>157,988</u></b>	 <b>\$ <u>1,063,982</u></b>

	TOURISM	SOCIAL SERVICES FOR THE AGED	RECREATION	STREET LIGHT IMPROVEMENT	AMBULANCE	TOTAL (MEMORANDUM ONLY)
\$	22,884	\$ 51,869	\$ 36,457	\$ 210,613	\$ 0	1,369,282
	0	0	0	0	0	586,481
	2,676	1,699	32,880	35,832	37,107	227,364
	0	0	0	0	0	22,979
	6	200	25,000	0	0	119,910
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	123	0	100,000	100,255
\$	<u>25,566</u>	<u>\$ 53,768</u>	<u>\$ 94,460</u>	<u>\$ 246,445</u>	<u>\$ 137,107</u>	<u>2,426,271</u>
\$	6,642	\$ 0	\$ 5,304	\$ 18,025	\$ 11,155	113,648
	0	72	0	0	2	74
	3,156	13,931	17,079	0	242,709	733,683
	9,798	14,003	22,383	18,025	253,866	847,405
	0	0	0	0	0	0
	3,736	24,000	17,485	364	7,786	53,371
	0	0	0	0	0	260,400
	12,032	15,765	54,592	228,056	(124,545)	1,265,095
	15,768	39,765	72,077	228,420	(116,759)	1,578,866
\$	<u>25,566</u>	<u>\$ 53,768</u>	<u>\$ 94,460</u>	<u>\$ 246,445</u>	<u>\$ 137,107</u>	<u>2,426,271</u>

**CITY OF GRETN, LOUISIANA  
SPECIAL REVENUE FUNDS  
STATEMENT OF REVENUE, EXPENDITURES , AND CHANGES  
IN FUND BALANCES  
YEAR ENDED MARCH 31, 1999**

	<b>FIRE PROTECTION</b>	<b>GARBAGE TAX</b>	<b>RIVERBOAT CASINO REVENUE</b>
<b>REVENUES</b>			
Taxes	\$ 1,264,571	\$ 0	\$ 0
Intergovernmental	46,640	18,734	1,569,638
Charges for services	0	389,665	0
Interest	3,884	3,185	33,950
Miscellaneous	400	8,201	0
<b>TOTAL REVENUES</b>	<u>1,315,495</u>	<u>419,785</u>	<u>1,603,588</u>
<b>OTHER FINANCING SOURCES</b>			
Operating transfers in	<u>0</u>	<u>326,600</u>	<u>0</u>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<u>1,315,495</u>	<u>746,385</u>	<u>1,603,588</u>
<b>EXPENDITURES</b>			
Personnel expenses	0	0	0
Supplies	0	0	0
Service charges	746,580	769,066	0
Capital outlay	<u>25,000</u>	<u>0</u>	<u>0</u>
<b>TOTAL EXPENDITURES</b>	<u>771,580</u>	<u>769,066</u>	<u>0</u>
<b>OTHER FINANCING USES</b>			
Operating transfers out	<u>0</u>	<u>0</u>	<u>1,082,000</u>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<u>771,580</u>	<u>769,066</u>	<u>1,082,000</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	543,915	(22,681)	521,588
<b>FUND BALANCE</b>			
AT BEGINNING OF YEAR	102,710	(16,331)	210,395
AT END OF YEAR	<u>\$ 646,625</u>	<u>\$ (39,012)</u>	<u>\$ 731,983</u>

The accompanying notes are an integral part of this statement.

	TOURISM	SOCIAL SERVICES FOR THE AGED	RECREATION	STREET LIGHT IMPROVEMENT	AMBULANCE	TOTAL (MEMORANDUM ONLY)
\$	17178	\$ 32,050	\$ 286,444	\$ 254,394	\$ 254,394	\$ 2,109,031
	56802	0	25,000	0	0	1,716,814
	0	1,670	0	0	81,853	473,188
	15	98	878	780	780	43,570
	0	421	1,589	80	80	10,771
	<u>73,995</u>	<u>34,239</u>	<u>313,911</u>	<u>255,254</u>	<u>337,107</u>	<u>4,353,374</u>
	0	0	0	0	185,000	511,600
	<u>73,995</u>	<u>34,239</u>	<u>313,911</u>	<u>255,254</u>	<u>522,107</u>	<u>4,864,974</u>
	25718	17,056	87,608	0	354,742	485,124
	2321	708	35,717	0	30,127	68,873
	30188	4,819	107,372	209,589	43,556	1,911,170
	0	0	35,615	0	0	60,615
	<u>58,227</u>	<u>22,583</u>	<u>266,312</u>	<u>209,589</u>	<u>428,425</u>	<u>2,525,782</u>
	0	0	0	0	0	1,082,000
	<u>58,227</u>	<u>22,583</u>	<u>266,312</u>	<u>209,589</u>	<u>428,425</u>	<u>3,607,782</u>
	15,768	11,656	47,599	45,665	93,682	1,257,192
	0	28,108	24,478	182,754	(210,442)	321,672
\$	<u>15,768</u>	<u>39,764</u>	<u>72,077</u>	<u>228,419</u>	<u>(116,760)</u>	<u>1,578,864</u>

**CITY OF GRETNA, LOUISIANA**  
**SPECIAL REVENUE FUNDS-FIRE PROTECTION FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**YEAR ENDED MARCH 31, 1999**

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS (NOTE A5)	BUDGETARY	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>					
Taxes					
Ad valorem tax	\$ 1,264,571	\$ 0	\$ 1,264,571	\$ 669,000	\$ 595,571
Intergovernmental					
Fire insurance tax	46,640	0	46,640	40,000	6,640
Miscellaneous					
Interest on invested funds	3,884	0	3,884	0	3,884
Other income	400	0	400	0	400
<b>TOTAL REVENUES</b>	<u>1,315,495</u>	<u>0</u>	<u>1,315,495</u>	<u>709,000</u>	<u>606,495</u>
<b>OTHER FINANCING SOURCES</b>					
Operating transfers in	0	0	0	0	0
<b>TOTAL REVENUES AND     OTHER FINANCING SOURCES</b>	<u>1,315,495</u>	<u>0</u>	<u>1,315,495</u>	<u>709,000</u>	<u>606,495</u>
<b>EXPENDITURES</b>					
Public safety					
Personnel expenses	0	0	0	0	0
Supplies	0	0	0	0	0
Service charges	746,580	0	746,580	735,614	(10,966)
Capital outlay	25,000	(25,000)	0	0	0
<b>TOTAL EXPENDITURES</b>	<u>771,580</u>	<u>(25,000)</u>	<u>746,580</u>	<u>735,614</u>	<u>(10,966)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>					
	543,915	25,000	568,915	\$ (26,614)	<u>\$ 595,529</u>
<b>FUND BALANCE</b>					
AT BEGINNING OF YEAR	102,710	(25,000)	77,710		
AT END OF YEAR	<u>\$ 646,625</u>	<u>\$ 0</u>	<u>\$ 646,625</u>		

The accompanying notes are an integral part of this statement.



**CITY OF GRETNA, LOUISIANA**  
**SPECIAL REVENUE FUNDS-GARBAGE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**YEAR ENDED MARCH 31, 1999**

	ACTUAL	ADJUSTMENT BUDGETARY BASIS (NOTE A5)	BUDGETARY	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>					
Intergovernmental					
Federal grants	\$ 18,734	\$ 0	\$ 18,734	\$ 10,699	\$ 8,035
Charges for services	389,665	0	389,665	390,000	(335)
Miscellaneous					
Interest on invested funds	3,185	0	3,185	2,500	685
Other income	8,201	0	8,201	10,000	(1,799)
<b>TOTAL REVENUES</b>	<u>419,785</u>	<u>0</u>	<u>419,785</u>	<u>413,199</u>	<u>6,586</u>
<b>OTHER FINANCING SOURCES</b>					
Operating transfers in	326,600	0	326,600	326,600	0
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<u>746,385</u>	<u>0</u>	<u>746,385</u>	<u>739,799</u>	<u>6,586</u>
<b>EXPENDITURES</b>					
Public works					
Personnel expenses	0	0	0	0	0
Supplies	0	0	0	25,000	25,000
Service charges	769,066	0	769,066	718,366	(50,700)
<b>TOTAL EXPENDITURES</b>	<u>769,066</u>	<u>0</u>	<u>769,066</u>	<u>743,366</u>	<u>(25,700)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	(22,681)	0	(22,681) \$	<u>(3,567) \$</u>	<u>(19,114)</u>
<b>FUND BALANCE</b>					
AT BEGINNING OF YEAR	(16,331)	0	(16,331)		
AT END OF YEAR	<u>\$ (39,012) \$</u>	<u>0 \$</u>	<u>(39,012)</u>		

The accompanying notes are an integral part of this statement.

