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Terrebonne Parish Consolidated Government  
Comprehensive Annual Financial Report

Houma, Louisiana

December 31, 1995

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

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Release Date SEP 11 1996

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Prepared by:  
Finance Department, Division of Accounting

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Terrebonne Parish Consolidated Government

Single Audit Under OMB Circular A-128

Supplementary Financial Report

Primary Government of the  
Terrebonne Parish Consolidated Government

Houma, Louisiana

December 31, 1995

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

Release Date \_\_\_\_\_

**SUPPLEMENTARY FINANCIAL REPORT**

**Primary Government of the  
Terrebonne Parish Consolidated Government**

December 31, 1995

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Bourgeois Bennett

**INDEPENDENT AUDITOR'S REPORT ON THE INTERNAL CONTROL STRUCTURE  
BASED ON AN AUDIT OF THE PRIMARY GOVERNMENT FINANCIAL STATEMENTS  
OF THE TERREBONNE PARISH CONSOLIDATED GOVERNMENT PERFORMED IN  
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Parish President and the  
Terrebonne Parish Council,  
Houma, Louisiana.

We have audited the general purpose financial statements of the Terrebonne Parish Consolidated Government (the Primary Government), State of Louisiana, as of and for the year ended December 31, 1995, and have issued our report thereon dated April 18, 1996.

We did not audit the discretely presented component unit financial statements of the Terrebonne General Medical Center, Houma-Terrebonne Airport Commission, Houma-Terrebonne Regional Planning Commission, Houma-Terrebonne Tourist Commission, Houma-Terrebonne Public Trust Financing Authority, Terrebonne Parish Coroner, City Court of Houma, District Attorney, and the Judicial District Court Law Clerk Fund. These financial statements were audited by other auditors and our report on internal control does not include these entities. Other component units of the Consolidated Government have separate Boards and accounting systems. The Terrebonne General Medical Center received federal funds but is not required to be audited under the Single Audit Act of 1984. Separate reports were issued on component units receiving federal funds and required to be audited under the Single Audit Act of 1984 as follows:

- Terrebonne Parish Sales and Use Tax Department
- Terrebonne Council on Aging, Inc.
- Terrebonne Association for Retarded Citizens, Inc.
- Private Industry Council for the Terrebonne Consortium, Service Delivery Area Thirty-One, Inc. (d/b/a The Work Connection)
- District Attorney

This report on internal control relates to the Primary Government financial statements of the Terrebonne Parish Consolidated Government (the Primary Government) which is responsible for federal funds except for those component units described above on which separate reports have been issued.

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

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

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

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the Primary Government 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 structure and its operations that we consider to be material weaknesses.

This report is intended for the information of the Parish President and Parish Council, management, various federal and state audit agencies, the State of Louisiana and the Legislative Auditor for the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

Respectfully submitted,

*Bourgeois Bennett, L.L.C.*

Certified Public Accountants.

Houma, Louisiana,  
April 18, 1996.



Bourgeois Bennett

**INDEPENDENT AUDITOR'S SINGLE AUDIT REPORT ON THE INTERNAL CONTROL  
STRUCTURE USED IN ADMINISTERING FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

To the Parish President and the  
Terrebonne Parish Council,  
Houma, Louisiana.

We have audited the general purpose financial statements of the Terrebonne Parish Consolidated Government, State of Louisiana, as of and for the year ended December 31, 1995, and have issued our report thereon dated April 18, 1996. We have also audited the Primary Government of Terrebonne Parish Consolidated Government's (the Primary Government) compliance with requirements applicable to major federal financial assistance programs and have issued our report thereon dated April 18, 1996.

We did not audit the discretely presented component unit financial statements of the Terrebonne General Medical Center, Houma-Terrebonne Airport Commission, Houma-Terrebonne Regional Planning Commission, Houma-Terrebonne Tourist Commission, Houma-Terrebonne Public Trust Financing Authority, Terrebonne Parish Coroner, City Court of Houma, District Attorney, and the Judicial District Court Law Clerk Fund. These financial statements were audited by other auditors and our report on internal control does not include these entities. Other component units of the Consolidated Government have separate Boards and accounting systems. The Terrebonne General Medical Center received federal funds but is not required to be audited under the Single Audit Act of 1984. Separate reports were issued on component units receiving federal funds and required to be audited under the Single Audit Act of 1984 as follows:

- Terrebonne Parish Sales and Use Tax Department
- Terrebonne Council on Aging, Inc.
- Terrebonne Association for Retarded Citizens, Inc.
- Private Industry Council for the Terrebonne Consortium, Service Delivery Area Thirty-One, Inc. (d/b/a The Work Connection)
- District Attorney

This report on internal control relates to the Primary Government financial statements of the Terrebonne Parish Consolidated Government (the Primary Government) which is responsible for federal funds except for those component units described above on which separate reports have been issued.

We conducted our audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-128, Audits of State and Local Governments. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the Primary Government financial statements are free of material misstatement and about whether the Primary Government complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing our audit for the year ended December 31, 1995, we considered the Primary Government's internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the Primary Government's financial statements and on its compliance with requirements applicable to major programs, and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the financial statements of the Primary Government in a separate report dated April 18, 1996.

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

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

Accounting

- . Budgeting
- . Cash Receipts
- . Cash Disbursements
- . Payroll

General Requirements

- . Political Activity
- . Civil Rights
- . Davis - Bacon Act
- . Federal Financial Reports
- . Allowable Cost
- . Drug-Free Workplace
- . Administrative Requirements

Specific Requirements

- . Types of Services
- . Matching, Level of Effort
- . Eligibility
- . Reporting
- . Special Requirements - Compliance Supplement

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

During the year ended December 31, 1995, the Primary Government expended 88.76% of its total federal financial assistance under major federal financial assistance programs.

We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with general requirements, specific requirements and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to each of the Primary Government's major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of the Parish President and Parish Council, management, various federal and state audit agencies, the State of Louisiana and the Legislative Auditor for the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

Respectfully submitted,

*Bourgeois Bennett, L.L.C.*

Certified Public Accountants.

Houma, Louisiana,  
April 18, 1996.





Bourgeois Bennett

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE BASED ON AN  
AUDIT OF THE PRIMARY GOVERNMENT FINANCIAL STATEMENTS OF  
THE TERREBONNE PARISH CONSOLIDATED GOVERNMENT PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Parish President and the  
Terrebonne Parish Council,  
Houma, Louisiana.

We have audited the general purpose financial statements of the Terrebonne Parish Consolidated Government (the Primary Government), State of Louisiana, as of and for the year ended December 31, 1995, and have issued our report thereon dated April 18, 1996.

We did not audit the discretely presented component unit financial statements of the Terrebonne General Medical Center, Houma-Terrebonne Airport Commission, Houma-Terrebonne Regional Planning Commission, Houma-Terrebonne Tourist Commission, Houma-Terrebonne Public Trust Financing Authority, Terrebonne Parish Coroner, City of Court of Houma, District Attorney, and the Judicial District Court Law Clerk Fund. These financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for the entities mentioned above is based solely upon the reports of the other auditors. Other component units of the Consolidated Government have separate Boards and accounting systems. This report on compliance relates to the Primary Government financial statements of the Terrebonne Parish Consolidated Government (the Primary Government).

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

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

The results of our tests disclosed no instances of noncompliance that are required to be reported herein under Government Auditing Standards. Immaterial instances of noncompliance are noted in the Schedule of Findings and Questioned Costs (Schedule 1).

This report is intended for the information of the Parish President and Parish Council, management, various federal and state audit agencies, the State of Louisiana and the Legislative Auditor for the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

Respectfully submitted,

*Bourgeois Bennett, L.L.C.*

Certified Public Accountants.

Houma, Louisiana,  
April 18, 1996.



Bourgeois Bennett

**INDEPENDENT AUDITOR'S SINGLE AUDIT REPORT ON COMPLIANCE  
WITH THE GENERAL REQUIREMENTS APPLICABLE TO  
FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

To the Parish President and the  
Terrebonne Parish Council,  
Houma, Louisiana.

We have audited the general purpose financial statements of the Terrebonne Parish Consolidated Government, (the Primary Government), State of Louisiana as of and for the year ended December 31, 1995 and have issued our report thereon dated April 18, 1996.

We have applied procedures to test the Primary Government's, compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended December 31, 1995:

- Political Activity
- Civil Rights
- Davis - Bacon Act
- Federal Financial Reports
- Allowable Cost
- Drug-Free Workplace
- Administrative Requirements

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

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe the Primary Government had not complied, in all material respects, with those requirements. However, the results of our procedures disclosed immaterial instances of noncompliance with those requirements, which are described in the Schedule of Findings and Questioned Costs (Schedule 1).

This report is intended for the information of the Parish President and Parish Council, management, various federal and state audit agencies, the State of Louisiana and the Legislative Auditor for the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

Respectfully submitted,

*Bougeois Bennett, L.L.C.*

Certified Public Accountants.

Houma, Louisiana,  
April 18, 1996.



Bourgeois Bennett

**INDEPENDENT AUDITOR'S SINGLE AUDIT REPORT ON COMPLIANCE  
WITH SPECIFIC REQUIREMENTS APPLICABLE TO MAJOR  
FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

To the President and the  
Terrebonne Parish Council,  
Houma, Louisiana.

We have audited the general purpose financial statements of the Terrebonne Parish Consolidated Government (the Primary Government), State of Louisiana as of and for the year ended December 31, 1995 and have issued our report thereon dated April 18, 1996.

We have also audited the Primary Government's compliance with the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort, or earmarking; reporting; claims for advances and reimbursements; amounts claimed or used for matching; and other specific requirements contained in the OMB Compliance Supplement for Single Audits of State and Local Governments that are applicable to each of its major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance, for the year ended December 31, 1995. The management of the Primary Government is responsible for the Primary Government's compliance with those requirements. Our responsibility is to express an opinion on compliance with those requirements based on our audit.

We conducted our audit of compliance with those requirements in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-128, Audits of State and Local Governments. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the Primary Government's compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

The results of our audit procedures disclosed immaterial instances of noncompliance with the requirements identified in the previous paragraph, which are described in our Schedule of Findings and Questioned Costs (Schedule 1). We considered these instances of noncompliance in forming our opinion on compliance, which is expressed in the following paragraph.

In our opinion, the Primary Government complied, in all material respects, with the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort, or earmarking; reporting; claims for advances and reimbursements; amounts claimed or used for matching; and other specific requirements contained in the OMB Compliance Supplement for Single Audits of State and Local Governments that are applicable to each of its major federal financial assistance programs for the year ended December 31, 1995.

This report is intended for the information of the Parish President and Parish Council, management, various federal and state audit agencies, the State of Louisiana and the Legislative Auditor for the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

Respectfully submitted,

*Bourgeois Bennett, L.L.C.*

Certified Public Accountants.

Houma, Louisiana,  
April 18, 1996.



Bourgeois Bennett

**INDEPENDENT AUDITOR'S SINGLE AUDIT REPORT ON COMPLIANCE  
WITH SPECIFIC REQUIREMENTS APPLICABLE TO NONMAJOR FEDERAL  
FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS**

To the Parish President and the  
Terrebonne Parish Council,  
Houma, Louisiana.

We have audited the general purpose financial statements of the Terrebonne Parish Consolidated Government (the Primary Government), State of Louisiana as of and for the year ended December 31, 1995 and have issued our report thereon dated April 18, 1996.

In connection with our audit of the Primary Government financial statements, and with our consideration of the Primary Government's control structure used to administer federal financial assistance programs, as required by Office of Management and Budget (OMB) Circular A-128, Audits of State and Local Governments, we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended December 31, 1995. AS required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed, eligibility, matching, reporting, claims for advances and reimbursements that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Primary Government's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Primary Government had not complied, in all material respects, with those requirements. However, the results of our procedures disclosed immaterial instances of noncompliance with those requirements, which are described in the accompanying Schedule of Findings and Questioned Costs (Schedule 1).

This report is intended for the information of the Parish President and Parish Council, management, various federal and state audit agencies, the State of Louisiana and the Legislative Auditor for the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

Respectfully submitted,

*Bourgeois Bennett, L.L.C.*

Certified Public Accountants.

Houma, Louisiana,  
April 18, 1996.

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Bourgeois Bennett

**INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY SCHEDULE  
OF FEDERAL FINANCIAL ASSISTANCE - PRIMARY GOVERNMENT**

To the Parish President and the  
Terrebonne Parish Council,  
Houma, Louisiana.

We have audited the general purpose financial statements of the Terrebonne Parish Consolidated Government (the Consolidated Government), State of Louisiana, for the year ended December 31, 1995, and have issued our report thereon dated April 18, 1996. These general purpose financial statements are the responsibility of the Consolidated Government's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We did not audit the discretely presented component unit financial statements of the Terrebonne General Medical Center, Houma-Terrebonne Airport Commission, Houma-Terrebonne Regional Planning Commission, Houma-Terrebonne Tourist Commission, Houma-Terrebonne Public Trust Financing Authority, Terrebonne Parish Coroner, City Court of Houma, District Attorney, and the Judicial District Court Law Clerk Fund. These financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion expressed herein, insofar as it relates to the amounts included for the entities mentioned above is based solely upon the reports of the other auditors.

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

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



Separate Schedules of Federal Financial Assistance for the Terrebonne Parish Sales and Use Tax Department, Terrebonne Council on Aging, Inc., Terrebonne Association for Retarded Citizens, Inc., Private Industry Council for the Terrebonne Consortium, Service Delivery Area Thirty-One, Inc. (d/b/a The Work Connection), and the District Attorney have been issued in separate reports on those component units.

Respectfully submitted,

*Bourgeois Bennett, L.L.C.*

Certified Public Accountants.

Houma, Louisiana,  
April 18, 1996.

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

Primary Government of the  
Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

| Federal Granting Agency<br>Recipient State Agency/<br>Grant Program  | Financial<br>Report<br>Reference | Grant Number          | Federal<br>Catalog<br>Number |
|--|----------------------------------|-----------------------|------------------------------|
| <u>Department of Agriculture:</u>  |                                  |                       |                              |
| <u>Pass Through Payments:</u>  |                                  |                       |                              |
| <u>Department of Education:</u>  |                                  |                       |                              |
| Summer Food Service Program<br>for Children  | B-21                             | N/A                   | 10.559                       |
| Food Distribution  | A-2                              | N/A                   | 10.568                       |
| <br>   |                                  |                       |                              |
| <u>Pass through Payments:</u>  |                                  |                       |                              |
| <u>Department of Agriculture and Forestry:</u>   |                                  |                       |                              |
| Hurricane Andrew Urban Forestry Grant  | A-2                              | HA71A/160-4013        | 10.664                       |
| <br>   |                                  |                       |                              |
| Total Department of Agriculture  |                                  |                       |                              |
| <br>   |                                  |                       |                              |
| <u>Department of Transportation:</u>   |                                  |                       |                              |
| <u>Direct Payments:</u>  |                                  |                       |                              |
| <u>Federal Transit Administration:</u>   |                                  |                       |                              |
| Section 9 FTA  | B-30                             | LA-90-X156            | 20.507                       |
| <br>   |                                  |                       |                              |
| <u>Pass through Payments:</u>  |                                  |                       |                              |
| <u>Department of Transportation<br/>and Development:</u>   |                                  |                       |                              |
| Metropolitan Planning 95   | B-23                             | PL-0011-018           | 20.205                       |
| Metropolitan Planning 96   | B-23                             | PL-0011-019           | 20.205                       |
| Bayou Gardens Boulevard Widening   | D-2                              | 700-27-70M-3011 (009) | 20.205                       |
| Bayou Gardens Extension  | D-2                              | 742-05-099M-3011(001) | 20.205                       |
| Section 8 FTA  | B-23                             | LA-80-X003            | 20.505                       |
| Section 8 FTA  | B-23                             | LA-80-X004            | 20.505                       |
| Comprehensive Emergency Evacuation Plan:<br>Supplemental Appropriations, Transfers,<br>and Rescissions Act of 1992 | B-23                             | ER-93 (004)           | 20.205                       |
| <br>   |                                  |                       |                              |
| Total Department of Transportation<br>and Development  |                                  |                       |                              |
| <br>   |                                  |                       |                              |
| <u>Department of Health and Human Services:</u>  |                                  |                       |                              |
| <u>Pass Through Payments:</u>  |                                  |                       |                              |
| <u>Department of Social Services -<br/>Office of Community Services</u>  |                                  |                       |                              |
| Energy Assistance - LIHEAP 93 - 94   | B-28                             | 3703165C/04523        | 93.568                       |
| Energy Assistance - LIHEAP 94 - 95   | B-28                             | 3709793/05895         | 93.568                       |
| Disaster Related Social Services and<br>Relief Assistance Program  | N/A                              | 3704095A/05258        | 93.003                       |

| Received -<br>Cash<br>Basis | Grant Revenues                  |                                    | Accrual<br>Basis   | Other Revenues<br>Accrual Basis |           | (Ref.) | Expenditures       |
|-----------------------------|---------------------------------|------------------------------------|--------------------|---------------------------------|-----------|--------|--------------------|
|                             | Accrued<br>December<br>31, 1994 | (Deferred)<br>December<br>31, 1995 |                    | Local                           | State     |        |                    |
| \$ 56,286<br>3,130          |                                 | \$ 1,665                           | \$ 56,286<br>4,795 | \$ 2,581                        |           | (1)    | \$ 57,020<br>7,376 |
|                             |                                 |                                    |                    |                                 |           |        | <u>64,396</u>      |
| 39,035                      | \$ 8,705                        |                                    | 30,330             | 24                              |           | (1)    | 30,354             |
|                             |                                 |                                    |                    |                                 |           |        | <u>94,750</u>      |
| 50,057                      |                                 | 25,357                             | 75,414             |                                 | \$ 18,854 | (6)    | <u>94,268</u>      |
| 39,846                      | 8,722                           |                                    | 31,124             | 7,781                           |           | (1)    | 38,905 *           |
| 17,744                      |                                 | 10,305                             | 28,049             | 7,013                           |           | (1)    | 35,062 *           |
| 2,424                       | 2,424                           |                                    |                    |                                 |           |        |                    |
| 651,582                     | 436,794                         | (1,688)                            | 213,100            | 55,385                          |           | (1)    | 268,485 *          |
| 19,668                      | 8,185                           |                                    | 11,483             | 2,865                           |           | (1)    | 14,348             |
|                             |                                 | 17,223                             | 17,223             | 4,312                           |           | (1)    | 21,535             |
| 1,517                       |                                 |                                    | 1,517              |                                 |           |        | <u>1,517 *</u>     |
|                             |                                 |                                    |                    |                                 |           |        | <u>379,852</u>     |
|                             |                                 |                                    |                    |                                 |           |        | 474,120            |
| (55)                        | (55)                            |                                    |                    |                                 |           |        |                    |
| 228,428                     |                                 |                                    | 228,428            |                                 |           |        | 228,428            |
| (2,038)                     | (2,038)                         |                                    |                    |                                 |           |        |                    |
|                             |                                 |                                    |                    |                                 |           |        | <u>228,428</u>     |

**SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE**

**Primary Government of the  
Terrebonne Parish Consolidated Government**

For the year ended December 31, 1995

| Federal Granting Agency<br>Recipient State Agency/<br>Grant Program | Financial<br>Report<br>Reference | Grant Number    | Federal<br>Catalog<br>Number |
|---|----------------------------------|-----------------|------------------------------|
| <u>Department of Health and Human Services:</u> (Continued)         |                                  |                 |                              |
| <u>Pass Through Payments:</u>                                       |                                  |                 |                              |
| <u>Office of Family Support</u>                                     |                                  |                 |                              |
| Project Independence 1994 - 1995                                    | B-15                             | 04333/355-3073  | 93.561                       |
| Project Independence 1995 - 1996                                    | B-15                             | 06470/355-6136  | 93.561                       |
| La. Job Education Training 1994                                     | B-14                             | 05137/355-4123  | 93.790                       |
| La. Job Education Training 1995                                     | B-14                             | 05808/355-5145  | 93.790                       |
| La. Job Education Training 1996                                     | B-14                             | 6487/355-6132   | 93.790                       |
| Total Department of Health and Human Services                       |                                  |                 |                              |
| <u>Department of the Education:</u>                                 |                                  |                 |                              |
| <u>Pass through Payments:</u>                                       |                                  |                 |                              |
| <u>Terrebonne Parish Library:</u>                                   |                                  |                 |                              |
| Library Literacy Program 1994 - 1995                                | B-17                             | R167A40297      | 84.167                       |
| Library Literacy Program 1995 - 1996                                | B-17                             | R167A50185      | 84.167                       |
| Total Department of Education                                       |                                  |                 |                              |
| <u>Department of Housing and Urban Development:</u>                 |                                  |                 |                              |
| <u>Direct Payments:</u>   |                                  |                 |                              |
| <u>Community Development Block Grants:</u>                          |                                  |                 |                              |
| 1993 Entitlement  | B-25                             | B-93MC-22-0011  | 14.218                       |
| 1994 Entitlement  | B-25                             | B-94MC-22-0011  | 14.218                       |
| Community Development Block Grant Supplemental Appropriation        | B-16                             | B-93-MH-220011  | 14.218                       |
| Home for Disaster Areas - 1992                                      | B-22                             | M-92-DA-22-0202 | 14.239                       |
| Home for Disaster Areas - 1993                                      | B-22                             | M-93-DA-22-0202 | 14.239                       |
| Home Investment Partnership Program                                 | B-32                             | M-94-UC-22-0209 | 14.239                       |
| <u>Lower-Income Housing Assistance Programs:</u>                    |                                  |                 |                              |
| Existing Certificates 1994  | B-18                             | FW-2140-94      | 14.156                       |
| Existing Certificates 1995  | B-18                             | FW-2140-95      | 14.156                       |
| Existing Certificates 1996  | B-18                             | FW-2140-96      | 14.156                       |
| Voucher Program 1994  | B-19                             | FW-2231-94      | 14.156                       |
| Voucher Program 1995  | B-19                             | FW-2231-95      | 14.156                       |
| Voucher Program 1996  | B-19                             | FW-2231-96      | 14.156                       |

**Expenditures** for general governmental operations of the primary government increased 3.70% in 1995.

| Function               | 1994                 |                     | 1995                 |                     | Increase<br>(Decrease)<br>Over 1994 |
|------------------------|----------------------|---------------------|----------------------|---------------------|-------------------------------------|
|                        | Expenditure          | Percent<br>of Total | Expenditure          | Percent<br>of Total |                                     |
| General Government     | \$ 5,775,448         | 11.94               | \$ 6,735,605         | 13.43               | \$ 960,157                          |
| Public Safety          | 8,329,286            | 17.22               | 9,201,580            | 18.34               | 872,294                             |
| Streets and Drainage   | 16,694,935           | 34.50               | 13,493,347           | 26.90               | (3,201,588)                         |
| Sanitation             | 6,345,648            | 13.12               | 5,982,431            | 11.92               | (363,217)                           |
| Health and Welfare     | 3,831,211            | 7.92                | 3,726,512            | 7.43                | (104,699)                           |
| Debt Service           | 2,856,456            | 5.90                | 3,187,822            | 6.35                | 331,366                             |
| Culture and Recreation | 1,746,856            | 3.60                | 2,213,041            | 4.41                | 466,185                             |
| Education              | 20,151               | 0.04                | 21,577               | 0.04                | 1,426                               |
| Economic Development   | 2,247,484            | 4.65                | 3,882,096            | 7.74                | 1,634,612                           |
| Miscellaneous          | 535,896              | 1.11                | 1,727,841            | 3.44                | 1,191,945                           |
| <b>Total</b>           | <b>\$ 48,383,371</b> | <b>100.00</b>       | <b>\$ 50,171,852</b> | <b>100.00</b>       | <b>\$ 1,788,481</b>                 |

**Property Assessments and Tax Levies** The assessed value of property amounted to \$277,598,995 parishwide in 1995, representing an increase of \$7,091,940, or 2.63%. The City of Houma's assessed value of \$90,641,285 in 1995 represents an increase of \$4,695,655, or 5.47% over 1994.

The allocation of property tax levies for parishwide and special districts for 1995 and the three preceding years is as follows:

|              | Mills Per Dollar of Assessed Valuation |        |        |        |
|--------------|--|--------|--------|--------|
|              | 1992                                   | 1993   | 1994   | 1995   |
| City:        |  |        |        |        |
| Maintenance  | 18.49                                  | 18.49  | 18.49  | 18.49  |
| Parishwide:  |  |        |        |        |
| Debt Service | 4.12                                   | 4.12   | 4.31   | 3.95   |
| Maintenance  | 37.74                                  | 39.74  | 39.74  | 39.74  |
| Districts:   |  |        |        |        |
| Debt Service | 44.07                                  | 36.07  | 28.48  | 19.51  |
| Maintenance  | 215.03                                 | 215.28 | 216.86 | 220.51 |

**General Fund-Fund Balance** Terrebonne Parish maintains a prudent fund balance for the General Fund due to conservative budgetary practices and long-term planning. For the period ending December 31, 1995, the fund balance of \$8,967,324, compared with \$12,843,233 for the period ending December 31, 1994. In 1994, Terrebonne Parish received \$8.9 million from the State of Louisiana, representing the first installment of a settlement with Texaco for disputed mineral royalty payments. This caused an unusually high fund balance in 1994. In March 1995 and March 1996, the Parish received an

additional \$2,979,500 for each year totaling \$5,959,000. The majority of the funds have since been allocated to various non-recurring projects in 1994, 1995, and 1996.

In 1994, the Utility Revenue Fund began transferring a "payment in lieu of taxes" to the General Fund. This transfer is in accordance with the provisions of the 1992 Utilities Bond Ordinance. In 1994 \$230,000 was transferred and in 1995 \$773,043 for the dedicated purpose of future urbanized expenditures.

### **PROPRIETARY OPERATIONS**

Terrebonne Parish operates two enterprise funds consisting of the Utilities Fund (electric and gas utilities) and the Sewerage Fund. In addition, there are four internal service funds consisting of the Insurance Control Fund, Group Health Insurance Fund, Unemployment Control Fund and Centralized Purchasing Fund.

***Utilities Fund:*** The Utilities Fund includes the production and distribution of electricity and the procurement and distribution of gas. In 1995, the Utilities Fund had a net income of \$4,436,280 compared to 1994 of \$1,674,352 (Utilities Fund and Gas Distribution Fund).

***Sewerage Fund:*** The Sewerage Fund realized a net loss of \$896,644 in 1995 in comparison to the net loss of \$1,329,028 in 1994. The deficit in retained earnings at December 31, 1995 of \$865,783 is mainly attributable to depreciation. It is the intent of the Parish Administration, in 1996, to propose and submit to the Council a user rate strategy which will allow the Sewerage Fund to adequately recover annual operating costs (including depreciation). In the interim, the Parish has made provisions for supplemental funding from the General Fund.

***Internal Service Funds:*** The following schedule relates to the net income (loss) of each internal service fund and the retained earnings balance:

|                             | Insurance<br>Control<br>Fund | Group Health<br>Insurance<br>Fund | Unemployment<br>Control<br>Fund | Centralized<br>Purchasing<br>Fund |
|-----------------------------|------------------------------|-----------------------------------|---------------------------------|-----------------------------------|
| Beginning Retained Earnings | \$ 3,821,892                 | \$ 2,182,765                      | \$ 235,451                      | \$ 132,449                        |
| Net income (loss)           | (1,142,686)                  | 1,060,362                         | (65,811)                        | (25,232)                          |
| Ending Retained Earnings    | <u>\$ 2,679,206</u>          | <u>\$ 3,243,127</u>               | <u>\$ 169,640</u>               | <u>\$ 107,217</u>                 |

### **FIDUCIARY OPERATIONS**

***Pension Trust Fund Operations:*** Disclosure information can be found in the Notes to the Financial Statements (No. 25, "Pension Plans")

## **DEBT ADMINISTRATION**

The Parish had a number of debt issues outstanding at year-end including the following:

|                    |              |
|--------------------|--------------|
| Public Improvement | \$14,475,000 |
| General Obligation | 7,944,314    |
| Special Assessment | 573,167      |
| Revenue Bonds      | 17,155,000   |

Further disclosure information can be found in the Notes to the Financial Statements (No. 8, "Long-Term Obligations).

## **CASH MANAGEMENT**

The investment objectives of the Parish are to obtain the most favorable rate of return while maintaining enough liquidity to meet the operating requirements of the Government. Primary emphasis is placed upon the safety of such funds in an effort to minimize risk while earning maximum returns. As of December 31, 1995, the Parish's cash resources were divided between cash and investments as follows:

|                         | 1995                  |                    |
|-------------------------|-----------------------|--------------------|
|                         | Amount                | Average<br>Percent |
| Cash on hand            | \$ 4,386              | 0.00               |
| Certificates of deposit | 49,107,735            | 47.13              |
| Investments             | 55,097,167            | 52.87              |
|                         | <u>\$ 104,209,288</u> | <u>100.00</u>      |

All funds managed and invested by the Parish are done so in accordance with Louisiana Revised Statutes, Title 39, Chapter 7, and the Terrebonne Parish Consolidated Government Home Rule Charter, section 4-04.

Any institution issuing certificates of deposits or maintaining a checking account in excess of the FDIC insurance will be required to pledge collateral to secure the investments. The collateral pledged must be held by a third party bank serving as custodian. Further explanations and details can be found in the Notes to the Financial Statements (No. 3, "Deposits and Investments")

## **RISK MANAGEMENT**

The Parish's comprehensive risk management program includes property, liability, safety, worker's compensation, health, life, and dental. The self-insurance policies are further explained in the Notes to the Financial Statements (No. 22, "Risk Management").

## OTHER INFORMATION

### INDEPENDENT AUDIT

The Parish's Home Rule Charter requires a comprehensive annual audit to be performed by the state or the Council may designate a private certified public accountant or firm of such accountants.

In addition, the audit also meets the requirements of the Federal Single Audit Act of 1984 and related OMB Circular A-128. The auditor's reports related specifically to a single audit are issued under separate cover.

### ACKNOWLEDGMENT

We wish to express our appreciation to all the members of the Division of Administration who assisted and contributed to the preparation of this report. Special acknowledgment is due to the staff of the Accounting Division, whose dedicated efforts resulted in the successful completion of the report.

In addition, we express our appreciation to the President and Parish Council for their continuing interest and support in planning and conducting the financial affairs of the Parish in a responsible and progressive manner.

Respectfully submitted,



Doug Maier, CPA

Chief Administrative and Financial Officer



Jamie J. Elfert

Parish Comptroller



# TERREBONNE PARISH CONSOLIDATED GOVERNMENT

## PRINCIPAL OFFICIALS

|                  |   |  |
|------------------|---|--|
| Parish President | Parishwide                                    | Barry P. Bonvillain                    |
| Parish Council   | District A                                    | Percy E. Gabriel, Sr.                  |
|                  | District B                                    | Dr. James A. Butler                    |
|                  | District C                                    | Dallas A. Theriot, Jr.                 |
|                  | District D                                    | Joseph B. Breaux, Jr. (Chairman)       |
|                  | District E                                    | Alnetta "Cindy" L. Alridge             |
|                  | District F                                    | Nolan J. Bergeron, Jr.                 |
|                  | District G                                    | Reggie P. Dupre, Jr.                   |
|                  | District H                                    | Carl J. Chauvin                        |
|                  | District I                                    | James J. Collins, Jr.                  |
|                  | District J                                    | Mart J. Black                          |
|                  | District K                                    | J. Winston English                     |
|                  | District L                                    | David J. LeBoeuf                       |
|                  | District M                                    | Ray B. Boudreaux, Jr.                  |
|                  | District N                                    | Thomas A. Callahan                     |
|                  | District O                                    | Lorraine D. Kimbrell (Vice Chairwoman) |
| Administration   | Chief Administrative<br>and Financial Officer | Doug Maier, CPA                        |
|                  | Public Works Director                         | Al Levron                              |
|                  | Utilities Director                            | Thomas K. Bourg                        |
|                  | Risk Management Director                      | Danny Domangue                         |
|                  | Planning/Economic<br>Development Director     | Pat Gordon                             |
|                  | Fire Chief                                    | Gale LeBouef                           |
|                  | Police Chief                                  | Jack Smith                             |
|                  | Personnel Director                            | Dale Norred                            |
|                  | Recreation Director                           | Don Schwab                             |

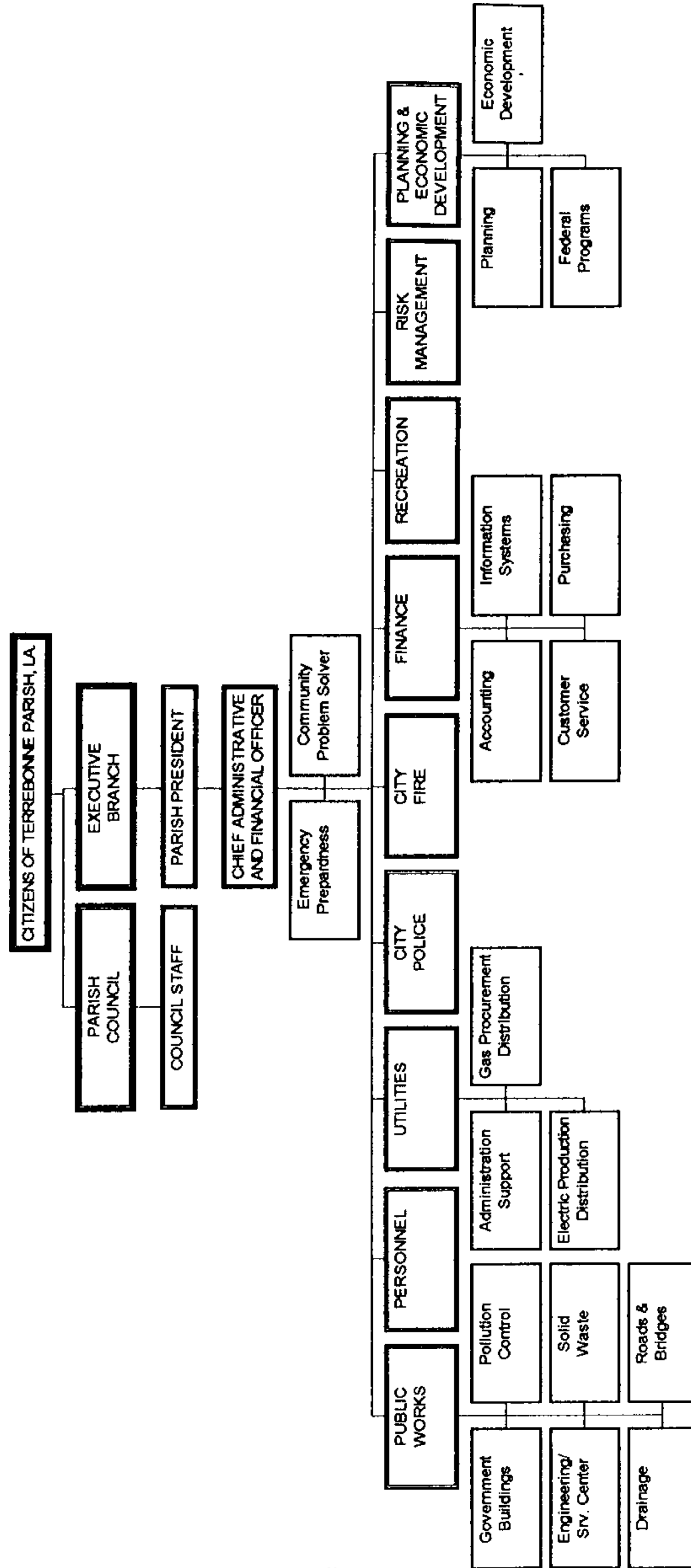
## ACCOUNTING DIVISION STAFF

|                          |                              |                   |
|--------------------------|------------------------------|-------------------|
| Accounting<br>Division   | Comptroller                  | Jamie J. Elfert   |
|                          | Assistant Comptroller        | Donald Picou      |
|                          | Investment Officer           | Susan Boudreaux   |
|                          | Budget Officer               | Jill B. Arceneaux |
|                          | Accountant                   | Kayla Dupre       |
|                          | Accountant (Federal Grants)  | Paulette Garrett  |
|                          | Accountant (Contracts)       | Sam Cottrell      |
|                          | Payroll Clerk (Fixed Assets) | Anita Fazzio      |
|                          | Accounts Receivable Clerk    | Jill Becnel       |
|                          | Accounts Receivable Clerk    | Rhonda Lirette    |
|                          | Accounts Payable Clerk       | Lana Danos        |
|                          | Accounts Payable Clerk       | Janice Robichaux  |
|                          | Accounts Payable Clerk       | Kim Chafin        |
|                          | Accounting Clerk             | Sheila Boudreaux  |
|                          | Grants Accounting Clerk      | Susan Cadiere     |
|                          | Grants Accounting Clerk      | Rory Hatch        |
| Executive Secretary      | Trudy Triche                 |                   |
| Receptionist/Switchboard | Loretta Johnson              |                   |
| Secretary Receptionist   | Felicia Aubert               |                   |

Special acknowledgment: The front cover was designed by local artist Diane McCandless. A native of Grandville, Mississippi, Mrs. McCandless has been a resident of Terrebonne Parish for 21 years. She is currently the Executive Director of the Houma-Terrebonne Arts and Humanities Council.

# TERREBONNE PARISH CONSOLIDATED GOVERNMENT

## ORGANIZATIONAL CHART



GENERAL PURPOSE FINANCIAL STATEMENTS



Bourgeois Bennett

**INDEPENDENT AUDITOR'S REPORT**

To the Parish President and the  
Terrebonne Parish Council,  
Houma, Louisiana.

We have audited the accompanying general purpose financial statements of the Terrebonne Parish Consolidated Government (a political subdivision of the State of Louisiana) as of and for the year ended December 31, 1995, as listed in the table of contents. These general purpose financial statements are the responsibility of the Parish's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit. We did not audit the financial statements of the Terrebonne General Medical Center, Houma-Terrebonne Airport Commission, Houma-Terrebonne Tourist Commission, Houma-Terrebonne Regional Planning Commission, Houma-Terrebonne Public Trust Financing Authority, Terrebonne Parish Coroner, City Court of Houma, District Attorney, and the Judicial District Court Law Clerk Fund. The statements of the aforementioned funds reflect 65% and 81% of discretely presented component unit funds' assets and revenues, respectively. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for these discretely presented component units is based solely on the reports of the other auditors.

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

In our opinion, based upon our audit and the reports of other auditors, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Terrebonne Parish Consolidated Government as of December 31, 1995, and the results of its operations and the cash flows of its proprietary and similar trust fund types for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining statements and individual fund and account group schedules and other supplementary information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Terrebonne Parish Consolidated Government. Such information, except for the Schedules of Insurance in Force and Utility Customers marked "Unaudited", on which we express no opinion, has been subjected to the auditing procedures applied in the audit of the general purpose financial statements, and, in our opinion, based upon our audit and the reports of other auditors, the information is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

In accordance with Government Auditing Standards, we have also issued a report dated April 18, 1996 on our consideration of the Terrebonne Parish Consolidated Government's internal control structure and a report dated April 18, 1996 on its compliance with laws and regulations.

Respectfully submitted,

*Bourgeois Bennett, L.L.C.*

Certified Public Accountants.

Houma, Louisiana,  
April 18, 1996.

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

Terrebonne Parish Consolidated Government

December 31, 1995

| <u>ASSETS</u>   | <u>G o v e r n m e n t a l   F u n d   T y p e s</u> |                            |                     |                             | <u>Proprietary</u>   |
|---|--|----------------------------|---------------------|-----------------------------|----------------------|
|   | <u>General</u>                                       | <u>Special<br/>Revenue</u> | <u>Debt Service</u> | <u>Capital<br/>Projects</u> | <u>Enterprise</u>    |
| Cash and cash equivalents   | \$ 15,041  | \$ 370,530                 | \$ 393              | \$ 13,074                   | \$ 6,801,156         |
| Investments - at cost   | 6,609,255  | 20,100,761                 | 5,556,443           | 26,783,090                  | 4,780,515            |
| Receivables (net, where applicable of allowances for uncollectibles): |  |                            |                     |                             |                      |
| Taxes   | 752,128  | 11,843,912                 | 1,245,686           |                             |                      |
| Accounts  | 12,844   | 219,962                    | 11,917              | 38,700                      | 3,157,916            |
| Loans   |  |                            |                     |                             |                      |
| Other   | 422,566  | 30,741                     |                     |                             | 207,853              |
| Economic loans  |  | 651,677                    |                     |                             |                      |
| Special assessments   |  |                            | 530,163             | 4,493                       |                      |
| Due from other funds  | 2,153,912  | 2,261,155                  | 39,024              | 1,856,729                   | 4,588,745            |
| Due from other governmental units                                     | 1,266,193  | 4,756,462                  |                     | 1,146,683                   | 10,720               |
| Inventory - at cost   | 29,836   |                            |                     |                             | 46,605               |
| Other current assets  | 7,265  | 900                        |                     |                             | 768,181              |
| Restricted assets:  |  |                            |                     |                             |                      |
| Cash and cash equivalents   | 33,150   | 8,194                      |                     |                             | 6,612,635            |
| Investments - at cost   | 186,786  | 1,252,388                  |                     |                             | 5,261,226            |
| Receivables   |  |                            |                     |                             | 85,149               |
| Due from other governmental units                                     |  |                            |                     |                             | 122,941              |
| Fixed assets - net  |  |                            |                     |                             | 78,914,110           |
| Other assets:   |  |                            |                     |                             |                      |
| Deferred costs  |  |                            |                     |                             | 628,999              |
| Investment in joint venture   |  |                            |                     |                             | 615,219              |
| Amount available in Debt Service Funds                                |  |                            |                     |                             |                      |
| Amount to be provided for retirement of general long-term obligations |  |                            |                     |                             |                      |
| <br>Total assets  | <u>\$11,488,976</u>                                  | <u>\$41,496,682</u>        | <u>\$7,383,626</u>  | <u>\$29,842,769</u>         | <u>\$112,601,970</u> |
| <br><u>LIABILITIES</u>  |  |                            |                     |                             |                      |
| Bank overdraft  |  | \$ 8,247                   |                     |                             |                      |
| Accounts payable and accrued expenses                                 | \$ 363,508   | 1,580,813                  | \$ 17,078           | \$ 33,100                   | \$ 1,376,114         |
| Liability for work completed on contracts                             | 10,032   | 148,330                    |                     | 554,333                     |                      |
| Payable from restricted assets:                                       |  |                            |                     |                             |                      |
| Accounts payable and accrued expenses                                 |  |                            |                     |                             |                      |
| Liability for work completed on contracts                             |  |                            |                     |                             | 630,565              |
| Bonds payable within one year   |  |                            |                     |                             | 690,000              |
| Customers' meter deposits   |  |                            |                     |                             | 892,223              |
| Due to other funds  |  |                            |                     |                             | 78,412               |
| Tenants' escrow accounts  |  | 8,194                      |                     |                             |                      |
| Deferred revenues   | 839,399  | 14,049,667                 | 1,714,596           | 28,881                      |                      |
| Deposits  | 47,613   |                            |                     |                             |                      |
| Due to Deferred Compensation Program                                  |  |                            |                     |                             |                      |
| Due to property owners  |  |                            |                     |                             |                      |
| Due to participants/services  |  |                            |                     |                             |                      |
| Due to other funds  | 1,261,098  | 3,080,992                  | 129,024             | 2,152,457                   | 1,703,623            |
| Due to other governmental units                                       | 2  | 71,466                     |                     | 1,688                       | 160,466              |
| Bonds payable:  |  |                            |                     |                             |                      |
| Public improvement  |  |                            |                     |                             |                      |
| General obligations   |  |                            |                     |                             |                      |
| Special assessment  |  |                            |                     |                             |                      |
| Revenue   |  |                            |                     |                             | 16,465,000           |
| Note payable  |  |                            |                     |                             |                      |
| Other long-term obligations   |  |                            |                     |                             |                      |
| <br>Total liabilities (carried forward)                               | <u>2,521,652</u>                                     | <u>18,947,709</u>          | <u>1,860,698</u>    | <u>2,770,459</u>            | <u>21,996,403</u>    |

| Fund Types                               | Fiduciary<br>Fund Type<br>Trust and Agency | Account Groups             |                                      | Total<br>(Memorandum<br>Only)  | Component<br>Units                             | Total<br>(Memorandum<br>Only)   |
|--|--|----------------------------|--------------------------------------|--|--|---|
|  |  | General<br>Fixed<br>Assets | General<br>Long-Term<br>Obligations  | Primary<br>Government  |  | Reporting<br>Entity   |
| \$ 6,277,697<br>3,828,855                | \$ 2,092,681<br>7,633,665                  |                            |                                      | \$ 15,570,572<br>75,292,584  | \$ 19,579,068<br>9,571,789                     | \$ 35,149,640<br>84,864,373   |
|  |  |                            |                                      | 13,841,726<br>3,441,339  | 4,844,295<br>8,674,452<br>1,934,435            | 18,686,021<br>12,115,791<br>1,934,435   |
| 265,031                                  | 149,808                                    |                            |                                      | 1,075,999<br>651,677<br>534,656  | 387,036  | 1,463,035<br>651,677<br>534,656   |
| 708,673<br>181,030<br>886,477<br>316,487 | 1,929,322<br>76,647                        |                            |                                      | 13,537,560<br>7,437,735<br>962,918<br>1,092,833                          | 188,484<br>3,388,418<br>3,218,423<br>1,600,376 | 13,726,044<br>10,826,153<br>4,181,341<br>2,693,209                                      |
|  |  |                            |                                      | 6,653,979<br>6,700,400<br>85,149<br>122,941                              | 6,940,986<br>104,615,705<br>928,054            | 13,594,965<br>111,316,105<br>1,013,203<br>122,941                                       |
| 178,510                                  |  | \$61,958,990               |                                      | 141,051,610  | 140,734,160                                    | 281,785,770   |
|  |  |                            |                                      | 628,999<br>615,219   | 2,672,606                                      | 3,301,605<br>615,219  |
|  |  |                            | \$ 5,315,245                         | 5,315,245  | 490,128  | 5,805,373   |
|  |  |                            | 26,849,782                           | 26,849,782   | 1,599,263                                      | 28,449,045  |
| <u>\$12,642,760</u>                      | <u>\$11,882,123</u>                        | <u>\$61,958,990</u>        | <u>\$32,165,027</u>                  | <u>\$321,462,923</u>   | <u>\$311,367,678</u>                           | <u>\$632,830,601</u>  |
| \$ 4,948,783                             | \$ 1,198                                   |                            |                                      | \$ 8,247<br>8,320,594<br>712,695   | \$ 27,435<br>16,442,289<br>171,358             | \$ 35,682<br>24,762,883<br>884,053  |
|  |  |                            |                                      | 630,565<br>690,000<br>892,223<br>78,412<br>8,194<br>16,632,543<br>47,613 | 175,240<br>166,387<br>656,573<br>896,122       | 175,240<br>796,952<br>1,346,573<br>1,788,345<br>78,412<br>8,194<br>18,030,214<br>47,613 |
|  | 1,601,820<br>707,334<br>455,217            |                            |                                      | 1,601,820<br>707,334<br>455,217  | 514,307  | 2,116,127<br>707,334<br>455,217   |
| 1,493,737<br>1,050                       | 3,638,217<br>2,843,564                     |                            |                                      | 13,459,148<br>3,078,236  | 187,878<br>5,972,093                           | 13,647,026<br>9,050,329   |
|  |  |                            | \$14,475,000<br>7,944,314<br>573,167 | 14,475,000<br>7,944,314<br>573,167                                       | 745,000<br>565,000                             | 15,220,000<br>8,509,314<br>573,167  |
|  |  |                            | 16,465,000                           | 16,465,000   | 60,380,994<br>2,609,875                        | 76,845,994<br>2,609,875   |
|  |  |                            | 9,172,546                            | 9,172,546  | 690,651  | 9,863,197   |
| <u>6,443,570</u>                         | <u>9,247,350</u>                           |                            | <u>32,165,027</u>                    | <u>95,952,868</u>  | <u>91,598,873</u>                              | <u>187,551,741</u>  |



COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

Terrebonne Parish Consolidated Government

December 31, 1995

|   | <u>Governmental Fund Types</u> |                        |                     |                         | <u>Proprietary</u>   |
|---|--------------------------------|------------------------|---------------------|-------------------------|----------------------|
|   | <u>General</u>                 | <u>Special Revenue</u> | <u>Debt Service</u> | <u>Capital Projects</u> | <u>Enterprise</u>    |
| Total liabilities (brought forward)           | <u>2,521,652</u>               | <u>18,947,709</u>      | <u>1,860,698</u>    | <u>2,770,459</u>        | <u>21,996,403</u>    |
| <u>FUND EQUITY</u>                            |                                |                        |                     |                         |                      |
| Contributed capital                           |                                |                        |                     |                         | <u>62,418,074</u>    |
| Investment in general fixed assets            |                                |                        |                     |                         |                      |
| Retained earnings:                            |                                |                        |                     |                         |                      |
| Reserved:                                     |                                |                        |                     |                         |                      |
| Revenue bond retirement                       |                                |                        |                     |                         | 16,111,235           |
| Insurance claims                              |                                |                        |                     |                         |                      |
| Unemployment claims                           |                                |                        |                     |                         |                      |
| Trust indentures                              |                                |                        |                     |                         |                      |
| Renewal and replacement                       |                                |                        |                     |                         |                      |
| Capital contracts                             |                                |                        |                     |                         |                      |
| Unreserved:                                   |                                |                        |                     |                         |                      |
| Designated for specific purposes              |                                |                        |                     |                         |                      |
| Designated for subsequent year's expenditures |                                |                        |                     |                         | 3,547,804            |
| Undesignated                                  |                                |                        |                     |                         | 8,528,454            |
| Fund balances:                                |                                |                        |                     |                         |                      |
| Reserved:                                     |                                |                        |                     |                         |                      |
| Capital contracts                             |                                | 1,468,610              |                     | 27,000,496              |                      |
| Debt service                                  |                                |                        | 5,315,245           |                         |                      |
| Employee's retirement system                  |                                |                        |                     |                         |                      |
| Self-insurance                                | 33,150                         |                        |                     |                         |                      |
| Long-term receivables                         | 216,711                        |                        |                     |                         |                      |
| Maintenance of Broadmoor trees                | 176,838                        |                        |                     |                         |                      |
| Landfill closure                              |                                | 1,252,388              |                     |                         |                      |
| Other   |                                |                        |                     |                         |                      |
| Unreserved:                                   |                                |                        |                     |                         |                      |
| Designated for subsequent year's expenditures |                                | 2,007,504              |                     |                         |                      |
| Undesignated                                  | <u>8,540,625</u>               | <u>17,820,471</u>      | <u>207,683</u>      | <u>71,814</u>           |                      |
| Total retained earnings/<br>fund balance      | <u>8,967,324</u>               | <u>22,548,973</u>      | <u>5,522,928</u>    | <u>27,072,310</u>       | <u>28,187,493</u>    |
| Total fund equity                             | <u>8,967,324</u>               | <u>22,548,973</u>      | <u>5,522,928</u>    | <u>27,072,310</u>       | <u>90,605,567</u>    |
| Total liabilities and fund equity             | <u>\$11,488,976</u>            | <u>\$41,496,682</u>    | <u>\$7,383,626</u>  | <u>\$29,842,769</u>     | <u>\$112,601,970</u> |

See notes to financial statements.

| Fund Types          | Fiduciary<br>Fund Type<br>Trust and Agency | Account Groups             |                                     | Total<br>(Memorandum<br>Only)<br>Primary<br>Government | Component<br>Units   | Total<br>(Memorandum<br>Only)<br>Reporting<br>Entity |
|---------------------|--|----------------------------|-------------------------------------|--|----------------------|--|
|                     |  | General<br>Fixed<br>Assets | General<br>Long-Term<br>Obligations |  |                      |  |
| <u>6,443,570</u>    | <u>9,247,350</u>                           |                            | <u>32,165,027</u>                   | <u>95,952,868</u>                                      | <u>91,598,873</u>    | <u>187,551,741</u>                                   |
|                     |  |                            |                                     | <u>62,418,074</u>                                      | <u>48,623,324</u>    | <u>111,041,398</u>                                   |
|                     |  | <u>\$61,958,990</u>        |                                     | <u>61,958,990</u>                                      | <u>24,566,812</u>    | <u>86,525,802</u>                                    |
| 5,922,333           |  |                            |                                     | 16,111,235   | 460,000              | 16,571,235   |
| 15,096              |  |                            |                                     | 5,922,333  | 12,402               | 5,934,735  |
|                     |  |                            |                                     | 15,096   |                      | 15,096   |
|                     |  |                            |                                     |  | 243,755              | 243,755  |
|                     |  |                            |                                     |  | 448,322              | 448,322  |
|                     |  |                            |                                     |  | 176,104              | 176,104  |
|                     |  |                            |                                     |  | 99,415,950           | 99,415,950   |
| 261,761             |  |                            |                                     | 3,547,804  |                      | 3,547,804  |
|                     |  |                            |                                     | 8,790,215  | 36,159,081           | 44,949,296   |
|                     |  |                            |                                     | 28,469,106   | 18,418               | 28,487,524   |
|                     |  |                            |                                     | 5,315,245  | 490,128              | 5,805,373  |
|                     | 2,634,773                                  |                            |                                     | 2,634,773  | 513,370              | 3,148,143  |
|                     |  |                            |                                     | 33,150   |                      | 33,150   |
|                     |  |                            |                                     | 216,711  |                      | 216,711  |
|                     |  |                            |                                     | 176,838  |                      | 176,838  |
|                     |  |                            |                                     | 1,252,388  |                      | 1,252,388  |
|                     |  |                            |                                     |  | 332,557              | 332,557  |
|                     |  |                            |                                     | 2,007,504  | 50,354               | 2,057,858  |
|                     |  |                            |                                     | <u>26,640,593</u>                                      | <u>8,258,228</u>     | <u>34,898,821</u>                                    |
| <u>6,199,190</u>    | <u>2,634,773</u>                           |                            |                                     | <u>101,132,991</u>                                     | <u>146,578,669</u>   | <u>247,711,660</u>                                   |
| <u>6,199,190</u>    | <u>2,634,773</u>                           | <u>61,958,990</u>          |                                     | <u>225,510,055</u>                                     | <u>219,768,805</u>   | <u>445,278,860</u>                                   |
| <u>\$12,642,760</u> | <u>\$11,882,123</u>                        | <u>\$61,958,990</u>        | <u>\$32,165,027</u>                 | <u>\$321,462,923</u>                                   | <u>\$311,367,678</u> | <u>\$632,830,601</u>                                 |

COMBINED STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|  | <u>General</u>        | <u>Special<br/>Revenue</u> | <u>Debt<br/>Service</u> |
|--|-----------------------|----------------------------|-------------------------|
| <u>REVENUES</u>  |                       |                            |                         |
| Taxes and special assessments  | \$ 1,213,323          | \$ 28,307,885              | \$ 1,652,834            |
| Licenses and permits   | 657,130               | 716,318                    |                         |
| Intergovernmental  | 7,432,580             | 9,986,131                  |                         |
| Charges for services   | 362,098               | 2,875,941                  |                         |
| Fines and forfeitures  | 59,893                | 187,605                    |                         |
| Miscellaneous  | <u>1,081,507</u>      | <u>1,506,889</u>           | <u>602,351</u>          |
| <br>Total revenues   | <br><u>10,806,531</u> | <br><u>43,580,769</u>      | <br><u>2,255,185</u>    |
| <u>EXPENDITURES</u>  |                       |                            |                         |
| General government   | 4,628,330             | 1,929,161                  | 93,076                  |
| Public safety  | 289,555               | 8,884,798                  |                         |
| Streets and drainage   | 125,686               | 8,880,415                  |                         |
| Sanitation   |                       | 4,602,572                  |                         |
| Health and welfare   | 35,251                | 3,691,261                  |                         |
| Culture and recreation   |                       | 1,901,660                  |                         |
| Education  | 21,577                |                            |                         |
| Urban redevelopment and housing  |                       | 901,794                    |                         |
| Economic development and assistance  |                       | 3,882,096                  |                         |
| Waterways and ports  |                       | 979                        |                         |
| Conservation   |                       |                            |                         |
| Debt service:  |                       |                            |                         |
| Principal retirement   |                       | 11,231                     | 1,806,333               |
| Interest and fiscal charges  |                       | <u>4,619</u>               | <u>1,365,639</u>        |
| <br>Total expenditures   | <br><u>5,100,399</u>  | <br><u>34,690,586</u>      | <br><u>3,265,048</u>    |
| <br>Excess (deficiency) of revenues<br>over expenditures (carried forward) | <br><u>5,706,132</u>  | <br><u>8,890,183</u>       | <br><u>(1,009,863)</u>  |

| <u>Capital<br/>Projects</u> | <u>Total<br/>(Memorandum<br/>Only)</u><br><u>Primary<br/>Government</u> | <u>Component<br/>Units</u> | <u>Total<br/>(Memorandum<br/>Only)</u><br><u>Reporting<br/>Entity</u> |
|-----------------------------|---|----------------------------|---|
| \$ 749                      | \$ 31,174,791   | \$ 5,188,186               | 36,362,977  |
| 3,099,309                   | 1,373,448   | 14,600                     | 1,388,048   |
|                             | 20,518,020  | 7,660,994                  | 28,179,014  |
|                             | 3,238,039   | 2,331,807                  | 5,569,846   |
|                             | 247,498   | 1,630,407                  | 1,877,905   |
| <u>993,167</u>              | <u>4,183,914</u>  | <u>930,851</u>             | <u>5,114,765</u>  |
| <u>4,093,225</u>            | <u>60,735,710</u>   | <u>17,756,845</u>          | <u>78,492,555</u>   |
| 85,038                      | 6,735,605   | 3,154,302                  | 9,889,907   |
| 27,227                      | 9,201,580   | 1,267,277                  | 10,468,857  |
| 4,487,246                   | 13,493,347  |                            | 13,493,347  |
| 1,379,859                   | 5,982,431   |                            | 5,982,431   |
|                             | 3,726,512   | 6,243,937                  | 9,970,449   |
| 311,381                     | 2,213,041   | 2,363,794                  | 4,576,835   |
|                             | 21,577  |                            | 21,577  |
|                             | 901,794   |                            | 901,794   |
|                             | 3,882,096   | 3,386,966                  | 7,269,062   |
|                             | 979   |                            | 979   |
| 825,068                     | 825,068   |                            | 825,068   |
|                             | 1,817,564   | 396,553                    | 2,214,117   |
|                             | <u>1,370,258</u>  | <u>122,718</u>             | <u>1,492,976</u>  |
| <u>7,115,819</u>            | <u>50,171,852</u>   | <u>16,935,547</u>          | <u>67,107,399</u>   |
| <u>(3,022,594)</u>          | <u>10,563,858</u>   | <u>821,298</u>             | <u>11,385,156</u>   |

COMBINED STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|   | <u>General</u>              | <u>Special<br/>Revenue</u> | <u>Debt<br/>Service</u>     |
|---|-----------------------------|----------------------------|-----------------------------|
| Excess (deficiency) of revenues<br>over expenditures (brought forward)                        | <u>5,706,132</u>            | <u>8,890,183</u>           | <u>(1,009,863)</u>          |
| <u>OTHER FINANCING SOURCES (USES)</u>   |                             |                            |                             |
| Compensation - property damage  | 2,684                       | 14,136                     |                             |
| Proceeds of general fixed asset dispositions  |                             | 7,070                      |                             |
| Proceeds of loan  |                             |                            |                             |
| General obligation bond proceeds  |                             |                            |                             |
| Capital leases  |                             |                            |                             |
| Operating transfers in  | 4,615,378                   | 15,699,453                 | 2,341,903                   |
| Operating transfers out   | <u>(14,200,103)</u>         | <u>(17,859,693)</u>        | <u>(461,022)</u>            |
| Total other financing sources (uses)  | <u>(9,582,041)</u>          | <u>(2,139,034)</u>         | <u>1,880,881</u>            |
| <u>EXCESS (DEFICIENCY) OF REVENUES AND OTHER<br/>SOURCES OVER EXPENDITURES AND OTHER USES</u> |                             |                            |                             |
|   | (3,875,909)                 | 6,751,149                  | 871,018                     |
| <u>FUND BALANCES</u>  |                             |                            |                             |
| Beginning of year   | 12,843,233                  | 14,232,654                 | 4,651,910                   |
| Prior period adjustments  | <u>                    </u> | <u>1,565,170</u>           | <u>                    </u> |
| End of year   | <u>\$ 8,967,324</u>         | <u>\$ 22,548,973</u>       | <u>\$ 5,522,928</u>         |

See notes to financial statements.

| <u>Capital<br/>Projects</u> | <u>Total<br/>(Memorandum<br/>Only)<br/>Primary<br/>Government</u> | <u>Component<br/>Units</u> | <u>Total<br/>(Memorandum<br/>Only)<br/>Reporting<br/>Entity</u> |
|-----------------------------|---|----------------------------|---|
| <u>(3,022,594)</u>          | <u>10,563,858</u>   | <u>821,298</u>             | <u>11,385,156</u>   |
|                             | 16,820  | 124                        | 16,944  |
|                             | 7,070   |                            | 7,070   |
| 4,000,000                   | 4,000,000   | 150,000                    | 150,000   |
| 15,302,381                  | 37,959,115  | 34,321                     | 4,000,000   |
| <u>(4,750,232)</u>          | <u>(37,271,050)</u>   | <u>(2,415,902)</u>         | <u>(39,686,952)</u>   |
| <u>14,552,149</u>           | <u>4,711,955</u>  | <u>184,445</u>             | <u>4,896,400</u>  |
| 11,529,555                  | 15,275,813  | 1,005,743                  | 16,281,556  |
| 15,542,755                  | 47,270,552  | 8,656,945                  | 55,927,497  |
| <u>                    </u> | <u>1,565,170</u>  | <u>367</u>                 | <u>1,565,537</u>  |
| <u>\$27,072,310</u>         | <u>\$ 64,111,535</u>  | <u>\$ 9,663,055</u>        | <u>\$ 73,774,590</u>  |

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
GENERAL AND CERTAIN SPECIAL REVENUE FUNDS

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|   | General Fund        |                     |  | Certain<br>Special Revenue Funds |                      |  |
|---|---------------------|---------------------|--|----------------------------------|----------------------|--|
|   | Budget              | Actual              | Variance<br>Favorable<br>(Unfavorable) | Budget                           | Actual               | Variance<br>Favorable<br>(Unfavorable) |
| <b>REVENUES</b>   |                     |                     |  |                                  |                      |  |
| Taxes   | \$ 1,126,994        | \$ 1,213,323        | \$ 86,329                              | \$ 27,466,377                    | \$ 28,307,885        | \$ 841,508                             |
| Licenses and permits  | 618,450             | 657,130             | 38,680                                 | 611,000                          | 716,318              | 105,318                                |
| Intergovernmental   | 7,274,439           | 7,432,580           | 158,141                                | 14,452,273                       | 9,986,131            | (4,466,142)                            |
| Charges for services  | 325,290             | 362,098             | 36,808                                 | 2,631,471                        | 2,875,941            | 244,470                                |
| Fines and forfeitures   | 70,400              | 59,893              | (10,507)                               | 177,639                          | 187,605              | 9,966                                  |
| Miscellaneous   | 493,550             | 1,081,507           | 587,957                                | 664,470                          | 1,506,795            | 842,325                                |
|   | <u>9,909,123</u>    | <u>10,806,531</u>   | <u>897,408</u>                         | <u>46,003,230</u>                | <u>43,580,675</u>    | <u>(2,422,555)</u>                     |
| <b>EXPENDITURES</b>   |                     |                     |  |                                  |                      |  |
| General government  | 6,448,913           | 4,628,330           | 1,820,583                              | 3,457,379                        | 1,929,161            | 1,528,218                              |
| Public safety   | 340,560             | 289,555             | 51,005                                 | 10,952,557                       | 8,884,798            | 2,067,759                              |
| Streets and drainage  | 294,123             | 125,686             | 168,437                                | 13,174,369                       | 8,880,415            | 4,293,954                              |
| Sanitation  |                     |                     |  | 6,095,093                        | 4,602,572            | 1,492,521                              |
| Health and welfare  | 45,458              | 35,251              | 10,207                                 | 4,056,124                        | 3,691,261            | 364,863                                |
| Culture and recreation  |                     |                     |  | 2,488,523                        | 1,901,660            | 586,863                                |
| Education   | 25,000              | 21,577              | 3,423                                  |                                  |                      |  |
| Urban redevelopment and housing   |                     |                     |  | 2,315,849                        | 901,794              | 1,414,055                              |
| Economic development and assistance   |                     |                     |  | 7,158,647                        | 3,882,096            | 3,276,551                              |
| Debt service:   |                     |                     |  |                                  |                      |  |
| Principal retirement  |                     |                     |  | 15,850                           | 11,231               | 4,619                                  |
| Interest and fiscal charges   |                     |                     |  | 1,330                            | 4,619                | (3,289)                                |
|   | <u>7,154,054</u>    | <u>5,100,399</u>    | <u>2,053,655</u>                       | <u>49,715,721</u>                | <u>34,689,607</u>    | <u>15,026,114</u>                      |
| Excess (deficiency) of revenues over expenditures   | <u>2,755,069</u>    | <u>5,706,132</u>    | <u>2,951,063</u>                       | <u>(3,712,491)</u>               | <u>8,891,068</u>     | <u>12,603,559</u>                      |
| <b>OTHER FINANCING SOURCES (USES)</b>   |                     |                     |  |                                  |                      |  |
| Compensation - property damage  | 1,000               | 2,684               | 1,684                                  | 15,170                           | 14,136               | (1,034)                                |
| Proceeds of general fixed asset dispositions  | 1,000               |                     | (1,000)                                | 50,000                           | 7,070                | (42,930)                               |
| Operating transfers in  | 4,614,718           | 4,615,378           | 660                                    | 15,699,452                       | 15,699,453           | 1                                      |
| Operating transfers out   | (14,200,102)        | (14,200,103)        | (1)                                    | (17,859,693)                     | (17,859,693)         |  |
|   | <u>(9,583,384)</u>  | <u>(9,582,041)</u>  | <u>1,343</u>                           | <u>(2,095,071)</u>               | <u>(2,139,034)</u>   | <u>(43,963)</u>                        |
| <b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b> |                     |                     |  |                                  |                      |  |
|   | <u>(6,828,315)</u>  | <u>(3,875,909)</u>  | <u>2,952,406</u>                       | <u>(5,807,562)</u>               | <u>6,752,034</u>     | <u>12,559,596</u>                      |
| <b>FUND BALANCES</b>  |                     |                     |  |                                  |                      |  |
| Beginning of year   | 12,843,233          | 12,843,233          |  | 14,228,251                       | 14,228,251           |  |
| Prior period adjustment   |                     |                     |  |                                  | 1,565,170            | 1,565,170                              |
|   | <u>\$ 6,014,918</u> | <u>\$ 8,967,324</u> | <u>\$2,952,406</u>                     | <u>\$ 8,420,689</u>              | <u>\$ 22,545,455</u> | <u>\$14,124,766</u>                    |

See notes to financial statements.

COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN  
RETAINED EARNINGS/FUND BALANCE - ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|  | <u>Proprietary Fund Types</u> |                  | <u>Fiduciary</u> | <u>Total</u>       | <u>Component</u>   | <u>Total</u>       |
|--|-------------------------------|------------------|------------------|--------------------|--------------------|--------------------|
|  | <u>Enterprise</u>             | <u>Internal</u>  | <u>Fund</u>      | <u>(Memorandum</u> |                    | <u>(Memorandum</u> |
|  |                               | <u>Service</u>   | <u>Types</u>     | <u>Only)</u>       | <u>Units</u>       | <u>Reporting</u>   |
|  |                               |                  | <u>Pension</u>   | <u>Primary</u>     |                    | <u>Entity</u>      |
|  |                               |                  | <u>Trust</u>     | <u>Governement</u> |                    |                    |
| <u>OPERATING REVENUES</u>                |                               |                  |                  |                    |                    |                    |
| Revenue from sales and service charges   | \$27,719,311                  | \$7,360,656      |                  | \$ 35,079,967      | \$103,407,305      | 138,487,272        |
| Other operating revenue                  | 542,487                       |                  | \$ 816,084       | 1,358,571          | 3,614,068          | 4,972,639          |
| Total operating revenues                 | <u>28,261,798</u>             | <u>7,360,656</u> | <u>816,084</u>   | <u>36,438,538</u>  | <u>107,021,373</u> | <u>143,459,911</u> |
| <u>OPERATING EXPENSES</u>                |                               |                  |                  |                    |                    |                    |
| Personal services                        | 3,939,106                     | 609,686          |                  | 4,548,792          | 41,917,067         | 46,465,859         |
| Supplies and materials                   | 453,214                       | 51,266           |                  | 504,480            | 19,036,894         | 19,541,374         |
| Other services and charges               | 3,744,267                     | 7,383,294        | 231,991          | 11,359,552         | 23,830,218         | 35,189,770         |
| Repairs and maintenance                  |                               | 4,428            |                  | 4,428              |                    | 4,428              |
| Energy and water purchases               | 12,906,233                    |                  |                  | 12,906,233         |                    | 12,906,233         |
| Depreciation and amortization            | 3,545,189                     | 17,139           |                  | 3,562,328          | 7,798,528          | 11,360,856         |
| Total operating expenses                 | <u>24,588,009</u>             | <u>8,065,813</u> | <u>231,991</u>   | <u>32,885,813</u>  | <u>92,582,707</u>  | <u>125,468,520</u> |
| Operating income (loss)                  | <u>3,673,789</u>              | <u>(705,157)</u> | <u>584,093</u>   | <u>3,552,725</u>   | <u>14,438,666</u>  | <u>17,991,391</u>  |
| <u>NON-OPERATING REVENUES (EXPENSES)</u> |                               |                  |                  |                    |                    |                    |
| Investment income                        | 1,160,022                     | 529,367          |                  | 1,689,389          | 6,737,073          | 8,426,462          |
| Unrealized loss on investment valuation  |                               |                  |                  |                    | 260,303            | 260,303            |
| Service agreements                       |                               |                  |                  |                    | 111,906            | 111,906            |
| Other non-operating revenues             | 197,574                       | 2,423            |                  | 199,997            | 34,865             | 234,862            |
| Interest and fiscal charges              | (738,180)                     |                  |                  | (738,180)          | (917,213)          | (1,655,393)        |
| Other non-operating expenses             | (65,504)                      |                  |                  | (65,504)           | (62,726)           | (128,230)          |
| Total non-operating revenues (expenses)  | <u>553,912</u>                | <u>531,790</u>   |                  | <u>1,085,702</u>   | <u>6,164,208</u>   | <u>7,249,910</u>   |
| Income (loss) before operating transfers | 4,227,701                     | (173,367)        | 584,093          | 4,638,427          | 20,602,874         | 25,241,301         |
| <u>OTHER FINANCING USES</u>              |                               |                  |                  |                    |                    |                    |
| Operating transfers out                  | (688,065)                     |                  |                  | (688,065)          |                    | (688,065)          |
| Net income (loss) (carried forward)      | 3,539,636                     | (173,367)        | 584,093          | 3,950,362          | 20,602,874         | 24,553,236         |



|   | <u>Proprietary Fund Types</u> |                    | <u>Fiduciary</u>    | <u>Total</u>         | <u>Component</u>     | <u>Total</u>         |
|---|-------------------------------|--------------------|---------------------|----------------------|----------------------|----------------------|
|   | <u>Enterprise</u>             | <u>Internal</u>    | <u>Fund</u>         | <u>(Memorandum</u>   |                      | <u>Reporting</u>     |
|   |                               | <u>Service</u>     | <u>Types</u>        | <u>Only)</u>         | <u>Units</u>         | <u>Entity</u>        |
|   |                               |                    | <u>Pension</u>      | <u>Primary</u>       |                      |                      |
|   |                               |                    | <u>Trust</u>        | <u>Government</u>    |                      |                      |
| Net income (loss)<br>(brought forward)                                      | 3,539,636                     | (173,367)          | 584,093             | 3,950,362            | 20,602,874           | 24,553,236           |
| <u>DEPRECIATION TRANSFERRED TO</u><br><u>CONTRIBUTED CAPITAL</u>            | <u>1,096,340</u>              |                    |                     | <u>1,096,340</u>     | <u>169,787</u>       | <u>1,266,127</u>     |
| <u>INCREASE (DECREASE) TO RETAINED</u><br><u>EARNINGS/FUND BALANCE</u>      | 4,635,976                     | (173,367)          | 584,093             | 5,046,702            | 20,772,661           | 25,819,363           |
| <u>RETAINED EARNINGS/FUND BALANCE</u>                                       |                               |                    |                     |                      |                      |                      |
| Beginning of year   | 26,885,028                    | 6,372,557          | 4,748,920           | 38,006,505           | 117,942,953          | 155,949,458          |
| Residual equity transfer  | (3,333,511)                   |                    |                     | (3,333,511)          |                      | (3,333,511)          |
| Transfer to other<br>governmental units                                     |                               |                    |                     |                      | (1,800,000)          | (1,800,000)          |
| Transfer to Firefighter's<br>Retirement System of the<br>State of Louisiana |                               |                    | (2,698,240)         | (2,698,240)          |                      | (2,698,240)          |
| End of year   | <u>\$28,187,493</u>           | <u>\$6,199,190</u> | <u>\$ 2,634,773</u> | <u>\$ 37,021,456</u> | <u>\$136,915,614</u> | <u>\$173,937,070</u> |

See notes to financial statements.

COMBINED STATEMENT OF CASH FLOWS  
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|  | <u>Proprietary Fund Types</u> |                             | <u>Total<br/>(Memorandum<br/>Only)</u> | <u>Component<br/>Units</u> | <u>Total<br/>(Memorandum<br/>Only)</u> |
|--|-------------------------------|-----------------------------|--|----------------------------|--|
|  | <u>Enterprise</u>             | <u>Internal<br/>Service</u> | <u>Primary<br/>Government</u>          |                            | <u>Reporting<br/>Entity</u>            |
| <u>CASH FLOWS FROM OPERATING ACTIVITIES</u>  |                               |                             |  |                            |  |
| Operating income (loss)  | \$ 3,673,789                  | \$ (705,157)                | \$ 2,968,632                           | \$ 14,438,666              | \$ 17,407,298                          |
| Adjustments to reconcile operating<br>income (loss) to net cash provided<br>by operating activities: |                               |                             |  |                            |  |
| Depreciation and amortization  | 3,545,189                     | 17,139                      | 3,562,328                              | 8,039,710                  | 11,602,038                             |
| Provision for bad debts  |                               |                             |  | 2,877,199                  | 2,877,199                              |
| Other income   | 36,319                        |                             | 36,319                                 | 144,778                    | 181,097                                |
| Interest on investments  |                               |                             |  | (105,108)                  | (105,108)                              |
| Loss on sale of securities   |                               |                             |  | 16,270                     | 16,270                                 |
| Interest expense on bonds  |                               |                             |  | 231,115                    | 231,115                                |
| Proceeds from real estate<br>mortgage loans  |                               |                             |  | 252,961                    | 252,961                                |
| (Increase) decrease in assets:   |                               |                             |  |                            |  |
| Receivables  | 38,056                        | 22,529                      | 60,585                                 | (1,583,467)                | (1,522,882)                            |
| Due from other funds   | (1,905,907)                   | (80,065)                    | (1,985,972)                            | 222,810                    | (1,763,162)                            |
| Inventory  | 91,116                        | 46,676                      | 137,792                                | (452,745)                  | (314,953)                              |
| Other current assets   | 85,025                        | (135,622)                   | (50,597)                               | (189,196)                  | (239,793)                              |
| Other governmental units   | 369,742                       | 43,312                      | 413,054                                | (214,798)                  | 198,256                                |
| Increase (decrease) in liabilities:  |                               |                             |  |                            |  |
| Accounts payable and<br>accrued expenses   | (1,357,608)                   | 1,156,000                   | (201,608)                              | 435,616                    | 234,008                                |
| Deferred revenues  | (839)                         |                             | (839)                                  | (18,511)                   | (19,350)                               |
| Meter deposits   | (9,746)                       |                             | (9,746)                                | 130,849                    | 121,103                                |
| Due to other funds   | 1,377,835                     | (194,376)                   | 1,183,459                              | (9,393)                    | 1,174,066                              |
| Due to other local governmental units  | (97,926)                      | 1,050                       | (96,876)                               |                            | (96,876)                               |
| Long-term obligations  |                               |                             |  | 6,242                      | 6,242                                  |
| Total adjustments  | <u>2,171,256</u>              | <u>876,643</u>              | <u>3,047,899</u>                       | <u>9,784,332</u>           | <u>12,832,231</u>                      |
| Net cash provided by<br>operating activities   | <u>5,845,045</u>              | <u>171,486</u>              | <u>6,016,531</u>                       | <u>24,222,998</u>          | <u>30,239,529</u>                      |
| <u>CASH FLOWS FROM NONCAPITAL</u>  |                               |                             |  |                            |  |
| <u>FINANCING ACTIVITIES</u>  |                               |                             |  |                            |  |
| Principal paid on bonds maturities   |                               |                             |  | (192,730)                  | (192,730)                              |
| Interest paid on bonds   |                               |                             |  | (148,848)                  | (148,848)                              |
| Transfer of equity   |                               |                             |  | (1,800,000)                | (1,800,000)                            |
| Operating transfer out to other funds  | (688,065)                     |                             | (688,065)                              |                            | (688,065)                              |
| State flood reimbursement  |                               |                             |  | 1,993                      | 1,993                                  |
| Net cash used for noncapital<br>financing activities   | <u>(688,065)</u>              |                             | <u>(688,065)</u>                       | <u>(2,139,585)</u>         | <u>(2,827,650)</u>                     |

|   | Proprietary Fund Types |                     | Total<br>(Memorandum<br>Only) | Component<br>Units   | Total<br>(Memorandum<br>Only) |
|---|------------------------|---------------------|-------------------------------|----------------------|-------------------------------|
|   | Enterprise             | Internal<br>Service | Primary<br>Government         |                      | Reporting<br>Entity           |
| <b>CASH FLOWS FROM CAPITAL AND<br/>RELATED FINANCING ACTIVITIES</b> |                        |                     |                               |                      |                               |
| Proceeds from sale of equipment                                     |                        |                     |                               | 30,787               | 30,787                        |
| Acquisition and construction of<br>capital assets                   | (5,165,181)            | (133,993)           | (5,299,174)                   | (16,036,652)         | (21,335,826)                  |
| Increase in notes payable   |                        |                     |                               | 1,375,000            | 1,375,000                     |
| Cash transfers from consolidating entities                          |                        |                     |                               | 9,798,282            | 9,798,282                     |
| Bond proceeds   |                        |                     |                               | 18,710,000           | 18,710,000                    |
| Bond discounts  |                        |                     |                               | (391,384)            | (391,384)                     |
| Bond issuance cost  |                        |                     |                               | (234,611)            | (234,611)                     |
| Principal paid on outstanding debt                                  | (655,000)              |                     | (655,000)                     | (3,271,358)          | (3,926,358)                   |
| Interest paid on outstanding debt                                   | (738,180)              |                     | (738,180)                     | (833,533)            | (1,571,713)                   |
| Contributions in aid of construction                                | 167,992                |                     | 167,992                       | 684,541              | 852,533                       |
| Proceeds from compensation property damage                          | 38,463                 |                     | 38,463                        |                      | 38,463                        |
| Proceeds from FEMA  | 2,081                  |                     | 2,081                         |                      | 2,081                         |
| Funds transferred to bond escrow agent                              |                        |                     |                               | (15,958,584)         | (15,958,584)                  |
| Net cash used for capital and<br>related financing activities       | <u>(6,349,825)</u>     | <u>(133,993)</u>    | <u>(6,483,818)</u>            | <u>(6,127,512)</u>   | <u>(12,611,330)</u>           |
| <b>CASH FLOWS INVESTING ACTIVITIES</b>                              |                        |                     |                               |                      |                               |
| Net maturities (purchases)<br>of investments                        | 402,549                | 462,977             | 865,526                       | (7,373,612)          | (6,508,086)                   |
| Investment income   | <u>1,150,445</u>       | <u>528,268</u>      | <u>1,678,713</u>              | <u>6,832,664</u>     | <u>8,511,377</u>              |
| Net cash provided by<br>(used for)<br>investing activities          | <u>1,552,994</u>       | <u>991,245</u>      | <u>2,544,239</u>              | <u>(540,948)</u>     | <u>2,003,291</u>              |
| <b>NET INCREASE IN CASH<br/>AND CASH EQUIVALENTS</b>                | 360,149                | 1,028,738           | 1,388,887                     | 15,414,953           | 16,803,840                    |
| <b>CASH AND CASH EQUIVALENTS</b>                                    |                        |                     |                               |                      |                               |
| Beginning of year   | <u>13,053,642</u>      | <u>5,248,959</u>    | <u>18,302,601</u>             | <u>5,259,139</u>     | <u>23,561,740</u>             |
| End of year   | <u>\$13,413,791</u>    | <u>\$6,277,697</u>  | <u>\$19,691,488</u>           | <u>\$ 20,674,092</u> | <u>\$ 40,365,580</u>          |

**NONCASH OPERATING, CAPITAL AND RELATED FINANCING ACTIVITIES**

On January 1, 1995, as described in Note 31, the Parish Gas Distribution System was consolidated with the Parish Utilities System. Noncash assets and contributed capital less noncash liabilities aggregating \$2,661,433 of the Parish Gas Distribution System were transferred to the Parish Utilities Fund.

Amortization of deferred financing costs was \$65,504.

See notes to financial statements.

