

LOUISIANA BOARD OF CHIROPRACTIC EXAMINERS  
DEPARTMENT OF HEALTH AND HOSPITALS  
STATE OF LOUISIANA

NOTES TO FINANCIAL STATEMENTS  
(CONTINUED)

3 - CASH AND CASH EQUIVALENTS (Continued)

The deposits at June 30, 1996 were secured as follows:

	<u>Cash Equivalents</u>		
	<u>Cash</u>	<u>Certificates of Deposit</u>	<u>Total</u>
Carrying Amount on Balance Sheet	<u>\$46,353</u>	<u>\$72,314</u>	<u>\$118,667</u>
Bank Balances:			
1. Insured (FDIC) or collateralized with securities held by the entity or its agent <u>in the entity's name</u>	<u>\$47,025</u>	<u>\$70,980</u>	<u>\$118,005</u>
2. Collateralized with securities held by pledging financial institution's trust department or agent <u>in the entity's name</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
3. Uncollateralized, including any securities held for the entity but <u>not in the entity's name</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
TOTAL Bank Balances	<u>\$47,025</u>	<u>\$70,980</u>	<u>\$118,005</u>

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STATE OF LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET (GAAP BASIS) AND ACTUAL  
GOVERNMENTAL FUND TYPE

FOR THE YEAR ENDED June 30, 1996

	General Fund		Variance- Favorable (Unfavorable)
	Budget	Actual	
<u>REVENUES:</u>			
Licenses, permits and fees	\$120,675	\$116,515	\$(4,160)
Interest earned	5,400	5,553	153
Other revenues	<u>-0-</u>	<u>915</u>	<u>915</u>
Total Revenues	<u>126,075</u>	<u>122,983</u>	<u>(3,092)</u>
<u>EXPENDITURES:</u>			
Personal services and benefits	65,155	65,822	(667)
Professional services	72,250	13,204	59,046
Operating services	35,800	40,489	(4,689)
Materials and supplies	3,750	3,620	130
Travel and other charges	19,600	24,440	(4,840)
Capital outlay	<u>5,000</u>	<u>13,599</u>	<u>(8,599)</u>
Total Expenditures	<u>201,555</u>	<u>161,174</u>	<u>40,381</u>
Excess (Deficiency) of Revenues Over Expenditures	(75,480)	(38,191)	37,289
Fund Balance - beginning of year	<u>147,936</u>	<u>147,936</u>	<u>-0-</u>
Fund Balance - end of year	<u>\$ 72,456</u>	<u>\$109,745</u>	<u>\$37,289</u>

The accompanying notes are an integral part of this statement.

# DERBES & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS, L.L.C.

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HUGH J. POSNER, C.P.A.\*

\* A PROFESSIONAL  
ACCOUNTING CORPORATION

## ACCOUNTANTS' REPORT ON SUPPLEMENTARY DATA

We have reported separately herein on the basic financial statements of the Louisiana Board of Chiropractic Examiners of the State of Louisiana. The supplementary information included in the Schedule of Compensation of Board Members has been subjected to the same auditing procedures and, in our opinion, is stated fairly in all material respects when considered in conjunction with the basic financial statements taken as a whole.



August 19, 1996