**CITY OF GRETNA, LOUISIANA  
SPECIAL REVENUE FUNDS-RIVERBOAT CASINO FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
YEAR ENDED MARCH 31, 1999**

	ACTUAL	ADJUSTMENT BUDGETARY BASIS (NOTE A5)	BUDGETARY	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>					
Intergovernmental					
Riverboat casino revenues	\$ 1,569,638	\$ 0	\$ 1,569,638	\$ 1,200,000	\$ 369,638
Miscellaneous					
Interest on invested funds	33,950	0	33,950	15,000	18,950
<b>TOTAL REVENUES</b>	<u>1,603,588</u>	<u>0</u>	<u>1,603,588</u>	<u>1,215,000</u>	<u>388,588</u>
<b>OTHER FINANCING USES</b>					
Operating transfers out	1,082,000	0	1,082,000	1,082,000	0
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<u>1,082,000</u>	<u>0</u>	<u>1,082,000</u>	<u>1,082,000</u>	<u>0</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	521,588	0	521,588	<u>\$ 133,000</u>	<u>\$ 388,588</u>
<b>FUND BALANCE</b>					
AT BEGINNING OF YEAR	210,395	0	210,395		
AT END OF YEAR	<u>\$ 731,983</u>	<u>\$ 0</u>	<u>\$ 731,983</u>		

The accompanying notes are an integral part of this statement.

**CITY OF GRETNA, LOUISIANA**  
**SPECIAL REVENUE FUNDS-TOURISM FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**YEAR ENDED MARCH 31, 1999**

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS (NOTE A5)	BUDGETARY	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>					
Taxes					
Sales tax	\$ 17,178	\$ 0	\$ 17,178	\$ 16,000	\$ 1,178
Intergovernmental					
Tourist commission	56,802	0	56,802	51,000	5,802
Miscellaneous					
Interest on invested funds	15	0	15	0	15
Other income	0	0	0	0	0
<b>TOTAL REVENUES</b>	<u>73,995</u>	<u>0</u>	<u>73,995</u>	<u>67,000</u>	<u>6,995</u>
<b>OTHER FINANCING SOURCES</b>					
Operating transfers in	0	0	0	0	0
<b>TOTAL REVENUES AND     OTHER FINANCING SOURCES</b>	<u>73,995</u>	<u>0</u>	<u>73,995</u>	<u>67,000</u>	<u>6,995</u>
<b>EXPENDITURES</b>					
Cultural and recreation					
Personnel expenses	25,718	0	25,718	25,038	(680)
Supplies	2,321	152	2,473	1,500	(973)
Service charges	30,188	0	30,188	19,775	(10,413)
Capital outlay	0	3,584	3,584	0	(3,584)
<b>TOTAL EXPENDITURES</b>	<u>58,227</u>	<u>3,736</u>	<u>61,963</u>	<u>46,313</u>	<u>(15,650)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>					
	15,768	(3,736)	12,032	<u>20,687</u>	<u>(8,655)</u>
<b>FUND BALANCE</b>					
AT BEGINNING OF YEAR	0	0	0		
AT END OF YEAR	<u>\$ 15,768</u>	<u>\$ (3,736)</u>	<u>\$ 12,032</u>		

The accompanying notes are an integral part of this statement.

**CITY OF GRETNA, LOUISIANA**  
**SPECIAL REVENUE FUNDS-SOCIAL SERVICE FOR THE AGED**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**YEAR ENDED MARCH 31, 1999**

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS (NOTE A5)	BUDGETARY	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>					
Taxes					
Ad valorem tax	\$ 32,050	\$ 0	\$ 32,050	\$ 30,500	1,550
Charges for services					
User charges	1,670	0	1,670	4,000	(2,330)
Miscellaneous					
Interest on invested funds	98	0	98	0	98
Other	421	0	421	200	221
<b>TOTAL REVENUES</b>	<u>34,239</u>	<u>0</u>	<u>34,239</u>	<u>34,700</u>	<u>(461)</u>
<b>OTHER FINANCING SOURCES</b>					
Operating transfers in	0	0	0	0	0
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<u>34,239</u>	<u>0</u>	<u>34,239</u>	<u>34,700</u>	<u>(461)</u>
<b>EXPENDITURES</b>					
<b>Cultural &amp; recreation</b>					
Personnel expenses	17,056	0	17,056	19,087	2,031
Supplies	708	0	708	1,500	792
Service charges	4,819	9,000	13,819	14,100	281
Capital outlay	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<u>22,583</u>	<u>9,000</u>	<u>31,583</u>	<u>34,687</u>	<u>3,104</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>					
	11,656	(9,000)	2,656	<u>13</u>	<u>2,643</u>
<b>FUND BALANCE</b>					
<b>AT BEGINNING OF YEAR</b>	28,108	(15,000)	13,108		
<b>AT END OF YEAR</b>	<u>\$ 39,764</u>	<u>\$ (24,000)</u>	<u>\$ 15,764</u>		

The accompanying notes are an integral part of this statement.

**CITY OF GRETN, LOUISIANA**  
**SPECIAL REVENUE FUNDS-RECREATION FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**YEAR ENDED MARCH 31, 1999**

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS (NOTE A5)	BUDGETARY	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>					
Taxes					
Ad valorem tax	\$ 286,444	\$ 0	\$ 286,444	\$ 273,125	\$ 13,319
Intergovernmental					
State grant	25,000	0	25,000	0	25,000
Miscellaneous					
Interest on invested funds	878	0	878	0	878
Other	1,589	0	1,589	4,120	(2,531)
<b>TOTAL REVENUES</b>	<u>313,911</u>	<u>0</u>	<u>313,911</u>	<u>277,245</u>	<u>36,666</u>
<b>OTHER FINANCING SOURCES</b>					
Operating transfers in	0	0	0	0	0
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<u>313,911</u>	<u>0</u>	<u>313,911</u>	<u>277,245</u>	<u>36,666</u>
<b>EXPENDITURES</b>					
<b>Cultural and recreation</b>					
Personnel expenses	87,608	0	87,608	88,009	401
Supplies	35,717	8,045	43,762	48,550	4,788
Service charges	107,372	2,299	109,671	130,500	20,829
Capital outlay	35,615	6,232	41,847	10,000	(31,847)
<b>TOTAL EXPENDITURES</b>	<u>266,312</u>	<u>16,576</u>	<u>282,888</u>	<u>277,059</u>	<u>(5,829)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	47,599	(16,576)	31,023	\$ 186	<u>30,837</u>
<b>FUND BALANCE</b>					
<b>AT BEGINNING OF YEAR</b>	24,478	(909)	23,569		
<b>AT END OF YEAR</b>	<u>\$ 72,077</u>	<u>\$ (17,485)</u>	<u>\$ 54,592</u>		

The accompanying notes are an integral part of this statement.



**CITY OF GRETNA, LOUISIANA**  
**SPECIAL REVENUE FUNDS-STREET LIGHT IMPROVEMENTS FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**YEAR ENDED MARCH 31, 1999**

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS (NOTE A5)	BUDGETARY	BUDGET	VARIANCE FAVORABLE (UNEAVORABLE)
<b>REVENUES</b>					
Taxes					
Ad valorem tax	\$ 254,394	\$ 0	\$ 254,394	\$ 243,125	\$ 11,269
Miscellaneous					
Interest on invested funds	780	0	780	0	780
Other income	80	0	80	0	80
<b>TOTAL REVENUES</b>	<u>255,254</u>	<u>0</u>	<u>255,254</u>	<u>243,125</u>	<u>12,129</u>
<b>EXPENDITURES</b>					
Public works					
Service charges	209,589	364	209,953	235,000	25,047
<b>TOTAL EXPENDITURES</b>	<u>209,589</u>	<u>364</u>	<u>209,953</u>	<u>235,000</u>	<u>25,047</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	45,665	(364)	45,301	\$ 8,125	<u>37,176</u>
<b>FUND BALANCE</b>					
AT BEGINNING OF YEAR	182,754	0	182,754		
AT END OF YEAR	<u>\$ 228,419</u>	<u>\$ (364)</u>	<u>\$ 228,055</u>		

The accompanying notes are an integral part of this statement.