COMBINING BALANCE SHEET - COMPONENT UNITS

Terrebonne Parish Consolidated Government

December 31, 1995

G o v e r n m e n t a l   F u n d   T y p e s

| <u>ASSETS</u>  | The<br>Work<br>Connection | Terrebonne<br>Parish Sales<br>and Use Tax<br>Department | Terrebonne<br>Council on<br>Aging, Inc. | Houma-<br>Terrebonne<br>Regional<br>Planning<br>Commission | <u>T e r r e b o n n e</u> |                           |                         |
|--|---------------------------|---|---|--|----------------------------|---------------------------|-------------------------|
|  |                           |   |   |  | <u>No. 1</u>               | <u>No. 2/3</u>            | <u>No. 3</u>            |
| Cash and cash equivalents  | \$ 8,864                  | \$2,490,984   | \$ 197,668                              | \$68,543   | \$ 79,829                  | \$ 72,058                 | \$ 2,150                |
| Investments - at cost  | 507,712                   | 12,136  | 882,623                                 |  | 134,431                    | 78,675                    |                         |
| Receivables:   |                           |   |   |  |                            |                           |                         |
| Taxes  |                           | 3,355,623   |   |  | 8,564                      | 23,252                    | 5,493                   |
| Accounts   |                           |   |   |  |                            |                           |                         |
| Loans  |                           |   |   |  |                            |                           |                         |
| Other  | 1,234                     |   | 9,295                                   |  |                            |                           |                         |
| Due from other funds   | 25,610                    | 22,563  |   |  |                            |                           |                         |
| Due from other governmental units  | 437,384                   | 68  | 72,971                                  |  | 63,206                     | 172,138                   | 44,988                  |
| Inventory - at cost  |                           |   |   |  |                            |                           |                         |
| Other current assets   |                           |   | 8,360                                   |  |                            | 1,835                     | 70                      |
| Restricted assets:   |                           |   |   |  |                            |                           |                         |
| Cash and cash equivalents  |                           |   |   |  |                            |                           |                         |
| Investments - at cost  |                           |   |   |  |                            |                           |                         |
| Receivables  |                           |   |   |  |                            |                           |                         |
| Fixed assets - net   | 2,055,185                 | 94,282  | 868,855                                 | 6,160  | 557,475                    | 920,382                   | 319,393                 |
| Deferred cost  |                           |   |   |  |                            |                           |                         |
| Amount available in Debt Service Funds                                   |                           |   |   |  |                            |                           |                         |
| Amount to be provided for retirement<br>of general long-term obligations | <u>103,286</u>            | <u>21,691</u>   | <u>20,978</u>                           | <u>      </u>  | <u>750</u>                 | <u>100,000</u>            | <u>      </u>           |
| <b>Total assets</b>  | <b><u>\$3,139,275</u></b> | <b><u>\$5,997,347</u></b>                               | <b><u>\$2,060,750</u></b>               | <b><u>\$74,703</u></b>                                     | <b><u>\$844,255</u></b>    | <b><u>\$1,368,340</u></b> | <b><u>\$372,094</u></b> |
| <br><u>LIABILITIES</u>   |                           |   |   |  |                            |                           |                         |
| Bank overdraft   |                           |   | \$ 27,435                               |  |                            |                           |                         |
| Accounts payable and accrued expenses                                    | \$ 441,824                | \$ 29,115   | 77,707                                  | \$49,376   | \$ 1,083                   | \$ 10,340                 | \$ 4,458                |
| Deferred revenue   |                           |   | 6,186                                   |  |                            |                           |                         |
| Due to Deferred Compensation Program                                     |                           | 12,136  | 151,324                                 |  |                            |                           |                         |
| Liability for work completed on contracts                                |                           |   |   |  |                            |                           |                         |
| Payable from restricted assets:  |                           |   |   |  |                            |                           |                         |
| Accounts payable and accrued expenses                                    |                           |   |   |  |                            |                           |                         |
| Liability for work completed<br>on contracts                             |                           |   |   |  |                            |                           |                         |
| Bonds payable within one year  |                           |   |   |  |                            |                           |                         |
| Customers' meter deposits  |                           |   |   |  |                            |                           |                         |
| Due to other funds   | 25,610                    | 22,563  |   |  |                            |                           |                         |
| Due to other governmental units  |                           | 5,817,560   |   |  | 336                        | 621                       | 22,938                  |
| Bonds payable:   |                           |   |   |  |                            |                           |                         |
| Public improvement   |                           |   |   |  |                            |                           |                         |
| General obligation   |                           |   |   |  |                            |                           |                         |
| Revenue  |                           |   |   |  |                            |                           |                         |
| Notes payable  |                           |   |   |  | 750                        | 100,000                   |                         |
| Other long-term obligations  | <u>103,286</u>            | <u>21,691</u>   | <u>20,978</u>                           | <u>      </u>  | <u>      </u>              | <u>      </u>             | <u>      </u>           |
| <b>Total liabilities<br/>(carried forward)</b>                           | <b><u>570,720</u></b>     | <b><u>5,903,065</u></b>                                 | <b><u>283,630</u></b>                   | <b><u>49,376</u></b>                                       | <b><u>2,169</u></b>        | <b><u>110,961</u></b>     | <b><u>27,396</u></b>    |

Governmental Fund Types

| Parish Recreation Districts |                     |                      |                    |                      |                    |                      | Terrebonne Parish Library | Terrebonne Association for Retarded Citizens, Inc. |
|-----------------------------|---------------------|----------------------|--------------------|----------------------|--------------------|----------------------|---------------------------|--|
| No. 4                       | No. 5               | No. 6                | No. 7              | No. 8                | No. 9              | No. 10               |                           |  |
| \$ 52,381                   | \$ 28,544<br>24,035 | \$ 56,046<br>110,000 | \$ 56,133          | \$ 21,274<br>110,000 | \$ 91,209          | \$ 71,544<br>125,000 | \$ 26,606<br>29,974       | \$1,022,720<br>608,612                             |
| 20,246                      | 6,032               | 206,745              | 13,937             | 112,463              | 20,728             | 15,039               | 80,101                    | 19,963   |
| 290                         |                     | 1,391                |                    |                      |                    |                      |                           | 7,052  |
| 146,920                     | 55,598              | 3,776                | 145,956            | 1,866                | 143,431            | 230,926              | 802,864                   | 109,694<br>183,103<br>50,649<br>55,191             |
| 163,432                     | 388,226             | 883,504              | 854,521            |                      | 871,391            | 1,889,999            | 8,273,195                 | 4,541,861  |
|                             | 57,708              |                      | 147,965            |                      |                    | 468,248              | 31,819                    | 158,393  |
| <u>\$383,269</u>            | <u>\$560,143</u>    | <u>\$1,261,462</u>   | <u>\$1,218,512</u> | <u>\$245,603</u>     | <u>\$1,126,759</u> | <u>\$3,077,508</u>   | <u>\$9,244,559</u>        | <u>\$6,757,238</u>                                 |
| \$ 436                      | \$ 4,994            | \$ 1,490<br>213,285  | \$ 1,956           | \$ 866<br>116,493    | \$ 4,249           | \$ 1,315             | \$ 20,351                 | \$ 224,622   |
|                             | 139                 | 796                  | 1,972              | 234                  | 307                | 207                  | 51,480                    | 109,694  |
|                             |                     |                      |                    |                      |                    | 745,000              |                           |  |
|                             | 57,708              |                      | 147,965            |                      |                    |                      | 31,819                    | 158,393  |
| <u>436</u>                  | <u>62,841</u>       | <u>215,571</u>       | <u>151,893</u>     | <u>117,593</u>       | <u>4,556</u>       | <u>746,522</u>       | <u>103,650</u>            | <u>492,709</u>                                     |

COMBINING BALANCE SHEET - COMPONENT UNITS

Terrebonne Parish Consolidated Government

December 31, 1995

|  | <u>Governmental Fund Types</u>                          |   |  |  |                              |
|--|---|---|--|--|------------------------------|
|  | <u>Houma-<br/>Terrebonne<br/>Tourist<br/>Commission</u> | <u>Terrebonne<br/>Parish<br/>Communication<br/>District</u> | <u>Terrebonne<br/>Parish<br/>Coroner</u> | <u>City<br/>Court<br/>of<br/>Houma</u> | <u>District<br/>Attorney</u> |
| <b>ASSETS</b>  |   |   |  |  |                              |
| Cash and cash equivalents  | \$11,791  | \$ 153,257  | \$ 8,078                                 | \$ 75,393                              | \$ 662,772                   |
| Investments - at cost  | 26,513  | 300,000   |  | 443,718                                |                              |
| Receivables:   |   |   |  |  |                              |
| Taxes  | 28,850  |   |  |  |                              |
| Accounts   |   |   |  |  |                              |
| Loans  |   |   |  |  |                              |
| Other  |   | 27,232  |  |  | 206,495                      |
| Due from other funds   |   |   |  | 6,874                                  | 23,743                       |
| Due from other governmental units  | 14,967  |   | 9,395                                    |  |                              |
| Inventory - at cost  |   |   |  |  |                              |
| Other current assets   | 1,017   |   |  |  | 9,586                        |
| Restricted assets:   |   |   |  |  |                              |
| Cash and cash equivalents  |   |   |  |  |                              |
| Investments - at cost  |   |   |  |  |                              |
| Receivables  |   |   |  |  |                              |
| Fixed assets - net   | 11,319  | 599,443   |  | 227,785                                | 848,089                      |
| Deferred cost  |   |   |  |  |                              |
| Amount available in Debt Service Funds                                   |   |   |  |  |                              |
| Amount to be provided for retirement<br>of general long-term obligations |   |   |  |  | 103,801                      |
| <b>Total assets</b>  | <b><u>\$94,457</u></b>                                  | <b><u>\$1,079,932</u></b>                                   | <b><u>\$17,473</u></b>                   | <b><u>\$753,770</u></b>                | <b><u>\$1,854,486</u></b>    |
| <b>LIABILITIES</b>   |   |   |  |  |                              |
| Bank overdraft   |   |   |  |  |                              |
| Accounts payable and accrued expenses                                    | \$ 2,394  | \$ 18,915   | \$ 5,064                                 | \$328,632                              | \$ 255,404                   |
| Deferred revenue   |   |   |  |  |                              |
| Due to Deferred Compensation Program                                     |   |   |  |  |                              |
| Liability for work completed on contracts                                |   |   |  |  |                              |
| Payable from restricted assets:  |   |   |  |  |                              |
| Accounts payable and accrued expenses                                    |   |   |  |  |                              |
| Liability for work completed<br>on contracts                             |   |   |  |  |                              |
| Bonds payable within one year  |   |   |  |  |                              |
| Customers' meter deposits  |   |   |  |  |                              |
| Due to other funds   |   |   |  | 6,268                                  | 23,743                       |
| Due to other governmental units  | 12,500  |   |  | 51,655                                 |                              |
| Bonds payable:   |   |   |  |  |                              |
| Public improvement   |   |   |  |  |                              |
| General obligation   |   |   |  |  |                              |
| Revenue  |   |   |  |  |                              |
| Notes payable  |   |   |  |  | 103,801                      |
| Other long-term obligations  |   |   |  |  |                              |
| <b>Total liabilities<br/>(carried forward)</b>                           | <b><u>14,894</u></b>                                    | <b><u>18,915</u></b>  | <b><u>5,064</u></b>                      | <b><u>386,555</u></b>                  | <b><u>382,948</u></b>        |

Governmental Fund Types

| Judicial<br>District<br>Court<br>Law<br>Clerk<br>Fund | Indigent<br>Defender<br>Board | Terrebonne Parish Fire Districts |                    |                  |                  | Proprietary<br>Fund Types<br>Consolidated<br>Waterworks<br>District<br>No. 1 |
|---|-------------------------------|----------------------------------|--------------------|------------------|------------------|--|
|   |                               | No. 4A                           | No. 6              | No. 7            | No. 10           |  |
|   |                               |                                  |                    |                  |                  |  |
| \$299,319   | \$116,511                     | \$ 19,387                        | \$ 29,712          | \$ 8,880         | \$ 99,000        | \$ 4,635,044   |
| 274,272   | 136,009                       | 202,557                          | 491,325            | 270,329          | 100,000          | 350,847  |
|   |                               | 305,836                          | 291,769            | 336,188          | 13,429           | 741,397  |
|   | 413                           |                                  |                    |                  |                  | 4,072  |
| 12,154  | 18,008                        | 5,378                            | 4,248              | 17,876           | 209,100          | 166,798  |
|   |                               | 105                              |                    | 4                |                  | 221,130  |
|   |                               |                                  |                    |                  |                  | 470,607  |
|   |                               |                                  |                    |                  |                  | 6,940,986  |
|   |                               |                                  |                    |                  |                  | 1,712,800  |
|   |                               |                                  |                    |                  |                  | 12,343   |
|   | 49,900                        | 24,841                           | 33,955             | 36,577           | 47,042           | 50,019,927   |
|   |                               | 76,321                           | 52,602             | 43,023           | 41,430           | 289,134  |
|   |                               | <u>108,679</u>                   | <u>132,398</u>     | <u>106,977</u>   | <u>36,570</u>    |  |
| <u>\$588,222</u>                                      | <u>\$320,841</u>              | <u>\$743,104</u>                 | <u>\$1,036,009</u> | <u>\$819,854</u> | <u>\$546,571</u> | <u>\$65,565,085</u>  |
| \$ 6,077  | \$ 37,761                     | \$ 5,029                         | \$ 7,264           | \$ 10,026        | \$ 9,345         | \$ 234,574   |
|   | 30,000                        | 322,003                          | 299,377            | 368,975          |                  | 350,847  |
|   |                               |                                  |                    |                  |                  | 171,358  |
|   |                               |                                  |                    |                  |                  | 175,240  |
|   |                               |                                  |                    |                  |                  | 166,387  |
|   |                               |                                  |                    |                  |                  | 656,573  |
|   |                               |                                  |                    |                  |                  | 896,122  |
|   |                               | 5,188                            | 3,990              | 2,170            |                  |  |
|   |                               | 185,000                          | 185,000            | 150,000          | 45,000           | 17,558,971   |
|   |                               |                                  |                    |                  | 33,000           |  |
| <u>6,077</u>  | <u>67,761</u>                 | <u>517,220</u>                   | <u>495,631</u>     | <u>531,171</u>   | <u>87,345</u>    | <u>20,210,072</u>  |

COMBINING BALANCE SHEET - COMPONENT UNITS

Terrebonne Parish Consolidated Government

December 31, 1995

| ASSETS   | Proprietary Fund Types                     |   | Fiduciary Fund Types                      |   | Total                |
|--|--|---|---|---|----------------------|
|  | Terrebonne<br>General<br>Medical<br>Center | Houma-<br>Terrebonne<br>Airport<br>Commission | Agency<br>Fund<br>Marshal's<br>Trust Fund | Nonexpendable<br>Trust Fund<br>Houma-<br>Terrebonne<br>Public Trust<br>Financing<br>Authority |                      |
| Cash and cash equivalents  | \$ 7,787,307                               | \$ 952,996                                    | \$15,309                                  | \$ 357,759  | \$ 19,579,068        |
| Investments - at cost  |  | 3,524,537                                     |   | 828,484   | 9,571,789            |
| Receivables:   |  |   |   |   |                      |
| Taxes  |  |   |   |   | 4,844,295            |
| Accounts   | 7,910,615                                  |   |   |   | 8,674,452            |
| Loans  |  |   |   | 1,934,435   | 1,934,435            |
| Other  |  | 129,562                                       |   |   | 387,036              |
| Due from other funds   |  |   |   |   | 188,484              |
| Due from other governmental units  |  | 425,299                                       |   |   | 3,388,418            |
| Inventory - at cost  | 2,946,644                                  |   |   |   | 3,218,423            |
| Other current assets   | 754,608                                    | 298,993                                       |   |   | 1,600,376            |
| Restricted assets:   |  |   |   |   |                      |
| Cash and cash equivalents  |  |   |   |   | 6,940,986            |
| Investments - at cost  | 102,902,905                                |   |   |   | 104,615,705          |
| Receivables  | 915,711                                    |   |   |   | 928,054              |
| Fixed assets - net   | 59,978,139                                 | 6,169,282                                     |   |   | 140,734,160          |
| Deferred cost  | 2,309,309                                  |   |   | 74,163  | 2,672,606            |
| Amount available in Debt Service Funds                                   |  |   |   |   | 490,128              |
| Amount to be provided for retirement<br>of general long-term obligations |  |   |   |   | 1,599,263            |
| <b>Total assets</b>  | <b>\$185,505,238</b>                       | <b>\$11,500,669</b>                           | <b>\$15,309</b>                           | <b>\$3,194,841</b>  | <b>\$311,367,678</b> |
| <b>LIABILITIES</b>   |  |   |   |   |                      |
| Bank overdraft   |  |   |   |   | \$ 27,435            |
| Accounts payable and accrued expenses                                    | \$ 14,596,147                              | \$ 10,922                                     | \$15,309                                  | \$ 25,244   | 16,442,289           |
| Deferred revenue   |  | 41,352  |   |   | 1,397,671            |
| Due to Deferred Compensation Program                                     |  |   |   |   | 514,307              |
| Liability for work completed on contracts                                |  |   |   |   | 171,358              |
| Payable from restricted assets:  |  |   |   |   |                      |
| Accounts payable and accrued expenses                                    |  |   |   |   | 175,240              |
| Liability for work completed<br>on contracts                             |  |   |   |   | 166,387              |
| Bonds payable within one year  |  |   |   |   | 656,573              |
| Customers' meter deposits  |  |   |   |   | 896,122              |
| Due to other funds   |  |   |   |   | 187,878              |
| Due to other governmental units  |  |   |   |   | 5,972,093            |
| Bonds payable:   |  |   |   |   |                      |
| Public improvement   |  |   |   |   | 745,000              |
| General obligation   |  |   |   |   | 565,000              |
| Revenue  | 40,008,845                                 |   |   | 2,813,178   | 60,380,994           |
| Notes payable  | 2,166,651                                  |   |   |   | 2,609,875            |
| Other long-term obligations  | 48,482                                     | 306,002                                       |   |   | 690,651              |
| <b>Total liabilities<br/>(carried forward)</b>                           | <b>56,820,125</b>                          | <b>358,276</b>                                | <b>15,309</b>                             | <b>2,838,422</b>  | <b>91,598,873</b>    |



COMBINING BALANCE SHEET - COMPONENT UNITS

Terrebonne Parish Consolidated Government

December 31, 1995

G o v e r n m e n t a l   F u n d   T y p e s

|   | The<br>Work<br>Connection | Terrebonne<br>Parish Sales<br>and Use Tax<br>Department | Terrebonne<br>Council on<br>Aging, Inc. | Houma-<br>Terrebonne<br>Regional<br>Planning<br>Commission | T e r r e b o n n e |                    |                  |
|---|---------------------------|---|---|--|---------------------|--------------------|------------------|
|   |                           |   |   |  | No. 1               | No. 2/3            | No. 3            |
| Total liabilities<br>(brought forward)            | <u>570,720</u>            | <u>5,903,065</u>  | <u>283,630</u>                          | <u>49,376</u>  | <u>2,169</u>        | <u>110,961</u>     | <u>27,396</u>    |
| <u>FUND EQUITY</u>                                |                           |   |   |  |                     |                    |                  |
| Contributed capital                               |                           |   |   |  |                     |                    |                  |
| Investment in general fixed assets                | <u>2,055,185</u>          | <u>94,282</u>   | <u>868,855</u>                          | <u>6,160</u>   | <u>557,475</u>      | <u>920,382</u>     | <u>319,393</u>   |
| Retained earnings:                                |                           |   |   |  |                     |                    |                  |
| Reserved:   |                           |   |   |  |                     |                    |                  |
| Revenue bond retirement                           |                           |   |   |  |                     |                    |                  |
| Insurance claims                                  |                           |   |   |  |                     |                    |                  |
| Trust indenture                                   |                           |   |   |  |                     |                    |                  |
| Renewal and replacement                           |                           |   |   |  |                     |                    |                  |
| Capital Contracts                                 |                           |   |   |  |                     |                    |                  |
| Unreserved:                                       |                           |   |   |  |                     |                    |                  |
| Designated for specific purposes                  |                           |   |   |  |                     |                    |                  |
| Undesignated                                      |                           |   |   |  |                     |                    |                  |
| Fund balances:                                    |                           |   |   |  |                     |                    |                  |
| Reserved:   |                           |   |   |  |                     |                    |                  |
| Capital contracts                                 |                           |   |   |  |                     |                    |                  |
| Debt service                                      |                           |   |   |  |                     |                    |                  |
| Employee's retirement system                      | 513,370                   |   |   |  |                     |                    |                  |
| Other   |                           |   | 89,694                                  |  |                     |                    |                  |
| Unreserved:                                       |                           |   |   |  |                     |                    |                  |
| Designated for subsequent<br>years's expenditures |                           |   |   |  |                     |                    |                  |
| Undesignated                                      |                           |   | <u>818,571</u>                          | <u>19,167</u>  | <u>284,611</u>      | <u>336,997</u>     | <u>25,305</u>    |
| Total retained earnings/<br>fund balances         | <u>513,370</u>            |   | <u>908,265</u>                          | <u>19,167</u>  | <u>284,611</u>      | <u>336,997</u>     | <u>25,305</u>    |
| Total fund equity                                 | <u>2,568,555</u>          | <u>94,282</u>   | <u>1,777,120</u>                        | <u>25,327</u>  | <u>842,086</u>      | <u>1,257,379</u>   | <u>344,698</u>   |
| Total liabilities and<br>fund balances            | <u>\$3,139,275</u>        | <u>\$5,997,347</u>                                      | <u>\$2,060,750</u>                      | <u>\$74,703</u>  | <u>\$844,255</u>    | <u>\$1,368,340</u> | <u>\$372,094</u> |

See notes to financial statements.

Governmental Fund Types

| Parish Recreation Districts |                  |                    |                    |                  |                    |                    | Terrebonne Parish Library | Terrebonne Association for Retarded Citizens, Inc. |
|-----------------------------|------------------|--------------------|--------------------|------------------|--------------------|--------------------|---------------------------|--|
| <u>No. 4</u>                | <u>No. 5</u>     | <u>No. 6</u>       | <u>No. 7</u>       | <u>No. 8</u>     | <u>No. 9</u>       | <u>No. 10</u>      |                           |  |
| <u>436</u>                  | <u>62,841</u>    | <u>215,571</u>     | <u>151,893</u>     | <u>117,593</u>   | <u>4,556</u>       | <u>746,522</u>     | <u>103,650</u>            | <u>492,709</u>                                     |
| <u>163,432</u>              | <u>388,226</u>   | <u>883,504</u>     | <u>854,521</u>     |                  | <u>871,391</u>     | <u>1,889,999</u>   | <u>8,273,195</u>          | <u>4,541,861</u>                                   |
|                             |                  |                    |                    |                  |                    | 18,418             |                           |  |
|                             |                  |                    |                    |                  |                    | 276,752            |                           | 242,863  |
| <u>219,401</u>              | <u>109,076</u>   | <u>162,387</u>     | <u>212,098</u>     | <u>128,010</u>   | <u>250,812</u>     | <u>145,817</u>     | <u>867,714</u>            | <u>50,354</u><br><u>1,429,451</u>                  |
| <u>219,401</u>              | <u>109,076</u>   | <u>162,387</u>     | <u>212,098</u>     | <u>128,010</u>   | <u>250,812</u>     | <u>440,987</u>     | <u>867,714</u>            | <u>1,722,668</u>                                   |
| <u>382,833</u>              | <u>497,302</u>   | <u>1,045,891</u>   | <u>1,066,619</u>   | <u>128,010</u>   | <u>1,122,203</u>   | <u>2,330,986</u>   | <u>9,140,909</u>          | <u>6,264,529</u>                                   |
| <u>\$383,269</u>            | <u>\$560,143</u> | <u>\$1,261,462</u> | <u>\$1,218,512</u> | <u>\$245,603</u> | <u>\$1,126,759</u> | <u>\$3,077,508</u> | <u>\$9,244,559</u>        | <u>\$6,757,238</u>                                 |

COMBINING BALANCE SHEET - COMPONENT UNITS

Terrebonne Parish Consolidated Government

December 31, 1995

G o v e r n m e n t a l   F u n d   T y p e s

|   | <u>Houma-<br/>Terrebonne<br/>Tourist<br/>Commission</u> | <u>Terrebonne<br/>Parish<br/>Communication<br/>District</u> | <u>Terrebonne<br/>Parish<br/>Coroner</u> | <u>City<br/>Court<br/>of<br/>Houma</u> | <u>District<br/>Attorney</u> |
|---|---|---|--|--|------------------------------|
| Total liabilities<br>(brought forward)            | <u>14,894</u>   | <u>18,915</u>   | <u>5,064</u>                             | <u>386,555</u>                         | <u>382,948</u>               |
| <br><u>FUND EQUITY</u>                            |   |   |  |  |                              |
| Contributed capital                               |   |   |  |  |                              |
| Investment in general fixed assets                | <u>11,319</u>   | <u>599,443</u>  |  | <u>227,785</u>                         | <u>848,089</u>               |
| Retained earnings:                                |   |   |  |  |                              |
| Reserved:   |   |   |  |  |                              |
| Revenue bond retirement                           |   |   |  |  |                              |
| Insurance claims                                  |   |   |  |  |                              |
| Trust indenture                                   |   |   |  |  |                              |
| Renewal and replacement                           |   |   |  |  |                              |
| Capital Contracts                                 |   |   |  |  |                              |
| Unreserved:                                       |   |   |  |  |                              |
| Designated for specific purposes                  |   |   |  |  |                              |
| Undesignated                                      |   |   |  |  |                              |
| Fund balances:                                    |   |   |  |  |                              |
| Reserved:   |   |   |  |  |                              |
| Capital contracts                                 |   |   |  |  |                              |
| Debt service                                      |   |   |  |  |                              |
| Employee's retirement system                      |   |   |  |  |                              |
| Other   |   |   |  |  |                              |
| Unreserved:                                       |   |   |  |  |                              |
| Designated for subsequent<br>years's expenditures |   |   |  |  |                              |
| Undesignated                                      | <u>68,244</u>   | <u>461,574</u>  | <u>12,409</u>                            | <u>139,430</u>                         | <u>623,449</u>               |
| Total retained earnings/<br>fund balances         | <u>68,244</u>   | <u>461,574</u>  | <u>12,409</u>                            | <u>139,430</u>                         | <u>623,449</u>               |
| Total fund equity                                 | <u>79,563</u>   | <u>1,061,017</u>  | <u>12,409</u>                            | <u>367,215</u>                         | <u>1,471,538</u>             |
| Total liabilities and<br>fund balances            | <u>\$94,457</u>   | <u>\$1,079,932</u>  | <u>\$17,473</u>                          | <u>\$753,770</u>                       | <u>\$1,854,486</u>           |

See notes to financial statements.

COMBINING BALANCE SHEET - COMPONENT UNITS

Terrebonne Parish Consolidated Government

December 31, 1995

|   | <u>Proprietary Fund Types</u>                        |   | <u>Fiduciary Fund Types</u>                         |  | <u>Total</u>         |
|---|--|---|---|--|----------------------|
|   | <u>Terrebonne<br/>General<br/>Medical<br/>Center</u> | <u>Houma-<br/>Terrebonne<br/>Airport<br/>Commission</u> | <u>Agency<br/>Fund<br/>Marshal's<br/>Trust Fund</u> | <u>Nonexpendable<br/>Trust Fund<br/>Houma-<br/>Terrebonne<br/>Public Trust<br/>Financing<br/>Authority</u> |                      |
| Total liabilities<br>(brought forward)            | <u>56,820,125</u>                                    | <u>358,276</u>  | <u>15,309</u>                                       | <u>2,838,422</u>   | <u>91,598,873</u>    |
| <u>FUND EQUITY</u>                                |  |   |   |  |                      |
| Contributed capital                               |  | <u>4,557,702</u>  |   |  | <u>48,623,324</u>    |
| Investment in general fixed assets                |  |   |   |  | <u>24,566,812</u>    |
| Retained earnings:                                |  |   |   |  |                      |
| Reserved:   |  |   |   |  |                      |
| Revenue bond retirement                           |  |   |   |  | 460,000              |
| Insurance claims                                  |  |   |   |  | 12,402               |
| Trust indenture                                   |  |   |   | 243,755  | 243,755              |
| Renewal and replacement                           |  |   |   |  | 448,322              |
| Capital Contracts                                 |  |   |   |  | 176,104              |
| Unreserved:                                       |  |   |   |  |                      |
| Designated for specific purposes                  | 99,415,950   |   |   |  | 99,415,950           |
| Undesignated                                      | 29,269,163   | 6,584,691   |   | 112,664  | 36,159,081           |
| Fund balances:                                    |  |   |   |  |                      |
| Reserved:   |  |   |   |  |                      |
| Capital contracts                                 |  |   |   |  | 18,418               |
| Debt service                                      |  |   |   |  | 490,128              |
| Employee's retirement system                      |  |   |   |  | 513,370              |
| Other   |  |   |   |  | 332,557              |
| Unreserved:                                       |  |   |   |  |                      |
| Designated for subsequent<br>years's expenditures |  |   |   |  | 50,354               |
| Undesignated                                      |  |   |   |  | 8,258,228            |
| Total retained earnings/<br>fund balances         | <u>128,685,113</u>                                   | <u>6,584,691</u>  |   | <u>356,419</u>   | <u>146,578,669</u>   |
| Total fund equity                                 | <u>128,685,113</u>                                   | <u>11,142,393</u>                                       |   | <u>356,419</u>   | <u>219,768,805</u>   |
| Total liabilities and<br>fund balances            | <u>\$185,505,238</u>                                 | <u>\$11,500,669</u>                                     | <u>\$15,309</u>                                     | <u>\$3,194,841</u>   | <u>\$311,367,678</u> |

See notes to financial statements.

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES - COMPONENT UNITS

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|   | <u>The</u><br><u>Work</u><br><u>Connection</u> | <u>Terrebonne</u><br><u>Parish Sales</u><br><u>and Use Tax</u><br><u>Department</u> | <u>Terrebonne</u><br><u>Council on</u><br><u>Aging, Inc.</u> | <u>Houma-</u><br><u>Terrebonne</u><br><u>Regional</u><br><u>Planning</u><br><u>Commission</u> | <u>T e r r e b o n n e</u> |                   |
|---|--|---|--|---|----------------------------|-------------------|
|   |  |   |  |   | <u>No. 1</u>               | <u>No. 2/3</u>    |
| <b>REVENUES</b>   |  |   |  |   |                            |                   |
| Taxes   |  | \$566,081   | \$ 964,554   |   | \$ 69,109                  | \$ 202,478        |
| Licenses and permits  |  | 14,600  |  |   |                            |                   |
| Intergovernmental   | \$3,178,308                                    |   | 609,458  |   | 11,409                     | 19,899            |
| Charges for services  |  | 18,832  | 18,980   | \$19,942  |                            |                   |
| Fines and forfeitures   |  |   |  |   |                            |                   |
| Miscellaneous   | <u>119,494</u>                                 | <u>13,587</u>   | <u>275,042</u>   | <u>706</u>  | <u>9,910</u>               | <u>24,395</u>     |
| Total revenues  | <u>3,297,802</u>                               | <u>613,100</u>  | <u>1,868,034</u>   | <u>20,648</u>   | <u>90,428</u>              | <u>246,772</u>    |
| <b>EXPENDITURES</b>   |  |   |  |   |                            |                   |
| General government  |  | 540,599   |  | 20,758  | 3,687                      | 11,296            |
| Public safety   |  |   |  |   |                            |                   |
| Health and welfare  |  | 72,501  | 1,775,634  |   |                            |                   |
| Culture and recreation  |  |   |  |   | 60,666                     | 298,676           |
| Economic development and assistance   | 3,196,838                                      |   |  |   |                            |                   |
| Debt service:   |  |   |  |   |                            |                   |
| Principal retirement  |  |   |  |   | 6,000                      | 50,000            |
| Interest and fiscal charges   |  |   |  |   |                            |                   |
| Total expenditures  | <u>3,196,838</u>                               | <u>613,100</u>  | <u>1,775,634</u>   | <u>20,758</u>   | <u>70,353</u>              | <u>359,972</u>    |
| Excess (deficiency) of revenues over expenditures   | <u>100,964</u>                                 | <u>0</u>  | <u>92,400</u>  | <u>(110)</u>  | <u>20,075</u>              | <u>(113,200)</u>  |
| <b>OTHER FINANCING SOURCES (USES)</b>   |  |   |  |   |                            |                   |
| Compensation - property damage  |  |   |  |   |                            |                   |
| Proceeds of loan  |  |   |  |   |                            | 150,000           |
| Capital leases  |  |   |  |   |                            |                   |
| Operating transfers in  |  |   | 971,283  |   |                            |                   |
| Operating transfers out   |  |   | <u>(971,283)</u>   |   |                            |                   |
| Total other financing sources (uses)  |  |   | <u>0</u>   |   |                            | <u>150,000</u>    |
| <b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b> |  |   |  |   |                            |                   |
|   | 100,964  |   | 92,400   | (110)   | 20,075                     | 36,800            |
| <b>FUND BALANCES</b>  |  |   |  |   |                            |                   |
| Beginning of year   | 412,406  | 0   | 815,865  | 19,277  | 264,536                    | 300,197           |
| Prior period adjustments  |  |   |  |   |                            |                   |
| End of year   | <u>\$ 513,370</u>                              | <u>\$ 0</u>   | <u>\$ 908,265</u>  | <u>\$19,167</u>   | <u>\$284,611</u>           | <u>\$ 336,997</u> |

See notes to financial statements.

| Parish Recreation Districts |                  |                  |                   |                  |                  |                  |                  | Terrebonne Parish Library             | Terrebonne Association for Retarded Citizens, Inc. |
|-----------------------------|------------------|------------------|-------------------|------------------|------------------|------------------|------------------|---------------------------------------|--|
| No. 3                       | No. 4            | No. 5            | No. 6             | No. 7            | No. 8            | No. 9            | No. 10           |                                       |  |
| \$49,135                    | \$176,889        | \$ 53,009        | \$ 85,814         | \$160,922        | \$110,898        | \$158,823        | \$257,326        | \$ 829,901                            |  |
| 6,701                       | 15,051<br>4,231  | 20,019           | 2,236<br>15,769   | 15,275<br>25,667 | 2,853<br>4,502   | 19,528<br>16,459 | 4,845<br>3,771   | 114,611<br>13,356<br>13,369<br>86,460 | \$ 2,949,088<br>1,098,087                          |
| <u>1,077</u>                | <u>2,015</u>     | <u>4,395</u>     | <u>13,001</u>     | <u>4,820</u>     | <u>6,923</u>     | <u>3,944</u>     | <u>11,391</u>    |                                       | <u>146,305</u>                                     |
| <u>56,913</u>               | <u>198,186</u>   | <u>77,423</u>    | <u>116,820</u>    | <u>206,684</u>   | <u>125,176</u>   | <u>198,754</u>   | <u>277,333</u>   | <u>1,057,697</u>                      | <u>4,193,480</u>                                   |
| 2,931                       | 20,115           | 3,316            | 4,333             | 9,092            | 6,376            | 8,057            | 14,430           | 50,604                                |  |
| 62,666                      | 145,677          | 87,975           | 155,190           | 164,711          | 89,662           | 149,544          | 130,349          | 1,018,678                             | 4,089,829  |
|                             |                  | 8,150<br>100     |                   | 12,330           |                  |                  | 55,000<br>53,904 | 2,502<br>2100                         |  |
| <u>65,597</u>               | <u>165,792</u>   | <u>99,541</u>    | <u>159,523</u>    | <u>186,133</u>   | <u>96,038</u>    | <u>157,601</u>   | <u>253,683</u>   | <u>1,073,884</u>                      | <u>4,089,829</u>                                   |
| <u>(8,684)</u>              | <u>32,394</u>    | <u>(22,118)</u>  | <u>(42,703)</u>   | <u>20,551</u>    | <u>29,138</u>    | <u>41,153</u>    | <u>23,650</u>    | <u>(16,187)</u>                       | <u>103,651</u>                                     |
|                             |                  |                  |                   |                  | 124              |                  |                  | 34,321                                |  |
|                             |                  |                  |                   |                  |                  |                  |                  |                                       | 1,444,619<br>(1,444,619)                           |
|                             |                  |                  |                   |                  | 124              |                  |                  | 34,321                                | 0  |
| (8,684)                     | 32,394           | (22,118)         | (42,703)          | 20,551           | 29,262           | 41,153           | 23,650           | 18,134                                | 103,651  |
| 33,989                      | 187,007          | 131,194          | 205,090           | 191,547          | 98,748           | 209,659          | 417,337          | 849,580                               | 1,619,017  |
| <u>\$25,305</u>             | <u>\$219,401</u> | <u>\$109,076</u> | <u>\$ 162,387</u> | <u>\$212,098</u> | <u>\$128,010</u> | <u>\$250,812</u> | <u>\$440,987</u> | <u>\$ 867,714</u>                     | <u>\$ 1,722,668</u>                                |

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES - COMPONENT UNITS

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|   | <u>Houma-<br/>Terrebonne<br/>Tourist<br/>Commission</u> | <u>Terrebonne<br/>Parish<br/>Communication<br/>District</u> | <u>Terrebonne<br/>Parish<br/>Coroner</u> | <u>City<br/>Court<br/>of<br/>Houma</u> | <u>District<br/>Attorney</u> |
|---|---|---|--|--|------------------------------|
| <b>REVENUES</b>   |   |   |  |  |                              |
| Taxes   | \$226,493   |   |  |  |                              |
| Licenses and permits  |   |   |  |  |                              |
| Intergovernmental   |   |   | \$173,948                                | \$ 17,872                              | \$ 336,351                   |
| Charges for services  |   | \$321,531   | 121,798                                  | 285,126                                |                              |
| Fines and forfeitures   |   |   |  |  | 1,311,219                    |
| Miscellaneous   | <u>3,172</u>  | <u>15,255</u>   | <u>1,549</u>                             | <u>28,231</u>                          | <u>46,268</u>                |
| Total revenues  | <u>229,665</u>  | <u>336,786</u>  | <u>297,295</u>                           | <u>331,229</u>                         | <u>1,693,838</u>             |
| <b>EXPENDITURES</b>   |   |   |  |  |                              |
| General government  |   |   |  | 282,203                                | 1,546,909                    |
| Public safety   |   |   | 305,120                                  |  |                              |
| Health and welfare  |   | 305,973   |  |  |                              |
| Culture and recreation  |   |   |  |  |                              |
| Economic development and assistance   | 190,128   |   |  |  |                              |
| Debt service:   |   |   |  |  |                              |
| Principal retirement  |   |   |  | 3,128                                  | 6,861                        |
| Interest and fiscal charges   |   |   |  | <u>160</u>                             | <u>6,083</u>                 |
| Total expenditures  | <u>190,128</u>  | <u>305,973</u>  | <u>305,120</u>                           | <u>285,491</u>                         | <u>1,559,853</u>             |
| Excess (deficiency) of revenues over expenditures   | <u>39,537</u>   | <u>30,813</u>   | <u>(7,825)</u>                           | <u>45,738</u>                          | <u>133,985</u>               |
| <b>OTHER FINANCING SOURCES (USES)</b>   |   |   |  |  |                              |
| Compensation - property damage  |   |   |  |  |                              |
| Proceeds of loan  |   |   |  |  |                              |
| Capital leases  |   |   |  |  |                              |
| Operating transfers in  |   |   |  |  |                              |
| Operating transfers out   |   |   |  |  |                              |
| Total other financing sources (uses)  |   |   |  |  |                              |
| <b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b> |   |   |  |  |                              |
|   | 39,537  | 30,813  | (7,825)                                  | 45,738                                 | 133,985                      |
| <b>FUND BALANCES</b>  |   |   |  |  |                              |
| Beginning of year   | 28,707  | 430,761   | 20,234                                   | 93,692                                 | 489,464                      |
| Prior period adjustments  |   |   |  |  |                              |
| End of year   | <u>\$ 68,244</u>  | <u>\$461,574</u>  | <u>\$ 12,409</u>                         | <u>\$139,430</u>                       | <u>\$ 623,449</u>            |

See notes to financial statements.

| Judicial<br>District<br>Court<br>Law<br>Clerk<br>Fund | Indigent<br>Defender<br>Board | Terrebonne Parish Fire Districts |                  |                  |                  | Total               |
|---|-------------------------------|----------------------------------|------------------|------------------|------------------|---------------------|
|   |                               | No. 4A                           | No. 6            | No. 7            | No. 10           |                     |
|   |                               | \$352,472                        | \$334,882        | \$359,621        | \$229,779        | \$ 5,188,186        |
|   | \$ 77,899                     | 9,159                            | 15,402           | 44,376           | 16,706           | 14,600              |
|   | 363,756                       |                                  |                  |                  |                  | 7,660,994           |
| \$305,819   |                               |                                  |                  |                  |                  | 2,331,807           |
| 14,120  | 8,699                         | 15,134                           | 38,734           | 24,160           | 12,064           | 1,630,407           |
|   |                               |                                  |                  |                  |                  | 930,851             |
| <u>319,939</u>  | <u>450,354</u>                | <u>376,765</u>                   | <u>389,018</u>   | <u>428,157</u>   | <u>258,549</u>   | <u>17,756,845</u>   |
|   |                               |                                  |                  |                  |                  |                     |
| 137,743   | 403,619                       | 37,991                           | 16,886           | 20,472           | 12,885           | 3,154,302           |
|   |                               | 229,076                          | 252,322          | 281,418          | 199,341          | 1,267,277           |
|   |                               |                                  |                  |                  |                  | 6,243,937           |
|   |                               |                                  |                  |                  |                  | 2,363,794           |
|   |                               |                                  |                  |                  |                  | 3,386,966           |
|   |                               | 50,000                           | 35,000           | 119,582          | 48,000           | 396,553             |
|   |                               | 20,475                           | 14,664           | 22,358           | 2,874            | 122,718             |
| <u>137,743</u>  | <u>403,619</u>                | <u>337,542</u>                   | <u>318,872</u>   | <u>443,830</u>   | <u>263,100</u>   | <u>16,935,547</u>   |
|   |                               |                                  |                  |                  |                  |                     |
| <u>182,196</u>  | <u>46,735</u>                 | <u>39,223</u>                    | <u>70,146</u>    | <u>(15,673)</u>  | <u>(4,551)</u>   | <u>821,298</u>      |
|   |                               |                                  |                  |                  |                  |                     |
|   |                               |                                  |                  |                  |                  | 124                 |
|   |                               |                                  |                  |                  |                  | 150,000             |
|   |                               |                                  |                  |                  |                  | 34,321              |
|   |                               |                                  |                  |                  |                  | 2,415,902           |
|   |                               |                                  |                  |                  |                  | (2,415,902)         |
|   |                               |                                  |                  |                  |                  | 184,445             |
|   |                               |                                  |                  |                  |                  |                     |
| 182,196   | 46,735                        | 39,223                           | 70,146           | (15,673)         | (4,551)          | 1,005,743           |
|   |                               |                                  |                  |                  |                  |                     |
| 399,582   | 156,445                       | 161,820                          | 436,277          | 267,779          | 416,735          | 8,656,945           |
|   |                               |                                  |                  |                  |                  |                     |
| 367   |                               |                                  |                  |                  |                  | 367                 |
| <u>\$582,145</u>                                      | <u>\$203,180</u>              | <u>\$201,043</u>                 | <u>\$506,423</u> | <u>\$252,106</u> | <u>\$412,184</u> | <u>\$ 9,663,055</u> |



COMBINING STATEMENT OF REVENUES, EXPENSES AND  
CHANGES IN RETAINED EARNINGS - COMPONENT UNITS

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|  | <u>Consolidated<br/>Waterworks<br/>District<br/>No. 1</u> | <u>Terrebonne<br/>General<br/>Medical Center</u> | <u>Houma-<br/>Terrebonne<br/>Airport<br/>Commission</u> | <u>Houma-<br/>Terrebonne<br/>Public Trust<br/>Financing<br/>Authority</u> | <u>Total</u>         |
|--|---|--|---|---|----------------------|
| <u>OPERATING REVENUES</u>                              |   |  |   |   |                      |
| Revenues from sales and service charges                | \$8,218,800   | \$ 94,410,176                                    | \$ 778,329  |   | \$103,407,305        |
| Other operating revenue                                | <u>194,387</u>  | <u>3,150,498</u>                                 | <u>1,862</u>  | \$ 267,321  | <u>3,614,068</u>     |
| Total operating revenues                               | <u>8,413,187</u>  | <u>97,560,674</u>                                | <u>780,191</u>  | <u>267,321</u>  | <u>107,021,373</u>   |
| <u>OPERATING EXPENSES</u>                              |   |  |   |   |                      |
| Personal services                                      | 2,066,862   | 39,600,626                                       | 249,579   |   | 41,917,067           |
| Supplies and materials                                 | 866,645   | 18,143,353                                       | 26,896  |   | 19,036,894           |
| Other services and charges                             | 2,223,285   | 21,195,084                                       | 139,898   | 271,951   | 23,830,218           |
| Depreciation and amortization                          | <u>1,601,168</u>  | <u>5,919,074</u>                                 | <u>278,286</u>  |   | <u>7,798,528</u>     |
| Total operating expenses                               | <u>6,757,960</u>  | <u>84,858,137</u>                                | <u>694,659</u>  | <u>271,951</u>  | <u>92,582,707</u>    |
| Operating income (loss)                                | <u>1,655,227</u>  | <u>12,702,537</u>                                | <u>85,532</u>   | <u>(4,630)</u>  | <u>14,438,666</u>    |
| <u>NON-OPERATING REVENUES (EXPENSES)</u>               |   |  |   |   |                      |
| Investment income                                      | 467,332   | 5,975,647  | 294,094   |   | 6,737,073            |
| Unrealized appreciation on investment valuation        |   |  | 260,303   |   | 260,303              |
| Service agreements                                     | 111,906   |  |   |   | 111,906              |
| Other non-operating revenues                           | 34,865  |  |   |   | 34,865               |
| Interest and fiscal charges                            | (917,213)   |  |   |   | (917,213)            |
| Other non-operating expenses                           | <u>(62,726)</u>   |  |   |   | <u>(62,726)</u>      |
| Total non-operating revenues (expenses)                | <u>(365,836)</u>  | <u>5,975,647</u>                                 | <u>554,397</u>  |   | <u>6,164,208</u>     |
| Net income (loss)                                      | 1,289,391   | 18,678,184                                       | 639,929   | (4,630)   | 20,602,874           |
| <u>DEPRECIATION TRANSFERRED TO CONTRIBUTED CAPITAL</u> |   |  |   |   |                      |
|  |   |  | 169,787   |   | 169,787              |
| <u>INCREASE (DECREASE) IN RETAINED EARNINGS</u>        | 1,289,391   | 18,678,184                                       | 809,716   | (4,630)   | 20,772,661           |
| <u>RETAINED EARNINGS</u>                               |   |  |   |   |                      |
| Beginning of year                                      | 0   | 110,006,929                                      | 5,774,975   | 2,161,049   | 117,942,953          |
| Transfer to other governmental units                   |   |  |   | <u>(1,800,000)</u>  | <u>(1,800,000)</u>   |
| End of year  | <u>\$1,289,391</u>  | <u>\$128,685,113</u>                             | <u>\$6,584,691</u>                                      | <u>\$ 356,419</u>   | <u>\$136,915,614</u> |

See notes to financial statements.

## COMBINING STATEMENT OF CASH FLOWS - COMPONENT UNITS

## Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|   | Consolidated<br>Waterworks<br>District<br>No. 1 | Terrebonne<br>General<br>Medical<br>Center | Houma-<br>Terrebonne<br>Airport<br>Commission | Houma-<br>Terrebonne<br>Public<br>Trust<br>Financing<br>Authority | Total         |
|---|---|--|---|---|---------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>   |   |  |   |   |               |
| Operating income (loss)   | \$ 1,655,227                                    | \$ 12,702,537                              | \$ 85,532                                     | \$ (4,630)  | \$ 14,438,666 |
| Adjustments to reconcile operating income (loss)<br>to net cash provided by operating activities: |   |  |   |   |               |
| Depreciation and amortization   | 1,837,922                                       | 5,919,074                                  | 278,286                                       | 4,428   | 8,039,710     |
| Provision for bad debts   |   | 2,877,199                                  |   |   | 2,877,199     |
| Other income  | 144,778   |  |   |   | 144,778       |
| Interest on investments   |   |  |   | (105,108)   | (105,108)     |
| Loss on sale of securities  |   |  |   | 16,270  | 16,270        |
| Interest expense on bonds   |   |  |   | 231,115   | 231,115       |
| Proceeds from real estate mortgage loans  |   |  |   | 252,961   | 252,961       |
| (Increase) decrease in assets:  |   |  |   |   |               |
| Receivables   | 611,274   | (2,203,404)                                | 8,663   |   | (1,583,467)   |
| Due from other funds  | 222,810   |  |   |   | 222,810       |
| Inventory   | 19,902  | (472,647)                                  |   |   | (452,745)     |
| Other current assets  | (34,375)  | (142,835)                                  | (11,986)                                      |   | (189,196)     |
| Other governmental units  | (166,798)                                       |  | (48,000)                                      |   | (214,798)     |
| Increase (decrease) in liabilities:   |   |  |   |   |               |
| Accounts payable and accrued expenses   | (137,604)                                       | 639,499                                    | (12,287)                                      | (53,992)  | 435,616       |
| Due to other funds  | (9,393)   |  |   |   | (9,393)       |
| Deferred revenues   |   |  | (18,511)                                      |   | (18,511)      |
| Meter deposits  | 130,849   |  |   |   | 130,849       |
| Long-term obligations   |   |  | 6,242   |   | 6,242         |
| Total adjustments   | 2,619,365                                       | 6,616,886                                  | 202,407                                       | 345,674   | 9,784,332     |
| Net cash provided by operating activities   | 4,274,592                                       | 19,319,423                                 | 287,939                                       | 341,044   | 24,222,998    |
| <b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>  |   |  |   |   |               |
| Principal paid on bond maturities   |   |  |   | (192,730)   | (192,730)     |
| Interest paid on bonds  |   |  |   | (148,848)   | (148,848)     |
| Transfer of equity  |   |  |   | (1,800,000)   | (1,800,000)   |
| State flood reimbursement   | 1,993   |  |   |   | 1,993         |
| Net cash provided by (used for)<br>noncapital financing activities                                | 1,993   |  |   | (2,141,578)   | (2,139,585)   |

COMBINING STATEMENT OF CASH FLOWS - COMPONENT UNITS

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|  | Consolidated<br>Waterworks<br>District<br>No. 1 | Terrebonne<br>General<br>Medical<br>Center | Houma-<br>Terrebonne<br>Airport<br>Commission | Houma-<br>Terrebonne<br>Public<br>Trust<br>Financing<br>Authority | Total                |
|--|---|--|---|---|----------------------|
| <u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</u>          |   |  |   |   |                      |
| Proceeds from sale of equipment  |   | 30,787                                     |   |   | 30,787               |
| Acquisition and construction of capital assets                           | (2,462,762)                                     | (12,867,806)                               | (706,084)                                     |   | (16,036,652)         |
| Contributions in aid of construction                                     |   |  | 684,541                                       |   | 684,541              |
| Increase in notes payable  |   | 1,375,000                                  |   |   | 1,375,000            |
| Cash transfers from consolidating entities                               | 9,798,282                                       |  |   |   | 9,798,282            |
| Bond proceeds  | 18,710,000                                      |  |   |   | 18,710,000           |
| Bond discounts   | (391,384)                                       |  |   |   | (391,384)            |
| Bond issuance cost   | (234,611)                                       |  |   |   | (234,611)            |
| Principal paid on outstanding debt                                       | (140,000)                                       | (3,131,358)                                |   |   | (3,271,358)          |
| Interest paid on outstanding debt  | (833,533)                                       |  |   |   | (833,533)            |
| Funds transferred to bond escrow agent                                   | (15,958,584)                                    |  |   |   | (15,958,584)         |
| Net cash provided by (used for) capital and related financing activities | <u>8,487,408</u>                                | <u>(14,593,377)</u>                        | <u>(21,543)</u>                               |   | <u>(6,127,512)</u>   |
| <u>CASH FLOWS FROM INVESTING ACTIVITIES</u>                              |   |  |   |   |                      |
| Net maturities (purchases) of investments                                | (1,712,800)                                     | (7,717,430)                                | 166,104                                       | 1,890,514   | (7,373,612)          |
| Investment income  | <u>524,837</u>                                  | <u>5,975,647</u>                           | <u>294,094</u>                                | <u>38,086</u>   | <u>6,832,664</u>     |
| Net cash provided by (used for) investing activities                     | <u>(1,187,963)</u>                              | <u>(1,741,783)</u>                         | <u>460,198</u>                                | <u>1,928,600</u>  | <u>(540,948)</u>     |
| <u>NET INCREASE IN CASH AND CASH EQUIVALENTS</u>                         | <u>11,576,030</u>                               | <u>2,984,263</u>                           | <u>726,594</u>                                | <u>128,066</u>  | <u>15,414,953</u>    |
| <u>CASH AND CASH EQUIVALENTS</u>   |   |  |   |   |                      |
| Beginning of year  | <u>0</u>  | <u>4,803,044</u>                           | <u>226,402</u>                                | <u>229,693</u>  | <u>5,259,139</u>     |
| End of year  | <u>\$ 11,576,030</u>                            | <u>\$ 7,787,307</u>                        | <u>\$ 952,996</u>                             | <u>\$ 357,759</u>   | <u>\$ 20,674,092</u> |

NONCASH OPERATING, CAPITAL AND RELATED FINANCING ACTIVITIES AND INVESTING

On July 1, 1994 the Terrebonne Parish Waterworks Districts No. 1, 2, 3, and the Terrebonne Parish Consolidated Government Water Revenue Fund consolidated their activities into the Terrebonne Parish Consolidated Waterworks District No. 1. All assets and liabilities of the separate entities were transferred to the Consolidated Waterworks District No. 1. Net non-cash assets and liabilities transferred were \$34,267,340.

Amortization of bond issuance cost, bond discount and cost of consolidation was \$62,726.

See notes to financial statements.

CONTENTS OF NOTES TO FINANCIAL STATEMENTS

Terrebonne Parish Consolidated Government

December 31, 1995

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NOTES TO FINANCIAL STATEMENTS

## Terrebonne Parish Consolidated Government

December 31, 1995

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Terrebonne Parish Consolidated Government (the Parish) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

## A. Reporting Entity and Individual Component Unit Disclosure:

In July 1980, the voters of the City of Houma and Terrebonne Parish adopted a Parish Home Rule Charter pursuant to which the governmental functions of the City of Houma and the Terrebonne Parish Police Jury were to be consolidated as the new Terrebonne Parish Consolidated Government effective January 1, 1984. The City of Houma continues to exist as a legal entity with the Parish Council as its governing authority. The Charter allows Urban Services Districts to exist within the City of Houma for the purpose of providing specified municipal type services, with the Parish Council being the governing authority of all such Districts.

The Utilities Fund provides electric services to customers within the city limits of the City of Houma. As indicated in notes 12 and 13, electricity is also sold to customers outside of the City of Houma. The Sewerage Fund and Consolidated Waterworks Districts provide sewerage services and water services, respectively, for customers in Terrebonne Parish.

Effective January 1, 1995 the Utility Fund and the Parish Gas Distribution Fund consolidated, creating a combined gas service delivery area encompassing the city limit of the City of Houma, and several outlying areas of Terrebonne Parish. (see Note 31)

The basic criterion for determining whether a governmental department, agency, institution, commission, public authority, or other governmental organization should be included in a primary governmental unit's reporting entity for general purpose financial statements is financial accountability. Financial accountability includes the appointment of a voting majority of the organization's governing body and the ability of the primary government to impose its will on the organization or if there is a financial benefit/burden relationship. In addition, an organization which is fiscally dependent on the primary government should be included in its reporting entity.

As required by generally accepted accounting principles, these financial statements present the Terrebonne Parish Consolidated Government (the primary government) and its component units. The component units discussed below are included in the Parish's reporting entity because of the significance of their operational or financial relationships with the Parish.

Blended Component Units

These component units, although legally separate entities, are, in substance, part of the Parish's operations and so data from these units are combined with data of the primary government.

City of Houma Marshall (the "Marshall") - The Marshall is a separately elected official within the Houma Municipal Boundaries of the Parish and is a part of the operations of the city court system. The Parish can significantly impose its will due to the financial support statutorily mandated to the Marshall (greater than 50% is supplemented). The Marshall does not possess all the corporate powers necessary to make them legally separate entities. In addition, the Marshall's accounting functions are provided by the Parish.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity and Individual Component Unit Disclosure (Continued):

Houma Community Mineral Lease (the "HCML") - The HCML was created to establish the City of Houma, subsequently the Terrebonne Parish Consolidated Government, as an agent of certain property owners to annually distribute mineral royalties provided. The Committee's irrevocably appointed members are the Mayor (President), and the City Board of Aldermen (Terrebonne Parish Council Members). Fiscal dependency exists since the Parish provides office space, personnel and related expenditures in its capacity as agent.

Police Pension & Relief Board and Firemen's Pension & Relief Board - Imposition of will exists because the Boards consist of Parish officials (elected and appointed), and employees of the related police and fire departments. In addition, a financial burden exists because the Parish is obligated for the unfunded future liability over the employee/employer's regular contribution. The Parish also provides secretarial and accounting services for the Pension Boards.

Terrebonne Parish Port Commission (the "Commission") - The Commission is governed by a separate seven member board of which five members are appointed by the Parish President and the Parish Council and three members are nominated by the Chamber of Commerce and appointed by the Parish Council. Although the Commission is legally separate, the Parish provides office space, personnel and accounting services. Separate financial statements are not issued on the Commission since it has been historically included as a fund within the Parish's financial statements. Due to the significance of the fiscal dependency relationship, it has been blended with the Parish's financial statements.

Discrete Component Units

The component units columns in the combined financial statements include the financial data of the Parish's other component units. They are reported in a separate column to emphasize that they are legally separate from the Parish.

Terrebonne Parish Clerk of Court (the "Clerk") and the Terrebonne Parish Tax Assessor (the Assessor") - The Clerk and the Assessor are separately elected officials. Fiscal dependency exists since the Parish provides and maintains the offices of the Clerk and Assessor. Title to real property is in the name of the Parish. The substance of the relationship between these officials and the Parish is that the Parish has approval authority over the officials' capital budgets.

Terrebonne Parish District Attorney (the "DA") - The DA is a separately elected official. A financial dependency exists to the extent the Parish provides and maintains their offices, salaries, and various related expenses as statutorily mandated. Component units included with the District Attorney are the Criminal Court Fund and 32nd Judicial Enforcement District Fund.

Terrebonne Parish Indigent Defender (the "ID") and the Judicial Law Clerk (the "JLC") - The ID Board and JLC are part of the operations of the district court system. The ID and JLC's office space, utilities, and telephone expenses are provided by the Parish as required, which creates a fiscal dependency.

Terrebonne Parish Coroner (the "Coroner") - The Coroner is a separately elected official. The Parish is responsible for paying fees to the Coroner for services provided to the public. There is a fiscal dependence since the Parish must approve the rates set by the Coroner.

Terrebonne Parish Sales & Use Tax Department - This separate agency of the parish collects all sales taxes levied in Terrebonne Parish, under the jurisdiction of the Parish. At present, those taxes are levied by the Parish, Terrebonne Parish School Board, and Terrebonne Parish Sheriff. The Parish appoints a voting majority of the Sales Tax Advisory Board and can therefore impose its will. In addition, the director is appointed by the Parish President and ratified by the Terrebonne Parish Council. However, this component unit does not provide services entirely, or almost entirely, to the Parish.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity and Individual Component Unit Disclosure (Continued):

City Court of Houma (the "City Court") - The City Court Judge is a separately elected official within the Houma Municipal Boundaries of the Parish and is a part of the operations of the city court system. City Court does not possess all the corporate powers necessary to make them legally separate entities. The Parish can impose its will due to the financial benefit received by City Court (office space and maintenance, salaries and related expenditures.)

Other Special Districts - There are a number of special districts located in the Parish that each provide services to a limited number of parish citizens. The Parish appoints all board members of those districts. Therefore, the Parish can impose its will on these districts. While these districts are responsible for obtaining voter approval for the levy of taxes or debt issuance, all related Louisiana State Bond Commission approvals must be obtained through the Parish. Certain agencies have different year ends as indicated. These agencies are:

Consolidated Waterworks District No. 1 - June 30, 1995  
Parish Recreation Districts No. 1 - 10  
Parish Fire Protection Districts No. 4A, 6, 7, and 10  
Houma-Terrebonne Regional Planning Commission  
Terrebonne Parish Library  
Terrebonne Association for Retarded Citizens - June 30, 1995  
Terrebonne Council on Aging - June 30, 1995  
Terrebonne General Medical Center - March 31, 1995  
Houma-Terrebonne Public Trust Financing Authority - March 31, 1995

In addition, there are special districts whose board members are appointed with "special circumstance". That is, some members may be appointed by separate organizations, or the Parish Council will appoint the members from lists of nominations from separate organizations. Certain special districts have different year ends as indicated. Each of these special districts have a financial benefit or burden to the Parish.

Houma-Terrebonne Tourist Commission  
Houma-Terrebonne Airport Commission - June 30, 1995  
Job Training Partnership Act, "The Work Connection" - June 30, 1995

State Law does not require certain entities to have an annual audit. Terrebonne Parish Tax Assessor and Terrebonne Parish Clerk of Court are audited biannually and are not included in these financial statements due to lack of availability of current year audited financial information. It is immaterial in relation to other discretely presented component units.

Complete financial statements of the individual component units may be obtained from their respective administration offices or from the Terrebonne Parish Consolidated Government at the Executive Center, 309 Goode Street, Houma, Louisiana 70360.

Component units generally follow the same accounting policies as the Primary Government with the exception of revenue recognition for ad valorem taxes. Terrebonne Parish Recreation Districts No. 6 and 8 and Fire Districts No. 4A, 6 and 7 use the same revenue recognition as the Primary Government and budget 1995 taxes as levied for 1996. All other component units recognize 1995 ad valorem taxes as budgeted for 1995.

Other Related Organizations

Terrebonne Parish Sheriff's Office (the "Sheriff") - The Sheriff is a separately elected official with the authority to levy ad valorem taxes and issue debt. The Parish is not responsible for the financing of deficits nor is it entitled to receive any surplus. The Sheriff is considered a primary government and is considered a separate reporting entity. However, the Sheriff is fiscally dependent on the Parish, since under State law, the Parish furnishes office space and maintenance; is responsible for managing the Parish Adult Jail, (the Parish must provide for the prisoners' up-keep, food, and medical treatment); and, collects the ad valorem taxes levied by the Parish. They are not being included in the Parish's financial statements.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

## A. Reporting Entity and Individual Component Unit Disclosure (Continued):

Terrebonne Parish Public Housing Authority (the "PHA") - The PHA is a legally separate entity. The Parish is accountable for the PHA since it appoints their board members. However, since the Parish does not have the ability to impose its will on this organization and no financial benefit/burden relationship exists between them, they are not considered to be financially accountable for them. Therefore, it is not included in the Parish's financial statements.

Terrebonne Economic Development District ("TEDDCO") - TEDDCO is a legally separately entity. The Parish is accountable for TEDDCO since it appoints a majority of their board members. However, since the Parish does not have the ability to impose its will on this organization and no financial benefit/burden relationship exist between them, they are not considered to be financially accountable for them. Therefore, it is not included in the Parish's financial statements.

The following entities are of an advisory nature and do not have any funding sources: The Artificial Reef Commission, Civic Center Committee, Economic Development Advisory Board, Houma Parks Commission, Personnel Grievance Board, Plumbing Board of Adjustments and Appeals, Terrebonne Parks and Recreation Board and Houma Board of Zoning Adjustments.

## B. Fund Accounting:

The accounts of the Parish are organized and operated 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 upon the purposes for which they are to be spent and the means by which spending activities are controlled. Account groups are a reporting devise to account for certain assets and liabilities of the governmental funds not recorded directly in those funds.

The government has the following fund types and account groups:

Governmental Funds

General Fund - The General Fund is the general operating fund of the Parish. It is used to account for all financial resources except those that are required to be accounted for in another fund.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

Debt Service Funds - Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term obligation principal, interest and related costs.

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

Proprietary Funds

Enterprise Funds - Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprise - 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; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Internal Service Funds - Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies, or to other governments, on a cost-reimbursement basis.



Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Fund Accounting (Continued):

Fiduciary Funds

Trust and Agency Funds - Trust and Agency Funds are used to account for assets held by the Parish in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. These include Expendable Trust, Nonexpendable Trust, Pension Trust and Agency Funds. Nonexpendable Trust and Pension Trust Funds are accounted for in essentially the same manner as Proprietary Funds since capital maintenance is critical. Expendable Trust Funds are accounted for in essentially the same manner as Governmental Funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Account Groups - The general fixed assets account group is used to account for fixed assets not accounted for in proprietary or trust funds. The general long-term debt account group is used to account for general long-term debt and certain other liabilities that are not specific liabilities of proprietary or trust funds.

C. Basis of Accounting:

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All Governmental Funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets (susceptible to accrual). Ad valorem taxes and the related state revenue sharing (Intergovernmental revenue) are recorded as revenue of the period for which levied, thus the 1995 property taxes which are being levied to finance the 1996 budget are recorded as revenue for the 1996 fiscal year. The 1995 tax levy is recorded as deferred revenue in the Parish's 1995 financial statements. Sales taxes are considered "measurable" when in the hands of merchants and are recognized as revenue at that time. Special assessments for the Sewer Improvement and Paving Sinking Funds are recognized as revenues when installments are billed and unbilled assessments are reported as deferred revenues. Intergovernmental revenues (federal and state grants) are recorded as revenues when the Parish is entitled to the funds. Licenses and permits, fines and forfeitures, and miscellaneous revenues are recorded as revenues when received in cash by the Parish or an intermediary collecting agency because they are generally not measurable until actually received. Charges for services are recorded when earned since they are measurable and available.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include: (1) the amount of claims, judgments, and compensated absences recorded as expenditures shall be the amount accrued during the year that would normally be liquidated with expendable available financial resources; and (2) principal and interest on general long-term debt which is recognized when due.

Expenditures relative to the Parish Council, the Administration, Parks and Grounds Departments, and certain expenses of the General and Administrative Departments within the Utilities Fund are allocated among various funds of the Primary Government.

All Proprietary Funds and Nonexpendable Trust and Pension Trust Funds are accounted for using the accrual basis of accounting. Revenues are recognized when they are earned, and expenses are recognized when they are incurred.

Services for electricity, gas and water are recorded as revenues as billed to customers on a monthly route reading cycle. At the end of the year, utilities services which have been rendered from the latest date of each route reading cycle to year-end, which are unbilled, are accrued for financial reporting purposes.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

## C. Basis of Accounting (Continued):

The cost of fuel for electric generation and the cost of gas is charged to expense as delivered to the distribution system. The total cost of generation and purchase of power is recovered through a fuel and purchased power cost charged to the customer. The variance between actual cost and charges is reported as deferred revenues and will be credited on subsequent billings.

## D. Budgets:

The Parish adheres to the following procedures in establishing the budgetary data reflected in the financial official statements:

- (1) Prior to October 1, the president submits to the Council a proposed operating budget for the year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.
- (2) Public hearings are conducted to obtain taxpayer comments.
- (3) All actions necessary to adopt and otherwise finalize and implement the budget for an ensuing year are taken prior to the last regular meeting of the year in progress. The budget is legally enacted through passage of an ordinance.
- (4) The level of budgetary control under the Parish President allows the transfer of part or all of any unencumbered appropriation within programs or functions. Any amendment involving the transfer of monies from one department to another or from one program or function to another or any other increases in expenditures exceeding amounts estimated must be approved by the Council. There were various amendments to the budget during the year.
- (5) All budgeted amounts which are not expended, or obligated through contracts, lapse at year end.
- (6) Budgets for all governmental fund types are adopted on a basis consistent with generally accepted accounting principles.

Budget-to-actual comparisons are not presented for the Debt Service and Capital Project Funds. The budgetary data adopted for the Debt Service Funds is controlled by the provisions of the various bond issues. The Capital Project Funds present cumulative as opposed to annual budget amounts and are therefore not reported in the accompanying financial report.

Comparison of the budgeted and actual amounts as shown in Exhibit 3 in the accompanying financial report includes the General Fund and those Special Revenue Funds which are included in the annual operating budget and for which a budget-to-actual comparison is required. An annual operating budget was not prepared for the Terrebonne Parish Port Commission. The amounts are not material.

Encumbrance accounting, under which purchase orders, contracts and other commitments are recorded in the fund general ledgers, is utilized by the Parish for budgetary control throughout the year. Encumbrances lapse at year end.

## E. Cash and Investments:

Cash includes amounts in regular and money market accounts.

State statutes allow all political subdivisions to invest excess funds in obligations of the United States, certificates of deposit of state or national banks having their principal office in the state or any other federally insured investment.

Investments are stated at cost except for investments in the deferred compensation agency fund which are reported at market value.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

## E. Cash and Investments (Continued):

During the year the Proprietary and Internal Service Fund's cash and cash equivalents included certificates of deposit and securities with maturities of three months or less. Investments during the year consisted of the following:

- U.S. Treasury Bonds
- U.S. Treasury Notes
- U.S. Treasury Bills
- U.S. Treasury Strips
- Federal Home Loan Bank Notes
- Federal Home Loan Mortgage Corporation Certificates and Notes
- Tennessee Valley Authority Bonds
- Certificates of Deposit
- Federal National Mortgage Association Certificates
- Louisiana Asset Management Pool
- Federal Farm Credit Bank Notes

## F. Bad Debts:

The financial statements for the Parish, excluding accounts receivable in the General Fund, the Sanitation Maintenance Fund, the Sewerage Fund, and the Utilities Fund, contain no allowance for bad debts. Uncollectible amounts due for ad valorem taxes and other receivables are recognized as bad debts at the time information becomes available which would indicate the uncollectibility of the particular receivable. These amounts are not considered to be material in relation to the financial position or operation of the funds.

## G. Inventory:

Inventory is valued using a method which approximates the lower of cost (first-in, first-out) or market in the General Fund and all Enterprise Funds. Expenditures for inventory are recognized utilizing the consumption method.

## H. Fixed Assets:

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

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

Public domain ("infrastructure") general fixed assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems are not capitalized, as these assets are immovable and of value only to the government.

Interest is capitalized on proprietary fund assets acquired with tax-exempt debt. The amount of interest to be capitalized is calculated by offsetting interest expense incurred from the date of the borrowing until completion of the project with interest earned on invested proceeds over the same period. Interest on bond proceeds used for construction in all Enterprise Funds was not capitalized prior to 1986. Interest is not capitalized for the Parish's General Fixed Assets.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

H. Fixed Assets (Continued):

All Proprietary Funds and Pension Trust Funds are accounted for on a cost of services or "capital maintenance" measurement focus. This means that all assets and all liabilities (whether current or noncurrent) associated with their activity are included on their balance sheets. For all Proprietary Funds, their reported fund equity (net total assets) is segregated into contributed capital and re-retained earnings components. Proprietary Fund type operating statements present increases (revenues) and decreases (expenses) in net total assets.

Assets in the General Fixed Assets Account Group are not depreciated. Depreciation of all exhaustible fixed assets used by Proprietary and Internal Service Funds are charged as an expense against their operations. Accumulated depreciation is reported on Proprietary and Internal Service Fund balance sheets.

Depreciation on fixed assets of the Enterprise and Internal Service Funds has been computed under the straight-line method based on the estimated useful lives of the individual assets. The depreciation rates for the major classifications of assets are as follows:

| <u>Type of Fixed Assets</u> | <u>Annual Rates</u> |
|-----------------------------|---------------------|
| Buildings and Structures    | 2 - 10%             |
| Distribution Systems        | 4 - 10%             |
| Furniture and Equipment     | 4 - 20%             |

Assets in the General Fixed Assets Account Group are not depreciated. Depreciation of all exhaustible fixed assets used by Proprietary Funds is charged as an expense against their operations. Accumulated depreciation is reported on Proprietary Fund balance sheets. Depreciation has been provided using the straight-line method with estimated useful lives of 3 to 50 years.

Certain assets in various Enterprise Funds have been constructed or acquired substantially with contributions in aid of construction. Net income includes depreciation on assets acquired from contributions. However, certain depreciation applicable to assets acquired from contributions is transferred to the related contribution account rather than retained earnings.

I. Accumulated Vacation and Sick Leave:

Accumulated vacation and sick leave are recorded as an expenditure of the period in which paid in all Governmental Funds. The Utilities Fund accrues benefits in the period which they were earned.

Employees of the Primary Government can earn 96 hours or 136 hours of vacation leave, depending on their length of employment. Accumulated vacation leave is due to the employee at the time of termination or death. The vacation policy provides that employees are to take vacation within one year of being earned, with no carryforward provisions. Hours forfeited are transferred to retirement for participants of the Parochial Employees' Retirement System.

Employees of the Parish earn 56 hours sick leave per year and are permitted to accumulate a maximum of 480 hours. Upon retirement, sick leave is treated differently depending on the employee's retirement system as follows:

- (1) Municipal Employees's Retirement System (MERS) - participants in this system are paid one-half of their accumulated sick leave to a maximum of 240 hours.
- (2) Parochial Employees' Retirement System (PERS) - participants in this system get paid for one-half of their accumulated sick leave to a maximum of 240 hours. The hours greater than the 240 hours are used in the computation of monthly retirement benefits.
- (3) Civil Service - (Police and Fire Retirement Systems) - participants in these systems receive no benefits for unused sick leave either through payment or computation of monthly retirement benefits.

In the governmental funds, all vacation leave and only one-half of sick leave benefits relating to employees are accrued and reported as a liability in the General Long-term Debt Account Group.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

## J. Long-Term Obligation:

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. The remaining portion of such obligations is reported in the General Long-term Debt Account Group. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

## K. Bond Discount and Issuance Costs:

Bond discount and issuance costs for Utilities Fund are being amortized by the interest method.

## L. Residual Equity Transfers:

Residual equity transfers are nonrecurring or nonroutine transfers of equity between funds. Transfers of equity from a Governmental Fund Type to a Proprietary Fund Type are accounted for as a contribution to contributed capital. A subsequent return of all or part of such contribution by a Proprietary Fund Type would be accounted for as a reduction of contributed capital.

## M. Fund Equity:

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

The reserve for capital contracts represents the estimated amount of the expenditures ultimately to result if unperformed contracts in progress at year end are completed.

The reserve for long-term receivables in the General Fund represents amounts due from other governmental entities not expected to be collected within one year.

The reserve for maintenance of Broadmoor trees in the General Fund consist of a donation for the specific purpose of maintaining trees in Broadmoor.

## N. Interfund Transactions:

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

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

## O. GASB Pronouncements:

Government Accounting Standards Board (GASB) Statement No. 20 "Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that use Proprietary Fund Accounting," provides that proprietary funds may apply all GASB pronouncements, as well as the following pronouncements issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements; Statements and interpretations of the Financial Accounting Standard Board (FASB), Accounting Principles Board (APB) Opinions, and Accounting Research Bulletins (ARB's) of the Committee on Accounting Procedure. The Parish has elected to apply only FASB, APB and ARB materials issued on or before November 30, 1989 to the proprietary funds and component units.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

## P. Total Column on Combined Statements - Overview:

Total column on the combined statements - overview is captioned Memorandum Only to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of the data.

Note 2 - PROPERTY TAXES

Property taxes are levied each November 1 on the assessed value listed as of the prior January 1 for all real property, merchandise and movable property located in the Parish. Assessed values are established by the Terrebonne Parish Assessor's office and the State Tax Commission at percentages of actual value as specified by Louisiana Law. A reevaluation of all property is required to be completed no less than every four years. The last reevaluation was completed for the list of January 1, 1992. The assessed values upon which the 1995 levy was based, are as follows:

| <u>Location</u>                       | <u>Assessed Value</u> |                            |
|---------------------------------------|-----------------------|----------------------------|
|                                       | <u>Total Value</u>    | <u>Homestead Exemption</u> |
| City of Houma                         | \$ 90,641,285         | \$31,892,815               |
| All other property for local purposes | <u>277,598,995</u>    | <u>62,802,140</u>          |
| Totals                                | <u>\$368,240,280</u>  | <u>\$94,694,955</u>        |

The Parish is permitted by Article 7, Section 23 of the 1974 Constitution and Act 433 of 1981 of the State of Louisiana to levy taxes up to \$1.58 per \$1,000 of assessed valuation on property within the City of Houma and \$3.16 per \$1,000 of assessed valuation on property in the remainder of the Parish for general governmental services other than the payment of principal and interest on long-term debt.

The City of Houma is also permitted by Article 7, Section 23 of the 1974 Constitution and Act 617 of 1977 of the State of Louisiana to levy taxes for general governmental services other than the payment of principal and interest on long-term debt. Article 6, Section 27 of the 1974 Constitution allows for the levying of special property taxes. The City of Houma is allowed to levy up to \$16.91 per \$1,000 of assessed valuation on property. The tax rate to finance general governmental services for 1995 was \$16.91 per \$1,000 of the total assessed value of property within the City of Houma. This includes property taxes assessed to provide fire and police protection within the city limits. The City of Houma has levied no additional property tax for payment of principal and interest on long-term debt or for special purposes.

The Parish has levied additional property taxes for payment of principal and interest on long-term debt and for special purposes in accordance with Article 6, Section 27 of the 1974 Constitution. The various tax rates for the year ended December 31, 1995 were as follows:

| <u>Description</u> | <u>Tax Rate Per \$1,000</u> |
|--------------------|-----------------------------|
| City:              |                             |
| Maintenance        | \$18.49                     |
| Parishwide:        |                             |
| Debt Service       | 3.95                        |
| Maintenance        | 39.74                       |
| Districts:         |                             |
| Debt Service       | 19.51                       |
| Maintenance        | <u>220.51</u>               |
| Total              | <u>\$302.20</u>             |

The calculation is the cumulation of tax rates for all Districts. The maximum currently levied in any one District is 125.46 per \$1,000 of assessed valuation on property. This maximum includes 19.49 mills for the Terrebonne Parish School Board, 7.68 mills for the Special Law Enforcement District and 4.18 mills for the Levee District.

Note 2 - PROPERTY TAXES (Continued)

Property taxes are recorded as revenue by the Parish in the year the taxes are budgeted. Property taxes which are paid under protest are recorded as revenue in the year the taxes are collected.

Note 3 - DEPOSITS AND INVESTMENTS

The Parish maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the combined balance sheet as "cash and investments." The investments of the deferred compensation plan fund are held separately from those of other Parish funds.

Bank Deposits:

State Law requires deposits (cash and certificates of deposits) of all political subdivisions be fully collateralized at all times. Acceptable collateralization includes FDIC insurance and the market value of securities purchased and pledged to the political subdivision. Obligations of the United States, the State of Louisiana, and certain political subdivision are allowed as security for deposits. Obligations furnished as security must be held by the political subdivision, or with an unaffiliated bank, or with a trust company for the account of the political subdivision. In accordance with state law all cash and deposits were collateralized.

Cash and deposits are categorized into three categories of credit risk.

Category 1 includes deposits covered by federal depository insurance or by collateral held by the Parish or its agent, in the Parish's name.

Category 2 includes deposits covered by collateral held by the pledging financial institution's trust department, or its agent in the Parish's name.

Category 3 includes deposits covered by collateral held by the pledging financial institution, or its trust department or agent but not in the Parish's name, and deposits which are uninsured or uncollateralized.

At year end the carrying amount and the bank balances of deposits are as follows:

|                         | <u>Bank Balances</u> |               |                     | <u>Book<br/>Balance</u> |
|-------------------------|----------------------|---------------|---------------------|-------------------------|
|                         | <u>Category</u>      |               |                     |                         |
|                         | <u>1</u>             | <u>2</u>      | <u>3</u>            |                         |
| Cash                    | \$ 245,826           |               | \$ 5,196,203        | \$ 2,861,068            |
| Certificates of deposit | 800,000              |               | 45,446,667          | 46,246,667              |
| Totals                  | <u>\$1,045,826</u>   | <u>\$ -0-</u> | <u>\$50,641,870</u> | <u>\$49,107,735</u>     |

At December 31, 1995, cash and certificates of deposit in excess of the FDIC insurance were collateralized by securities held by unaffiliated banks for the account of the depositors. The Governmental Accounting Standards Board (GASB), which promulgates the standards for accounting and financial reporting for state and local governments, considers these securities uncollateralized. Even though the pledged securities are considered uncollateralized under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the depositor that the fiscal agent has failed to pay deposited funds upon demand.

Investments:

State statutes authorize the Parish to invest in obligations of the U. S. Treasury, agencies, instrumentalities; commercial paper rated AAA 1, 2, or 3; repurchase agreements; and the State of Louisiana Asset Management Pool.

Note 3 - DEPOSITS AND INVESTMENTS (Continued)

The Parish's investments are categorized to give an indication of the level of risk assumed by the entity at year end.

Category 1 includes investments that are insured or registered or for which the securities are held by the Parish or its agent in the Parish's name.

Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the Parish's name.

Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty or by its trust department or agent, but not in the Parish's name, uninsured and unregistered.