**CITY OF GRETN, LOUISIANA**  
**SPECIAL REVENUE FUNDS-AMBULANCE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**YEAR ENDED MARCH 31, 1999**

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS (NOTE A5)	BUDGETARY	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>					
Taxes					
Ad valorem tax	\$ 254,394	\$ 0	\$ 254,394	\$ 243,125	\$ 11,269
Charges for services					
User charges	81,853	0	81,853	130,000	(48,147)
Miscellaneous					
Interest on invested funds	780	0	780	0	780
Other	80	0	80	0	80
<b>TOTAL REVENUES</b>	<u>337,107</u>	<u>0</u>	<u>337,107</u>	<u>373,125</u>	<u>(36,018)</u>
<b>OTHER FINANCING SOURCES</b>					
Operating transfers in	185,000	0	185,000	185,000	0
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<u>522,107</u>	<u>0</u>	<u>522,107</u>	<u>558,125</u>	<u>(36,018)</u>
<b>EXPENDITURES</b>					
Public safety					
Personnel expenses	354,742	0	354,742	358,525	3,783
Supplies	30,127	7,776	37,903	42,000	4,097
Service charges	43,556	195	43,751	57,600	13,849
Capital additions	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<u>428,425</u>	<u>7,971</u>	<u>436,396</u>	<u>458,125</u>	<u>21,729</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>					
	93,682	(7,971)	85,711	<u>100,000</u>	<u>(14,289)</u>
<b>FUND BALANCE</b>					
AT BEGINNING OF YEAR	(210,442)	185	(210,257)		
AT END OF YEAR	<u>\$ (116,760)</u>	<u>\$ (7,786)</u>	<u>\$ (124,546)</u>		

The accompanying notes are an integral part of this statement.

## **DEBT SERVICE**

The Debt Service Fund is to accumulate monies for the payment of principal, interest, and fiscal charges on the City of Gretna's general obligation and revenue bonds.

**CITY OF GRETNA, LOUISIANA  
DEBT SERVICE FUNDS  
1993 SALES TAX REFINANCING BONDS  
COMBINING BALANCE SHEET  
MARCH 31, 1999**

**ASSETS**

**Current assets**

Cash	\$ 150,385
Investments	1,310,053
Sales tax receivable	59,595
Accrued interest receivable	158
Due from other funds	0
<b>TOTAL CURRENT ASSETS</b>	<b>\$ <u>1,520,191</u></b>

**LIABILITIES AND FUND BALANCE**

**Liabilities**

Accounts payable	\$ 0
Due to other funds	<u>200,000</u>
<b>TOTAL LIABILITIES</b>	<b>200,000</b>

**Fund balance**

Reserved for debt service	<u>1,320,191</u>
<b>TOTAL FUND BALANCE</b>	<b><u>1,320,191</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ <u>1,520,191</u></b>

**CITY OF GRETNA, LOUISIANA**  
**DEBT SERVICE FUND-1988 SALES TAX BONDS**  
**1993 SALES TAX REFINANCING BONDS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL**  
**YEAR ENDED MARCH 31, 1999**

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS (NOTE A5)	BUDGETARY	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>					
Taxes					
Sales	\$ 711,745	\$ 0	\$ 711,745	\$ 708,348	\$ 3,397
Miscellaneous					
Interest on invested funds	59,986	0	59,986	41,000	18,986
Other	0	0	0	0	0
<b>TOTAL REVENUES</b>	<u>771,731</u>	<u>0</u>	<u>771,731</u>	<u>749,348</u>	<u>22,383</u>
<b>OTHER FINANCING SOURCES</b>					
Operating transfers in	0	0	0	0	0
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<u>771,731</u>	<u>0</u>	<u>771,731</u>	<u>749,348</u>	<u>22,383</u>
<b>EXPENDITURES</b>					
Debt service					
Principal retirement	395,000	0	395,000	395,000	0
Interest and paying agent fees	265,788	0	265,788	270,757	4,969
<b>TOTAL EXPENDITURES</b>	<u>660,788</u>	<u>0</u>	<u>660,788</u>	<u>665,757</u>	<u>4,969</u>
<b>OTHER FINANCING USES</b>					
Operating transfers out	0	0	0	0	0
<b>TOTAL OTHER EXPENDITURES AND OTHER FINANCING USES</b>	<u>660,788</u>	<u>0</u>	<u>660,788</u>	<u>665,757</u>	<u>4,969</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	110,943	0	110,943	\$ 83,591	\$ 27,352
<b>FUND BALANCE</b>					
AT BEGINNING OF YEAR	1,209,248	0	1,209,248		
AT END OF YEAR	<u>\$ 1,320,191</u>	<u>\$ 0</u>	<u>\$ 1,320,191</u>		



## **CAPITAL PROJECTS FUND**

The Capital Projects fund is to account for all resources and expenditures in connection with the acquisition of capital facilities and major capital improvements.

**CITY OF GRETNA, LOUISIANA  
CAPITAL PROJECTS  
BALANCE SHEET  
MARCH 31, 1999**

**ASSETS**

**Current assets**

Cash	\$	8,125
Investments		246,562
Sales tax-receivable		106,074
Receivable-other		118,252
Accrued interest receivable		308
Due from other funds		<u>1,200,000</u>
<b>TOTAL CURRENT ASSETS</b>		<b>1,679,321</b>

**Restricted assets**

Revenue bond fund		
Cash		0
Investments		0
Accrued revenues		<u>0</u>
<b>TOTAL RESTRICTED ASSETS</b>		<b>0</b>

<b>TOTAL ASSETS</b>	<b>\$</b>	<b><u>1,679,321</u></b>
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**LIABILITIES AND FUND BALANCE**

**Liabilities**

Contracts payable	\$	60,406
Retainages payable		46,782
Due to other funds		<u>123</u>
<b>TOTAL LIABILITIES</b>		<b><u>107,311</u></b>

**Fund balance**

Designated for subsequent year expenditures		0
Reserved for encumbrances		171,828
Unreserved		
Undesignated		<u>1,400,182</u>
<b>TOTAL FUND BALANCE</b>		<b><u>1,572,010</u></b>

<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$</b>	<b><u>1,679,321</u></b>
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**CITY OF GRETN, LOUISIANA  
CAPITAL PROJECTS FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
YEAR ENDED MARCH 31, 1999**

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS (NOTE A5)	BUDGETARY	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>					
Taxes					
Sales tax	\$ 1,390,108	\$ 0	\$ 1,390,108	\$ 1,125,000	265,108
Intergovernmental					
Jefferson Parish Council	30,942	0	30,942	0	30,942
Parish road tax	178,823	0	178,823	175,000	3,823
Community Development	12,704	0	12,704	0	12,704
Federal grant	33,195	0	33,195	0	33,195
State grant	0	0	0	0	0
Demolition Fees	26,299	0	26,299	5,000	21,299
Donations	0	0	0	0	0
Miscellaneous					
Interest	20,085	0	20,085	10,000	10,085
<b>TOTAL REVENUES</b>	<u>1,692,156</u>	<u>0</u>	<u>1,692,156</u>	<u>1,315,000</u>	<u>377,156</u>
<b>OTHER FINANCING SOURCES</b>					
Operating transfers in	0	0	0	0	0
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<u>1,692,156</u>	<u>0</u>	<u>1,692,156</u>	<u>1,315,000</u>	<u>377,156</u>
<b>EXPENDITURES</b>					
Public works	1,460,606	114,489	1,575,095	2,777,040	1,201,945
<b>TOTAL EXPENDITURES</b>	<u>1,460,606</u>	<u>114,489</u>	<u>1,575,095</u>	<u>2,777,040</u>	<u>1,201,945</u>
<b>OTHER FINANCING USES</b>					
Operating transfers out	0	0	0	0	0
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<u>1,460,606</u>	<u>114,489</u>	<u>1,575,095</u>	<u>2,777,040</u>	<u>1,201,945</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	231,550	(114,489)	117,061	\$ (1,462,040)	<u>1,579,101</u>
<b>FUND BALANCE</b>					
AT BEGINNING OF YEAR	1,340,460	(57,339)	1,283,121		
AT END OF YEAR	<u>\$ 1,572,010</u>	<u>\$ (171,828)</u>	<u>1,400,182</u>		

## ENTERPRISE FUNDS

The Municipal Waterworks System Fund is to account for the provision of water services to the residents of the City of Gretna. 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.

The Municipal Sewer System Fund is to account for the provision of sewer services to the residents of the City of Gretna. 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 billing.

**CITY OF GRETN, LOUISIANA  
ENTERPRISE FUNDS  
COMBINING BALANCE SHEET  
MARCH 31, 1999**

	<b>MUNICIPAL WATERWORKS SYSTEM</b>	<b>MUNICIPAL SEWER SYSTEM</b>	<b>TOTAL (MEMORANDUM ONLY)</b>
<b>ASSETS</b>			
<b>Current assets</b>			
Cash	\$ 100	\$ 458,794	\$ 458,894
Investments	232,292	232,292	464,584
Receivables (net, where applicable, of allowance for uncollectibles)			
Service charges	131,199	143,055	274,254
Ad valorem taxes	0	40,226	40,226
Other	15,654	358	16,012
Due from other funds	<u>0</u>	<u>372,302</u>	<u>372,302</u>
<b>TOTAL CURRENT ASSETS</b>	<u>379,245</u>	<u>1,247,027</u>	<u>1,626,272</u>
<b>Restricted assets</b>			
Sewer escrow fund			
Cash	0	6,541	6,541
Investment	0	14,000	14,000
Meter deposits funds			
Cash	116,185	0	116,185
Investments	<u>182,755</u>	<u>0</u>	<u>182,755</u>
<b>TOTAL RESTRICTED ASSETS</b>	<u>298,940</u>	<u>20,541</u>	<u>319,481</u>
Property, Plant and equipment- at cost, less accumulated depreciation	<u>3,630,048</u>	<u>5,334,060</u>	<u>8,964,108</u>
<b>TOTAL ASSETS</b>	<u>\$ 4,308,233</u>	<u>\$ 6,601,628</u>	<u>\$ 10,909,861</u>

The accompanying notes are an integral part of this statement.



	MUNICIPAL WATERWORKS SYSTEM	MUNICIPAL SEWER SYSTEM	TOTAL (MEMORANDUM ONLY)
<b>LIABILITIES AND FUND EQUITY</b>			
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
(payable from current assets)			
Accounts payable	\$ 89,882	\$ 91,420	\$ 181,302
Accrued expense	189	450	639
Due to other funds	546,095	77,136	623,231
<b>TOTAL CURRENT LIABILITIES</b> <b>(PAYABLE FROM CURRENT ASSETS)</b>	<u>636,166</u>	<u>169,006</u>	<u>805,172</u>
<b>Current liabilities</b>			
Deposits payable			
	<u>209,727</u>	<u>0</u>	<u>209,727</u>
<b>TOTAL CURRENT LIABILITIES</b> <b>(PAYABLE FROM RESTRICTED ASSETS)</b>	<u>209,727</u>	<u>0</u>	<u>209,727</u>
<b>Long-term liabilities</b>			
Compensated absences			
	<u>73,815</u>	<u>90,645</u>	<u>164,460</u>
<b>TOTAL LONG-TERM LIABILITIES</b>	<u>73,815</u>	<u>90,645</u>	<u>164,460</u>
<b>TOTAL LIABILITIES</b>	<u>919,708</u>	<u>259,651</u>	<u>1,179,359</u>
<b>Fund equity</b>			
Contributed capital			
	<u>5,963,433</u>	<u>9,003,117</u>	<u>14,966,550</u>
<b>Retained earnings</b>			
Reserved for plant replacement and extension			
	0	20,541	20,541
Unreserved	<u>(2,574,908)</u>	<u>(2,681,681)</u>	<u>(5,256,589)</u>
<b>TOTAL RETAINED EARNINGS</b>	<u>(2,574,908)</u>	<u>(2,661,140)</u>	<u>(5,236,048)</u>
<b>TOTAL FUND EQUITY</b>	<u>3,388,525</u>	<u>6,341,977</u>	<u>9,730,502</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$ 4,308,233</u>	<u>\$ 6,601,628</u>	<u>\$ 10,909,861</u>

**CITY OF GRETNA, LOUISIANA  
ENTERPRISE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS  
YEAR ENDED MARCH 31, 1999**

	<b>MUNICIPAL WATERWORKS SYSTEM</b>	<b>MUNICIPAL SEWER SYSTEM</b>	<b>TOTAL (MEMORANDUM ONLY)</b>
<b>OPERATING REVENUES</b>			
Charges for services	\$ 1,160,384	\$ 1,194,808	\$ 2,355,192
Miscellaneous	78,306	40,168	118,474
<b>TOTAL OPERATING REVENUES</b>	<u>1,238,690</u>	<u>1,234,976</u>	<u>2,473,666</u>
<b>OPERATING EXPENSES</b>			
Personnel expense	709,597	658,650	1,368,247
Operating supplies and purchases	80,476	93,919	174,395
Building and maintenance expenses	162,651	130,306	292,957
Outside service	27,067	210,335	237,402
Transportation	20,387	20,143	40,530
General expenses	113,961	122,346	236,307
Depreciation	255,178	301,660	556,838
<b>TOTAL OPERATING EXPENSES</b>	<u>1,369,317</u>	<u>1,537,359</u>	<u>2,906,676</u>
<b>OPERATING INCOME (LOSS)</b>	<u>(130,627)</u>	<u>(302,383)</u>	<u>(433,010)</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>			
Ad valorem taxes		280,435	280,435
Interest on invested funds	16,635	6,379	23,014
<b>NET NON-OPERATING REVENUES (EXPENSES)</b>	<u>16,635</u>	<u>286,814</u>	<u>303,449</u>
<b>NET INCOME (LOSS)</b>	(113,992)	(15,569)	(129,561)
<b>RETAINED EARNINGS</b>			
<b>AT BEGINNING OF YEAR</b>	(2,460,916)	(2,645,570)	(5,106,486)
<b>AT END OF YEAR</b>	<u>\$ (2,574,908)</u>	<u>\$ (2,661,139)</u>	<u>\$ (5,236,047)</u>

The accompanying notes are an integral part of this statement.

**CITY OF GRETNA, LOUISIANA  
ENTERPRISE FUNDS  
COMBINING STATEMENT OF CASH FLOWS  
YEAR ENDED MARCH 31, 1999**

	MUNICIPAL WATERWORKS SYSTEM	MUNICIPAL SEWER SYSTEM	TOTAL (MEMORANDUM ONLY)
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Net Income (loss) for the year	\$ (113,992)	\$ (15,569)	\$ (129,561)
Adjustments to reconcile net income to net cash provided by operating activities			
Depreciation	255,178	301,660	556,838
(Increase) decrease in trade accounts receivable	26,803	49,696	76,499
Increase (decrease) in accounts payable	35,532	(99,671)	(64,139)
Increase (decrease) in accrued expenses	(6,280)	(5,940)	(12,220)
Increase (decrease) in customer deposits	3,450	0	3,450
Increase (decrease) in accrued compensated absences	2,658	(11,068)	(8,410)
<b>NET CASH PROVIDED BY OPERATIONS</b>	<u>203,349</u>	<u>219,108</u>	<u>422,457</u>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>			
Repayment of loans from other funds	107,881	(54,971)	52,910
Contributed capital	0	250,000	250,000
<b>NET CASH PROVIDED BY NON-CAPITAL FINANCING ACTIVITIES</b>	<u>107,881</u>	<u>195,029</u>	<u>302,910</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Acquisitions of capital assets	(192,216)	(36,798)	(229,014)
<b>NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<u>(192,216)</u>	<u>(36,798)</u>	<u>(229,014)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Purchase of investments	(47,335)	(44,457)	(91,792)
<b>NET CASH USED BY INVESTING ACTIVITIES</b>	<u>(47,335)</u>	<u>(44,457)</u>	<u>(91,792)</u>
<b>NET INCREASE (DECREASE) IN CASH</b>	<u>71,679</u>	<u>332,882</u>	<u>404,561</u>
<b>CASH AT BEGINNING OF YEAR</b>	<u>44,606</u>	<u>132,453</u>	<u>177,059</u>
<b>CASH AT END OF YEAR</b>	<u>\$ 116,285</u>	<u>\$ 465,335</u>	<u>\$ 581,620</u>

The accompanying notes are an integral part of this statement.

**CITY OF GRETNA, LOUISIANA**  
**ENTERPRISE FUNDS-MUNICIPAL WATERWORKS SYSTEM FUND**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS-BUDGET AND ACTUAL**  
**YEAR ENDED MARCH 31, 1999**

	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
<b>OPERATING REVENUES</b>			
<b>Charges for services</b>			
Water service charges	\$ 1,160,384	\$ 1,276,586	\$ (116,202)
Installation fees	11,305	4,355	6,950
Reinstallation fees	31,217	25,925	5,292
Sprinkler charges	984	507	477
Penalty charges	28,760	24,492	4,268
<b>TOTAL CHARGES FOR SERVICES</b>	<u>1,232,650</u>	<u>1,331,865</u>	<u>(99,215)</u>
Miscellaneous	6,040	3,310	2,730
<b>TOTAL OPERATING REVENUES</b>	<u>1,238,690</u>	<u>1,335,175</u>	<u>(96,485)</u>
<b>OPERATING EXPENSES</b>			
Personnel expense	709,597	687,934	(21,663)
Operating supplies and purchases	80,476	78,600	(1,876)
Building and maintenance expenses	162,651	170,400	7,749
Outside service	27,067	24,250	(2,817)
Transportation	20,387	15,800	(4,587)
General expenses	113,961	118,300	4,339
Depreciation	255,178	250,000	(5,178)
<b>TOTAL OPERATING EXPENSES</b>	<u>1,369,317</u>	<u>1,345,284</u>	<u>(24,033)</u>
<b>OPERATING INCOME (LOSS)</b>	<u>(130,627)</u>	<u>(10,109)</u>	<u>(120,518)</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>			
Interest on invested funds	16,635	13,359	3,276
<b>NET NON-OPERATING REVENUES (EXPENSES)</b>	<u>16,635</u>	<u>13,359</u>	<u>3,276</u>
<b>NET INCOME (LOSS)</b>	<u>(113,992)</u>	<u>\$ 3,250</u>	<u>\$ (117,242)</u>
<b>RETAINED EARNINGS</b>			
<b>AT BEGINNING OF YEAR</b>	<u>(2,460,916)</u>		
<b>AT END OF YEAR</b>	<u>\$ (2,574,908)</u>		

The accompanying notes are an integral part of this statement.