At year end the carrying amount and market value of investments are as follows:

|   | Risk Category       |               |               | Carrying Amount     | Market Value        |
|---|---------------------|---------------|---------------|---------------------|---------------------|
|   | 1                   | 2             | 3             |                     |                     |
| Investments subject to categorization:                                |                     |               |               |                     |                     |
| U. S. Treasury Notes  | \$ 984,688          |               |               | \$ 984,688          | \$ 1,001,000        |
| U. S. Treasury Bills  | 1,437,847           |               |               | 1,437,847           | 1,481,708           |
| Federal National Mortgage Association (FNMA) Certificates             | 17,732,309          |               |               | 17,732,309          | 17,866,305          |
| Federal Home Loan Mortgage Corporation (FHLMC) Certificates and Notes | 6,058,887           |               |               | 6,058,887           | 6,136,363           |
| Federal Home Loan Bank Notes  | 14,876,859          |               |               | 14,876,859          | 14,836,319          |
| Tennessee Valley Authority Bonds                                      | 420,031             |               |               | 420,031             | 430,485             |
| Totals  | <u>\$41,510,621</u> | <u>\$ -0-</u> | <u>\$ -0-</u> | <u>41,510,621</u>   | <u>41,752,180</u>   |
| Investments not subject to categorization:                            |                     |               |               |                     |                     |
| Louisiana Asset Management Pool (LAMP)                                |                     |               |               | 11,984,726          | 11,984,726          |
| Deferred Compensation Fund  |                     |               |               | 1,601,820           | 1,601,820           |
| Total investments   |                     |               |               | <u>\$55,097,167</u> | <u>\$55,338,726</u> |

Investments in the Louisiana Asset Management Pool and investments in the Deferred Compensation Fund are not categorized as to credit risk because they are not evidenced by securities that exist in physical or book entry form.

A reconciliation of deposits and investments as shown on the Combined Balance Sheet for the Primary Government is as follows:

|                                      |                      |
|--------------------------------------|----------------------|
| Cash on hand                         | \$ 4,386             |
| Carrying amount of deposits          | 49,107,735           |
| Carrying amount of investments       | <u>55,097,167</u>    |
| Total                                | <u>\$104,209,288</u> |
| Cash and cash equivalents            | \$ 15,570,572        |
| Cash and cash equivalents-restricted | 6,653,979            |
| Investments                          | 75,292,584           |
| Investments-restricted               | 6,700,400            |
| Bank overdraft                       | <u>(8,247)</u>       |
| Total                                | <u>\$104,209,288</u> |



Note 4 - ESTIMATED UNCOLLECTIBLE RECEIVABLES

Receivables and the applicable allowances for uncollectibles at December 31, 1995 are as follows:

| <u>Fund Type/Services</u>      | <u>Amount</u> | <u>Allowance for<br/>Uncollectibles</u> | <u>Net<br/>Receivable</u> |
|--------------------------------|---------------|---|---------------------------|
| Governmental Fund Types:       |               |   |                           |
| General Fund:                  |               |   |                           |
| Taxes                          | \$ 752,128    | .                                       | \$ 752,128                |
| Accounts                       | 151,092       | \$138,247                               | 12,844                    |
| Other                          | 422,566       |   | 422,566                   |
| Special Revenue Funds:         |               |   |                           |
| Taxes                          | 11,843,912    |   | 11,843,912                |
| Accounts                       | 222,499       | 2,537                                   | 219,962                   |
| Other                          | 30,741        |   | 30,741                    |
| Economic Loans                 | 651,677       |   | 651,677                   |
| Debt Service Funds:            |               |   |                           |
| Taxes                          | 1,245,686     |   | 1,245,686                 |
| Accounts                       | 11,917        |   | 11,917                    |
| Assessments                    | 530,163       |   | 530,163                   |
| Capital Projects:              |               |   |                           |
| Accounts                       | 38,700        |   | 38,700                    |
| Assessments                    | 4,493         |   | 4,493                     |
| Proprietary Fund Types:        |               |   |                           |
| Enterprise Funds:              |               |   |                           |
| Accounts                       | 3,239,028     | 81,112                                  | 3,157,916                 |
| Other                          | 207,853       |   | 207,853                   |
| Restricted                     | 85,149        |   | 85,149                    |
| Internal Service Funds - other | 265,031       |   | 265,031                   |
| Fiduciary Fund Types:          |               |   |                           |
| Agency Funds - other           | 84,476        |   | 84,476                    |
| Nonexpendable Trust Fund:      |               |   |                           |
| Pension Trust Funds - other    | 65,332        |   | 65,332                    |

Accounts receivable in the Enterprise Funds include amounts for unbilled services as of December 31, 1995 of \$2,003,198.

Note 5 - DUE TO AND FROM OTHER GOVERNMENTAL UNITS

Amounts due from other governmental units at December 31, 1995 consisted of the following:

|                          |                    |
|--------------------------|--------------------|
| Unrestricted:            |                    |
| Federal Government:      |                    |
| Grant monies             | \$1,556,267        |
| State of Louisiana:      |                    |
| Grant monies             | 555,999            |
| State revenue sharing    | 736,442            |
| Other                    | 1,118,375          |
| Other governmental units | <u>3,470,652</u>   |
| Total                    | <u>\$7,437,735</u> |

Note 5 - DUE TO AND FROM OTHER GOVERNMENTAL UNITS (Continued)

|                     |                  |
|---------------------|------------------|
| Restricted:         |                  |
| State of Louisiana: |                  |
| Grant Monies        | <u>\$122,941</u> |

Amounts due to other governmental units at December 31, 1995 consisted of the following:

|                          |                    |
|--------------------------|--------------------|
| Federal government       | \$ 70,339          |
| State of Louisiana       | 2,701,055          |
| Other governmental units | <u>306,842</u>     |
| Total                    | <u>\$3,078,236</u> |

Note 6 - RESTRICTED ASSETS

Restricted Assets in the General Fund consists of \$186,786 dedicated to the maintenance of trees in Broadmoore Subdivision and \$33,150 for prior period insurance claims.

Restricted assets in the Special Revenue Funds are \$1,252,388 dedicated for landfill closure as described in Note 27 and \$8,194 for the Family Self Sufficiency Program.

The various bond indentures contain significant limitations and restrictions on annual debt service requirements, maintenance of and flow of monies through various restricted accounts, minimum amounts to be maintained in various sinking funds, and minimum revenue bond coverages. The Parish is in compliance with all such significant limitations and restrictions. A summary of Enterprise Fund restricted assets by entity at December 31, 1995 are as follows:

|                                       |                           |
|---------------------------------------|---------------------------|
|                                       | <u>Utilities<br/>Fund</u> |
| Construction accounts                 | \$ 3,119,644              |
| Bond sinking accounts                 | 197,285                   |
| Bond reserve accounts                 | 1,748,449                 |
| Depreciation and contingency accounts | 5,961,910                 |
| Customer deposits                     | <u>1,054,663</u>          |
| Total                                 | <u>\$12,081,951</u>       |

Note 7 - CHANGES IN FIXED ASSETS

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

|                          | <u>Balance<br/>January 1,<br/>1995</u> | <u>Adjustments</u> | <u>Additions</u>   | <u>Deletions</u>   | <u>Balance<br/>December 31,<br/>1995</u> |
|--------------------------|--|--------------------|--------------------|--------------------|--|
| Land and buildings       | \$28,873,412                           |                    | \$ 119,095         |                    | \$28,992,507                             |
| Equipment                | 28,036,802                             | \$ (433,433)       | 4,525,746          | \$ 100,353         | 32,028,762                               |
| Construction in progress | <u>548,537</u>                         | <u>2,046,036</u>   | <u>764,466</u>     | <u>2,421,318</u>   | <u>937,721</u>                           |
| Totals                   | <u>\$57,458,751</u>                    | <u>\$1,612,603</u> | <u>\$5,409,307</u> | <u>\$2,521,671</u> | <u>\$61,958,990</u>                      |

Adjustments to the January 1, 1995 beginning balance are as follows:

|  |                    |                                     |
|--|--------------------|-------------------------------------|
|  | <u>Equipment</u>   | <u>Construction<br/>in Progress</u> |
| Transfer of Parking Meters to Enterprise Funds                     | \$ (69,278)        |                                     |
| Physical inventory adjustments and change in capitalization policy | <u>(364,155)</u>   | <u>\$2,046,036</u>                  |
| Net adjustment   | <u>\$(433,433)</u> | <u>\$2,046,036</u>                  |

Adjustments to construction in progress represents amounts previously accounted for as infrastructure that should have been general fixed assets.

Note 7 - CHANGES IN FIXED ASSETS (Continued)

A summary of Enterprise Funds', Internal Service Funds', and Pension Trust Funds' property, plant and equipment at December 31, 1995 follows:

|                               | <u>Enterprise<br/>Funds</u> | <u>Internal<br/>Service<br/>Funds</u> | <u>Pension Trust<br/>Funds</u> |
|-------------------------------|-----------------------------|---------------------------------------|--------------------------------|
| Property, plant and equipment | \$132,474,651               | \$202,265                             | \$3,664                        |
| Construction in progress      | <u>8,630,366</u>            | —                                     | —                              |
| Totals                        | 141,105,017                 | 202,265                               | 3,664                          |
| Less accumulated depreciation | <u>62,190,907</u>           | <u>23,755</u>                         | <u>3,664</u>                   |
| Totals                        | <u>\$ 78,914,110</u>        | <u>\$178,510</u>                      | <u>\$ 0</u>                    |

Construction in progress for the Enterprise Funds consists principally of capital projects accounted for in the following funds:

|                |                    |
|----------------|--------------------|
| Utilities Fund | \$7,285,249        |
| Sewerage Fund  | <u>1,345,117</u>   |
| Totals         | <u>\$8,630,366</u> |

Note 8 - LONG-TERM OBLIGATIONS

Primary Government

The following is a summary of changes in long-term obligations of the Parish:

|                      | <u>Payable<br/>January 1,<br/>1995</u> | <u>Debt<br/>Retired</u> | <u>New<br/>Issues</u> | <u>Adjustment</u> | <u>Payable<br/>December 31,<br/>1995</u> |
|----------------------|--|-------------------------|-----------------------|-------------------|--|
| Bonds:               |  |                         |                       |                   |  |
| Public Improvement   | \$15,220,000                           | \$ 745,000              |                       |                   | \$14,475,000                             |
| General Obligation   | 4,842,597                              | 898,283                 | \$4,000,000           |                   | 7,944,314                                |
| Special Assessment   | 666,692                                | 93,525                  |                       |                   | 573,167                                  |
| Revenue              | 17,810,000                             | 655,000                 |                       |                   | 17,155,000                               |
| Capitalized leases   |  | 11,231                  |                       | 78,160            | 66,929                                   |
| Retirement Systems   | 2,479,278                              | 69,524                  | 4,083,480             |                   | 6,493,234                                |
| Compensated absences | 373,291                                |                         | 26,041                |                   | 399,332                                  |
| Landfill closure     | <u>1,854,506</u>                       | —                       | <u>358,545</u>        | —                 | <u>2,213,051</u>                         |
| Totals               | <u>\$43,246,364</u>                    | <u>\$2,472,563</u>      | <u>\$8,468,066</u>    | <u>\$ 78,160</u>  | <u>\$49,320,027</u>                      |

The Municipal Police Employee's Retirement System (MPERS) liability was incurred on September 13, 1983. This liability resulted from the merger of the City of Houma Police Pension obligations for retired members and beneficiaries into the MPERS of the State of Louisiana. During 1984, the merger amount was increased by \$246,067 to reflect the additional benefits for survivors in accordance with Act 577 of the 1981 Legislative Session. The MPERS liability will be paid in quarterly installments of \$58,242 plus interest of 7% over a thirty year period which commenced October 1, 1983. This debt will be retired from future revenues of the Parish.

The Houma Firefighter Merger liability was incurred on July 1, 1995. This resulted from the merger of the City of Houma Firemen Pension obligations for retired members and beneficiaries into the Firefighter's Retirement System (FRS) of the State of Louisiana. The FRS liability will be paid in annual installment of \$307,544 including interest of 7% over a thirty year period.

Note 8 - LONG-TERM OBLIGATIONS (Continued)

Compensated absences are discussed in Note 1, landfill closure is discussed in Note 27 and deferred compensation benefits are discussed in Note 26.

The annual requirements including interest to amortize all long-term obligations outstanding at December 31, 1995 other than compensated absences and landfill closure are as follows:

| <u>Maturity</u> | <u>Public<br/>Improvement<br/>Bonds</u> | <u>General<br/>Obligation<br/>Bonds</u> | <u>Special<br/>Assessment<br/>Bonds</u> | <u>Revenue<br/>Bonds</u> | <u>Capital<br/>Leases</u> | <u>Retirement<br/>Systems</u> |
|-----------------|---|---|---|--------------------------|---------------------------|-------------------------------|
| 1996            | \$ 1,806,280                            | \$ 1,711,918                            | \$125,749                               | \$ 1,709,877             | \$15,850                  | \$ 912,718                    |
| 1997            | 1,807,193                               | 932,691                                 | 119,672                                 | 1,705,378                | 15,850                    | 540,513                       |
| 1998            | 1,811,200                               | 612,603                                 | 113,574                                 | 1,707,937                | 15,850                    | 540,513                       |
| 1999            | 1,812,377                               | 609,855                                 | 107,516                                 | 1,706,898                | 15,850                    | 540,513                       |
| 2000            | 1,804,162                               | 604,347                                 | 101,675                                 | 1,707,899                | 15,850                    | 540,513                       |
| 2001-2005       | 5,848,514                               | 2,899,920                               | 141,729                                 | 8,539,237                |                           | 2,702,564                     |
| 2006-2010       | 3,808,406                               | 2,488,976                               |   | 8,536,325                |                           | 2,702,564                     |
| 2011-2015       | 2,611,306                               | 1,905,218                               |   | 1,705,313                |                           | 2,120,144                     |
| 2016-2020       |   | 89,573                                  |   |                          |                           | 1,537,724                     |
| 2021-2025       |   |   |   |                          |                           | 1,230,179                     |
| Totals          | 21,309,438                              | 11,855,101                              | 709,915                                 | 27,318,864               | 79,250                    | 13,367,945                    |
| Less:           |   |   |   |                          |                           |                               |
| Interest        | <u>6,834,438</u>                        | <u>3,910,787</u>                        | <u>136,748</u>                          | <u>10,163,864</u>        | <u>12,321</u>             | <u>6,874,711</u>              |
| Net amount      | <u>\$14,475,000</u>                     | <u>\$ 7,944,314</u>                     | <u>\$573,167</u>                        | <u>\$17,155,000</u>      | <u>\$66,929*</u>          | <u>\$ 6,493,234</u>           |

\* Present value

Bonds payable are represented by the following individual issues:

|                                   | <u>Authorized<br/>and Issued</u> | <u>Range of<br/>Annual<br/>Installments</u> | <u>Interest<br/>Rate (%)</u> | <u>Maturity<br/>Date</u> | <u>Outstanding</u> |
|-----------------------------------|----------------------------------|---|------------------------------|--------------------------|--------------------|
| <u>Public Improvement Bonds</u>   |                                  |   |                              |                          |                    |
| 1991 Sewerage                     | 1,675,000                        | 35,000 - 155,000                            | 6.40-12.00                   | 3- 1 -2011               | 1,510,000          |
| 1992 Sewerage                     | 6,105,000                        | 35,000 - 995,000                            | 5.20-10.00                   | 3- 1 -2002               | 5,905,000          |
| 1994 Civic Center<br>and Sewerage | 7,110,000                        | 50,000 - 600,000                            | 5.20-12.00                   | 3- 1 -2014               | <u>7,060,000</u>   |
|                                   |                                  |   |                              |                          | <u>14,475,000</u>  |
| <u>General Obligation Bonds</u>   |                                  |   |                              |                          |                    |
| Fire Protection Districts:        |                                  |   |                              |                          |                    |
| No. 123- 1977                     | 1,300,000                        | 35,000 - 110,000                            | 4.90- 6.50                   | 3- 1 -1997               | 215,000            |
| No. 8- 1981                       | 1,250,000                        | 50,000 - 145,000                            | 9.30- 10.00                  | 3- 1 -1996               | 145,000            |
| 1976 Sewer                        | 7,000,000                        | 200,000 - 410,000                           | 5.00- 6.00                   | 3- 1 -1996               | 410,000            |
| 1982 Jail                         | 60,000                           | 1,013 - 6,411                               | 10.60- 10.70                 | 6- 15 -2002              | 34,314             |
| 1989 Road District No. 6          | 850,000                          | 35,000 - 95,000                             | 6.90- 11.00                  | 3- 1 -2004               | 640,000            |
| 1993 Paving                       | 900,000                          | 5,000 - 90,000                              | 4.25- 12.00                  | 3- 1 -2018               | 900,000            |
| 1993 Drainage                     | 1,600,000                        | 5,000 - 145,000                             | 4.25- 12.00                  | 3- 1 -2018               | 1,600,000          |
| 1995 Drainage                     | 2,400,000                        | 5,000 - 300,000                             | 5.50- 12.00                  | 3- 1 -2020               | 2,400,000          |
| 1995 Paving                       | 1,600,000                        | 5,000 - 200,000                             | 5.50- 12.00                  | 3- 1 -2020               | <u>1,600,000</u>   |
|                                   |                                  |   |                              |                          | <u>7,944,314</u>   |

Note 8 - LONG-TERM OBLIGATIONS (Continued)

|                                 | <u>Authorized<br/>and Issued</u> | <u>Range of<br/>Annual<br/>Installments</u> | <u>Interest<br/>Rate (%)</u> | <u>Maturity<br/>Date</u> | <u>Outstanding</u>  |
|---------------------------------|----------------------------------|---|------------------------------|--------------------------|---------------------|
| <u>Special Assessment Bonds</u> |                                  |   |                              |                          |                     |
| Paving and Sewerage             |                                  |   |                              |                          |                     |
| Certificates:                   |                                  |   |                              |                          |                     |
| 1990                            | 261,334                          | 26,134                                      | 7.40- 11.00                  | 4- 1 -2000               | 130,667             |
| 1991                            | 139,778                          | 13,978                                      | 7.00- 10.00                  | 6- 1 -2001               | 83,866              |
| 1991                            | 269,116                          | 26,912                                      | 7.00- 10.50                  | 7- 1 -2001               | 161,470             |
| 1994                            | 104,967                          | 10,496                                      | 3.20- 4.55                   | 1- 15 -2004              | 94,470              |
| 1994                            | 114,104                          | 11,410                                      | 3.60- 5.00                   | 3- 1 -2004               | <u>102,694</u>      |
|                                 |                                  |   |                              |                          | <u>573,167</u>      |
| <u>Revenue Bonds</u>            |                                  |   |                              |                          |                     |
| Utilities Revenue:              |                                  |   |                              |                          |                     |
| 1992                            | 19,625,000                       | 580,000 - 1,605,000                         | 3.65- 6.25                   | 1- 1 -2012               | <u>17,155,000</u>   |
| Total bonds payable             |                                  |   |                              |                          | <u>\$40,147,481</u> |

Component Units

Several component units have year ends which are different from the reporting entity. The following summaries of bond transactions, annual debt requirements, and bonds payable by individual issues are presented as of and for the various year ends of the component units.

The following is a summary of changes in long-term obligations of the component units of the Parish:

|                                     | <u>Payable<br/>January 1,<br/>1995</u> | <u>Debt<br/>Retired</u> | <u>New<br/>Issues</u> | <u>Payable<br/>December 31,<br/>1995</u> |
|-------------------------------------|--|-------------------------|-----------------------|--|
| Bonds:                              |  |                         |                       |  |
| Public Improvement                  | \$ 805,000                             | \$ 60,000               |                       | \$ 745,000                               |
| General Obligation                  | 695,000                                | 130,000                 |                       | 565,000                                  |
| Revenue                             | 48,005,569                             | 1,502,730               | \$18,710,000          | 65,212,839                               |
| Capitalized leases                  | 182,500                                | 136,520                 | 34,321                | 80,301                                   |
| Notes payable                       | 3,121,673                              | 1,925,883               | 1,414,085             | 2,609,875                                |
| Compensated absences                | 375,077                                | 56,450                  | 4,432                 | 323,059                                  |
| Deferred compensation benefits      | <u>275,010</u>                         |                         | <u>12,281</u>         | <u>287,291</u>                           |
| Totals                              | <u>\$53,459,829</u>                    | <u>\$3,811,583</u>      | <u>\$20,175,119</u>   | 69,823,365                               |
| Less bond discount on Revenue Bonds |  |                         |                       | <u>4,175,272</u>                         |
| Total                               |  |                         |                       | <u>\$65,648,093</u>                      |

Note 8 - LONG-TERM OBLIGATIONS (Continued)

The annual requirements including interest to amortize all long-term obligations outstanding at December 31, 1995 other than compensated absences, accrued claims and deferred compensation benefits are as follows:

| <u>Maturity</u>   | <u>Public<br/>Improvement<br/>Bonds</u> | <u>General<br/>Obligation<br/>Bonds</u> | <u>Revenue<br/>Bonds</u> | <u>Capitalized<br/>Leases</u> | <u>Notes<br/>Payable</u> |
|---|---|---|--------------------------|-------------------------------|--------------------------|
| 1996  | \$ 109,465                              | \$178,975                               | \$ 5,896,458             | \$ 53,337                     | \$1,107,094              |
| 1997  | 110,261                                 | 177,519                                 | 5,667,648                | 12,603                        | 586,121                  |
| 1998  | 110,687                                 | 174,945                                 | 5,666,140                | 8,729                         | 187,424                  |
| 1999  | 110,739                                 | 42,121                                  | 5,660,159                | 8,729                         | 195,520                  |
| 2000  | 110,410                                 | 39,584                                  | 5,659,447                | 4,127                         | 178,017                  |
| 2001-2005   | 453,275                                 | 37,000                                  | 28,224,555               |                               | 327,025                  |
| 2006-2010   |   | 22,960                                  | 27,343,031               |                               | 39,665                   |
| 2011-2015   |   |   | 22,697,752               |                               | 12,708                   |
| 2016-2020   |   |   | 3,703,875                |                               |                          |
| Totals  | 1,004,837                               | 673,104                                 | 110,519,065              | 87,525                        | 2,633,574                |
| Less interest   | <u>259,837</u>                          | <u>108,104</u>                          | <u>51,414,065*</u>       | <u>7,224</u>                  | <u>23,699</u>            |
| Plus principal amount<br>of Houma-Terrebonne<br>Public Trust<br>Financing Authority |   |   | <u>6,107,839**</u>       |                               |                          |
| Net amount  | <u>\$ 745,000</u>                       | <u>\$565,000</u>                        | <u>\$65,212,839</u>      | <u>\$ 80,301</u>              | <u>\$2,609,875</u>       |

\*Present value

\*\*A schedule of maturities and interest requirements for all bonds for each of the next five years is not presented since the amount of maturities is not fixed and determinable on an annual basis for the Series 1992, Class B-1 bond.

Bonds payable are represented by the following individual issues:

|   | <u>Authorized<br/>and Issued</u> | <u>Range of<br/>Annual<br/>Installments</u> | <u>Interest<br/>Rate (%)</u> | <u>Maturity<br/>Date</u> | <u>Outstanding</u>  |
|---|----------------------------------|---|------------------------------|--------------------------|---------------------|
| <u>Public Improvement Bonds</u>   |                                  |   |                              |                          |                     |
| Recreation Districts:   |                                  |   |                              |                          |                     |
| No. 10- 1989  | 975,000                          | 40,000 - 110,000                            | 6.65-11.00                   | 3- 1 -2004               | <u>\$ 745,000</u>   |
| <u>General Obligation Bonds</u>   |                                  |   |                              |                          |                     |
| Fire Protection Districts:  |                                  |   |                              |                          |                     |
| No. 4A- 1983  | 500,000                          | 15,000 - 70,000                             | 8.00- 10.00                  | 3- 1 -1998               | 185,000             |
| No. 6- 1989   | 350,000                          | 5,000 - 45,000                              | 6.70- 12.00                  | 3- 1 -2009               | 185,000             |
| No. 7- 1980   | 500,000                          | 15,000 - 30,000                             | 6.00- 7.25                   | 3- 1 -2000               | 150,000             |
| No. 10- 1978  | 175,000                          | 5,000 - 15,000                              | 4.70- 7.00                   | 3- 1 -1998               | <u>45,000</u>       |
|   |                                  |   |                              |                          | <u>565,000</u>      |
| <u>Revenue Bonds</u>  |                                  |   |                              |                          |                     |
| 1988 Hospital<br>Houma-Terrebonne Public<br>Trust Financing<br>Authority: | 47,300,000                       | 855,000 - 3,570,000                         | 5.75- 7.50                   | 4- 1 -2015               | 40,535,000          |
| Taxable Refunding   |                                  |   |                              |                          |                     |
| Series 1992-B (B-1)   | 2,454,896                        |   | 7.375                        | 4- 1 -2011               | 1,907,839           |
| Series 1992-B (B-2)   | 200,000                          |   | 9.25                         | 7- 10 -2014              | 200,000             |
| Series 1992-C   | 4,000,000                        |   | 7.60                         | 7- 10 -2014              | 4,000,000           |
| Waterworks  | 18,710,000                       | 140,000 - 1,495,000                         | 3.40- 6.00                   | 11- 1 -2013              | <u>18,570,000</u>   |
|   |                                  |   |                              |                          | <u>65,212,839</u>   |
| Total bonds payable   |                                  |   |                              |                          | <u>\$66,522,839</u> |

Note 9 - INTERFUND RECEIVABLE AND PAYABLE BALANCESPrimary Government

| <u>Individual Funds</u>                              | <u>Interfund<br/>Receivable</u> | <u>Interfund<br/>Payables</u> |
|--|---------------------------------|-------------------------------|
| General Fund   | \$ 2,153,912                    | \$ 1,261,098                  |
| Special Revenue Funds:                               |                                 |                               |
| Dedicated Emergency Fund                             |                                 | 546,007                       |
| St. James Juvenile Detention Fund                    |                                 | 36,525                        |
| Terrebonne Juvenile Detention Fund                   | 42,820                          | 125                           |
| Parish Prisoner Fund                                 | 185,423                         | 47,019                        |
| Public Safety Fund                                   | 310,052                         | 120,080                       |
| Non-District Recreation Fund                         | 254,938                         | 218,053                       |
| Dumas Daycamp Fund                                   |                                 | 11,046                        |
| State of Louisiana Division of Art Grant Fund        |                                 | 24,558                        |
| City Marshal Fund                                    | 20,933                          | 4,349                         |
| Department of Health Services Fund                   | 508                             | 58,870                        |
| Project Independence Fund                            | 55                              | 28,038                        |
| HUD CDBG Supplemental Appropriation Fund             | 35,370                          | 33,297                        |
| Department of Education Fund                         | 355                             | 7,461                         |
| Section 8 Housing Fund                               | 12,055                          | 11,616                        |
| Section 8 Voucher Fund                               | 11,478                          | 3,532                         |
| Title II-B Summer Youth Program Grant Fund           | 2,047                           | 2,047                         |
| Summer Feeding Program Fund                          | 3,256                           |                               |
| HOME Disaster Grant Fund                             |                                 | 85,359                        |
| Urban Systems Grants Fund                            |                                 | 27,463                        |
| LCDBG Grant Fund                                     | 2,314                           | 134,265                       |
| Housing and Urban Development Grant Fund             | 11,913                          | 21,244                        |
| Urban and Community Affairs Grant Fund               | 437                             |                               |
| Department of Health and Hospitals Grant Fund        |                                 | 7,369                         |
| Sub-Grants Fund                                      | 26                              | 15,762                        |
| Department of Transportation - Literacy Program Fund |                                 | 1,082                         |
| Social Service Disaster Relief Fund                  |                                 | 662                           |
| FTA Public Transit System Fund                       |                                 | 4,866                         |
| Terrebonne Homeless Shelter Fund                     | 156,321                         | 1                             |
| HOME Grant Fund                                      |                                 | 119,618                       |
| FEMA Emergency Food/Shelter Fund                     |                                 | 1                             |
| Road and Bridge Maintenance Fund                     | 289,357                         | 19,133                        |
| Drainage Maintenance Fund                            | 769,637                         | 121,117                       |
| Sanitation Maintenance Fund                          | 66,600                          | 20,404                        |
| Sales Tax Capital Improvement Fund                   |                                 | 1,280,160                     |
| Road District No. 6 Maintenance Fund                 |                                 | 311                           |
| Fire Protection District Maintenance Funds           | 47                              | 4,575                         |
| Road Lighting District Maintenance Funds             |                                 | 56,202                        |
| Health Unit Fund                                     | 3,740                           | 4,493                         |
| Retarded Citizens Fund                               |                                 | 2,047                         |
| Parishwide Recreation Fund                           | 81,473                          | 1,859                         |
| Mental Health Fund                                   |                                 | 376                           |
|  | <hr/>                           | <hr/>                         |
| Total Special Revenue Funds                          | 2,261,155                       | 3,080,992                     |

## Note 9 - INTERFUND RECEIVABLE AND PAYABLE BALANCES (Continued)

| <u>Individual Funds</u>  | <u>Interfund<br/>Receivable</u> | <u>Interfund<br/>Payables</u> |
|--|---------------------------------|-------------------------------|
| Debt Service Funds:  |                                 |                               |
| Sewer Improvement and Paving Sinking Funds:                      |                                 |                               |
| Dated February 1, 1980   |                                 | 1,531                         |
| 2 of 83 dated May 1, 1983  |                                 | 10,530                        |
| Myrtle Grove   |                                 | 13,115                        |
| 2 of 85 dated June 1, 1985                                       |                                 | 100                           |
| Plantation Gardens   |                                 | 339                           |
| Roberta Grove  |                                 | 1,516                         |
| Aragon Road  |                                 | 38,690                        |
| Royce Street Sewerage  |                                 | 3,255                         |
| Roberta Grove 1993   |                                 | 13,100                        |
| Telemac Street   | 10,224                          | 8,448                         |
| Henry Clay Street  | 28,800                          | 38,400                        |
|  | <u>39,024</u>                   | <u>129,024</u>                |
| Total Debt Service Funds   |                                 |                               |
| Capital Projects Funds:  |                                 |                               |
| City Paving Project Construction Fund                            | 57                              |                               |
| Parishwide Drainage Construction Fund                            | 332,699                         | 11,956                        |
| Parishwide Sewerage Construction Fund                            |                                 | 345,946                       |
| Capital Project Control Fund                                     | 430,596                         | 1,402,506                     |
| Road and Bridge Construction Fund                                | 38,400                          | 4,100                         |
| Civic Center/Administrative Building Construction Fund           |                                 | 3                             |
| 1-1 B Construction Fund  | 1,054,977                       | 387,946                       |
|  | <u>1,856,729</u>                | <u>2,152,457</u>              |
| Total Capital Projects Fund                                      |                                 |                               |
| Enterprise Funds:  |                                 |                               |
| Utilities Fund   | 4,210,818                       | 1,735,669                     |
| Sewerage Fund  | 377,927                         | 46,366                        |
|  | <u>4,588,745</u>                | <u>1,782,035</u>              |
| Total Enterprise Funds   |                                 |                               |
| Internal Service Funds:  |                                 |                               |
| Insurance Control Fund   | 638,957                         | 111,641                       |
| Group Health Insurance Fund                                      | 1,029                           | 134,251                       |
| Unemployment Control Fund  | 64                              | 308,374                       |
| Centralized Purchasing Fund                                      | 68,623                          | 939,471                       |
|  | <u>708,673</u>                  | <u>1,493,737</u>              |
| Total Internal Service Funds                                     |                                 |                               |
| Fiduciary Funds:   |                                 |                               |
| Agency Funds:  |                                 |                               |
| Insurance Clearing Fund  | 93,900                          | 242,835                       |
| Payroll Fund   |                                 | 19,505                        |
| Disbursement Fund  | 1,835,422                       | 3,374,503                     |
| Council on Aging Fund  |                                 | 1,374                         |
|  | <u>1,929,322</u>                | <u>3,638,217</u>              |
| Total Fiduciary Funds  |                                 |                               |
| Total from Combined Balance Sheet                                |                                 |                               |
|  | <u>\$13,537,560</u>             | <u>\$13,537,560</u>           |
| <u>Component Units</u>   |                                 |                               |
| Balances per Exhibit 1   | \$ 188,484                      | \$ 187,878                    |
| City Court of Houma  |                                 |                               |
| Earned Civil Fees Fund -<br>not included in financial statements |                                 | 606                           |
|  | <u>\$ 188,484</u>               | <u>\$ 188,484</u>             |
| Reconciled totals  |                                 |                               |



Note 10 - SEGMENT INFORMATION

Segment information for the Parish's Enterprise Funds are as follows:

|  | <u>Sewerage<br/>System</u> |
|--|----------------------------|
| Operating revenue                        | \$ 3,032,218               |
| Operating expenses:                      |                            |
| Depreciation                             | 1,741,498                  |
| All other                                | 2,749,232                  |
| Operating income (loss)                  | (1,458,512)                |
| Non-operating revenues (expenses) net    | 206,890                    |
| Operating transfer in                    | 354,978                    |
| Net (loss)                               | (896,644)                  |
| Contributed capital reduction            | 1,096,340                  |
| Increase (decrease) in retained earnings | 199,696                    |
| Capital expenditures                     | 227,504                    |
| Total assets                             | 54,805,885                 |
| Long-term liabilities                    |                            |
| Capital contributions                    | 55,425,104                 |
| Total fund equity                        | 54,559,321                 |

|                                      | <u>Utilities Fund</u> |             |              |
|--------------------------------------|-----------------------|-------------|--------------|
|                                      | <u>Electric</u>       | <u>Gas</u>  | <u>Total</u> |
| Operating revenue                    | \$18,074,869          | \$7,154,711 | \$25,229,580 |
| Operating expenses:                  |                       |             |              |
| Depreciation                         | 1,583,990             | 219,701     | 1,803,691    |
| All other                            | 12,441,952            | 5,851,636   | 18,293,588   |
| Operating income                     | 4,048,927             | 1,083,374   | 5,132,301    |
| Non-operating revenue (expenses) net | 248,624               | 98,398      | 347,022      |
| Operating transfer out               | (747,252)             | (295,791)   | (1,043,043)  |
| Net income                           | 3,550,299             | 885,981     | 4,436,280    |
| Capital expenditures                 |                       |             | 8,291,292    |
| Total assets                         |                       |             | 57,796,085   |
| Long-term liabilities                |                       |             | 16,465,000   |
| Capital contributions                |                       |             | 6,992,970    |
| Total fund equity                    |                       |             | 36,046,246   |

Note 11 - MAJOR SUPPLIERS - ENTERPRISE FUNDS

Accounts payable to five major suppliers of natural gas at December 31, 1995 were:

|            | <u>Utilities<br/>Fund</u> |
|------------|---------------------------|
| Supplier A | \$379,901                 |
| Supplier B | 325,265                   |
| Supplier C | 23,145                    |
| Supplier D | 92,123                    |
| Total      | <u>\$820,434</u>          |

Expense for purchases of natural gas for the year ended December 31, 1995 included the following amounts for these suppliers:

|            | <u>Utilities<br/>Fund</u> |
|------------|---------------------------|
| Supplier A | \$2,466,201               |
| Supplier B | 1,132,443                 |
| Supplier C | 176,944                   |
| Supplier D | 817,590                   |
| Supplier F | 190,483                   |
| Total      | <u>\$4,783,661</u>        |

Note 12 - MAJOR CUSTOMERS - UTILITIES FUND

Accounts receivable due from Louisiana Energy and Power Authority (LEPA) at December 31, 1995 was \$3,562. Total revenues from sales of electricity for the 1995 fiscal period was \$554,023. Beginning May 1, 1995, the Parish and LEPA entered into an agreement to interchange electrical services between each other which will terminate on December 31, 2000, see Note 13.

Note 13 - INVESTMENT IN LEPA

The Louisiana Energy and Power Authority (LEPA), was created as a political subdivision of the State of Louisiana. Nineteen Louisiana municipalities currently are members of LEPA and are joined together to provide a reliable and economic supply of electric power and energy to member municipalities. LEPA is a 20% co-owner under the Joint Ownership Agreement, of a 530 MW coal-fired steam electric generating plant, the Rodemacher Unit No. 2. The Agreement will remain in effect as long as the unit is useful for the generation of electricity or for a period of 35 years, whichever is less. Central Louisiana Electric Company, Inc. (CLECO) and Lafayette Public Power Authority (LPPA) have ownership interests of 30% and 50%, respectively.

The Utilities Fund (City of Houma) together with four other cities have entered into Power Sales Contracts with LEPA. Each city is required to purchase its respective entitlement share of generated electricity. The aggregate entitlement shares of all the cities equals 100% of which the Utilities Fund share is 21.7%. Each city will be required to pay monthly for its entitlement share of power capability and energy on a take-or-pay basis whether or not the unit is operating. Under existing law, the rates charged by the participants to their customers are not subject to regulation by any federal or state authority. Each participant is obligated to establish rates and charges sufficient to pay all of its obligations to the Authority. Payments to be made by participants are payable monthly solely from the revenues of the participants' utilities system.

Since January 1, 1990, the utilities fund (City of Houma) has entered into four additional agreements with LEPA.

The City of Houma has entered into an all requirement Power Supply Agreement along with 11 other cities and LEPA, whereas Houma purchases its entire electric load requirements from LEPA'S power supply mix which ended April 30, 1995.

The City has also entered into a Capacity purchase agreement with LEPA, whereby LEPA purchases and controls 100% of Houma's dependable capacity and directs generation quantities to meet its power supply needs which ended April 30, 1995.

Additionally, the City of Houma along with three other cities that signed the original Power Sales Contracts entered into repurchase agreements with LEPA. Under these agreements, LEPA purchases their entitlements in the Rodemacher project for its use in its power supply mix. This agreement, however, does not relieve Houma of any obligations established under the Power Sales Contract.

As of May 1, 1995, LEPA and TPCG entered into a new agreement for load control and other services which will terminate December 31, 2000. Load Control Service is defined as the utilization of Houma's internal electrical generating facilities and LEPA's existing telemetry and energy control facilities for the purpose of remotely controlling Houma's internal generating facilities on a continuous basis to provide an amount of electrical power and energy equal to Houma's internal load minus Houma's scheduled interchange (Load Control). In addition, LEPA will coordinate Houma's scheduled interchange based upon written schedules provided to LEPA by Houma and/or based upon written guidelines provided to LEPA by Houma. Houma agrees that absent such written schedules and/or guidelines, LEPA shall then use its sole judgment in determining Houma's scheduled interchange.

Note 13 - INVESTMENT IN LEPA (Continued)

Long-term debt of LEPA consisted of the following at December 31, 1995:

|   |                      |
|---|----------------------|
| Serial bonds, 1985 Series, 5.50% - 8.50%<br>due January 1, 1993 to 1998     | \$ 8,900,000         |
| Certificates of Indebtedness, 1986 Series,<br>8.00% due July 1, 1993 - 1996 | 655,000              |
| Serial Bonds, 1991 Series, 5.65% - 6.80%<br>due January 1, 1993 to 2004     | 34,220,000           |
| Term Bonds, 1991 Series, 6.75% due<br>January 1, 2008                       | 29,060,000           |
| Term Bonds, 1991 Series, 6.00% due<br>January 1, 2013                       | <u>48,085,000</u>    |
|   | 120,920,000          |
| Less:   |                      |
| Current maturities  | 4,220,000            |
| Original issue discount   | <u>5,363,810</u>     |
| Total   | <u>\$111,336,190</u> |

In 1991, LEPA issued \$114,570,000 of Power Project Refunding Revenue Bonds (Rodemacher Unit No. 2), 1991 Series with an original issue discount of \$6,251,587, to advance refund \$100,275,000 of the \$118,335,000 1985 Series Power Project Refunding Revenue Bonds outstanding. The proceeds of the 1991 Series Bonds, net of financing costs and bond insurance premiums (\$105,505,047), and certain amounts available in LEPA's funds and accounts (\$2,979,733) were deposited into an irrevocable escrow account maintained by a trustee. The funds were invested by the trustee in direct obligations of the United States Government in order to pay, at maturity, the 1985 Series Bonds maturing on January 1, 1999, January 1, 2004 and January 1, 2013. The 1985 Series Bonds maturing after January 1, 1995 were redeemed on January 1, 1995. LEPA received approximately \$67,000 in funds remaining after redemption.

In 1982, LEPA issued \$109,515,000 of Power Project Revenue Bonds (Rodemacher Unit NO. 2) 1986 Series, to fund its share of the estimated costs of acquisition and construction of the Project and to pay other related costs, including acquisition of coal inventory, debt issuance costs and to establish various funds required by the bond resolution. The 1985 Series Bonds were issued to advance refund the 1982 Series Power Project Revenue Bonds.

LEPA incurred a loss of approximately \$16,650,000 in connection with the advance refunding, which, in addition to losses incurred in a 1985 refunding, has been deferred and is being amortized over the life of the 1991 Series Bonds. LEPA also incurred \$2,813,366 of expenses related to the issuance of the 1991 Series Bonds which have been deferred and are being amortized over the life of the 1991 Series Bonds.

The 1985 Series Bonds and the 1991 Series Bonds are payable solely from the revenues of LEPA and the funds pledged as established with the bond resolution. The payments of principal and interest on the bonds have been guaranteed by Financial Guaranty Insurance Company (FGIC). The insurance policies between LEPA and FGIC are noncancelable. The policies were prepaid with proceeds from refinancings and are nonrefundable.

The 1986 Certificates of Indebtedness are secured and payable solely from a pledge and dedication of the excess of annual revenues of LEPA above statutory, necessary and usual charges in each of the fiscal years ending December 31, 1986 to December 31, 1996, inclusive. All Requirement Members pay amounts to generate sufficient revenues to pay the maximum annual principal and interest requirements in any year the certificates are outstanding.

Note 13 - INVESTMENT IN LEPA (Continued)

Summary financial information of Louisiana Energy and Power Authority as of December 31, 1995 and for the year then ended follows:

BALANCE SHEET

December 31, 1995

ASSETS

|   |                      |
|---|----------------------|
| Utility plant - net of accumulated depreciation<br>of \$18,603,177            | \$ 66,365,998        |
| Central dispatch facility - net of accumulated<br>depreciation of \$6,374,907 | 418,453              |
| Special deposits  | 17,822,702           |
| Current assets  | 18,903,002           |
| Deferred charges  | <u>33,080,131</u>    |
| Total   | <u>\$136,590,286</u> |

CAPITALIZATION AND LIABILITIES

|                                |                      |
|--------------------------------|----------------------|
| Capitalization - Revenue Bonds | \$111,336,190        |
| Equity                         | 9,429,817            |
| Current liabilities            | <u>15,824,279</u>    |
| Total                          | <u>\$136,590,286</u> |

STATEMENT OF REVENUES, EXPENSES AND EQUITY

For the year ended December 31, 1995

|                                      |                     |
|--------------------------------------|---------------------|
| Operating revenues - power sales     | \$54,006,229        |
| Operating expenses - power purchases | <u>47,922,621</u>   |
| Net operating revenues               | 6,083,608           |
| Total other expenses                 | <u>6,004,380</u>    |
| Net revenues                         | 79,228              |
| Equity at beginning of year          | <u>9,350,589</u>    |
| Equity at end of year                | <u>\$ 9,429,817</u> |

Note 13 - INVESTMENT IN LEPA (Continued)

The annual principal requirements to amortize long-term debt are as follows:

| <u>Calendar Year</u>         | <u>January 1,<br/>Bonds</u> | <u>July 1,<br/>Certificates of<br/>Indebtedness</u> |
|------------------------------|-----------------------------|---|
| 1996                         | \$ 3,565,000                | \$655,000   |
| 1997                         | 3,840,000                   |   |
| 1998                         | 4,130,000                   |   |
| 1999                         | 4,460,000                   |   |
| 2000                         | 4,750,000                   |   |
| Thereafter                   | <u>99,520,000</u>           | <u>          </u>                                   |
|                              | 120,265,000                 | 655,000   |
| Less original issue discount | <u>5,363,810</u>            | <u>          </u>                                   |
| Totals                       | <u>\$114,901,190</u>        | <u>\$655,000</u>                                    |

Expenses for the Utilities Fund's entitlement share of power capacity and energy for the year ended December 31, 1995 amounted to \$2,916,629. The Utilities Funds' investment in LEPA of \$615,219 is recorded based on audited financial statements as of December 31, 1995.

Note 14 - SERVICE AGREEMENTS

The Parish has a reciprocal agreement with Terrebonne Parish Consolidated Waterworks District No. 1 (the District) in which the District provides meter reading and billing for certain gas customers of the Parish and the Parish provides meter reading and billings for certain water customers of the District. These services are provided at an agreed upon price per customer.

The District shall send monthly bills to its customers located outside the Urban Service District for sewerage in return for 2.25% of all sewerage collections. Finally, the District shall bill and collect for the Parish a sanitation user fee in return for 2.50% of all gross collections.

Note 15 - INTERDEPARTMENTAL - UTILITIES USAGE

The Utilities Fund records at cost the sales and purchases of natural gas between departments. The Gas Utility Department reports as revenue the sale of natural gas to the Electric Utility Department. The Electric Utility Department records these purchases as operating expenses. For the year ended December 31, 1995, these interdepartmental transactions amounted to \$2,469,280. Interdepartmental sales of electricity and gas to various departments amounted to \$32,582. No consolidating or other eliminating entries were made in arriving at the above figures.

Note 16 - CONTRIBUTED CAPITAL

A cumulative summary of the Enterprise Funds' contributed capital at December 31, 1995 is as follows:

|  | <u>Sewerage<br/>Fund</u> | <u>Utilities<br/>Fund</u> |
|--|--------------------------|---------------------------|
| Federal grants   | \$39,829,354             |                           |
| City of Houma  |                          | \$1,200,105               |
| Terrebonne Parish Gas<br>Distribution System Fund  |                          | 3,333,511                 |
| Contribution in aid of construction  | <u>30,099,646</u>        | <u>2,459,355</u>          |
|  | 69,929,000               | 6,992,970                 |
| Less depreciation on assets constructed<br>substantially from funds supplied by<br>contribution in aid of construction | <u>(14,503,896)</u>      | <u>          </u>         |
| Totals   | <u>\$55,425,104</u>      | <u>\$6,992,970</u>        |

| Received -<br>Cash<br>Basis | Grant Revenues       |                      | Accrual<br>Basis | Other Revenues |        | (Ref.)   | Expenditures     |
|-----------------------------|----------------------|----------------------|------------------|----------------|--------|----------|------------------|
|                             | Accrued (Deferred)   |                      |                  | Accrual Basis  |        |          |                  |
|                             | December<br>31, 1994 | December<br>31, 1995 |                  | Local          | State  |          |                  |
| 117,719                     | 18,604               |                      | 99,115           |                |        |          | 99,115           |
| 52,604                      |                      | 32,267               | 84,871           |                |        |          | 84,871           |
| (839)                       | (839)                |                      |                  |                |        |          | *                |
| 339,965                     | 67,477               |                      | 272,488          |                | 10,422 | (5)      | 282,910 *        |
| 22,788                      |                      | 65,949               | 88,737           |                | 2,365  | (5)      | 91,102 *         |
|                             |                      |                      |                  |                |        |          | <u>557,998</u>   |
|                             |                      |                      |                  |                |        |          | <u>786,426</u>   |
| 28,757                      | 1,319                |                      | 27,438           |                |        |          | 27,438           |
| 2,017                       |                      | 7,857                | 9,874            |                |        |          | 9,874            |
|                             |                      |                      |                  |                |        |          | <u>37,312</u>    |
| 333,972                     | 68,915               |                      | 265,057          |                |        | (3)/(8)/ |                  |
| 1,407,368                   |                      | 18,869               | 1,426,237        | 78,289         |        | (9)      | 265,057 *        |
| 1,105,654                   | 32,681               |                      | 1,072,973        |                |        | (3)/(8)/ | 1,469,873 *      |
| 301,673                     | 178,955              |                      | 122,718          |                |        | (9)      | 1,072,973 *      |
| 307,557                     | 8,903                | 278,456              | 577,110          |                |        |          | 122,718 *        |
| 83,997                      |                      | 117,969              | 201,966          |                |        |          | 577,110 *        |
|                             |                      |                      |                  |                |        |          | <u>201,966 *</u> |
|                             |                      |                      |                  |                |        |          | <u>3,709,697</u> |
| (3,508)                     | (3,508)              |                      |                  |                |        |          | *                |
| 716,420                     | 46,392               | (36,705)             | 633,323          |                |        |          | 632,632 *        |
|                             |                      | 45,812               | 45,812           |                |        |          | 45,812 *         |
| (2,843)                     | (2,843)              |                      |                  |                |        |          | *                |
| 365,302                     | 19,834               | (33,634)             | 311,834          |                |        |          | 320,010 *        |
|                             |                      | 27,293               | 27,293           |                |        |          | <u>27,293 *</u>  |
|                             |                      |                      |                  |                |        |          | <u>1,025,747</u> |

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

Primary Government of the  
Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

| Federal Granting Agency<br>Recipient State Agency/<br>Grant Program         | Financial<br>Report<br>Reference | Grant Number   | Federal<br>Catalog<br>Number |
|---|----------------------------------|----------------|------------------------------|
| <u>Department of Housing and Urban Development:</u>                         |                                  |                |                              |
| <u>Pass through payments:</u>   |                                  |                |                              |
| <u>Office of Community Development:</u>                                     |                                  |                |                              |
| Community Development Block Grant<br>(State Program)                        | B-24                             | 101-4080       | 14.228                       |
| Total Department of Housing and<br>Urban Development                        |                                  |                |                              |
| <u>Department of Labor:</u>   |                                  |                |                              |
| <u>Pass Through Payments:</u>   |                                  |                |                              |
| <u>Department of Labor:</u>   |                                  |                |                              |
| <u>Through the Work Connection</u>  |                                  |                |                              |
| Job Training Partnership Act - Title<br>II-B (Employment & Training) - 1995 | B-20                             | 100435         | 17.250                       |
| <u>Through the Inter-Tribal Council of LA:</u>                              |                                  |                |                              |
| Job Training Partnership Act - Title<br>IV (Employment and Training) - 1995 | B-14                             | N/A            | 17.234                       |
| <u>Louisiana Dept. of Labor:</u>  |                                  |                |                              |
| Community Services Block Grant-1995   | B-28                             | 95P0073        | 93.569                       |
| Community Services Homeless Grant-94/95                                     | B-28                             | 94P0073H       | 93.572                       |
| Total Department of Labor   |                                  |                |                              |
| <u>Environmental Protection Agency:</u>                                     |                                  |                |                              |
| <u>Direct Payments:</u>   |                                  |                |                              |
| Construction Grants for Wastewater Works                                    | D-2                              | C-220-800-21   | 66.418                       |
|   | D-2                              | C-220-356-24   | 66.418                       |
|   | D-2                              | C-220-356-25   | 66.418                       |
| (Raccoon Island)  | D-2                              | X-006589-01-2  | 66.461                       |
| Total Environmental Protection Agency                                       |                                  |                |                              |
| <u>Department of Energy:</u>  |                                  |                |                              |
| <u>Pass Through Payments:</u>   |                                  |                |                              |
| <u>Department of Social Services -</u>                                      |                                  |                |                              |
| <u>Office of Community Services:</u>  |                                  |                |                              |
| <u>Weatherization Assistance -</u>  |                                  |                |                              |
| LIHEAP/PVE/DOE 1994-95  | B-27                             | 04744/370-3254 | 81.042                       |
| LIHEAP/PVE/DOE 1995-96  | B-27                             | 06198/370-5206 | 81.042                       |
| Total Department of Energy  |                                  |                |                              |

| Received -<br>Cash<br>Basis | Grant Revenues<br>Accrued (Deferred) |                      | Accrual<br>Basis | Other Revenues<br>Accrual Basis |       | (Ref.)    | Expenditures     |
|-----------------------------|--------------------------------------|----------------------|------------------|---------------------------------|-------|-----------|------------------|
|                             | December<br>31, 1994                 | December<br>31, 1995 |                  | Local                           | State |           |                  |
| 287,845                     |                                      | 171,938              | 459,783          |                                 |       |           | 459,783 *        |
|                             |                                      |                      |                  |                                 |       |           | 5,195,227        |
| 36,011                      |                                      |                      | 36,011           |                                 |       |           | 36,011           |
| 1,039                       |                                      | 320                  | 1,359            |                                 |       |           | 1,359            |
| 164,995<br>8,772            | 21,338<br>283                        | 19,235<br>460        | 162,892<br>8,949 |                                 |       |           | 162,892<br>8,949 |
|                             |                                      |                      |                  |                                 |       |           | 171,841          |
|                             |                                      |                      |                  |                                 |       |           | 209,211          |
| 93,563                      | 93,564                               | 798,876              | 798,875          |                                 |       |           | 1,154,521 *      |
| 77,370                      | 77,370                               | 39,173               | 39,173           | 24,607                          |       | (2) / (4) | 2,932 *          |
| 3,643                       | 147                                  |                      | 3,496            | 199                             |       | (1)       | 46,812 *         |
|                             |                                      |                      |                  |                                 |       |           | 3,695            |
|                             |                                      |                      |                  |                                 |       |           | 1,207,960        |
| 44,242<br>8,645             | 23,632                               | 9,267                | 20,610<br>17,912 |                                 |       |           | 20,610<br>17,912 |
|                             |                                      |                      |                  |                                 |       |           | 38,522           |



**SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE**

Primary Government of the  
Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

| Federal Granting Agency<br>Recipient State Agency/<br>Grant Program | Financial<br>Report<br>Reference | Grant Number  | Federal<br>Catalog<br>Number |
|---|----------------------------------|---------------|------------------------------|
| <u>Department Emergency Management Agency:</u>                      |                                  |               |                              |
| <u>Pass Through Payments:</u>                                       |                                  |               |                              |
| <u>Office of Emergency Preparedness:</u>                            |                                  |               |                              |
| FEMA 904-Dr-LA  | Various                          | 109-00000     | 83.516                       |
| FEMA Pass Through   | Various                          | 109-00000     | 83.516                       |
| FEMA 956-Dr-LA  | Various                          | 109-00000     | 83.516                       |
| <br>  |                                  |               |                              |
| <u>Hazard Mitigation Grant Program:</u>                             |                                  |               |                              |
| FEMA 956-Dr-LA  | D-2                              | 109-0002      | 83.516                       |
| FEMA 956-Dr-LA  | D-2                              | 109-0002      | 83.516                       |
| Emergency Food and Shelter Program                                  | B-33                             | N/A           | 83.523                       |
| <br>  |                                  |               |                              |
| Total Department of Emergency<br>Management Agency                  |                                  |               |                              |
| <br>  |                                  |               |                              |
| <u>Department of Justice:</u>                                       |                                  |               |                              |
| <u>Direct Payments</u>  |                                  |               |                              |
| <u>Office of Justice Programs</u>                                   |                                  |               |                              |
| Office of Community Oriented Policing<br>Services                   | B-9                              | 95-CF-WX-0496 | 16.710                       |
| <br>  |                                  |               |                              |
| <u>Department of Interior:</u>                                      |                                  |               |                              |
| <u>Pass Through Payments:</u>                                       |                                  |               |                              |
| <u>Department of Culture, Recreation,<br/>and Tourism -</u>         |                                  |               |                              |
| <u>Office of State Parks/Outdoor Recreation:</u>                    |                                  |               |                              |
| Land and Water Conversation Fund Program                            | B-25                             | N/A           | 15.916                       |
| <br>  |                                  |               |                              |
| <u>Department of Commerce:</u>                                      |                                  |               |                              |
| <u>Direct Payments:</u>   |                                  |               |                              |
| <u>Economic Development Administration:</u>                         |                                  |               |                              |
| Road Paving and Drainage Update Project<br>for Industrial Park      | D-2                              | 08-01-02995   | 11.300                       |
| <br>  |                                  |               |                              |
| Totals  |                                  |               |                              |

| Received -<br>Cash<br>Basis | Grant Revenues<br>Accrued (Deferred) |                      | Accrual<br>Basis    | Other Revenues<br>Accrual Basis |                   | (Ref.) | Expenditures        |
|-----------------------------|--------------------------------------|----------------------|---------------------|---------------------------------|-------------------|--------|---------------------|
|                             | December<br>31, 1994                 | December<br>31, 1995 |                     | Local                           | State             |        |                     |
| 125,189                     | 70,361                               |                      | 54,828              |                                 |                   |        |                     |
| 1,392                       | 1,392                                |                      |                     |                                 |                   | (10)   | *                   |
|                             | 100,219                              | 100,219              |                     |                                 |                   |        | *                   |
|                             | (56,829)                             |                      | 56,829              |                                 |                   |        | 91,927 *            |
| 399,176                     |                                      | 50,697               | 449,873             |                                 | 279,514           | (7)    | 531,695 *           |
|                             |                                      | 84,734               | 84,734              |                                 |                   | (7)    | 154,013 *           |
| 11,204                      |                                      |                      | 11,204              |                                 |                   |        | 11,204              |
|                             |                                      |                      |                     |                                 |                   |        | <u>788,839</u>      |
| 2,902                       |                                      | 10,371               | 13,273              | 5,425                           |                   | (1)    | <u>18,698</u>       |
|                             |                                      | 1,772                | 1,772               |                                 |                   | (9)    | <u>1,772</u>        |
|                             |                                      | 49,210               | 49,210              | 32,807                          |                   | (1)    | <u>82,017</u>       |
| <u>\$ 7,552,215</u>         | <u>\$ 1,230,104</u>                  | <u>\$ 1,913,267</u>  | <u>\$ 8,235,378</u> | <u>\$ 221,288</u>               | <u>\$ 311,155</u> |        | <u>\$ 8,934,854</u> |

**SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE**

**Primary Government of the  
Terrebonne Parish Consolidated Government**

For the year ended December 31, 1995

- (1) Local match.
- (2) Interest income.
- (3) Program income (principal and interest payments from Economic Development loans).
- (4) The Parish's matching requirements for EPA grants are satisfied from bond proceeds that were placed in the Construction Fund in earlier years.
- (5) Participant reimbursements are 50% state funded.
- (6) Local funding for the Public Transit system comes from a combination of General Fund monies appropriated for matching purposes, as well as from the State Parish Transportation Fund.
- (7) Revenues include reimbursement of expenditures as far back as 1986. The FEMA grant allowed the Parish to recapture those costs.
- (8) Donations received from local sources for specific community public services activities.
- (9) Land and Water Conservation Fund monies have been awarded to fund Gray Recreation Facility improvements. 50% of allowable expenditures are to be reimbursed, with the remaining expenditures absorbed by CDBG funds.
- (10) FEMA reimbursement for damages sustained by local fire districts, written off due to ineligibility of costs.

\* Major Programs

See notes to Schedule of Federal Financial Assistance.

**NOTES TO SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE**

**Primary Government of the  
Terrebonne Parish Consolidated Government**

December 31, 1995

**Note 1 - SCOPE OF AUDIT PURSUANT TO OMB CIRCULAR A-128, SINGLE AUDIT ACT OF 1984**

All Federal grant awards of the Primary Government of Terrebonne Parish Consolidated Government are included in the scope of the OMB Circular A-128, Single Audit Act of 1984. The United States Department of Education is the Parish's cognizant federal audit agency and the Louisiana Department of Social Services is the state cognizant audit agency for the single audit.

**Note 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Schedule of Federal Financial Assistance has been prepared on the accrual basis of accounting. Accrued revenue at year end represents entitlements not yet received. Deferred revenue at year end represents funds received in excess of reimbursable expenditures incurred.

**Note 3 - FINDINGS OF NONCOMPLIANCE**

The findings of noncompliance are disclosed in Schedule 1. The potential reimbursement effects of the findings are not ascertainable.

SCHEDULE OF FINDINGS AND QUESTIONED COSTSPrimary Government of the  
Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

| <u>Grant Program</u>  | <u>Findings</u>  | <u>Questioned Costs</u> |
|---|--|-------------------------|
| Lower-Income Housing Assistance Program - Existing Certificates | <p>1. <u>Finding</u> - While testing 25 participants for eligibility, it was noted that one lease between the landlord and the tenant (participant) was not signed by the tenant.</p> <p><u>Criteria</u> - The program requires that a lease between the landlord and tenant be signed by both parties.</p> <p><u>Effect of Finding</u> - No support in the file indicating the tenant (participant) agrees to the terms of the lease.</p> <p><u>Cause of Finding</u> - Oversight by the Section 8 staff.</p> <p><u>Recommendation</u> - We recommend that the Section 8 staff use caution when completing forms to ascertain that all signatures that are required are obtained.</p> <p><u>Grantee's Response</u> - The lease has been signed by the tenant and the document has been placed in the tenant's folder. This was an oversight and special effort will be made to insure that this does not happen again.</p> | \$ -0-                  |
| Community Development Block Grant (Entitlement)                 | <p>2. <u>Finding</u> - While performing a sample on determining eligibility for Housing Rehabilitation, one participant did not have income verification in the file.</p> <p><u>Criteria</u> - Participants must be below certain income guidelines in order to qualify for assistance.</p>  | \$ 33,130               |

Grant  
Program

Findings

Questioned  
Costs

2. (Continued)

Effect of Finding - This participant could be found to be ineligible for the assistance received. The Parish then could be required to pay back funds.

Cause of Finding - Income verification not in the participants file.

Recommendation - We recommend that care be taken to ascertain that all requirements of the program are met and that all necessary paperwork be included in participant's files.

Grantee's Response - The income verification is being updated. The participant is qualified for the program, but income information was older than twelve months. The Parish has established a second review process which should remedy this situation in the future.

Community  
Development  
Block Grant  
(Entitle-  
ment)

3. Finding - For the Parish's program year ended December 31, 1995, the Grantee Performance Report was not filed within the necessary time constraints. It also did not agree to the accounting records. \$ -0-

Criteria - As per 24CFR570.507, the Grantee Performance Report is due from each grantee 90 days after the end of its program year. Also, reports should agree to accounting records.

Effect of Finding - Possible loss or withholding of funding.

Cause of Finding - The Grantee Performance Report was not submitted prior to March 31, 1996 and did not agree to the accounting records.

Recommendation - The Parish should develop procedures that will ensure that the Grantee Performance Report and all other reports are filed within the required time limits.

Grant  
Program

Findings

Questioned  
Costs

3. (Continued)

Grantee's Response - Unanticipated problems were encountered in using the Enters GPR software to compile the 1995 Grantee Performance Report, causing a delay in the submission of the report to HUD, as well as the inability to reconcile the report to the Parish accounting records. Also, a staff reorganization within the Parish was also a contributing factor in the delay.

With the implementation of the new Integrated Disbursement and Information System for HUD programs, the information contained in the present format of the Grantee Performance Report will be updated continuously and accessible to HUD at all times. The present Grantee Performance Report will then no longer be required by HUD.

Section 9  
FTA

4. Finding - The purchase of bus station property was not included in the grant budget. We were informed that verbal approval was obtained from the State for this item.

\$16,640

Criteria - Expenditures should be made in accordance with the budget.

Effect of Finding - Property purchased not in accordance with the budget.

Cause of Finding - Purchase of property was not included in grant budget.

Recommendation - We recommend that the Parish receive formal budget amendments in writing.

Grant  
Program

Findings

Questioned  
Costs

4. (Continued)

Grantee's Response - FTA program and fiscal officials have been kept informed regarding the progress of getting the Parish's Public Transit system up and operational. Verbal approval to purchase the bus station property was received prior to taking the necessary steps to initiate the purchase. Also, the Parish has requested, and has received, reimbursement from FTA for the purchase of this property. However, a written approval has been requested and is forthcoming from the granting authorities.

Prior Year Findings -

Findings in the prior year were appropriately resolved and corrective action has been taken.



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# Terrebonne Parish Consolidated Government

## Audit Presentation

*December 31, 1995*



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

Prepared for:

Release Date SEP 17 1996

Submitted by:

Bourgeois Bennett, L.L.C.  
Certified Public Accountants | Consultants



Bourgeois Bennett

## AUDIT PRESENTATION

To the Parish President and  
the Terrebonne Parish Council  
Houma, Louisiana

We have completed our audit of the Terrebonne Parish Consolidated Government for the year ended December 31, 1995 and have presented our report thereon under a separate cover. In fulfilling our responsibility as the Parish's auditors, we are required to communicate to the Council certain matters related to the conduct of our audit.

1. AUDITORS RESPONSIBILITY UNDER GENERALLY ACCEPTED AUDITING STANDARDS AND GOVERNMENT STANDARDS

Our audit was conducted in accordance with generally accepted auditing standards and "Government Auditing Standards" issued by the Comptroller General of the United States which require that we plan and perform the audit to obtain reasonable assurance about whether the statements are free of material misstatements.

As required, separate letters have been issued on internal control and compliance with laws and regulations.

We have complied with the requirements of the Single Audit Act and OMB Circular A-128.

2. SIGNIFICANT ACCOUNTING POLICIES

Significant accounting policies are described in Note 1 to the financial statements. No new accounting policies were adopted nor required to be adopted for the year ended December 31, 1995.

3. MANAGEMENT JUDGEMENTS AND ACCOUNTING ESTIMATES

The most significant estimates reflected in the financial statements relate to the collectibility of accounts receivable, accrual of unbilled utility revenue, and claims and judgements incurred. Management has provided us with representations concerning these matters.

#### 4. SIGNIFICANT AUDIT ADJUSTMENTS

There were various significant audit adjustments made during our recent audit. Copies were furnished to management and were recorded in the Parish's accounting records.

#### SELECTED FINANCIAL INFORMATION

The attached Schedules 1 through 8 show the sources and uses of funds for general government for the years 1992 through 1995. The schedules only include amounts in the General Fund which accounts for general government.

As indicated in Schedule 1, a comparison of the sources of funds (1995 - \$17,456,308 and 1994 - \$21,327,407) shows a decrease of \$3,871,099. While there was approximately a \$6,000,000 decrease in state mineral royalties, there was an increase of approximately \$740,000 in ad valorem taxes, \$200,000 in sales taxes, \$67,000 in state revenue sharing, \$260,000 in video drawpoker, \$365,000 in interest earnings and \$540,000 in the transfer from the Utilities Fund.

A comparison of the sources of funds as a percentage of the total (Schedule 5) for the years 1995 and 1994 indicates the following:

|                      | <u>1995</u> | <u>1994</u> | <u>Increase<br/>(Decrease)</u> |
|----------------------|-------------|-------------|--------------------------------|
| Taxes                | 28.7%       | 18.9%       | 9.8%                           |
| Licenses and permits | 3.8%        | 2.9%        | 0.9%                           |
| State                | 42.2%       | 61.4%       | (19.2)%                        |
| Federal              | 0.4%        | 0.3%        | 0.1%                           |
| Fines                | 0.3%        | 0.3%        | 0.0%                           |
| Charges for services | 2.1%        | 1.6%        | 0.5%                           |
| Miscellaneous        | 6.2%        | 3.3%        | 2.9%                           |
| Transfers            | 4.7%        | 1.2%        | 3.5%                           |
| Allocations          | 11.6%       | 10.1%       | 1.5%                           |

This comparison indicates that allocations of expenditures to other funds and entities still account for 11.6% of the total sources of funds. The Parish is still lacking a funding base for general government.

A comparison of the uses of funds as a percent of the total (Schedule 7) is as follows:

|                   | <u>1995</u> | <u>1994</u> | <u>Increase<br/>(Decrease)</u> |
|-------------------|-------------|-------------|--------------------------------|
| Expenditures:     |             |             |                                |
| Legislative       | 3.7%        | 6.3%        | (2.6)%                         |
| Administrative    | 21.5%       | 34.7%       | (13.2)%                        |
| Discretionary     | 0.3%        | 0.2%        | 0.1%                           |
| Non-discretionary | 21.3%       | 25.7%       | (4.4)%                         |

|  | <u>1995</u> | <u>1994</u> | <u>Increase<br/>(Decrease)</u> |
|--|-------------|-------------|--------------------------------|
| Transfers:                                       |             |             |                                |
| Roads and Bridges                                | 5.2%        | 8.6%        | (3.4)%                         |
| Recreation                                       | 4.5%        | 5.1%        | (0.6)%                         |
| Capital Project Control                          | 12.0%       | 13.5%       | (1.5)%                         |
| Dedicated Emergency                              | 2.7%        | 2.4%        | 0.3%                           |
| FTA Public Transit System                        | 0.0%        | 3.2%        | (3.2)%                         |
| Terrebonne Homeless Shelter Fund                 | 0.7%        | 0.0%        | 0.7%                           |
| Sewerage Fund                                    | 1.6%        | 0.0%        | 1.6%                           |
| Parishwide Drainage Construction<br>Fund         | 12.0%       | 0.0%        | 12.0%                          |
| Civic Center/Admin Building<br>Construction Fund | 14.1%       | 0.0%        | 14.1%                          |
| Other  | 0.4%        | 0.3%        | 0.1%                           |

As indicated, expenditures have decreased for legislative and decreased for administrative purposes as a percentage of total uses of funds. Non-discretionary expenditures (1995 - \$4,548,333) (Schedule 4) are for services to other agencies and functions that the Parish Government does not control. Most of these expenditures are required under State law. During 1995 these expenditures increased by approximately \$1,260,000. Funds for general government must also provide for the upkeep of public buildings which are utilized by the Courts and other public agencies. This cost amounted to \$1,179,346 in 1995. Overall use of funds increased as indicated in Schedule 2 from \$12,828,554 in 1994 to \$21,332,217 in 1995.

The above analysis of the sources and uses of funds relates to the General Fund of the Consolidated Government. Parish Government has made a concerted effort to contain costs during periods of declining revenues. Your efforts are to be commended.

This information is intended solely for use by the Parish President, Parish Council and management of the Terrebonne Parish Consolidated Government and should not be used for any other purpose.

Our firm appreciates the opportunity to serve as auditors for the Council. We would like to thank you and the Administration for the help and support extended to us during our audit. Please call on us if you have any questions concerning the above or any other matters.

Respectfully submitted,

*Bougeois Bennett, L.L.C.*

Certified Public Accountants.

Houma, Louisiana,  
April 18, 1996.

**SOURCES OF FUNDS  
GENERAL FUND  
TERREBONNE PARISH CONSOLIDATED GOVERNMENT**

|                                | 1995                 | 1994                 | 1993                 | 1992                 |
|--------------------------------|----------------------|----------------------|----------------------|----------------------|
| <b>TAXES</b>                   |                      |                      |                      |                      |
| * Ad valorem                   | \$ 751,619           | \$ 8,673             | \$ 718,954           | \$ 713,519           |
| Sales taxes                    | 3,797,165            | 3,606,524            | 3,330,895            | 3,114,588            |
| Franchise                      | 461,704              | 412,924              | 416,158              | 425,366              |
| <b>LICENSES &amp; PERMITS</b>  |                      |                      |                      |                      |
| Insurance licenses             | 205,099              | 207,358              | 238,879              | 170,641              |
| Occupational licenses          | 270,207              | 256,935              | 248,533              | 233,583              |
| Beer & liquor permits          | 67,211               | 48,420               | 56,388               | 49,312               |
| Building permits               | 112,503              | 106,525              | 108,240              | 82,678               |
| Other                          | 2,110                | 2,261                | 2,166                | 2,002                |
| <b>INTERGOVERNMENTAL</b>       |                      |                      |                      |                      |
| State of Louisiana:            |                      |                      |                      |                      |
| Mineral royalties              | 5,755,547            | 11,792,700           | 3,345,265            | 2,007,271            |
| Severance taxes                | 500,052              | 500,000              | 500,009              | 500,060              |
| Revenue sharing                | 67,207               |                      | 69,081               | 69,588               |
| State beer tax                 | 119,089              | 137,656              | 134,155              | 136,360              |
| Video draw poker               | 917,030              | 655,175              | 331,686              |                      |
| Other                          | 6,650                | 4,508                | 2,464                | 11,246               |
| Federal                        | 67,005               | 56,319               | 291,037              | 77,338               |
| <b>FINES &amp; FORFEITURES</b> | 59,893               | 59,931               | 64,801               | 39,250               |
| <b>CHARGES FOR SERVICES</b>    | 362,098              | 344,834              | 325,745              | 244,371              |
| <b>MISCELLANEOUS</b>           |                      |                      |                      |                      |
| Interest earned                | 626,062              | 261,535              | 60,447               | 84,459               |
| Mineral royalties              | 436,579              | 390,916              | 140,400              | 181,739              |
| Rents and leases               | 13,488               | 11,823               |                      |                      |
| Other                          | 5,378                | 31,356               | 13,607               | 26,311               |
| <b>OTHER FINANCING SOURCES</b> | 2,684                | 17,129               | 1,040                | 7,107                |
| <b>TRANSFERS</b>               |                      |                      |                      |                      |
| Utilities Fund                 | 773,043              | 230,000              |                      |                      |
| Other                          | 45,170               | 35,454               | 25,794               | 607,239              |
| <b>ALLOCATIONS</b>             | 2,031,715            | 2,148,451            | 2,509,887            | 2,550,521            |
| Totals                         | <u>\$ 17,456,308</u> | <u>\$ 21,327,407</u> | <u>\$ 12,935,631</u> | <u>\$ 11,334,549</u> |

\* In 1994, the Parish changed its accounting policy for recording ad valorem taxes. Accordingly the majority of taxes were deferred until 1995.

**USES OF FUNDS  
GENERAL FUND  
TERREBONNE PARISH CONSOLIDATED GOVERNMENT**

|   | 1995                 | 1994                 | 1993                 | 1992                 |
|---|----------------------|----------------------|----------------------|----------------------|
| <b>EXPENDITURES – GENERAL GOVERNMENT</b>                  |                      |                      |                      |                      |
| Legislative   | \$ 790,205           | \$ 811,837           | \$ 712,005           | \$ 702,803           |
| Administrative  | 4,591,731            | 4,455,157            | 4,908,889            | 4,227,338            |
| <b>EXPENDITURES – SPECIAL SERVICES</b>                    |                      |                      |                      |                      |
| Discretionary   | 56,828               | 30,785               | 24,471               | 199,852              |
| Non-Discretionary   | 4,548,333            | 3,288,090            | 3,112,779            | 2,915,654            |
| <b>TRANSFERS</b>  |                      |                      |                      |                      |
| Road and Bridge Maintenance Fund                          | 1,100,000            | 1,100,000            | 1,165,799            | 2,865,799            |
| Recreation Funds  | 969,088              | 658,448              | 707,464              | 897,225              |
| Capital Projects Control Fund                             | 2,565,056            | 1,730,395            | 752,733              | 58,000               |
| Drainage Tax Fund   |                      |                      |                      | 627,724              |
| Dedicated Emergency Fund                                  | 573,791              | 311,998              | 245,090              | 254,867              |
| FTA Public Transit System Fund                            |                      | 407,352              |                      |                      |
| Terrebonne Homeless Shelter Fund                          | 157,562              |                      |                      |                      |
| Sewerage Fund   | 349,238              |                      |                      |                      |
| Parishwide Drainage Constuction Fund                      | 2,541,676            |                      |                      |                      |
| Civic Center/Administrative Building<br>Construction Fund | 3,000,000            |                      |                      |                      |
| Other Transfers   | 88,709               | 34,492               | 340,149              | 124,310              |
| Totals  | <u>\$ 21,332,217</u> | <u>\$ 12,828,554</u> | <u>\$ 11,969,379</u> | <u>\$ 12,873,572</u> |

**EXPENDITURES – GENERAL GOVERNMENT  
GENERAL FUND  
TERREBONNE PARISH CONSOLIDATED GOVERNMENT**

|  | 1995                | 1994                | 1993                | 1992                |
|--|---------------------|---------------------|---------------------|---------------------|
| <b>EXPENDITURES – GENERAL GOVERNMENT</b> |                     |                     |                     |                     |
| <b>LEGISLATIVE</b>                       |                     |                     |                     |                     |
| Parish Council                           | \$ 336,051          | \$ 354,693          | \$ 319,731          | \$ 297,500          |
| Council Clerk                            | 242,077             | 265,767             | 246,726             | 226,640             |
| Other                                    | 212,077             | 191,377             | 145,548             | 178,663             |
| Total Legislative                        | <u>790,205</u>      | <u>811,837</u>      | <u>712,005</u>      | <u>702,803</u>      |
| <b>ADMINISTRATIVE</b>                    |                     |                     |                     |                     |
| Parish President                         | 355,664             | 329,227             | 319,232             | 305,623             |
| Finance                                  | 591,704             | 580,828             | 584,112             | 557,845             |
| **Purchasing                             |                     |                     | 242,913             | 316,681             |
| **Risk Management                        |                     |                     | 277,830             | 363,275             |
| **Personnel                              |                     |                     | 137,965             | 114,869             |
| Legal Services                           | 259,665             | 255,591             | 228,440             | 192,281             |
| Data Processing                          | 514,882             | 297,585             | 306,039             | 412,156             |
| # Planning and Economic Development      | 786,188             | 566,147             | 729,603             | 320,882             |
| Government Buildings                     | 1,179,346           | 1,485,676           | 1,315,893           | 1,065,768           |
| Service Center Administration            | 608,345             | 652,158             | 594,358             | 487,610             |
| Emergency Preparedness                   | 1,760               |                     |                     |                     |
| General – Other                          | 294,177             | 287,945             | 172,504             | 90,348              |
| Total Administrative                     | <u>4,591,731</u>    | <u>4,455,157</u>    | <u>4,908,889</u>    | <u>4,227,338</u>    |
| Total General Government                 | <u>\$ 5,381,936</u> | <u>\$ 5,266,994</u> | <u>\$ 5,620,894</u> | <u>\$ 4,930,141</u> |

# In 1993, the Economic Development Department was combined with the Planning and Zoning Department.

\*\*In 1994, these departments began to be accounted for in the Internal Service Funds.

**EXPENDITURES – SPECIAL SERVICES  
GENERAL FUND  
TERREBONNE PARISH CONSOLIDATED GOVERNMENT**

|                          | 1995                | 1994                | 1993                | 1992                |
|--------------------------|---------------------|---------------------|---------------------|---------------------|
| <b>DISCRETIONARY</b>     |                     |                     |                     |                     |
| # Economic Development   |                     |                     |                     | \$ 176,677          |
| Education                | \$ 21,577           | \$ 20,151           | \$ 14,703           | 14,334              |
| Health and Welfare       | 35,251              | 10,634              | 9,768               | 8,841               |
|                          | <hr/>               | <hr/>               | <hr/>               | <hr/>               |
| Total Discretionary      | 56,828              | 30,785              | 24,471              | 199,852             |
| <b>NON-DISCRETIONARY</b> |                     |                     |                     |                     |
| City Court               | 252,741             | 258,801             | 232,857             | 223,032             |
| Clerk of Court           | 129,035             | 85,465              | 124,611             | 136,264             |
| Coroner                  | 287,795             | 311,823             | 290,288             | 284,677             |
| District Attorney        | 404,752             | 424,540             | 315,058             | 414,319             |
| District Court           | 269,514             | 270,165             | 231,964             | 232,755             |
| Election Expense         | 68,383              | 67,035              | 102,882             | 76,296              |
| Judicial – Other         | 110,157             | 152,479             | 123,702             | 150,984             |
| Marshal's Office         | 221,411             | 211,057             | 160,380             | 178,200             |
| * Parish Prisoners       | 1,087,432           | 944,259             | 843,498             | 703,740             |
| ** Juvenile Services     | 1,546,140           | 394,715             | 523,685             | 355,210             |
| Ward Courts              | 170,973             | 167,751             | 163,854             | 160,177             |
|                          | <hr/>               | <hr/>               | <hr/>               | <hr/>               |
| Total Non-Discretionary  | 4,548,333           | 3,288,090           | 3,112,779           | 2,915,654           |
|                          | <hr/>               | <hr/>               | <hr/>               | <hr/>               |
| Total Special Services   | <u>\$ 4,605,161</u> | <u>\$ 3,318,875</u> | <u>\$ 3,137,250</u> | <u>\$ 3,115,506</u> |

# In 1993, the Economic Development Department was combined with the Planning and Zoning Department.

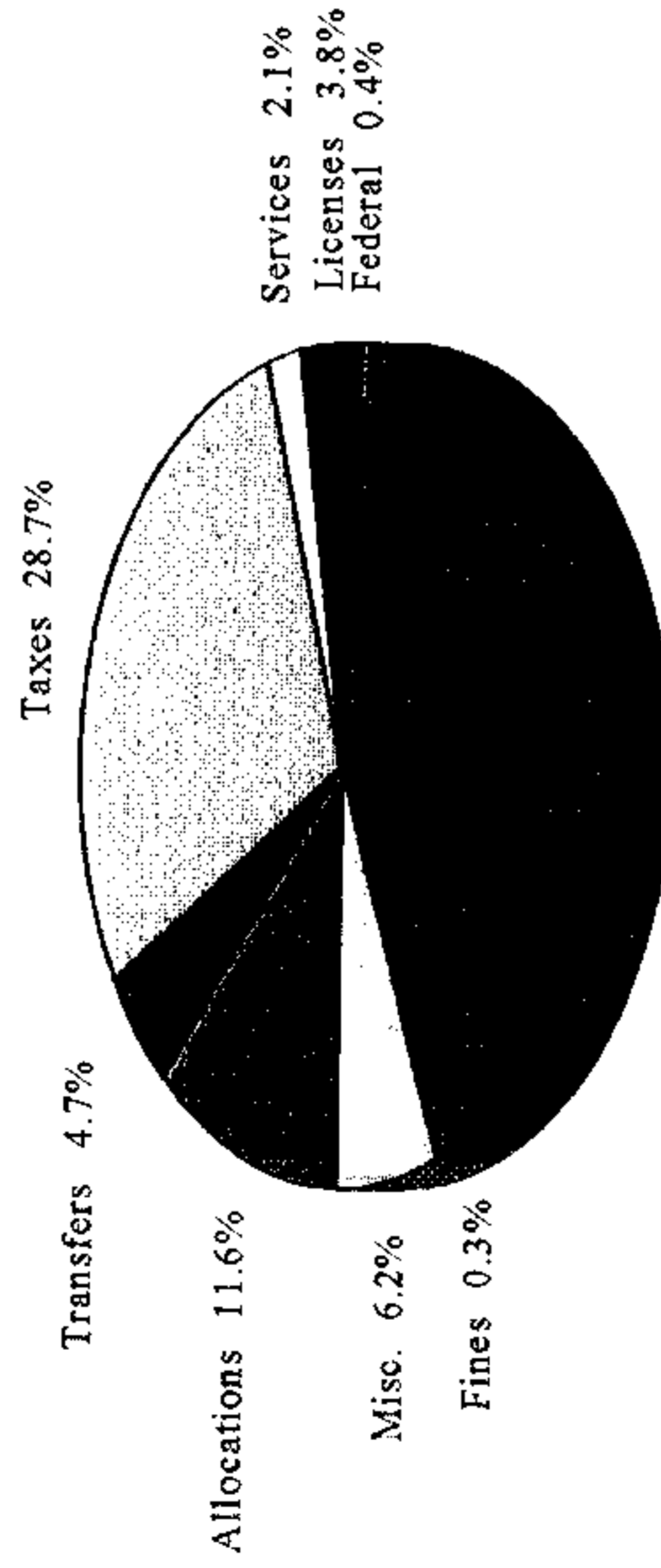
\* These expenditures began in 1992 to be accounted for in a separate Special Revenue Fund. (In the General Fund, it is accounted for as a transfer out.)