**CITY OF GRETN, LOUISIANA**  
**ENTERPRISE FUNDS-MUNICIPAL WATERWORKS SYSTEM FUND**  
**STATEMENT OF DEPARTMENTAL OPERATING EXPENSES-BUDGET AND ACTUAL**  
**YEAR ENDED MARCH 31, 1999**

	<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<b>PRODUCTION</b>			
Personnel expense	\$ 336,486	\$ 333,097	\$ (3,389)
Operating supplies and purchases	38,377	44,400	6,023
Building and maintenance expense	159,538	168,600	9,062
Outside services	18,907	17,000	(1,907)
Transportation	557	1,400	843
General expense	48,182	59,350	11,168
<b>TOTAL PRODUCTION</b>	<u>\$ 602,047</u>	<u>\$ 623,847</u>	<u>\$ 21,800</u>
<b>DISTRIBUTION</b>			
Personnel expense	\$ 210,951	\$ 202,272	\$ (8,679)
Operating supplies and purchases	30,040	27,500	(2,540)
Building and maintenance expense	349	0	(349)
Outside services	910	0	(910)
Transportation	8,961	8,200	(761)
General expense	22,798	25,200	2,402
<b>TOTAL DISTRIBUTION</b>	<u>\$ 274,009</u>	<u>\$ 263,172</u>	<u>\$ (10,837)</u>
<b>GENERAL AND ADMINISTRATIVE</b>			
Personnel expense	\$ 162,160	\$ 152,565	\$ (9,595)
Operating supplies and purchases	12,059	6,700	(5,359)
Building and maintenance expense	2,764	0	0
Outside services	7,250	1,800	(964)
Transportation	7,250	7,250	0
General expense	10,869	6,200	(4,669)
	42,981	33,750	(9,231)
<b>TOTAL GENERAL AND ADMINISTRATIVE</b>	<u>\$ 238,083</u>	<u>\$ 208,265</u>	<u>\$ (29,818)</u>
<b>DEPRECIATION</b>	<u>\$ 255,178</u>	<u>\$ 250,000</u>	<u>\$ (5,178)</u>
<b>TOTAL</b>			
Personnel expense	\$ 709,597	\$ 687,934	\$ (21,663)
Operating supplies and purchases	80,476	78,600	(1,876)
Building and maintenance expense	162,651	170,400	7,749
Outside services	27,067	24,250	(2,817)
Transportation	20,387	15,800	(4,587)
General expense	113,961	118,300	4,339
Depreciation	255,178	250,000	(5,178)
<b>TOTAL</b>	<u>\$ 1,369,317</u>	<u>\$ 1,345,284</u>	<u>\$ (24,033)</u>

The accompanying notes are an integral part of this statement.



**CITY OF GRETNA, LOUISIANA**  
**ENTERPRISE FUNDS-MUNICIPAL SEWER SYSTEM FUND**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS-BUDGET AND ACTUAL**  
**YEAR ENDED MARCH 31, 1999**

	<b>ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<b>OPERATING REVENUES</b>			
<b>Charges for services</b>			
Sewerage service charges	\$ 1,194,808	\$ 1,467,526	\$ (272,718)
Penalty charges	26,411	23,026	3,385
Sewerage availability fees	13,668	5,502	8,166
Miscellaneous	89	0	89
<b>TOTAL OPERATING REVENUES</b>	<u>1,234,976</u>	<u>1,496,054</u>	<u>(261,078)</u>
<b>OPERATING EXPENSES</b>			
Personnel expense	658,650	711,936	53,286
Operating supplies and purchases	93,919	84,450	(9,469)
Building and maintenance expenses	130,306	156,650	26,344
Outside service	210,335	209,500	(835)
Transportation	20,143	23,350	3,207
General expenses	122,346	153,200	30,854
Depreciation	301,660	320,000	18,340
<b>TOTAL OPERATING EXPENSES</b>	<u>1,537,359</u>	<u>1,659,086</u>	<u>121,727</u>
<b>OPERATING INCOME (LOSS)</b>	<u>(302,383)</u>	<u>(163,032)</u>	<u>(139,351)</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>			
Ad valorem taxes	280,435	268,000	12,435
Interest on invested funds	6,379	6,032	347
<b>NET NON-OPERATING REVENUES (EXPENSES)</b>	<u>286,814</u>	<u>274,032</u>	<u>12,782</u>
<b>NET INCOME (LOSS)</b>	(15,569)	\$ <u>111,000</u>	\$ <u>(126,569)</u>
<b>RETAINED EARNINGS</b>			
<b>AT BEGINNING OF YEAR</b>	<u>(2,645,570)</u>		
<b>AT END OF YEAR</b>	\$ <u>(2,661,139)</u>		

The accompanying notes are an integral part of this statement.

**CITY OF GRETNA, LOUISIANA**  
**ENTERPRISE FUNDS-MUNICIPAL SEWER SYSTEM FUND**  
**STATEMENT OF DEPARTMENTAL OPERATING EXPENSES-BUDGET AND ACTUAL**  
**YEAR ENDED MARCH 31, 1999**

	<u>ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>TREATMENT</b>			
Personnel expense	\$ 263,702	\$ 278,133	\$ 14,431
Operating supplies and purchases	79,035	72,150	(6,885)
Building and maintenance expense	129,773	155,900	26,127
Outside services	198,175	205,000	6,825
Transportation	3,997	7,000	3,003
General expense	66,684	76,800	10,116
<b>TOTAL TREATMENT</b>	<u>\$ 741,366</u>	<u>\$ 794,983</u>	<u>\$ 53,617</u>
<b>COLLECTION</b>			
Personnel expense	\$ 279,034	\$ 302,003	\$ 22,969
Operating supplies and purchases	8,494	7,000	(1,494)
Building and maintenance expense	533	750	217
Outside services	7,660	0	(7,660)
Transportation	7,310	8,300	990
General expense	26,299	42,700	16,401
<b>TOTAL COLLECTION</b>	<u>\$ 329,330</u>	<u>\$ 360,753</u>	<u>\$ 31,423</u>
<b>GENERAL AND ADMINISTRATIVE</b>			
Personnel expense	\$ 115,914	\$ 131,800	\$ 15,886
Operating supplies and purchases	6,390	5,300	(1,090)
Building and maintenance expense	0	0	0
Outside services	4,500	4,500	0
Transportation	8,836	8,050	(786)
General expense	29,363	33,700	4,337
<b>TOTAL GENERAL AND ADMINISTRATIVE</b>	<u>\$ 165,003</u>	<u>\$ 183,350</u>	<u>\$ 18,347</u>
<b>DEPRECIATION</b>	<u>\$ 301,660</u>	<u>\$ 320,000</u>	<u>\$ 18,340</u>
<b>TOTAL</b>			
Personnel expense	\$ 658,650	\$ 711,936	\$ 53,286
Operating supplies and purchases	93,919	84,450	(9,469)
Building and maintenance expense	130,306	156,650	26,344
Outside services	210,335	209,500	(835)
Transportation	20,143	23,350	3,207
General expense	122,346	153,200	30,854
Depreciation	301,660	320,000	18,340
<b>TOTAL</b>	<u>\$ 1,537,359</u>	<u>\$ 1,659,086</u>	<u>\$ 121,727</u>

The accompanying notes are an integral part of this statement.