\*\* These expenditures began in 1994 to be accounted for in a separate Special Revenue Fund. (In the General Fund, it is accounted for as a transfer out.)

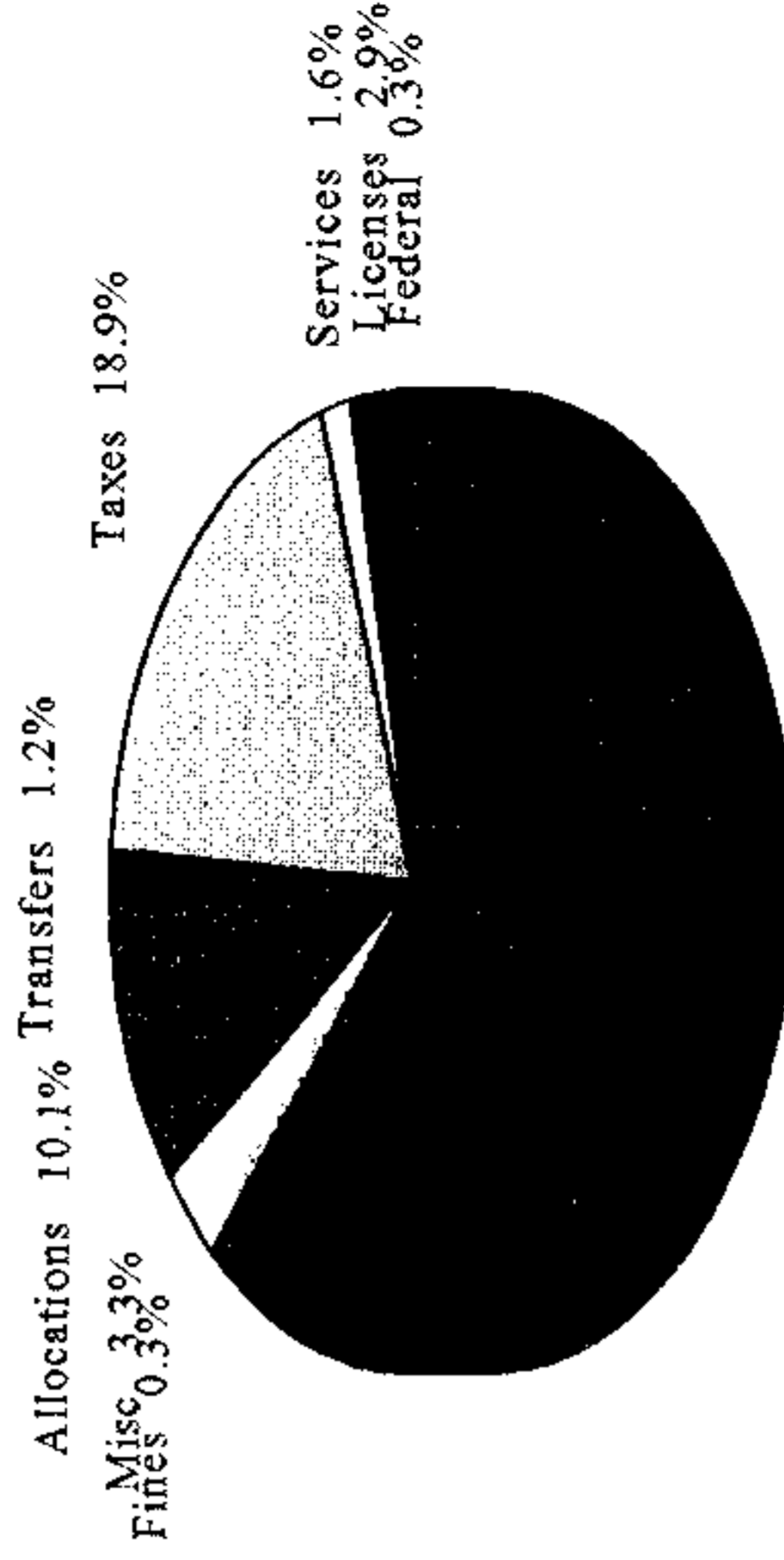


# Sources of Funds - General Fund

## Terrebonne Parish Consolidated Government



1995



1994

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Terrebonne Parish Consolidated Government

December 31, 1995

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INTRODUCTORY SECTION



P.O. BOX 6097  
HOUMA, LOUISIANA 70361  
868-5050



P.O. BOX 2768  
HOUMA, LOUISIANA 70361  
868-3000

## TERREBONNE PARISH CONSOLIDATED GOVERNMENT

June 17, 1996

To the Honorable Parish President, Members of the Parish Council  
and the Citizens of Terrebonne Parish, Houma, Louisiana

The Comprehensive Annual Financial Report of the Terrebonne Parish Consolidated Government (Parish Government) for the year ended December 31, 1995, is hereby submitted as mandated by the Home Rule Charter. The Home Rule Charter requires that the Council shall provide for an annual independent postaudit, and such additional audits as it deems necessary, of the accounts and other evidence of financial transactions of the Parish Government, including those of all Parish Government departments, offices or agencies. Audits may be performed by the State or the Council may designate a private auditor to perform such audits. Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with management. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner that presents fairly the financial position and results of operations of the various funds, account groups and component units of the Terrebonne Parish Consolidated Government. All disclosures necessary to enable the reader to gain an understanding of the Terrebonne Parish Consolidated Government's activities have been included.

### **THE REPORT**

The Comprehensive Annual Financial Report is designed to assist and guide the reader in understanding its contents. The report is presented in five sections:

1. ***The Introductory Section***, which is unaudited, includes this letter of transmittal, an organizational chart and a list of the Terrebonne Parish Consolidated Government's elected officials, appointed officials, and accounting division staff.
2. ***The Financial Section*** includes the Independent Auditor's Report, and Parish Government's general purpose financial statements, including explanatory notes thereto.
3. ***The Supplementary Information Section*** includes the combining, individual fund and account group financial statements.



4. ***The Other Supplementary Information Section*** contains various schedules of the following: General Fixed Assets; Compensation Paid to the Parish Council; for the Utilities Fund, Property, Plant and Equipment, Insurance In Force and Utility Customers; for the Police Pension and Relief Fund, Revenues by Source and Expenses by Type and Analysis of Funding Progress.
5. ***The Statistical Section***, which is unaudited, includes selected financial and demographic information, generally presented on a multi-year basis.

The Terrebonne Parish Consolidated Government is required to provide for an annual single audit in conformity with the provisions of the Single Audit Act of 1984 and the U.S. Office of Management and Budget's Circular A-128, *Audits of State and Local Governments*. Information related to this single audit, including a schedule of federal financial assistance, and the independent auditor's reports on internal controls and compliance with applicable laws and regulations is included in a separately issued Single Audit Supplementary Financial Report.

### **THE REPORTING ENTITY**

The Terrebonne Parish Consolidated Government includes all the funds and account groups of the Primary Government (i.e., the Terrebonne Parish Consolidated Government as legally defined), as well as all of its component units. Component units are legally separate entities for which the Primary Government is financially accountable. The Primary Government includes the financial activities of the Parish Administration, Public Works (Government Buildings, Pollution Control, Service Center, Solid Waste, Drainage, and Roads & Bridges), Personnel, Utilities (Electric and Gas), City Police, City Fire, Finance (Accounting, Customer Service, Information Systems, and Purchasing), Recreation, Risk Management, and Planning & Economic Development. A complete discussion of the Terrebonne Parish reporting entity is provided in the Notes to the Financial Statements (No. 1, "Summary of Significant Accounting Policies")

The Parish of Terrebonne is a local governmental subdivision which operates under a Home Rule Charter and, subject to said Charter, is authorized as hereinafter provided to exercise any power and perform any function necessary, requisite or proper for the management of its local affairs. The plan of government provided by this Home Rule Charter shall be known as the "President-Council" form of government.

Terrebonne Parish is the second largest parish in Louisiana, and is situated in the southern part of the state, in the heart of Cajun country. Terrebonne Parish has a total area of 2,100 square miles consisting of 1,008 square miles of land and 1,092 square miles of water. The latest census of 1990 reports a population of 96,982.

***The Management:*** For the period ending December 31, 1995, the legislative power of the Parish Government was vested in the Parish Council consisting of fifteen elected members. The Parish President is an elected official serving as the chief executive

officer over all departments, offices and agencies of the Parish Government, except as otherwise provided by the Charter. The President is elected at large for a four-year term, with a maximum of two consecutive terms.

The Parish President appoints department heads subject to the approval of the Parish Council for the following major departments, and shall serve at the pleasure of the President:

- Department of Public Works
- Department of Personnel
- Department of Utilities
- Department of City Police
- Department of City Fire
- Department of Finance
- Department of Recreation
- Department of Risk Management
- Department of Planning & Economic Development

**Department of Public Works** - This department oversees the administration of Government Buildings, Engineering/Service Center, Pollution Control, Solid Waste, Drainage, and Roads & Bridges. This department employs 230 individuals who are responsible for various maintenance and improvements of Terrebonne Parish facilities and infrastructures.

**Department of Personnel** - This department employs 4 individuals, whose main responsibilities include the maintenance and enhancement of the work force while maximizing employee productivity.

**Department of Utilities** - This department provides electric and gas services to designated areas of our Parish. The divisions of Administrative Support, Gas Procurement Distribution, and Electric Production Distribution consist of 82 employees.

**Department of City Police** - This division employs a total of 75 individuals, including both civilian and civil service employees. This department is responsible for enforcing various criminal and traffic statutes within the urbanized area of Houma.

**Department of City Fire** - This department employs 68 full and part time individuals including civilian and civil service employees responsible for fire protection within the urbanized area of Houma.

**Department of Finance** - The Accounting, Information Systems, Customer Service and Purchasing Divisions employ a total of 60 individuals, who provide for services both internally and to the public, including financial administration, data processing, utility collections, and centralized purchasing.

**Department of Recreation** - A total of 83 employees are responsible for the recreation programs for children and adults, parks and grounds, and the two municipal auditoriums.

**Department of Risk Management** - Terrebonne Parish retains self-insurance for general liability, auto liability, worker's compensation, employee group benefits and property insurance at the highest practical level. Eight employees are responsible for an organized and aggressive loss control program, safety management, and accident/injury prevention program.

**Department of Planning & Economic Development** - This department is divided into 3 major areas: Planning, Economic Development, and Federal Programs Management. A total of 85 employees provide: zoning, subdivision review, permits, and building inspections; management of an aggressive economic development program; and administration of various federal programs including Community Development Block Grants, Section 8 programs, and other social service programs.

The role of the Economic Development Program involves two related functions. The first is to provide leadership in Economic Development endeavors within Terrebonne Parish by establishing the overall framework within which the comprehensive efforts of the community towards economic development can be organized and accomplished in accordance with defined short and long range goals. The second function impacts the community through the tasks performed within the Planning Department in the provision of technical and/or finance qualified individuals interested in creating or expanding their private businesses, thereby increasing local job opportunities.

**Parish President (Administration)**- Under the direction of the Parish President, two new divisions were created this last year:

*Community Problem Solver* - Provides to the public a centralized answering point for complaints and follow-up procedures. This will include but not be limited to: drainage, roads and bridges, utilities, garbage pick-up, and cable regulations. This division is responsible for receiving and documenting all incoming complaints from citizens and coordinating and directing the information to the proper departments. In addition, the community problem solver is responsible for following up on problems to the satisfaction of the public when possible.

*Office of Emergency Preparedness* - As emergency preparedness is an issue that can literally effect the lives and property of every resident in our Parish, a need to create this department existed. The response operations are essential not only during natural disasters and emergencies, but also during hazardous material incidents. Terrebonne Parish has three major transportation thoroughfares, the Intracoastal Waterway, U.S. Highway 90, and the Southern Pacific Railway in which large amounts of extremely hazardous substances travel on a daily basis. Two of the thoroughfares pass through populated areas of the City of Houma.

### **General Fixed Assets Account Group:**

*Fixed assets* of the Parish, other than those accounted for in the proprietary funds, are accounted for in the general fixed assets account group. General fixed assets in the amount of \$61,958,990, as included in this report, exclude the Parish's infrastructure.

### **General Long-Term Obligations Account Group:**

All long-term debt of the Parish, except that accounted for in the proprietary funds, is accounted for in this account group. These obligations include bonds payable of \$22,992,481; capitalized leases of \$66,929; retirement systems of \$6,493,234; compensated absences of \$399,332 due to employees in non-proprietary funds; and the landfill closure of \$2,213,051

***Basis of Accounting:*** Except for that used for budgetary purposes, the basis of accounting used by the Parish is in conformity with generally accepted accounting principles (GAAP) as applicable to governmental units and is consistent with GASB Codified Section 100, "Basis of Accounting". All governmental funds are accounted for using the flow of current financial resources measurement focus. The modified accrual basis of accounting is utilized for the governmental and agency funds. Revenues are recognized when they are susceptible to accrual; that is, both measurable and available. Expenditures are recognized when the related liability is incurred, except for interest on long-term debt which is recorded when due.

A complete discussion of the Parish's accounting basis is provided in Note 1 to the General Purpose Financial Statements.

## **ECONOMIC OUTLOOK**

### **SUMMARY OF LOCAL ECONOMY**

The Nineties have been a period of renewal and expansion for Terrebonne Parish. We have recognized the unique potential of our area, and efforts are in place to preserve our culture and heritage even as we seek to share it with the rest of the country. Terrebonne Parish has created an Advisory Board whose mission is to explore and implement innovative ways to spur new development and strengthen the existing economy of the Parish. As a result, many new projects have been proposed and are currently in the process of becoming reality.

### **FUTURE ECONOMIC OUTLOOK**

Some of economic indicators below have reflected the past growth and future potential growth our Parish:

| Year | Accounts Registered |                 |                       |                 | Gross                 |                 |
|------|---------------------|-----------------|-----------------------|-----------------|-----------------------|-----------------|
|      | Sales Tax Permits   | Annual % Growth | Occupational Licenses | Annual % Growth | Sales Tax Collections | Annual % Growth |
| 1993 | 5,595               |                 | 4,424                 |                 | \$27,888,305          |                 |
| 1994 | 5,619               | 0.43%           | 4,519                 | 2.15%           | 30,737,536            | 10.22%          |
| 1995 | 5,796               | 3.15%           | 4,636                 | 2.59%           | 32,354,546            | 5.26%           |

## MAJOR INITIATIVES

### CURRENT AND FUTURE PARISH-WIDE PROJECTS

***Forced Drainage Project 1-1B:*** A multi-year/phase project, the 1-1B project area encompasses approximately 16,576 acres. Geographically, the project is located between the natural ridges of Bayou Terrebonne to the west and Bayou Blue to the east. The purpose of the project is to prevent local flooding due to excessive rainfalls and tidal surges from the Gulf of Mexico through the Houma Navigation Canal. It is not unusual for both of these conditions to occur simultaneously. Hurricane conditions are not necessary to influence strong tidal fluctuations. Current funding of \$8,797,837 includes the following sources: \$3,595,596 (General Fund); \$2,432,150 (La. Dept. of Transportation and Development); \$1,808,240 (Capital Sales Tax Fund); \$768,109 (Parishwide Drainage); \$110,818 (Federal Revenue Sharing); \$82,924 (Capital Projects Fund).

***Convention/Civic Center:*** In Terrebonne Parish, efforts are under way to build a new Convention/Civic Center which will meet the needs of the Parish for years to come. The current Houma Municipal Auditorium is outdated and too small to compete for conventions, trade shows and other events which typically book in big cities. The proposed Convention/Civic Center will be the largest of its kind in this and surrounding parishes. It will encompass 87,754 square feet and will house an exhibit hall, banquet/meeting area, administrative area and RV/camper hook-ups.

With its new Convention/Civic center, Terrebonne Parish will be hosting cultural and other diverse events that will have a positive impact on the local economy by drawing people from other areas. The Center will also serve as a centralized focal point for all community and civic activities. In addition, benefits of the proposed Center include employment opportunities for the community. Finally, the new center will provide the impetus for commercial and residential development in and around the proposed site. Residential areas are currently evolving near the site, with available commercial zoned properties situated as a buffer between the proposed Center site and residential neighborhoods.

The current funding of \$11,208,775 includes the following sources: \$5,467,135 (proceeds of bond issuance); \$4,903,794 (General Fund - Mineral Royalty Settlement); \$532,865 (Capital Sales Tax Fund); and \$304,981 (Interest).

**Administrative Complex** Presently, governmental programs and services are being provided to the public at various sites around the Parish. With the completion of the Administrative Complex, the close proximity of the departmental offices will introduce the concept of "one-stop shopping" for the various licenses and permits required to open and operate businesses in Terrebonne Parish. Occupational licenses, sales tax permits, building permits, liquor licenses, etc., will all be available from the same site, allowing increased convenience and accessibility of these services to the business people of Terrebonne.

In addition, centralization of all Parish Administrative offices in one building will also provide for ease of interaction between Government Departments. Another important feature of the proposed complex is its design to accommodate future expansion and ever changing office layouts. The proposed complex will accommodate thirteen divisions and encompass approximately 53,100 square feet. The chosen site for the complex lies adjacent to the proposed Convention/Civic Center. This 50-acre site possesses ease of access to both facilities due to its intersection with local major roadways, and ample parking for both employees and visiting public.

To date, the Parish has budgeted \$3.8 million, of which \$1.8 million came from the re-financing of Public Trust Authority Bonds, \$1.0 million from Sales Tax Revenues dedicated to capital projects, and \$1.0 from monies received by the Parish in the settlement of a legal dispute involving a major oil company and mineral royalty payments.

**Terrebonne Elderly Apartments Complex** The Elderly complex project involves the construction of 51 affordable one-bedroom apartments and a 2,000 square foot senior citizens' center, which will serve senior citizens who make less than approximately \$15,000 per year, or \$12,400 after deducting medical expenses. The project is made possible through the use of federal and state programs and local matching funds, and will provide needed housing for the area's elderly population.

The federal funding includes a HOME loan from Terrebonne Parish, with a fixed interest rate of 1% commencing after the construction period for the first 15 years of operations and amortization commencing thereafter over 25 years, until maturity. A local bank will provide the remaining equity for the project, in return for 99% of the low income housing tax credits the project has been allocated.

Once the complex is completed, the property will be managed by the HRI (Historic Restoration, Inc.) Management Corporation. The building complex will be located in downtown Houma on 1.37 acres of land, and will encompass approximately 36,000 square feet of covered floor area. The site is within walking distance to banks, churches, government offices, the courthouse and downtown retail stores. The proposed public transit system has also allocated a bus stop directly in front of the facility, which will afford residents quick and easy access to the Houma Medical Complex and other destinations.

**Downtown Revitalization** Downtown Houma, like many other communities, was hard hit by the economic downturn in the energy industry in the 1980's. Coupled with the trend of suburban shopping malls and the development outlying residential neighborhoods, the downtown area's once bustling commercial center now contains vacant and deteriorating buildings and decrepit areas. Aside from a few retail shops, the periphery of the downtown area contains a cluster of attorney's offices and other professional service establishments, the Courthouse, and several fine restaurants.

With its meandering bayou which treads through the downtown area, and the rich Cajun, Native-American and African American cultures which dominate the locality, Terrebonne Parish is blessed with an outstanding heritage. Realizing the unique potential of its downtown area, the Parish has formed a non-profit corporation named the Houma Downtown Development Corporation (HDDC) whose mission is the redevelopment of the central business district.

The Parish Government and HDDC have applied to the Louisiana Mainstreet Program for technical and strategic assistance in re-developing the downtown area into a community center for culture, entertainment, education and tourism. With funds set aside by the Parish Government totaling \$730,000, along with private donations, a downtown festival, and selling bricks for the walkway, redevelopment plans are under way for the conversion of an existing building in the Historic District into a cultural museum, construction of a public park, and a boardwalk along Bayou Terrebonne.

**Public Transit System** In keeping with its focus on long-term economic development, Terrebonne Parish has begun the process of implementing a public transit system to meet the increasing mobility needs of its people. The Federal Transit Administration will provide up to 80% of the funding for capital expenditures necessary to implement the system, and will also provide 50% of the funding needed for routine operating costs. The Parish will be responsible for any local match funding for operating deficits and capital and planning spending.

The Parish has designated tentative bus routes for major roads within and just outside of the City of Houma, which is a large densely populated area. An initial trial period will determine which routes will be permanent. Eventually, it is hoped that bus service can be expanded to further outlying areas of the Parish.

The proposed Public Transit System will have a significant positive impact on the community, in terms of increased mobility, increased employment opportunities, and a reduction in traffic congestion and its resulting pollution. The system will provide an added impetus in current Downtown Revitalization efforts, which once completed will lend itself support in creating a consistent and significant ridership.

**Emergency Homeless Shelter** In recognition of the growing problem of homelessness, Terrebonne Parish is currently planning for the provision of an emergency shelter

environment for homeless individuals and families. This project is being made possible through the receipt of HUD Emergency Shelter Grant funds and local funding matches provided by the Parish Government.

The Parish Government is currently in the process of renovating an existing building and surrounding site for use as an emergency shelter. In addition to providing a safe, sanitary dwelling, essential support services will also be offered to homeless individuals and families in hopes of promoting self-sufficiency and self-reliance.

Those persons deemed eligible will be required to participate in employment and skills training programs such as those offered by Louisiana Job Employment Training (LAJET), Project Independence (JOBS), or Job Training Partnership Act (JTPA). Each prospective individual or family will be informed of employment training in order to stay in the shelter. The homeless shelter is intended to provide short-term housing for those in need, and thus it is anticipated that the average stay at the shelter will be approximately three months. Individuals or families requiring longer tenures will be evaluated on a case-by-case basis.

***Juvenile Detention Center*** Terrebonne Parish has been in need of a juvenile detention facility that will assist and afford opportunities to children who enter the juvenile justice system to become productive, lawabiding citizens of the community by the establishment of rehabilitative programs. Because Terrebonne Parish does not currently have this facility, the children are sent outside the Parish for rehabilitation. The proposed facility of 72 beds will begin construction in the summer of 1996 at an estimated cost of \$3,504,195. The funding sources are as follows: \$2,259,195 (General Fund); \$870,000 (Juvenile Detention Ad Valorem Taxes); \$300,000 (State of Louisiana Grant); and \$75,000 (Construction Fund).

## **DEPARTMENT ACCOMPLISHMENTS**

***Public Works*** The Government Buildings Division is currently completing major building repairs and upgrades to meet ADA requirements for the handicapped. Louisiana's video draw poker revenues generated from the operation of video poker devices has afforded Terrebonne Parish the ability to upgrade our public buildings so as to make them more accessible to our handicapped citizens.

***Personnel*** Our Personnel Department has made gradual strides this last year toward becoming a full-service "Human Resource Department". This department is building an extensive in-house reference library of books, video tapes, and reference material. In addition, workshops will be offered on various work-life balancing skills, management/supervisor skills, and new-employee orientations. Manuals and/or brochures will be provided to new employees for direction with Parish rules, regulations, and benefits.



As a result, our Personnel Department will provide services to employees, assist management in creating an organizational climate that enhances employee efficiency, and develop strategies which will promote positive employee-employer relationships. To take a proactive rather than reactive stand on personnel issues will affect our Parish Government in a positive way for years to come.

**Utilities** The Utilities Department has embarked on developing a Geographic Information System (GIS) to manage the huge investments in public infrastructure. It was determined that a GIS was the most effective way to inventory, maintain and plan future capital improvement expenditures for the electric and gas services provided to the citizens of Terrebonne Parish. However, it has been in the best interest of the entire Parish to develop a GIS as a group, therefore including the Public Works Department, Assessor, Planning Department, Waterworks District, Houma Police and Fire Departments, Emergency Management, Sheriff and rural fire districts.

The GIS project is expected to be complete by mid 1997, but all participating agencies are already realizing the benefits of a joint effort. Immediately, the overall cost for the project development was reduced and was shared among the groups. Another benefit from developing a multi-agency GIS was that the data base design linked all data sets together.

**City Police** In 1995, the Houma Police Department expanded its existing policing unit with two additional officers using a grant from the Office of Community Oriented Policing Services (COPS). This grant provides the funding for salaries and benefits for community oriented officers in our jurisdiction, adding to an organized unit that services the community in various ways such as bike patrols, foot patrols, neighborhood/business watch programs, and problem solving policing.

The Houma Police Department is also improving police services to the general public by improving the quality of written reports through the use of innovative transcribing equipment. The officers dictate their reports with transcribing prepared by clerical staff at the police station, thereby having more time for actual patrol in the community.

**City Fire** The Houma Fire Department is currently renovating the North Houma Fire Station with major repairs to the electrical wiring, plumbing and roof. The total estimated cost of \$60,000 is funded thru their operations.

**Finance Department** The Information Systems Division is in the process of upgrading the Parish's main computer system. The upgraded system will increase the main memory by 100%, disk storage by 164% and system performance by 150%. It will function as a main file server for various PC networks, allowing users to exchange data between Networks and the AS/400. The system will have the capability of performing "LIVE UNATTENDED BACKUPS" allowing users to remain on-line during daily backups. This is very critical to the Houma Police Department, Sheriff's Office, Criminal Justice Complex and the new Computer Aided Dispatch for 911 Communications District.

*The Accounting Division* is currently installing a “state of the art” computer network for the development of a complete Administrative Information System, which will reduce the time frame between the input of information into the system and its availability to those who need it. The new system will provide the following: improved communications between staff, employees and other government officials, reduced training time for new employees, improved access to decision making information by management, and access to the information system by other offices.

***Recreation (Parishwide)*** Our Recreation Department has just completed substantial renovations to Grand Bois Park, located 10 miles south of central Houma on the Bourg-Larose Highway. With new electrical wiring at the 24 RV/camper hookups, a renovated bathroom/shower facility, picnic areas for family barbecues, horseshoe, volleyball and other playground equipment, and a covered canopy for various activities the camp is an excellent stop for tourists.

***Risk Management*** Over the last two years, our Risk Management Department has met with various experts provided by our insurance consultants, the purpose being to review our liability claims, loss reserves, and assist in fairly allocating premiums by departments based on loss history and exposure. The result is healthy loss reserves and various cost savings that will be returned to those departments with low exposure and claims history.

A short-term goal within the Risk Management Department includes working toward providing physical damage coverage for licensed on-road vehicles. This will provide departments with a method of recovering damage costs to their vehicles as a result of vehicle accidents.

***Planning & Economic Development*** The *Economic Development Program* is implementing a small business strategy which contains three core components to stimulate the local business environment:

- ◆ Attraction Component Goals: Entice regional companies with branch locations in Houma to consolidate their other branches here, and to move their corporate offices to Terrebonne Parish and attempt to diversify within oil and gas and seafood industries.
- ◆ Assistance Component Goals: Assist citizens in starting/expanding small businesses by providing planning & counseling services and financing programs.
- ◆ Projects Component Goals: Pursue projects that will enhance the environment for job creation.

# **FINANCIAL INFORMATION**

## **INTERNAL CONTROLS STRUCTURE**

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

As a recipient of federal, state and local financial assistance, the Parish is also responsible for ensuring that an adequate internal control structure is in place to ensure and document compliance with applicable laws and regulations related to these programs.

## **BUDGETARY CONTROLS**

The Parish maintains extensive budgetary controls, including an encumbrance system, with legal provisions embodied in the annual operating budget and five year capital outlay budget, approved by the Parish Council. Activities of the general fund, special revenue funds, debt service funds, capital projects funds, and proprietary funds are included in the annual appropriated operating budget. Capital and long term projects are prepared for the five-year capital outlay budget.

The level of budgetary control under the Parish President allows the transfer of part or all of any unencumbered appropriation within programs or functions. An unencumbered appropriation balance may be transferred from one department, office or agency to another or from one program or function to another only upon Council action by ordinance. No appropriation for debt service may be reduced or transferred and no appropriation may be reduced below any amount required by law to be appropriated or by more than the amount of the unencumbered balance thereof. Further explanations can be found in the Notes to the Financial Statements (No. 1, "Summary of Significant Accounting Policies").

## GENERAL GOVERNMENT FUNCTIONS

**General Government Revenues:** Revenues of the primary government for general governmental functions (exclusive of other financing sources) totaled \$60,735,710 in 1995, an increase of \$13,643,409, or 28.98%, over 1994's \$47,092,301. Revenues from major sources and their increase (decrease), compared with the previous year, are summarized in the following table. The "Percent of Total" for each item relates to the total revenues for that year.

| Sources of Revenue         | 1994          |                     | 1995          |                     | Increase<br>(Decrease)<br>Over 1994 |
|----------------------------|---------------|---------------------|---------------|---------------------|-------------------------------------|
|                            | Revenue       | Percent<br>of Total | Revenue       | Percent<br>of Total |                                     |
| Taxes                      | \$ 16,227,428 | 34.46               | \$ 31,174,791 | 51.33               | \$ 14,947,363                       |
| Licenses and Permits       | 1,328,395     | 2.82                | 1,373,448     | 2.26                | 45,053                              |
| Intergovernmental Revenues | 24,441,724    | 51.90               | 20,518,020    | 33.78               | (3,923,704)                         |
| Charges for Services       | 2,736,449     | 5.81                | 3,238,039     | 5.33                | 501,590                             |
| Fines and Forfeits         | 248,842       | 0.53                | 247,498       | 0.41                | (1,344)                             |
| Miscellaneous Revenues     | 2,109,463     | 4.48                | 4,183,914     | 6.89                | 2,074,451                           |
| Total                      | \$ 47,092,301 | 100.00              | \$ 60,735,710 | 100.00              | \$ 13,643,409                       |

**Tax revenues** for 1995 accounted for 51.33% of total governmental revenues. This includes ad valorem of \$14,169,307, sales taxes of \$16,347,052, special assessment taxes of \$120,572, and other taxes of \$537,860. It should be noted, in 1994 the Parish changed the method of recording ad valorem taxes from the year levied to the year collected (budgeted), thereby reflecting a substantial difference between 1994 and 1995. An increase in sales tax revenues of 6.27% reflects the economic growth in Terrebonne Parish.

**Intergovernmental revenues** decreased by approximately \$3.9 million in 1995. In March 1994, the Parish received \$8,938,769 from the State of Louisiana, representing the first installment of a settlement with Texaco for disputed mineral royalty payments. In March 1995 the Parish received the second installment of \$2,979,500 with the third received in March 1996. Grants totaling \$3,544,156 from the U.S. Housing and Urban Development Department (HUD) were received in 1995 over the \$2,065,121 received in 1994.

The state-shared revenue received for video draw poker fees increased by \$261,855 from 1994 to 1995. This franchise fee is collected by the state on all video poker devices and is shared with the Parishes.

Note 16 - CONTRIBUTED CAPITAL (Continued)

A summary of changes in the Enterprise Funds' contributed capital is as follows:

|   | Sewerage<br>Fund    | Utilities<br>Fund  | Gas<br>Distribution<br>System Fund |
|---|---------------------|--------------------|------------------------------------|
| Contributed capital at beginning of year                  | \$54,697,976        | \$3,414,425        | \$ 77,042                          |
| Additions:  |                     |                    |                                    |
| Federal grants  | 1,135,941           |                    |                                    |
| Donations   | 214,030             |                    |                                    |
| Bonds   | 473,497             |                    |                                    |
| State of Louisiana  |                     | 167,992            |                                    |
| Transfer of Parish Gas Distribution System Fund (Note 31) |                     | 3,333,511          |                                    |
| Other (see Note 31)                                       |                     | 77,042             |                                    |
| Less:   |                     |                    |                                    |
| Depreciation  | (1,096,340)         |                    |                                    |
| Other (see Note 31)                                       |                     |                    | (77,042)                           |
| Contributed capital at end of year                        | <u>\$55,425,104</u> | <u>\$6,992,970</u> | <u>\$ 0</u>                        |

Note 17 - FUND DEFICITS

Special Revenue Funds:

The deficit in the Road Lighting District No. 7 Fund of \$36,054 will be eliminated by an increase in the tax millage.

Debt Service Funds:

The deficit in the Myrtle Grove Sinking Fund of \$55 is due to outstanding assessment balances. The deficit is expected to be eliminated in 1996 by receipt of these outstanding assessments.

Enterprise Funds:

The deficit in the Sewerage Fund of \$865,783 is mainly attributable to depreciation. It is the intent of the parish administration, in 1996, to propose and submit to the council a user rate strategy which will allow the Sewerage Fund to adequately recover annual operating costs (including depreciation). In the interim, the Parish has made provisions for supplemental funding from the General Fund to cover the Sewerage Fund projected shortfall for 1996.

Note 18 - RECONCILIATION OF OPERATING TRANSFERS

A reconciliation of operating transfers for the year ended December 31, 1995 is as follows:

|                         | <u>Operating Transfers</u> |                     |
|-------------------------|----------------------------|---------------------|
|                         | <u>In</u>                  | <u>Out</u>          |
| Governmental Fund Types | \$37,959,115               | \$37,271,050        |
| Proprietary Fund Types  | 354,978                    | 1,043,043           |
| Reconciled totals       | <u>\$38,314,093</u>        | <u>\$38,314,093</u> |

Note 19 - EXPENDITURES - BUDGET AND ACTUAL

The following individual funds had actual expenditures exceeding appropriations by 5% or more:

|  | <u>Budget</u> | <u>Actual</u> | <u>Unfavorable<br/>Variance</u> |
|--|---------------|---------------|---------------------------------|
| Special Revenue Funds:                                   |               |               |                                 |
| St. James Juvenile Detention Fund                        | \$278,011     | \$324,546     | \$46,535                        |
| Section 8 Voucher Fund                                   | 313,168       | 347,303       | 34,135                          |
| Fire Protection District No. 1, 2, 3<br>Maintenance Fund | 471,633       | 500,113       | 28,480                          |

Note 20 - DEFEASANCE OF DEBT

In prior years, certain public hospital and public improvement bonds were defeased by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the Parish's financial statements.

In 1995 the defeased 1985 Public Hospital Bonds and the 1985 Public Improvement Sewer Bonds were called and there are no outstanding bonds for these two issues.

At December 31, 1995, the following outstanding bonds are considered defeased:

|                            |             |
|----------------------------|-------------|
| 1981 Public Hospital Bonds | \$2,350,000 |
|----------------------------|-------------|

Note 21- LEASE COMMITMENTS

The Parish has various operating leases. These operating leases are for services, property and buildings, and boat landings. Some leases are on a daily/as needed basis, some are monthly and others are on a yearly basis. The longest time period the Parish is under contract for a lease is 2071 for a park at a yearly fee of \$50 per year. Since 1989 the Parish has been providing in-kind services to the Houma Terrebonne Airport Commission in exchange for property leased by the Recreation Tax Fund. The lease, which expired on June 30, 1989, has operated on a month to month basis from 1990 to 1995. Management has determined the in-kind services of Police and Fire Protection, Roads and Drainage services have more than compensated for the outstanding liability, and past and future obligations have and will be offset by in-kind services from the Parish to the Airport Commission.

Rental expense for all operating leases for the year ended December 31, 1995 totaled approximately \$159,384.

The minimum annual commitments under noncancelable operating leases are as follows:

| <u>Year Ending December 31</u> | <u>Amount</u>    |
|--------------------------------|------------------|
| 1996                           | \$ 79,567        |
| 1997                           | 53,535           |
| 1998                           | 10,314           |
| 1999                           | 1,670            |
| 2000                           | 1,670            |
| Thereafter                     | <u>9,670</u>     |
| Total                          | <u>\$156,426</u> |

Note 22- RISK MANAGEMENT

Various suits and claims arising from personal injury and property damage, some for substantial amounts, are pending against the Parish, its insurers, and others. In accordance with Statement of Financial Accounting Standards No. 5, the Parish's Internal Service Fund has provided for, in its financial statements, estimated losses from the aforementioned pending suits and claims at the lower amount of the range of potential loss estimated by the Parish's Insurance Department. The Parish does not believe that actual losses, if any, will materially exceed the amounts provided for claims.

The Parish is exposed to various risk of loss related to general liability, auto liability, workers' compensation, property, and group health benefits. The Parish established a limited risk management program in 1985. Premiums are paid into the Internal Service Funds by all participating funds and are available to pay claims, claim reserves and administrative costs of the programs. As of December 31, 1995, such interfund premiums did not exceed reimbursable expenditures.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNRs). Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency and amount of pay-outs and other economic and social factors. The liability for claims and judgments is reported in the Internal Service Funds.

Note 22- RISK MANAGEMENT (Continued)

The Parish maintained various self-insurance claims accounts for general liability benefits in years prior to 1985. The self-insurance liability is limited to amounts included in the claims accounts. The claims account balances at December 31, 1995 were \$28,370. There was one outstanding claim at December 31, 1995.

For the period April 1, 1985 through December 31, 1985 the Parish was self-insured for the first \$100,000 of each claim relating to general liability. The Parish was covered under various insurance contracts for the excess liability up to \$2,000,000 through July 15, 1985, and excess liability up to \$1,000,000 for the period July 15, 1985 to December 31, 1985. Any claims in excess of \$2,000,000 through July 15, 1985, and in excess of \$1,000,000 for the period July 15, 1985 to December 31, 1985 were to be paid by the Parish.

For the period January, 1986 through December 31, 1995, the Parish was self-insured for the first \$500,000 of each claim relating to general liability. The Parish was covered under various insurance contracts for the excess liability up to \$1,000,000. For the period January 1, 1992 through December 31, 1995 any claim in excess of \$1,000,000 is covered by another insurance contract for the umbrella liability up to \$5,000,000 (subject to a self insurance retention of \$10,000 if there is no underlying insurance). If a claim or suit is settled or adjudicated for a sum greater than the self-insured retention, the re-insurer will pay claim expenses in the ratio that their liability for the judgment rendered or settlement made bears to the whole amount of such judgment or settlement (inclusive of the applicable self-insured retention). The re-insurer will pay their share of claim expenses in addition to the applicable limits of insurance. Any claims in excess of the \$6,500,000 are to be paid by the Parish. For the period January 1, 1988 through December 31, 1995, the Parish was self-insured for the first \$200,000 of each claim relating to general liability of the Electric and Gas Systems. The Parish is covered under an insurance contract for the excess liability up to \$10,000,000. Any claims in excess of \$10,000,000 are to be paid by the Parish.

For the period January 1, 1991 through December 31, 1991, the Parish was self-insured for the first \$250,000 of each claim relating to auto insurance. The Parish was covered under an insurance contract for the excess liability up to \$750,000. Any claims in excess of \$750,000 were to be paid by the Parish. For the period January 1, 1992 through December 31, 1995, the Parish was self-insured for the first \$250,000 of each claim relating to auto insurance. The Parish is covered under an insurance contract for the excess liability up to \$1,000,000 and the umbrella liability up to \$5,000,000 (subject to a self insurance retention of \$10,000 if there is no underlying insurance). If a claim or suit is settled or adjudicated for a sum greater than the self-insured retention, the re-insurer will pay claim expenses in the ratio that their liability for the judgment rendered or settlement made bears to the whole amount of such judgment or settlement (inclusive of the applicable self-insured retention). The re-insurer will pay their share of claim expenses in addition to the applicable limits of insurance. Any claims in excess of \$6,250,000 are to be paid by the Parish.

For the period January 1, 1991 through December 31, 1995, the Parish was self-insured for the first \$300,000 of each claim relating to workers compensation insurance. The Parish is covered under an insurance contract for the excess liability with policy limits being statutory and the employers liability being \$1,000,000. Any claims under the employers liability policy in excess of \$1,000,000 are to be paid by the Parish.

For the period April 1, 1991 through December 31, 1994, the Parish was self-insured for the first \$100,000 of each claim relating to property insurance except for windstorm losses which will be one percent (1%) of the value at the time of loss of each separate building or \$250,000, whichever is greater. For the period January 1, 1995 to December 31, 1995, the Parish was self-insured for the first \$100,000 of each claim relating to property insurance except for windstorm losses which will be two percent (2%) of the value at the time of loss of each separate building or \$250,000, whichever is greater. If two or more deductible amounts in this policy apply to a single occurrence, the total amount to be deducted shall not exceed the largest deductible applicable. The Parish is covered under an insurance contract for the excess liability up to \$82,000,000. Any claims in excess of \$82,000,000 are to be paid by the Parish.

Note 22- RISK MANAGEMENT (Continued)

For the period December 1, 1990 through November 30, 1991, the Parish was self-insured for the first \$100,000 of each claim and \$3,461,237 was the aggregate deductible for all group claims relating to group insurance. For the period December 1, 1991 to December 1, 1995, the Parish was self-insured for the first \$125,000 of each claim. The aggregate deductible for all group claims relating to group insurance for 1992 was \$4,461,521 and for 1993 was \$4,238,445 and for 1994 was \$5,087,440 and for 1995 was \$4,741,514. The Parish is covered under an insurance contract for the excess liability up to \$1,000,000 on individual claims.

At December 31, 1995, the amount of liability was \$4,176,742 for the Insurance Control Fund and \$630,000 for Group Health Insurance Fund. This liability is the Parish's best estimate based on available information. Changes in the reported liabilities during the past two years are as follows:

Insurance Control Fund

|      | <u>Beginning of<br/>Fiscal Year<br/>Liability</u> | <u>Current Year<br/>Claims and<br/>Changes in<br/>Estimate</u> | <u>Claim<br/>Payments</u> | <u>Balance at<br/>Fiscal<br/>Year End</u> |
|------|---|--|---------------------------|---|
| 1994 | \$3,518,027                                       | \$873,447  | \$1,157,346               | \$3,234,128                               |
| 1995 | \$3,234,128                                       | \$2,338,606  | \$1,395,992               | \$4,176,742                               |

Group Health Insurance Fund

|      | <u>Beginning of<br/>Fiscal Year<br/>Liability</u> | <u>Current Year<br/>Claims and<br/>Changes in<br/>Estimate</u> | <u>Claim<br/>Payments</u> | <u>Balance at<br/>Fiscal<br/>Year End</u> |
|------|---|--|---------------------------|---|
| 1994 | \$455,000   | \$2,975,384  | \$2,941,710               | \$488,674                                 |
| 1995 | \$488,674   | \$2,904,279  | \$2,762,953               | \$630,000                                 |

Note 23- COMMITMENTS AND CONTINGENCIES

The Parish received funding under grants from various federal and state governmental agencies. The agency grants specify the purpose for which the grant monies are to be used; the grants are subject to audit by the granting agency or its representative.

On December 31, 1995, the Parish had \$11,608,336 in public work contracts of which \$641,294 were incomplete.

Note 24- POSTRETIREMENT HOSPITALIZATION AND LIFE INSURANCE BENEFITS

The Parish provides for the payment of hospitalization and life insurance premiums for retired employees as approved by the Parish Council. The Parish will fund the entire premium for all employees retiring with at least ten years service or retiring from the formal retirement systems. A retired employee may provide dependent hospitalization coverage at a cost ranging from \$40 to \$44 per month depending on their retirement date. The cost of providing these benefits is recognized as an expense as premiums are paid. For the year ended December 31, 1995, those costs amounted to \$543,656.

Future liabilities under the Parish's plan for potentially eligible employees are dependent upon the age and length of service of those employees. The average employee age and service years are not available. At December 31, 1995, the average hospitalization and life insurance costs per retired employee was approximately \$290 per month and the average number of retired employees was 146.



Note 25- PENSION PLANS

Employees of the Primary Government (except for policemen and firemen of the City of Houma and employees of the City prior to September 1, 1984) are members of the Parochial Employees' Retirement System (PERS). Employees of the Primary Government (except for policemen and firemen) who were employed by the City of Houma prior to September 1, 1984 are members of the Municipal Employees' Retirement System (MERS) of the State of Louisiana.

On October 1, 1983, the City of Houma policemen joined the Municipal Police Employees' System Retirement (MPERS) of the State of Louisiana. The Parish maintains a Trust Fund (Police Pension and Relief Fund) for policemen hired prior to October 1, 1983.

Effective January 1, 1980, new firemen are covered under the Firefighters' Retirement System (FRS) of the State of Louisiana. The Parish has a separate contributory pension plan (Firemen's Pension and Relief Fund) for firemen hired prior to January 1, 1980.

On March 26, 1996, the City of Houma Firemen's Pension Plan entered into a merger agreement with the Firefighter's Retirement System of the State of Louisiana. The merger was effective July 1, 1995.

Funding Status

The "pension benefit obligation" is a standardized disclosure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among public employee retirement systems and employers. The PERS, MERS, MPERS and FRS Systems do not make separate measurements of assets and pension benefit obligations for individual employers.

The actuary for the Parochial Employees Retirement System (PERS) could not deliver the PERS's valuation results for 1995 prior to issuance of the report; therefore, 1994's actuary results were used and applied toward 1995. A valuation was not made for 1995 for the Police Pension and Relief Fund. Information for 1994 has been shown.

The total payroll for the Parish for the year ended December 31, 1995 was \$13,883,589, including \$699,226 of overtime pay.

Information for each system or plan follows:

|               | <u>Valuation<br/>Date</u> | <u>Pension<br/>Benefit<br/>Obligation</u> | <u>Net Assets<br/>Available<br/>for Benefits</u> | <u>Unfunded<br/>Pension<br/>Benefit<br/>Obligation</u> | <u>Excess of<br/>Assets</u> |
|---------------|---------------------------|---|--|--|-----------------------------|
| PERS - Plan B | 12/31/94                  | \$ 32,761,741                             | \$ 45,416,793                                    |  | \$12,655,052                |
| MERS - Plan B | 6/30/95                   | 65,581,563                                | 59,345,360                                       | \$6,236,203  |                             |
| MPERS         | 6/30/95                   | 736,846,804                               | 766,365,130                                      |  | 29,518,326                  |
| FRS           | 6/30/95                   | 392,663,345                               | 352,392,368                                      | 40,270,977   |                             |
| City Plans:   |                           |   |  |  |                             |
| Police        | 12/31/94                  | 1,030,335                                 | 1,072,878  |  | 42,543                      |

Detailed information for each system or plan follows:

a) Parochial Employees' Retirement System

The Parochial Employees' Retirement System of Louisiana (PERS), a cost-sharing, multiple-employer public employee retirement system, is controlled and administered by a separate Board of Trustees. PERS is composed of two distinct plans, Plan A and Plan B, with separate assets and separate benefit provisions. All Parish employees who are members of PERS are in Plan B. For the year ended December 31, 1994, the estimated total payroll for employees in PERS was \$28,640,627. The total payroll for all covered employees of the Parish for the year ended December 31, 1995 was \$9,288,619.

Note 25- PENSION PLANS (Continued)a) Parochial Employees' Retirement System (Continued)

Any member is eligible for normal retirement if he has at least 30 years of creditable service and is at least age 55, or 10 years of creditable service and is at least age 62 if the preceding requirements are met. Early retirement is allowed at age 60, provided that benefits are reduced by 3% for each year below age 62. The monthly amount of the retirement allowance is 2 per cent, subject to the provisions of the statutes, of the member's final compensation (average monthly earnings during the highest 36 consecutive months or joined months if service was interrupted) less the amount of \$1,200.00 times his years of creditable service.

A member is eligible to retire and receive disability benefits if he has at least 10 years of creditable service, is not eligible for normal retirement, and suffers disability. The disability must be certified by the State Medical Disability Board. The disability rate is two per cent of the member's final compensation multiplied by his years of creditable service under certain conditions outlined in the statutes.

The Plan provides benefits for surviving spouses and minor children under certain provisions in the statutes.

In lieu of terminating employment and accepting a service retirement allowance, any member who has been an active contributing member for one full year after becoming eligible for a normal retirement allowance may elect to participate in the Deferred Retirement Option Plan (DROP) and defer the receipt of benefits. The duration of participation in the plan shall be specified and shall not exceed two years.

Upon the effective date of the commencement of participation in the plan, membership in the system shall terminate. Employer contributions shall continue to be payable by the employer during the person's participation in the plan, but payments of employee contributions shall cease upon the effective date of the person's commencement of participation in the plan.

The monthly retirement benefits that would have been payable, had the person elected to cease employment and receive a service retirement allowance, shall be paid into the (DROP) Fund, which shall not earn interest.

Upon termination of employment at the end of the specified period of participation, a participant in the plan shall receive, at his option, a lump sum payment from the (DROP) Fund equal to the payments made to that fund on his behalf, a true annuity based upon his account in that fund, or any other method of payment approved by the Board of Trustees.

Contributions to PERS include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the previous fiscal year salaries of the active members of each plan. For the year ended December 31, 1995, the PERS Board of Trustees required employees covered by Plan B to continue 2% (less \$100 per month) of their salary to the system; the Parish was required to contribute 1% of the salary for each employee.

Although contributions are determined by state statute rather than actuarial calculations, actuarially required contributions are determined for the System. For the year ended December 31, 1994, the System's total actuarially required contribution, using the aggregate actuarial cost method, for Plan B was \$299,992. The total projected payroll for the year ended December 31, 1995 of all covered employees of the System is \$29,797,410.

For the year ended December 31, 1994, the total actuarially required contribution for Plan B is 1.01% of the total covered projected payroll of all Plan B members. Dedicated taxes and contributions received by PERS for the year ended December 31, 1994 were 4.66% of projected covered payroll. This is 3.65% more than is actuarially required for the year ended December 31, 1994.

Note 25- PENSION PLANS (Continued)a) Parochial Employees' Retirement System (Continued)

The actual and PERS board required contribution by the Parish for the year ended December 31, 1995 for Plan B was \$278,659, which consisted of \$92,881 as the employer contribution and \$185,778 as the employee contribution. The actuarially required contribution (computed as 1.01% of the total projected payroll for parish employees in PERS) by the Parish and its employees for the year ended December 31, 1995 for Plan B is approximately \$93,815, which represents 31.27% of the total actuarially required contribution of all participating employers and employees in Plan B.

Detailed information for PERS is presented in the System's December 31, 1994 financial report. The Parish does not guarantee the benefits granted by the System.

b) Municipal Employees' Retirement System

The Municipal Employees' Retirement System of Louisiana (MERS), a cost-sharing, multiple-employer public employee retirement system, is controlled and administered by a separate Board of Trustees. MERS is composed of two distinct plans, Plan A and Plan B, with separate assets and separate benefit provisions. All Parish employees who are members of MERS are in Plan B. The total payroll (as of June 30, 1995) for employees in MERS was \$33,750,064. The total payroll for all covered employees of the Parish was \$1,253,999 for the year ended December 31, 1995.

All permanent employees of the City of Houma who were hired prior to January 1, 1984 and were working at least 35 hours per week are eligible to participate in the MERS. All eligible employees hired after the Parish and City of Houma consolidation (effective January 1, 1984) must join the Parochial Employees' Retirement System. Under Plan B, employees who retire at or after age 55 with 30 years of credited service, are entitled to a retirement benefit, payable monthly for life, equal to 2% of their final-average salary (final-average salary is the employee's average salary over the 36 consecutive or joined months which produce the highest average) for each year of credited service. Employees with at least 10 years, but less than 30 years of credited service, may take early retirement benefits commencing at or after age 60.

A member is eligible to retire and receive disability benefits if he has at least five years of credible service and is not eligible for normal retirement, and has been officially certified as disabled by the State Medical Disability Board. The disability rate shall be the lesser of an amount equal to two percent of the member's final compensation multiplied by his years of credible service, but not less than 30 percent of his final compensation, or an amount equal to what the member's normal retirement benefit would be, based on the members current final compensation, but assuming the member remained in continuous service until his earliest normal retirement age. The benefit shall not exceed 70 dollars per month for each year of creditable service unless the member has at least 30 years of actual service or is an elected official with at least 15 years of actual service, the benefits shall be reduced by three percent for each year the member is younger than the age of 62 at the time of retirement, up to a maximum reduction of six percent.

The plan provides benefits for surviving spouses under certain provisions in the statutes.

In lieu of terminating employment and accepting a service retirement allowance, any member who has been an active contributing member for one full year after becoming eligible for normal retirement may elect to participate in the deferred retirement option plan (DROP) for up to three years and defer the receipt of benefits. Upon commencement of participation in the plan, membership in the system terminates. During participation in the plan, employer contributions are payable but employee contributions cease. The monthly retirement benefits that would be payable, had the person elected to cease employment and receive a service retirement allowance, are paid into the DROP Fund. This fund does not earn interest until the member terminates employment. In addition, no cost-of-living increases are payable to participants until employment, which made them eligible to become members of the system, has been terminated for at least one full year.

Note 25- PENSION PLANS (Continued)b) Municipal Employees' Retirement System (Continued)

Upon terminations of employment prior to or at the end of the specified period of participation, a participant in the plan may receive, at his option, a lump sum from the account equal to the payments into the account, a true annuity based upon his account balance in that fund, or any other method of payment if approved by the board of trustees. The monthly benefits that were being paid into the deferred retirement option plan fund will begin to be paid to the retiree. If a participant dies during the participation in the plan, a lump sum equal to his account balance in the plan fund shall be paid to his named beneficiary or, if none, to his estate. If employment is not terminated at the end of the three years, payments into the plan fund cease and the person resumes active contributing membership in the system. Additional accrued benefits are based on final average compensation used to calculate the member's original benefit unless the additional period is at least 36 months.

Contributions to MERS include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans Parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. State statute requires employees covered by Plan B to contribute 5% of their monthly salary to the System; the Parish contributed 3% through June 30, 1995 and now contributes 3.25% of every member's monthly salary.

Although contributions are determined by state statute rather than actuarial calculations, actuarially required contributions are determined for the System. For the year ended June 30, 1995, the System's total actuarially required contribution, using the individual attained age normal cost method, for normal costs and unfunded pension obligation for Plan B was \$1,174,566. The total projected payroll for the year ended June 30, 1996 of all covered employees of the System is \$35,144,749.

For the year ended June 30, 1995, the total actuarially required contribution for Plan B was 3.34% of the total projected payroll for the year ended June 30, 1996 of all Plan B members. Dedicated taxes and contributions received by MERS for the year ended June 30, 1995 provided 9.55% of projected covered payroll.

The actual and statutorily required contribution by the Parish for the year ended December 31, 1995 for Plan B was \$104,961, which consisted of \$42,261 as the employer contribution and \$62,700 as the employee contribution. The actuarially required contribution (computed as 3.34% of the projected payroll for Parish employees in MERS) by the Parish and its employees for the year ended December 31, 1995 for Plan B is approximately \$41,884, which represents 3.57% of the total actuarially required contribution of all participating employers and employees in Plan B.

Detailed information for MERS is presented in its June 30, 1995 financial report. The Parish does not guarantee the benefits granted by the System.

c) Municipal Police Employees' Retirement System

The Municipal Police Employees' Retirement System of Louisiana (MPERS), a cost-sharing, multiple-employer public employee retirement system, is controlled and administered by a separate Board of Trustees. The total payroll as of June 30, 1995 for employees in MPERS was \$100,454,990. The total payroll for all covered employees of the Parish was \$1,333,014 for the year ended December 31, 1995.

Any full-time police officer, empowered to make arrests, employed by a municipality of the State and engaged in law enforcement, providing they do not have to pay social security and providing they meet the statutory criteria, is eligible to participate in MPERS.

Any member is eligible for normal retirement after he has been a member of the system for one year if he has 25 years of creditable service at any age, or has 20 years of creditable service and is age 50, or has 12 years creditable service and is age 55.

Upon such retirement, such member shall be paid an annual retirement allowance equal to 3-1/3% of his average final compensation (average monthly earnings during the highest 36 consecutive months or joined months if service was interrupted) multiplied by his total years of creditable service; however, the annual retirement allowance shall not exceed 100% of his average final compensation.

Note 25- PENSION PLANS (Continued)

c) Municipal Police Employees' Retirement System (Continued)

A member is eligible to receive disability benefits if he was an active contributing member of the retirement system or, if he is no longer a member but has 20 years creditable service established in the system and suffers disability which has been certified by examination by a member of the State-wide Medical Disability Board. A service related disability requires no certain number of years of creditable service, however a non-service connected disability requires five years of creditable service. The disability benefits are calculated at three percent of average final compensation multiplied by years of creditable service, but shall not be less than 40 percent nor more than 60 percent of average final compensation. Upon reaching the age required for regular retirement, the disability pensioner receives the greater of disability benefit or accrued benefit earned to date of disability.

Upon the death of an active contributing member, or disability retiree, the plan provides for surviving spouses and minor children. Under certain conditions outlined in the statutes, the benefits range from 40 to 60 percent of the member's average final compensation.

A member is eligible, upon receiving 25 years of credit regardless of age or 20 years of credit and attaining the age of 50, to elect to enter the deferred retirement option plan (DROP). Upon filing the application for the program, the employee's active membership in the system is terminated. At the entry date into the DROP, the employee and employer contributions cease. The amount to be deposited into the DROP account is equal to the benefit computed under the retirement plan elected by the participant at date of application. The duration of participation in the DROP is specified for a period of three years or less. If employment is terminated after the three year period, the participant may receive his benefits by lump sum payment or a true annuity. If employment is not terminated, active contributing membership into the system shall resume and upon later termination, he shall receive additional retirement benefit based on the additional service.

State statute requires employees covered to contribute 7.5% of their earnable compensation to the system; the Parish, excluding overtime but including state supplemental pay, contributes 9% of earnable compensation as an employer match. The system also receives a percentage of insurance premiums which is used as an additional employer contribution.

Although contributions are determined by state statute rather than actuarial calculations, actuarially required contributions are determined for the System. For the year ended June 30, 1995, the System's total actuarially required contribution, using the entry age normal cost method, for normal costs and the unfunded actuarial liability was \$13,512,468. The total projected payroll as of June 30, 1996 of all covered employees of the System is \$105,602,875.

For the year ended June 30, 1995, the total actuarially required contribution was 12.80% of the total covered projected payroll of members. Dedicated taxes and contributions received by MPERS for the year ended June 30, 1995 will provide approximately 19.51% of projected covered payroll.

The actual and statutorily required contribution by the Parish for the year ended December 31, 1995 was \$219,947, which consisted of \$119,971 as the employer contribution and \$99,976 as the employee contribution. The actuarially required contribution (computed as 12.80% of the projected payroll for employees in MPERS) by the Parish and its employees for the year ended December 31, 1995 is approximately \$170,567, which represents 1.26% of the total actuarially required contribution of all participating employers and employees.

Detailed information for MPERS is presented in its June 30, 1995 financial report. The Parish does not guarantee the benefits granted by the System.

d) Firefighters' Retirement System

The Firefighters' Retirement System of Louisiana (FRS), a cost-sharing, multiple-employer public retirement system, is controlled and administered by a separate Board of Trustees. FRS was established as of January 1, 1980 for the purpose of providing retirement allowances and other benefits as described under Louisiana Revised Statutes 33:2155 through 2156. The total payroll as of June 30, 1995 for employees in FRS was \$64,860,138. The total payroll for all employees of the Parish is \$759,524 for the year ended December 31, 1995.

Note 25- PENSION PLANS (Continued)d) Firefighters' Retirement System (Continued)

Any full-time firefighter employed by a municipality, parish, or fire protection district of the State of Louisiana is eligible to participate. Persons hired as full-time firefighters on or after January 1, 1980 must become members as a condition of employment if under age 50 on date of employment. Persons who were employed as full-time firefighters on January 1, 1980 may become members; however, no prior service credit will be granted by the Board. Persons employed as full-time firefighters who are members of any other retirement system in Louisiana may elect to terminate their membership in such system and join the Firefighters' Retirement System. Credit in each system will be recognized under the provisions of R.S. 42:697. Any member of this system who has completed at least 20 years of creditable service, and who has attained the age of 50 years, or any member who has completed at least 12 years of service, who has attained the age of 55 or 25 years of service at any age shall be entitled to retire from service. Upon such retirement, the member shall be paid an annual retirement allowance equal to 3-1/3% of their average final compensation based on the 36 consecutive months of highest pay multiplied by their total years of service, not to exceed 100%. If the members terminate before rendering 12 years of service, they forfeit the right to receive the portion of their accumulated plan benefits attributable to their employer's contributions.

If an eligible member is officially certified as disable by the State Medical Disability Board, he shall receive the greater of retirement, if eligible or disability benefits. Any member totally disable from injury received in the line of duty, even though the member has less than 5 years creditable service, shall be paid, on a monthly basis, an annual pension of 60% of the average final compensation being received at the time of the disability. Any member of the system who has become disable or incapacitated because of continued illness or as a result of any injury received, even though not in the line of duty, and who has 5 years of creditable service, but is not eligible for retirement under the provisions of R.S. 11:2258 may apply for retirement under the provisions of this section and shall be retired on a 75% of the retirement salary to which he would be entitled under R.S. 11:2256 if he were eligible thereunder or 25% of the member's average salary, whichever is greater. Should a member who is on disability retirement die and leave a surviving spouse, the surviving spouse shall receive a benefit of \$200 per month. When the member takes disability retirement, he may, in addition, take an actuarially reduced benefit in which case the member's surviving spouse shall receive 50% of the disability benefit being paid immediately prior to the death of the disabled retiree. If the surviving spouse remarries, such benefits shall cease; however, the benefits shall resume upon subsequent divorce or death of the new spouse, and the approval of the Board of Trustees.

The plan provides benefits for surviving spouses and their minor children under certain provisions of the statutes.

After completing 20 years of creditable service, a member may elect to participate in the deferred retirement option plan (DROP) for up to 36 months. Upon commencement of participation in the plan, employer and employee contributions to the system cease. The monthly retirement benefit that shall have been payable is paid into the DROP account. Upon termination of employment, a participant in the program shall receive, at his option, a lump-sum payment from the account or an annuity based on the DROP account balance in addition to his regular retirement benefit. If employment is not terminated at the end of 36 months, the participant resumes regular contributions to the system. No payments may be made from the DROP account until the participant retires.

State statute required employees covered by FRS to contribute 8% of their earnable compensation to the System; the Parish contributed 9% of every member's earnable compensation as an employer match.

Although contributions are determined by state statute rather than actuarial calculations, actuarially required contributions are determined for the System. For the year ended June 30, 1995, the System's total actuarially required contribution, using the entry age normal cost method, for normal costs and the unfunded accrued liability was \$8,222,815. The total projected payroll of all covered employees of the System for the year ended June 30, 1996 was \$69,293,888.

For the year ended June 30, 1995, the total actuarially required contribution was 11.86% of the total projected covered payroll of members. Contributions received by FRS for the year ended June 30, 1995 provided 16.78% of projected covered payroll.

Note 25- PENSION PLANS (Continued)d) Firefighters' Retirement System (Continued)

The actual and statutorily required contribution by the Parish for the year ended December 31, 1995 was \$129,120, which consisted of \$68,857 as the employer contribution and \$60,763 as the employee contribution. The actuarially required contribution (computed as 11.86% of the projected payroll for employees in FRS) by the Parish and its employees for the year ended December 31, 1995 is \$90,080, which represents approximately 1.10% of the total actuarially required contribution of all participating employers and employees.

Detailed information for FRS is presented in its June 30, 1995 financial report. The Parish does not guarantee the benefits granted by the System.

e) City of Houma Police Pension Plan

## 1.) Plan History

The Plan was established for members of the City of Houma Police Department in 1951 under the provisions of City of Houma Ordinance No. 2038 (10/30/51) and revised Ordinance No. 3313 (5/27/80). On September 13, 1983, the City of Houma Board of Aldermen voted to enter into an agreement to merge the Plan with the Municipal Police Employees Retirement System of the State of Louisiana (MPERS). The merger was effective October 1, 1983. The Board of Trustees is required to maintain funds to be used to provide retirement benefits as follows:

- . Retirement under the provisions of the Plan for those policemen not meeting the eligibility requirements of MPERS,
- . Retirement benefits for those policemen who retired prior to the first anniversary of the merger date, and
- . Benefits to be paid in excess of those provided by MPERS.

The remaining assets (approximately \$696,000) of the Plan were placed in the Police Pension Debt Service Fund to pay the liability (\$3,016,270) to MPERS in connection with the merger. During 1987, based on revised actuarial information, \$656,698 was transferred back to the Plan from the Police Pension Debt Service Fund.

## 2.) General

The Plan (a defined benefit pension plan) is a single-employer Public Employee Retirement System (PERS) administered by a Board of Trustees (the Board). The Board consists of the Director of Finance for the Parish, the Chief of Police of the City of Houma and one member elected from the Police Department of the City of Houma by a majority vote.

## 3.) Plan Membership

Employee membership is as follows:

|                          |           |
|--------------------------|-----------|
| Current retirants        | 3         |
| Active plan participants | <u>18</u> |
| Total employee members   | <u>21</u> |

## 4.) Plan Benefits

Pension Benefits - Employees with twenty or more years of service regardless of age are entitled to annual pension benefits equal to two-thirds of the highest average monthly salary for any continuous twelve month period of time worked prior to retirement, but the benefits shall not be less than \$100 per month. At age fifty, retirement benefits are assumed by MPERS.

Death and Disability Benefits - All death and disability benefits are assumed by MPERS.

Note 25- PENSION PLANS (Continued)

e) City of Houma Police Pension Plan (Continued)

5.) Funding Status and Progress

The amount shown below as the "pension benefit obligation" is a standardized disclosure measurement of the present value of pension benefits, adjusted for the effects of projected salary increases, estimated to be payable in the future as a result of employee service to date. The measure is the actuarial present value of credited projected benefits and is intended to help users assess the Plan's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS. The measure is independent of the actuarial funding method used to determine contributions to the PERS, discussed below.

The pension benefit obligation was determined as part of an actuarial valuation at December 31, 1994. Significant actuarial assumptions used include:

- . A rate of return on the investment of assets of 5% per year compounded annually,
- . Projected salary increases that vary according to age ranging from 3% (age 55) to 6.1% (age 25) per year compounded annually,
- . Pre- and post-mortality life expectancies of participants (based on the 1971 Group Annuity Mortality Table, Males),
- . Rates of withdrawal and termination from active service before retirement for reasons other than death (based on a table in the actuarial report which is used in similar systems) and,
- . Rates of disability (based on Eleventh Actuarial Valuation of the Railroad Retirement System).

The foregoing actuarial assumptions are based on the presumption that the Plan will continue.

At December 31, 1995, based upon the December 31, 1994 actuarial valuation, assets were in excess of the pension benefit obligation as follows:

|  |                  |
|--|------------------|
| Pension benefits obligation:                   |                  |
| Retirees currently receiving benefits          | \$ 309,492       |
| Active employees                               | <u>720,843</u>   |
| Total pension benefit obligation               | 1,030,335        |
| Net assets available for benefits, at cost     | <u>1,072,878</u> |
| Assets in excess of pension benefit obligation | <u>\$ 42,543</u> |

There were no current year changes in actuarial assumptions or benefit provisions.

6.) Contributions Required and Contributions Made

No new employees have entered into the Plan since the merger with MPERS and no contributions by employees have been made since the merger.

For accounting purposes, the fund uses the aggregate actuarial cost method, which showed an unfunded actuarial present value of contingent retirement benefits of \$276,207 as of December 31, 1994. The yearly recommended contribution rate is \$38,895 as of December 31, 1994 by the actuary. The Parish contributed \$34,263 for the year ended December 31, 1995.

7.) Historical Trend Information

Historical trend information designed to provide information about the Police Pension and Relief Fund's progress made in accumulating sufficient assets to pay benefits when due is presented in Schedules 7 and 8.



Note 25- PENSION PLANS (Continued)

f) City of Houma Firemen's Pension Plan/Firefighter's Retirement System Merger

On March 26, 1996, the City of Houma Firemen's Pension Fund entered into a merger agreement with the Firefighter's Retirement System of the State of Louisiana. The merger was effective July 1, 1995. The provisions of the merger are as follows:

The Parish Government shall pay to the Firefighter's Retirement System the amount of \$6,740,069 which represents sixty percent (60%) of the accrued liability for those employees and one hundred percent (100%) of the accrued liability for retired members being merged into the Firefighter's Retirement System as those liabilities existed on June 30, 1995, in the following manner:

- . An initial payment, by the transfer of assets of the Fund to the Firefighter's Retirement System, discounted to July 1, 1995 in the amount of \$2,591,928. The actual transfers amounted to \$2,698,240.
- . A payment from the Parish Government in the amount of \$64,660 due July 1, 1995, which will incur interest of \$12.40 per day from July 1, 1995, until the date funds are received by the Firefighter's Retirement System.
- . The remaining amount of accrued liability, being \$4,083,481 plus interest at a rate of seven percent (7%) per annum due the Firefighter's Retirement System shall be paid over a thirty (30) year period, commencing July 1, 1995 in cash or cash equivalents by the Parish Government.
- . The first annual payment and subsequent payments shall be in an amount equal to \$307,544, which shall be paid in yearly installments, with the initial payment due July 1, 1995, with daily interest at the rate of \$58.98 from July 1, 1995, until the funds are received by the Firefighter's Retirement System.

SECTION I OF THE AGREEMENT

CONDITIONS AFFECTING ACTIVE MEMBERS BEING TRANSFERRED

1. Definitions - For purposes of this agreement, the term "employee" shall mean any full-time firefighter employed by the Parish Government, engaged in fire protection, and earning at least \$375 per month excluding state supplemental pay, and any other employee who is listed on Exhibit 3 of this agreement, annexed hereto and made a part hereof, and who is an active, participating member of the Fund.
2. Contributions by the Parish Government - The Parish Government as a part of this agreement hereby agrees to pay to the Board of Trustees at such time or times as the Board of Trustees may by regulation prescribe, the sum of contributions imposed by Act 81 of 1988 of the Regular Session of the Louisiana Legislature, or as the Act may be subsequently amended by the Louisiana Legislature, for both employer and employees.
3. Eligibility for Retirement Benefits - (1) Regular retirement: The merged active members shall not be eligible to receive a benefit from the Firefighter's Retirement System until one year after the date of the merger. The Parish Government shall be obligated to pay any retirement benefit to an active member who is merged and who is eligible to retire and does retire, until one year after the date of the merger. The Firefighter's Retirement System shall be obligated to pay the retirement benefit of the merged member commencing on the date of one year after the date of the merger. (2) DROP participation merged active members will not be eligible to participate in the DROP until one year after the effective date of the merger. The Parish Government shall be responsible for payment of DROP account balances accrued in the Fund and any balances accrued by members merged into the Firefighter's Retirement System while participating in the DROP. Current DROP participants may retire upon completion of their DROP participation; however, should they continue in employment, they cannot retire until one year after the effective date of the merger. Former DROP participants may not participate in the DROP for an additional period. Merged active members who are former DROP participants will have their benefit computed at the Firefighter's Retirement System benefit structure based upon the post-DROP accruals. The Pre-DROP benefits (including the 50% survivor benefit) will be frozen and not recomputed by the Firefighter's Retirement System.

Note 25- PENSION PLANS (Continued)

f) City of Houma Firemen's Pension Plan/Firefighter's Retirement System Merger (Continued)

SECTION II OF THE AGREEMENT  
CONDITIONS AFFECTING BENEFICIARIES BEING TRANSFERRED

1. Definitions - For purposes of this agreement, the term "beneficiary" shall mean any person now receiving a regular retirement benefit, disability retirement benefit, or survivor benefit and persons eligible to receive survivor benefits in the future upon the death of a regular retiree or disability retiree being merged as specifically provided in Exhibit 3 of the Merger Study, in accordance with the Merger Study dated April 30, 1995, as submitted by Slabaugh, Morgan, Conefry, and Associates, formerly Employers' Consultants, Inc., as updated December 11, 1995. (Exhibit 2 of the Merger Study)
- . Liabilities shall be based on the benefit amount being received on the date of the merger as reported by the Parish Government and specified in Exhibit 2 of the Merger Study dated April 30, 1995, as submitted by Slabaugh, Morgan, Conefry, and Associates, formerly Employers' Consultants, Inc., as updated December 11, 1995.
- . Regular and disability retirees who are merged into the Firefighter's Retirement System will receive a 50% survivor benefit payable to the spouse to whom the retiree is married as of the merger date as per the census listing on which the report was based.
- . Retirees shall not be entitled to the payment of children benefits from the Board of Trustees.
- . All beneficiaries will be eligible to receive any cost-of-living adjustments that may be granted by the Board of Trustees and such adjustments will be based on the benefit being received on the date of the merger.

The Parish Government has agreed that the members of the Firemen's Pension Fund would not lose any benefits they presently have under the plan of merger. Funds remaining in the Pension Fund after the transfers in connection with the merger will be utilized to make up any lost benefits. A contingent liability for the lost benefits was calculated in the merger study by Slabaugh, Morgan, Conefry, and Associates, formerly Employers' Consultants, Inc. as of January 26, 1996 in the amount of \$1,493,142. Based upon this liability, there are sufficient assets remaining in the Fund to fund the lost benefits.

The State of Louisiana also requires a portion of the Parish's property tax revenue allocation to be deducted for various state retirement systems.

Note 26- DEFERRED COMPENSATION PLAN

Employees of the Parish, have the option to participate in a deferred compensation program created in accordance with the Internal Revenue Code Section 457. The plan permits employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

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

It is the opinion of the Parish that it has no liability for losses under the plan, but does have the duty of due care that would be required of an ordinary prudent investor. The Parish believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

The deferred compensation plan is accounted for in an Agency Fund.

Note 27- LANDFILL CLOSURE AND POSTCLOSURE CARE COST

State and federal laws and regulations require Terrebonne Parish to place a final cover on its Ashland Landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and postclosure care cost will be paid only near or after the date that the landfill stops accepting waste, the Parish reports a portion of these closure and postclosure care costs as a liability in the General Long-Term Debt Account Group. The \$2.21 million reported as landfill closure and postclosure care liability at December 31, 1995, represents the cumulative amount reported to date based on the use of 88 percent of the estimated capacity of the landfill. The Parish will recognize the remaining estimated cost of closure and postclosure care of \$301,780 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 1995. The Parish expects to close the landfill in the year 1998. Actual cost may be higher due to inflation, changes in technology, or changes in regulations.

The Parish has set aside \$600,000 in 1994 and 1995, and plans to set aside \$600,000 in 1996 to cover the cost of closure and postclosure care. At December 31, 1995, investments of \$1,252,388 are held for these purposes. These are reported as restricted assets on the balance sheet. The Parish expects that future inflation cost will be paid from interest earnings on these annual contributions. However, if interest earnings are inadequate or additional postclosure care requirements are determined (due to changes in technology or applicable laws or regulations, for example), these costs may need to be covered by changes to future landfill users or from future tax revenue.

Note 28- PRIOR PERIOD ADJUSTMENT

As required by Governmental Accounting Standards Board Statement No. 22, the Sales Tax Capital Improvement Fund in 1995 accrued the sales taxes collected by merchants in December 1995 which were not remitted to the Parish until February 1996. The previous December taxes were not recognized as revenue in 1994 therefore a prior period adjustment in the amount of \$1,565,170 was recorded to remove these taxes from 1995 revenue.

Note 29- TEXACO, INC. SETTLEMENT

In March 1994, the Parish received \$8,938,769 (reported as intergovernmental revenue in the General Fund) from the State of Louisiana, representing the first installment of their settlement with Texaco for disputed mineral royalty payments. In March 1995, the second installment of \$2,979,590 was received. The parish will receive an additional \$2,979,500 in March 1996.

Note 30- SUBSEQUENT EVENTS

In 1996 Terrebonne Parish Consolidated Government has elected to defease the General Obligation Bonds dated June 1, 1977, which mature on March 1, 1997. These bonds are for Fire District 1, 2, 3 and had an outstanding principal balance of \$110,000 at the time of defeasance. These funds have been deposited with First National Bank of Houma, Louisiana. The outstanding principal balance at December 31, 1995 is \$215,000.

Note 31- GAS DISTRIBUTION SYSTEM

Effective January 1, 1995 the Gas Distribution Fund was merged with the Utilities Fund to account for the operations of the city and parishwide gas systems under one fund. All assets and liabilities were transferred to the Utilities Fund A residual equity transfer of \$3,333,511 was recorded in the Gas Distribution Fund and an increase in contributed capital of \$3,410,553 was recorded in the Utilities Fund.

SUPPLEMENTARY INFORMATION SECTION

## GENERAL FUND

The General Fund is used to account for all financial resources except for those required to be accounted for in another fund.

BALANCE SHEET  
GENERAL FUND

Terrebonne Parish Consolidated Government

December 31, 1995

ASSETS

|   |                         |
|---|-------------------------|
| Cash  | \$ 15,041               |
| Investments - at cost   | 6,609,255               |
| Receivables (net where applicable of allowance for uncollectibles): |                         |
| Taxes - ad valorem  | 752,128                 |
| Accounts  | 12,844                  |
| Other   | 422,566                 |
| Other current assets  | 7,265                   |
| Due from other funds  | 2,153,912               |
| Due from other governmental units:                                  |                         |
| State of Louisiana  | 977,534                 |
| Other local governmental units                                      | 288,659                 |
| Inventory - at cost   | 29,836                  |
| Restricted assets:  |                         |
| Cash  | 33,150                  |
| Investments   | <u>186,786</u>          |
| <br>Total assets  | <br><u>\$11,488,976</u> |

LIABILITIES

|   |                      |
|---|----------------------|
| Accounts payable and accrued expenses     | \$ 363,508           |
| Liability for work completed on contracts | 10,032               |
| Deferred revenue                          | 839,399              |
| Deposits                                  | 47,613               |
| Due to other funds                        | 1,261,098            |
| Due to other governmental units           | <u>2</u>             |
| <br>Total liabilities                     | <br><u>2,521,652</u> |

FUND BALANCE

|  |                         |
|--|-------------------------|
| Reserved:                              |                         |
| Self-insurance                         | 33,150                  |
| Long-term receivables                  | 216,711                 |
| Maintenance of Broadmoor trees         | 176,838                 |
| Unreserved:                            |                         |
| Undesignated                           | <u>8,540,625</u>        |
| <br>Total fund balances                | <br><u>8,967,324</u>    |
| <br>Total liabilities and fund balance | <br><u>\$11,488,976</u> |

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
GENERAL FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|   | <u>Budget</u>       | <u>Actual</u>       | Variance<br>Favorable<br>(Unfavorable) |
|---|---------------------|---------------------|--|
| <u>REVENUES</u>                                 |                     |                     |  |
| Taxes   | \$ 1,126,994        | \$ 1,213,323        | \$ 86,329                              |
| Licenses and permits                            | 618,450             | 657,130             | 38,680                                 |
| Intergovernmental                               | 7,274,439           | 7,432,580           | 158,141                                |
| Charges for services                            | 325,290             | 362,098             | 36,808                                 |
| Fines and forfeitures                           | 70,400              | 59,893              | (10,507)                               |
| Miscellaneous                                   | 493,550             | 1,081,507           | 587,957                                |
| Total revenues                                  | <u>9,909,123</u>    | <u>10,806,531</u>   | <u>897,408</u>                         |
| <u>EXPENDITURES</u>                             |                     |                     |  |
| General government                              | 6,448,913           | 4,628,330           | 1,820,583                              |
| Public safety                                   | 340,560             | 289,555             | 51,005                                 |
| Streets and drainage                            | 294,123             | 125,686             | 168,437                                |
| Health and welfare                              | 45,458              | 35,251              | 10,207                                 |
| Education                                       | 25,000              | 21,577              | 3,423                                  |
| Total expenditures                              | <u>7,154,054</u>    | <u>5,100,399</u>    | <u>2,053,655</u>                       |
| Excess of revenues over expenditures            | <u>2,755,069</u>    | <u>5,706,132</u>    | <u>2,951,063</u>                       |
| <u>OTHER FINANCING SOURCES (USES)</u>           |                     |                     |  |
| Proceeds of general fixed asset dispositions    | 1,000               |                     | (1,000)                                |
| Compensation - property damage                  | 1,000               | 2,684               | 1,684                                  |
| Operating transfers in                          | 4,614,718           | 4,615,378           | 660                                    |
| Operating transfers out                         | (14,200,102)        | (14,200,103)        | (1)                                    |
| Total other financing sources (uses)            | <u>(9,583,384)</u>  | <u>(9,582,041)</u>  | <u>1,343</u>                           |
| <u>DEFICIENCY OF REVENUES AND OTHER SOURCES</u> |                     |                     |  |
| <u>OVER EXPENDITURES AND OTHER USES</u>         | (6,828,315)         | (3,875,909)         | 2,952,406                              |
| <u>FUND BALANCE</u>                             |                     |                     |  |
| Beginning of year                               | <u>12,843,233</u>   | <u>12,843,233</u>   |  |
| End of year                                     | <u>\$ 6,014,918</u> | <u>\$ 8,967,324</u> | <u>\$2,952,406</u>                     |

STATEMENT OF REVENUES COMPARED TO BUDGET  
GENERAL FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

| <u>REVENUES</u>                               | <u>Budget</u>       | <u>Actual</u>       | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|---|---------------------|---------------------|---|
| <u>Taxes</u>                                  |                     |                     |   |
| Ad valorem                                    | \$ 711,894          | \$ 751,619          | \$ 39,725                                       |
| Franchise                                     | 415,100             | 461,704             | 46,604  |
|   | <u>1,126,994</u>    | <u>1,213,323</u>    | <u>86,329</u>                                   |
| <u>Licenses and Permits</u>                   |                     |                     |   |
| Insurance licenses                            | 193,000             | 205,099             | 12,099  |
| Occupational licenses                         | 250,000             | 270,207             | 20,207  |
| Beer and liquor permits                       | 55,500              | 67,211              | 11,711  |
| Building permits                              | 118,000             | 112,503             | (5,497)   |
| Other   | 1,950               | 2,110               | 160   |
|   | <u>618,450</u>      | <u>657,130</u>      | <u>38,680</u>                                   |
| <u>Intergovernmental</u>                      |                     |                     |   |
| Federal government:                           |                     |                     |   |
| Food Stamp                                    | 33,000              | 36,537              | 3,537   |
| FEMA Reimbursement                            | 8,268               |                     | (8,268)   |
| Department of Agriculture & Forestry          | 30,330              | 30,468              | 138   |
| State of Louisiana:                           |                     |                     |   |
| Mineral royalties                             | 5,889,501           | 5,755,547           | (133,954)                                       |
| Severance taxes                               | 500,000             | 500,052             | 52  |
| Revenue sharing                               | 70,000              | 67,207              | (2,793)   |
| State beer tax                                | 140,000             | 119,089             | (20,911)  |
| Video draw poker                              | 600,840             | 917,030             | 316,190   |
| Department of Health and Hospitals - Medicaid | 2,500               | 6,650               | 4,150   |
|   | <u>7,274,439</u>    | <u>7,432,580</u>    | <u>158,141</u>                                  |
| <u>Charges for Services</u>                   |                     |                     |   |
| Collection fees                               | 135,990             | 147,400             | 11,410  |
| Parking meters                                | 7,000               | 4,119               | (2,881)   |
| Grass cutting fees                            | 6,600               | 15,876              | 9,276   |
| Fees - letters of no objection                | 100,000             | 105,150             | 5,150   |
| Sale of miscellaneous services and items      | 4,700               | 5,118               | 418   |
| Inspection permit fees                        | 25,000              | 27,041              | 2,041   |
| Other   | 46,000              | 57,394              | 11,394  |
|   | <u>325,290</u>      | <u>362,098</u>      | <u>36,808</u>                                   |
| <u>Fines and Forfeitures</u>                  |                     |                     |   |
| Court fines                                   | 70,400              | 59,893              | (10,507)  |
| <u>Miscellaneous</u>                          |                     |                     |   |
| Interest earned                               | 250,361             | 626,062             | 375,701   |
| Mineral royalties                             | 222,201             | 436,579             | 214,378   |
| Rents and leases                              | 13,488              | 13,488              |   |
| Other   | 7,500               | 5,378               | (2,122)   |
|   | <u>493,550</u>      | <u>1,081,507</u>    | <u>587,957</u>                                  |
| Total revenues                                | <u>\$ 9,909,123</u> | <u>\$10,806,531</u> | <u>\$ 897,408</u>                               |



## STATEMENT OF EXPENDITURES COMPARED TO BUDGET

## GENERAL FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

| <u>EXPENDITURES</u>   | <u>Budget</u>    | <u>Actual</u>    | Variance<br>Favorable<br>(Unfavorable) |
|---|------------------|------------------|--|
| <u>GENERAL GOVERNMENT</u>   |                  |                  |  |
| <u>Legislative</u>  |                  |                  |  |
| Parish Council:   |                  |                  |  |
| Personal services   | \$ 233,779       | \$ 234,685       | \$ (906)                               |
| Supplies and materials  | 44,350           | 36,832           | 7,518                                  |
| Other services and charges  | 82,686           | 62,231           | 20,455                                 |
| Repairs and maintenance   | 2,400            |                  | 2,400                                  |
| Capital expenditures  | 8,500            | 2,303            | 6,197                                  |
| Allocated expenditures -<br>services performed for<br>other departments | <u>(248,676)</u> | <u>(249,750)</u> | <u>1,074</u>                           |
|   | <u>123,039</u>   | <u>86,301</u>    | <u>36,738</u>                          |
| Council Clerk:  |                  |                  |  |
| Personal services   | 187,023          | 185,931          | 1,092                                  |
| Supplies and materials  | 24,100           | 22,049           | 2,051                                  |
| Other services and charges  | 36,627           | 32,093           | 4,534                                  |
| Repairs and maintenance   | 974              | 638              | 336                                    |
| Capital expenditures  | 22,764           | 1,366            | 21,398                                 |
| Allocated expenditures -<br>services performed for<br>other departments | <u>(187,640)</u> | <u>(178,563)</u> | <u>(9,077)</u>                         |
|   | <u>83,848</u>    | <u>63,514</u>    | <u>20,334</u>                          |
| Legislative - Other:  |                  |                  |  |
| Other services and charges  | 242,600          | 212,077          | 30,523                                 |
| Allocated expenditures -<br>services performed for<br>other departments | <u>(160,000)</u> | <u>(157,766)</u> | <u>(2,234)</u>                         |
|   | <u>82,600</u>    | <u>54,311</u>    | <u>28,289</u>                          |
| Total Legislative   | <u>289,487</u>   | <u>204,126</u>   | <u>85,361</u>                          |
| <u>Judicial</u>   |                  |                  |  |
| City Court:   |                  |                  |  |
| Personal services   | 224,028          | 223,458          | 570                                    |
| Supplies and materials  | 3,715            | 3,740            | (25)                                   |
| Other services and charges  | 23,735           | 25,446           | (1,711)                                |
| Repairs and maintenance   | <u>1,410</u>     | <u>97</u>        | <u>1,313</u>                           |
|   | <u>252,888</u>   | <u>252,741</u>   | <u>147</u>                             |

| <u>EXPENDITURES</u>  | <u>Budget</u>    | <u>Actual</u>    | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|--|------------------|------------------|---|
| <u>GENERAL GOVERNMENT</u>  |                  |                  |   |
| <u>Judicial (Continued)</u>  |                  |                  |   |
| District Court:  |                  |                  |   |
| Personal services  | 186,720          | 185,919          | 801   |
| Supplies and materials   | 9,100            | 7,696            | 1,404   |
| Other services and charges   | 82,004           | 73,736           | 8,268   |
| Repairs and maintenance  | 3,000            | 831              | 2,169   |
| Capital expenditures   | <u>7,513</u>     | <u>1,332</u>     | <u>6,181</u>                                    |
|  | <u>288,337</u>   | <u>269,514</u>   | <u>18,823</u>                                   |
| District Attorney:   |                  |                  |   |
| Personal services  | 302,901          | 283,248          | 19,653  |
| Other services and charges   | <u>121,685</u>   | <u>121,504</u>   | <u>181</u>                                      |
|  | <u>424,586</u>   | <u>404,752</u>   | <u>19,834</u>                                   |
| Clerk of Court:  |                  |                  |   |
| Supplies and materials   | 85,105           | 72,460           | 12,645  |
| Other services and charges   | 8,000            | 9,250            | (1,250)   |
| Capital expenditures   | <u>131,195</u>   | <u>47,325</u>    | <u>83,870</u>                                   |
|  | <u>224,300</u>   | <u>129,035</u>   | <u>95,265</u>                                   |
| Ward Courts:   |                  |                  |   |
| Personal services  | 172,892          | 157,157          | 15,735  |
| Other services and charges   | <u>10,318</u>    | <u>13,816</u>    | <u>(3,498)</u>                                  |
|  | <u>183,210</u>   | <u>170,973</u>   | <u>12,237</u>                                   |
| Judicial - Other:  |                  |                  |   |
| Supplies and materials   | 2,000            | 3,074            | (1,074)   |
| Other services and charges   | 124,496          | 106,579          | 17,917  |
| Capital expenditures   | <u>504</u>       | <u>504</u>       | <u>          </u>                               |
|  | <u>127,000</u>   | <u>110,157</u>   | <u>16,843</u>                                   |
| Total Judicial   | <u>1,500,321</u> | <u>1,337,172</u> | <u>163,149</u>                                  |
| <u>Executive</u>   |                  |                  |   |
| Personal services  | 288,811          | 294,827          | (6,016)   |
| Supplies and materials   | 9,250            | 9,309            | (59)  |
| Other services and charges   | 47,315           | 47,434           | (119)   |
| Repairs and maintenance  | 1,850            | 1,296            | 554   |
| Capital expenditures   | 29,798           | 2,798            | 27,000  |
| Allocated expenditures - services<br>performed for other departments | <u>(268,038)</u> | <u>(263,458)</u> | <u>(4,580)</u>                                  |
| Total Executive  | <u>108,986</u>   | <u>92,206</u>    | <u>16,780</u>                                   |

Continued

| <u>EXPENDITURES</u>  | <u>Budget</u>    | <u>Actual</u>  | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|--|------------------|----------------|---|
| <u>GENERAL GOVERNMENT</u>  |                  |                |   |
| <u>Elections</u>   |                  |                |   |
| Personal services  | 59,491           | 56,404         | 3,087   |
| Supplies and materials   | 1,120            | 1,359          | (239)   |
| Others services and charges  | 50,345           | 8,231          | 42,114  |
| Repairs and maintenance  | 1,000            |                | 1,000   |
| Capital expenditures   | 5,000            | 2,389          | 2,611   |
|  | <u>116,956</u>   | <u>68,383</u>  | <u>48,573</u>                                   |
| <u>General and Financial Administration</u>                          |                  |                |   |
| <u>Finance:</u>  |                  |                |   |
| Personal services  | 494,630          | 495,486        | (856)   |
| Supplies and materials   | 31,450           | 32,266         | (816)   |
| Other services and charges   | 52,528           | 49,902         | 2,626   |
| Repairs and maintenance  | 1,200            | 1,153          | 47  |
| Capital expenditures   | 38,671           | 12,897         | 25,774  |
| Allocated expenditures - services<br>performed for other departments | (449,389)        | (441,522)      | (7,867)   |
|  | <u>169,090</u>   | <u>150,182</u> | <u>18,908</u>                                   |
| <u>Legal Services:</u>   |                  |                |   |
| Personal services  | 22,050           | 21,783         | 267   |
| Supplies and materials   | 1,000            | 214            | 786   |
| Other services and charges   | 234,220          | 237,668        | (3,448)   |
|  | <u>257,270</u>   | <u>259,665</u> | <u>(2,395)</u>                                  |
| Total General and<br>Financial Administration                        | <u>426,360</u>   | <u>409,847</u> | <u>16,513</u>                                   |
| <u>General</u>   |                  |                |   |
| <u>Data Processing:</u>  |                  |                |   |
| Personal services  | 363,905          | 310,347        | 53,558  |
| Supplies and materials   | 15,151           | 8,140          | 7,011   |
| Other services and charges   | 73,819           | 61,623         | 12,196  |
| Repairs and maintenance  | 7,200            | 155            | 7,045   |
| Capital expenditures   | 251,186          | 223,105        | 28,081  |
| Reimbursement of services  | (88,496)         | (88,488)       | (8)   |
| Allocated expenditures - services<br>performed for other departments | (317,006)        | (257,997)      | (59,009)  |
|  | <u>305,759</u>   | <u>256,885</u> | <u>48,874</u>                                   |
| <u>Planning and Economic Development:</u>                            |                  |                |   |
| Personal services  | 340,964          | 310,049        | 30,915  |
| Supplies and materials   | 22,750           | 27,662         | (4,912)   |
| Other services and charges   | 307,189          | 267,913        | 39,276  |
| Repairs and maintenance  | 5,850            | 6,449          | (599)   |
| Capital expenditures   | 873,025          | 174,115        | 698,910   |
|  | <u>1,549,778</u> | <u>786,188</u> | <u>763,590</u>                                  |

| <u>EXPENDITURES</u>  | <u>Budget</u>        | <u>Actual</u>        | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|--|----------------------|----------------------|---|
| <u>GENERAL GOVERNMENT</u>                                  |                      |                      |   |
| <u>General (Continued)</u>                                 |                      |                      |   |
| Government Buildings:                                      |                      |                      |   |
| Personal services  | 269,290              | 268,603              | 687   |
| Supplies and materials                                     | 92,841               | 88,575               | 4,266   |
| Other services and charges                                 | 739,606              | 634,541              | 105,065   |
| Repairs and maintenance                                    | 130,444              | 108,387              | 22,057  |
| Capital expenditures                                       | <u>666,460</u>       | <u>79,240</u>        | <u>587,220</u>                                  |
|  | <u>1,898,641</u>     | <u>1,179,346</u>     | <u>719,295</u>                                  |
| General - Other:   |                      |                      |   |
| Other services and charges                                 | 117,625              | 86,906               | 30,719  |
| Allocated expenditures - performed by<br>other departments | <u>135,000</u>       | <u>207,271</u>       | <u>(72,271)</u>                                 |
|  | <u>252,625</u>       | <u>294,177</u>       | <u>(41,552)</u>                                 |
| <br>Total General  | <br><u>4,006,803</u> | <br><u>2,516,596</u> | <br><u>1,490,207</u>                            |
| <br>Total General Government                               | <br><u>6,448,913</u> | <br><u>4,628,330</u> | <br><u>1,820,583</u>                            |
| <u>PUBLIC SAFETY</u>                                       |                      |                      |   |
| Coroner:   |                      |                      |   |
| Other services and charges                                 | <u>303,800</u>       | <u>287,795</u>       | <u>16,005</u>                                   |
| Emergency Preparedness:                                    |                      |                      |   |
| Supplies and materials                                     | 10                   | 10                   |   |
| Other services and charges                                 | 524                  | 524                  |   |
| Capital expenditures                                       | <u>36,226</u>        | <u>1,226</u>         | <u>35,000</u>                                   |
|  | <u>36,760</u>        | <u>1,760</u>         | <u>35,000</u>                                   |
| <br>Total Public Safety                                    | <br><u>340,560</u>   | <br><u>289,555</u>   | <br><u>51,005</u>                               |
| <u>STREETS AND DRAINAGE</u>                                |                      |                      |   |
| Service Center Administration:                             |                      |                      |   |
| Personal services  | 384,084              | 364,295              | 19,789  |
| Supplies and materials                                     | 32,350               | 31,233               | 1,117   |
| Other services and charges                                 | 122,320              | 151,057              | (28,737)  |
| Repairs and maintenance                                    | 18,000               | 21,554               | (3,554)   |
| Capital expenditures                                       | 227,993              | 31,200               | 196,793   |
| Allocated expenditures:                                    |                      |                      |   |
| Services performed:  |                      |                      |   |
| For other departments                                      | (500,624)            | (482,659)            | (17,965)  |
| By other departments                                       | <u>10,000</u>        | <u>9,006</u>         | <u>994</u>                                      |
| <br>Total Streets and Drainage                             | <br><u>294,123</u>   | <br><u>125,686</u>   | <br><u>168,437</u>                              |

| <u>EXPENDITURES</u>            | <u>Budget</u>      | <u>Actual</u>      | Variance<br>Favorable<br>(Unfavorable) |
|--------------------------------|--------------------|--------------------|--|
| <u>HEALTH AND WELFARE</u>      |                    |                    |  |
| Other services and charges     | 41,458             | 32,151             | 9,307                                  |
| Repairs and maintenance        | <u>4,000</u>       | <u>3,100</u>       | <u>900</u>                             |
| Total Health and Welfare       | <u>45,458</u>      | <u>35,251</u>      | <u>10,207</u>                          |
| <u>EDUCATION</u>               |                    |                    |  |
| Other services and charges     | <u>25,000</u>      | <u>21,577</u>      | <u>3,423</u>                           |
| Total expenditures by function | <u>\$7,154,054</u> | <u>\$5,100,399</u> | <u>\$2,053,655</u>                     |

## STATEMENT OF OTHER FINANCING SOURCES (USES) COMPARED TO BUDGET

## GENERAL FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|  | <u>Budget</u>         | <u>Actual</u>         | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|--|-----------------------|-----------------------|---|
| <u>OTHER FINANCING SOURCES (USES)</u>                  |                       |                       |   |
| Proceeds of general fixed asset dispositions           | \$ 1,000              |                       | \$(1,000)                                       |
| Compensation - property damage                         | <u>1,000</u>          | <u>\$ 2,684</u>       | <u>1,684</u>                                    |
|  | <u>2,000</u>          | <u>2,684</u>          | <u>684</u>                                      |
| Operating transfers in:                                |                       |                       |   |
| Sales Tax Capital Improvement Fund                     | 3,797,165             | 3,797,165             |   |
| Utilities Fund   | 773,043               | 773,043               |   |
| Deep Water Channel Bond Sinking Fund                   | 320                   | 320                   |   |
| Roberta Grove 1993 Bond Sinking Fund                   | 12,560                | 12,560                |   |
| Sinking Fund Dated August 1, 1973                      | 520                   | 1,180                 | 660   |
| St. Peter and St. Pius Street Sewerage Fund            | 457                   | 457                   |   |
| Sinking Fund Dated July 1, 1980                        | 10,056                | 10,056                |   |
| Roberta Grove Bond Sinking Fund                        | 744                   | 744                   |   |
| Royce Street Sinking Fund                              | 11,237                | 11,237                |   |
| Rembert Drive Sinking Fund                             | 3,363                 | 3,363                 |   |
| Thompson Road Bond Sinking Fund                        | 7                     | 7                     |   |
| Rembert Drive Construction Fund                        | <u>5,246</u>          | <u>5,246</u>          |   |
| Total operating transfers in                           | <u>4,614,718</u>      | <u>4,615,378</u>      | <u>660</u>                                      |
| Operating transfers out:                               |                       |                       |   |
| Dedicated Emergency Fund                               | (573,791)             | (573,791)             |   |
| Terrebonne Juvenile Detention Fund                     | (1,546,140)           | (1,546,140)           |   |
| Parish Prisoner Fund                                   | (1,087,432)           | (1,087,432)           |   |
| Non-District Recreation Fund                           | (905,934)             | (905,934)             |   |
| City Marshal Fund                                      | (221,411)             | (221,411)             |   |
| Urban Systems Grant Fund                               | (21,970)              | (21,971)              | (1)   |
| Terrebonne Homeless Shelter Fund                       | (157,562)             | (157,562)             |   |
| Road and Bridge Maintenance Fund                       | (1,100,000)           | (1,100,000)           |   |
| Parishwide Recreation Fund                             | (63,154)              | (63,154)              |   |
| Sewerage Fund  | (349,238)             | (349,238)             |   |
| Telemac Street Bond Sinking Fund                       | (10,224)              | (10,224)              |   |
| Parish Jail Bond Sinking Fund                          | (7,130)               | (7,130)               |   |
| Henry Clay Street Bond Sinking Fund                    | (28,800)              | (28,800)              |   |
| Parishwide Drainage Construction Fund                  | (2,541,676)           | (2,541,676)           |   |
| Capital Project Control Fund                           | (2,565,056)           | (2,565,056)           |   |
| Civic Center/Administrative Building Construction Fund | (3,000,000)           | (3,000,000)           |   |
| Rembert Drive Construction Fund                        | <u>(20,584)</u>       | <u>(20,584)</u>       |   |
| Total operating transfers out                          | <u>(14,200,102)</u>   | <u>(14,200,103)</u>   | <u>(1)</u>                                      |
| Total other financing sources (uses)                   | <u>\$ (9,583,384)</u> | <u>\$ (9,582,041)</u> | <u>\$ 1,343</u>                                 |

## SPECIAL REVENUE FUNDS

Dedicated Emergency Fund - An appropriation of \$200,000 or 3% of General Fund Revenues based on previous years audited revenues, whichever is greater, is transferred for the purpose of emergency expenditures.

St. James Juvenile Detention Fund - Monies in this Fund are received from the proceeds of a one mill ad valorem tax assessed by the Parish. Proceeds from the tax shall be used for the purpose of entering into a participation agreement with St. James Parish, subleasing a portion of the youth center and providing care and maintenance of juveniles from the Parish of Terrebonne at the center.

Terrebonne Juvenile Detention Fund - Monies in this Fund are received from the proceeds of a one mill ad valorem tax assessed by the Parish. Proceeds from the tax shall be used for the purchase or otherwise acquire, construct, reconstruct, rehabilitate, improve, repair, operate, lease as lessor or lessee, manage and administer or enter into contracts for the management, administration, and operation of a Youth Center.

Parish Prisoners Fund - Monies in this Fund are received from the Terrebonne Parish Sheriff for the operation and maintenance of the Criminal Justice Complex.

Public Safety Fund - Monies in this Fund are revenues dedicated to the City of Houma. Proceeds are used for operating, maintaining, and purchasing any necessary equipment for the police and fire departments.

Non-District Recreation Fund - Monies in this Fund are primarily from the General Fund. Proceeds are used to provide playgrounds and other facilities which promote recreation and the general health and well being of the City's youth.

Dumas Daycamp Fund - Monies in this Fund are received from the United Way. This fund pays the salaries for the summer help provided to care for the children at the camp.

State of Louisiana Division of Art Grant Fund - Monies in this fund are received from the State of Louisiana Division of Art for the purpose of assisting community organizations in developing arts projects for grant application for the Decentralized Arts Funding Program.

City Marshal Fund - Monies in this Fund are received from city court and the General Fund for the operation and maintenance of the City Marshal.

Department of Health Services Fund - Monies in this Fund are received from the State of Louisiana Department of Health and Human Resources. This Fund provides job education training.

Project Independence Fund - Monies in this Fund are received from U. S. Department of Health and Human Services through the State of Louisiana, Department of Social Services, for the provision of Literacy/ABE/ESL/Pre-GED education services.

HUD CDBG Supplemental Appropriation Fund - Monies in this fund are received from the U. S. Department of Housing and Urban Development for the purpose of rebuilding low and moderate income areas damaged by Hurricane Andrew.

Department of Education Fund - Monies in this fund are received as a pass through payment from the Terrebonne Parish Library for the purpose of teaching participants to read.

Section 8 Housing Fund - Monies in this Fund are received from the U.S. Department of Housing and Urban Development. This Fund provides subsidies (Housing Assistance Payments) to participating lower-income families in approved housing.

SPECIAL REVENUE FUNDS (Continued)

Section 8 Voucher Fund - Monies in this Fund are received from the U.S. Department of Housing and Urban Development. This Fund provides subsidies (Housing Assistance Payments) to participating lower-income families.

Title II-B Summer Youth Program Grant Fund - To provide eligible participants with work experience training, worksites and worksite supervision in order that they may learn the prerequisites of gainful employment and experience the world of work. These funds are received from the U. S. Department of Labor by the Job Training Partnership Act Program for Service Delivery Area #31.

Summer Feeding Program Fund - Monies in this Fund are received from the U.S. Department of Agriculture. This Fund provides breakfast and lunches to children of lower-income families.

HOME Disaster Grant Fund - Monies are received from the U. S. Department of Housing and Urban Development, for the primary purpose of acquisition, construction, reconstruction, and rehabilitation of housing, or for tenant-based rental assistance, in areas which have been declared a disaster.

Urban Systems Grant Fund - Monies in this Fund are received from the U.S. Department of Transportation, Federal Highway Administration through the State of Louisiana, Department of Transportation and Development for the development of the urban transportation planning process in the Houma urbanized area.

LCDBG Grant Fund - Monies are received from the U. S. Department of Housing and Urban Development through the State of Louisiana, Office of Community Development, for the provision of rehabilitation grants to local areas suffering from disaster-related damages as a result of Hurricane Andrew.

Housing and Urban Development Grant Fund - Monies in this Fund are received from the U.S. Department of Housing and Urban Development. The primary objectives are the provisions of decent housing, suitable able living environment and expanding economic opportunities for persons of low and moderate income.

Urban and Community Affairs Grant Fund - Monies in this Fund are received from the U.S. Department of Housing and Urban Development through the State of Louisiana, Department of Urban and Community Affairs to provide for rehabilitation of owner occupied and rental units and demolition of delapidated units and acquisition of land in the community.

Department of Health and Hospitals Grant Fund - Monies in this Fund are received from the U.S. Department of Energy by the State Department of Social Services, Office of Community Services. This fund provides assistance to low-income families, particularly the elderly and handicapped, in reducing the impact of high fuel costs by making their homes more energy efficient.

Sub-Grants Fund - Monies in this Fund are received from the State of Louisiana, Department of Health and Human Resources to provide utility assistance to eligible participants enrolled in the Low Income Housing Assistance Program.

Department of Transportation - Literacy Program Fund - Monies are provided by the Louisiana State Department of Transportation and Development, for the provision of literacy services to their low-literate employees.

Social Service Disaster Relief Fund - Monies in this fund are received from the U. S. Department of Health and Human Services through the State of Louisiana, Department of Social Services, Office of Community Services. This fund provides necessary home repairs and housing recovery assistance to victims of Hurricane Andrew who do not have sufficient resources of their own.



SPECIAL REVENUE FUNDS (Continued)

FTA Public Transit System Fund - Monies in this fund are received from the U. S. Department of Transportation, Federal Transit Administration for the implementation and operation of a public transit system in Terrebonne Parish.

Terrebonne Homeless Shelter Fund - Funds are received from the U.S. Department of Housing and Urban Development through the State of Louisiana, Department of Social Services, Office of Community Services for the provision of shelter and other essential services to needy homeless individuals and families in the area. Direct entitlement funds are also received from the U. S. Department of Housing and Urban Development for the provision of shelter and essential services to needy homeless individuals and families.

Home Grant Fund - Monies are received from the U. S. Department of Housing and Urban Development to expand the supply of decent, affordable housing for low and very-low income families, and also to provide for coordinated assistance to state and local participants in the development of low-income housing stock.

FEMA Emergency Food/Shelter Fund - Funds are provided from the Federal Emergency Management Agency through the Emergency Food and Shelter National Board Program, for the provision of emergency assistance rent or mortgage payments for needy low-income families identified through referral and/or outreach channels.

Parish Transportation Fund - Monies in this fund are primarily from the State's Parish Transportation Revenue. Proceeds are used for operating, maintaining and constructing roads and bridges.

Road and Bridge Maintenance Fund - Monies in this Fund are primarily from the proceeds of a dedicated 1/4% sales tax, with a supplemental transfer from the General Fund. Proceeds are used for operating, maintaining, and constructing roads and bridges.

Drainage Maintenance Fund - Monies in this Fund are primarily from the proceeds of a dedicated 1/4% sales tax and a 7.31 mill ad valorem tax assessed by the Parish. Proceeds from the taxes shall be used for the purpose of providing and maintaining and constructing drainage works.

Sanitation Maintenance Fund - Monies in this Fund are primarily from the proceeds of an 11.49 mill ad valorem tax assessed by the Parish. The Parish also collects a monthly garbage collection fee from each household. Proceeds from the tax and collection fee shall be used for the purpose of providing and maintaining garbage collection and disposal services, and purchasing any necessary equipment.

Sales Tax Capital Improvement Fund - All revenues from the collection of all sales taxes are collected and disbursed from this fund. The taxes include, the City's and the Parish's portion of the 1% Sales Tax, the 1/4% Drainage and the 1/4% Road and Bridge operations and maintenance sales tax, and the 1/4% sales tax for the retirement of the 1991 Public Improvement Bonds, Series 1992 Sewer Refunding Bonds, and the 1994 Public Improvement Sewer, Civic Center and Administrative Building Bonds. The City's tax supports Public Safety, the Parish's tax is disbursed to General Fund, and the Drainage and Road and Bridge taxes are disbursed respectively. The 1/4% and the Parish's portion of the 1% Sales Taxes have an irrevocable pledge to the outstanding bonds. On a monthly basis a portion of the 1/4% tax is transferred to the Debt Service Fund. Monies remaining in the Sales Tax Capital Improvement Fund after debt service requirements are met may be used by the Parish for the purposes for which the "Capital Improvement Sales Tax" and Parish Sales Tax" were authorized.

Road District No. 6 Maintenance Fund - To accumulate funds to maintain the roads in Ward 6. These funds are accumulated from ad valorem taxes of Ward 6.

SPECIAL REVENUE FUNDS (Continued)

Fire Protection District Maintenance Funds - Monies in these Funds are primarily from the proceeds of a range of 5.28 to 12.38 mills ad valorem tax (in their respective Districts) assessed by the Parish. Proceeds from the taxes shall be used for the purpose of acquiring, constructing, maintaining, and operating said District's fire protection facilities and paying the cost of obtaining water for protection purposes.

Road Lighting District Maintenance Funds - Monies in these Funds are primarily from the proceeds of a range of 5 to 10.55 mills ad valorem tax (in their respective Districts) assessed by the Parish. Proceeds from the taxes shall be used for the purpose of providing and maintaining electric lights on the streets, roads, highways, alleys, and public places in said Districts.

Health Unit Fund - Monies in this Fund are received from the proceeds of a 1.7 mill ad valorem tax assessed by the Parish. Proceeds from the tax shall be used for the purpose of operating and maintaining the Terrebonne Parish Health Unit.

Retarded Citizens Fund - Monies in this Fund are primarily from the proceeds of a 5.22 mill ad valorem tax assessed by the Parish and from State Revenue Sharing. Proceeds from the tax and State Revenue Sharing shall be used for the purpose of operating, maintaining, and constructing schools for the mentally retarded; and to administer to the health and educational requirements of trainable and below trainable mentally retarded individuals in the Parish.

Parishwide Recreation Fund - Monies in this Fund are primarily from the proceeds of a 2.26 mill ad valorem tax assessed by the Parish and from State Revenue Sharing. Proceeds from the tax and State Revenue Sharing shall be used for the purpose of constructing, maintaining, and operating recreation facilities.

Mental Health Fund - Monies are primarily from the proceeds of .43 mill ad valorem tax assessed by the Parish. Proceeds from the tax shall be used for the purpose of operating and maintaining the Terrebonne Regional Mental Health Center.

Terrebonne Parish Port Commission - Regulates the commerce and traffic within the port area of the entire Parish of Terrebonne.

COMBINING BALANCE SHEET  
SPECIAL REVENUE FUNDS

Terrebonne Parish Consolidated Government

December 31, 1995

|  | <u>Dedicated<br/>Emergency<br/>Fund</u> | <u>St. James<br/>Juvenile<br/>Detention<br/>Fund</u> | <u>Terrebonne<br/>Juvenile<br/>Detention<br/>Fund</u> | <u>Parish<br/>Prisoner<br/>Fund</u> | <u>Public<br/>Safety<br/>Fund</u> | <u>Non-District<br/>Recreation<br/>Fund</u> |
|--|---|--|---|-------------------------------------|-----------------------------------|---|
| <u>ASSETS</u>                                  |   |  |   |                                     |                                   |   |
| Cash   |   |  |   |                                     | \$ 15,756                         | \$ 1  |
| Investments - at cost                          | \$1,184,827                             | \$ 60,505  | \$1,662,891   | \$190,906                           | 2,049,894                         | 438,923                                     |
| Receivables:                                   |   |  |   |                                     |                                   |   |
| Taxes  |   | 266,498  | 266,498   |                                     | 1,435,187                         |   |
| Accounts                                       |   |  |   |                                     | 370                               | 1,458                                       |
| Other  |   |  |   |                                     | 16,036                            |   |
| Economic loans                                 |   |  |   |                                     |                                   |   |
| Other  |   |  |   |                                     |                                   |   |
| Due from other funds                           |   |  | 42,820  | 185,423                             | 310,052                           | 254,938                                     |
| Due from other governmental units:             |   |  |   |                                     |                                   |   |
| Federal Government                             |   |  |   |                                     | 10,371                            |   |
| State of Louisiana                             |   | 17,008   | 17,008  |                                     | 34,042                            |   |
| Other local governmental units                 |   |  |   | 65,730                              | 2,557                             | 831   |
| Restricted assets:                             |   |  |   |                                     |                                   |   |
| Cash   |   |  |   |                                     |                                   |   |
| Investments - at cost                          |   |  |   |                                     |                                   |   |
| <br>Total assets                               | <br><u>\$1,184,827</u>                  | <br><u>\$344,011</u>                                 | <br><u>\$1,989,217</u>                                | <br><u>\$442,059</u>                | <br><u>\$3,874,265</u>            | <br><u>\$696,151</u>                        |
| <u>LIABILITIES</u>                             |   |  |   |                                     |                                   |   |
| Bank overdraft                                 |   |  |   |                                     |                                   |   |
| Accounts payable and accrued expenses          |   |  | \$ 74,582   | \$120,061                           | \$ 204,385                        | \$ 28,368                                   |
| Liability for work completed on contracts      |   |  |   |                                     |                                   |   |
| Deferred revenues                              |   | \$299,057  | 299,057   |                                     | 1,532,755                         | 2,462                                       |
| Payable from restricted assets:                |   |  |   |                                     |                                   |   |
| Tenants' escrow accounts                       |   |  |   |                                     |                                   |   |
| Due to other funds                             | \$ 546,007                              | 36,525   | 125   | 47,019                              | 120,080                           | 218,053                                     |
| Due to other governmental units                |   |  |   |                                     |                                   |   |
| <br>Total liabilities                          | <br><u>546,007</u>                      | <br><u>335,582</u>                                   | <br><u>373,764</u>                                    | <br><u>167,080</u>                  | <br><u>1,857,220</u>              | <br><u>248,883</u>                          |
| <u>FUND BALANCES (DEFICIT)</u>                 |   |  |   |                                     |                                   |   |
| Reserved:                                      |   |  |   |                                     |                                   |   |
| Capital contracts                              |   |  |   |                                     |                                   |   |
| Landfill closure                               |   |  |   |                                     |                                   |   |
| Unreserved:                                    |   |  |   |                                     |                                   |   |
| Designated for subsequent years's expenditures |   |  |   | 24,128                              | 569,287                           | 39,314                                      |
| Undesignated                                   | 638,820                                 | 8,429  | 1,615,453   | 250,851                             | 1,447,758                         | 407,954                                     |
| <br>Total fund balances                        | <br><u>638,820</u>                      | <br><u>8,429</u>                                     | <br><u>1,615,453</u>                                  | <br><u>274,979</u>                  | <br><u>2,017,045</u>              | <br><u>447,268</u>                          |
| <br>Total liabilities and fund balances        | <br><u>\$1,184,827</u>                  | <br><u>\$344,011</u>                                 | <br><u>\$1,989,217</u>                                | <br><u>\$442,059</u>                | <br><u>\$3,874,265</u>            | <br><u>\$696,151</u>                        |

| <u>Dumas Daycamp Fund</u> | <u>State of Louisiana Division of Art Grant Fund</u> | <u>City Marshal Fund</u> | <u>Department of Health Services Fund</u> | <u>Project Independence Fund</u> | <u>HUD CDBG Supplemental Appropriation Fund</u> | <u>Department of Education Fund</u> | <u>Section 8 Housing Fund</u> | <u>Section 8 Voucher Fund</u> |
|---------------------------|--|--------------------------|---|----------------------------------|---|-------------------------------------|-------------------------------|-------------------------------|
| \$11,188                  | \$167,514  | \$ 1,240<br>36,632       |   |                                  |   |                                     |                               |                               |
|                           |  |                          |   |                                  |   |                                     | \$ 6,167                      | \$ 1,308                      |
|                           |  | 20,933                   | \$ 508                                    | \$ 55                            | \$35,370  | \$ 355                              | 650<br>12,055                 | 11,478                        |
|                           |  |                          | 67,946                                    | 32,267                           |   |                                     | 45,812                        | 27,294                        |
|                           |  | 15,428                   |   |                                  |   | 7,857                               | 697                           |                               |
|                           |  |                          |   |                                  |   |                                     | 4,597                         | 3,597                         |
| <u>\$11,188</u>           | <u>\$167,514</u>                                     | <u>\$74,233</u>          | <u>\$68,454</u>                           | <u>\$32,322</u>                  | <u>\$35,370</u>                                 | <u>\$8,212</u>                      | <u>\$69,978</u>               | <u>\$43,677</u>               |
|                           | \$ 2,968   | \$11,082                 | \$ 8,457                                  | \$ 4,284                         |   | \$ 751                              | \$ 8,247<br>4,236             | \$ 1,473                      |
|                           | 139,988  |                          |   |                                  | \$ 2,073  |                                     |                               |                               |
| \$11,046                  | 24,558   | 4,349                    | 58,870<br>1,127                           | 28,038                           | 33,297  | 7,461                               | 4,597<br>11,616<br>36,705     | 3,597<br>3,532<br>33,634      |
| <u>11,046</u>             | <u>167,514</u>                                       | <u>15,431</u>            | <u>68,454</u>                             | <u>32,322</u>                    | <u>35,370</u>                                   | <u>8,212</u>                        | <u>65,401</u>                 | <u>42,236</u>                 |
|                           |  | 1,462                    |   |                                  |   |                                     |                               |                               |
| <u>142</u>                |  | <u>57,340</u>            |   |                                  |   |                                     | <u>4,577</u>                  | <u>1,441</u>                  |
| <u>142</u>                |  | <u>58,802</u>            |   |                                  |   |                                     | <u>4,577</u>                  | <u>1,441</u>                  |
| <u>\$11,188</u>           | <u>\$167,514</u>                                     | <u>\$74,233</u>          | <u>\$68,454</u>                           | <u>\$32,322</u>                  | <u>\$35,370</u>                                 | <u>\$8,212</u>                      | <u>\$69,978</u>               | <u>\$43,677</u>               |

COMBINING BALANCE SHEET  
SPECIAL REVENUE FUNDS

Terrebonne Parish Consolidated Government

December 31, 1995

|  | Title<br>II-B<br>Summer<br>Youth<br>Program<br>Grant<br>Fund | Summer<br>Feeding<br>Program<br>Fund | HOME<br>Disaster<br>Grant<br>Fund | Urban<br>Systems<br>Grant<br>Fund | LCDBG<br>Grant<br>Fund | Housing<br>and Urban<br>Development<br>Grant Fund | Urban and<br>Community<br>Affairs<br>Grant Fund |
|--|--|--------------------------------------|-----------------------------------|-----------------------------------|------------------------|---|---|
| <u>ASSETS</u>                                  |  |                                      |                                   |                                   |                        |   |   |
| Cash   |  | \$11,992                             | \$ 1                              |                                   | \$ 5                   | \$114,996   | \$124,353                                       |
| Investments - at cost                          |  |                                      |                                   |                                   |                        |   |   |
| Receivables:                                   |  |                                      |                                   |                                   |                        |   |   |
| Taxes  |  |                                      |                                   |                                   |                        |   |   |
| Accounts                                       |  |                                      |                                   |                                   |                        |   |   |
| Other  |  |                                      |                                   |                                   |                        |   |   |
| Economic loans                                 |  |                                      | 304,227                           |                                   |                        | 323   | 1,450   |
| Other  |  |                                      |                                   |                                   |                        | 284,450   | 63,000  |
| Due from other funds                           | \$2,047  | 3,256                                |                                   |                                   | 2,314                  | 11,913  | 437   |
| Due from other governmental units:             |  |                                      |                                   |                                   |                        |   |   |
| Federal Government                             |  |                                      | 278,456                           |                                   |                        | 18,869  |   |
| State of Louisiana                             |  |                                      |                                   | \$27,528                          | 171,938                | 1,772   |   |
| Other local governmental units                 |  |                                      |                                   |                                   |                        |   |   |
| Restricted assets:                             |  |                                      |                                   |                                   |                        |   |   |
| Cash   |  |                                      |                                   |                                   |                        |   |   |
| Investments - at cost                          |  |                                      |                                   |                                   |                        |   |   |
|  | <u>\$2,047</u>   | <u>\$15,248</u>                      | <u>\$582,684</u>                  | <u>\$27,528</u>                   | <u>\$174,257</u>       | <u>\$432,323</u>                                  | <u>\$189,240</u>                                |
| <u>LIABILITIES</u>                             |  |                                      |                                   |                                   |                        |   |   |
| Bank overdraft                                 |  |                                      |                                   |                                   |                        |   |   |
| Accounts payable and accrued expenses          |  |                                      | \$189,978                         | \$ 65                             | \$ 26,492              | \$ 14,904   | \$ 1,030  |
| Liability for work completed on contracts      |  |                                      | 3,120                             |                                   | 13,500                 | 75,300  |   |
| Deferred revenues                              |  |                                      | 304,227                           |                                   |                        | 284,450   | 63,000  |
| Payable from restricted assets:                |  |                                      |                                   |                                   |                        |   |   |
| Tenants' escrow accounts                       |  |                                      |                                   |                                   |                        |   |   |
| Due to other funds                             | \$2,047  |                                      | 85,359                            | 27,463                            | 134,265                | 21,244  |   |
| Due to other governmental units                |  |                                      |                                   |                                   |                        |   |   |
|  | <u>2,047</u>   |                                      | <u>582,684</u>                    | <u>27,528</u>                     | <u>174,257</u>         | <u>395,898</u>                                    | <u>64,030</u>                                   |
| <u>FUND BALANCES (DEFICIT)</u>                 |  |                                      |                                   |                                   |                        |   |   |
| Reserved:                                      |  |                                      |                                   |                                   |                        |   |   |
| Capital contracts                              |  |                                      |                                   |                                   |                        |   |   |
| Landfill closure                               |  |                                      |                                   |                                   |                        |   |   |
| Unreserved:                                    |  |                                      |                                   |                                   |                        |   |   |
| Designated for subsequent years's expenditures |  |                                      |                                   |                                   |                        |   |   |
| Undesignated                                   |  | \$15,248                             |                                   |                                   |                        | 36,425  | 125,210   |
|  |  | <u>15,248</u>                        |                                   |                                   |                        | <u>36,425</u>                                     | <u>125,210</u>                                  |
| Total fund balances                            |  | <u>15,248</u>                        |                                   |                                   |                        | <u>36,425</u>                                     | <u>125,210</u>                                  |
| Total liabilities and fund balances            | <u>\$2,047</u>   | <u>\$15,248</u>                      | <u>\$582,684</u>                  | <u>\$27,528</u>                   | <u>\$174,257</u>       | <u>\$432,323</u>                                  | <u>\$189,240</u>                                |

| Department<br>of Health<br>and<br>Hospitals<br>Grant Fund | Sub-Grants<br>Fund | Department of<br>Transportation-<br>Literacy<br>Program Fund | Social<br>Service<br>Disaster<br>Relief<br>Fund | FTA<br>Public<br>Transit<br>System<br>Fund | Terrebonne<br>Homeless<br>Shelter<br>Fund | HOME<br>Grant<br>Fund | FEMA<br>Emergency<br>Food/<br>Shelter<br>Fund | Parish<br>Transportation<br>Fund |
|---|--------------------|--|---|--|---|-----------------------|---|----------------------------------|
|   |                    |  | \$662   | \$ 8,741<br>456,287                        |   | \$ 992                | \$ 1  | \$ 69,355<br>1,488,430           |
|   | \$ 4               |  |   |  |   | 747                   |   |                                  |
|   | 26                 |  |   |  | \$156,321                                 |                       |   |                                  |
| \$8,812   | 19,695             | \$1,082  |   | 25,357<br>16,455                           |   | 117,969               |   | 72,696                           |
| <u>\$8,812</u>  | <u>\$19,725</u>    | <u>\$1,082</u>   | <u>\$662</u>                                    | <u>\$506,840</u>                           | <u>\$156,321</u>                          | <u>\$119,708</u>      | <u>\$ 1</u>                                   | <u>\$1,630,481</u>               |
| \$1,443   | \$ 3,963           |  |   | \$ 284                                     | \$ 461                                    | \$ 90                 |   | \$ 14,716                        |
| 7,369   | 15,762             | \$1,082  | \$662   | 4,866                                      | 1   | 119,618               | \$ 1  |                                  |
| <u>8,812</u>  | <u>19,725</u>      | <u>1,082</u>   | <u>662</u>                                      | <u>5,150</u>                               | <u>462</u>                                | <u>119,708</u>        | <u>1</u>                                      | <u>14,716</u>                    |
|   |                    |  |   |  |   |                       |   | 1,468,610                        |
|   |                    |  |   | <u>501,690</u>                             | <u>155,859</u>                            |                       |   | <u>147,155</u>                   |
|   |                    |  |   | <u>501,690</u>                             | <u>155,859</u>                            |                       |   | <u>1,615,765</u>                 |
| <u>\$8,812</u>  | <u>\$19,725</u>    | <u>\$1,082</u>   | <u>\$662</u>                                    | <u>\$506,840</u>                           | <u>\$156,321</u>                          | <u>\$119,708</u>      | <u>\$ 1</u>                                   | <u>\$1,630,481</u>               |

COMBINING BALANCE SHEET  
SPECIAL REVENUE FUNDS

Terrebonne Parish Consolidated Government

December 31, 1995

|   | <u>Road and Bridge<br/>Maintenance<br/>Fund</u> | <u>Drainage<br/>Maintenance<br/>Fund</u> | <u>Sanitation<br/>Maintenance<br/>Fund</u> | <u>Sales Tax<br/>Capital<br/>Improvement<br/>Fund</u> | <u>Road<br/>District<br/>No. 6<br/>Maintenance<br/>Fund</u> |
|---|---|--|--|---|---|
| <u>ASSETS</u>                                     |   |  |  |   |   |
| Cash  |   | \$ 8                                     | \$ 18,670                                  |   |   |
| Investments - at cost                             | \$1,674,536                                     | 2,367,061                                | 2,445,046                                  | \$1,607,789   | \$ 74,068   |
| Receivables:                                      |   |  |  |   |   |
| Taxes   |   | 1,948,102                                | 3,062,065                                  |   | 67,968  |
| Accounts  | 625   |  | 217,509                                    |   |   |
| Other   |   | 3,080                                    | 755  |   |   |
| Economic loans                                    |   |  |  |   |   |
| Other   | 40  |  |  |   |   |
| Due from other funds                              | 289,357   | 769,637                                  | 66,600                                     |   |   |
| Due from other governmental units:                |   |  |  |   |   |
| Federal Government                                | 7,778   | 1,672                                    |  |   |   |
| State of Louisiana                                |   | 215,099                                  | 195,424                                    |   | 1,242   |
| Other local governmental units                    |   |  | 534  | 2,879,314   |   |
| Restricted assets:                                |   |  |  |   |   |
| Cash  |   |  |  |   |   |
| Investments - at cost                             |   |  | 1,252,388                                  |   |   |
| <br>Total assets                                  | <br><u>\$1,972,336</u>                          | <br><u>\$5,304,659</u>                   | <br><u>\$7,258,991</u>                     | <br><u>\$4,487,103</u>                                | <br><u>\$143,278</u>  |
| <u>LIABILITIES</u>                                |   |  |  |   |   |
| Bank overdraft                                    |   |  |  |   |   |
| Accounts payable and accrued expenses             | \$ 136,533                                      | \$ 111,184                               | \$ 380,635                                 |   |   |
| Liability for work<br>completed on contracts      | 46,448  |  |  |   |   |
| Deferred revenues                                 |   | 2,186,111                                | 3,437,856                                  |   | \$ 70,118   |
| Payable from restricted assets:                   |   |  |  |   |   |
| Tenants' escrow accounts                          |   |  |  |   |   |
| Due to other funds                                | 19,133  | 121,117                                  | 20,404                                     | \$1,280,160   | 311   |
| Due to other governmental units                   |   |  |  |   |   |
| <br>Total liabilities                             | <br><u>202,114</u>                              | <br><u>2,418,412</u>                     | <br><u>3,838,895</u>                       | <br><u>1,280,160</u>                                  | <br><u>70,429</u>   |
| <u>FUND BALANCES (DEFICIT)</u>                    |   |  |  |   |   |
| Reserved:   |   |  |  |   |   |
| Capital contracts                                 |   |  |  |   |   |
| Landfill closure                                  |   |  | 1,252,388                                  |   |   |
| Unreserved:                                       |   |  |  |   |   |
| Designated for subsequent<br>years's expenditures | 381,126   | 398,584                                  | 360,352                                    |   |   |
| Undesignated                                      | 1,389,096                                       | 2,487,663                                | 1,807,356                                  | 3,206,943   | 72,849  |
| <br>Total fund balances                           | <br><u>1,770,222</u>                            | <br><u>2,886,247</u>                     | <br><u>3,420,096</u>                       | <br><u>3,206,943</u>                                  | <br><u>72,849</u>   |
| <br>Total liabilities and<br>fund balances        | <br><u>\$1,972,336</u>                          | <br><u>\$5,304,659</u>                   | <br><u>\$7,258,991</u>                     | <br><u>\$4,487,103</u>                                | <br><u>\$143,278</u>  |

| <u>Fire Protection District Maintenance Funds</u> | <u>Road Lighting District Maintenance Funds</u> | <u>Health Unit Fund</u> | <u>Retarded Citizens Fund</u> | <u>Parishwide Recreation Fund</u> | <u>Mental Health Fund</u> | <u>Terrebonne Parish Port Commission</u> | <u>Total</u>                                      |
|---|---|-------------------------|-------------------------------|-----------------------------------|---------------------------|--|---|
| \$1,183,074                                       | \$2,121,127                                     | \$478,157               | \$ 190,267                    | \$ 2,901<br>178,559               | \$ 30,418                 | \$1,518<br>2,000                         | \$ 370,530<br>20,100,761                          |
| 808,788   | 1,427,758                                       | 453,047                 | 1,391,121                     | 602,286                           | 114,594                   |  | 11,843,912<br>219,962<br>30,741<br>651,677<br>900 |
| 210<br>47   |   | 3,740                   |                               | 81,473                            |                           |  | 2,261,155   |
| 72,760<br>248                                     | 100,526   | 28,914                  | 88,784                        | 38,438<br>12,938                  | 7,314                     |  | 533,578<br>1,236,750<br>2,986,134                 |
|   |   |                         |                               |                                   |                           |  | 8,194<br><u>1,252,388</u>                         |
| <u>\$2,065,127</u>                                | <u>\$3,649,411</u>                              | <u>\$963,858</u>        | <u>\$1,670,172</u>            | <u>\$917,466</u>                  | <u>\$152,326</u>          | <u>\$3,518</u>                           | <u>\$41,496,682</u>                               |
| \$ 43,107   | \$ 127,815                                      | \$ 30,758               | \$ 16                         | \$ 32,321                         | \$ 4,371                  |  | \$ 8,247<br>1,580,813                             |
| 942,467   | 1,614,176                                       | 7,889<br>508,398        | 1,561,080                     | 675,869                           | 128,596                   |  | 148,330<br>14,049,667                             |
| 4,575   | 56,202  | 4,493                   | 2,047                         | 1,859                             | 376                       |  | 8,194<br>3,080,992<br>71,466                      |
| <u>990,149</u>                                    | <u>1,798,193</u>                                | <u>551,538</u>          | <u>1,563,143</u>              | <u>710,049</u>                    | <u>133,343</u>            |  | <u>18,947,709</u>                                 |
|   |   |                         |                               |                                   |                           |  | 1,468,610<br>1,252,388                            |
| 128,386<br>946,592                                | 1,851,218                                       | 33,684<br>378,636       | 107,029                       | 52,198<br>155,219                 | 18,983                    | \$3,518                                  | 2,007,504<br>17,820,471                           |
| <u>1,074,978</u>                                  | <u>1,851,218</u>                                | <u>412,320</u>          | <u>107,029</u>                | <u>207,417</u>                    | <u>18,983</u>             | <u>3,518</u>                             | <u>22,548,973</u>                                 |
| <u>\$2,065,127</u>                                | <u>\$3,649,411</u>                              | <u>\$963,858</u>        | <u>\$1,670,172</u>            | <u>\$917,466</u>                  | <u>\$152,326</u>          | <u>\$3,518</u>                           | <u>\$41,496,682</u>                               |



COMBINING BALANCE SHEET  
FIRE PROTECTION DISTRICT MAINTENANCE FUNDS

Terrebonne Parish Consolidated Government

December 31, 1995

| <u>ASSETS</u>                                 | <u>No. 1,<br/>2 and 3</u> | <u>No. 5</u>      | <u>No. 8</u>      | <u>No. 9</u>     | <u>Total</u>       |
|---|---------------------------|-------------------|-------------------|------------------|--------------------|
| Investments - at cost                         | \$290,171                 | \$243,847         | \$492,045         | \$157,011        | \$1,183,074        |
| Receivables:                                  |                           |                   |                   |                  |                    |
| Taxes - ad valorem                            | 450,609                   | 57,235            | 143,134           | 157,810          | 808,788            |
| Other   |                           |                   | 210               |                  | 210                |
| Due from other funds                          | 47                        |                   |                   |                  | 47                 |
| Due from other governmental units:            |                           |                   |                   |                  |                    |
| State of Louisiana                            | 41,096                    | 14,986            | 2,374             | 14,304           | 72,760             |
| Other local governmental units                | <u>          </u>         | <u>          </u> | <u>          </u> | <u>248</u>       | <u>248</u>         |
| Total assets                                  | <u>\$781,923</u>          | <u>\$316,068</u>  | <u>\$637,763</u>  | <u>\$329,373</u> | <u>\$2,065,127</u> |
| <br><u>LIABILITIES</u>                        |                           |                   |                   |                  |                    |
| Accounts payable and accrued expenses         | \$ 7,133                  | \$ 2,889          | \$ 22,561         | \$ 10,524        | \$ 43,107          |
| Deferred revenues                             | 531,208                   | 81,843            | 148,262           | 181,154          | 942,467            |
| Due to other funds                            | <u>2,359</u>              | <u>301</u>        | <u>1,365</u>      | <u>550</u>       | <u>4,575</u>       |
| Total liabilities                             | <u>540,700</u>            | <u>85,033</u>     | <u>172,188</u>    | <u>192,228</u>   | <u>990,149</u>     |
| <br><u>FUND BALANCES</u>                      |                           |                   |                   |                  |                    |
| Unreserved:                                   |                           |                   |                   |                  |                    |
| Designated for subsequent year's expenditures | 24,393                    |                   | 103,993           |                  | 128,386            |
| Undesignated                                  | <u>216,830</u>            | <u>231,035</u>    | <u>361,582</u>    | <u>137,145</u>   | <u>946,592</u>     |
| Total fund balances                           | <u>241,223</u>            | <u>231,035</u>    | <u>465,575</u>    | <u>137,145</u>   | <u>1,074,978</u>   |
| Total liabilities and fund balances           | <u>\$781,923</u>          | <u>\$316,068</u>  | <u>\$637,763</u>  | <u>\$329,373</u> | <u>\$2,065,127</u> |

COMBINING BALANCE SHEET  
ROAD LIGHTING DISTRICT MAINTENANCE FUNDS

Terrebonne Parish Consolidated Government

December 31, 1995

| <u>ASSETS</u>                           | <u>No. 1</u>         | <u>No. 2</u>         | <u>No. 3A</u>        | <u>No. 4</u>         |
|---|----------------------|----------------------|----------------------|----------------------|
| Investments - at cost                   | \$377,049            | \$217,684            | \$483,487            | \$330,168            |
| Receivables - ad valorem taxes          | 179,615              | 132,241              | 290,638              | 142,922              |
| Due from other governmental units:      |                      |                      |                      |                      |
| State of Louisiana                      | <u>20,280</u>        | <u>8,860</u>         | <u>27,160</u>        | <u>3,162</u>         |
| <br>Total assets                        | <br><u>\$576,944</u> | <br><u>\$358,785</u> | <br><u>\$801,285</u> | <br><u>\$476,252</u> |
| <br><u>LIABILITIES</u>                  |                      |                      |                      |                      |
| Accounts payable and accrued expenses   | \$ 17,528            | \$ 9,411             | \$ 36,361            | \$ 6,481             |
| Deferred revenues                       | 214,318              | 155,197              | 340,265              | 151,450              |
| Due to other funds                      | <u>365</u>           | <u>1,421</u>         | <u>3,140</u>         | <u>442</u>           |
| <br>Total liabilities                   | <br>232,211          | <br>166,029          | <br>379,766          | <br>158,373          |
| <br><u>FUND BALANCES (DEFICIT)</u>      |                      |                      |                      |                      |
| Unreserved - Undesignated               | <u>344,733</u>       | <u>192,756</u>       | <u>421,519</u>       | <u>317,879</u>       |
| <br>Total liabilities and fund balances | <br><u>\$576,944</u> | <br><u>\$358,785</u> | <br><u>\$801,285</u> | <br><u>\$476,252</u> |

| <u>No. 5</u>     | <u>No. 6</u>     | <u>No. 7</u>     | <u>No. 8</u>     | <u>No. 9</u>     | <u>No. 10</u>    | <u>Total</u>       |
|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|
| \$ 51,381        | \$ 34,910        | \$ 20,217        | \$164,695        | \$385,293        | \$ 56,243        | \$2,121,127        |
| 48,775           | 129,217          | 158,113          | 102,003          | 156,170          | 88,064           | 1,427,758          |
| <u>12,770</u>    | <u>2,360</u>     | <u>9,534</u>     | <u>1,696</u>     | <u>11,980</u>    | <u>2,724</u>     | <u>100,526</u>     |
| <u>\$112,926</u> | <u>\$166,487</u> | <u>\$187,864</u> | <u>\$268,394</u> | <u>\$553,443</u> | <u>\$147,031</u> | <u>\$3,649,411</u> |
| <br>             |                  |                  |                  |                  |                  |                    |
| \$ 9,456         | \$ 17,559        | \$ 21,247        | \$ 4,778         | \$ 4,160         | \$ 834           | \$ 127,815         |
| 69,745           | 133,304          | 175,223          | 105,666          | 176,023          | 92,985           | 1,614,176          |
| <u>2,782</u>     | <u>11,273</u>    | <u>27,448</u>    | <u>148</u>       | <u>8,962</u>     | <u>221</u>       | <u>56,202</u>      |
| 81,983           | 162,136          | 223,918          | 110,592          | 189,145          | 94,040           | 1,798,193          |
| <br>             |                  |                  |                  |                  |                  |                    |
| <u>30,943</u>    | <u>4,351</u>     | <u>(36,054)</u>  | <u>157,802</u>   | <u>364,298</u>   | <u>52,991</u>    | <u>1,851,218</u>   |
| <u>\$112,926</u> | <u>\$166,487</u> | <u>\$187,864</u> | <u>\$268,394</u> | <u>\$553,443</u> | <u>\$147,031</u> | <u>\$3,649,411</u> |

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
SPECIAL REVENUE FUNDS

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|   | Dedicated<br>Emergency<br>Fund | St. James<br>Juvenile<br>Detention<br>Fund | Terrebonne<br>Juvenile<br>Detention<br>Fund | Parish<br>Prisoner<br>Fund | Public<br>Safety<br>Fund | Non-<br>District<br>Recreation<br>Fund | Dumas<br>Daycamp<br>Fund |
|---|--------------------------------|--|---|----------------------------|--------------------------|--|--------------------------|
| <b>REVENUES</b>   |                                |  |   |                            |                          |  |                          |
| Taxes   |                                | \$265,136                                  | \$ 265,136                                  |                            | \$ 1,538,249             |  |                          |
| Licenses and permits  |                                |  |   |                            | 716,318                  |  |                          |
| Intergovernmental   |                                | 52,254                                     | 25,958                                      | \$ 812,867                 | 204,070                  |  |                          |
| Charges for services  |                                |  |   |                            | 12,922                   | \$ 46,021                              |                          |
| Fines and forfeitures   |                                |  |   |                            | 54,339                   |  |                          |
| Miscellaneous   | \$ 38,360                      | 10,605                                     | 23,594                                      | 15,751                     | 168,640                  | 15,764                                 | \$11,190                 |
| <b>Total revenues</b>   | <u>38,360</u>                  | <u>327,995</u>                             | <u>314,688</u>                              | <u>828,618</u>             | <u>2,694,538</u>         | <u>61,785</u>                          | <u>11,190</u>            |
| <b>EXPENDITURES</b>   |                                |  |   |                            |                          |  |                          |
| General government  |                                | 324,546                                    | 472,403                                     |                            | 142,820                  |  |                          |
| Public safety   |                                |  |   | 1,777,081                  | 6,115,846                |  |                          |
| Streets and drainage  |                                |  |   |                            |                          |  |                          |
| Sanitation  |                                |  |   |                            |                          |  |                          |
| Health and welfare  |                                |  |   |                            |                          |  |                          |
| Culture and recreation  |                                |  |   |                            |                          | 936,056                                | 11,048                   |
| Urban redevelopment and housing   |                                |  |   |                            |                          |  |                          |
| Economic development and assistance   |                                |  |   |                            |                          |  |                          |
| Waterways and ports   |                                |  |   |                            |                          |  |                          |
| Debt service:   |                                |  |   |                            |                          |  |                          |
| Principal retirement  |                                |  |   |                            |                          |  |                          |
| Interest and fiscal charges   |                                |  |   |                            |                          |  |                          |
| <b>Total expenditures</b>   |                                | <u>324,546</u>                             | <u>472,403</u>                              | <u>1,777,081</u>           | <u>6,258,666</u>         | <u>936,056</u>                         | <u>11,048</u>            |
| Excess (deficiency) of<br>revenues over expenditures  | <u>38,360</u>                  | <u>3,449</u>                               | <u>(157,715)</u>                            | <u>(948,463)</u>           | <u>(3,564,128)</u>       | <u>(874,271)</u>                       | <u>142</u>               |
| <b>OTHER FINANCING SOURCES (USES)</b>   |                                |  |   |                            |                          |  |                          |
| Compensation - property damage  |                                |  |   |                            | 2,204                    |  |                          |
| Proceeds of general fixed<br>asset dispositions   |                                |  |   |                            |                          | 40                                     |                          |
| Operating transfers in  | 573,791                        |  | 1,546,140                                   | 1,087,432                  | 3,759,115                | 1,019,434                              |                          |
| Operating transfers out   |                                |  |   |                            | (232,968)                |  |                          |
| <b>Total other financing<br/>  sources (uses)</b>   | <u>573,791</u>                 |  | <u>1,546,140</u>                            | <u>1,087,432</u>           | <u>3,528,351</u>         | <u>1,019,474</u>                       |                          |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>AND OTHER SOURCES OVER<br/>EXPENDITURES AND OTHER USES</b> |                                |  |   |                            |                          |  |                          |
|   | 612,151                        | 3,449                                      | 1,388,425                                   | 138,969                    | (35,777)                 | 145,203                                | 142                      |
| <b>FUND BALANCES (DEFICITS)</b>   |                                |  |   |                            |                          |  |                          |
| Beginning of year   | 26,669                         | 4,980                                      | 227,028                                     | 136,010                    | 2,052,822                | 302,065                                | 0                        |
| Prior period adjustment   |                                |  |   |                            |                          |  |                          |
| <b>End of year</b>  | <u>\$638,820</u>               | <u>\$ 8,429</u>                            | <u>\$1,615,453</u>                          | <u>\$ 274,979</u>          | <u>\$ 2,017,045</u>      | <u>\$ 447,268</u>                      | <u>\$ 142</u>            |

| State of Louisiana<br>Division<br>of Art<br>Grant<br>Fund | City<br>Marshal<br>Fund | Department<br>of Health<br>Services<br>Fund | Project<br>Independence<br>Fund | HUD CDBG<br>Supplemental<br>Appropriation<br>Fund | Department<br>of<br>Education<br>Fund | Section 8<br>Housing<br>Fund | Section 8<br>Voucher<br>Fund | Title<br>II-B<br>Summer<br>Youth<br>Program<br>Grant<br>Fund |
|---|-------------------------|---|---------------------------------|---|---------------------------------------|------------------------------|------------------------------|--|
| \$179,254   |                         | \$375,371                                   | \$183,986                       | \$1,072,973                                       | \$37,312                              | \$679,135                    | \$339,127                    | \$36,011   |
|   | \$ 133,266              |   |                                 |   |                                       |                              |                              |  |
| <u>4,016</u>  | <u>2,647</u>            |   |                                 |   |                                       |                              |                              |  |
| <u>183,270</u>  | <u>135,913</u>          | <u>375,371</u>                              | <u>183,986</u>                  | <u>1,072,973</u>                                  | <u>37,312</u>                         | <u>679,135</u>               | <u>339,127</u>               | <u>36,011</u>  |
|   | 367,172                 |   |                                 |   |                                       |                              |                              |  |
| 183,270   |                         |   |                                 |   | 37,312                                | 678,444                      | 347,303                      |  |
|   |                         | 375,371                                     | 183,986                         | 1,072,973   |                                       |                              |                              | 36,011   |
| <u>183,270</u>  | <u>367,172</u>          | <u>375,371</u>                              | <u>183,986</u>                  | <u>1,072,973</u>                                  | <u>37,312</u>                         | <u>678,444</u>               | <u>347,303</u>               | <u>36,011</u>  |
| <u>0</u>  | <u>(231,259)</u>        | <u>0</u>                                    | <u>0</u>                        | <u>0</u>  | <u>0</u>                              | <u>691</u>                   | <u>(8,176)</u>               | <u>0</u>   |
|   | 3,141                   |   |                                 |   |                                       |                              |                              |  |
|   | 221,411                 |   |                                 |   |                                       |                              |                              |  |
|   | <u>224,552</u>          |   |                                 |   |                                       |                              |                              |  |
| 0   | (6,707)                 | 0   | 0                               | 0   | 0                                     | 691                          | (8,176)                      | 0  |
| 0   | 65,509                  | 0   | 0                               | 0   | 0                                     | 3,886                        | 9,617                        | 0  |
| <u>\$ 0</u>   | <u>\$ 58,802</u>        | <u>\$ 0</u>                                 | <u>\$ 0</u>                     | <u>\$ 0</u>                                       | <u>\$ 0</u>                           | <u>\$ 4,577</u>              | <u>\$ 1,441</u>              | <u>\$ 0</u>  |

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
SPECIAL REVENUE FUNDS

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|   | <u>Summer<br/>Feeding<br/>Program<br/>Fund</u> | <u>HOME<br/>Disaster<br/>Grant<br/>Fund</u> | <u>Urban<br/>Systems<br/>Grant<br/>Fund</u> | <u>LCDBG<br/>Grant<br/>Fund</u> | <u>Housing<br/>and Urban<br/>Development<br/>Grant Fund</u> | <u>Urban and<br/>Community<br/>Affairs<br/>Grant Fund</u> |
|---|--|---|---|---------------------------------|---|---|
| <u>REVENUES</u>   |  |   |   |                                 |   |   |
| Taxes   |  |   |   |                                 |   |   |
| Licenses and permits  |  |   |   |                                 |   |   |
| Intergovernmental   | \$56,286                                       | \$699,828                                   | \$ 89,396                                   | \$459,783                       | \$1,693,066   |   |
| Charges for services  |  |   |   |                                 |   |   |
| Fines and forfeitures   |  |   |   |                                 | 78,289  | \$ 12,107   |
| Miscellaneous   | _____  | _____                                       | _____                                       | _____                           | _____   | _____   |
| Total revenues  | <u>56,286</u>                                  | <u>699,828</u>                              | <u>89,396</u>                               | <u>459,783</u>                  | <u>1,771,355</u>  | <u>12,107</u>   |
| <u>EXPENDITURES</u>   |  |   |   |                                 |   |   |
| General government  |  |   |   |                                 |   |   |
| Public safety   |  |   | 111,367                                     |                                 |   |   |
| Streets and drainage  |  |   |   |                                 |   |   |
| Sanitation  |  |   |   |                                 |   |   |
| Health and welfare  | 57,020   |   |   |                                 |   |   |
| Culture and recreation  |  |   |   |                                 |   |   |
| Urban redevelopment and housing   |  | 699,828                                     |   |                                 |   |   |
| Economic development and assistance   |  |   |   | 459,783                         | 1,680,930   | 72,802  |
| Waterways and ports   |  |   |   |                                 |   |   |
| Debt service:   |  |   |   |                                 |   |   |
| Principal retirement  |  |   |   |                                 |   |   |
| Interest and fiscal charges   | _____  | _____                                       | _____                                       | _____                           | _____   | _____   |
| Total expenditures  | <u>57,020</u>                                  | <u>699,828</u>                              | <u>111,367</u>                              | <u>459,783</u>                  | <u>1,680,930</u>  | <u>72,802</u>   |
| Excess (deficiency) of<br>revenues over expenditures  | <u>(734)</u>                                   | <u>0</u>                                    | <u>(21,971)</u>                             | <u>0</u>                        | <u>90,425</u>   | <u>(60,695)</u>   |
| <u>OTHER FINANCING SOURCES (USES)</u>   |  |   |   |                                 |   |   |
| Compensation - property damage  |  |   |   |                                 |   |   |
| Proceeds of general fixed<br>asset dispositions   |  |   | 21,971                                      |                                 |   |   |
| Operating transfers in  |  |   | _____                                       |                                 | (54,000)  |   |
| Operating transfers out   |  |   |   |                                 |   |   |
| Total other financing<br>sources (uses)   |  |   | <u>21,971</u>                               |                                 | <u>(54,000)</u>   |   |
| <u>EXCESS (DEFICIENCY) OF REVENUES<br/>AND OTHER SOURCES OVER<br/>EXPENDITURES AND OTHER USES</u> |  |   |   |                                 |   |   |
|   | (734)  | 0   | 0   | 0                               | 36,425  | (60,695)  |
| <u>FUND BALANCES (DEFICITS)</u>   |  |   |   |                                 |   |   |
| Beginning of year   | 15,982   | 0   | 0   | 0                               | 0   | 185,905   |
| Prior period adjustment   | _____  | _____                                       | _____                                       | _____                           | _____   | _____   |
| End of year   | <u>\$15,248</u>                                | <u>\$ 0</u>                                 | <u>\$ 0</u>                                 | <u>\$ 0</u>                     | <u>\$ 36,425</u>  | <u>\$125,210</u>  |

| Department<br>of Health<br>and<br>Hospitals<br>Grant Fund | Sub-Grants<br>Fund | Department of<br>Transportation-<br>Literacy<br>Program Fund | FTA<br>Public<br>Transit<br>System<br>Fund | Terrebonne<br>Homeless<br>Shelter<br>Fund | HOME<br>Grant<br>Fund | FEMA<br>Emergency<br>Food/<br>Shelter<br>Fund | Parish<br>Transportation<br>Fund |
|---|--------------------|--|--|---|-----------------------|---|----------------------------------|
| \$38,522  | \$400,269          | \$4,790  | \$147,027                                  |   | \$201,966             | \$11,204                                      | \$ 946,417                       |
|   |                    |  | <u>22,196</u>                              |   |                       |   | <u>56,880</u>                    |
| <u>38,522</u>   | <u>400,269</u>     | <u>4,790</u>   | <u>169,223</u>                             |   | <u>201,966</u>        | <u>11,204</u>                                 | <u>1,003,297</u>                 |
|   |                    |  | 94,268                                     |   |                       |   | 178,166                          |
| 38,522  | 400,269            | 4,790  |  | \$ 55,703                                 |                       | 11,204  |                                  |
|   |                    |  |  |   | 201,966               |   |                                  |
| <u>38,522</u>   | <u>400,269</u>     | <u>4,790</u>   | <u>94,268</u>                              | <u>55,703</u>                             | <u>201,966</u>        | <u>11,204</u>                                 | <u>178,166</u>                   |
| <u>0</u>  | <u>0</u>           | <u>0</u>   | <u>74,955</u>                              | <u>(55,703)</u>                           | <u>0</u>              | <u>0</u>                                      | <u>825,131</u>                   |
|   |                    |  |  | 211,562                                   |                       |   |                                  |
|   |                    |  |  | <u>211,562</u>                            |                       |   |                                  |
| 0   | 0                  | 0  | 74,955                                     | 155,859                                   | 0                     | 0   | 825,131                          |
| 0   | 0                  | 0  | 426,735                                    | 0   | 0                     | 0   | 790,634                          |
| <u>\$ 0</u>   | <u>\$ 0</u>        | <u>\$ 0</u>  | <u>\$501,690</u>                           | <u>\$155,859</u>                          | <u>\$ 0</u>           | <u>\$ 0</u>                                   | <u>\$1,615,765</u>               |

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
SPECIAL REVENUE FUNDS

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|   | <u>Road and<br/>Bridge<br/>Maintenance<br/>Fund</u> | <u>Drainage<br/>Maintenance<br/>Fund</u> | <u>Sanitation<br/>Maintenance<br/>Fund</u> | <u>Sales Tax<br/>Capital<br/>Improvement<br/>Fund</u> | <u>Road<br/>District<br/>No. 6<br/>Maintenance<br/>Fund</u> |
|---|---|--|--|---|---|
| <b>REVENUES</b>   |   |  |  |   |   |
| Taxes   |   | \$ 1,941,184                             | \$3,051,167                                | \$ 16,347,052   | \$70,184  |
| Licenses and permits  |   | 391,719                                  | 293,759                                    |   | 1,826   |
| Intergovernmental   |   |  | 2,696,331                                  |   |   |
| Charges for services  |   |  |  |   |   |
| Fines and forfeitures   |   |  |  |   |   |
| Miscellaneous   | \$ 68,293   | 178,843                                  | 247,815                                    | 218,242   | 4,159   |
| <b>Total revenues</b>   | <u>68,293</u>                                       | <u>2,511,746</u>                         | <u>6,289,072</u>                           | <u>16,565,294</u>                                     | <u>76,169</u>   |
| <b>EXPENDITURES</b>   |   |  |  |   |   |
| General government  |   | 119,277                                  | 187,481                                    |   | 3,539   |
| Public safety   |   |  |  |   | 2,870   |
| Streets and drainage  | 3,586,598   | 3,968,042                                |  |   |   |
| Sanitation  |   |  | 4,602,572                                  |   |   |
| Health and welfare  |   |  |  |   |   |
| Culture and recreation  |   |  |  |   |   |
| Urban redevelopment and housing   |   |  |  |   |   |
| Economic development and assistance   |   |  | 240  |   |   |
| Waterways and ports   |   |  |  |   |   |
| Debt service:   |   |  |  |   |   |
| Principal retirement  |   |  |  |   |   |
| Interest and fiscal charges   |   |  |  |   |   |
| <b>Total expenditures</b>   | <u>3,586,598</u>                                    | <u>4,087,319</u>                         | <u>4,790,293</u>                           |   | <u>6,409</u>  |
| <b>Excess (deficiency) of<br/>revenues over expenditures</b>                                      | <u>(3,518,305)</u>                                  | <u>(1,575,573)</u>                       | <u>1,498,779</u>                           | <u>16,565,294</u>                                     | <u>69,760</u>   |
| <b>OTHER FINANCING SOURCES (USES)</b>   |   |  |  |   |   |
| Compensation - property damage  | 7,813   | 404                                      | 574  |   |   |
| Proceeds of general fixed<br>asset dispositions   | 7,030   |  |  |   |   |
| Operating transfers in  | 3,960,501   | 2,860,501                                | 300,000                                    | 74,441  |   |
| Operating transfers out   | (341,600)   | (368,820)                                |  | (16,862,305)  |   |
| <b>Total other financing<br/>sources (uses)</b>   | <u>3,633,744</u>                                    | <u>2,492,085</u>                         | <u>300,574</u>                             | <u>(16,787,864)</u>                                   |   |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>AND OTHER SOURCES OVER<br/>EXPENDITURES AND OTHER USES</b> |   |  |  |   |   |
|   | 115,439   | 916,512                                  | 1,799,353                                  | (222,570)   | 69,760  |
| <b>FUND BALANCES (DEFICITS)</b>   |   |  |  |   |   |
| Beginning of year   | 1,654,783   | 1,969,735                                | 1,620,743                                  | 1,864,343   | 3,089   |
| Prior period adjustment   |   |  |  | 1,565,170   |   |
| <b>End of year</b>  | <u>\$ 1,770,222</u>                                 | <u>\$ 2,886,247</u>                      | <u>\$3,420,096</u>                         | <u>\$ 3,206,943</u>                                   | <u>\$72,849</u>   |



| <u>Fire Protection District Maintenance Funds</u> |                  |                  |                  | <u>Road Lighting District Maintenance Funds</u> |                  |                  |                  |                 |
|---|------------------|------------------|------------------|---|------------------|------------------|------------------|-----------------|
| <u>No. 1</u><br><u>2 and 3</u>                    | <u>No. 5</u>     | <u>No. 8</u>     | <u>No. 9</u>     | <u>No. 1</u>                                    | <u>No. 2</u>     | <u>No. 3A</u>    | <u>No. 4</u>     | <u>No. 5</u>    |
| \$441,686   | \$ 58,314        | \$204,283        | \$147,571        | \$177,028                                       | \$132,440        | \$278,718        | \$156,738        | \$49,552        |
| 90,624  | 31,325           | 11,980           | 21,729           | 30,739  | 12,323           | 40,959           | 4,719            | 19,156          |
| <u>31,723</u>                                     | <u>12,838</u>    | <u>29,141</u>    | <u>9,690</u>     | <u>22,555</u>                                   | <u>12,346</u>    | <u>33,609</u>    | <u>20,462</u>    | <u>3,883</u>    |
| <u>564,033</u>                                    | <u>102,477</u>   | <u>245,404</u>   | <u>178,990</u>   | <u>230,322</u>                                  | <u>157,109</u>   | <u>353,286</u>   | <u>181,919</u>   | <u>72,591</u>   |
| 24,420  | 4,351            | 11,731           | 7,522            | 9,499   | 7,636            | 15,206           | 17,267           | 3,709           |
| 459,843   | 63,152           | 159,576          | 103,665          | 148,633   | 84,615           | 284,101          | 119,492          | 60,588          |
| 11,231  |                  |                  |                  |   |                  |                  |                  |                 |
| <u>4,619</u>                                      |                  |                  |                  |   |                  |                  |                  |                 |
| <u>500,113</u>                                    | <u>67,503</u>    | <u>171,307</u>   | <u>111,187</u>   | <u>158,132</u>                                  | <u>92,251</u>    | <u>299,307</u>   | <u>136,759</u>   | <u>64,297</u>   |
| <u>63,920</u>                                     | <u>34,974</u>    | <u>74,097</u>    | <u>67,803</u>    | <u>72,190</u>                                   | <u>64,858</u>    | <u>53,979</u>    | <u>45,160</u>    | <u>8,294</u>    |
| 63,920  | 34,974           | 74,097           | 67,803           | 72,190  | 64,858           | 53,979           | 45,160           | 8,294           |
| 177,303   | 196,061          | 391,478          | 69,342           | 272,543   | 127,898          | 367,540          | 272,719          | 22,649          |
| <u>\$241,223</u>                                  | <u>\$231,035</u> | <u>\$465,575</u> | <u>\$137,145</u> | <u>\$344,733</u>                                | <u>\$192,756</u> | <u>\$421,519</u> | <u>\$317,879</u> | <u>\$30,943</u> |

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
SPECIAL REVENUE FUNDS

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|   | Road Lighting District Maintenance Funds |                   |                  |                  |                  |
|---|--|-------------------|------------------|------------------|------------------|
|   | <u>No. 6</u>                             | <u>No. 7</u>      | <u>No. 8</u>     | <u>No. 9</u>     | <u>No. 10</u>    |
| <b>REVENUES</b>   |  |                   |                  |                  |                  |
| Taxes   | \$133,428                                | \$154,012         | \$101,922        | \$146,139        | \$ 95,999        |
| Licenses and permits  |  |                   |                  |                  |                  |
| Intergovernmental   | 3,473                                    | 14,362            | 2,622            | 18,091           | 4,158            |
| Charges for services  |  |                   |                  |                  |                  |
| Fines and forfeitures   |  |                   |                  |                  |                  |
| Miscellaneous   | <u>5,341</u>                             | <u>4,376</u>      | <u>9,287</u>     | <u>20,495</u>    | <u>5,468</u>     |
| Total revenues  | <u>142,242</u>                           | <u>172,750</u>    | <u>113,831</u>   | <u>184,725</u>   | <u>105,625</u>   |
| <b>EXPENDITURES</b>   |  |                   |                  |                  |                  |
| General government  | 6,728                                    | 8,767             | 5,855            | 7,394            | 5,411            |
| Public safety   |  |                   |                  |                  |                  |
| Streets and drainage  | 108,751                                  | 132,013           | 58,800           | 55,979           | 91,767           |
| Sanitation  |  |                   |                  |                  |                  |
| Health and welfare  |  |                   |                  |                  |                  |
| Culture and recreation  |  |                   |                  |                  |                  |
| Urban redevelopment and housing   |  |                   |                  |                  |                  |
| Economic development and assistance   |  |                   |                  |                  |                  |
| Waterways and ports   |  |                   |                  |                  |                  |
| Debt service:   |  |                   |                  |                  |                  |
| Principal retirement  |  |                   |                  |                  |                  |
| Interest and fiscal charges   |  |                   |                  |                  |                  |
| Total expenditures  | <u>115,479</u>                           | <u>140,780</u>    | <u>64,655</u>    | <u>63,373</u>    | <u>97,178</u>    |
| Excess (deficiency) of revenues over expenditures   | <u>26,763</u>                            | <u>31,970</u>     | <u>49,176</u>    | <u>121,352</u>   | <u>8,447</u>     |
| <b>OTHER FINANCING SOURCES (USES)</b>   |  |                   |                  |                  |                  |
| Compensation - property damage  |  |                   |                  |                  |                  |
| Proceeds of general fixed asset dispositions  |  |                   |                  |                  |                  |
| Operating transfers in  |  |                   |                  |                  |                  |
| Operating transfers out   |  |                   |                  |                  |                  |
| Total other financing sources (uses)  |  |                   |                  |                  |                  |
| <b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b> |  |                   |                  |                  |                  |
|   | 26,763                                   | 31,970            | 49,176           | 121,352          | 8,447            |
| <b>FUND BALANCES (DEFICITS)</b>   |  |                   |                  |                  |                  |
| Beginning of year   | (22,412)                                 | (68,024)          | 108,626          | 242,946          | 44,544           |
| Prior period adjustment   |  |                   |                  |                  |                  |
| End of year   | <u>\$ 4,351</u>                          | <u>\$(36,054)</u> | <u>\$157,802</u> | <u>\$364,298</u> | <u>\$ 52,991</u> |