**ENTERPRISE FUNDS**  
**SUPPLEMENTAL INFORMATION**

**CITY OF GRETNA, LOUISIANA  
ENTERPRISE FUNDS  
STATEMENT OF CHANGES IN RETAINED EARNINGS  
MARCH 31, 1999**

	<b>MUNICIPAL WATERWORKS SYSTEM</b>	<b>MUNICIPAL SEWER SYSTEM</b>	<b>TOTAL (MEMORANDUM ONLY)</b>
<b>RETAINED EARNINGS</b>			
<b>Reserve For Plant Replacement and Extension</b>			
At beginning of year	\$ 0	\$ 18,863	\$ 18,863
Increase in reserves	0	1,678	1,678
At end of year	\$ <u>0</u>	\$ <u>20,541</u>	\$ <u>20,541</u>
<b>Unreserved</b>			
At beginning of year	\$ (2,460,916)	\$ (2,664,433)	\$ (5,125,349)
Net income (loss) for the year	(113,992)	(15,569)	(129,561)
Increase in reserves:			
Replacement and extensions fund	0	(1,678)	(1,678)
At end of year	\$ <u>(2,574,908)</u>	\$ <u>(2,681,680)</u>	\$ <u>(5,256,588)</u>
<b>TOTAL RETAINED EARNINGS</b>	<b>\$ <u>(2,574,908)</u></b>	<b>\$ <u>(2,661,139)</u></b>	<b>\$ <u>(5,236,047)</u></b>

**CITY OF GRETNA, LOUISIANA  
ENTERPRISE FUNDS  
ANALYSIS OF CASH RECEIPTS AND DISBURSEMENTS-RESTRICTED ACCOUNTS  
MARCH 31, 1999**

	<u>MUNICIPAL WATERWORKS SYSTEM</u>	<u>MUNICIPAL SEWER SYSTEM REPLACEMENT AND EXTENSION FUND</u>
	<u>METER DEPOSIT FUND</u>	
<b>CASH AND CERTIFICATE OF DEPOSIT AT BEGINNING OF YEAR</b>	\$ 273,884	\$ 18,863
<b>RECEIPTS</b>		
Customer deposits, net	56,665	0
Investment		
Interest	7,536	1,678
	<u>338,085</u>	<u>20,541</u>
<b>DISBURSEMENTS</b>		
Customer deposits, net	<u>(39,145)</u>	<u>0</u>
<b>CASH AND CERTIFICATE OF DEPOSIT AT YEAR END</b>	\$ <u>298,940</u>	\$ <u>20,541</u>

The accompanying notes are an integral part of this statement.



**GENERAL**

**FIXED ASSETS**

**ACCOUNT GROUP**

The General Fixed Assets Account Group is to account for fixed assets not used in proprietary fund operations or accounted for in the Trust Fund.

**CITY OF GRETNA, LOUISIANA**  
**STATEMENT OF GENERAL FIXED ASSETS - BY SOURCES**  
**MARCH 31, 1999**

**GENERAL FIXED ASSETS**

Land	\$ 91,317
Buildings	713,522
Improvements other than buildings	24,197,662
Furniture, fixtures and equipment	2,830,752
Vehicles and road machinery	3,816,069
Construction in progress	0
<b>TOTAL GENERAL FIXED ASSETS</b>	<b>\$ <u>31,649,322</u></b>

**INVESTMENT IN GENERAL FIXED ASSETS FROM**

General fund revenues	6,026,614
Other funds	23,402,252
Federal grants	1,738,751
State grants	396,704
Gifts	85,001
<b>TOTAL INVESTMENT IN GENERAL FIXED ASSETS</b>	<b>\$ <u>31,649,322</u></b>

**GENERAL LONG-TERM DEBT**

**ACCOUNT GROUP**

The General Long-Term Debt Account Group is to account for the City's unmatured general long-term debt.

**CITY OF GRETN, LOUISIANA  
STATEMENT OF LONG-TERM DEBT  
MARCH 31, 1999**

	<b>GENERAL DEBT</b>	<b>SALES TAX BONDS</b>	<b>TOTAL (MEMORANDUM ONLY)</b>
<b>AMOUNT AVAILABLE AND TO BE PROVIDED FROM THE PAYMENT OF GENERAL LONG-TERM DEBT</b>			
Amount available in Debt Service Funds for retirement of debt	\$ 0	\$ 1,320,191	\$ 1,320,191
Amount provided from			
General revenues	949,826	0	949,826
Sales taxes	<u>0</u>	<u>3,984,809</u>	<u>3,984,809</u>
<b>TOTAL AMOUNT AVAILABLE     AND TO BE PROVIDED</b>	<b>\$ <u>949,826</u></b>	<b>\$ <u>5,305,000</u></b>	<b>\$ <u>6,254,826</u></b>
<b>GENERAL LONG-TERM DEBT</b>			
Compensated absences	\$ 949,826	\$ 0	\$ 949,826
Bonds payable	<u>0</u>	<u>5,305,000</u>	<u>5,305,000</u>
<b>TOTAL GENERAL AND LONG-TERM DEBT</b>	<b>\$ <u>949,826</u></b>	<b>\$ <u>5,305,000</u></b>	<b>\$ <u>6,254,826</u></b>

**SUPPLEMENTAL INFORMATION**

**CITY OF GRETNA, LOUISIANA  
SCHEDULE OF COMPENSATION PAID TO  
CITY COUNCIL  
YEAR ENDED MARCH 31, 1999**

<u>COUNCILMEN</u>	<u>SALARY</u>
HUBERT F. UZEE	\$ 9,600
CHARLES L. MAR	\$ 8,400
SALVADORE MARCHESI, JR.	\$ 8,400
VINCENT E. COX III	\$ 8,400
GERARD E. SCHEXNAYDER	\$ 8,400



**COMPLIANCE SECTION**

# Camnetar & Co., CPAs

A PROFESSIONAL ACCOUNTING CORPORATION  
94 Westbank Expressway - Suite B, Gretna, LA 70053

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

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

We have audited the general purpose financial statements of the City of Gretna, Louisiana, as of and for the year ended March 31, 1999, and have issued our report thereon dated September 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 the City of Gretna, Louisiana'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 those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying schedule of findings and questioned costs as items 1999-1, 1999-2 and 1999-3.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City of Gretna, Louisiana's internal controls over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

However, we noted other matters involving the internal control over financial reporting that we have reported to management of the City of Gretna, Louisiana in a separate letter dated September 17, 1999.

This report is intended for the information of the Council, City management, and Federal awarding agencies and pass through entities. However, this report is a matter of public record and its distribution is not limited.

*Camnetar & Co., CPA's*

Camnetar & Co., CPAs  
A Professional Accounting Corporation

Gretna, Louisiana  
September 17, 1999

# Camnetar & Co., CPAs

A PROFESSIONAL ACCOUNTING CORPORATION  
94 Westbank Expressway - Suite B, Gretna, LA 70053

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

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

### Compliance

We have audited the compliance of the City of Gretna, 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 March 31, 1999. The City of Gretna, Louisiana'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 Gretna, Louisiana's management. Our responsibility is to express an opinion on the City of Gretna, Louisiana'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, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City of Gretna, Louisiana's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the City of Gretna, Louisiana's compliance with those requirements.

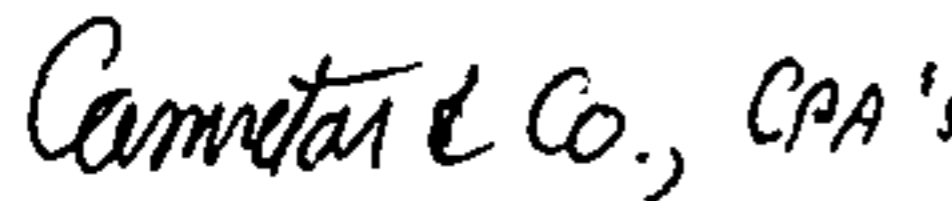
In our opinion, the City of Gretna, Louisiana complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended March 31, 1999.

### Internal Control Over Compliance

The management of the City of Gretna, 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 Gretna, Louisiana'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 noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information of the Council, City management, and Federal awarding agencies and pass through entities. However, this report is a matter of public record and its distribution is not limited.

  
Camnetar & Co., CPAs  
A Professional Accounting Corporation

Gretna, Louisiana  
September 17, 1999

**CITY OF GRETN, LOUISIANA  
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE  
YEAR ENDED MARCH 31, 1999**

<u>DESCRIPTION</u>	<u>CFDA NUMBER</u>	<u>GRANT NUMBER</u>	<u>GRANT PERIOD FROM</u>	<u>THROUGH</u>	<u>TOTAL GRANT AWARD</u>
<b>DEPARTMENT OF JUSTICE:</b>					
Operation Municipal Task Force Grant	16.579	95-B7-B.02 OG24	08/01/97	03/31/98	\$ 75,000
Operation Municipal Task Force Grant	16.579	98-B7-B.02 OH27	04/01/98	03/31/99	100,000
Office of Community Oriented Policing Services (COPS)	16.710	95-CF-WX 4328	09/14/95	11/30/99	360,265
Local Law Enforcement Block Grant	16.592	97-LB-VX 2368	10/01/97	09/30/99	73,931
Office of Community Oriented Policing Service (COPS) More 96	16.710	97-CM-WX 0122	06/01/97	08/31/99	<u>192,747</u>
<b>TOTAL DEPARTMENT OF JUSTICE</b>					<u>801,943</u>
<b>ENVIRONMENTAL PROTECTION AGENCY</b>					
BrownsField Pilots Cooperative Agreement	56.811	BP986127 01-0	10/01/98	09/30/00	<u>200,000</u>
<b>FEDERAL EMERGENCY MANAGEMENT AGENCY</b>					
Public Assistance Grants	83.544	1246-051 31915	-	-	<u>85,365</u>
					<b>\$ <u>1,161,239</u></b>

The accompanying notes are an integral part of this statement.