See notes to financial statements.

| Health<br>Unit<br>Fund | Retarded<br>Citizens<br>Fund | Parishwide<br>Recreation<br>Fund | Mental<br>Health<br>Fund | Terrebonne<br>Parish<br>Port<br>Commission | Total                |
|------------------------|------------------------------|----------------------------------|--------------------------|--|----------------------|
| \$ 451,438             | \$1,386,179                  | \$600,144                        | \$ 114,186               |  | \$ 28,307,885        |
| 43,463                 | 133,458                      | 57,780                           | 10,994                   |  | 716,318              |
|                        |                              | 120,667                          |                          |  | 9,986,131            |
| <u>44,152</u>          | <u>33,460</u>                | <u>25,653</u>                    | <u>4,925</u>             | \$ 94                                      | 2,875,941            |
| <u>539,053</u>         | <u>1,553,097</u>             | <u>804,244</u>                   | <u>130,105</u>           | <u>94</u>                                  | 187,605              |
|                        |                              |                                  |                          |  | <u>1,506,889</u>     |
| 27,739                 | 104,797                      | 36,874                           | 7,017                    |  | 1,929,161            |
|                        |                              |                                  |                          |  | 8,884,798            |
|                        |                              |                                  |                          |  | 8,880,415            |
| 581,373                | 1,340,423                    | 771,286                          | 138,898                  |  | 4,602,572            |
|                        |                              |                                  |                          |  | 3,691,261            |
|                        |                              |                                  |                          |  | 1,901,660            |
|                        |                              |                                  |                          |  | 901,794              |
|                        |                              |                                  |                          | 979  | 3,882,096            |
|                        |                              |                                  |                          |  | 979                  |
|                        |                              |                                  |                          |  | 11,231               |
|                        |                              |                                  |                          |  | <u>4,619</u>         |
| <u>609,112</u>         | <u>1,445,220</u>             | <u>808,160</u>                   | <u>145,915</u>           | <u>979</u>                                 | <u>34,690,586</u>    |
| <u>(70,059)</u>        | <u>107,877</u>               | <u>(3,916)</u>                   | <u>(15,810)</u>          | <u>(885)</u>                               | <u>8,890,183</u>     |
|                        |                              |                                  |                          |  | 14,136               |
|                        |                              | 63,154                           |                          |  | 7,070                |
|                        |                              |                                  |                          |  | 15,699,453           |
|                        |                              |                                  |                          |  | <u>(17,859,693)</u>  |
|                        |                              | <u>63,154</u>                    |                          |  | <u>(2,139,034)</u>   |
| (70,059)               | 107,877                      | 59,238                           | (15,810)                 | (885)                                      | 6,751,149            |
| 482,379                | (848)                        | 148,179                          | 34,793                   | 4,403                                      | 14,232,654           |
|                        |                              |                                  |                          |  | <u>1,565,170</u>     |
| <u>\$ 412,320</u>      | <u>\$ 107,029</u>            | <u>\$207,417</u>                 | <u>\$ 18,983</u>         | <u>\$3,518</u>                             | <u>\$ 22,548,973</u> |

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
DEDICATED EMERGENCY FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|   | <u>Budget</u>     | <u>Actual</u>     | <u>Variance</u><br><u>Favorable</u><br><u>(Unfavorable)</u> |
|---|-------------------|-------------------|---|
| <u>REVENUES</u>                             |                   |                   |   |
| Miscellaneous - interest earned             | \$ 10,000         | \$ 38,360         | \$28,360  |
| <u>OTHER FINANCING SOURCES</u>              |                   |                   |   |
| Operating transfers in:                     |                   |                   |   |
| General Fund                                | <u>573,791</u>    | <u>573,791</u>    |   |
| <u>EXCESS OF REVENUES AND OTHER SOURCES</u> | 583,791           | 612,151           | 28,360  |
| <u>FUND BALANCE</u>                         |                   |                   |   |
| Beginning of year                           | <u>26,669</u>     | <u>26,669</u>     |   |
| End of year                                 | <u>\$ 610,460</u> | <u>\$ 638,820</u> | <u>\$28,360</u>   |

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
ST. JAMES JUVENILE DETENTION FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|   | <u>Budget</u>   | <u>Actual</u>   | <u>Variance</u><br><u>Favorable</u><br><u>(Unfavorable)</u> |
|---|-----------------|-----------------|---|
| <u>REVENUES</u>   |                 |                 |   |
| Taxes - ad valorem  | \$250,511       | \$265,136       | \$ 14,625   |
| Intergovernmental - state revenue sharing                           | 26,000          | 52,254          | 26,254  |
| Miscellaneous - interest earned                                     | <u>1,500</u>    | <u>10,605</u>   | <u>9,105</u>  |
| Total revenues  | <u>278,011</u>  | <u>327,995</u>  | <u>49,984</u>   |
| <u>EXPENDITURES</u>   |                 |                 |   |
| General government:   |                 |                 |   |
| General - other:  |                 |                 |   |
| Ad valorem tax deductions   | 12,128          | 12,798          | (670)   |
| Ad valorem tax adjustments  | 3,800           | 3,508           | 292   |
| Allocated expenditures for services performed by other departments: |                 |                 |   |
| Parish council  | 1,300           | 1,034           | 266   |
| Council clerk   | 1,000           | 745             | 255   |
| Legislative - other   | 1,000           | 659             | 341   |
| Parish president  | 1,300           | 1,097           | 203   |
| Finance   | 1,200           | 175             | 1,025   |
| Purchasing  | 200             | 77              | 123   |
| Data processing   | 1,000           | 95              | 905   |
| Judicial - juvenile services:                                       |                 |                 |   |
| Other services and charges  | <u>255,083</u>  | <u>304,358</u>  | <u>(49,275)</u>   |
| Total expenditures  | <u>278,011</u>  | <u>324,546</u>  | <u>(46,535)</u>   |
| <u>EXCESS OF REVENUES OVER EXPENDITURES</u>                         | 0               | 3,449           | 3,449   |
| <u>FUND BALANCE</u>   |                 |                 |   |
| Beginning of year   | <u>4,980</u>    | <u>4,980</u>    | —   |
| End of year   | <u>\$ 4,980</u> | <u>\$ 8,429</u> | <u>\$ 3,449</u>   |

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
TERREBONNE JUVENILE DETENTION FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|  | <u>Budget</u>          | <u>Actual</u>          | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|--|------------------------|------------------------|---|
| <u>REVENUES</u>  |                        |                        |   |
| Taxes - ad valorem   | \$ 250,511             | \$ 265,136             | \$ 14,625                                       |
| Intergovernmental - state revenue sharing  | 26,000                 | 25,958                 | (42)  |
| Miscellaneous - interest earned  | <u>2,000</u>           | <u>23,594</u>          | <u>21,594</u>                                   |
| <br>Total revenues   | <br><u>278,511</u>     | <br><u>314,688</u>     | <br><u>36,177</u>                               |
| <u>EXPENDITURES</u>  |                        |                        |   |
| General government:  |                        |                        |   |
| General - other:   |                        |                        |   |
| Ad valorem tax deductions  | 12,128                 | 12,798                 | (670)   |
| Ad valorem tax adjustments   | 3,800                  | 3,508                  | 292   |
| Allocated expenditures for services<br>performed by other departments:             |                        |                        |   |
| Parish council   | 1,300                  | 1,962                  | (662)   |
| Council clerk  | 1,100                  | 1,405                  | (305)   |
| Legislative - other  | 1,100                  | 1,242                  | (142)   |
| Parish president   | 1,400                  | 2,068                  | (668)   |
| Finance  | 900                    | 1,292                  | (392)   |
| Purchasing   | 200                    | 384                    | (184)   |
| Data processing  | 500                    | 400                    | 100   |
| Judicial - juvenile services:  |                        |                        |   |
| Personal services  | 58,366                 | 57,340                 | 1,026   |
| Other services and charges   | 318,674                | 347,933                | (29,259)  |
| Capital expenditures   | <u>1,569,919</u>       | <u>42,071</u>          | <u>1,527,848</u>                                |
| <br>Total expenditures   | <br><u>1,969,387</u>   | <br><u>472,403</u>     | <br><u>1,496,984</u>                            |
| <br>Deficiency of revenues over expenditures                                       | <br><u>(1,690,876)</u> | <br><u>(157,715)</u>   | <br><u>1,533,161</u>                            |
| <u>OTHER FINANCING SOURCES</u>   |                        |                        |   |
| Operating transfers in:  |                        |                        |   |
| General Fund   | <u>1,546,140</u>       | <u>1,546,140</u>       |   |
| <br><u>(EXCESS) DEFICIENCY OF REVENUES AND<br/>OTHER SOURCES OVER EXPENDITURES</u> | <br>(144,736)          | 1,388,425              | 1,533,161                                       |
| <u>FUND BALANCE</u>  |                        |                        |   |
| Beginning of year  | <u>227,028</u>         | <u>227,028</u>         |   |
| <br>End of year  | <br><u>\$ 82,292</u>   | <br><u>\$1,615,453</u> | <br><u>\$1,533,161</u>                          |

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
PARISH PRISONERS FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|  | <u>Budget</u> | <u>Actual</u> | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|--|---------------|---------------|---|
| <u>REVENUES</u>  |               |               |   |
| Intergovernmental - Terrebonne Parish Sherriff                                 | \$ 804,974    | \$ 812,867    | \$ 7,893  |
| Miscellaneous:   |               |               |   |
| Interest earned  | 7,859         | 15,651        | 7,792   |
| Other  |               | 100           | 100   |
|  | <hr/>         | <hr/>         | <hr/>   |
| Total revenues   | 812,833       | 828,618       | 15,785  |
|  | <hr/>         | <hr/>         | <hr/>   |
| <u>EXPENDITURES</u>  |               |               |   |
| Public safety:   |               |               |   |
| Parish Prisoners:  |               |               |   |
| Pesonal services   | 297,338       | 286,827       | 10,511  |
| Supplies and materials   | 138,600       | 148,210       | (9,610)   |
| Other services and charges   | 1,169,837     | 1,166,911     | 2,926   |
| Repairs and maintenance  | 68,800        | 61,651        | 7,149   |
| Capital expenditures   | 309,411       | 67,677        | 241,734   |
| Allocated expenditures for services<br>performed by other departments:         |               |               |   |
| Parish council   | 9,455         | 7,570         | 1,885   |
| Council clerk  | 7,000         | 5,456         | 1,544   |
| Legislative - other  | 7,315         | 4,825         | 2,490   |
| Parish president   | 8,927         | 8,032         | 895   |
| Finance  | 9,450         | 6,575         | 2,875   |
| Customer service   | 12            | 9             | 3   |
| Purchasing   | 4,660         | 10,867        | (6,207)   |
| Data processing  | 5,470         | 2,471         | 2,999   |
|  | <hr/>         | <hr/>         | <hr/>   |
| Total expenditures   | 2,036,275     | 1,777,081     | 259,194   |
|  | <hr/>         | <hr/>         | <hr/>   |
| Deficiency of revenues<br>over expenditures                                    | (1,223,442)   | (948,463)     | 274,979   |
|  | <hr/>         | <hr/>         | <hr/>   |
| <u>OTHER FINANCING SOURCES</u>   |               |               |   |
| Operating transfers in:  |               |               |   |
| General Fund   | 1,087,432     | 1,087,432     |   |
|  | <hr/>         | <hr/>         |   |
| <u>EXCESS (DEFICIENCY) OF REVENUES AND<br/>OTHER SOURCES OVER EXPENDITURES</u> | (136,010)     | 138,969       | 274,979   |
|  | <hr/>         | <hr/>         | <hr/>   |
| <u>FUND BALANCE</u>  |               |               |   |
| Beginning of year  | 136,010       | 136,010       |   |
|  | <hr/>         | <hr/>         |   |
| End of year  | \$ 0          | \$ 274,979    | \$ 274,979                                      |
|  | <hr/>         | <hr/>         | <hr/>   |

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
PUBLIC SAFETY FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|                                     | <u>Budget</u>    | <u>Actual</u>    | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|-------------------------------------|------------------|------------------|---|
| <u>REVENUES</u>                     |                  |                  |   |
| Taxes:                              |                  |                  |   |
| Ad valorem                          | \$ 1,399,809     | \$ 1,462,093     | \$ 62,284                                       |
| Other                               | 85,000           | 76,156           | (8,844)   |
| Licenses and permits:               |                  |                  |   |
| Insurance licenses                  | 440,000          | 522,032          | 82,032  |
| Occupational licenses               | 145,000          | 160,329          | 15,329  |
| Beer and liquor permits             | 26,000           | 33,957           | 7,957   |
| Intergovernmental:                  |                  |                  |   |
| State of Louisiana:                 |                  |                  |   |
| Emergency medical service           |                  | 2,259            | 2,259   |
| Law enforcement grants              | 2,008            | 2,065            | 57  |
| Tobacco tax                         | 140,000          | 136,168          | (3,832)   |
| Fire insurance tax                  | 38,000           | 50,305           | 12,305  |
| Federal Government:                 |                  |                  |   |
| Cops Fast reimbursement grant       | 13,273           | 13,273           |   |
| Charges for services                | 10,000           | 12,922           | 2,922   |
| Fines and forfeitures - court fines | 60,000           | 54,339           | (5,661)   |
| Miscellaneous:                      |                  |                  |   |
| Interest earned                     | 42,476           | 167,876          | 125,400   |
| Other                               |                  | 764              | 764   |
|                                     | <u>2,401,566</u> | <u>2,694,538</u> | <u>292,972</u>                                  |
| <u>EXPENDITURES</u>                 |                  |                  |   |
| General government:                 |                  |                  |   |
| Judicial - City court:              |                  |                  |   |
| Other services and charges          | 25,551           | 25,551           |   |
| General - other:                    |                  |                  |   |
| Other services and charges          | 11,000           | 11,632           | (632)   |
| Ad valorem tax deductions           | 109,200          | 100,604          | 8,596   |
| Ad valorem tax adjustments          | 10,000           | 5,033            | 4,967   |
|                                     | <u>155,751</u>   | <u>142,820</u>   | <u>12,931</u>                                   |
| Public safety:                      |                  |                  |   |
| Police:                             |                  |                  |   |
| Personal services                   | 2,273,569        | 2,212,443        | 61,126  |
| Supplies and materials              | 131,199          | 103,800          | 27,399  |
| Other services and charges          | 293,614          | 286,246          | 7,368   |
| Repairs and maintenance             | 83,500           | 66,014           | 17,486  |
| Capital expenditures                | 270,998          | 98,449           | 172,549   |
|                                     | <u>3,052,880</u> | <u>2,766,952</u> | <u>285,928</u>                                  |
| Fire:                               |                  |                  |   |
| Personal services                   | 2,281,349        | 2,262,562        | 18,787  |
| Supplies and materials              | 71,120           | 54,113           | 17,007  |
| Other services and charges          | 135,159          | 116,005          | 19,154  |
| Repairs and maintenance             | 51,500           | 42,393           | 9,107   |
| Capital expenditures                | 1,559,482        | 592,146          | 967,336   |
|                                     | <u>4,098,610</u> | <u>3,067,219</u> | <u>1,031,391</u>                                |



|  | <u>Budget</u>      | <u>Actual</u>       | Variance<br>Favorable<br>(Unfavorable) |
|--|--------------------|---------------------|--|
| Allocated expenditures for services performed by other departments:              |                    |                     |  |
| Parish council   | 26,000             | 26,776              | (776)                                  |
| Council clerk  | 20,000             | 19,177              | 823                                    |
| Legislative - other  | 24,000             | 16,959              | 7,041                                  |
| Parish president   | 28,000             | 28,230              | (230)                                  |
| Finance  | 24,000             | 26,171              | (2,171)                                |
| Customer service   | 28,000             | 50,237              | (22,237)                               |
| Purchasing   | 20,000             | 19,488              | 512                                    |
| Data processing  | 60,000             | 55,847              | 4,153                                  |
| Service center   | 1,000              | 1,000               | 1,000                                  |
| Garage   | 40,000             | 38,790              | 1,210                                  |
|  | <u>271,000</u>     | <u>281,675</u>      | <u>(10,675)</u>                        |
| Total public safety  | <u>7,422,490</u>   | <u>6,115,846</u>    | <u>1,306,644</u>                       |
| Total expenditures   | <u>7,578,241</u>   | <u>6,258,666</u>    | <u>1,319,575</u>                       |
| Deficiency of revenues over expenditures   | <u>(5,176,675)</u> | <u>(3,564,128)</u>  | <u>1,612,547</u>                       |
| <u>OTHER FINANCING SOURCES (USES)</u>  |                    |                     |  |
| Compensation - property damage   | 5,000              | 2,204               | (2,796)                                |
| Operating transfers in:  |                    |                     |  |
| Sales Tax Capital Improvement Fund   | 3,759,115          | 3,759,115           |  |
| Operating transfers out:   |                    |                     |  |
| Police Pension Debt Service Fund   | <u>(232,968)</u>   | <u>(232,968)</u>    |  |
| Total other financing sources (uses)   | <u>3,531,147</u>   | <u>3,528,351</u>    | <u>(2,796)</u>                         |
| <u>DEFICIENCY OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</u> |                    |                     |  |
|  | (1,645,528)        | (35,777)            | 1,609,751                              |
| <u>FUND BALANCE</u>  |                    |                     |  |
| Beginning of year  | <u>2,052,822</u>   | <u>2,052,822</u>    |  |
| End of year  | <u>\$ 407,294</u>  | <u>\$ 2,017,045</u> | <u>\$1,609,751</u>                     |

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
NON-DISTRICT RECREATION FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|  | <u>Budget</u>      | <u>Actual</u>     | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|--|--------------------|-------------------|---|
| <u>REVENUES</u>  |                    |                   |   |
| Charges for services   | \$ 40,155          | \$ 46,021         | \$ 5,866  |
| Miscellaneous:   |                    |                   |   |
| Interest earned  | 11,440             | 15,256            | 3,816   |
| Other  | <u>          </u>  | <u>508</u>        | <u>508</u>                                      |
| Total revenues   | <u>51,595</u>      | <u>61,785</u>     | <u>10,190</u>                                   |
| <u>EXPENDITURES</u>  |                    |                   |   |
| Culture and recreation:  |                    |                   |   |
| Personal services  | 421,796            | 421,931           | (135)   |
| Supplies and materials   | 65,880             | 52,113            | 13,767  |
| Other services and charges   | 190,121            | 192,147           | (2,026)   |
| Repairs and maintenance  | 144,204            | 119,657           | 24,547  |
| Capital expenditures   | 503,493            | 105,834           | 397,659   |
| Allocated expenditures for services<br>performed by other departments:         |                    |                   |   |
| Parish council   | 3,000              | 3,801             | (801)   |
| Council clerk  | 2,400              | 2,739             | (339)   |
| Legislative - other  | 2,600              | 2,423             | 177   |
| Parish president   | 3,100              | 4,033             | (933)   |
| Finance  | 9,000              | 9,038             | (38)  |
| Customer service   | 200                | 296               | (96)  |
| Purchasing   | 14,000             | 10,858            | 3,142   |
| Data processing  | 6,700              | 3,375             | 3,325   |
| Service center   | 200                |                   | 200   |
| Garage   | <u>6,400</u>       | <u>7,811</u>      | <u>(1,411)</u>                                  |
| Total expenditures   | <u>1,373,094</u>   | <u>936,056</u>    | <u>437,038</u>                                  |
| Deficiency of revenues over expenditures                                       | <u>(1,321,499)</u> | <u>(874,271)</u>  | <u>447,228</u>                                  |
| <u>OTHER FINANCING SOURCES</u>   |                    |                   |   |
| Proceeds of general fixed asset dispositions                                   |                    | 40                | 40  |
| Operating transfers in:  |                    |                   |   |
| General Fund   | 905,934            | 905,934           |   |
| Sales Tax Capital Improvement Fund   | 111,000            | 111,000           |   |
| Capital Projects Control Fund  | <u>2,500</u>       | <u>2,500</u>      |   |
| Total other financing sources  | <u>1,019,434</u>   | <u>1,019,474</u>  | <u>40</u>                                       |
| <u>EXCESS (DEFICIENCY) OF REVENUES AND<br/>OTHER SOURCES OVER EXPENDITURES</u> |                    |                   |   |
|  | (302,065)          | 145,203           | 447,268   |
| <u>FUND BALANCE</u>  |                    |                   |   |
| Beginning of year  | <u>302,065</u>     | <u>302,065</u>    |   |
| End of year  | <u>\$ 0</u>        | <u>\$ 447,268</u> | <u>\$447,268</u>                                |

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
DUMAS DAYCAMP FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|   | <u>Budget</u> | <u>Actual</u> | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|---|---------------|---------------|---|
| <u>REVENUES</u>                             |               |               |   |
| Miscellaneous - other                       | \$11,048      | \$11,190      | \$ 142  |
| <u>EXPENDITURES</u>                         |               |               |   |
| Culture and recreation:                     |               |               |   |
| Personal services                           | 10,296        | 10,296        |   |
| Other services and charges                  | <u>752</u>    | <u>752</u>    |   |
| Total expenditures                          | <u>11,048</u> | <u>11,048</u> |   |
| <u>EXCESS OF REVENUES OVER EXPENDITURES</u> | 0             | 142           | 142   |
| <u>FUND BALANCE</u>                         |               |               |   |
| Beginning of year                           | <u>0</u>      | <u>0</u>      | <u>        </u>                                 |
| End of year                                 | <u>\$ 0</u>   | <u>\$ 142</u> | <u>\$ 142</u>                                   |

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
CITY MARSHAL FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|  | <u>Budget</u>    | <u>Actual</u>    | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|--|------------------|------------------|---|
| <u>REVENUES</u>  |                  |                  |   |
| Fines and forfeitures:   |                  |                  |   |
| Criminal court costs   | \$ 89,639        | \$ 89,333        | \$ (306)  |
| Civil fees   | 18,000           | 28,398           | 10,398  |
| Commissions on garnishments  | 10,000           | 15,535           | 5,535   |
| Miscellaneous - interest earned  | <u>600</u>       | <u>2,647</u>     | <u>2,047</u>                                    |
| Total revenues   | <u>118,239</u>   | <u>135,913</u>   | <u>17,674</u>                                   |
| <u>EXPENDITURES</u>  |                  |                  |   |
| General government:  |                  |                  |   |
| Judicial - City Marshal:   |                  |                  |   |
| Personal services  | 239,177          | 239,291          | (114)   |
| Supplies and materials   | 13,400           | 18,564           | (5,164)   |
| Other services and charges   | 37,282           | 33,258           | 4,024   |
| Repairs and maintenance  | 12,441           | 9,573            | 2,868   |
| Capital expenditures   | 92,000           | 55,600           | 36,400  |
| Allocated expenditures for services<br>performed by other departments: |                  |                  |   |
| Parish council   | 1,600            | 1,318            | 282   |
| Council clerk  | 1,300            | 950              | 350   |
| Legislative - other  | 900              | 840              | 60  |
| Parish president   | 1,500            | 1,398            | 102   |
| Finance  | 2,600            | 2,022            | 578   |
| Purchasing   | 1,400            | 1,555            | (155)   |
| Data processing  | 1,500            | 715              | 785   |
| Garage   | <u>3,200</u>     | <u>2,088</u>     | <u>1,112</u>                                    |
| Total expenditures   | <u>408,300</u>   | <u>367,172</u>   | <u>41,128</u>                                   |
| Deficiency of revenues<br>over expenditures                            | <u>(290,061)</u> | <u>(231,259)</u> | <u>58,802</u>                                   |
| <u>OTHER FINANCING SOURCES</u>   |                  |                  |   |
| Compensation - property damage   | 3,141            | 3,141            |   |
| Operating transfers in:  |                  |                  |   |
| General Fund   | <u>221,411</u>   | <u>221,411</u>   |   |
| Total other financing sources  | <u>224,552</u>   | <u>224,552</u>   |   |
| <u>DEFICIENCY OF REVENUES AND OTHER<br/>SOURCES OVER EXPENDITURES</u>  |                  |                  |   |
|  | (65,509)         | (6,707)          | 58,802  |
| <u>FUND BALANCE</u>  |                  |                  |   |
| Beginning of year  | <u>65,509</u>    | <u>65,509</u>    |   |
| End of year  | <u>\$ 0</u>      | <u>\$ 58,802</u> | <u>\$58,802</u>                                 |

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
DEPARTMENT OF HEALTH SERVICES FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|   | <u>Budget</u>     | <u>Actual</u>  | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|---|-------------------|----------------|---|
| <u>REVENUES</u>                             |                   |                |   |
| Intergovernmental - federal grants:         |                   |                |   |
| Louisiana Job Education Training 1995       | \$466,474         | \$374,012      | \$(92,462)                                      |
| Inter-Tribal Council of Louisiana, Inc.     | <u>          </u> | <u>1,359</u>   | <u>1,359</u>                                    |
| Total revenues                              | <u>466,474</u>    | <u>375,371</u> | <u>(91,103)</u>                                 |
| <u>EXPENDITURES</u>                         |                   |                |   |
| Economic development and assistance:        |                   |                |   |
| Lajet Grant:                                |                   |                |   |
| Personal services                           | 291,494           | 279,301        | 12,193  |
| Supplies and materials                      | 10,280            | 13,570         | (3,290)   |
| Other services and charges                  | 163,700           | 71,367         | 92,333  |
| Repairs and maintenance                     | 1,000             | 402            | 598   |
| Capital expenditures                        | <u>          </u> | <u>9,372</u>   | <u>(9,372)</u>                                  |
|   | <u>466,474</u>    | <u>374,012</u> | <u>92,462</u>                                   |
| JTPA/Title IV Grant:                        |                   |                |   |
| Personal services                           | <u>          </u> | <u>1,359</u>   | <u>(1,359)</u>                                  |
| Total expenditures                          | <u>466,474</u>    | <u>375,371</u> | <u>91,103</u>                                   |
| <u>EXCESS OF REVENUES OVER EXPENDITURES</u> | 0                 | 0              | 0   |
| <u>FUND BALANCE</u>                         |                   |                |   |
| Beginning of year                           | <u>0</u>          | <u>0</u>       | <u>          </u>                               |
| End of year                                 | <u>\$ 0</u>       | <u>\$ 0</u>    | <u>\$ 0</u>                                     |

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
PROJECT INDEPENDENCE FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|   | <u>Budget</u>    | <u>Actual</u>    | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|---|------------------|------------------|---|
| <u>REVENUES</u>                             |                  |                  |   |
| Intergovernmental - federal grants:         |                  |                  |   |
| Project independence                        | <u>\$202,427</u> | <u>\$183,986</u> | <u>\$(18,441)</u>                               |
| <u>EXPENDITURES</u>                         |                  |                  |   |
| Economic development and assistance:        |                  |                  |   |
| Project Independence Grant:                 |                  |                  |   |
| Personal services                           | 164,150          | 160,560          | 3,590   |
| Supplies and materials                      | 4,007            | 2,522            | 1,485   |
| Other services and charges                  | 29,164           | 17,377           | 11,787  |
| Repairs and maintenance                     | 606              | 544              | 62  |
| Capital expenditures                        | <u>4,500</u>     | <u>2,983</u>     | <u>1,517</u>                                    |
| Total expenditures                          | <u>202,427</u>   | <u>183,986</u>   | <u>18,441</u>                                   |
| <u>EXCESS OF REVENUES OVER EXPENDITURES</u> | 0                | 0                | 0   |
| <u>FUND BALANCE</u>                         |                  |                  |   |
| Beginning of year                           | <u>0</u>         | <u>0</u>         | <u>0</u>  |
| End of year                                 | <u>\$ 0</u>      | <u>\$ 0</u>      | <u>\$ 0</u>                                     |

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
HUD CDBG SUPPLEMENTAL APPROPRIATION FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|   | <u>Budget</u>      | <u>Actual</u>      | Variance<br>Favorable<br><u>(Unfavorable)</u> |
|---|--------------------|--------------------|---|
| <u>REVENUES</u>                             |                    |                    |   |
| Intergovernmental - federal grants          | <u>\$1,072,973</u> | <u>\$1,072,973</u> |   |
| <u>EXPENDITURES</u>                         |                    |                    |   |
| Economic development and assistance:        |                    |                    |   |
| Personal services                           | 28,093             | 29,068             | \$(975)                                       |
| Supplies and materials                      | 1,055              | 1,074              | (19)  |
| Other services and charges                  | 1,042,899          | 1,042,831          | 68  |
| Capital expenditures                        | <u>926</u>         | <u>          </u>  | <u>926</u>                                    |
| Total expenditures                          | <u>1,072,973</u>   | <u>1,072,973</u>   | <u>0</u>                                      |
| <u>EXCESS OF REVENUES OVER EXPENDITURES</u> | 0                  | 0                  | 0   |
| <u>FUND BALANCE</u>                         |                    |                    |   |
| Beginning of year                           | <u>0</u>           | <u>0</u>           |   |
| End of year                                 | <u>\$ 0</u>        | <u>\$ 0</u>        | <u>\$ 0</u>                                   |

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
DEPARTMENT OF EDUCATION FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|   | <u>Budget</u>   | <u>Actual</u>   | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|---|-----------------|-----------------|---|
| <u>REVENUES</u>                             |                 |                 |   |
| Intergovernmental - federal grants:         |                 |                 |   |
| Department of Education                     | <u>\$67,231</u> | <u>\$37,312</u> | <u>\$(29,919)</u>                               |
| <u>EXPENDITURES</u>                         |                 |                 |   |
| Health and welfare:                         |                 |                 |   |
| Department of Education:                    |                 |                 |   |
| Personal services                           | 51,231          | 28,759          | 22,472  |
| Supplies and materials                      | 12,200          | 6,206           | 5,994   |
| Other services and charges                  | <u>3,800</u>    | <u>2,347</u>    | <u>1,453</u>                                    |
| Total expenditures                          | <u>67,231</u>   | <u>37,312</u>   | <u>29,919</u>                                   |
| <u>EXCESS OF REVENUES OVER EXPENDITURES</u> | 0               | 0               | 0   |
| <u>FUND BALANCE</u>                         |                 |                 |   |
| Beginning of year                           | <u>0</u>        | <u>0</u>        | <u>    </u>                                     |
| End of year                                 | <u>\$ 0</u>     | <u>\$ 0</u>     | <u>\$ 0</u>                                     |



STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SECTION 8 HOUSING FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|   | <u>Budget</u>     | <u>Actual</u>     | Variance<br>Favorable<br>(Unfavorable) |
|---|-------------------|-------------------|--|
| <u>REVENUES</u>                             |                   |                   |  |
| Intergovernmental - federal grants:         |                   |                   |  |
| Existing certificates                       | \$648,700         | \$679,135         | \$ 30,435                              |
| Miscellaneous - interest earned             | <u>1,300</u>      | <u>          </u> | <u>(1,300)</u>                         |
| Total revenues                              | <u>650,000</u>    | <u>679,135</u>    | <u>29,135</u>                          |
| <u>EXPENDITURES</u>                         |                   |                   |  |
| Health and welfare:                         |                   |                   |  |
| Personal services                           | 53,772            | 63,478            | (9,706)                                |
| Supplies and materials                      | 3,050             | 6,277             | (3,227)                                |
| Other services and charges:                 |                   |                   |  |
| Housing assistance payments                 | 576,018           | 581,981           | (5,963)                                |
| Other                                       | 16,667            | 24,170            | (7,503)                                |
| Repairs and maintenance                     | 493               | 103               | 390                                    |
| Capital expenditures                        | <u>          </u> | <u>2,435</u>      | <u>(2,435)</u>                         |
| Total expenditures                          | <u>650,000</u>    | <u>678,444</u>    | <u>(28,444)</u>                        |
| <u>EXCESS OF REVENUES OVER EXPENDITURES</u> | 0                 | 691               | 691                                    |
| <u>FUND BALANCE</u>                         |                   |                   |  |
| Beginning of year                           | <u>3,886</u>      | <u>3,886</u>      | <u>          </u>                      |
| End of year                                 | <u>\$ 3,886</u>   | <u>\$ 4,577</u>   | <u>\$ 691</u>                          |

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SECTION 8 VOUCHER FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|  | <u>Budget</u>     | <u>Actual</u>    | Variance<br>Favorable<br>(Unfavorable) |
|--|-------------------|------------------|--|
| <u>REVENUES</u>  |                   |                  |  |
| Intergovernmental - federal grants:                      |                   |                  |  |
| Voucher program  | <u>\$314,675</u>  | <u>\$339,127</u> | <u>\$ 24,452</u>                       |
| <u>EXPENDITURES</u>                                      |                   |                  |  |
| Health and welfare:                                      |                   |                  |  |
| Personal services  | 29,700            | 32,453           | (2,753)                                |
| Supplies and materials                                   | 1,000             | 2,596            | (1,596)                                |
| Other services and charges:                              |                   |                  |  |
| Housing assistance payments                              | 277,000           | 300,476          | (23,476)                               |
| Other  | 5,468             | 10,522           | (5,054)                                |
| Capital expenditures                                     | <u>          </u> | <u>1,256</u>     | <u>(1,256)</u>                         |
| Total expenditures                                       | <u>313,168</u>    | <u>347,303</u>   | <u>(34,135)</u>                        |
| <u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u> | 1,507             | (8,176)          | (9,683)                                |
| <u>FUND BALANCE</u>                                      |                   |                  |  |
| Beginning of year  | <u>9,617</u>      | <u>9,617</u>     | <u>          </u>                      |
| End of year  | <u>\$ 11,124</u>  | <u>\$ 1,441</u>  | <u>\$ (9,683)</u>                      |

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

## TITLE II-B SUMMER YOUTH PROGRAM GRANT FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|   | <u>Budget</u>   | <u>Actual</u>   | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|---|-----------------|-----------------|---|
| <u>REVENUES</u>                             |                 |                 |   |
| Intergovernmental - federal grants:         |                 |                 |   |
| Title IIB - summer youth                    | <u>\$36,954</u> | <u>\$36,011</u> | <u>\$(943)</u>                                  |
| <u>EXPENDITURES</u>                         |                 |                 |   |
| Economic development and assistance:        |                 |                 |   |
| Personal services                           | 35,548          | 34,998          | 550   |
| Other services and charges                  | <u>1,406</u>    | <u>1,013</u>    | <u>393</u>                                      |
| Total expenditures                          | <u>36,954</u>   | <u>36,011</u>   | <u>943</u>                                      |
| <u>EXCESS OF REVENUES OVER EXPENDITURES</u> | 0               | 0               | 0   |
| <u>FUND BALANCE</u>                         |                 |                 |   |
| Beginning of year                           | <u>0</u>        | <u>0</u>        | <u>    </u>                                     |
| End of year                                 | <u>\$ 0</u>     | <u>\$ 0</u>     | <u>\$ 0</u>                                     |

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SUMMER FEEDING PROGRAM FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|  | <u>Budget</u>   | <u>Actual</u>     | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|--|-----------------|-------------------|---|
| <u>REVENUES</u>  |                 |                   |   |
| Intergovernmental - federal grants:                                |                 |                   |   |
| Summer feeding program   | \$59,048        | \$56,286          | \$ (2,762)                                      |
| Miscellaneous - other  | <u>13,149</u>   | <u>          </u> | <u>(13,149)</u>                                 |
| Total revenues   | <u>72,197</u>   | <u>56,286</u>     | <u>(15,911)</u>                                 |
| <u>EXPENDITURES</u>  |                 |                   |   |
| Health and welfare:  |                 |                   |   |
| Summer Feeding Program:  |                 |                   |   |
| Personal services  | 3,722           | 2,193             | 1,529   |
| Supplies and materials   | 53,933          | 53,634            | 299   |
| Other services and charges   | <u>1,088</u>    | <u>1,193</u>      | <u>(105)</u>                                    |
| Total health and welfare   | <u>58,743</u>   | <u>57,020</u>     | <u>1,723</u>                                    |
| Culture and recreation:  |                 |                   |   |
| Dumas Summer Camp:   |                 |                   |   |
| Personal services  | 12,683          |                   | 12,683  |
| Other services and charges   | <u>466</u>      |                   | <u>466</u>                                      |
| Total culture and recreation                                       | <u>13,149</u>   |                   | <u>13,149</u>                                   |
| Total expenditures   | <u>71,892</u>   | <u>57,020</u>     | <u>14,872</u>                                   |
| <u>EXCESS (DEFICIENCY) OF REVENUES</u><br><u>OVER EXPENDITURES</u> | 305             | (734)             | (1,039)   |
| <u>FUND BALANCE</u>  |                 |                   |   |
| Beginning of year  | <u>15,982</u>   | <u>15,982</u>     | <u>          </u>                               |
| End of year  | <u>\$16,287</u> | <u>\$15,248</u>   | <u>\$ (1,039)</u>                               |

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
HOME DISASTER GRANT FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|   | <u>Budget</u>    | <u>Actual</u>  | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|---|------------------|----------------|---|
| <u>REVENUES</u>                             |                  |                |   |
| Intergovernmental - federal grants:         |                  |                |   |
| HUD Home Disaster Program - 92 allocation   | \$ 134,100       | \$122,718      | \$ (11,382)                                     |
| HUD Home Disaster Program - 93 allocation   | <u>1,681,749</u> | <u>577,110</u> | <u>(1,104,639)</u>                              |
| Total revenues                              | <u>1,815,849</u> | <u>699,828</u> | <u>(1,116,021)</u>                              |
| <u>EXPENDITURES</u>                         |                  |                |   |
| Urban redevelopment and housing:            |                  |                |   |
| Personal services                           | 78,059           | 54,437         | 23,622  |
| Supplies and materials                      | 4,307            | 2,790          | 1,517   |
| Other services and charges                  | 1,724,155        | 634,823        | 1,089,332                                       |
| Repairs and maintenance                     | 1,845            | 1,445          | 400   |
| Capital expenditures                        | <u>7,483</u>     | <u>6,333</u>   | <u>1,150</u>                                    |
| Total expenditures                          | <u>1,815,849</u> | <u>699,828</u> | <u>1,116,021</u>                                |
| <u>EXCESS OF REVENUES OVER EXPENDITURES</u> | 0                | 0              | 0   |
| <u>FUND BALANCE</u>                         |                  |                |   |
| Beginning of year                           | <u>0</u>         | <u>0</u>       | <u>          </u>                               |
| End of year                                 | <u>\$ 0</u>      | <u>\$ 0</u>    | <u>\$ 0</u>                                     |

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
URBAN SYSTEMS GRANT FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|   | <u>Budget</u>   | <u>Actual</u>   | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|---|-----------------|-----------------|---|
| <u>REVENUES</u>   |                 |                 |   |
| Intergovernmental - federal grants:                           |                 |                 |   |
| Metropolitan Planning 94-95                                   | \$ 31,125       | \$ 31,124       | \$ (1)  |
| Metropolitan Planning 95-96                                   | 28,049          | 28,049          |   |
| Comprehensive Emergency Evacuation Plan 94-95                 | 1,517           | 1,517           |   |
| FTA - Section 8 94-95   | 11,478          | 11,483          | 5   |
| FTA - Section 8 95-96   | <u>17,229</u>   | <u>17,223</u>   | <u>(6)</u>                                      |
| Total revenues  | <u>89,398</u>   | <u>89,396</u>   | <u>(2)</u>                                      |
| <u>EXPENDITURES</u>   |                 |                 |   |
| Public safety:  |                 |                 |   |
| Metropolitan Planning 94-95:                                  |                 |                 |   |
| Personal services   | 36,494          | 36,494          |   |
| Supplies and materials  | 398             | 398             |   |
| Other services and charges                                    | <u>2,014</u>    | <u>2,013</u>    | <u>1</u>  |
|   | <u>38,906</u>   | <u>38,905</u>   | <u>1</u>  |
| Metropolitan Planning 95-96:                                  |                 |                 |   |
| Personal services   | 33,318          | 33,318          |   |
| Supplies and materials  | 65              | 65              |   |
| Other services and charges                                    | <u>1,678</u>    | <u>1,679</u>    | <u>(1)</u>                                      |
|   | <u>35,061</u>   | <u>35,062</u>   | <u>(1)</u>                                      |
| Comprehensive Emergency Evacuation Plan 94-95:                |                 |                 |   |
| Other services and charges                                    | <u>1,517</u>    | <u>1,517</u>    |   |
| FTA - Section 8 94-95:  |                 |                 |   |
| Personal services   | 12,489          | 12,489          |   |
| Supplies and materials  | 253             | 253             |   |
| Other services and charges                                    | <u>1,606</u>    | <u>1,606</u>    |   |
|   | <u>14,348</u>   | <u>14,348</u>   |   |
| FTA - Section 8 95-96:  |                 |                 |   |
| Personal services   | 18,917          | 18,917          |   |
| Supplies and materials  | 230             | 279             | (49)  |
| Other services and charges                                    | 2,340           | 2,339           | 1   |
| Capital expenditures  | <u>49</u>       | <u>49</u>       | <u>49</u>                                       |
|   | <u>21,536</u>   | <u>21,535</u>   | <u>1</u>  |
| Total expenditures  | <u>111,368</u>  | <u>111,367</u>  | <u>1</u>  |
| Deficiency of revenues<br>over expenditures (carried forward) | <u>(21,970)</u> | <u>(21,971)</u> | <u>(1)</u>                                      |

|   | <u>Budget</u>   | <u>Actual</u>   | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|---|-----------------|-----------------|---|
| Deficiency of revenues<br>over expenditures (brought forward)     | <u>(21,970)</u> | <u>(21,971)</u> | <u>(1)</u>                                      |
| <u>OTHER FINANCING SOURCES</u>                                    |                 |                 |   |
| Operating transfers in:<br>General Fund                           | <u>21,970</u>   | <u>21,971</u>   | <u>1</u>  |
| <u>EXCESS OF REVENUES AND OTHER<br/>SOURCES OVER EXPENDITURES</u> | 0               | 0               | 0   |
| <u>FUND BALANCE</u>   |                 |                 |   |
| Beginning of year   | <u>0</u>        | <u>0</u>        | <u>—</u>  |
| End of year   | <u>\$ 0</u>     | <u>\$ 0</u>     | <u>\$ 0</u>                                     |

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
LCDBG GRANT FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|   | <u>Budget</u>    | <u>Actual</u>    | Variance<br>Favorable<br>(Unfavorable) |
|---|------------------|------------------|--|
| <u>REVENUES</u>                             |                  |                  |  |
| Intergovernmental - federal grants:         |                  |                  |  |
| CDBG (State Program)                        | <u>\$488,160</u> | <u>\$459,783</u> | <u>\$(28,377)</u>                      |
| <u>EXPENDITURES</u>                         |                  |                  |  |
| Economic development and assistance:        |                  |                  |  |
| LCDBG Grants:                               |                  |                  |  |
| Personal services                           | 51,045           | 51,045           |  |
| Supplies and materials                      | 84               | 84               |  |
| Other services and charges                  | <u>437,031</u>   | <u>408,654</u>   | <u>28,377</u>                          |
| Total expenditures                          | <u>488,160</u>   | <u>459,783</u>   | <u>28,377</u>                          |
| <u>EXCESS OF REVENUES OVER EXPENDITURES</u> | 0                | 0                | 0                                      |
| <u>FUND BALANCE</u>                         |                  |                  |  |
| Beginning of year                           | <u>0</u>         | <u>0</u>         | <u>0</u>                               |
| End of year                                 | <u>\$ 0</u>      | <u>\$ 0</u>      | <u>\$ 0</u>                            |



STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUALHOUSING AND URBAN DEVELOPMENT GRANT FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|  | <u>Budget</u>    | <u>Actual</u>    | Variance<br>Favorable<br>(Unfavorable) |
|--|------------------|------------------|--|
| <u>REVENUES</u>  |                  |                  |  |
| Intergovernmental - federal grants:                            |                  |                  |  |
| CDBG 1993  |                  | \$ 265,057       | \$ 265,057                             |
| CDBG 1994  | \$2,557,854      | 1,426,237        | (1,131,617)                            |
| CDBG 1995  | 2,121,000        |                  | (2,121,000)                            |
| Division outdoor recreation                                    |                  | 1,772            | 1,772                                  |
| Miscellaneous:   |                  |                  |  |
| Interest earned  | 20,400           | 20,858           | 458                                    |
| Principal repayments   | 55,000           | 55,331           | 331                                    |
| Other  |                  | 2,100            | 2,100                                  |
|  | <u>4,754,254</u> | <u>1,771,355</u> | <u>(2,982,899)</u>                     |
| Total revenues   |                  |                  |  |
| <u>EXPENDITURES</u>  |                  |                  |  |
| Economic development and assistance:                           |                  |                  |  |
| CDBG Grants:   |                  |                  |  |
| Personal services  | 354,183          | 261,490          | 92,693                                 |
| Supplies and materials   | 37,730           | 22,196           | 15,534                                 |
| Other services and charges                                     | 936,959          | 262,194          | 674,765                                |
| Repairs and maintenance  | 3,500            | 2,782            | 718                                    |
| Capital expenditures   | 3,367,882        | 1,132,268        | 2,235,614                              |
|  | <u>4,700,254</u> | <u>1,680,930</u> | <u>3,019,324</u>                       |
| Total expenditures   |                  |                  |  |
| Excess of revenues over<br>expenditures                        | <u>54,000</u>    | <u>90,425</u>    | <u>36,425</u>                          |
| <u>OTHER FINANCING (USES)</u>                                  |                  |                  |  |
| Operating transfers out:                                       |                  |                  |  |
| Terrebonne Homeless Shelter Fund                               | <u>(54,000)</u>  | <u>(54,000)</u>  |  |
| <u>EXCESS OF REVENUES OVER<br/>EXPENDITURES AND OTHER USES</u> |                  |                  |  |
|  | 0                | 36,425           | 36,425                                 |
| <u>FUND BALANCE</u>  |                  |                  |  |
| Beginning of year  | <u>0</u>         | <u>0</u>         |  |
| End of year  | <u>\$ 0</u>      | <u>\$ 36,425</u> | <u>\$ 36,425</u>                       |

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
URBAN AND COMMUNITY AFFAIRS GRANT FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|   | <u>Budget</u>   | <u>Actual</u>    | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|---|-----------------|------------------|---|
| <u>REVENUES</u>                                 |                 |                  |   |
| Miscellaneous:                                  |                 |                  |   |
| Interest earned                                 | \$ 11,000       | \$ 6,014         | \$ (4,986)                                      |
| Other   |                 | <u>6,093</u>     | <u>6,093</u>                                    |
| Total revenues                                  | <u>11,000</u>   | <u>12,107</u>    | <u>1,107</u>                                    |
| <u>EXPENDITURES</u>                             |                 |                  |   |
| Economic development and assistance:            |                 |                  |   |
| Supplies and materials                          | 1,500           | 2,321            | (821)   |
| Other services and charges                      | 179,206         | 63,413           | 115,793   |
| Capital expenditures                            | <u>10,199</u>   | <u>7,068</u>     | <u>3,131</u>                                    |
| Total expenditures                              | <u>190,905</u>  | <u>72,802</u>    | <u>118,103</u>                                  |
| <u>DEFICIENCY OF REVENUES OVER EXPENDITURES</u> | (179,905)       | (60,695)         | 119,210   |
| <u>FUND BALANCE</u>                             |                 |                  |   |
| Beginning of year                               | <u>185,905</u>  | <u>185,905</u>   | _____   |
| End of year                                     | <u>\$ 6,000</u> | <u>\$125,210</u> | <u>\$119,210</u>                                |

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
DEPARTMENT OF HEALTH AND HOSPITALS GRANT FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|   | <u>Budget</u> | <u>Actual</u> | Variance<br>Favorable<br>(Unfavorable) |
|---|---------------|---------------|--|
| <u>REVENUES</u>                             |               |               |  |
| Intergovernmental - federal grants:         |               |               |  |
| DOE weatherization 94-95                    | \$29,136      | \$20,610      | \$ (8,526)                             |
| DOE weatherization 95-96                    | <u>41,718</u> | <u>17,912</u> | <u>(23,806)</u>                        |
| Total revenues                              | <u>70,854</u> | <u>38,522</u> | <u>(32,332)</u>                        |
| <u>EXPENDITURES</u>                         |               |               |  |
| Health and welfare:                         |               |               |  |
| LIHEAP Weatherization 94-95:                |               |               |  |
| Personal services                           | 1,130         | 2,341         | (1,211)                                |
| Other services and charges                  | <u>28,006</u> | <u>18,269</u> | <u>9,737</u>                           |
|   | <u>29,136</u> | <u>20,610</u> | <u>8,526</u>                           |
| LIHEAP Weatherization 95-96:                |               |               |  |
| Personal services                           | 3,524         | 2,951         | 573                                    |
| Other services and charges                  | <u>38,194</u> | <u>14,961</u> | <u>23,233</u>                          |
|   | <u>41,718</u> | <u>17,912</u> | <u>23,806</u>                          |
| Total expenditures                          | <u>70,854</u> | <u>38,522</u> | <u>32,332</u>                          |
| <u>EXCESS OF REVENUES OVER EXPENDITURES</u> | 0             | 0             | 0                                      |
| <u>FUND BALANCE</u>                         |               |               |  |
| Beginning of year                           | <u>0</u>      | <u>0</u>      | <u>0</u>                               |
| End of year                                 | <u>\$ 0</u>   | <u>\$ 0</u>   | <u>\$ 0</u>                            |

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SUB-GRANTS FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|   | <u>Budget</u>  | <u>Actual</u>  | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|---|----------------|----------------|---|
| <u>REVENUES</u>                             |                |                |   |
| Intergovernmental - federal grants:         |                |                |   |
| CSBG 94-95                                  | \$186,614      | \$162,892      | \$ (23,722)                                     |
| CSBG Homeless Grant 94-95                   | 21,790         | 8,949          | (12,841)  |
| LIHEAP 95-96                                | 125,000        |                | (125,000)                                       |
| LIHEAP 95                                   | <u>228,428</u> | <u>228,428</u> |   |
| Total revenues                              | <u>561,832</u> | <u>400,269</u> | <u>(161,563)</u>                                |
| <u>EXPENDITURES</u>                         |                |                |   |
| Health and welfare:                         |                |                |   |
| CSBG 94-95 Grant:                           |                |                |   |
| Personal services                           | 127,937        | 106,410        | 21,527  |
| Supplies and materials                      | 7,606          | 5,528          | 2,078   |
| Other services and charges                  | 46,177         | 47,622         | (1,445)   |
| Repairs and maintenance                     | 902            | 602            | 300   |
| Capital expenditures                        | <u>3,992</u>   | <u>2,730</u>   | <u>1,262</u>                                    |
|   | <u>186,614</u> | <u>162,892</u> | <u>23,722</u>                                   |
| CSBG Homeless Grant 94-95:                  |                |                |   |
| Supplies and materials                      | 887            | 879            | 8   |
| Other services and charges                  | <u>20,903</u>  | <u>8,070</u>   | <u>12,833</u>                                   |
|   | <u>21,790</u>  | <u>8,949</u>   | <u>12,841</u>                                   |
| LIHEAP 95-96:                               |                |                |   |
| Personal services                           | 24,657         | 15,937         | 8,720   |
| Other services and charges                  | <u>328,771</u> | <u>212,491</u> | <u>116,280</u>                                  |
|   | <u>353,428</u> | <u>228,428</u> | <u>125,000</u>                                  |
| Total expenditures                          | <u>561,832</u> | <u>400,269</u> | <u>161,563</u>                                  |
| <u>EXCESS OF REVENUES OVER EXPENDITURES</u> | 0              | 0              | 0   |
| <u>FUND BALANCE</u>                         |                |                |   |
| Beginning of year                           | <u>0</u>       | <u>0</u>       |   |
| End of year                                 | <u>\$ 0</u>    | <u>\$ 0</u>    | <u>\$ 0</u>                                     |

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
DEPARTMENT OF TRANSPORTATION - LITERACY PROGRAM FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|   | <u>Budget</u> | <u>Actual</u> | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|---|---------------|---------------|---|
| <u>REVENUES</u>                             |               |               |   |
| Intergovernmental - state grants:           |               |               |   |
| Literacy program 94-95                      | \$3,800       | \$3,708       | \$ (92)   |
| Literacy program 95-96                      | <u>5,000</u>  | <u>1,082</u>  | <u>(3,918)</u>                                  |
| Total revenues                              | <u>8,800</u>  | <u>4,790</u>  | <u>(4,010)</u>                                  |
| <u>EXPENDITURES</u>                         |               |               |   |
| Health and welfare:                         |               |               |   |
| Literacy Program 94-95:                     |               |               |   |
| Personal services                           | 2,500         | 1,503         | 997   |
| Supplies and materials                      | 500           |               | 500   |
| Other services and charges                  | <u>800</u>    | <u>2,205</u>  | <u>(1,405)</u>                                  |
|   | <u>3,800</u>  | <u>3,708</u>  | <u>92</u>                                       |
| Literacy Program 95-96:                     |               |               |   |
| Personal services                           | 2,500         | 842           | 1,658   |
| Supplies and materials                      | 500           |               | 500   |
| Other services and charges                  | <u>2,000</u>  | <u>240</u>    | <u>1,760</u>                                    |
|   | <u>5,000</u>  | <u>1,082</u>  | <u>3,918</u>                                    |
| Total expenditures                          | <u>8,800</u>  | <u>4,790</u>  | <u>4,010</u>                                    |
| <u>EXCESS OF REVENUES OVER EXPENDITURES</u> | 0             | 0             | 0   |
| <u>FUND BALANCE</u>                         |               |               |   |
| Beginning of year                           | <u>0</u>      | <u>0</u>      | <u>    </u>                                     |
| End of year                                 | <u>\$ 0</u>   | <u>\$ 0</u>   | <u>\$ 0</u>                                     |

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FTA PUBLIC TRANSIT SYSTEM FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|   | <u>Budget</u>    | <u>Actual</u>    | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|---|------------------|------------------|---|
| <u>REVENUES</u>                             |                  |                  |   |
| Intergovernmental:                          |                  |                  |   |
| Federal Government:                         |                  |                  |   |
| Section 9 FTA                               | \$ 75,414        | \$ 75,414        |   |
| State of Louisiana:                         |                  |                  |   |
| State Public Transportation Fund            | 63,220           | 71,613           | \$ 8,393  |
| Miscellaneous - interest earned             | <u>22,196</u>    | <u>22,196</u>    |   |
| Total revenues                              | <u>160,830</u>   | <u>169,223</u>   | <u>8,393</u>                                    |
| <u>EXPENDITURES</u>                         |                  |                  |   |
| Public safety:                              |                  |                  |   |
| Section 9 FTA:                              |                  |                  |   |
| Personal services                           | 8,183            | 8,183            |   |
| Supplies and materials                      | 6,967            | 9,233            | (2,266)   |
| Other services and charges                  | 7,445            | 7,469            | (24)  |
| Repairs and maintenance                     | 1,416            | 1,416            |   |
| Capital expenditures                        | <u>70,833</u>    | <u>67,967</u>    | <u>2,866</u>                                    |
| Total expenditures                          | <u>94,844</u>    | <u>94,268</u>    | <u>576</u>                                      |
| <u>EXCESS OF REVENUES OVER EXPENDITURES</u> | 65,986           | 74,955           | 8,969   |
| <u>FUND BALANCE</u>                         |                  |                  |   |
| Beginning of year                           | <u>426,735</u>   | <u>426,735</u>   |   |
| End of year                                 | <u>\$492,721</u> | <u>\$501,690</u> | <u>\$ 8,969</u>                                 |

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
TERREBONNE HOMELESS SHELTER FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|  | <u>Budget</u>  | <u>Actual</u>    | Variance<br>Favorable<br>(Unfavorable) |
|--|----------------|------------------|--|
| <u>EXPENDITURES</u>                              |                |                  |  |
| Health and welfare:                              |                |                  |  |
| Supplies and materials                           |                | \$ 3             | \$ (3)                                 |
| Other services and charges                       |                | 533              | (533)                                  |
| Capital expenditures                             | \$211,562      | 55,167           | 156,395                                |
| Total expenditures                               | <u>211,562</u> | <u>55,703</u>    | <u>155,859</u>                         |
| <u>OTHER FINANCING SOURCES</u>                   |                |                  |  |
| Operating transfers in:                          |                |                  |  |
| General Fund                                     | 157,562        | 157,562          |  |
| Housing and Urban Development Grant Fund         | 54,000         | 54,000           |  |
| Total other financing sources                    | <u>211,562</u> | <u>211,562</u>   |  |
| <u>EXCESS OF OTHER SOURCES OVER EXPENDITURES</u> | 0              | 155,859          | 155,859                                |
| <u>FUND BALANCE</u>                              |                |                  |  |
| Beginning of year                                | <u>0</u>       | <u>0</u>         | <u>        </u>                        |
| End of year                                      | <u>\$ 0</u>    | <u>\$155,859</u> | <u>\$155,859</u>                       |

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
HOME GRANT FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|  | <u>Budget</u>  | <u>Actual</u>  | <u>Variance</u><br><u>Favorable</u><br><u>(Unfavorable)</u> |
|--|----------------|----------------|---|
| <u>REVENUES</u>  |                |                |   |
| Intergovernmental - federal grants:                    |                |                |   |
| Home Investment Partnership Program - 1994 Entitlement | \$500,000      | \$201,966      | \$(298,034)   |
| <u>EXPENDITURES</u>                                    |                |                |   |
| Urban redevelopment and housing:                       |                |                |   |
| Personal services                                      | 41,679         | 1,534          | 40,145  |
| Supplies and materials                                 | 2,200          |                | 2,200   |
| Other services and charges                             | 456,121        | 200,432        | 255,689   |
| Total expenditures                                     | <u>500,000</u> | <u>201,966</u> | <u>298,034</u>  |
| <u>EXCESS OF REVENUES OVER EXPENDITURES</u>            | 0              | 0              | 0   |
| <u>FUND BALANCE</u>                                    |                |                |   |
| Beginning of year                                      | <u>0</u>       | <u>0</u>       | <u>    </u>   |
| End of year  | <u>\$ 0</u>    | <u>\$ 0</u>    | <u>\$ 0</u>   |



STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FEMA EMERGENCY FOOD/SHELTER FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|   | <u>Budget</u>   | <u>Actual</u>   | Variance<br>Favorable<br>(Unfavorable) |
|---|-----------------|-----------------|--|
| <u>REVENUES</u>                             |                 |                 |  |
| Intergovernmental - federal grants:         |                 |                 |  |
| Emergency Food and Shelter Program          | <u>\$11,204</u> | <u>\$11,204</u> |  |
| <u>EXPENDITURES</u>                         |                 |                 |  |
| Health and welfare:                         |                 |                 |  |
| Other services and charges                  | <u>11,204</u>   | <u>11,204</u>   |  |
| <u>EXCESS OF REVENUES OVER EXPENDITURES</u> | 0               | 0               |  |
| <u>FUND BALANCE</u>                         |                 |                 |  |
| Beginning of year                           | <u>0</u>        | <u>0</u>        | —                                      |
| End of year                                 | <u>\$ 0</u>     | <u>\$ 0</u>     | <u>\$ 0</u>                            |

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
PARISH TRANSPORTATION FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|  | <u>Budget</u>    | <u>Actual</u>      | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|--|------------------|--------------------|---|
| <u>REVENUES</u>  |                  |                    |   |
| Intergovernmental - state's parish transportation fund       | \$ 825,000       | \$ 946,417         | \$ 121,417                                      |
| Miscellaneous - interest earned                              | <u>31,142</u>    | <u>56,880</u>      | <u>25,738</u>                                   |
| Total revenues   | <u>856,142</u>   | <u>1,003,297</u>   | <u>147,155</u>                                  |
| <u>EXPENDITURES</u>  |                  |                    |   |
| Street and drainage:   |                  |                    |   |
| Other services and charges                                   | 50               | 7                  | 43  |
| Repairs and maintenance                                      | 1,022,198        | 176,409            | 845,789   |
| Capital expenditures   | <u>624,528</u>   | <u>1,750</u>       | <u>622,778</u>                                  |
| Total expenditures   | <u>1,646,776</u> | <u>178,166</u>     | <u>1,468,610</u>                                |
| <u>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</u> |                  |                    |   |
|  | <u>(790,634)</u> | <u>825,131</u>     | <u>1,615,765</u>                                |
| <u>FUND BALANCE</u>  |                  |                    |   |
| Beginning of year  | <u>790,634</u>   | <u>790,634</u>     | <u>          </u>                               |
| End of year  | <u>\$ 0</u>      | <u>\$1,615,765</u> | <u>\$1,615,765</u>                              |

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
ROAD AND BRIDGE MAINTENANCE FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|   | <u>Budget</u>      | <u>Actual</u>       | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|---|--------------------|---------------------|---|
| <u>REVENUES</u>   |                    |                     |   |
| Miscellaneous:  |                    |                     |   |
| Interest earned   | \$ 20,000          | \$ 68,196           | \$ 48,196                                       |
| Other   |                    | 97                  | 97  |
| Total revenues  | <u>20,000</u>      | <u>68,293</u>       | <u>48,293</u>                                   |
| <u>EXPENDITURES</u>   |                    |                     |   |
| Streets and drainage:   |                    |                     |   |
| Personal services   | 1,301,988          | 1,183,225           | 118,763   |
| Supplies and materials  | 504,572            | 320,574             | 183,998   |
| Other services and charges  | 726,211            | 621,685             | 104,526   |
| Repairs and maintenance   | 1,647,408          | 1,041,079           | 606,329   |
| Capital expenditures  | 482,897            | 161,607             | 321,290   |
| Allocated expenditures for services<br>performed by other departments                         |                    |                     |   |
| Parish council  | 26,000             | 20,200              | 5,800   |
| Council clerk   | 22,000             | 14,467              | 7,533   |
| Legislative - other   | 26,000             | 12,794              | 13,206  |
| Parish president  | 28,000             | 21,296              | 6,704   |
| Finance   | 20,000             | 24,773              | (4,773)   |
| Customer service  | 200                | 164                 | 36  |
| Purchasing  | 15,000             | 20,534              | (5,534)   |
| Data processing   | 9,000              | 6,469               | 2,531   |
| Service center  | 180,000            | 137,731             | 42,269  |
| Total expenditures  | <u>4,989,276</u>   | <u>3,586,598</u>    | <u>1,402,678</u>                                |
| Deficiency of revenues<br>over expenditures   | <u>(4,969,276)</u> | <u>(3,518,305)</u>  | <u>1,450,971</u>                                |
| <u>OTHER FINANCING SOURCES (USES)</u>   |                    |                     |   |
| Compensation - property damage  |                    | 7,813               | 7,813   |
| Proceeds of general fixed asset dispositions  | 7,029              | 7,030               | 1   |
| Operating transfers in:   |                    |                     |   |
| General Fund  | 1,100,000          | 1,100,000           |   |
| Sales Tax Capital Improvement Fund  | 2,860,501          | 2,860,501           |   |
| Operating transfers out:  |                    |                     |   |
| Capital Projects Control Fund   | (30,000)           | (30,000)            |   |
| Road and Bridge Construction Fund   | (311,600)          | (311,600)           |   |
| Total other financing sources (uses)  | <u>3,625,930</u>   | <u>3,633,744</u>    | <u>7,814</u>                                    |
| <u>EXCESS (DEFICIENCY) OF REVENUES AND OTHER<br/>SOURCES OVER EXPENDITURES AND OTHER USES</u> |                    |                     |   |
|   | (1,343,346)        | 115,439             | 1,458,785                                       |
| <u>FUND BALANCE</u>   |                    |                     |   |
| Beginning of year   | <u>1,654,783</u>   | <u>1,654,783</u>    |   |
| End of year   | <u>\$ 311,437</u>  | <u>\$ 1,770,222</u> | <u>\$ 1,458,785</u>                             |

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
DRAINAGE MAINTENANCE FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|  | <u>Budget</u>      | <u>Actual</u>      | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|--|--------------------|--------------------|---|
| <u>REVENUES</u>  |                    |                    |   |
| Taxes - ad valorem   | \$ 1,835,314       | \$ 1,941,184       | \$ 105,870                                      |
| Intergovernmental:   |                    |                    |   |
| Federal Government:  |                    |                    |   |
| FEMA reimbursement   |                    | 46,019             | 46,019  |
| State of Louisiana:  |                    |                    |   |
| State revenue sharing  | 192,000            | 186,891            | (5,109)   |
| State flood reimbursement  |                    | 8,809              | 8,809   |
| Other local governmental units   | 150,000            | 150,000            |   |
| Miscellaneous:   |                    |                    |   |
| Interest earned  | 69,500             | 177,967            | 108,467   |
| Other  |                    | 876                | 876   |
|  | <u>2,246,814</u>   | <u>2,511,746</u>   | <u>264,932</u>                                  |
| Total revenues   |                    |                    |   |
| <u>EXPENDITURES</u>  |                    |                    |   |
| General government:  |                    |                    |   |
| Ad valorem tax deductions  | 88,673             | 93,649             | (4,976)   |
| Ad valorem tax adjustments   | 30,000             | 25,628             | 4,372   |
|  | <u>118,673</u>     | <u>119,277</u>     | <u>(604)</u>                                    |
| Total general government   |                    |                    |   |
| Street and drainage:   |                    |                    |   |
| Personal services  | 1,749,080          | 1,620,827          | 128,253   |
| Supplies and materials   | 462,550            | 354,037            | 108,513   |
| Other services and charges   | 446,879            | 335,757            | 111,122   |
| Repairs and maintenance  | 732,000            | 531,164            | 200,836   |
| Capital expenditures   | 1,361,437          | 622,692            | 738,745   |
| Allocated expenditures for services<br>performed by other departments: |                    |                    |   |
| Parish council   | 42,000             | 30,690             | 11,310  |
| Council clerk  | 17,000             | 21,980             | (4,980)   |
| Legislative - other  | 20,000             | 19,439             | 561   |
| Parish president   | 43,000             | 32,357             | 10,643  |
| Finance  | 23,000             | 29,655             | (6,655)   |
| Customer service   | 100                | 69                 | 31  |
| Purchasing   | 25,000             | 32,218             | (7,218)   |
| Data processing  | 12,000             | 6,545              | 5,455   |
| Service center   | 335,000            | 330,612            | 4,388   |
|  | <u>5,269,046</u>   | <u>3,968,042</u>   | <u>1,301,004</u>                                |
| Total streets and drainage   |                    |                    |   |
| Total expenditures   | <u>5,387,719</u>   | <u>4,087,319</u>   | <u>1,300,400</u>                                |
| Deficiency of revenues over<br>expenditures (carried forward)          | <u>(3,140,905)</u> | <u>(1,575,573)</u> | <u>1,565,332</u>                                |

|   | <u>Budget</u>       | <u>Actual</u>       | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|---|---------------------|---------------------|---|
| Deficiency of revenues over<br>expenditures (brought forward)                                 | <u>(3,140,905)</u>  | <u>(1,575,573)</u>  | <u>1,565,332</u>                                |
| <u>OTHER FINANCING SOURCES (USES)</u>   |                     |                     |   |
| Compensation - property damage  |                     | 404                 | 404   |
| Proceeds from general fixed asset dispositions  | 50,000              |                     | (50,000)  |
| Operating transfers in:   |                     |                     |   |
| Sales Tax Capital Improvement Fund  | 2,860,501           | 2,860,501           |   |
| Operating transfers out:  |                     |                     |   |
| Parishwide Drainage Construction Fund   | (19,500)            | (19,500)            |   |
| Capital Projects Control Fund   | <u>(349,320)</u>    | <u>(349,320)</u>    |   |
| Total other financing sources (uses)  | <u>2,541,681</u>    | <u>2,492,085</u>    | <u>(49,596)</u>                                 |
| <u>EXCESS (DEFICIENCY) OF REVENUES AND OTHER<br/>SOURCES OVER EXPENDITURES AND OTHER USES</u> |                     |                     |   |
|   | (599,224)           | 916,512             | 1,515,736                                       |
| <u>FUND BALANCE</u>   |                     |                     |   |
| Beginning of year   | <u>1,969,735</u>    | <u>1,969,735</u>    |   |
| End of year   | <u>\$ 1,370,511</u> | <u>\$ 2,886,247</u> | <u>\$1,515,736</u>                              |

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SANITATION MAINTENANCE FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|  | <u>Budget</u>    | <u>Actual</u>     | Variance<br>Favorable<br>(Unfavorable) |
|--|------------------|-------------------|--|
| <u>REVENUES</u>  |                  |                   |  |
| Taxes - ad valorem   | \$2,883,780      | \$3,051,167       | \$ 167,387                             |
| Intergovernmental - state revenue sharing                              | 300,000          | 293,759           | (6,241)                                |
| Charges for services:  |                  |                   |  |
| Garbage collection and landfill fees                                   | 2,452,360        | 2,684,188         | 231,828                                |
| Animal shelter operations  | 9,000            | 12,143            | 3,143                                  |
| Miscellaneous:   |                  |                   |  |
| Interest earned  | 100,004          | 227,040           | 127,036                                |
| Other  | <u>20,000</u>    | <u>20,775</u>     | <u>775</u>                             |
| Total revenues   | <u>5,765,144</u> | <u>6,289,072</u>  | <u>523,928</u>                         |
| <u>EXPENDITURES</u>  |                  |                   |  |
| General government:  |                  |                   |  |
| Ad valorem tax deductions  | 139,379          | 147,199           | (7,820)                                |
| Ad valorem tax adjustments   | 45,000           | 40,282            | 4,718                                  |
| Provision for bad debts  | <u>11,520</u>    | <u>          </u> | <u>11,520</u>                          |
| Total general government   | <u>195,899</u>   | <u>187,481</u>    | <u>8,418</u>                           |
| Sanitation:  |                  |                   |  |
| Sanitation collection:   |                  |                   |  |
| Personal services  | 545,378          | 486,597           | 58,781                                 |
| Supplies and materials   | 326,100          | 259,034           | 67,066                                 |
| Other services and charges   | 3,154,805        | 3,037,856         | 116,949                                |
| Repairs and maintenance  | 218,500          | 200,895           | 17,605                                 |
| Capital expenditures   | 1,451,387        | 326,086           | 1,125,301                              |
| Allocated expenditures for services<br>performed by other departments: |                  |                   |  |
| Parish council   | 21,000           | 18,918            | 2,082                                  |
| Council clerk  | 16,000           | 13,549            | 2,451                                  |
| Legislative - other  | 19,000           | 11,982            | 7,018                                  |
| Parish president   | 22,000           | 19,945            | 2,055                                  |
| Finance  | 24,000           | 22,973            | 1,027                                  |
| Customer service   | 110,000          | 87,838            | 22,162                                 |
| Purchasing   | 12,000           | 14,688            | (2,688)                                |
| Data processing  | 20,000           | 15,667            | 4,333                                  |
| Service center   | 1,000            |                   | 1,000                                  |
| Garage   | <u>2,000</u>     | <u>414</u>        | <u>1,586</u>                           |
| Total sanitation   | <u>5,943,170</u> | <u>4,516,442</u>  | <u>1,426,728</u>                       |

|  | <u>Budget</u>      | <u>Actual</u>      | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|--|--------------------|--------------------|---|
| Animal Shelter:  |                    |                    |   |
| Personal services  | 66,208             | 58,390             | 7,818   |
| Supplies and materials   | 20,350             | 10,484             | 9,866   |
| Other services and charges   | 18,359             | 14,247             | 4,112   |
| Repairs and maintenance  | 8,850              | 2,738              | 6,112   |
| Capital expenditures   | 38,156             | 271                | 37,885  |
|  | <u>151,923</u>     | <u>86,130</u>      | <u>65,793</u>                                   |
| Total sanitation   | <u>6,095,093</u>   | <u>4,602,572</u>   | <u>1,492,521</u>                                |
| Economic development and assistance:   |                    |                    |   |
| Parish enhancement commission:   |                    |                    |   |
| Other services and charges   | 500                | 240                | 260   |
| Total expenditures   | <u>6,291,492</u>   | <u>4,790,293</u>   | <u>1,501,199</u>                                |
| Excess (deficiency) of revenues<br>over expenditures                           | <u>(526,348)</u>   | <u>1,498,779</u>   | <u>2,025,127</u>                                |
| <u>OTHER FINANCING SOURCES</u>   |                    |                    |   |
| Compensation - property damage   |                    | 574                | 574   |
| Operating transfers in:  |                    |                    |   |
| Sales Tax Capital Improvement Fund   | 300,000            | 300,000            |   |
| Total other financing sources  | <u>300,000</u>     | <u>300,574</u>     | <u>574</u>                                      |
| <u>EXCESS (DEFICIENCY) OF REVENUES AND<br/>OTHER SOURCES OVER EXPENDITURES</u> | <u>(226,348)</u>   | <u>1,799,353</u>   | <u>2,025,701</u>                                |
| <u>FUND BALANCE</u>  |                    |                    |   |
| Beginning of year  | <u>1,620,743</u>   | <u>1,620,743</u>   |   |
| End of year  | <u>\$1,394,395</u> | <u>\$3,420,096</u> | <u>\$2,025,701</u>                              |

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SALES TAX CAPITAL IMPROVEMENT FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|  | <u>Budget</u>               | <u>Actual</u>       | Variance<br>Favorable<br>(Unfavorable) |
|--|-----------------------------|---------------------|--|
| <u>REVENUES</u>  |                             |                     |  |
| Taxes - sales and use                                  | \$ 16,060,672               | \$ 16,347,052       | \$ 286,380                             |
| Miscellaneous:   |                             |                     |  |
| Interest earned  | 28,230                      | 217,829             | 189,599                                |
| Other  | <u>                    </u> | <u>413</u>          | <u>413</u>                             |
| Total revenues   | <u>16,088,902</u>           | <u>16,565,294</u>   | <u>476,392</u>                         |
| <u>OTHER FINANCING SOURCES (USES)</u>                  |                             |                     |  |
| Operating transfers in:                                |                             |                     |  |
| Capital Improvement Bond Sinking Fund                  | 851                         | 851                 |  |
| Roberta Grove Construction Fund                        | 49,425                      | 49,425              |  |
| Rembert Drive Construction Fund                        | 24,165                      | 24,165              |  |
| Operating transfers out:                               |                             |                     |  |
| General Fund   | (3,797,165)                 | (3,797,165)         |  |
| Public Safety Fund                                     | (3,759,115)                 | (3,759,115)         |  |
| Non-District Recreation Fund                           | (111,000)                   | (111,000)           |  |
| Road and Bridge Maintenance Fund                       | (2,860,501)                 | (2,860,501)         |  |
| Drainage Maintenance Fund                              | (2,860,501)                 | (2,860,501)         |  |
| Sanitation Maintenance Fund                            | (300,000)                   | (300,000)           |  |
| Capital Improvement Bond Sinking Fund                  | (1,691,158)                 | (1,691,158)         |  |
| Civic Center/Administrative Building Construction Fund | (1,032,865)                 | (1,032,865)         |  |
| 1-1 B Construction Fund                                | <u>(450,000)</u>            | <u>(450,000)</u>    |  |
| Total other financing sources (uses)                   | <u>(16,787,864)</u>         | <u>(16,787,864)</u> |  |
| <u>DEFICIENCY OF REVENUES AND OTHER</u>                |                             |                     |  |
| <u>SOURCES OVER OTHER USES</u>                         | (698,962)                   | (222,570)           | 476,392                                |
| <u>FUND BALANCE</u>                                    |                             |                     |  |
| Beginning of year                                      | 1,864,343                   | 1,864,343           |  |
| Prior period adjustment                                | <u>                    </u> | <u>1,565,170</u>    | <u>1,565,170</u>                       |
| End of year  | <u>\$ 1,165,381</u>         | <u>\$ 3,206,943</u> | <u>\$2,041,562</u>                     |



STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
ROAD DISTRICT NO. 6 MAINTENANCE FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|   | <u>Budget</u> | <u>Actual</u>   | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|---|---------------|-----------------|---|
| <u>REVENUES</u>   |               |                 |   |
| Taxes - ad valorem  | \$70,211      | \$70,184        | \$ (27)   |
| Intergovernmental - state revenue sharing                           | 1,850         | 1,826           | (24)  |
| Miscellaneous - interest earned                                     | <u>2,000</u>  | <u>4,159</u>    | <u>2,159</u>                                    |
| Total revenues  | <u>74,061</u> | <u>76,169</u>   | <u>2,108</u>                                    |
| <u>EXPENDITURES</u>   |               |                 |   |
| General government:   |               |                 |   |
| Ad valorem tax deduction  | 3,400         | 3,390           | 10  |
| Ad valorem tax adjustment   | <u>200</u>    | <u>149</u>      | <u>51</u>                                       |
| Total general government  | <u>3,600</u>  | <u>3,539</u>    | <u>61</u>                                       |
| Streets and drainage:   |               |                 |   |
| Repairs and maintenance   | 69,359        |                 | 69,359  |
| Allocated expenditures for services performed by other departments: |               |                 |   |
| Parish council  | 630           | 667             | (37)  |
| Council clerk   | 510           | 481             | 29  |
| Legislative - other   | 430           | 425             | 5   |
| Parish president  | 600           | 707             | (107)   |
| Finance   | 600           | 453             | 147   |
| Purchasing  | 45            |                 | 45  |
| Data processing   | <u>450</u>    | <u>137</u>      | <u>313</u>                                      |
| Total streets and drainage  | <u>72,624</u> | <u>2,870</u>    | <u>69,754</u>                                   |
| Total expenditures  | <u>76,224</u> | <u>6,409</u>    | <u>69,815</u>                                   |
| <u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>            | (2,163)       | 69,760          | 71,923  |
| <u>FUND BALANCE</u>   |               |                 |   |
| Beginning of year   | <u>3,089</u>  | <u>3,089</u>    |   |
| End of year   | <u>\$ 926</u> | <u>\$72,849</u> | <u>\$71,923</u>                                 |

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FIRE PROTECTION DISTRICT NO. 1, 2 AND 3 MAINTENANCE FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|  | <u>Budget</u>    | <u>Actual</u>    | Variance<br>Favorable<br>(Unfavorable) |
|--|------------------|------------------|--|
| <u>REVENUES</u>  |                  |                  |  |
| Taxes - ad valorem   | \$413,750        | \$441,686        | \$ 27,936                              |
| Intergovernmental:   |                  |                  |  |
| State of Louisiana:  |                  |                  |  |
| State revenue sharing  | 60,000           | 60,982           | 982                                    |
| Fire insurance tax   | 4,050            | 29,642           | 25,592                                 |
| Miscellaneous:   |                  |                  |  |
| Interest earned  | 8,850            | 20,204           | 11,354                                 |
| Other  | <u>7,533</u>     | <u>11,519</u>    | <u>3,986</u>                           |
| Total revenues   | <u>494,183</u>   | <u>564,033</u>   | <u>69,850</u>                          |
| <u>EXPENDITURES</u>  |                  |                  |  |
| General government:  |                  |                  |  |
| Ad valorem tax deductions  | 20,020           | 21,323           | (1,303)                                |
| Ad valorem tax adjustments   | <u>10,000</u>    | <u>3,097</u>     | <u>6,903</u>                           |
| Total general government   | <u>30,020</u>    | <u>24,420</u>    | <u>5,600</u>                           |
| Public safety:   |                  |                  |  |
| Personal services  | 1,800            | 1,190            | 610                                    |
| Supplies and materials   | 56,296           | 47,522           | 8,774                                  |
| Other services and charges   | 318,732          | 369,461          | (50,729)                               |
| Repairs and maintenance  | 18,344           | 18,847           | (503)                                  |
| Capital expenditures   | 16,781           | 13,232           | 3,549                                  |
| Allocated expenditures for services<br>performed by other departments: |                  |                  |  |
| Parish council   | 2,600            | 2,335            | 265                                    |
| Council clerk  | 2,000            | 1,682            | 318                                    |
| Legislative - other  | 2,570            | 1,489            | 1,081                                  |
| Parish president   | 2,620            | 2,477            | 143                                    |
| Finance  | 1,340            | 1,034            | 306                                    |
| Purchasing   | 400              | 153              | 247                                    |
| Data processing  | <u>950</u>       | <u>421</u>       | <u>529</u>                             |
| Total public safety  | <u>424,433</u>   | <u>459,843</u>   | <u>(35,410)</u>                        |
| Debt service:  |                  |                  |  |
| Principal retirement   | 15,850           | 11,231           | 4,619                                  |
| Interest and fiscal charges  | <u>1,330</u>     | <u>4,619</u>     | <u>(3,289)</u>                         |
| Total debt service   | <u>17,180</u>    | <u>15,850</u>    | <u>1,330</u>                           |
| Total expenditures   | <u>471,633</u>   | <u>500,113</u>   | <u>(28,480)</u>                        |
| <u>EXCESS OF REVENUES OVER EXPENDITURES</u>                            | 22,550           | 63,920           | 41,370                                 |
| <u>FUND BALANCE</u>  |                  |                  |  |
| Beginning of year  | <u>177,303</u>   | <u>177,303</u>   | ---                                    |
| End of year  | <u>\$199,853</u> | <u>\$241,223</u> | <u>\$ 41,370</u>                       |