<u>ACCRUED REVENUE MARCH 31, 1998</u>	<u>CASH RECEIVED DURING YEAR GRANTS</u>	<u>OTHER SOURCES</u>	<u>ACCRUED REVENUE MARCH 31, 1999</u>	<u>TOTAL REVENUE RECOGNIZED</u>	<u>TOTAL EXPENDITURES</u>
\$ 16,169	\$ 16,169	\$ 0	\$ 0	\$ 0	\$ 0
0	85,909	33,337	14,091	133,337	133,340
33,613	83,515	0	53,519	103,421	137,895
0	0	0	0	0	38,684
<u>0</u>	<u>0</u>	<u>0</u>	<u>22,404</u>	<u>22,404</u>	<u>29,872</u>
<u>49,792</u>	<u>185,603</u>	<u>33,337</u>	<u>90,014</u>	<u>259,162</u>	<u>339,791</u>
<u>0</u>	<u>6,488</u>	<u>0</u>	<u>26,707</u>	<u>33,195</u>	<u>33,195</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>85,365</u>	<u>85,365</u>	<u>90,930</u>
\$ <u><u>49,782</u></u>	\$ <u><u>192,081</u></u>	\$ <u><u>33,337</u></u>	\$ <u><u>202,086</u></u>	\$ <u><u>377,722</u></u>	\$ <u><u>463,916</u></u>

**CITY OF GRETNA, LOUISIANA**  
**NOTES TO SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE**  
**MARCH 31, 1999**

**NOTE A - FISCAL PERIOD AUDITED**

Single audit testing procedures were performed for program transactions occurring during the year ended March 31, 1999. Federal financial assistance received during the year did meet the criteria set forth in the Single Audit Act and OMB Circular A-133. Grant terms are indicated in the Schedule of Federal Financial Assistance.

**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**1. Basis of Presentation**

The accompanying Schedule of Federal Financial Assistance 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. Costs incurred in programs partially funded by federal grants are applied against federal grant funds to the extent of revenue available when they properly apply to the grant.



**CITY OF GRETNA, LOUISIANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED MARCH 31, 1999**

We have audited the general purpose financial statements of the City of Gretna, Louisiana as of and for the year ended March 31, 1999, and have issued our report thereon dated September 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, and the provisions of OMB Circular A133. Our audit of the financial statements as of March 31, 1999 resulted in an unqualified opinion.

**Section I Summary of Auditor's Reports**

**a. Report on Internal Control and Compliance Material to the Financial Statements:**

Internal Control  
 Material Weaknesses       Yes  No      Reportable Conditions       Yes  No

Compliance  
 Compliance Material to Financial Statements       Yes  No

**b. Federal Awards**

Internal Control  
 Material Weaknesses       Yes  No      Reportable Conditions       Yes  No

Type of Opinion On Compliance      Unqualified  Qualified   
 For Major Programs      Disclaimer  Adverse

Are the findings required to be reported in accordance with Circular A-133, Section .510(a)?

Yes  No

**c. Identification of Major Programs:**      None

Dollar threshold used to distinguish between Type A and Type B Programs:      \$ 300,000

Is the auditee a "low-risk" auditee, as defined by OMB Circular A-133?       Yes  No

**Section II Financial Statement Findings**

**A - Issues of Noncompliance**

**Finding 1999-1**      Budgeting - Noncompliance LA Revised Statutes 39.1304. The City of Gretna is required under LARS 39:1304 to adopt a budget which the total of proposed expenditures shall not exceed the total of estimated funds available for the ensuing fiscal year. The City of Gretna adopted a budget for its fiscal year ended March 31, 1999 for its Ambulance Fund in which budgeted revenues exceeded budgeted expenditures by \$100,000. Beginning fund balance however showed a deficit of (\$210,257) resulting in a budgeted deficit of (\$110,257). The City of Gretna also adopted a budget for its fiscal year ended March 31, 1999 for its Garbage Fund in which budgeted expenditures exceeded budgeted revenues by \$3,567. Beginning fund balance showed a deficit of (\$16,331) resulting in a budgeted deficit of (\$19,898).

**Management's Response:**

In a letter dated September 26, 1999, Rudolph DuSaules, Director of Finance for the City of Gretna, indicates that, with regards to the Ambulance Fund, a operating surplus was budgeted for fiscal 1999-2000, in the amount of \$20,000, and anticipated budgeted operating surpluses in the subsequent years will restore the fund to a positive position. These surpluses are being generated by subsidies from the General Fund and the Riverboat Casino Fund. With regards to the Garbage Fund, an operating surplus of \$23,000 was budgeted for fiscal 1999-2000, and anticipated budgeted operating surpluses in subsequent years will restore the fund to a positive position. These surpluses are being generated by subsidies from the Riverboat Casino Fund.

**CITY OF GRETNA, LOUISIANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
FOR THE YEAR ENDED MARCH 31, 1999**

**Finding 1999-2**      Public Bid Law - Noncompliance LA Revised Statutes 38:2212. The City of Gretna is required under LRS 38:2212 to request public bid for materials and supplies which exceed \$15,000. In one instance noted during the year, furniture and fixtures were purchased at a cost of \$15,230 for which no evidence of competitive bidding could be ascertained.

**Management's Response:**

In a letter dated September 26, 1999, Rudolph DuSaules, Director of Finance for the City of Gretna, considers this incident isolated and non-recurring.

**Finding 1999-3**      Budgetary Control - Noncompliance LA Revised Statutes 39:1310. The City of Gretna is required under LRS 39:1310 to monitor the results of its operation during the fiscal year in relation to its legally adopted budget and advise the governing authority of the City when total expenditures and other uses plus projected expenditures and other uses exceed total budgeted expenditures and other uses by five percent or more or when total revenues and other sources plus projected revenues and other sources fail to meet total budgeted revenue and other sources by five percent or more. Expenditures of the Tourism Fund exceeded projected expenditures by thirty three percent. Revenues in the Ambulance Fund failed to meet budgeted revenues by six and one half percent.

**Management's Response:**

In a letter dated September 26, 1999, Rudolph DuSaules, Director of Finance for the City of Gretna, indicates that the incidences noted were due to contributing factors out of the City's control; declining Medicare, Medicaid reimbursements in the Ambulance Fund and failure to share costs by other agencies in the Tourism Fund, and plans to more closely monitor the progress of these funds in future fiscal periods.

**B - Reportable Conditions**

None

**Section III Federal Award Findings and Questioned Costs**

None

**CITY OF GRETNA, LOUISIANA  
SCHEDULE OF PRIOR YEAR FINDINGS  
FOR THE YEAR ENDED MARCH 31, 1999**

**SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS**

1998-1 Budget Adoption in Violation of State Law (see current year finding 1999-1) The City adopted a deficit budget in its Ambulance Fund. This violation was repeated in the current year. (See management's response to Finding 1991-1 for corrective action)

1998-2 Violation of Public Bid Law (see current year finding 1999-2) The City of Gretna violated public bid law on purchases of computer equipment. This violation is repeated in the current year. (See management's response to finding 1999-2 for corrective action)

1998-3 Violation of State Budget Act. The City of Gretna violated the State Budget Act by adopting deficit budgets in two of its smaller special revenue funds. This violation is repeated in the current year. (See management's response to finding 1999-3 for corrective action)

**SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL FUNDS**

None

**SECTION III MANAGEMENT LETTER**

FIXED ASSET ACCOUNTING - The City has not updated its inventory of fixed assets. The City feels the cost of implementation is prohibitive at this time. Repeated current year.

COMPENSATED ABSENCES - The City's unfunded compensated absences is significant. The City agrees but the issue is unresolved at this time. Repeated current year.

GARBAGE FEES - Garbage collection fees are not sufficient to fund collection and land fill costs. Repeated in current year.

AD VALOREM TAX COLLECTIONS - The balance of delinquent Ad Valorem Taxes had grown - resolved.

**CITY OF GRETNA, LOUISIANA  
MANAGEMENT'S CORRECTIVE ACTION PLAN  
FOR THE YEAR ENDED MARCH 31, 1999**

**Section I - Internal Control And Compliance Material To The Financial Statement**

See findings 1999-1, 1999-2 and 1999-3 in the "Schedule of Findings and Questioned Costs at Pages 81 and 82 of this report.

**Section II - Internal Control And Compliance Material To Federal Awards**

NONE

**Section III - Management Letter**

**1999-4 - Fixed Asset Accounting**      Recommendation to update and computerize City's Fixed Asset listing.

**Management's Response:**

Management feels this recommendation would prove too costly at the present time.

**1999-5 - Compensated Absences**      Recommendation to alter City's policy with regard to accumulation of annual and sick leave.

**Management's Response:**

Management agrees and will introduce a proposal to the City Council to alter the policy at its October, 1999 meeting.