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FIRE PROTECTION DISTRICT NO. 5 MAINTENANCE FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|  | <u>Budget</u>    | <u>Actual</u>    | Variance<br>Favorable<br>(Unfavorable) |
|--|------------------|------------------|--|
| <u>REVENUES</u>  |                  |                  |  |
| Taxes - ad valorem   | \$ 54,912        | \$ 58,314        | \$ 3,402                               |
| Intergovernmental:   |                  |                  |  |
| State of Louisiana:  |                  |                  |  |
| State revenue sharing  | 21,000           | 22,478           | 1,478                                  |
| Fire insurance tax   | 6,000            | 8,847            | 2,847                                  |
| Miscellaneous - interest earned  | <u>5,000</u>     | <u>12,838</u>    | <u>7,838</u>                           |
| Total revenues   | <u>86,912</u>    | <u>102,477</u>   | <u>15,565</u>                          |
| <u>EXPENDITURES</u>  |                  |                  |  |
| General government:  |                  |                  |  |
| Ad valorem tax deductions  | 2,658            | 2,800            | (142)                                  |
| Ad valorem tax adjustments   | <u>2,800</u>     | <u>1,551</u>     | <u>1,249</u>                           |
| Total general government   | <u>5,458</u>     | <u>4,351</u>     | <u>1,107</u>                           |
| Public safety:   |                  |                  |  |
| Personal services  | 25,697           | 21,822           | 3,875                                  |
| Supplies and materials   | 15,125           | 15,203           | (78)                                   |
| Other services and charges   | 19,175           | 16,281           | 2,894                                  |
| Repairs and maintenance  | 13,500           | 2,574            | 10,926                                 |
| Capital expenditures   | 107,195          | 4,480            | 102,715                                |
| Allocated expenditures for services<br>performed by other departments: |                  |                  |  |
| Parish council   | 500              | 324              | 176                                    |
| Council clerk  | 400              | 234              | 166                                    |
| Legislative - other  | 400              | 207              | 193                                    |
| Parish president   | 500              | 344              | 156                                    |
| Finance  | 1,100            | 936              | 164                                    |
| Purchasing   | 300              | 326              | (26)                                   |
| Data processing  | <u>800</u>       | <u>421</u>       | <u>379</u>                             |
| Total public safety  | <u>184,692</u>   | <u>63,152</u>    | <u>121,540</u>                         |
| Total expenditures   | <u>190,150</u>   | <u>67,503</u>    | <u>122,647</u>                         |
| <u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>               | (103,238)        | 34,974           | 138,212                                |
| <u>FUND BALANCE</u>  |                  |                  |  |
| Beginning of year  | <u>196,061</u>   | <u>196,061</u>   |  |
| End of year  | <u>\$ 92,823</u> | <u>\$231,035</u> | <u>\$138,212</u>                       |

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FIRE PROTECTION DISTRICT NO. 8 MAINTENANCE FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|  | <u>Budget</u>     | <u>Actual</u>    | Variance<br>Favorable<br>(Unfavorable) |
|--|-------------------|------------------|--|
| <u>REVENUES</u>  |                   |                  |  |
| Taxes - ad valorem   | \$ 203,900        | \$204,283        | \$ 383                                 |
| Intergovernmental:   |                   |                  |  |
| State of Louisiana:  |                   |                  |  |
| State revenue sharing  | 5,200             | 5,243            | 43                                     |
| Fire insurance tax   | 6,700             | 6,737            | 37                                     |
| Miscellaneous - interest earned  | <u>25,000</u>     | <u>29,141</u>    | <u>4,141</u>                           |
| Total revenues   | <u>240,800</u>    | <u>245,404</u>   | <u>4,604</u>                           |
| <u>EXPENDITURES</u>  |                   |                  |  |
| General government:  |                   |                  |  |
| Ad valorem tax deductions  | 10,000            | 9,867            | 133                                    |
| Ad valorem tax adjustments   | <u>1,900</u>      | <u>1,864</u>     | <u>36</u>                              |
| Total general government   | <u>11,900</u>     | <u>11,731</u>    | <u>169</u>                             |
| Public safety:   |                   |                  |  |
| Personal services  | 1,000             | 502              | 498                                    |
| Supplies and materials   | 26,500            | 38,227           | (11,727)                               |
| Other services and charges   | 79,450            | 75,049           | 4,401                                  |
| Repairs and maintenance  | 29,500            | 24,875           | 4,625                                  |
| Capital expenditures   | 354,375           | 12,042           | 342,333                                |
| Allocated expenditures for services<br>performed by other departments: |                   |                  |  |
| Parish council   | 1,500             | 1,699            | (199)                                  |
| Council clerk  | 1,200             | 1,224            | (24)                                   |
| Legislative - other  | 1,800             | 1,083            | 717                                    |
| Parish president   | 1,750             | 1,802            | (52)                                   |
| Finance  | 1,750             | 1,558            | 192                                    |
| Purchasing   | 1,500             | 1,094            | 406                                    |
| Data processing  | <u>500</u>        | <u>421</u>       | <u>79</u>                              |
| Total public safety  | <u>500,825</u>    | <u>159,576</u>   | <u>341,249</u>                         |
| Total expenditures   | <u>512,725</u>    | <u>171,307</u>   | <u>341,418</u>                         |
| <u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>               | (271,925)         | 74,097           | 346,022                                |
| <u>FUND BALANCE</u>  |                   |                  |  |
| Beginning of year  | <u>391,478</u>    | <u>391,478</u>   |  |
| End of year  | <u>\$ 119,553</u> | <u>\$465,575</u> | <u>\$346,022</u>                       |

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FIRE PROTECTION DISTRICT NO. 9 MAINTENANCE FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|  | <u>Budget</u>    | <u>Actual</u>    | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|--|------------------|------------------|---|
| <u>REVENUES</u>  |                  |                  |   |
| Taxes - ad valorem   | \$135,211        | \$147,571        | \$12,360  |
| Intergovernmental - state revenue sharing                              | 20,000           | 21,729           | 1,729   |
| Miscellaneous - interest earned  | <u>3,000</u>     | <u>9,690</u>     | <u>6,690</u>                                    |
| Total revenues   | <u>158,211</u>   | <u>178,990</u>   | <u>20,779</u>                                   |
| <u>EXPENDITURES</u>  |                  |                  |   |
| General government:  |                  |                  |   |
| Ad valorem tax deductions  | 7,117            | 7,117            |   |
| Ad valorem tax adjustments   | <u>2,500</u>     | <u>405</u>       | <u>2,095</u>                                    |
| Total general government   | <u>9,617</u>     | <u>7,522</u>     | <u>2,095</u>                                    |
| Public safety:   |                  |                  |   |
| Personal services  | 27,467           | 26,530           | 937   |
| Supplies and materials   | 17,925           | 15,948           | 1,977   |
| Other services and charges   | 21,700           | 18,103           | 3,597   |
| Repairs and maintenance  | 29,250           | 24,217           | 5,033   |
| Capital expenditures   | 76,388           | 15,241           | 61,147  |
| Allocated expenditures for services<br>performed by other departments: |                  |                  |   |
| Parish council   | 650              | 532              | 118   |
| Council clerk  | 550              | 384              | 166   |
| Legislative - other  | 600              | 339              | 261   |
| Parish president   | 800              | 565              | 235   |
| Finance  | 1,000            | 939              | 61  |
| Purchasing   | 400              | 394              | 6   |
| Data processing  | <u>900</u>       | <u>473</u>       | <u>427</u>                                      |
| Total public safety  | <u>177,630</u>   | <u>103,665</u>   | <u>73,965</u>                                   |
| Total expenditures   | <u>187,247</u>   | <u>111,187</u>   | <u>76,060</u>                                   |
| <u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>               | (29,036)         | 67,803           | 96,839  |
| <u>FUND BALANCE</u>  |                  |                  |   |
| Beginning of year  | <u>69,342</u>    | <u>69,342</u>    |   |
| End of year  | <u>\$ 40,306</u> | <u>\$137,145</u> | <u>\$96,839</u>                                 |

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
ROAD LIGHTING DISTRICT NO. 1 MAINTENANCE FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|  | <u>Budget</u>    | <u>Actual</u>    | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|--|------------------|------------------|---|
| <u>REVENUES</u>  |                  |                  |   |
| Taxes - ad valorem   | \$176,905        | \$177,028        | \$ 123  |
| Intergovernmental - state revenue sharing                              | 30,000           | 30,739           | 739   |
| Miscellaneous - interest earned  | <u>20,000</u>    | <u>22,555</u>    | <u>2,555</u>                                    |
| Total revenues   | <u>226,905</u>   | <u>230,322</u>   | <u>3,417</u>                                    |
| <u>EXPENDITURES</u>  |                  |                  |   |
| General government:  |                  |                  |   |
| Ad valorem tax deductions  | 8,075            | 8,548            | (473)   |
| Ad valorem tax adjustments   | <u>1,900</u>     | <u>951</u>       | <u>949</u>                                      |
| Total general government   | <u>9,975</u>     | <u>9,499</u>     | <u>476</u>                                      |
| Streets and drainage:  |                  |                  |   |
| Supplies and materials   | 1,000            | 1,147            | (147)   |
| Other services and charges   | 135,000          | 141,126          | (6,126)   |
| Repairs and maintenance  | 4,000            | 2,891            | 1,109   |
| Allocated expenditures for services<br>performed by other departments: |                  |                  |   |
| Parish council   | 900              | 470              | 430   |
| Council clerk  | 600              | 339              | 261   |
| Legislative - other  | 700              | 300              | 400   |
| Parish president   | 800              | 499              | 301   |
| Finance  | 1,400            | 856              | 544   |
| Planning and zoning  | 72               | 72               | (72)  |
| Purchasing   | 200              | 691              | (491)   |
| Data processing  | <u>400</u>       | <u>242</u>       | <u>158</u>                                      |
| Total streets and drainage   | <u>145,000</u>   | <u>148,633</u>   | <u>(3,633)</u>                                  |
| Total expenditures   | <u>154,975</u>   | <u>158,132</u>   | <u>(3,157)</u>                                  |
| <u>EXCESS OF REVENUES OVER EXPENDITURES</u>                            | 71,930           | 72,190           | 260   |
| <u>FUND BALANCE</u>  |                  |                  |   |
| Beginning of year  | <u>272,543</u>   | <u>272,543</u>   | ---   |
| End of year  | <u>\$344,473</u> | <u>\$344,733</u> | <u>\$ 260</u>                                   |

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
ROAD LIGHTING DISTRICT NO. 2 MAINTENANCE FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|   | <u>Budget</u>    | <u>Actual</u>    | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|---|------------------|------------------|---|
| <u>REVENUES</u>   |                  |                  |   |
| Taxes - ad valorem  | \$119,650        | \$132,440        | \$12,790  |
| Intergovernmental - state revenue sharing                           | 11,000           | 12,323           | 1,323   |
| Miscellaneous - interest earned                                     | <u>3,500</u>     | <u>12,346</u>    | <u>8,846</u>                                    |
| Total revenues  | <u>134,150</u>   | <u>157,109</u>   | <u>22,959</u>                                   |
| <u>EXPENDITURES</u>   |                  |                  |   |
| General government:   |                  |                  |   |
| Ad valorem tax deductions   | 5,785            | 6,391            | (606)   |
| Ad valorem tax adjustments  | <u>1,000</u>     | <u>1,245</u>     | <u>(245)</u>                                    |
| Total general government  | <u>6,785</u>     | <u>7,636</u>     | <u>(851)</u>                                    |
| Streets and drainage:   |                  |                  |   |
| Other services and charges  | 100,200          | 81,767           | 18,433  |
| Repairs and maintenance   | 1,100            | 10               | 1,090   |
| Allocated expenditures for services performed by other departments: |                  |                  |   |
| Parish council  | 700              | 411              | 289   |
| Council clerk   | 500              | 296              | 204   |
| Legislative - other   | 550              | 262              | 288   |
| Parish president  | 650              | 436              | 214   |
| Finance   | 950              | 636              | 314   |
| Planning and zoning   |                  | 19               | (19)  |
| Purchasing  | 200              | 557              | (357)   |
| Data processing   | <u>450</u>       | <u>221</u>       | <u>229</u>                                      |
| Total streets and drainage  | <u>105,300</u>   | <u>84,615</u>    | <u>20,685</u>                                   |
| Total expenditures  | <u>112,085</u>   | <u>92,251</u>    | <u>19,834</u>                                   |
| <u>EXCESS OF REVENUES OVER EXPENDITURES</u>                         | 22,065           | 64,858           | 42,793  |
| <u>FUND BALANCE</u>   |                  |                  |   |
| Beginning of year   | <u>127,898</u>   | <u>127,898</u>   | ---   |
| End of year   | <u>\$149,963</u> | <u>\$192,756</u> | <u>\$42,793</u>                                 |

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
ROAD LIGHTING DISTRICT NO. 3A MAINTENANCE FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|  | <u>Budget</u>    | <u>Actual</u>    | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|--|------------------|------------------|---|
| <u>REVENUES</u>  |                  |                  |   |
| Taxes - ad valorem   | \$279,348        | \$278,718        | \$ (630)  |
| Intergovernmental - state revenue sharing                              | 40,000           | 40,959           | 959   |
| Miscellaneous - interest earned  | <u>32,000</u>    | <u>33,609</u>    | <u>1,609</u>                                    |
| Total revenues   | <u>351,348</u>   | <u>353,286</u>   | <u>1,938</u>                                    |
| <u>EXPENDITURES</u>  |                  |                  |   |
| General government:  |                  |                  |   |
| Ad valorem tax deductions  | 12,956           | 13,455           | (499)   |
| Ad valorem tax adjustments   | <u>6,000</u>     | <u>1,751</u>     | <u>4,249</u>                                    |
| Total general government   | <u>18,956</u>    | <u>15,206</u>    | <u>3,750</u>                                    |
| Streets and drainage:  |                  |                  |   |
| Supplies and materials   |                  | 662              | (662)   |
| Other services and charges   | 229,350          | 245,994          | (16,644)  |
| Repairs and maintenance  | 6,100            | 6,655            | (555)   |
| Capital expenditures   | 58,515           | 24,934           | 33,581  |
| Allocated expenditures for services<br>performed by other departments: |                  |                  |   |
| Parish council   | 1,600            | 820              | 780   |
| Council clerk  | 1,200            | 591              | 609   |
| Legislative - other  | 1,300            | 523              | 777   |
| Parish president   | 1,500            | 871              | 629   |
| Finance  | 2,000            | 1,312            | 688   |
| Planning and zoning  |                  | 65               | (65)  |
| Purchasing   | 600              | 1,306            | (706)   |
| Data processing  | <u>800</u>       | <u>368</u>       | <u>432</u>                                      |
| Total streets and drainage   | <u>302,965</u>   | <u>284,101</u>   | <u>18,864</u>                                   |
| Total expenditures   | <u>321,921</u>   | <u>299,307</u>   | <u>22,614</u>                                   |
| <u>EXCESS OF REVENUES OVER EXPENDITURES</u>                            | 29,427           | 53,979           | 24,552  |
| <u>FUND BALANCE</u>  |                  |                  |   |
| Beginning of year  | <u>367,540</u>   | <u>367,540</u>   | —   |
| End of year  | <u>\$396,967</u> | <u>\$421,519</u> | <u>\$ 24,552</u>                                |



STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
ROAD LIGHTING DISTRICT NO. 4 MAINTENANCE FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|  | <u>Budget</u>    | <u>Actual</u>    | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|--|------------------|------------------|---|
| <u>REVENUES</u>  |                  |                  |   |
| Taxes - ad valorem   | \$151,037        | \$156,738        | \$ 5,701  |
| Intergovernmental - state revenue sharing                              | 4,800            | 4,719            | (81)  |
| Miscellaneous - interest earned  | <u>7,000</u>     | <u>20,462</u>    | <u>13,462</u>                                   |
| Total revenues   | <u>162,837</u>   | <u>181,919</u>   | <u>19,082</u>                                   |
| <u>EXPENDITURES</u>  |                  |                  |   |
| General government:  |                  |                  |   |
| Ad valorem tax deductions  | 6,755            | 7,579            | (824)   |
| Ad valorem tax adjustments   | <u>10,000</u>    | <u>9,688</u>     | <u>312</u>                                      |
| Total general government   | <u>16,755</u>    | <u>17,267</u>    | <u>(512)</u>                                    |
| Streets and drainage:  |                  |                  |   |
| Other services and charges   | 113,380          | 116,721          | (3,341)   |
| Allocated expenditures for services<br>performed by other departments: |                  |                  |   |
| Parish council   | 800              | 413              | 387   |
| Council clerk  | 600              | 298              | 302   |
| Legislative - other  | 550              | 263              | 287   |
| Parish president   | 850              | 438              | 412   |
| Finance  | 1,100            | 679              | 421   |
| Planning and zoning  |                  | 155              | (155)   |
| Purchasing   | 200              | 346              | (146)   |
| Data processing  | <u>400</u>       | <u>179</u>       | <u>221</u>                                      |
| Total streets and drainage   | <u>117,880</u>   | <u>119,492</u>   | <u>(1,612)</u>                                  |
| Total expenditures   | <u>134,635</u>   | <u>136,759</u>   | <u>(2,124)</u>                                  |
| <u>EXCESS OF REVENUES OVER EXPENDITURES</u>                            | 28,202           | 45,160           | 16,958  |
| <u>FUND BALANCE</u>  |                  |                  |   |
| Beginning of year  | <u>272,719</u>   | <u>272,719</u>   | —   |
| End of year  | <u>\$300,921</u> | <u>\$317,879</u> | <u>\$16,958</u>                                 |

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
ROAD LIGHTING DISTRICT NO. 5 MAINTENANCE FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|   | <u>Budget</u>   | <u>Actual</u>   | <u>Variance</u><br><u>Favorable</u><br><u>(Unfavorable)</u> |
|---|-----------------|-----------------|---|
| <u>REVENUES</u>   |                 |                 |   |
| Taxes - ad valorem  | \$49,552        | \$49,552        |   |
| Intergovernmental - state revenue sharing                           | 19,000          | 19,156          | \$ 156  |
| Miscellaneous - interest earned                                     | <u>3,660</u>    | <u>3,883</u>    | <u>223</u>  |
| Total revenues  | <u>72,212</u>   | <u>72,591</u>   | <u>379</u>  |
| <u>EXPENDITURES</u>   |                 |                 |   |
| General government:   |                 |                 |   |
| Ad valorem tax deductions   | 2,265           | 2,387           | (122)   |
| Ad valorem tax adjustments  | <u>2,100</u>    | <u>1,322</u>    | <u>778</u>  |
| Total general government  | <u>4,365</u>    | <u>3,709</u>    | <u>656</u>  |
| Streets and drainage:   |                 |                 |   |
| Other services and charges  | 59,702          | 58,892          | 810   |
| Repairs and maintenance   | 200             |                 | 200   |
| Allocated expenditures for services performed by other departments: |                 |                 |   |
| Parish council  | 300             | 222             | 78  |
| Council clerk   | 200             | 160             | 40  |
| Legislative - other   | 200             | 141             | 59  |
| Parish president  | 300             | 235             | 65  |
| Finance   | 600             | 405             | 195   |
| Planning and zoning   |                 | 19              | (19)  |
| Purchasing  | 100             | 346             | (246)   |
| Data processing   | <u>300</u>      | <u>168</u>      | <u>132</u>  |
| Total streets and drainage  | <u>61,902</u>   | <u>60,588</u>   | <u>1,314</u>  |
| Total expenditures  | <u>66,267</u>   | <u>64,297</u>   | <u>1,970</u>  |
| <u>EXCESS OF REVENUES OVER EXPENDITURES</u>                         | 5,945           | 8,294           | 2,349   |
| <u>FUND BALANCE</u>   |                 |                 |   |
| Beginning of year   | <u>22,649</u>   | <u>22,649</u>   |   |
| End of year   | <u>\$28,594</u> | <u>\$30,943</u> | <u>\$2,349</u>  |

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
ROAD LIGHTING DISTRICT NO. 6 MAINTENANCE FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|   | <u>Budget</u>     | <u>Actual</u>   | <u>Variance</u><br><u>Favorable</u><br><u>(Unfavorable)</u> |
|---|-------------------|-----------------|---|
| <u>REVENUES</u>   |                   |                 |   |
| Taxes - ad valorem  | \$133,491         | \$133,428       | \$ (63)   |
| Intergovernmental - state revenue sharing                           | 3,000             | 3,473           | 473   |
| Miscellaneous - interest earned                                     | <u>2,000</u>      | <u>5,341</u>    | <u>3,341</u>  |
| Total revenues  | <u>138,491</u>    | <u>142,242</u>  | <u>3,751</u>  |
| <u>EXPENDITURES</u>   |                   |                 |   |
| General government:   |                   |                 |   |
| Ad valorem tax deductions   | 6,465             | 6,445           | 20  |
| Ad valorem tax adjustments  | <u>400</u>        | <u>283</u>      | <u>117</u>  |
| Total general government  | <u>6,865</u>      | <u>6,728</u>    | <u>137</u>  |
| Streets and drainage:   |                   |                 |   |
| Other services and charges  | 120,000           | 106,153         | 13,847  |
| Allocated expenditures for services performed by other departments: |                   |                 |   |
| Parish council  | 700               | 486             | 214   |
| Council clerk   | 600               | 351             | 249   |
| Legislative - other   | 400               | 310             | 90  |
| Parish president  | 800               | 516             | 284   |
| Finance   | 600               | 412             | 188   |
| Purchasing  | 200               | 365             | (165)   |
| Data processing   | <u>200</u>        | <u>158</u>      | <u>42</u>   |
| Total streets and drainage  | <u>123,500</u>    | <u>108,751</u>  | <u>14,749</u>   |
| Total expenditures  | <u>130,365</u>    | <u>115,479</u>  | <u>14,886</u>   |
| <u>EXCESS OF REVENUES OVER EXPENDITURES</u>                         | 8,126             | 26,763          | 18,637  |
| <u>FUND BALANCE</u>   |                   |                 |   |
| Beginning of year   | <u>(22,412)</u>   | <u>(22,412)</u> | ---   |
| End of year   | <u>\$(14,286)</u> | <u>\$ 4,351</u> | <u>\$18,637</u>   |

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
ROAD LIGHTING DISTRICT NO. 7 MAINTENANCE FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|   | <u>Budget</u>     | <u>Actual</u>     | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|---|-------------------|-------------------|---|
| <u>REVENUES</u>   |                   |                   |   |
| Taxes - ad valorem  | \$146,350         | \$154,012         | \$ 7,662  |
| Intergovernmental - state revenue sharing                           | 20,000            | 14,362            | (5,638)   |
| Miscellaneous - interest earned                                     | <u>1,500</u>      | <u>4,376</u>      | <u>2,876</u>                                    |
| Total revenues  | <u>167,850</u>    | <u>172,750</u>    | <u>4,900</u>                                    |
| <u>EXPENDITURES</u>   |                   |                   |   |
| General government:   |                   |                   |   |
| Ad valorem tax deductions   | 7,085             | 7,431             | (346)   |
| Ad valorem tax adjustments  | <u>1,200</u>      | <u>1,336</u>      | <u>(136)</u>                                    |
| Total general government  | <u>8,285</u>      | <u>8,767</u>      | <u>(482)</u>                                    |
| Streets and drainage:   |                   |                   |   |
| Supplies and materials  |                   | 1                 | (1)   |
| Other services and charges  | 124,000           | 128,943           | (4,943)   |
| Repairs and maintenance   | 300               | 20                | 280   |
| Allocated expenditures for services performed by other departments: |                   |                   |   |
| Parish council  | 900               | 504               | 396   |
| Council clerk   | 700               | 363               | 337   |
| Legislative - other   | 500               | 321               | 179   |
| Parish president  | 1,000             | 534               | 466   |
| Finance   | 800               | 513               | 287   |
| Planning and zoning   |                   | 28                | (28)  |
| Purchasing  | 600               | 586               | 14  |
| Data processing   | <u>800</u>        | <u>200</u>        | <u>600</u>                                      |
| Total streets and drainage  | <u>129,600</u>    | <u>132,013</u>    | <u>(2,413)</u>                                  |
| Total expenditures  | <u>137,885</u>    | <u>140,780</u>    | <u>(2,895)</u>                                  |
| <u>EXCESS OF REVENUES OVER EXPENDITURES</u>                         | 29,965            | 31,970            | 2,005   |
| <u>FUND BALANCE</u>   |                   |                   |   |
| Beginning of year   | <u>(68,024)</u>   | <u>(68,024)</u>   | ---   |
| End of year   | <u>\$(38,059)</u> | <u>\$(36,054)</u> | <u>\$ 2,005</u>                                 |

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
ROAD LIGHTING DISTRICT NO. 8 MAINTENANCE FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|  | <u>Budget</u>    | <u>Actual</u>    | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|--|------------------|------------------|---|
| <u>REVENUES</u>  |                  |                  |   |
| Taxes - ad valorem   | \$ 97,828        | \$101,922        | \$ 4,094  |
| Intergovernmental - state revenue sharing                              | 2,800            | 2,622            | (178)   |
| Miscellaneous - interest earned  | <u>2,500</u>     | <u>9,287</u>     | <u>6,787</u>                                    |
| Total revenues   | <u>103,128</u>   | <u>113,831</u>   | <u>10,703</u>                                   |
| <u>EXPENDITURES</u>  |                  |                  |   |
| General government:  |                  |                  |   |
| Ad valorem tax deductions  | 4,735            | 4,923            | (188)   |
| Ad valorem tax adjustments   | <u>2,000</u>     | <u>932</u>       | <u>1,068</u>                                    |
| Total general government   | <u>6,735</u>     | <u>5,855</u>     | <u>880</u>                                      |
| Streets and drainage:  |                  |                  |   |
| Other services and charges   | 60,000           | 57,447           | 2,553   |
| Allocated expenditures for services<br>performed by other departments: |                  |                  |   |
| Parish council   | 500              | 243              | 257   |
| Council clerk  | 400              | 175              | 225   |
| Legislative - other  | 200              | 155              | 45  |
| Parish president   | 600              | 258              | 342   |
| Finance  | 350              | 292              | 58  |
| Planning and zoning  |                  | 19               | (19)  |
| Purchasing   | 100              | 106              | (6)   |
| Data processing  | <u>350</u>       | <u>105</u>       | <u>245</u>                                      |
| Total streets and drainage   | <u>62,500</u>    | <u>58,800</u>    | <u>3,700</u>                                    |
| Total expenditures   | <u>69,235</u>    | <u>64,655</u>    | <u>4,580</u>                                    |
| <u>EXCESS OF REVENUES OVER EXPENDITURES</u>                            | 33,893           | 49,176           | 15,283  |
| <u>FUND BALANCE</u>  |                  |                  |   |
| Beginning of year  | <u>108,626</u>   | <u>108,626</u>   |   |
| End of year  | <u>\$142,519</u> | <u>\$157,802</u> | <u>\$15,283</u>                                 |

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
ROAD LIGHTING DISTRICT NO. 9 MAINTENANCE FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|  | <u>Budget</u>        | <u>Actual</u>        | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|--|----------------------|----------------------|---|
| <u>REVENUES</u>  |                      |                      |   |
| Taxes - ad valorem   | \$133,212            | \$146,139            | \$12,927  |
| Intergovernmental - state revenue sharing                              | 18,000               | 18,091               | 91  |
| Miscellaneous - interest earned  | <u>4,500</u>         | <u>20,495</u>        | <u>15,995</u>                                   |
| <br>Total revenues   | <br><u>155,712</u>   | <br><u>184,725</u>   | <br><u>29,013</u>                               |
| <u>EXPENDITURES</u>  |                      |                      |   |
| General government:  |                      |                      |   |
| Ad valorem tax deductions  | 6,450                | 7,049                | (599)   |
| Ad valorem tax adjustments   | <u>2,000</u>         | <u>345</u>           | <u>1,655</u>                                    |
| <br>Total general government   | <br><u>8,450</u>     | <br><u>7,394</u>     | <br><u>1,056</u>                                |
| Streets and drainage:  |                      |                      |   |
| Other services and charges   | 56,000               | 54,551               | 1,449   |
| Allocated expenditures for services<br>performed by other departments: |                      |                      |   |
| Parish council   | 600                  | 227                  | 373   |
| Council clerk  | 500                  | 164                  | 336   |
| Legislative - other  | 300                  | 145                  | 155   |
| Parish president   | 700                  | 241                  | 459   |
| Finance  | 400                  | 401                  | (1)   |
| Planning and zoning  |                      | 19                   | (19)  |
| Purchasing   | 150                  | 115                  | 35  |
| Data processing  | <u>350</u>           | <u>116</u>           | <u>234</u>                                      |
| <br>Total streets and drainage   | <br><u>59,000</u>    | <br><u>55,979</u>    | <br><u>3,021</u>                                |
| <br>Total expenditures   | <br><u>67,450</u>    | <br><u>63,373</u>    | <br><u>4,077</u>                                |
| <br><u>EXCESS OF REVENUES OVER EXPENDITURES</u>                        | <br>88,262           | <br>121,352          | <br>33,090                                      |
| <u>FUND BALANCE</u>  |                      |                      |   |
| Beginning of year  | <u>242,946</u>       | <u>242,946</u>       | _____   |
| <br>End of year  | <br><u>\$331,208</u> | <br><u>\$364,298</u> | <br><u>\$33,090</u>                             |

|                                       | <u>Balance</u><br><u>January 1, 1995</u> | <u>Additions</u>     | <u>Deductions</u>    | <u>Balance</u><br><u>December 31, 1995</u> |
|---------------------------------------|--|----------------------|----------------------|--|
| <u>Totals - All Agency Funds</u>      |  |                      |                      |  |
| <u>Assets</u>                         |  |                      |                      |  |
| Cash                                  | \$ 937,212                               | \$864,955,814        | \$864,301,638        | \$1,591,388                                |
| Investments - at cost                 | 2,228,469                                | 2,468,537            | 2,212,456            | 2,484,550                                  |
| Receivables - other                   | 49,887                                   | 1,177,807            | 1,143,218            | 84,476                                     |
| Due from other funds                  | 637,006                                  | 58,354,955           | 57,062,639           | 1,929,322                                  |
| Due from other governmental units     | <u>2,338</u>                             | <u>757,162</u>       | <u>755,392</u>       | <u>4,108</u>                               |
| Total assets                          | <u>\$3,854,912</u>                       | <u>\$927,714,275</u> | <u>\$925,475,343</u> | <u>\$6,093,844</u>                         |
| <u>Liabilities</u>                    |  |                      |                      |  |
| Accounts payable and accrued expenses | \$ 167                                   | \$ 1,934,012         | \$ 1,933,030         | \$ 1,149                                   |
| Due to property owners                | 678,670                                  | 161,849              | 133,185              | 707,334                                    |
| Due to Deferred Compensation Programs | 1,414,815                                | 288,152              | 101,147              | 1,601,820                                  |
| Due to other funds                    | 1,588,214                                | 805,387,250          | 803,337,247          | 3,638,217                                  |
| Due to other governmental units       | <u>173,046</u>                           | <u>8,854</u>         | <u>36,576</u>        | <u>145,324</u>                             |
| Total liabilities                     | <u>\$3,854,912</u>                       | <u>\$807,780,117</u> | <u>\$805,541,185</u> | <u>\$6,093,844</u>                         |

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCES  
PENSION TRUST FUNDS

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|  | <u>Police<br/>Pension and<br/>Relief Fund</u> | <u>Firemen's<br/>Pension and<br/>Relief Fund</u> | <u>Total</u>        |
|--|---|--|---------------------|
| <u>OPERATING REVENUES</u>  |   |  |                     |
| Interest earned  | \$ 61,757                                     | \$ 293,363                                       | \$ 355,120          |
| Contributions  | <u>34,263</u>                                 | <u>426,701</u>                                   | <u>460,964</u>      |
| Total operating revenues   | <u>96,020</u>                                 | <u>720,064</u>                                   | <u>816,084</u>      |
| <u>OPERATING EXPENSES</u>  |   |  |                     |
| Benefit payments   | 60,373  | 129,305  | 189,678             |
| Other  | <u>4,399</u>                                  | <u>37,914</u>                                    | <u>42,313</u>       |
| Total operating expenses   | <u>64,772</u>                                 | <u>167,219</u>                                   | <u>231,991</u>      |
| <u>NET INCOME</u>  | 31,248  | 552,845  | 584,093             |
| <u>FUND BALANCES</u>   |   |  |                     |
| Beginning of year  | 1,041,630                                     | 3,707,290  | 4,748,920           |
| Transfer to Firefighter's Retirement<br>System of the State of Louisiana | <u>                    </u>                   | <u>(2,698,240)</u>                               | <u>(2,698,240)</u>  |
| End of year  | <u>\$1,072,878</u>                            | <u>\$ 1,561,895</u>                              | <u>\$ 2,634,773</u> |



SUPPLEMENTARY INFORMATION SECTION

SCHEDULE OF GENERAL FIXED ASSETS - BY FUNCTION AND ACTIVITY

## Terrebonne Parish Consolidated Government

December 31, 1995

| <u>FUNCTION AND ACTIVITY</u>         | <u>Total</u>      | <u>Land,<br/>Buildings<br/>and<br/>Improvements</u> | <u>Office,<br/>Furniture,<br/>Fixtures and<br/>Equipment</u> | <u>Machinery<br/>Equipment</u> |
|--------------------------------------|-------------------|---|--|--------------------------------|
| <b>General Government:</b>           |                   |   |  |                                |
| Parish council                       | \$ 39,134         |   | \$ 23,080  | \$ 16,054                      |
| Parish council staff                 | 65,520            |   | 65,520   |                                |
| City court                           | 17,774            |   |  | 17,774                         |
| District court                       | 8,158             |   | 8,158  |                                |
| Clerk of court                       | 42,825            |   | 42,825   |                                |
| Judicial - other                     | 1,068             |   | 1,068  |                                |
| Parish president                     | 80,445            |   | 41,070   | 39,375                         |
| Registrar of voters                  | 3,772             |   | 3,772  |                                |
| Finance                              | 142,095           |   | 142,095  |                                |
| Purchasing                           | 158,737           | \$ 82,153   | 52,789   | 23,795                         |
| Risk management                      | 59,684            |   | 32,333   | 27,351                         |
| Personnel                            | 29,132            |   | 19,678   | 9,454                          |
| Data processing                      | 850,181           |   | 850,181  |                                |
| General government land and building | 7,402,342         | 7,314,627   | 23,257   | 64,458                         |
| Grant administration                 | 504,587           | 136,940   | 321,517  | 46,130                         |
| City Marshal's office                | 141,579           |   | 8,091  | 133,488                        |
| Planning & zoning                    | 171,964           |   | 56,640   | 115,324                        |
| <b>Total general government</b>      | <b>9,718,997</b>  | <b>7,533,720</b>                                    | <b>1,692,074</b>   | <b>493,203</b>                 |
| <b>Public Safety:</b>                |                   |   |  |                                |
| Police protection                    | 1,921,036         | 1,193,790   | 47,771   | 679,475                        |
| Fire protection                      | 7,673,604         | 2,967,443   | 291,482  | 4,414,679                      |
| Parish prisoners                     | 11,127,180        | 10,654,564  | 443,552  | 29,064                         |
| <b>Total public safety</b>           | <b>20,721,820</b> | <b>14,815,797</b>                                   | <b>782,805</b>   | <b>5,123,218</b>               |
| <b>Streets and Drainage:</b>         |                   |   |  |                                |
| Public works                         | 487,770           | 130,001   | 142,653  | 215,116                        |
| Parish transportation                | 12,391            | 12,391  |  |                                |
| Roads                                | 1,405,984         | 249,727   | 30,994   | 1,125,263                      |
| Drainage                             | 19,321,186        | 113,508   | 37,902   | 19,169,776                     |
| Parishwide drainage                  | 25,580            | 25,000  |  | 580                            |
| <b>Total streets and drainage</b>    | <b>21,252,911</b> | <b>530,627</b>                                      | <b>211,549</b>   | <b>20,510,735</b>              |
| <b>Sanitation:</b>                   |                   |   |  |                                |
| Animal shelter                       | 79,892            | 40,740  | 30,673   | 8,479                          |
| Recycling                            | 5,083             |   | 5,083  |                                |
| Landfill                             | 4,133,641         | 1,558,366   | 101,563  | 2,473,712                      |
| <b>Total sanitation</b>              | <b>4,218,616</b>  | <b>1,599,106</b>                                    | <b>137,319</b>   | <b>2,482,191</b>               |

| <u>FUNCTION AND ACTIVITY</u>                         | <u>Total</u>        | <u>Land,<br/>Buildings<br/>and<br/>Improvements</u> | <u>Office,<br/>Furniture,<br/>Fixtures and<br/>Equipment</u> | <u>Machinery<br/>Equipment</u> |
|--|---------------------|---|--|--------------------------------|
| <b>Health and Welfare:</b>                           |                     |   |  |                                |
| Coroner  | 78,347              |   | 68,972   | 9,375                          |
| Public health center                                 | 1,070,408           | 1,026,231   | 40,563   | 3,614                          |
| Emergency 911  | 2,000               |   | 2,000  |                                |
| Emergency preparedness                               | 1,226               |   |  | 1226                           |
| Agriculture extension service                        | 12,994              |   | 12,994   |                                |
|  | <u>1,164,975</u>    | <u>1,026,231</u>                                    | <u>124,529</u>   | <u>14,215</u>                  |
| <b>Culture and Recreation:</b>                       |                     |   |  |                                |
| Adult softball                                       | 805                 |   |  | 805                            |
| Parks and recreation                                 | 75,582              |   | 6,488  | 69,094                         |
| Camps and workshops                                  | 1,667               |   | 1,667  |                                |
| Little Caillou                                       | 3,507               | 3,507   |  |                                |
| Auditoriums  | 763,552             | 731,961   | 15,723   | 15,868                         |
| Non-district recreation                              | 597,773             | 318,072   | 1,039  | 278,662                        |
| Swimming   | 853,504             | 853,504   |  |                                |
| Gyms and fields                                      | 564,764             | 547,209   | 2,670  | 14,885                         |
| Grand Bois Park                                      | 54,725              | 10,399  |  | 44,326                         |
| Arts and humanity                                    | 4,597               |   | 4,597  |                                |
|  | <u>2,920,476</u>    | <u>2,464,652</u>                                    | <u>32,184</u>  | <u>423,640</u>                 |
| <b>Economic Development and Assistance:</b>          |                     |   |  |                                |
| Waterway and ports                                   | 1,023,474           | 1,022,374   | 1,100  |                                |
|  | <u>1,023,474</u>    | <u>1,022,374</u>                                    | <u>1,100</u>   |                                |
| Total general fixed assets<br>allocated to functions | 61,021,269          | <u>\$28,992,507</u>                                 | <u>\$2,981,560</u>   | <u>\$29,047,202</u>            |
| Construction in progress                             | <u>937,721</u>      |   |  |                                |
| Total general fixed assets                           | <u>\$61,958,990</u> |   |  |                                |

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS - BY FUNCTION AND ACTIVITY

Terrebonne Parish Consolidated Government

December 31, 1995

| <u>FUNCTION AND ACTIVITY</u>      | General<br>Fixed Assets<br>January 1,<br>1995 | <u>Adjustments</u> | <u>Additions</u> | <u>Deductions</u> | General<br>Fixed<br>Assets<br>December<br>31, 1995 |
|-----------------------------------|---|--------------------|------------------|-------------------|--|
| <b>General Government:</b>        |   |                    |                  |                   |  |
| Parish council                    | \$ 53,914                                     | \$ (17,083)        | \$ 2,303         |                   | \$ 39,134  |
| Parish council staff              | 71,600  | (7,446)            | 1,366            |                   | 65,520   |
| City court                        | 17,774  |                    |                  |                   | 17,774   |
| District court                    | 7,789   | (389)              | 758              |                   | 8,158  |
| Clerk of court                    |   |                    | 42,825           |                   | 42,825   |
| Judicial - other                  | 564   |                    | 504              |                   | 1,068  |
| Parish president                  | 87,420  | (9,773)            | 2798             |                   | 80,445   |
| Registrar of voters               | 13,811  | (6,045)            | 2,389            | \$ 6,383          | 3,772  |
| Finance                           | 165,066                                       | (32,087)           | 9116             |                   | 142,095  |
| Purchasing                        | 163,472                                       | (4,735)            |                  |                   | 158,737  |
| Risk management                   | 72,036  | (12,352)           |                  |                   | 59,684   |
| Personnel                         | 33,426  | (4,294)            |                  |                   | 29,132   |
| Data processing                   | 646,817                                       | (19,741)           | 223,105          |                   | 850,181  |
| General government                |   |                    |                  |                   |  |
| land and building                 | 7,409,043                                     | (10,031)           | 3,330            |                   | 7,402,342  |
| Grant administration              | 316,174                                       | (8,900)            | 197,313          |                   | 504,587  |
| City Marshal's office             | 71,558  | 14,421             | 55,600           |                   | 141,579  |
| Planning and zoning               | 165,766                                       | (11,645)           | 17,843           |                   | 171,964  |
| Parking meters                    | 69,278  | (69,278)           |                  |                   | 0  |
| <b>Total general government</b>   | <u>9,365,508</u>                              | <u>(199,378)</u>   | <u>559,250</u>   | <u>6,383</u>      | <u>9,718,997</u>                                   |
| <b>Public Safety:</b>             |   |                    |                  |                   |  |
| Police protection                 | 1,870,450                                     | (48,039)           | 101,425          | 2,800             | 1,921,036  |
| Fire protection                   | 7,090,519                                     | (73,387)           | 656,472          |                   | 7,673,604  |
| Parish prisoners                  | 11,088,006                                    | (28,503)           | 67,677           |                   | 11,127,180   |
| <b>Total public safety</b>        | <u>20,048,975</u>                             | <u>(149,929)</u>   | <u>825,574</u>   | <u>2,800</u>      | <u>20,721,820</u>                                  |
| <b>Streets and Drainage:</b>      |   |                    |                  |                   |  |
| Public works                      | 487,020                                       | (38,596)           | 39,346           |                   | 487,770  |
| Parish transportation             | 12,391  |                    |                  |                   | 12,391   |
| Roads                             | 1,343,502                                     | (9,427)            | 161,479          | 89,570            | 1,405,984  |
| Drainage                          | 16,662,457                                    | 5,545              | 2,653,184        |                   | 19,321,186   |
| Parishwide drainage               | 25,000  |                    | 580              |                   | 25,580   |
| <b>Total streets and drainage</b> | <u>18,530,370</u>                             | <u>(42,478)</u>    | <u>2,854,589</u> | <u>89,570</u>     | <u>21,252,911</u>                                  |
| <b>Sanitation:</b>                |   |                    |                  |                   |  |
| Animal shelter                    | 84,797  | (3,305)            |                  | 1,600             | 79,892   |
| Recycling                         | 5,407   | (324)              |                  |                   | 5,083  |
| Landfill                          | 3,861,963                                     | (4,266)            | 275,944          |                   | 4,133,641  |
| <b>Total sanitation</b>           | <u>3,952,167</u>                              | <u>(7,895)</u>     | <u>275,944</u>   | <u>1,600</u>      | <u>4,218,616</u>                                   |

| <u>FUNCTION AND ACTIVITY</u>                         | General<br>Fixed Assets<br>January 1,<br>1995 | <u>Adjustments</u> | <u>Additions</u>   | <u>Deductions</u>  | General<br>Fixed<br>Assets<br>December<br>31, 1995 |
|--|---|--------------------|--------------------|--------------------|--|
| Health and Welfare:                                  |   |                    |                    |                    |  |
| Coroner  | 82,426  | (4,079)            |                    |                    | 78,347   |
| Public health center                                 | 1,069,957                                     | (2,464)            | 2,915              |                    | 1,070,408  |
| Emergency 911  | 2,000   |                    |                    |                    | 2,000  |
| Emergency preparedness                               |   |                    | 1226               |                    | 1,226  |
| Agriculture extension<br>service                     | <u>22,988</u>                                 | <u>(9,994)</u>     |                    |                    | <u>12,994</u>                                      |
| Total health and welfare                             | <u>1,177,371</u>                              | <u>(16,537)</u>    | <u>4,141</u>       |                    | <u>1,164,975</u>                                   |
| Culture and Recreation:                              |   |                    |                    |                    |  |
| Adult softball                                       |   |                    | 805                |                    | 805  |
| Parks and recreation                                 | 66,076  | (8,717)            | 18,223             |                    | 75,582   |
| Camps and workshops                                  | 1,667   |                    |                    |                    | 1,667  |
| Little Caillou                                       | 3,507   |                    |                    |                    | 3,507  |
| Auditoriums  | 760,895                                       | (435)              | 3,092              |                    | 763,552  |
| Non-district recreation                              | 502,716                                       | (3,569)            | 98,626             |                    | 597,773  |
| Swimming   | 853,504                                       |                    |                    |                    | 853,504  |
| Gyms and fields                                      | 568,470                                       | (3,706)            |                    |                    | 564,764  |
| Grand Bois Park                                      | 55,514  | (789)              |                    |                    | 54,725   |
| Arts and humanity                                    |   |                    | <u>4,597</u>       |                    | <u>4,597</u>                                       |
| Total culture and<br>recreation                      | <u>2,812,349</u>                              | <u>(17,216)</u>    | <u>125,343</u>     |                    | <u>2,920,476</u>                                   |
| Economic Development<br>and Assistance:              |   |                    |                    |                    |  |
| Waterways and ports                                  | <u>1,023,474</u>                              |                    |                    |                    | <u>1,023,474</u>                                   |
| Total general fixed assets<br>allocated to functions | 56,910,214                                    | (433,433)          | 4,644,841          | 100,353            | 61,021,269   |
| Construction in progress                             | <u>548,537</u>                                | <u>2,046,036</u>   | <u>764,466</u>     | <u>2,421,318</u>   | <u>937,721</u>                                     |
| Total general fixed assets                           | <u>\$57,458,751</u>                           | <u>\$1,612,603</u> | <u>\$5,409,307</u> | <u>\$2,521,671</u> | <u>\$61,958,990</u>                                |

SCHEDULE OF COMPENSATION PAID TO COUNCIL

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

TERREBONNE PARISH COUNCIL

Included in legislative expenditures of the General Fund is the compensation of the members of the Parish Council. In accordance with State of Louisiana Statutes, the Parish has elected the monthly payment method of compensation in lieu of per diem payments. Under this method, the Chairmen of the Parish Council received \$900 per month and each of the Council members received \$800 per month.

|                         | <u>Salary</u>    |
|-------------------------|------------------|
| Alenetta L. Aldridge    | \$ 9,785         |
| Nolan J. Bergeron, Jr.  | 9,840            |
| Mart J. Black           | 9,600            |
| Ray B. Boudreaux, Jr.   | 9,674            |
| Joseph B. Breaux Jr.    | 11,958           |
| Dr. James A. Butler Jr. | 9,608            |
| Thomas A. Callahan      | 9,975            |
| Carl J. Chauvin         | 9,784            |
| James J. Collins, Jr.   | 9,820            |
| Reggie P. Dupre Jr.     | 9,946            |
| J. Winston English      | 9,600            |
| Percy E. Gabriel, Sr.   | 9,686            |
| Lorraine D. Kimbrell    | 10,465           |
| David J. LeBoeuf        | 9,730            |
| Dallas A. Theriot, Jr.  | <u>9,600</u>     |
| Total                   | <u>\$149,071</u> |

SCHEDULE OF PROPERTY, PLANT AND EQUIPMENT - UTILITIES FUND

Terrebonne Parish Consolidated Government

December 31, 1995

|                                    | Annual<br>Depreciation<br>Rate | Balance<br>January<br>1, 1995 | Adjustments        | Additions          | Deletions          | December 31, 1995   |                             |                     |
|------------------------------------|--------------------------------|-------------------------------|--------------------|--------------------|--------------------|---------------------|-----------------------------|---------------------|
|                                    |                                |                               |                    |                    |                    | Balance             | Accumulated<br>Depreciation | Net<br>Book Value   |
| <u>ELECTRIC SYSTEM</u>             |                                |                               |                    |                    |                    |                     |                             |                     |
| Plant and<br>improvements          | 2% - 10%                       | \$25,998,424                  |                    | \$2,306,442        |                    | \$28,304,866        | \$21,725,768                | \$ 6,579,098        |
| Construction<br>in progress        |                                | 3,162,349                     |                    | 3,275,157          | \$2,829,251        | 3,608,255           |                             | 3,608,255           |
| Distribution<br>system             | 4% - 10%                       | <u>23,713,130</u>             |                    | <u>1,151,761</u>   |                    | <u>24,864,891</u>   | <u>14,695,884</u>           | <u>10,169,007</u>   |
| Total<br>Electric                  |                                | <u>52,873,903</u>             |                    | <u>6,733,360</u>   | <u>2,829,251</u>   | <u>56,778,012</u>   | <u>36,421,652</u>           | <u>20,356,360</u>   |
| <u>GAS DISTRIBUTION<br/>SYSTEM</u> |                                |                               |                    |                    |                    |                     |                             |                     |
| Gas distribution<br>system         | 5% - 10%                       | 4,219,626                     | \$2,864,325        | 469,912            |                    | 7,553,863           | 3,875,588                   | 3,678,275           |
| Construction<br>in progress        |                                | <u>223,085</u>                |                    | <u>505,318</u>     | <u>59,746</u>      | <u>668,657</u>      |                             | <u>668,657</u>      |
| Total<br>gas                       |                                | <u>4,442,711</u>              | <u>2,864,325</u>   | <u>975,230</u>     | <u>59,746</u>      | <u>8,222,520</u>    | <u>3,875,588</u>            | <u>4,346,932</u>    |
| <u>MISCELLANEOUS<br/>EQUIPMENT</u> |                                |                               |                    |                    |                    |                     |                             |                     |
| Miscellaneous<br>equipment         | 20% - 25%                      | 3,008,142                     |                    | 124,238            |                    | 3,132,380           | 2,341,452                   | 790,928             |
| Construction<br>in progress        |                                | <u>2,641,957</u>              |                    | <u>458,464</u>     | <u>92,084</u>      | <u>3,008,337</u>    |                             | <u>3,008,337</u>    |
| Total<br>miscellaneous             |                                | <u>5,650,099</u>              |                    | <u>582,702</u>     | <u>92,084</u>      | <u>6,140,717</u>    | <u>2,341,452</u>            | <u>3,799,265</u>    |
| Totals                             |                                | <u>\$62,966,713</u>           | <u>\$2,864,325</u> | <u>\$8,291,292</u> | <u>\$2,981,081</u> | <u>\$71,141,249</u> | <u>\$42,638,692</u>         | <u>\$28,502,557</u> |

SCHEDULE OF INSURANCE IN FORCE - UTILITIES FUND

Terrebonne Parish Consolidated Government

December 31, 1995

(UNAUDITED)

| <u>Company</u>                          | <u>Type of Insurance</u>   | <u>Amount</u> | <u>Expiration Date</u> |
|---|--|---------------|------------------------|
| The Continental Insurance Company       | Workers' Compensation<br>Deductible: \$300,000                         | Statutory     | 1-01-96                |
| Aegis Insurance Company                 | Excess Liability:<br>Gas and Electric Utility<br>Deductible: \$200,000 | 10,000,000    | 1-01-96                |
| TIG Insurance Company                   | Auto Liability<br>Deductible: \$250,000                                | 1,000,000     | 1-01-96                |
| Insurance Company of North America      | * Commercial Property<br>Deductible: \$100,000                         | 25,000,000    | 1-01-96                |
| Westchester Fire Insurance Company      | * Commercial Property<br>(Underlying limit of \$25,000,000)            | 10,000,000    | 1-01-96                |
| Westport Insurance Corporation          | * Commercial Property<br>(Underlying limit of \$25,000,000)            | 5,000,000     | 1-01-96                |
| Firemens Fund Insurance Company (of LA) | * Commercial Property<br>(Underlying limit of \$25,000,000)            | 10,000,000    | 1-01-96                |
| Firemens Fund Insurance Company (of LA) | * Commercial Property<br>(Underlying limit of \$50,000,000)            | 32,000,000    | 1-01-96                |
| Hartford Steamboiler                    | Boiler and Machinery Policy<br>Deductible: \$5,000 - 80,000            | 25,000,000    | 6-08-96                |
| TIG Specialty Insurance Company         | Excess Liability:<br>(Workers' Compensation and Auto Liability)        | 5,000,000     | 1-01-96                |

\* Two percent (2%) of the value at the time of loss of each separate building or structure including the personal property contained therein or in the yard or \$250,000, whichever is greater as respects windstorm losses.



SCHEDULE OF UTILITY CUSTOMERS - URBAN SERVICES DISTRICT - UTILITIES FUND

Terrebonne Parish Consolidated Government

December 31, 1995

(UNAUDITED)

Records maintained by the Urban Services District indicated there were 14,932 utility customers at December 31, 1995 compared to 14,696 utility customers at December 31, 1994.

A comparison of the number of meters being serviced at December 31, 1995 and December 31, 1994, follows:

| <u>Department</u> | <u>December<br/>31, 1995</u> | <u>December<br/>31, 1994</u> |
|-------------------|------------------------------|------------------------------|
| Electric          | 9,403                        | 9,207                        |
| Gas               | <u>11,579</u>                | <u>11,612</u>                |
| Totals            | <u>20,982</u>                | <u>20,819</u>                |

There were no unmetered customers at December 31, 1995.

SCHEDULE OF REVENUES BY SOURCE AND EXPENSES BY TYPE

Terrebonne Parish Consolidated Government

Police Pension and Relief Fund

December 31, 1995

| <u>Year Ended</u>        | <u>Revenues by Source</u>     |                               |                                    |                               | <u>Total</u> |
|--------------------------|-------------------------------|-------------------------------|------------------------------------|-------------------------------|--------------|
|                          | <u>Employee Contributions</u> | <u>Employer Contributions</u> | <u>Investment and Other Income</u> | <u>Operating Transfers In</u> |              |
| Three month period ended |                               |                               |                                    |                               |              |
| 12/31/83                 | 0                             | \$ 50,000                     | \$ 26,547                          | 0                             | \$ 76,547    |
| 12/31/84                 | 0                             | 0                             | \$ 37,897                          | 0                             | \$ 37,897    |
| 12/31/85                 | 0                             | 0                             | \$ 27,721                          | 0                             | \$ 27,721    |
| 12/31/86                 | 0                             | 0                             | \$ 22,719                          | 0                             | \$ 22,719    |
| 12/31/87                 | 0                             | \$656,698                     | \$ 32,117                          | 0                             | \$ 688,815   |
| 12/31/88                 | 0                             | 0                             | \$ 76,278                          | 0                             | \$ 76,278    |
| 12/31/89                 | 0                             | 0                             | \$ 77,454                          | 0                             | \$ 77,454    |
| 12/31/90                 | 0                             | 0                             | \$ 73,527                          | \$ 14,061                     | \$ 87,588    |
| 12/31/91                 | 0                             | \$ 34,976                     | \$ 78,253                          | 0                             | \$ 113,229   |
| 12/31/92                 | 0                             | \$ 34,976                     | \$ 68,849                          | 0                             | \$ 103,825   |
| 12/31/93                 | 0                             | \$ 51,176                     | \$ 75,550                          | 0                             | \$ 126,726   |
| 12/31/94                 | 0                             | \$ 34,263                     | \$ 76,622                          | 0                             | \$ 110,885   |
| 12/31/95                 | 0                             | \$ 34,263                     | \$ 61,757                          | 0                             | \$ 96,020    |

| <u>Expenses by Type</u> |  |                |              |
|-------------------------|--|----------------|--------------|
| <u>Benefits</u>         | <u>Administrative<br/>Expenses<br/>and Other</u> | <u>Refunds</u> | <u>Total</u> |
| \$ 48,000               | \$ 696,258                                       | \$ 8,768       | \$ 753,026   |
| \$ 27,868               | \$ 797   | \$ 1,198       | \$ 29,863    |
| \$ 67,678               | \$ 1,868   | 0              | \$ 69,546    |
| \$ 71,016               | \$ 4,425   | 0              | \$ 75,441    |
| \$ 91,240               | \$ 2,615   | 0              | \$ 93,855    |
| \$ 105,539              | \$ 2,782   | 0              | \$ 108,321   |
| \$ 70,604               | \$ 3,302   | 0              | \$ 73,906    |
| \$ 71,167               | \$ 3,027   | 0              | \$ 74,194    |
| \$ 71,167               | \$ 4,093   | \$ 2,554       | \$ 77,814    |
| \$ 58,127               | \$ 1,661   | 0              | \$ 59,788    |
| \$ 70,899               | \$ 5,113   | \$ 3,208       | \$ 79,220    |
| \$ 72,086               | \$ 1,726   | 0              | \$ 73,812    |
| \$ 60,373               | \$ 4,399   | 0              | \$ 64,772    |

SCHEDULE OF ANALYSIS OF FUNDING PROGRESS

Terrebonne Parish Consolidated Government

Police Pension and Relief Fund

December 31, 1995

| <u>Year Ended</u> | <u>Net Assets<br/>Available<br/>for Benefits</u> | <u>Pension<br/>Benefit<br/>Obligation</u> | <u>Percentage<br/>Funded</u> | <u>Overfunded<br/>Pension<br/>Benefit<br/>Obligation</u> |
|-------------------|--|---|------------------------------|--|
| 12/31/93          | \$ 1,004,557                                     | \$ 873,903                                | 114.95%                      | \$ 130,654   |
| 12/31/94          | \$ 1,041,630                                     | \$ 1,030,335                              | 101.10%                      | \$ 11,295  |
| 12/31/95          | \$ 1,072,878                                     | \$ 1,030,335                              | 104.13%                      | \$ 42,543  |

STATISTICAL INFORMATION SECTION

GENERAL GOVERNMENTAL EXPENDITURES

Terrebonne Parish Consolidated Government

Last Ten Years

(UNAUDITED)

| <u>Year</u> | <u>Total</u> | <u>General<br/>Government</u> | <u>Public<br/>Safety</u> | <u>Streets<br/>and<br/>Drainage</u> | <u>Sanitation</u> |
|-------------|--------------|-------------------------------|--------------------------|-------------------------------------|-------------------|
| 1986        | \$50,340,043 | \$6,822,527                   | \$ 6,203,943             | \$ 8,985,097                        | \$5,493,307       |
| 1987        | 47,820,211   | 5,553,137                     | 5,270,823                | 5,825,693                           | 4,382,566         |
| 1988        | 42,182,246   | 5,069,056                     | 5,508,111                | 6,226,155                           | 3,970,286         |
| 1989        | 44,507,186   | 5,230,909                     | 5,655,623                | 5,464,731                           | 3,524,276         |
| 1990        | 48,982,290   | 5,156,780                     | 8,209,673                | 7,678,225                           | 4,181,628         |
| 1991        | 59,583,476   | 5,601,087                     | 8,287,111                | 9,118,723                           | 4,436,142         |
| 1992        | 58,034,447   | 6,030,703                     | 11,903,664               | 10,171,769                          | 8,544,542         |
| 1993 (3)    | 46,372,381   | 7,577,999                     | 8,816,757                | 11,130,547                          | 5,412,902         |
| 1994 (3)    | 48,383,371   | 5,775,448                     | 8,329,286                | 16,694,935                          | 6,345,648         |
| 1995 (3)    | 50,171,852   | 6,735,605                     | 9,201,580                | 13,493,347                          | 5,982,431         |

- (1) The miscellaneous function is used for items which cannot be properly classified under the other nine functions.
- (2) For years 1986 thru 1991, "Miscellaneous" includes capital projects which were not broken out into its government function.
- (3) As required by GASB 14, the Parish began to report certain component units as discrete rather than blended.

Note: Information includes all Governmental Fund types.

Source: Comprehensive Annual Financial Audit Report

| <u>Health<br/>and<br/>Welfare</u> | <u>Debt<br/>Service</u> | <u>Culture<br/>and<br/>Recreation</u> | <u>Education</u> | <u>Economic<br/>Development<br/>and<br/>Assistance</u> | <u>Miscellaneous<br/>(1) (2)</u> |
|-----------------------------------|-------------------------|---------------------------------------|------------------|--|----------------------------------|
| \$5,783,006                       | \$5,534,683             | \$3,587,539                           | \$16,211         | \$5,135,287  | \$ 2,778,443                     |
| 5,182,636                         | 8,247,284               | 3,010,753                             | 1,855            | 6,510,730  | 3,834,734                        |
| 3,910,686                         | 5,450,371               | 2,995,529                             | 14,199           | 5,027,313  | 4,010,540                        |
| 5,927,298                         | 4,849,988               | 2,905,253                             | 13,532           | 6,199,329  | 4,736,247                        |
| 6,352,547                         | 4,774,135               | 3,192,303                             | 17,345           | 6,631,862  | 2,787,792                        |
| 6,420,338                         | 4,585,544               | 4,017,328                             | 17,674           | 6,879,330  | 10,220,199                       |
| 6,353,689                         | 4,853,341               | 3,531,905                             | 14,334           | 5,693,250  | 937,250                          |
| 4,245,219                         | 3,668,581               | 1,397,673                             | 14,703           | 3,108,632  | 999,368                          |
| 3,831,211                         | 2,856,456               | 1,746,856                             | 20,151           | 2,247,484  | 535,896                          |
| 3,726,512                         | 3,187,822               | 2,213,041                             | 21,577           | 3,882,096  | 1,727,841                        |

GENERAL GOVERNMENTAL REVENUES BY SOURCE

## Terrebonne Parish Consolidated Government

Last Ten Years

(UNAUDITED)

| <u>Year</u> | <u>Total</u> | <u>Taxes</u> | <u>Licenses<br/>and<br/>Permits</u> | <u>Inter-<br/>governmental</u> | <u>Charges<br/>for<br/>Services</u> | <u>Fines<br/>and<br/>Forfeitures</u> | <u>Miscellaneous</u> |
|-------------|--------------|--------------|-------------------------------------|--------------------------------|-------------------------------------|--------------------------------------|----------------------|
| 1986        | \$46,841,487 | \$24,947,533 | \$ 950,543                          | \$16,025,952                   | \$1,546,371                         | \$ 198,881                           | \$3,172,207          |
| 1987        | 44,640,088   | 23,557,170   | 944,129                             | 15,708,205                     | 1,594,766                           | 243,655                              | 2,592,163            |
| 1988        | 41,478,996   | 23,009,886   | 904,826                             | 13,027,683                     | 1,467,256                           | 314,467                              | 2,754,878            |
| 1989        | 48,529,795   | 25,136,095   | 1,116,983                           | 15,967,045                     | 1,864,797                           | 227,506                              | 4,217,369            |
| 1990        | 48,617,848   | 25,675,885   | 1,080,129                           | 15,718,669                     | 2,083,853                           | 223,491                              | 3,835,821            |
| 1991        | 56,429,645   | 27,592,789   | 1,178,646                           | 22,124,041                     | 2,200,553                           | 236,472                              | 3,097,144            |
| 1992        | 55,150,935   | 27,644,988   | 1,289,291                           | 21,028,747                     | 2,467,806                           | 241,786                              | 2,478,317            |
| 1993 (1)    | 50,396,048   | 29,843,726   | 1,279,048                           | 14,510,334                     | 1,804,643                           | 1,690,046                            | 1,268,251            |
| 1994 (1)    | 47,092,301   | 16,227,428   | 1,328,395                           | 24,441,724                     | 2,736,449                           | 248,842                              | 2,109,463            |
| 1995 (1)    | 60,735,710   | 31,174,791   | 1,373,448                           | 20,518,020                     | 3,238,039                           | 247,498                              | 4,183,914            |

Table 2-A

GENERAL GOVERNMENTAL TAX REVENUES BY SOURCE

## Terrebonne Parish Consolidated Government

Last Ten Years

(UNAUDITED)

| <u>Year</u>  | <u>Total</u> | <u>Ad<br/>Valorem<br/>Taxes</u> | <u>Sales &amp; Use<br/>Taxes</u> | <u>Special<br/>Assessment<br/>Taxes</u> | <u>Other<br/>Taxes</u> |
|--------------|--------------|---------------------------------|----------------------------------|---|------------------------|
| 1986         | \$24,947,533 | \$16,768,913                    | \$ 8,007,331                     | \$ 66,626                               | \$104,663              |
| 1987         | 23,557,170   | 15,721,222                      | 7,652,189                        | 55,804                                  | 127,955                |
| 1988         | 23,009,886   | 14,899,529                      | 7,847,506                        | 119,693                                 | 143,158                |
| 1989         | 25,136,095   | 16,704,614                      | 8,095,383                        | 101,189                                 | 234,909                |
| 1990         | 25,675,885   | 15,958,437                      | 9,051,294                        | 132,678                                 | 533,476                |
| 1991         | 27,592,789   | 17,185,906                      | 9,664,778                        | 316,848                                 | 425,257                |
| 1992         | 27,644,988   | 17,439,881                      | 9,381,665                        | 279,929                                 | 543,513                |
| 1993 (1)     | 29,843,726   | 15,395,066                      | 13,711,731                       | 231,728                                 | 505,201                |
| 1994 (1)/(2) | 16,227,428   | 146,486                         | 15,383,064                       | 205,463                                 | 492,415                |
| 1995 (1)     | 31,174,791   | 14,169,307                      | 16,347,052                       | 120,572                                 | 537,860                |

(1) As required by GASB 14, the Parish began to report certain component units as discrete rather than blended.

(2) In 1994, the Parish changed the method of recording ad valorem taxes. Taxes levied in the current year are recorded as revenue in the next year which is the year they were budgeted.

Note: Information includes all Governmental Fund types.

Source: Comprehensive Annual Financial Audit Report



PROPERTY TAX LEVIES AND DELINQUENT TAX COLLECTIONS

## Terrebonne Parish Consolidated Government

Last Ten Years

(UNAUDITED)

| <u>Year</u>  | <u>Collection Year</u> | <u>Total Tax Levy</u> | <u>Current Tax Collections</u> | <u>Percent of Current Taxes Collected</u> | <u>(1) Delinquent Tax Collections</u> | <u>Total Tax Collections</u> | <u>Ratio of Total Collections to Tax Levy and Delinquent Tax Collections</u> |
|--------------|------------------------|-----------------------|--------------------------------|---|---------------------------------------|------------------------------|--|
| 1986         | 1987                   | \$16,819,328          | \$15,783,115                   | 93.84%                                    | (4)                                   | \$15,783,115                 | (4)  |
| 1987         | 1988                   | 15,464,869            | 14,638,723                     | 94.66%                                    | \$256,353                             | 14,895,076                   | 94.75%   |
| 1988         | 1989                   | 14,875,091            | 14,515,239                     | 97.58%                                    | 24,438                                | 14,539,677                   | 97.58%   |
| 1989         | 1990                   | 16,580,180            | 16,365,815                     | 98.71%                                    | 124,434                               | 16,490,249                   | 98.72%   |
| 1990         | 1991                   | 15,921,223            | 15,706,770                     | 98.65%                                    | 37,214                                | 15,743,984                   | 98.66%   |
| 1991         | 1992                   | 17,070,844            | 16,987,728                     | 99.51%                                    | 115,062                               | 17,102,790                   | 99.52%   |
| 1992         | 1993                   | 17,418,630            | 17,148,659                     | 98.45%                                    | 21,251                                | 17,169,910                   | 98.45%   |
| 1993 (2)     | 1994                   | 15,228,235            | 15,088,356                     | 99.08%                                    | 166,831                               | 15,255,187                   | 99.09%   |
| 1994 (2)/(3) | 1995                   | 14,118,166            | 13,952,637                     | 98.83%                                    | 146,486                               | 14,099,123                   | 98.84%   |
| 1995 (2)     | 1996                   | 18,580,874            |                                |   |                                       |                              |  |

"Total Tax Levy" represents the taxpayer portion of the original levy of the Assessor. The amounts to be paid by the taxpayer are ultimately collected in full except for those adjustments due to assessment error or delayed homestead exemptions.

For financial statement reporting, ad valorem taxes represent total tax levy plus delinquent tax collections.

- (1) Delinquent taxes are collections corresponding to the levy year for the years 1986 to 1993.
- (2) As required by GASB 14, the Parish began to report certain component units as discrete rather than blended.
- (3) In 1994 and subsequent years there was a change in the method of recording ad valorem taxes. Taxes levied in the current year are recorded as revenue in the next year which is the year they were budgeted by the Parish.
- (4) Information not available.

Source: Sheriff and Ex-Officio Tax Collector's Grand Recapitulation of the Assessment Roll for the Parish of Terrebonne.

ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

## Terrebonne Parish Consolidated Government

Last Ten Years

(UNAUDITED)

| <u>Year</u> | <u>Taxable Assessed Value</u> | <u>Homestead Exemptions</u> | <u>Assessed Value</u> | <u>Estimated Actual Value</u> | <u>Ratio of Total Assessed Value to Total Estimated Actual Value*</u> |
|-------------|-------------------------------|-----------------------------|-----------------------|-------------------------------|---|
| 1986        | \$324,467,045                 | \$84,963,760                | \$409,430,805         | \$3,120,620,320               | 13.12%  |
| 1987        | 295,689,850                   | 85,935,395                  | 381,625,245           | 2,934,642,003                 | 13.00%  |
| 1988        | 278,642,160                   | 85,378,755                  | 364,020,915           | 2,818,972,767                 | 12.91%  |
| 1989        | 266,948,805                   | 86,734,495                  | 353,683,300           | 2,747,348,250                 | 12.87%  |
| 1990        | 249,096,275                   | 87,854,725                  | 336,951,000           | 2,468,327,767                 | 13.65%  |
| 1991        | 257,142,365                   | 88,777,745                  | 345,920,110           | 2,720,987,757                 | 12.71%  |
| 1992        | 248,560,190                   | 89,438,930                  | 337,999,120           | 2,677,668,107                 | 12.62%  |
| 1993        | 250,111,370                   | 91,245,640                  | 341,357,010 **        | 2,704,746,977                 | 12.62%  |
| 1994        | 264,582,325                   | 91,870,360                  | 356,452,685 **        | 2,822,190,753                 | 12.63%  |
| 1995        | 273,545,325                   | 94,694,955                  | 368,240,280 **        | 2,924,051,057                 | 12.59%  |

\*Actual Valuation (Market Value) as Computed to Assessed Valuation

Residential properties are assessed at 10% of fair market value; other movable property excluding land are to be assessed at 15%; and public service properties excluding land are to be assessed at 25% of fair market value. The overall assessed value is estimated to be 15% of actual market value.

\*\*Exempt Properties Not Included in Above.

Does not include exempt assessed valuations as follows:

|   | <u>1995</u>         | <u>1994</u>        | <u>1993</u>        |
|---|---------------------|--------------------|--------------------|
| (a) Real Estate and Improvements<br>(Under 10-Year Exemption) | \$ 8,393,010        | \$7,938,958        | \$6,004,000        |
| (b) Exempt Real Estate and Improvements                       | <u>1,876,200</u>    | <u>1,876,200</u>   | <u>1,876,200</u>   |
| Total Exempt Properties                                       | <u>\$10,269,210</u> | <u>\$9,815,158</u> | <u>\$7,880,200</u> |

Source: Terrebonne Parish Assessor's Grand Recapitulations of the Assessment Roll for the Parish of Terrebonne.

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

## Terrebonne Parish Consolidated Government

Last Ten Years

(UNAUDITED)

| <u>Year</u> | <u>Operating</u> | <u>Debt<br/>Service</u> | <u>Total</u> | <u>School<br/>Board</u> | <u>Others</u> | <u>Total</u> |
|-------------|------------------|-------------------------|--------------|-------------------------|---------------|--------------|
| 1986        | 142.98           | 43.57                   | 186.55       | 17.42                   | 9.62          | 213.59       |
| 1987        | 162.21           | 29.89                   | 192.10       | 17.77                   | 9.62          | 219.49       |
| 1988        | 168.07           | 34.58                   | 202.65       | 18.37                   | 10.60         | 231.62       |
| 1989        | 194.01           | 41.10                   | 235.11       | 18.38                   | 11.10         | 264.59       |
| 1990        | 218.84           | 58.96                   | 277.80       | 18.38                   | 11.52         | 307.70       |
| 1991        | 236.00           | 55.90                   | 291.90       | 18.51                   | 18.15         | 328.56       |
| 1992        | 271.26           | 48.19                   | 319.45       | 20.34                   | 11.86         | 351.65       |
| 1993        | 273.51           | 40.19                   | 313.70       | 20.57                   | 11.82         | 346.09       |
| 1994        | 275.09           | 32.79                   | 307.88       | 20.57                   | 11.86         | 340.31       |
| 1995        | 278.74           | 23.46                   | 302.20       | 19.49                   | 11.86         | 333.55       |

Source: Comprehensive Annual Financial Audit Report

SPECIAL ASSESSMENT BILLINGS AND COLLECTIONS

Terrebonne Parish Consolidated Government

Last Ten Years

(UNAUDITED)

| <u>Year</u> | <u>Special<br/>Assessment<br/>Billings (1)</u> | <u>Special<br/>Assessments<br/>Collected (1)/(3)</u> |
|-------------|--|--|
| 1986        | (2)  | (2)  |
| 1987        | (2)  | (2)  |
| 1988        | \$119,693                                      | \$113,004  |
| 1989        | 101,189  | 79,436   |
| 1990        | 132,678  | 146,934  |
| 1991        | 316,848  | 321,588  |
| 1992        | 279,929  | 293,274  |
| 1993        | 231,728  | 268,124  |
| 1994        | 205,463  | 197,624  |
| 1995        | 120,572  | 118,835  |

- (1) Includes prepayments and foreclosures.  
(2) Information not available.  
(3) Includes delinquent collections.

Source: Finance Department Records

COMPUTATION OF LEGAL DEBT MARGIN  
AD VALOREM TAX BONDS

Terrebonne Parish Consolidated Government

December 31, 1995

(UNAUDITED)

| Purpose:                            | <u>Fire<br/>Protection</u> | <u>Sanitation</u>    | <u>Roads,<br/>Highways<br/>and Bridges</u> | <u>Drainage</u>      |
|-------------------------------------|----------------------------|----------------------|--|----------------------|
| Assessed valuation                  | <u>\$368,240,280</u>       | <u>\$368,240,280</u> | <u>\$368,240,280</u>                       | <u>\$368,240,280</u> |
| Debt limit: 10% of assessed value * | <u>\$ 36,824,028</u>       | <u>\$ 36,824,028</u> | <u>\$ 36,824,028</u>                       | <u>\$ 36,824,028</u> |
| Less: Debt outstanding              | 360,000                    | 410,000              | 3,140,000                                  | 4,000,000            |
| Amounts held in sinking funds       | <u>(279,658)</u>           | <u>(410,000)</u>     | <u>(442,004)</u>                           | <u>(757,412)</u>     |
| Debt applicable to limitation       | <u>80,342</u>              | <u>0</u>             | <u>2,697,996</u>                           | <u>3,242,588</u>     |
| Legal debt margin                   | <u>\$ 36,743,686</u>       | <u>\$ 36,824,028</u> | <u>\$ 34,126,032</u>                       | <u>\$ 33,581,440</u> |

\* Debt may be incurred up to a limit of 10% of assessed valuation for any one purpose.

Source: Comprehensive Annual Financial Audit Report

RATIO OF AD VALOREM TAX DEBT TO ASSESSED VALUE  
AND NET AD VALOREM TAX DEBT TO ASSESSED VALUE

Terrebonne Parish Consolidated Government

Last Ten Years

(UNAUDITED)

| <u>Year</u> | <u>Population</u><br><u>(1)</u> | <u>Assessed</u><br><u>Value (3)</u> | <u>Ad Valorem</u><br><u>Tax Debt</u><br><u>(4)</u> | <u>Less Debt</u><br><u>Service Fund</u><br><u>(5)</u> | <u>Net</u><br><u>Ad Valorem</u><br><u>Tax Debt</u> | <u>Ratio of Net</u><br><u>Ad Valorem</u><br><u>Tax</u><br><u>Debt to</u><br><u>Assessed</u><br><u>Value</u> | <u>Net</u><br><u>Ad Valorem</u><br><u>Tax</u><br><u>Debt per</u><br><u>Capita</u> |
|-------------|---------------------------------|-------------------------------------|--|---|--|---|---|
| 1986        | 101,600                         | \$409,430,805                       | \$17,936,000                                       | \$5,273,277   | \$12,662,723                                       | 3.09%   | \$125   |
| 1987        | 98,977                          | 381,625,245                         | 15,826,000   | 4,841,691   | 10,984,309   | 2.88%   | 111   |
| 1988        | 98,000                          | 364,020,915                         | 13,553,000   | 4,346,168   | 9,206,832  | 2.53%   | 94  |
| 1989        | 96,568                          | 353,683,300                         | 13,637,000   | 4,278,471   | 9,358,529  | 2.65%   | 97  |
| 1990        | 96,982 (2)                      | 336,951,000                         | 11,859,000   | 4,264,394   | 7,594,606  | 2.25%   | 78  |
| 1991        | 97,824                          | 345,920,110                         | 9,835,000  | 4,272,129   | 5,562,871  | 1.61%   | 57  |
| 1992        | 99,581                          | 337,999,120                         | 7,800,000  | 3,820,359   | 3,979,641  | 1.18%   | 40  |
| 1993 (6)    | 99,833                          | 341,357,010                         | 6,490,000  | 3,040,594   | 3,449,406  | 1.01%   | 35  |
| 1994 (6)    | 99,948                          | 356,452,685                         | 4,805,000  | 1,554,798   | 3,250,202  | 0.91%   | 33  |
| 1995 (6)    | 100,485                         | 368,240,280                         | 7,910,000  | 1,899,324   | 6,010,676  | 1.63%   | 60  |

(1) Houma-Terrebonne Chamber of Commerce estimate

(2) 1990 U. S. Census

(3) From Table 4

(4) Amount includes bonded debt payable from ad valorem taxes.

(5) Amount available for repayment of bonds payable from ad valorem taxes.

(6) As required by GASB 14, the Parish began to report certain component units as discrete rather than blended.

Source: Comprehensive Annual Financial Audit Report

RATIO OF ANNUAL DEBT SERVICE EXPENDITURES  
FOR AD VALOREM TAX DEBT  
TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES

Terrebonne Parish Consolidated Government

Last Ten Years

(UNAUDITED)

| <u>Year</u> | <u>Principal</u> | <u>Interest and<br/>Fiscal Charges</u> | <u>Total Debt<br/>Service (1)</u> | <u>Total<br/>General<br/>Governmental<br/>Expenditures (2)</u> | <u>Ratio of<br/>Debt Service to<br/>General Governmental<br/>Expenditures</u> |
|-------------|------------------|--|-----------------------------------|--|---|
| 1986        | \$1,988,500      | \$1,171,276                            | \$ 3,159,776                      | \$50,340,043   | 6.28%   |
| 1987        | 2,110,000        | 1,055,595                              | 3,165,595                         | 47,820,211   | 6.62%   |
| 1988        | 2,273,000        | 931,326                                | 3,204,326                         | 42,182,246   | 7.60%   |
| 1989        | 2,094,000        | 807,866                                | 2,901,866                         | 44,507,186   | 6.52%   |
| 1990        | 1,978,000        | 906,260                                | 2,884,260                         | 48,982,290   | 5.89%   |
| 1991        | 2,024,000        | 746,440                                | 2,770,440                         | 59,583,476   | 4.65%   |
| 1992        | 2,035,000        | 614,491                                | 2,649,491                         | 58,034,447   | 4.57%   |
| 1993        | 1,180,000        | 350,398                                | 1,530,398                         | 46,372,381   | 3.30%   |
| 1994        | 925,000          | 344,672                                | 1,269,672                         | 48,383,371   | 2.62%   |
| 1995        | 895,000          | 266,522                                | 1,161,522                         | 50,171,852   | 2.32%   |

(1) Total Debt Service includes bonded debt from ad valorem taxes.

(2) From Table 1

Source: Comprehensive Annual Financial Report

COMPUTATION OF DIRECT AND OVERLAPPING BONDED DEBTAD VALOREM TAX BONDS

Terrebonne Parish Consolidated Government

December 31, 1995

(UNAUDITED)

| <u>Jurisdiction</u>                          | <u>Net<br/>Ad Valorem<br/>Tax Debt<br/>Outstanding</u> | <u>Percentage<br/>Applicable<br/>to<br/>Government</u> | <u>Amount<br/>Applicable<br/>to Government</u> |
|--|--|--|--|
| Direct:                                      |  |  |  |
| Terrebonne Parish<br>Consolidated Government | \$ 7,910,000   | 100%   | \$ 7,910,000                                   |
| Overlapping:                                 |  |  |  |
| Terrebonne Parish<br>School Board (1)        | <u>17,194,266</u>                                      | <u>100%</u>  | <u>17,194,266</u>                              |
| Total  | <u>\$25,104,266</u>                                    | 100%   | <u>\$25,104,266</u>                            |

(1) The fiscal year of the Terrebonne Parish School Board ends on June 30th. Overlapping debt is based on June 30, 1995 financial information.