**1999-6 - Garbage Collection Fees**      Recommendation to review the adequacy of Garbage Collection Fees.

**Management's Response:**

Management feels, at this time, it can adequately fund the shortfall by transfers from the General Fund.

**1999-7 - Ambulance Revenues**      Recommendation to review Ambulance user fees.

**Management's Response:**

Management will schedule a meeting of interested parties to discuss remedies.

**1999-8 - Purchase Orders**      Observation concerning inadequate use of purchase orders and recommendation for training.

**Management's Response:**

Management will implement more purchase order requirements with vendors and consider training.

**CITY OF GRETNA, LOUISIANA  
MANAGEMENT'S CORRECTIVE ACTION PLAN (CONTINUED)  
FOR THE YEAR ENDED MARCH 31, 1999**

**1999-9 - Declining Water and Sewer Revenues**      Observation concerning declining water and sewer revenues due to loss of large customer.

**Management's Response:**

Management proposes cutting costs before fee increases.

**1999-10 - Personnel Folders**      Comments regarding missing documents from personnel folders.

**Management's Response:**

Management is in the process of correcting the problem.

**RECEIVED**

SEP 30 1999

**CITY OF GRETNA, LOUISIANA  
MANAGEMENT ADVISORY COMMENTS  
MARCH 31, 1999**

**Camnetar & Co., CPAs  
A Professional Accounting Corporation**



# Camnetar & Co. CPAs

A PROFESSIONAL ACCOUNTING CORPORATION  
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(594) 362-2544 FAX (504) 362-2663

**Honorable Mayor and Members of the City Council  
City of Gretna, Louisiana**

As part of our examination of the financial statements of the City of Gretna, Louisiana, for the year ended March 31, 1999, we reviewed the system of internal control, administrative procedures, and financial procedures of the City. Our review did not include a detailed examination of all transactions, such as would be necessary to disclose any defalcations or irregularities that may have occurred. However, our engagement did include such tests of the City's system and procedures to the extent we considered necessary to make an evaluation as required by generally accepted auditing standards and the Louisiana Municipal Audit and Accounting Guide.

As a result of our review, we noted certain areas in the City's system and procedures where we believe improvements could be made. This memorandum summarizes our comments and suggestions.

We will be pleased to discuss them with you and provide assistance in their implementation.

*Camnetar & Co. CPAs*

Camnetar & Co. CPAs  
A Professional Accounting Corporation

Gretna, Louisiana  
September 17, 1999

We would like at this time to take the opportunity to extend our thanks for the assistance given us during the course of our examination to Mayor Harris and Mr. DuSaules as well as their staff.

The accompanying advisory comments reflect observations made during the course of this year's audit, as well as observations made in prior years. These observations are not intended as an evaluation of the performance of any of the City's personnel.

We would be glad to review these findings with any member of the City's administration or governing body should further discussion be deemed necessary.

### COMMENTS AND SUGGESTIONS

1999-4 - FIXED ASSET ACCOUNTING - A significant amount of time has passed since the last inventory and tagging of the City's fixed assets. We would suggest that the City inventory its fixed assets and computerize the listing of these items.

1999-5 - COMPENSATED ABSENCES - As was mentioned in the prior year's management advisory letter, compensated absences is a significant unfunded liability of the City. The unfunded portion of this liability as of March 31, 1999, is \$949,826. This balance has grown due to the policy of the City to allow accumulation of balances.

We feel the City should investigate its policy and alter the ability to accumulate, particularly with new hires.

1999-6 - GARBAGE FEES - It appears that garbage collection fees are not sufficient to fund the costs of garbage pickup and recycling. Even after an operating transfer of \$110,000 in 1999, the fund posted a current operating deficit of (\$22,681). The budget for fiscal year 1998-99 required operating transfers of \$326,000 to balance the budget. It is our opinion that the City must seriously consider the need for increased fees to maintain the fiscal integrity of this fund.

1999-7 - AMBULANCE REVENUES - Ambulance user charges were \$48,147 less than budgeted amounts or thirty seven percent less than the revenues anticipated. This shortfall caused an accumulated deficit in this fund. We feel the City must closely review its policy regarding the collection of ambulance user fees and monitor the billing of health care providers to insure the future integrity of this fund.

1999-8 - PURCHASE ORDERS - It came to our attention during the course of our audit, that various individuals responsible for purchasing in City Government do not understand the proper procedures with regard to the City's policy as it relates to purchase order use. Purchase orders are often dated after the invoice is received. Such action renders the purchase order useless as a tool in budget monitoring and expenditure control. It is our suggestion that formal training of City Government personnel be mandatory for any individuals involved in the purchasing process. This training should be recurring to reinforce each person's understanding of the process. Violations should be reported to department heads with their responses noted in writing.

1999-9 - DECLINING REVENUES WATER AND SEWER FUND - With the departure of the Coca Cola Bottling Plant from Gretna, City water revenues will be impacted by approximately \$150,000 and sewer revenues by \$220,000. We do not feel that costs can be effectively reduced in these funds to offset these revenues. We suggest an immediate study be implemented to identify any costs which may be saved and review possible increases in user rates to offset these losses.

1999-10 - PERSONNEL FOLDERS - Our review of personnel folders indicated that certain documents were routinely missing from personnel folders, specifically the Form 1-9 which is a required document under federal law. This problem is a result of a lack of understanding by Personnel Department personnel as to the requirements for this form. We suggest that Personnel Department personnel be educated as to required documents and a checklist be devised of all documents required for new hires. In addition, a review should be made of all current personnel files for required updating.

**CITY OF GRETNA**  
**RONNIE C. HARRIS, MAYOR**

SUSAN E. PERCLE  
CHIEF ADMINISTRATIVE OFFICER  
AZALEA M. ROUSSELL  
TAX COLLECTOR  
CITY CLERK  
RUDOLPH DUSAULES  
TREASURER  
FINANCE DIRECTOR

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September 26, 1999

COUNCIL MEMBERS  
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Mr. Daniel G. Kyle, CPA, CFE  
Secretary  
Legislative Audit Advisory Council  
P O Box 94397  
Baton Rouge, LA 70804-9397

Dear Mr. Kyle:

The following outlines the action to be taken by the City of Gretna regarding the management advisory comments and the "Schedule of Findings and Questioned Costs" addressed to you by our auditor, Mr. Edward L. Camnetar, Jr., CPA, in his report dated September 17, 1999.

Finding 1999-1 – Budgeting

The City recognizes the error in passing a budget for fiscal 1998-1999, which contained budget deficits in the Ambulance and Garbage Funds

The City in its 1999-2000 budget attempted to address the fund deficit in the Ambulance Fund by transferring \$200,000 from the General Fund. This budget calls for \$20,000 to go toward the fund deficit. We plan to propose similar budgets in subsequent years which would restore the fund balance. The budget for the Garbage Fund was adopted prior to completion of the 1997-1998 fiscal year; the budgeted fund balance used was incorrect. This error will be corrected by a proposed budget surplus of \$23,000 in fiscal year 1999-2000 and a planned budget surplus in the subsequent year.

Finding 1999-2 – Public Bid Law

We concur with the finding but consider the non-compliance as isolated and non-recurring.

Finding 1999-3 – Budgetary Control

The City recognizes its error in not amending the budget for these funds when the following incidences were discovered.

Ambulance Fund – Revenues were budgeted for user charges based on prior years experience. Revenues from these sources, principally Medicare and Medicaid reimbursement, continued to slide in 1998-1999 and, based on preliminary 1999-2000 figures, appears to have reached a floor. The 1999-2000 budget reflects the 1998-1999 revenue reductions.

Tourism Fund – The overspending is the result of production costs of videos which were to be shared by other governmental entities and quasi-public agencies. These agencies have not yet funded their share of the costs.

The City will more closely monitor the progress of these smaller funds in the future to assure proper budget amendment procedures take place.

### MANAGEMENT COMMENTS

#### Fixed Asset Accounting

The City does not have the manpower or the resources available to hire additional personnel for the purpose of taking an inventory of the City's assets. If conditions improve, then perhaps this item could be addressed.

#### Compensated Absences

This item is on the agenda for the October, 1999 City Council meeting.

#### Garbage Fund

This problem will be addressed by increased transfers from the General Fund.

#### Ambulance Revenues

The current year (1999-2000) budget reflects the decreased user fees. Representatives of the Police Department, Finance Department and the City Auditor will meet shortly to review the problem.

#### Purchase Orders

The Finance Department will notify vendors not to complete orders without a purchase order. We will look into training for affected City personnel.

#### Declining Revenues Water and Sewer Fund

We are aware of the problem and will attempt to trim costs before presenting fee increases.

#### Personnel Folders

We are aware of the problem and feel it is isolated to a single individual in the personnel section. We are attempting to correct this problem.



Rudolph DuSaules, CPA  
Director of Finance