SUMMARY OF UTILITY REVENUE BOND COVERAGE

## Terrebonne Parish Consolidated Government

Last Ten Years

(UNAUDITED)

| <u>Year</u> | <u>Net Income</u> | <u>Depreciation</u> | <u>Interest<br/>and<br/>Fiscal<br/>Charges</u> | <u>Available<br/>for<br/>Debt Service</u> | <u>Debt Service Requirements</u> |                 |              | <u>Coverage</u> |
|-------------|-------------------|---------------------|--|---|----------------------------------|-----------------|--------------|-----------------|
|             |                   |                     |  |   | <u>Principal</u>                 | <u>Interest</u> | <u>Total</u> |                 |
| 1986        | \$1,286,890       | \$2,178,249         | \$ 922,945                                     | \$4,388,084                               | \$1,043,000                      | \$ 921,064      | \$1,964,064  | 2.23            |
| 1987        | 2,179,418         | 2,133,591           | 867,169  | 5,180,178                                 | 1,093,000                        | 865,218         | 1,958,218    | 2.65            |
| 1988        | 2,349,084         | 2,132,951           | 810,428  | 5,292,463                                 | 1,154,000                        | 808,405         | 1,962,405    | 2.70            |
| 1989        | 3,085,450         | 1,716,051           | 743,438  | 5,544,939                                 | 1,215,000                        | 740,359         | 1,955,359    | 2.84            |
| 1990        | 68,877            | 2,209,004           | 667,795  | 2,945,676                                 | 1,285,000                        | 665,463         | 1,950,463    | 1.51            |
| 1991        | 682,741           | 2,193,286           | 586,994  | 3,463,021                                 | 1,365,000                        | 584,653         | 1,949,653    | 1.78            |
| 1992        | 1,401,199         | 1,794,737           | 879,046  | 4,074,982                                 | 580,000                          | 875,349         | 1,455,349    | 2.80            |
| 1993        | 2,604,828         | 1,696,639           | 1,105,445                                      | 5,406,912                                 | 605,000                          | 1,104,775       | 1,709,775    | 3.16            |
| 1994        | 1,678,891         | 1,720,002           | 783,013 (1)                                    | 4,181,906                                 | 630,000                          | 1,079,668       | 1,709,668    | 2.45            |
| 1995        | 4,436,280         | 1,803,691           | 738,180 (1)                                    | 6,978,151                                 | 655,000                          | 1,051,318       | 1,706,318    | 4.09            |

(1) Interest paid less interest earned on bond investments are capitalized.

Source: Comprehensive Annual Financial Audit Report

DEMOGRAPHIC STATISTICS

## Terrebonne Parish Consolidated Government

Last Ten Years

(UNAUDITED)

| <u>Year</u> | <u>Population<br/>(1)</u> | <u>Per Capita<br/>Income<br/>(3)</u> | <u>Median<br/>Age<br/>(4)</u> | <u>Public<br/>School<br/>Enrollment<br/>(5)</u> | <u>Average %<br/>Unemployment<br/>Terrebonne<br/>Parish<br/>(6)</u> |
|-------------|---------------------------|--------------------------------------|-------------------------------|---|---|
| 1986        | 101,600                   | 10,380                               | 26.9                          | 21,163  | 17.80   |
| 1987        | 98,977                    | 10,453                               | 27.1                          | 21,261  | 15.30   |
| 1988        | 98,000                    | 10,696                               | 26.9                          | 21,302  | 11.40   |
| 1989        | 96,568                    | 11,532                               | 27.7                          | 20,773  | 7.20  |
| 1990        | 96,982 (2)                | 12,633                               | 29.3 (2)                      | 20,288  | 5.60  |
| 1991        | 97,824                    | 13,191                               | (7)                           | 20,572  | 6.70  |
| 1992        | 99,581                    | 13,339                               | 29.8                          | 20,602  | 10.60   |
| 1993        | 99,833                    | 14,430 (8)                           | 30.4                          | 20,607  | 7.00  |
| 1994        | 99,948                    |                                      | 30.5                          | 20,531  | 7.10  |
| 1995        | 100,485                   |                                      | 30.8                          | 20,600  | 6.70  |

- Source: (1) Houma-Terrebonne Chamber of Commerce estimate  
(2) 1990 U. S. Census  
(3) Bureau of Economic Analysis, Survey of Current Business and Louisiana Department of Research and Statistical Data  
(4) Woods & Poole Economics, Inc., projections  
(5) Terrebonne Parish School Board  
(6) Louisiana Department of Labor statistics  
(7) Unavailable as per State Library of Louisiana, Baton Rouge, Louisiana  
(8) Latest available as per State Library of Louisiana, Baton Rouge, Louisiana

PROPERTY VALUE AND CONSTRUCTION

Terrebonne Parish Consolidated Government

Last Ten Years

(UNAUDITED)

| Year | Property Value (1) (2)                  |  |              |               | Commercial Construction (3) |              | Residential Construction (3) |              |
|------|---|--|--------------|---------------|-----------------------------|--------------|------------------------------|--------------|
|      | Assessed Value of Land and Improvements | Assessed Value of All Other Properties | Exemptions   | Total         | Number of Units             | Value        | Number of Units              | Value        |
| 1986 | \$144,699,255                           | \$264,731,550                          | \$84,963,760 | \$324,467,045 | 53                          | \$ 9,961,702 | 237                          | \$12,022,175 |
| 1987 | 162,465,715                             | 219,159,530                            | 85,935,395   | 295,689,850   | 40                          | 5,731,279    | 130                          | 6,212,600    |
| 1988 | 160,746,640                             | 203,274,275                            | 85,378,755   | 278,642,160   | 80                          | 5,131,801    | 119                          | 6,229,300    |
| 1989 | 161,818,035                             | 191,865,265                            | 86,734,495   | 266,948,805   | 134                         | 1,908,267    | 200                          | 8,012,500    |
| 1990 | 163,154,090                             | 173,796,910                            | 87,854,725   | 249,096,275   | 93                          | 6,226,600    | 210                          | 10,864,475   |
| 1991 | 164,941,835                             | 180,978,275                            | 88,777,745   | 257,142,365   | 56                          | 16,826,400   | 287                          | 16,378,700   |
| 1992 | 166,568,240                             | 171,430,880                            | 89,438,930   | 248,560,190   | 45                          | 6,356,568    | 370                          | 22,502,330   |
| 1993 | 169,627,545                             | 171,729,465                            | 91,245,640   | 250,111,370   | 57                          | 8,653,500    | 389                          | 31,042,940   |
| 1994 | 174,939,080                             | 181,513,605                            | 91,870,360   | 264,582,325   | 47                          | 6,148,062    | 389                          | 31,868,121   |
| 1995 | 184,782,915                             | 183,457,365                            | 94,694,955   | 273,545,325   | 69                          | 20,197,922   | 374                          | 28,376,039   |

(1) From Table 4.

(2) Terrebonne Parish Assessor's Grand Recapitulation of the Assessment Rolls.

(3) Terrebonne Parish Planning and Economic Development, Permits and Inspections Department.

MISCELLANEOUS STATISTICS

## Terrebonne Parish Consolidated Government

December 31, 1995

(UNAUDITED)

## Description:

Terrebonne Parish has a total of 2,100 square miles - 1,008 square miles of land and 1,092 square miles of water. It is located in the south central portion of the state, bounded by the Gulf of Mexico on the south, Lafourche Parish on the north and east, and Assumption and St. Mary parishes on the west. Terrebonne Parish is in the 32nd Judicial District; 6th Supreme Court District; 20th Senatorial District; 3rd Congressional District; 1st Public Service Commission District and the 1st Circuit Court of Appeals, State of Louisiana.

## Population:

|                   | <u>1970 Census</u> | <u>1980 Census</u> | <u>1990 Census</u> | <u>1995 Estimate</u> |
|-------------------|--------------------|--------------------|--------------------|----------------------|
| City of Houma     | 30,922             | 32,602             | 30,495             | 32,623 **            |
| Urbanized Area    |                    | 65,780             | 65,879             | 67,862 *             |
| Terrebonne Parish | 76,049             | 94,393             | 96,982             | 100,485 **           |

Population Characteristics: 77% White, 17% Black, 3% American Indian, .7% Asian, 1.4% Hispanic and .9% Other.

Source: \* Houma-Terrebonne Chamber  
\*\* Louisiana Tech

## Per Capita Personal Income:

|                   | <u>1990</u> | <u>1991</u> | <u>1992 *</u> | <u>1993 **</u> |
|-------------------|-------------|-------------|---------------|----------------|
| United States     | \$18,667    | \$19,163    | \$20,105      |                |
| Louisiana         | 17,279      | 15,100      | 15,931        |                |
| Terrebonne Parish | 12,633      | 13,191      | 13,339        | \$14,430       |

Source: \* Latest - Survey of Current Business, April 1994, Bureau of Economic Analysis  
\*\* Louisiana State Library (latest available)

## Effective Buying Income:

## Median Household:

|                   |        |
|-------------------|--------|
| Terrebonne Parish | 30,934 |
| Houma             | 27,839 |

Source: Sales and Marketing Management, January 1996, Survey of Buying Power

## Labor Analysis (Annual Average Figures):

| <u>Year</u> | <u>Average Labor Force</u> | <u>Average Unemployment</u> |
|-------------|----------------------------|-----------------------------|
| 1991        | 39,133                     | 6.70%                       |
| 1992        | 37,700                     | 10.60%                      |
| 1993        | 40,100                     | 7.00%                       |
| 1994        | 42,100                     | 7.10%                       |
| 1995        | 43,600                     | 6.70%                       |

Source: Louisiana Department of Labor

Average Weekly Wage Scale 1993 (Latest available):

|                    |          |
|--------------------|----------|
| All Establishments | \$447.06 |
| Manufacturing      | \$489.48 |

Source: Louisiana Department of Labor

Household Units/Households:

|                   |        |
|-------------------|--------|
| Household Units:  |        |
| Terrebonne Parish | 35,416 |
| City of Houma     | 11,476 |
| Households:       | 31,837 |

Source: 1990 U. S. Census

New Building Permits (1995)

| Type        | Units | Cost         |
|-------------|-------|--------------|
| Residential | 374   | \$28,376,039 |
| Commercial  | 69    | 20,197,922   |
| Totals      | 443   | \$48,573,961 |

Source: Terrebonne Parish Planning and Economic Development, Permits and Inspection Department

Major Employers in Terrebonne Parish:

| Company Name                      | Product or Services       | Employees |
|-----------------------------------|---------------------------|-----------|
| Terrebonne Parish School Board    | Education                 | 2,237     |
| Terrebonne General Medical Center | Medical services          | 1,012     |
| Leonard J. Chabert Medical Center | Medical services          | 950       |
| Diocese of Houma-Thibodaux        | Catholic education        | 800       |
| Halliburton Services              | Oil field services        | 649       |
| Price Offshore                    | Oil field services        | 550       |
| Gulf Island Fabrication           | Steel fabrication         | 500       |
| Wal-Mart                          | Discount department store | 480       |
| J. Ray McDermott                  | Oil field services        | 404       |
| Saia Freight Line, Inc.           | Trucking                  | 330       |

Source: Louisiana Department of Labor

Average Employment for Employers Subject to the Louisiana Employment Security Law:

| Classification        | 1994 * |
|-----------------------|--------|
| Agriculture           | 383    |
| Mining                | 5,214  |
| Construction          | 2,121  |
| Manufacturing         | 2,522  |
| Transportation        | 3,337  |
| Wholesale Trade       | 2,300  |
| Retail Trade          | 8,278  |
| Finance               | 1,403  |
| Services              | 11,564 |
| Public Administration | 3,824  |
| Totals                | 40,946 |

\* Latest available

Source: Louisiana Department of Labor

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
ROAD LIGHTING DISTRICT NO. 10 MAINTENANCE FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|   | <u>Budget</u>    | <u>Actual</u>    | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|---|------------------|------------------|---|
| <u>REVENUES</u>   |                  |                  |   |
| Taxes - ad valorem  | \$ 93,904        | \$ 95,999        | \$ 2,095  |
| Intergovernmental - state revenue sharing                           | 4,000            | 4,158            | 158   |
| Miscellaneous - interest earned                                     | <u>4,700</u>     | <u>5,468</u>     | <u>768</u>                                      |
| Total revenues  | <u>102,604</u>   | <u>105,625</u>   | <u>3,021</u>                                    |
| <u>EXPENDITURES</u>   |                  |                  |   |
| General government:   |                  |                  |   |
| Ad valorem tax deductions   | 4,545            | 4,636            | (91)  |
| Ad valorem tax adjustments  | <u>600</u>       | <u>775</u>       | <u>(175)</u>                                    |
| Total general government  | <u>5,145</u>     | <u>5,411</u>     | <u>(266)</u>                                    |
| Streets and drainage:   |                  |                  |   |
| Other services and charges  | 85,500           | 89,669           | (4,169)   |
| Repairs and maintenance   | 500              |                  | 500   |
| Allocated expenditures for services performed by other departments: |                  |                  |   |
| Parish council  | 500              | 338              | 162   |
| Council clerk   | 400              | 244              | 156   |
| Legislative - other   | 400              | 216              | 184   |
| Parish president  | 500              | 359              | 141   |
| Finance   | 600              | 412              | 188   |
| Planning and zoning   |                  | 35               | (35)  |
| Purchasing  | 200              | 336              | (136)   |
| Data processing   | <u>400</u>       | <u>158</u>       | <u>242</u>                                      |
| Total streets and drainage  | <u>89,000</u>    | <u>91,767</u>    | <u>(2,767)</u>                                  |
| Total expenditures  | <u>94,145</u>    | <u>97,178</u>    | <u>(3,033)</u>                                  |
| <u>EXCESS OF REVENUES OVER EXPENDITURES</u>                         | 8,459            | 8,447            | (12)  |
| <u>FUND BALANCE</u>   |                  |                  |   |
| Beginning of year   | <u>44,544</u>    | <u>44,544</u>    | —   |
| End of year   | <u>\$ 53,003</u> | <u>\$ 52,991</u> | <u>\$ (12)</u>                                  |

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
HEALTH UNIT FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|   | <u>Budget</u>     | <u>Actual</u>     | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|---|-------------------|-------------------|---|
| <u>REVENUES</u>   |                   |                   |   |
| Taxes - ad valorem  | \$ 426,189        | \$ 451,438        | \$ 25,249                                       |
| Intergovernmental - state revenue sharing                           | 42,000            | 43,463            | 1,463   |
| Miscellaneous - interest earned                                     | <u>17,000</u>     | <u>44,152</u>     | <u>27,152</u>                                   |
| Total revenues  | <u>485,189</u>    | <u>539,053</u>    | <u>53,864</u>                                   |
| <u>EXPENDITURES</u>   |                   |                   |   |
| General government:   |                   |                   |   |
| Ad valorem tax deductions   | 20,622            | 21,779            | (1,157)   |
| Ad valorem tax adjustments  | <u>7,000</u>      | <u>5,960</u>      | <u>1,040</u>                                    |
| Total general government  | <u>27,622</u>     | <u>27,739</u>     | <u>(117)</u>                                    |
| Health and welfare:   |                   |                   |   |
| Personal services   | 33,225            | 32,683            | 542   |
| Supplies and materials  | 7,600             | 8,178             | (578)   |
| Other services and charges  | 432,703           | 441,977           | (9,274)   |
| Repairs and maintenance   | 9,931             | 2,790             | 7,141   |
| Capital expenditures  | 112,040           | 85,103            | 26,937  |
| Allocated expenditures for services performed by other departments: |                   |                   |   |
| Parish council  | 2,100             | 1,989             | 111   |
| Council clerk   | 2,000             | 1,433             | 567   |
| Legislative - other   | 2,000             | 1,268             | 732   |
| Parish president  | 2,400             | 2,110             | 290   |
| Finance   | 2,000             | 2,006             | (6)   |
| Purchasing  | 1,000             | 1,258             | (258)   |
| Data processing   | <u>1,100</u>      | <u>578</u>        | <u>522</u>                                      |
| Total health and welfare  | <u>608,099</u>    | <u>581,373</u>    | <u>26,726</u>                                   |
| Total expenditures  | <u>635,721</u>    | <u>609,112</u>    | <u>26,609</u>                                   |
| <u>DEFICIENCY OF REVENUES OVER EXPENDITURES</u>                     | (150,532)         | (70,059)          | 80,473  |
| <u>FUND BALANCE</u>   |                   |                   |   |
| Beginning of year   | <u>482,379</u>    | <u>482,379</u>    | —   |
| End of year   | <u>\$ 331,847</u> | <u>\$ 412,320</u> | <u>\$ 80,473</u>                                |

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
RETARDED CITIZENS FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|   | <u>Budget</u>    | <u>Actual</u>     | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|---|------------------|-------------------|---|
| <u>REVENUES</u>   |                  |                   |   |
| Taxes - ad valorem  | \$1,314,930      | \$1,386,179       | \$ 71,249                                       |
| Intergovernmental - state revenue sharing                           | 135,000          | 133,458           | (1,542)   |
| Miscellaneous - interest earned                                     | <u>15,000</u>    | <u>33,460</u>     | <u>18,460</u>                                   |
| Total revenues  | <u>1,464,930</u> | <u>1,553,097</u>  | <u>88,167</u>                                   |
| <u>EXPENDITURES</u>   |                  |                   |   |
| General government:   |                  |                   |   |
| Ad valorem tax deductions   | 66,300           | 66,890            | (590)   |
| Ad valorem tax adjustments  | 18,500           | 18,299            | 201   |
| Allocated expenditures for services performed by other departments: |                  |                   |   |
| Parish council  | 6,000            | 5,496             | 504   |
| Council clerk   | 5,000            | 3,961             | 1,039   |
| Legislative - other   | 3,000            | 3,504             | (504)   |
| Parish president  | 7,000            | 5,832             | 1,168   |
| Finance   | 1,500            | 731               | 769   |
| Data processing   | <u>500</u>       | <u>84</u>         | <u>416</u>                                      |
| Total general government  | <u>107,800</u>   | <u>104,797</u>    | <u>3,003</u>                                    |
| Health and welfare:   |                  |                   |   |
| Other services and charges  | <u>1,356,281</u> | <u>1,340,423</u>  | <u>15,858</u>                                   |
| Total expenditures  | <u>1,464,081</u> | <u>1,445,220</u>  | <u>18,861</u>                                   |
| <u>EXCESS OF REVENUES OVER EXPENDITURES</u>                         | 849              | 107,877           | 107,028   |
| <u>FUND BALANCE</u>   |                  |                   |   |
| Beginning of year   | <u>(848)</u>     | <u>(848)</u>      | <u>          </u>                               |
| End of year   | <u>\$ 1</u>      | <u>\$ 107,029</u> | <u>\$107,028</u>                                |



STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
PARISHWIDE RECREATION FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|   | <u>Budget</u>    | <u>Actual</u>  | <u>Variance</u><br><u>Favorable</u><br><u>(Unfavorable)</u> |
|---|------------------|----------------|---|
| <u>REVENUES</u>   |                  |                |   |
| Taxes - ad valorem  | \$ 592,452       | \$600,144      | \$ 7,692  |
| Intergovernmental - state revenue sharing                           | 58,000           | 57,780         | (220)   |
| Charges for services  | 119,956          | 120,667        | 711   |
| Miscellaneous:  |                  |                |   |
| Interest earned   | 19,100           | 24,608         | 5,508   |
| Other   | <u>583</u>       | <u>1,045</u>   | <u>462</u>  |
| Total revenues  | <u>790,091</u>   | <u>804,244</u> | <u>14,153</u>   |
| <u>EXPENDITURES</u>   |                  |                |   |
| General government:   |                  |                |   |
| Ad valorem tax deductions   | 27,415           | 28,953         | (1,538)   |
| Ad valorem tax adjustments  | <u>8,000</u>     | <u>7,921</u>   | <u>79</u>   |
| Total general government  | <u>35,415</u>    | <u>36,874</u>  | <u>(1,459)</u>  |
| Culture and recreation:   |                  |                |   |
| Personal services   | 331,790          | 295,608        | 36,182  |
| Supplies and materials  | 175,244          | 147,066        | 28,178  |
| Other services and charges  | 281,409          | 245,311        | 36,098  |
| Repairs and maintenance   | 5,845            | 3,901          | 1,944   |
| Capital expenditures  | 37,393           | 19,028         | 18,365  |
| Allocated expenditures for services performed by other departments: |                  |                |   |
| Parish council  | 3,600            | 3,191          | 409   |
| Council clerk   | 3,000            | 2,300          | 700   |
| Legislative - other   | 2,900            | 2,034          | 866   |
| Parish president  | 3,600            | 3,386          | 214   |
| Finance   | 16,100           | 14,355         | 1,745   |
| Customer service  | 6,100            | 90             | 6,010   |
| Purchasing  | 33,800           | 26,899         | 6,901   |
| Data processing   | 7,000            | 4,412          | 2,588   |
| Service center  | 1,200            | 1,913          | (713)   |
| Garage  | <u>2,700</u>     | <u>1,792</u>   | <u>908</u>  |
| Total culture and recreation  | <u>911,681</u>   | <u>771,286</u> | <u>140,395</u>  |
| Total expenditures  | <u>947,096</u>   | <u>808,160</u> | <u>138,936</u>  |
| Deficiency of revenues over expenditures (carried forward)          | <u>(157,005)</u> | <u>(3,916)</u> | <u>153,089</u>  |

|  | <u>Budget</u>    | <u>Actual</u>    | Variance<br>Favorable<br>(Unfavorable) |
|--|------------------|------------------|--|
| Deficiency of revenues over<br>expenditures (brought forward)                  | <u>(157,005)</u> | <u>(3,916)</u>   | <u>153,089</u>                         |
| <u>OTHER FINANCING SOURCES</u>   |                  |                  |  |
| Operating transfers in:<br>General Fund  | <u>63,154</u>    | <u>63,154</u>    |  |
| <u>EXCESS (DEFICIENCY) OF REVENUES AND<br/>OTHER SOURCES OVER EXPENDITURES</u> |                  |                  |  |
|  | (93,851)         | 59,238           | 153,089                                |
| <u>FUND BALANCE</u>  |                  |                  |  |
| Beginning of year  | <u>148,179</u>   | <u>148,179</u>   |  |
| End of year  | <u>\$ 54,328</u> | <u>\$207,417</u> | <u>\$153,089</u>                       |

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
MENTAL HEALTH FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|  | <u>Budget</u>   | <u>Actual</u>    | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|--|-----------------|------------------|---|
| <u>REVENUES</u>  |                 |                  |   |
| Taxes - ad valorem   | \$107,948       | \$114,186        | \$ 6,238  |
| Intergovernmental - state revenue sharing                              | 11,000          | 10,994           | (6)   |
| Miscellaneous - interest earned  | <u>1,200</u>    | <u>4,925</u>     | <u>3,725</u>                                    |
| Total revenues   | <u>120,148</u>  | <u>130,105</u>   | <u>9,957</u>                                    |
| <u>EXPENDITURES</u>  |                 |                  |   |
| General government:  |                 |                  |   |
| Ad valorem tax deductions  | 5,110           | 5,509            | (399)   |
| Ad valorem tax adjustments   | <u>2,500</u>    | <u>1,508</u>     | <u>992</u>                                      |
| Total general government   | <u>7,610</u>    | <u>7,017</u>     | <u>593</u>                                      |
| Health and welfare:  |                 |                  |   |
| Personal services  | 133,238         | 134,832          | (1,594)   |
| Other services and charges   | 800             | 972              | (172)   |
| Allocated expenditures for services<br>performed by other departments: |                 |                  |   |
| Parish council   | 733             | 543              | 190   |
| Council clerk  | 566             | 392              | 174   |
| Legislative - other  | 592             | 346              | 246   |
| Parish president   | 680             | 576              | 104   |
| Finance  | 829             | 779              | 50  |
| Purchasing   | 61              | 58               | 3   |
| Data processing  | <u>851</u>      | <u>400</u>       | <u>451</u>                                      |
| Total health and welfare   | <u>138,350</u>  | <u>138,898</u>   | <u>(548)</u>                                    |
| Total expenditures   | <u>145,960</u>  | <u>145,915</u>   | <u>45</u>                                       |
| <u>DEFICIENCY OF REVENUES OVER EXPENDITURES</u>                        | (25,812)        | (15,810)         | 10,002  |
| <u>FUND BALANCE</u>  |                 |                  |   |
| Beginning of year  | <u>34,793</u>   | <u>34,793</u>    | ---   |
| End of year  | <u>\$ 8,981</u> | <u>\$ 18,983</u> | <u>\$10,002</u>                                 |

## DEBT SERVICE FUNDS

Bond Trust Fund - To accumulate funds which the paying agent bank has returned to the Parish Government. These funds are for coupons and bonds which have extended beyond the ten year holding period for the bank.

Police Pension Debt Service Fund - To accumulate monies for payment of the liability due the Municipal Police Employees Retirement System (MPERS) of the State of Louisiana which represents the contribution for the merger of the Police Pension and Relief Fund of the City of Houma into the State plan. The liability plus 7% interest will be paid over a 30 year period in quarterly installments of principal and interest of \$58,242. Financing is to be provided from the general revenues of the Public Safety Fund.

Road and Bridge Bond Sinking Fund - To provide for the accumulation of monies for the retirement of the \$900,000 1993 Paving Bonds and the \$1,600,000 1995A Paving Bonds. These bonds will be retired from ad valorem tax assessments.

Capital Improvement Bond Reserve Fund - To account for \$1,812,378 of bond proceeds from the unrefunded \$1,675,000 1991 Sewer Bonds, \$6,105,000 1992 Sewer Refunding Bonds, \$1,100,000 1994 Sewer Bonds and \$6,000,000 1994 Civic and Community Center Bonds. Amounts equal to the highest combined principal and interest requirement in any succeeding calendar year on bonds payable from sales tax revenues are required to be held in reserve.

Capital Improvement Bond Sinking Fund - To accumulate monies for payment of the \$1,675,000 1991 Sewer Bonds, \$6,105,000 1992 Sewer Refunding Bonds, \$1,100,000 1994 Sewer Bonds and 1994 \$6,000,000 Civic and Community Center Bonds. Financing is to be provided from an irrevocable pledge and dedication of the Parish's portion of the one percent parishwide sales and use tax and the one-fourth of one percent sales and use tax levied for the Parish.

Parishwide Sewerage Bond Sinking Fund - To accumulate monies for payment of \$7,000,000 of 1976 Sewer Bonds. The Bonds are to be retired from ad valorem tax assessments.

Parishwide Drainage Bond Sinking Fund - To provide for the accumulation of monies for the retirement of the 1993 \$1,600,000 Drainage Bonds and \$2,400,000 1995B Drainage Bonds. These bonds will be retired from ad valorem tax assessments. The 1975 issue of \$3,500,000 was retired in 1995.

Fire Protection District No. 1, 2 and 3 Bond Sinking Fund - To accumulate monies for the payment of \$1,300,000 of 1977 Fire Protection Districts 1, 2 and 3 bonds. The bonds are to be retired by ad valorem tax assessments from Fire Districts 1, 2 and 3.

Fire Protection District No. 8 Bond Sinking Fund - To accumulate monies for the payment of \$1,250,000 of 1981 Fire Protection District No. 8 Bonds. The Bonds are to be retired by ad valorem tax assessments from Fire District No. 8.

Fire Protection District No. 9 Bond Sinking Fund - Was used to accumulate monies for the payment of the 1972 issue (\$100,000) and 1977 issue (\$65,000) of Fire Protection District No. 9 Bonds. The bonds were retired by ad valorem tax assessments from Fire District No. 9.

Deep Water Bond Sinking Fund - was used to accumulate monies for the payment of \$3,400,000 of 1959 Deep Water Channel Bonds. The bonds were retired from a parishwide ad valorem tax assessment.

DEBT SERVICE FUNDS (Continued)

Parish Jail Bond Sinking Fund - To accumulate monies for the payment of \$60,000 of General Obligation Bonds of the State of Louisiana. The Parish has contracted with the State of Louisiana to pay the debt service requirements for its share (30%) of a \$200,000 State Bond issue to be used for the preliminary costs of constructing a Parish jail.

Road District No. 6 Bond Sinking Fund - To accumulate monies for the payment of \$850,000 of 1989 Road District No. 6 Bonds. The Bonds are to be retired by ad valorem tax assessments from Road District No. 6.

Sewer Improvement and Paving Sinking Funds - To accumulate monies for the payment of special assessment bonds. These bonds were used to finance public improvements or services deemed to benefit the properties against which the costs are assessed. The costs of the projects are estimated and property owners are assessed their proportionate share, i.e., estimated cost per linear foot times front footage. The property owner either pays the assessment within 60 days or over a 10-year period. Interest is charged on the unpaid assessments usually at rates equal to the interest on the related bonds. Bond principal and interest are paid with the monies provided by payments on the assessments and related interest.

COMBINING BALANCE SHEET  
DEBT SERVICE FUNDS

Terrebonne Parish Consolidated Government

December 31, 1995

| <u>ASSETS</u>                         | <u>Bond<br/>Trust<br/>Fund</u> | <u>Police<br/>Pension<br/>Debt<br/>Service<br/>Fund</u> | <u>Road and<br/>Bridge<br/>Bond<br/>Sinking<br/>Fund</u> | <u>Capital Improvement</u>   |                              |
|---------------------------------------|--------------------------------|---|--|------------------------------|------------------------------|
|                                       |                                |   |  | <u>Bond Reserve<br/>Fund</u> | <u>Bond Sinking<br/>Fund</u> |
| Cash                                  |                                |   |  |                              |                              |
| Investments - at cost                 | \$3,289                        |   | \$361,165  | \$1,812,378                  | \$1,320,298                  |
| Receivables:                          |                                |   |  |                              |                              |
| Taxes - ad valorem<br>Accounts        |                                |   | 479,697  |                              |                              |
| Special assessments:                  |                                |   |  |                              |                              |
| Current                               |                                |   |  |                              |                              |
| Delinquent                            |                                |   |  |                              |                              |
| Deferred                              |                                |   |  |                              |                              |
| Due from other funds                  | _____                          | _____   | _____  | _____                        | _____                        |
| Total assets                          | <u>\$3,289</u>                 | <u>\$ 0</u>   | <u>\$840,862</u>   | <u>\$1,812,378</u>           | <u>\$1,320,298</u>           |
| <br><u>LIABILITIES</u>                |                                |   |  |                              |                              |
| Accounts payable and accrued expenses | \$3,233                        |   | \$ 5,049   |                              |                              |
| Due to other funds                    |                                |   |  |                              |                              |
| Deferred revenue                      | _____                          |   | 492,382  |                              |                              |
| Total liabilities                     | <u>3,233</u>                   |   | <u>497,431</u>   |                              |                              |
| <br><u>FUND BALANCES</u>              |                                |   |  |                              |                              |
| Reserved for debt service             |                                |   | 343,431  | \$1,812,378                  | \$1,320,298                  |
| Unreserved - undesignated             | 56                             |   | _____  | _____                        | _____                        |
| Total fund balances                   | <u>56</u>                      | _____   | <u>343,431</u>   | <u>1,812,378</u>             | <u>1,320,298</u>             |
| Total liabilities and fund balances   | <u>\$3,289</u>                 | <u>\$ 0</u>   | <u>\$840,862</u>   | <u>\$1,812,378</u>           | <u>\$1,320,298</u>           |

| Parishwide<br>Sewerage<br>Bond Sinking<br>Fund | Parishwide<br>Drainage<br>Bond Sinking<br>Fund | Fire Protection Districts<br>Bond Sinking Funds |                  |              | Deep Water<br>Bond<br>Sinking<br>Fund | Parish<br>Jail<br>Bond<br>Sinking<br>Fund | Road<br>District<br>No. 6 Bond<br>Sinking<br>Fund | Sewer<br>Improvement<br>and Paving<br>Sinking<br>Funds | Total              |
|--|--|---|------------------|--------------|---------------------------------------|---|---|--|--------------------|
|  |  | No. 1<br>2 and 3                                | No. 8            | No. 9        |                                       |   |   |  |                    |
| \$467,809                                      | \$ 780,137                                     | \$131,788                                       | \$167,211        | \$761        |                                       | \$ 98,950                                 | \$ 393<br>412,657                                 | \$ 393<br>5,556,443                                    |                    |
|  | 572,971  | 104,118   |                  |              |                                       | 88,900                                    | 11,917  | 1,245,686<br>11,917                                    |                    |
|  |  |   |                  |              |                                       |   | 20,775  | 20,775   |                    |
|  |  |   |                  |              |                                       |   | 73,071  | 73,071   |                    |
|  |  |   |                  |              |                                       |   | 436,317   | 436,317  |                    |
|  |  |   |                  |              |                                       |   | 39,024  | 39,024   |                    |
| <u>\$467,809</u>                               | <u>\$1,353,108</u>                             | <u>\$235,906</u>                                | <u>\$167,211</u> | <u>\$761</u> | <u>\$ 0</u>                           | <u>\$ 0</u>                               | <u>\$187,850</u>                                  | <u>\$994,154</u>                                       | <u>\$7,383,626</u> |
|  | \$ 7,574                                       |   |                  |              |                                       |   | \$ 1,222  | \$ 17,078  |                    |
|  | 588,122  | \$108,498                                       |                  |              |                                       | \$ 89,277                                 | 129,024   | 129,024  |                    |
|  | 595,696  | 108,498   |                  |              |                                       | 89,277                                    | 436,317   | 1,714,596  |                    |
|  |  |   |                  |              |                                       |   | 566,563   | 1,860,698  |                    |
| \$420,250                                      | 757,412  | 127,408   | \$152,250        |              |                                       | 98,573                                    | 283,245   | 5,315,245  |                    |
| 47,559   |  |   | 14,961           | \$761        |                                       |   | 144,346   | 207,683  |                    |
| <u>467,809</u>                                 | <u>757,412</u>                                 | <u>127,408</u>                                  | <u>167,211</u>   | <u>761</u>   |                                       | <u>98,573</u>                             | <u>427,591</u>                                    | <u>5,522,928</u>                                       |                    |
| <u>\$467,809</u>                               | <u>\$1,353,108</u>                             | <u>\$235,906</u>                                | <u>\$167,211</u> | <u>\$761</u> | <u>\$ 0</u>                           | <u>\$ 0</u>                               | <u>\$187,850</u>                                  | <u>\$994,154</u>                                       | <u>\$7,383,626</u> |

COMBINING BALANCE SHEET  
SEWER IMPROVEMENT AND PAVING SINKING FUNDS

Terrebonne Parish Consolidated Government

December 31, 1995

|                                       | <u>Sinking Funds</u>                              |   |   |   |  |   |
|---------------------------------------|---|---|---|---|--|---|
| <u>ASSETS</u>                         | <u>Dated</u><br><u>November</u><br><u>1, 1967</u> | <u>Dated</u><br><u>August</u><br><u>1, 1973</u> | <u>Dated</u><br><u>July</u><br><u>1, 1974</u> | <u>Dated</u><br><u>February</u><br><u>1, 1980</u> | <u>St. Peter</u><br><u>and</u><br><u>St. Pius</u><br><u>Street</u><br><u>Sewerage</u><br><u>Fund</u> | <u>Dated</u><br><u>July</u><br><u>1, 1980</u> |
| Cash                                  |   |   |   | \$ 1  |  |   |
| Investments - at cost                 |   |   |   |   |  |   |
| Receivables:                          |   |   |   |   |  |   |
| Accounts                              |   |   |   | 919   |  | \$ 2,338                                      |
| Special assessments:                  |   |   |   |   |  |   |
| Current                               | \$ 10   |   | \$ 24   | 286   | \$ 435   | 413   |
| Delinquent                            | 304   |   | 596   | 3,687   | 6,908  | 8,270   |
| Deferred                              |   |   |   |   |  |   |
| Due from other funds                  | —   | —   | —   | —   | —  | —   |
| Total assets                          | <u>\$314</u>                                      | <u>\$ 0</u>                                     | <u>\$620</u>                                  | <u>\$4,893</u>                                    | <u>\$7,343</u>   | <u>\$11,021</u>                               |
| <u>LIABILITIES</u>                    |   |   |   |   |  |   |
| Accounts payable and accrued expenses |   |   |   | \$ 169  |  | \$ 83   |
| Due to other funds                    |   |   |   | 1,531   |  |   |
| Deferred revenue                      |   |   |   | —   |  | —   |
| Total liabilities                     |   |   |   | <u>1,700</u>                                      |  | <u>83</u>                                     |
| <u>FUND BALANCES (DEFICIT)</u>        |   |   |   |   |  |   |
| Reserved for debt service             |   |   |   |   |  |   |
| Unreserved - undesignated             | <u>\$314</u>                                      |   | <u>\$620</u>                                  | <u>3,193</u>                                      | <u>\$7,343</u>   | <u>\$10,938</u>                               |
| Total fund balances                   | <u>314</u>  | —   | <u>620</u>                                    | <u>3,193</u>                                      | <u>7,343</u>   | <u>10,938</u>                                 |
| Total liabilities and fund balances   | <u>\$314</u>                                      | <u>\$ 0</u>                                     | <u>\$620</u>                                  | <u>\$4,893</u>                                    | <u>\$7,343</u>   | <u>\$11,021</u>                               |



## Sinking Funds

| Norman St.<br>Sewerage<br>Fund | 1 of 83<br>Dated<br>May<br>1, 1983 | 2 of 83<br>Dated<br>May<br>1, 1983 | Myrtle<br>Grove | 1 of 85<br>Dated<br>June<br>1, 1985 | 2 of 85<br>Dated<br>June<br>1, 1985 | 3 of 85<br>Dated<br>June<br>1, 1985 | Plantation<br>Gardens |
|--------------------------------|------------------------------------|------------------------------------|-----------------|-------------------------------------|-------------------------------------|-------------------------------------|-----------------------|
| \$ 1                           |                                    | \$ 1                               | \$ 240          |                                     | \$ 97                               |                                     |                       |
| 21,262                         | \$ 7,777                           | 7,192                              | 641             | \$2,988                             | 366                                 | \$1,616                             |                       |
| 3,233                          |                                    | 1,710                              |                 | 554                                 |                                     |                                     |                       |
| 480                            | 561                                | 1,628                              | 1,821           | 129                                 |                                     | 136                                 | \$ 35                 |
| 4,193                          | 3,555                              | 13,213                             | 10,358          | 2                                   |                                     | 1,666                               | 317                   |
|                                | 270                                | 780                                | 1,803           | 272                                 |                                     |                                     |                       |
| <u>\$29,169</u>                | <u>\$12,163</u>                    | <u>\$24,524</u>                    | <u>\$14,863</u> | <u>\$3,945</u>                      | <u>\$463</u>                        | <u>\$3,418</u>                      | <u>\$352</u>          |
| \$ 185                         |                                    | \$ 382                             |                 | \$ 164                              |                                     |                                     |                       |
|                                | \$ 270                             | 10,530                             | \$13,115        |                                     |                                     | \$ 100                              | \$339                 |
|                                |                                    | 780                                | 1,803           | 272                                 |                                     |                                     |                       |
| <u>185</u>                     | <u>270</u>                         | <u>11,692</u>                      | <u>14,918</u>   | <u>436</u>                          |                                     | <u>100</u>                          | <u>339</u>            |
| <u>28,984</u>                  | <u>11,893</u>                      | <u>12,832</u>                      | <u>(55)</u>     | <u>3,509</u>                        | <u>\$463</u>                        | <u>3,318</u>                        | <u>13</u>             |
| <u>28,984</u>                  | <u>11,893</u>                      | <u>12,832</u>                      | <u>(55)</u>     | <u>3,509</u>                        | <u>463</u>                          | <u>3,318</u>                        | <u>13</u>             |
| <u>\$29,169</u>                | <u>\$12,163</u>                    | <u>\$24,524</u>                    | <u>\$14,863</u> | <u>\$3,945</u>                      | <u>\$463</u>                        | <u>\$3,418</u>                      | <u>\$352</u>          |

COMBINING BALANCE SHEET  
SEWER IMPROVEMENT AND PAVING SINKING FUNDS

Terrebonne Parish Consolidated Government

December 31, 1995

S I N K I N G F U N D S

| <u>ASSETS</u>                              | <u>Sewer<br/>District A</u> | <u>Thompson<br/>Road</u> | <u>Roberta<br/>Grove</u> | <u>Aragon<br/>Road</u> | <u>Lazy Acres/<br/>Allemand</u> | <u>Kramer/<br/>Maplewood</u> |
|--|-----------------------------|--------------------------|--------------------------|------------------------|---------------------------------|------------------------------|
| Cash                                       |                             |                          | \$ 1                     | \$ 6                   | \$ 1                            |                              |
| Investments - at cost                      | \$47,829                    | \$9,843                  |                          | 99,615                 | 37,294                          | \$ 62,069                    |
| Receivables:                               |                             |                          |                          |                        |                                 |                              |
| Accounts                                   |                             |                          | 1,493                    |                        |                                 | 249                          |
| Special assessments:                       |                             |                          |                          |                        |                                 |                              |
| Current                                    | 294                         |                          | 221                      | 3,369                  | 1,046                           | 5,419                        |
| Delinquent                                 | 883                         |                          | 1,930                    | 6,876                  | 306                             | 8,312                        |
| Deferred                                   |                             |                          | 240                      | 69,291                 | 51,624                          | 97,971                       |
| Due from other funds                       |                             |                          |                          |                        |                                 |                              |
| <br>Total assets                           | <br><u>\$49,006</u>         | <br><u>\$9,843</u>       | <br><u>\$3,885</u>       | <br><u>\$179,157</u>   | <br><u>\$90,271</u>             | <br><u>\$174,020</u>         |
| <br><u>LIABILITIES</u>                     |                             |                          |                          |                        |                                 |                              |
| Accounts payable & accrued expenses        |                             |                          | \$ 83                    |                        |                                 |                              |
| Due to other funds                         |                             |                          | 1,516                    | \$ 38,690              |                                 |                              |
| Deferred revenue                           |                             |                          | 240                      | 69,291                 | \$51,624                        | \$ 97,971                    |
| <br>Total liabilities                      |                             |                          | <br><u>1,839</u>         | <br><u>107,981</u>     | <br><u>51,624</u>               | <br><u>97,971</u>            |
| <br><u>FUND BALANCES (DEFICIT)</u>         |                             |                          |                          |                        |                                 |                              |
| Reserved for debt service                  |                             |                          |                          | 71,176                 | 38,647                          | 76,049                       |
| Unreserved - undesignated                  | \$49,006                    | \$9,843                  | 2,046                    |                        |                                 |                              |
| <br>Total fund balances                    | <br><u>49,006</u>           | <br><u>9,843</u>         | <br><u>2,046</u>         | <br><u>71,176</u>      | <br><u>38,647</u>               | <br><u>76,049</u>            |
| <br>Total liabilities and<br>fund balances | <br><u>\$49,006</u>         | <br><u>\$9,843</u>       | <br><u>\$3,885</u>       | <br><u>\$179,157</u>   | <br><u>\$90,271</u>             | <br><u>\$174,020</u>         |

SINKING FUNDS

| Royce Street Sewerage     | Roberta Grove 1993     | Bayou side Drive | Coteau Road           | Rembert Drive   | Telemac Street     | Henry Clay Street  | Total                                 |
|---------------------------|------------------------|------------------|-----------------------|-----------------|--------------------|--------------------|---------------------------------------|
|                           | \$ 4<br>11,034         | \$ 13<br>59,686  | \$ 28<br>33,759       |                 |                    | \$ 9,686           | \$ 393<br>412,657                     |
| \$ 1,421                  |                        |                  |                       |                 |                    |                    | 11,917                                |
| 1,006<br>984<br>16,926    | 1,426<br>636<br>38,683 | 337<br>45,072    | 1,699<br>75<br>58,740 | \$13,144        | \$12,185<br>10,224 | 29,316<br>28,800   | 20,775<br>73,071<br>436,317<br>39,024 |
| <u>\$20,337</u>           | <u>\$51,783</u>        | <u>\$105,108</u> | <u>\$94,301</u>       | <u>\$13,144</u> | <u>\$22,409</u>    | <u>\$67,802</u>    | <u>\$994,154</u>                      |
| \$ 156<br>3,255<br>16,926 | \$13,100<br>38,683     | \$ 45,072        | \$58,740              | \$13,144        | \$ 8,448<br>12,185 | \$38,400<br>29,316 | \$ 1,222<br>129,024<br>436,317        |
| <u>20,337</u>             | <u>51,783</u>          | <u>45,072</u>    | <u>58,740</u>         | <u>13,144</u>   | <u>20,633</u>      | <u>67,716</u>      | <u>566,563</u>                        |
|                           |                        | 60,036           | 35,561                |                 | 1,776              | 86                 | 283,245<br>144,346                    |
|                           |                        | <u>60,036</u>    | <u>35,561</u>         |                 | <u>1,776</u>       | <u>86</u>          | <u>427,591</u>                        |
| <u>\$20,337</u>           | <u>\$51,783</u>        | <u>\$105,108</u> | <u>\$94,301</u>       | <u>\$13,144</u> | <u>\$22,409</u>    | <u>\$67,802</u>    | <u>\$994,154</u>                      |

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
DEBT SERVICE FUNDS

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|   | <u>Bond<br/>Trust<br/>Fund</u> | <u>Police<br/>Pension<br/>Debt<br/>Service<br/>Fund</u> | <u>Road and<br/>Bridge<br/>Bond<br/>Sinking<br/>Fund</u> | <u>Capital Improvement</u>   |                              | <u>Parishwide<br/>Sewerage<br/>Bond Sinking<br/>Fund</u> |
|---|--------------------------------|---|--|------------------------------|------------------------------|--|
|   |                                |   |  | <u>Bond Reserve<br/>Fund</u> | <u>Bond Sinking<br/>Fund</u> |  |
| <u>REVENUES</u>   |                                |   |  |                              |                              |  |
| Taxes:  |                                |   |  |                              |                              |  |
| Ad valorem  |                                |   | \$243,926  |                              |                              | \$435,722  |
| Special assessment  |                                |   |  |                              |                              |  |
| Miscellaneous - interest earned   | \$56                           |   | 19,948   | \$ 371,627                   | \$ 42,611                    | 33,623   |
| Total revenues  | <u>56</u>                      |   | <u>263,874</u>   | <u>371,627</u>               | <u>42,611</u>                | <u>469,345</u>   |
| <u>EXPENDITURES</u>   |                                |   |  |                              |                              |  |
| General government:   |                                |   |  |                              |                              |  |
| Ad valorem tax deductions   |                                |   | 11,774   |                              |                              | 21,016   |
| Ad valorem tax adjustments  |                                |   | 3,227  |                              |                              | 5,750  |
| Provision for bad debts   |                                |   |  |                              |                              |  |
| Total general government  |                                |   | <u>15,001</u>  |                              |                              | <u>26,766</u>  |
| Debt Service:   |                                |   |  |                              |                              |  |
| Principal retirement  |                                | \$ 69,525   |  |                              | 745,000                      | 410,000  |
| Interest and fiscal charges   |                                | 163,443   | 52,530   | 4                            | 887,432                      | 33,106   |
| Total expenditures  |                                | <u>232,968</u>  | <u>67,531</u>  | <u>4</u>                     | <u>1,632,432</u>             | <u>469,872</u>   |
| Excess (deficiency) of revenues<br>over expenditures  | <u>56</u>                      | <u>(232,968)</u>  | <u>196,343</u>   | <u>371,623</u>               | <u>(1,589,821)</u>           | <u>(527)</u>   |
| <u>OTHER FINANCING SOURCES (USES)</u>   |                                |   |  |                              |                              |  |
| Operating transfers in  |                                | 232,968   |  |                              | 2,062,781                    |  |
| Operating transfers out   |                                |   |  | (371,623)                    | (851)                        |  |
| Total other financing<br>sources (uses)   |                                | <u>232,968</u>  |  | <u>(371,623)</u>             | <u>2,061,930</u>             |  |
| <u>EXCESS (DEFICIENCY) OF REVENUES<br/>AND OTHER SOURCES OVER<br/>EXPENDITURES AND OTHER USES</u> |                                |   |  |                              |                              |  |
|   | 56                             | 0   | 196,343  | 0                            | 472,109                      | (527)  |
| <u>FUND BALANCES</u>  |                                |   |  |                              |                              |  |
| Beginning of year   | <u>0</u>                       | <u>0</u>  | <u>147,088</u>   | <u>1,812,378</u>             | <u>848,189</u>               | <u>468,336</u>   |
| End of year   | <u>\$56</u>                    | <u>\$ 0</u>   | <u>\$343,431</u>   | <u>\$1,812,378</u>           | <u>\$ 1,320,298</u>          | <u>\$467,809</u>   |

| Parishwide<br>Drainage<br>Bond Sinking<br>Fund | Fire Protection Districts<br>Bond Sinking Funds |                  |              | Deep Water<br>Bond Sinking<br>Fund | Parish<br>Jail<br>Bond<br>Sinking<br>Fund | Road<br>District<br>No. 6 Bond<br>Sinking<br>Fund | Sewer<br>Improvement<br>and Paving<br>Sinking Funds | Total                            |
|--|---|------------------|--------------|------------------------------------|---|---|---|----------------------------------|
|  | No. 1,<br>2 and 3                               | No. 8            | No. 9        |                                    |   |   |   |                                  |
| \$464,765                                      | \$122,135                                       | \$168,511        |              | \$ 9                               |   | \$ 97,943   |   | \$ 1,533,011                     |
| <u>49,019</u>                                  | <u>6,882</u>                                    | <u>10,439</u>    | <u>\$ 37</u> |                                    |   | <u>7,344</u>                                      | \$ 119,823<br><u>60,765</u>                         | <u>119,823</u><br><u>602,351</u> |
| <u>513,784</u>                                 | <u>129,017</u>                                  | <u>178,950</u>   | <u>37</u>    | <u>9</u>                           |   | <u>105,287</u>                                    | <u>180,588</u>                                      | <u>2,255,185</u>                 |
| 22,421   | 5,896   | 8,138            |              |                                    |   | 4,730   |   | 73,975                           |
| 6,135  | 856   | 1,538            |              |                                    |   | 208   |   | 17,714                           |
|  |   |                  |              |                                    |   |   | <u>1,387</u>  | <u>1,387</u>                     |
| 28,556   | 6,752   | 9,676            |              |                                    |   | 4,938   | 1,387   | 93,076                           |
| 200,000  | 100,000   | 135,000          |              |                                    | \$ 3,283                                  | 50,000  | 93,525  | 1,806,333                        |
| <u>98,088</u>                                  | <u>14,063</u>                                   | <u>21,402</u>    |              |                                    | <u>3,847</u>                              | <u>47,333</u>                                     | <u>44,391</u>                                       | <u>1,365,639</u>                 |
| <u>326,644</u>                                 | <u>120,815</u>                                  | <u>166,078</u>   |              |                                    | <u>7,130</u>                              | <u>102,271</u>                                    | <u>139,303</u>                                      | <u>3,265,048</u>                 |
| <u>187,140</u>                                 | <u>8,202</u>                                    | <u>12,872</u>    | <u>37</u>    | <u>9</u>                           | <u>(7,130)</u>                            | <u>3,016</u>                                      | <u>41,285</u>                                       | <u>(1,009,863)</u>               |
|  |   |                  |              |                                    | 7,130                                     |   | 39,024  | 2,341,903                        |
|  |   |                  |              | <u>(320)</u>                       |   |   | <u>(88,228)</u>                                     | <u>(461,022)</u>                 |
|  |   |                  |              | <u>(320)</u>                       | <u>7,130</u>                              |   | <u>(49,204)</u>                                     | <u>1,880,881</u>                 |
| 187,140  | 8,202   | 12,872           | 37           | (311)                              | 0   | 3,016   | (7,919)   | 871,018                          |
| <u>570,272</u>                                 | <u>119,206</u>                                  | <u>154,339</u>   | <u>724</u>   | <u>311</u>                         | <u>0</u>                                  | <u>95,557</u>                                     | <u>435,510</u>                                      | <u>4,651,910</u>                 |
| <u>\$757,412</u>                               | <u>\$127,408</u>                                | <u>\$167,211</u> | <u>\$761</u> | <u>\$ 0</u>                        | <u>\$ 0</u>                               | <u>\$ 98,573</u>                                  | <u>\$ 427,591</u>                                   | <u>\$ 5,522,928</u>              |

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
SEWER IMPROVEMENT AND PAVING SINKING FUNDS

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|   | Sinking Funds                |                            |                          |                              |  |                          |
|---|------------------------------|----------------------------|--------------------------|------------------------------|--|--------------------------|
|   | Dated<br>November<br>1, 1967 | Dated<br>August<br>1, 1973 | Dated<br>July<br>1, 1974 | Dated<br>February<br>1, 1980 | St. Peter<br>and<br>St. Pius<br>Street<br>Sewerage<br>Fund | Dated<br>July<br>1, 1980 |
| <u>REVENUES</u>   |                              |                            |                          |                              |  |                          |
| Taxes - special assessments   |                              | \$ 842                     |                          | \$ 116                       |  |                          |
| Miscellaneous:  |                              |                            |                          |                              |  |                          |
| Interest on assessments   |                              |                            | \$ 15                    | 174                          | \$ 245   |                          |
| Interest on investments   |                              | 9                          |                          | 214                          | 19   | \$ 353                   |
| Total revenues  |                              | 851                        | 15                       | 504                          | 264  | 353                      |
| <u>EXPENDITURES</u>   |                              |                            |                          |                              |  |                          |
| General government:   |                              |                            |                          |                              |  |                          |
| Provision for bad debts   |                              |                            |                          |                              |  |                          |
| Debt service:   |                              |                            |                          |                              |  |                          |
| Principal retirement  |                              |                            |                          |                              |  |                          |
| Interest and fiscal charges   |                              |                            |                          | 353                          |  |                          |
| Total expenditures  |                              |                            |                          | 353                          |  |                          |
| Excess (deficiency) of revenues over expenditures   |                              | 851                        | 15                       | 151                          | 264  | 353                      |
| <u>OTHER FINANCING SOURCES (USES)</u>   |                              |                            |                          |                              |  |                          |
| Operating transfers in  |                              |                            |                          |                              |  |                          |
| Operating transfers out   |                              | (1,180)                    |                          |                              | (457)  | (10,056)                 |
| Total other financing sources (uses)  |                              | (1,180)                    |                          |                              | (457)  | (10,056)                 |
| <u>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</u> |                              |                            |                          |                              |  |                          |
|   |                              | (329)                      | 15                       | 151                          | (193)  | (9,703)                  |
| <u>FUND BALANCES (DEFICIT)</u>  |                              |                            |                          |                              |  |                          |
| Beginning of year   | \$314                        | 329                        | 605                      | 3,042                        | 7,536  | 20,641                   |
| End of year   | \$314                        | \$ 0                       | \$620                    | \$3,193                      | \$7,343  | \$ 10,938                |

## Sinking Funds

| Norman St.<br>Sewerage<br>Fund | 1 of 83<br>Dated<br>May 1,<br>1, 1983 | 2 of 83<br>Dated<br>May 1,<br>1, 1983 | Myrtle<br>Grove | 1 of 85<br>Dated<br>June<br>1, 1985 | 2 of 85<br>Dated<br>June<br>1, 1985 | 3 of 85<br>Dated<br>June<br>1, 1985 | Plantation<br>Gardens |
|--------------------------------|---------------------------------------|---------------------------------------|-----------------|-------------------------------------|-------------------------------------|-------------------------------------|-----------------------|
|                                |                                       | \$ 9                                  | \$ 28           |                                     |                                     |                                     |                       |
| \$ 967                         | \$ 88<br>376                          | 213<br>308                            | 156<br>31       | \$ 149                              | \$ 18                               | \$ 136<br>91                        |                       |
| <u>967</u>                     | <u>464</u>                            | <u>530</u>                            | <u>215</u>      | <u>149</u>                          | <u>18</u>                           | <u>227</u>                          |                       |
|                                |                                       |                                       |                 | 2,303                               |                                     | 2,292                               |                       |
|                                |                                       |                                       |                 | <u>419</u>                          |                                     | <u>318</u>                          |                       |
|                                |                                       |                                       |                 | <u>2,722</u>                        |                                     | <u>2,610</u>                        |                       |
| <u>967</u>                     | <u>464</u>                            | <u>530</u>                            | <u>215</u>      | <u>(2,573)</u>                      | <u>18</u>                           | <u>(2,383)</u>                      |                       |
| 967                            | 464                                   | 530                                   | 215             | (2,573)                             | 18                                  | (2,383)                             |                       |
| <u>28,017</u>                  | <u>11,429</u>                         | <u>12,302</u>                         | <u>(270)</u>    | <u>6,082</u>                        | <u>445</u>                          | <u>5,701</u>                        | <u>\$13</u>           |
| <u>\$28,984</u>                | <u>\$11,893</u>                       | <u>\$12,832</u>                       | <u>\$ (55)</u>  | <u>\$ 3,509</u>                     | <u>\$463</u>                        | <u>\$ 3,318</u>                     | <u>\$13</u>           |

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

SEWER IMPROVEMENT AND PAVING SINKING FUNDS

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

S i n k i n g   F u n d s

|   | <u>Sewer<br/>District A</u> | <u>Thompson<br/>Road</u> | <u>Roberta<br/>Grove</u> | <u>Aragon<br/>Road</u> | <u>Lazy Acres/<br/>Allemand</u> | <u>Kramer/<br/>Maplewood</u> |
|---|-----------------------------|--------------------------|--------------------------|------------------------|---------------------------------|------------------------------|
| <u>REVENUES</u>   |                             |                          |                          |                        |                                 |                              |
| Taxes - special assessments   |                             |                          |                          | \$24,331               | \$11,742                        | \$20,677                     |
| Miscellaneous:  |                             |                          |                          |                        |                                 |                              |
| Interest on assessments   |                             |                          | \$ 13                    | 9,421                  | 5,738                           | 10,572                       |
| Interest on investments   | \$ 2,311                    | \$ 480                   | 36                       | 4,918                  | 1,761                           | 3,462                        |
| Total revenues  | <u>2,311</u>                | <u>480</u>               | <u>49</u>                | <u>38,670</u>          | <u>19,241</u>                   | <u>34,711</u>                |
| <u>EXPENDITURES</u>   |                             |                          |                          |                        |                                 |                              |
| General government:   |                             |                          |                          |                        |                                 |                              |
| Provision for bad debts   |                             |                          |                          |                        |                                 | 1,387                        |
| Debt service:   |                             |                          |                          |                        |                                 |                              |
| Principal retirement  |                             |                          |                          | 26,133                 | 13,978                          | 26,912                       |
| Interest and fiscal charges   |                             |                          |                          | <u>12,480</u>          | <u>7,502</u>                    | <u>14,096</u>                |
| Total expenditures  |                             |                          |                          | <u>38,613</u>          | <u>21,480</u>                   | <u>42,395</u>                |
| Excess (deficiency) of revenues over expenditures   | <u>2,311</u>                | <u>480</u>               | <u>49</u>                | <u>57</u>              | <u>(2,239)</u>                  | <u>(7,684)</u>               |
| <u>OTHER FINANCING SOURCES (USES)</u>   |                             |                          |                          |                        |                                 |                              |
| Operating transfers in  |                             |                          |                          |                        |                                 |                              |
| Operating transfers out   |                             | <u>(7)</u>               | <u>(744)</u>             |                        |                                 |                              |
| Total other financing sources (uses)  |                             | <u>(7)</u>               | <u>(744)</u>             |                        |                                 |                              |
| <u>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</u> | 2,311                       | 473                      | (695)                    | 57                     | (2,239)                         | (7,684)                      |
| <u>FUND BALANCES (DEFICIT)</u>  |                             |                          |                          |                        |                                 |                              |
| Beginning of year   | <u>46,695</u>               | <u>9,370</u>             | <u>2,741</u>             | <u>71,119</u>          | <u>40,886</u>                   | <u>83,733</u>                |
| End of year   | <u>\$49,006</u>             | <u>\$9,843</u>           | <u>\$2,046</u>           | <u>\$71,176</u>        | <u>\$38,647</u>                 | <u>\$76,049</u>              |



Sinking Funds

| Royce<br>Street<br>Sewerage | Roberta<br>Grove<br>1993 | Bayou<br>side<br>Drive | Coteau<br>Road  | Rembert<br>Drive | Telemac<br>Street | Henry<br>Clay<br>Street | Total            |
|-----------------------------|--------------------------|------------------------|-----------------|------------------|-------------------|-------------------------|------------------|
| \$ 9,104                    | \$ 8,963                 | \$18,361               | \$12,797        | \$ 1,477         | \$ 1,776          | \$ 9,600                | \$119,823        |
| 2,019                       | 3,380                    | 3,327                  | 4,228           | 1,022            |                   |                         | 40,747           |
| 114                         | 226                      | 2,059                  | 1,365           | 665              |                   | 86                      | 20,018           |
| <u>11,237</u>               | <u>12,569</u>            | <u>23,747</u>          | <u>18,390</u>   | <u>3,164</u>     | <u>1,776</u>      | <u>9,686</u>            | <u>180,588</u>   |
|                             |                          |                        |                 |                  |                   |                         | 1,387            |
|                             |                          | 10,497                 | 11,410          |                  |                   |                         | 93,525           |
|                             | 9                        | 4,167                  | 5,047           |                  |                   |                         | 44,391           |
|                             | 9                        | 14,664                 | 16,457          |                  |                   |                         | 139,303          |
| <u>11,237</u>               | <u>12,560</u>            | <u>9,083</u>           | <u>1,933</u>    | <u>3,164</u>     | <u>1,776</u>      | <u>9,686</u>            | <u>41,285</u>    |
| <u>(11,237)</u>             | <u>(12,560)</u>          |                        |                 | <u>(3,363)</u>   | 10,224            | 28,800                  | 39,024           |
| <u>(11,237)</u>             | <u>(12,560)</u>          |                        |                 | <u>(3,363)</u>   | <u>(10,224)</u>   | <u>(38,400)</u>         | <u>(88,228)</u>  |
| <u>(11,237)</u>             | <u>(12,560)</u>          |                        |                 | <u>(3,363)</u>   | 0                 | <u>(9,600)</u>          | <u>(49,204)</u>  |
| 0                           | 0                        | 9,083                  | 1,933           | (199)            | 1,776             | 86                      | (7,919)          |
| <u>0</u>                    | <u>0</u>                 | <u>50,953</u>          | <u>33,628</u>   | <u>199</u>       | <u>0</u>          | <u>0</u>                | <u>435,510</u>   |
| <u>\$ 0</u>                 | <u>\$ 0</u>              | <u>\$60,036</u>        | <u>\$35,561</u> | <u>\$ 0</u>      | <u>\$ 1,776</u>   | <u>\$ 86</u>            | <u>\$427,591</u> |

## CAPITAL PROJECTS FUNDS

- City Sewer Rehabilitation Construction Fund - To account for the proceeds of a judgement in strict accordance with Louisiana Department of Environmental Quality's instructions.
- City Paving Project Construction Fund - To account for the cost of paving the streets, and extending the sewer system in certain areas within the City of Houma. Financing was provided by the sale of Special Assessment Bonds, State Grants and General Fund Revenues.
- Fire Protection District No. 1, 2 and 3 Construction Fund - To account for the construction of fire stations, installation of fire hydrants and purchase of fire protection equipment for the three districts. Financing was provided by General Obligation bond proceeds.
- Parishwide Drainage Construction Fund - To account for the construction and improvements to Terrebonne Parish's Forced Drainage system. Financing was provided by General Obligation and Public Improvement bond proceeds.
- Parishwide Sewerage Construction Fund - To account for the construction and improvements of Terrebonne Parish's sewer treatment facilities and collection system. Financing was provided by Federal Grants, General Obligation and Public Improvement bond proceeds.
- Capital Project Control Fund - To account for construction and improvements for all capital projects. Financing was provided by State of Louisiana Grants, Federal Revenue Sharing Funds, Federal Grants, General Fund Revenues, Capital Road Construction Revenues and Capital Improvements Sales Tax Revenues.
- Road and Bridge Construction Fund - To account for the construction, improving and maintaining of streets and bridges in the parish. Financing was provided by General Obligation bond proceeds.
- Civic Center/Administrative Building Construction Fund - To account for the construction of a civic center and parish administrative building. Financing will be provided by General Obligation Bond proceeds and a Public Trust Authority Grant with partial financing by the Parish.
- 1-1 B Construction Fund - To account for the construction of the 1-1 B drainage project. Financing was provided by a Department of Transportation Grant with partial financing by the Parish.
- Roberta Grove Construction Fund - To account for the cost of paving streets in the Roberta Grove Subdivision. Financing was provided by special assessment proceeds with partial funding by the Parish.
- Bayouside Drive Construction Fund - To account for the cost of paving Bayouside Drive. Financing was provided by special assessment proceeds with partial funding by the Parish.
- Rembert Drive Construction Fund - To account for the cost of paving Rembert Drive. Financing was provided by special assessment proceeds with partial funding by the Parish.

COMBINING BALANCE SHEET  
CAPITAL PROJECTS FUNDS

Terrebonne Parish Consolidated Government

December 31, 1995

|   | <u>City<br/>Sewer<br/>Rehabilitation<br/>Construction<br/>Fund</u> | <u>City<br/>Paving<br/>Project<br/>Construction<br/>Fund</u> | <u>Fire<br/>Protection<br/>District<br/>No. 1,<br/>2 and 3<br/>Construction<br/>Fund</u> | <u>Parishwide<br/>Drainage<br/>Construction<br/>Fund</u> | <u>Parishwide<br/>Sewerage<br/>Construction<br/>Fund</u> |
|---|--|--|--|--|--|
| <u>ASSETS</u>                             |  |  |  |  |  |
| Cash                                      |  | \$ 121   | \$5,610  | \$5,650,173  | \$ 955,810   |
| Investments - at cost                     |  |  |  |  |  |
| Receivables:                              |  |  |  |  |  |
| Accounts                                  |  | 1,200  |  | 37,500   |  |
| Special assessments - deferred            |  |  |  |  | 4,493  |
| Due from other funds                      |  | 57   |  | 332,699  |  |
| Due from other governmental units:        |  |  |  |  |  |
| Federal Government                        |  |  |  | 135,431  | 838,048  |
| State of Louisiana                        | —  | —  | —  | 18,665   | —  |
| <br>Total assets                          | <u>\$ 0</u>  | <u>\$1,378</u>   | <u>\$5,610</u>   | <u>\$6,174,468</u>                                       | <u>\$1,798,351</u>                                       |
| <br><u>LIABILITIES</u>                    |  |  |  |  |  |
| Accounts payable and accrued expenses     |  |  |  | \$ 19,203  | \$ 881   |
| Liability for work completed on contracts |  |  |  | 112,998  | 109,981  |
| Deferred revenues                         |  |  |  |  | 4,493  |
| Due to other funds                        |  |  |  | 11,956   | 345,946  |
| Due to other governmental units           |  |  |  | —  | —  |
| <br>Total liabilities                     |  |  |  | <u>144,157</u>   | <u>461,301</u>   |
| <br><u>FUND BALANCES</u>                  |  |  |  |  |  |
| Reserved for capital contracts            |  |  | \$5,000  | 6,030,311  | 1,320,598  |
| Unreserved - undesignated                 |  | \$1,378  | 610  | —  | 16,452   |
| <br>Total fund balances                   | —  | <u>1,378</u>   | <u>5,610</u>   | <u>6,030,311</u>   | <u>1,337,050</u>   |
| <br>Total liabilities and fund balances   | <u>\$ 0</u>  | <u>\$1,378</u>   | <u>\$5,610</u>   | <u>\$6,174,468</u>                                       | <u>\$1,798,351</u>                                       |

| Capital<br>Project<br>Control<br>Fund | Road and<br>Bridge<br>Construction<br>Fund | Civic Center/<br>Administrative<br>Building<br>Construction<br>Fund | 1-1 B<br>Construction<br>Fund | Roberta<br>Grove<br>Construction<br>Fund | Bayouside<br>Drive<br>Construction<br>Fund | Rembert<br>Drive<br>Construction<br>Fund | Total               |
|---------------------------------------|--|---|-------------------------------|--|--|--|---------------------|
| \$ 13,074                             |  |   |                               |  |  |  | \$ 13,074           |
| 3,018,827                             | \$2,392,546                                | \$11,877,982  | \$2,838,247                   |  | \$43,774                                   |  | 26,783,090          |
|                                       |  |   |                               |  |  |  | 38,700              |
| 430,596                               | 38,400                                     |   | 1,054,977                     |  |  |  | 4,493               |
|                                       |  |   |                               |  |  |  | 1,856,729           |
| 49,210                                |  |   |                               |  |  |  | 1,022,689           |
| <u>77,163</u>                         |  |   | <u>28,166</u>                 |  |  |  | <u>123,994</u>      |
| <u>\$3,588,870</u>                    | <u>\$2,430,946</u>                         | <u>\$11,877,982</u>   | <u>\$3,921,390</u>            | <u>\$ 0</u>                              | <u>\$43,774</u>                            | <u>\$ 0</u>                              | <u>\$29,842,769</u> |
| \$ 207                                | \$ 12,796                                  |   | \$ 13                         |  |  |  | \$ 33,100           |
| 178,981                               | 28,051                                     | \$ 37,933   | 69,439                        |  | \$16,950                                   |  | 554,333             |
| 24,388                                |  |   |                               |  |  |  | 28,881              |
| 1,402,506                             | 4,100                                      | 3   | 387,946                       |  |  |  | 2,152,457           |
| <u>1,688</u>                          |  |   |                               |  |  |  | <u>1,688</u>        |
| <u>1,607,770</u>                      | <u>44,947</u>                              | <u>37,936</u>   | <u>457,398</u>                |  | <u>16,950</u>                              |  | <u>2,770,459</u>    |
|                                       |  |   |                               |  |  |  |                     |
| 1,981,100                             | 2,385,999                                  | 11,794,011  | 3,463,992                     |  | 19,485                                     |  | 27,000,496          |
|                                       |  | <u>46,035</u>   |                               |  | <u>7,339</u>                               |  | <u>71,814</u>       |
| <u>1,981,100</u>                      | <u>2,385,999</u>                           | <u>11,840,046</u>   | <u>3,463,992</u>              |  | <u>26,824</u>                              |  | <u>27,072,310</u>   |
| <u>\$3,588,870</u>                    | <u>\$2,430,946</u>                         | <u>\$11,877,982</u>   | <u>\$3,921,390</u>            | <u>\$ 0</u>                              | <u>\$43,774</u>                            | <u>\$ 0</u>                              | <u>\$29,842,769</u> |

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
CAPITAL PROJECTS FUNDS

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|  | <u>City<br/>Sewer<br/>Rehabilitation<br/>Construction<br/>Fund</u> | <u>City<br/>Paving<br/>Project<br/>Construction<br/>Fund</u> | <u>Fire<br/>Protection<br/>District<br/>No. 1,<br/>2 and 3<br/>Construction<br/>Fund</u> | <u>Parishwide<br/>Drainage<br/>Construction<br/>Fund</u> | <u>Parishwide<br/>Sewerage<br/>Construction<br/>Fund</u> |
|--|--|--|--|--|--|
| <b><u>REVENUES</u></b>   |  |  |  |  |  |
| Taxes - special assessment   |  |  |  |  | \$ 749   |
| Intergovernmental:   |  |  |  |  |  |
| Federal grants   |  |  |  | \$ 534,607   | 838,048  |
| State of Louisiana   |  |  |  | 279,514  |  |
| Other local governmental units   |  |  |  |  |  |
| Miscellaneous:   |  |  |  |  |  |
| Interest   |  | \$ 7   | \$ 270   | 136,239  | 80,270   |
| Other  |  |  |  | 37,500   |  |
| Total revenues   |  | <u>7</u>   | <u>270</u>   | <u>987,860</u>   | <u>919,067</u>   |
| <b><u>EXPENDITURES</u></b>   |  |  |  |  |  |
| General government   |  |  |  |  |  |
| Public safety  |  |  |  |  |  |
| Streets and drainage   |  | 138  |  | 1,508,698  |  |
| Sanitation   |  |  |  |  | 1,379,859  |
| Culture and recreation   |  |  |  |  |  |
| Conservation   |  |  |  |  |  |
| Total expenditures   |  | <u>138</u>   |  | <u>1,508,698</u>   | <u>1,379,859</u>   |
| Excess (deficiency) of revenues<br>over expenditures   |  | <u>(131)</u>   | <u>270</u>   | <u>(520,838)</u>   | <u>(460,792)</u>   |
| <b><u>OTHER FINANCING SOURCES (USES)</u></b>   |  |  |  |  |  |
| General obligation bond proceeds   |  |  |  | 2,400,000  |  |
| Operating transfers in   |  |  |  | 3,163,875  |  |
| Operating transfers out  | \$(5,740)  |  |  |  |  |
| Total other financing sources (uses)   | <u>(5,740)</u>   |  |  | <u>5,563,875</u>   |  |
| <b><u>EXCESS (DEFICIENCY) OF REVENUES<br/>AND OTHER SOURCES OVER<br/>EXPENDITURES AND OTHER USES</u></b> |  |  |  |  |  |
|  | (5,740)  | (131)  | 270  | 5,043,037  | (460,792)  |
| <b><u>FUND BALANCES</u></b>  |  |  |  |  |  |
| Beginning of year  | <u>5,740</u>   | <u>1,509</u>   | <u>5,340</u>   | <u>987,274</u>   | <u>1,797,842</u>   |
| End of year  | <u>\$ 0</u>  | <u>\$1,378</u>   | <u>\$5,610</u>   | <u>\$6,030,311</u>                                       | <u>\$1,337,050</u>                                       |

| Capital<br>Projects<br>Control<br>Fund | Road and<br>Bridge<br>Construction<br>Fund | Civic Center/<br>Administrative<br>Building<br>Construction<br>Fund | 1-1 B<br>Construction<br>Fund | Roberta<br>Grove<br>Construction<br>Fund | Bayouside<br>Drive<br>Construction<br>Fund | Rembert<br>Drive<br>Construction<br>Fund | Total               |
|--|--|---|-------------------------------|--|--|--|---------------------|
|  |  |   |                               |  |  |  | \$ 749              |
| \$ 322,635                             |  |   |                               |  |  |  | 1,695,290           |
| 730,173                                |  |   | \$ 390,548                    |  |  |  | 1,400,235           |
| 3,784                                  |  |   |                               |  |  |  | 3,784               |
| 117,698                                | \$ 49,556                                  | \$ 526,289  | 38,975                        | \$ 1,977                                 | \$ 2,206                                   | \$ 2,180                                 | 955,667             |
|  |  |   |                               |  |  |  | 37,500              |
| <u>1,174,290</u>                       | <u>49,556</u>                              | <u>526,289</u>  | <u>429,523</u>                | <u>1,977</u>                             | <u>2,206</u>                               | <u>2,180</u>                             | <u>4,093,225</u>    |
| 10,604                                 |  | 74,434  |                               |  |  |  | 85,038              |
| 27,227                                 |  |   |                               |  |  |  | 27,227              |
| 987,780                                | 376,352                                    |   | 1,610,773                     |  | 3,505                                      |  | 4,487,246           |
| 57,550                                 |  | 253,831   |                               |  |  |  | 1,379,859           |
| 825,068                                |  |   |                               |  |  |  | 311,381             |
|  |  |   |                               |  |  |  | 825,068             |
| <u>1,908,229</u>                       | <u>376,352</u>                             | <u>328,265</u>  | <u>1,610,773</u>              |  | <u>3,505</u>                               |  | <u>7,115,819</u>    |
| <u>(733,939)</u>                       | <u>(326,796)</u>                           | <u>198,024</u>  | <u>(1,181,250)</u>            | <u>1,977</u>                             | <u>(1,299)</u>                             | <u>2,180</u>                             | <u>(3,022,594)</u>  |
|  | 1,600,000                                  |   |                               |  |  |  | 4,000,000           |
| 3,069,915                              | 369,900                                    | 4,032,865   | 4,645,242                     |  |  | 20,584                                   | 15,302,381          |
| <u>(4,550,341)</u>                     | <u>(115,315)</u>                           |   |                               | <u>(49,425)</u>                          |  | <u>(29,411)</u>                          | <u>(4,750,232)</u>  |
| <u>(1,480,426)</u>                     | <u>1,854,585</u>                           | <u>4,032,865</u>  | <u>4,645,242</u>              | <u>(49,425)</u>                          |  | <u>(8,827)</u>                           | <u>14,552,149</u>   |
| (2,214,365)                            | 1,527,789                                  | 4,230,889   | 3,463,992                     | (47,448)                                 | (1,299)                                    | (6,647)                                  | 11,529,555          |
| <u>4,195,465</u>                       | <u>858,210</u>                             | <u>7,609,157</u>  | <u>0</u>                      | <u>47,448</u>                            | <u>28,123</u>                              | <u>6,647</u>                             | <u>15,542,755</u>   |
| <u>\$ 1,981,100</u>                    | <u>\$2,385,999</u>                         | <u>\$11,840,046</u>   | <u>\$ 3,463,992</u>           | <u>\$ 0</u>                              | <u>\$26,824</u>                            | <u>\$ 0</u>                              | <u>\$27,072,310</u> |

ANALYSIS OF EXPENDITURES  
CAPITAL PROJECTS FUNDS

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|                               | <u>City<br/>Paving<br/>Project<br/>Construction<br/>Fund</u> | <u>Parishwide<br/>Drainage<br/>Construction<br/>Fund</u> | <u>Parishwide<br/>Sewerage<br/>Construction<br/>Fund</u> | <u>Capital<br/>Project<br/>Control<br/>Fund</u> |
|-------------------------------|--|--|--|---|
| <u>GENERAL GOVERNMENT</u>     |  |  |  |   |
| Other services and charges    |  |  |  |   |
| Capital expenditures          |  |  |  | \$ 10,604                                       |
| Total general government      |  |  |  | <u>10,604</u>                                   |
| <u>PUBLIC SAFETY</u>          |  |  |  |   |
| Capital expenditures          |  |  |  | <u>27,227</u>                                   |
| <u>CULTURE AND RECREATION</u> |  |  |  |   |
| Other services and charges    |  |  |  |   |
| Capital expenditures          |  |  |  | <u>57,550</u>                                   |
| Total culture and recreation  |  |  |  | <u>57,550</u>                                   |
| <u>STREETS AND DRAINAGE</u>   |  |  |  |   |
| Other services and charges    | \$138  | \$ 30,965  |  |   |
| Repairs and maintenance       |  | 674,249  |  |   |
| Capital expenditures          | <u>      </u>  | <u>803,484</u>   |  | <u>987,780</u>                                  |
| Total streets and drainage    | <u>138</u>   | <u>1,508,698</u>   |  | <u>987,780</u>                                  |
| <u>SANITATION</u>             |  |  |  |   |
| Other services and charges    |  |  | \$ 951   |   |
| Repairs and maintenance       |  |  | 1,288,289  |   |
| Capital expenditures          |  |  | <u>90,619</u>  |   |
| Total sanitation              |  |  | <u>1,379,859</u>   |   |
| <u>CONSERVATION</u>           |  |  |  |   |
| Repairs and maintenance       |  |  |  | 7,867   |
| Capital expenditures          |  |  |  | <u>817,201</u>                                  |
| Total conservation            |  |  |  | <u>825,068</u>                                  |
| Total expenditures            | <u>\$138</u>   | <u>\$1,508,698</u>                                       | <u>\$1,379,859</u>                                       | <u>\$1,908,229</u>                              |

| <u>Road and<br/>Bridge<br/>Construction<br/>Fund</u> | <u>Civic Center/<br/>Administrative<br/>Building<br/>Construction<br/>Fund</u> | <u>1-1 B<br/>Construction<br/>Fund</u> | <u>Bayouside<br/>Drive<br/>Construction<br/>Fund</u> |
|--|--|--|--|
|  | \$ 11  |  |  |
|  | <u>74,423</u>  |  |  |
|  | <u>74,434</u>  |  |  |
|  | 5,147  |  |  |
|  | <u>248,684</u>   |  |  |
|  | <u>253,831</u>   |  |  |
| \$ 21,367  |  |  |  |
| <u>354,985</u>                                       |  | <u>\$1,610,773</u>                     | <u>\$3,505</u>                                       |
| <u>376,352</u>                                       |  | <u>1,610,773</u>                       | <u>3,505</u>   |
| <br><u>\$376,352</u>                                 | <br><u>\$328,265</u>   | <br><u>\$1,610,773</u>                 | <br><u>\$3,505</u>                                   |



## ENTERPRISE FUNDS

Utilities Fund - To account for electricity and gas services to the residents of the City of Houma and several outlying areas of Terrebonne Parish for the gas services. All activities necessary to provide such services are accounted for in the Fund, including, but not limited to, administration, operations, constructions, maintenance, financing and related debt service, and billing and collection.

Sewerage Fund - To account for sewer services to the Terrebonne Parish. All activities necessary to provide such services are accounted for in this Fund, including but not limited to, operations, construction and maintenance charges.

Gas Distribution System Fund - To account for gas services to the residents of Terrebonne Parish. All activities necessary to provide such services are accounted for in this Fund, including but not limited to, operations, construction and maintenance charges. Effective January 1, 1996 the Utility Fund and Gas Distribution Fund consolidated, creating a combined gas service delivery area encompassing the city limits of the City of Houma, and several outlying areas of Terrebonne Parish.

COMBINING BALANCE SHEET  
ENTERPRISE FUNDS

Terrebonne Parish Consolidated Government

December 31, 1995

| <u>ASSETS</u>  | <u>Utilities<br/>Fund</u> | <u>Sewerage<br/>Fund</u> | <u>Gas<br/>Distribution<br/>System Fund</u> | <u>Total</u>         |
|--|---------------------------|--------------------------|---|----------------------|
| <u>CURRENT</u>   |                           |                          |   |                      |
| Cash and cash equivalents  | \$ 3,879,336              | \$ 2,921,820             |   | \$ 6,801,156         |
| Investments - at cost  | 4,026,550                 | 753,965                  |   | 4,780,515            |
| Receivables (net, where applicable<br>of uncollectibles) - accounts: |                           |                          |   |                      |
| Customers  | 1,044,018                 | 110,700                  |   | 1,154,718            |
| Unbilled utility sales   | 1,818,245                 | 184,953                  |   | 2,003,198            |
| Other  | 162,916                   | 44,937                   |   | 207,853              |
| Due from other funds   | 4,210,818                 | 377,927                  |   | 4,588,745            |
| Inventory - at cost  | 46,605                    |                          |   | 46,605               |
| Other current assets   | 768,151                   | 30                       |   | 768,181              |
| Due from other governmental units:                                   |                           |                          |   |                      |
| Other local governmental units                                       | <u>10,720</u>             |                          |   | <u>10,720</u>        |
| Total current assets   | <u>15,967,359</u>         | <u>4,394,332</u>         |   | <u>20,361,691</u>    |
| <u>RESTRICTED</u>  |                           |                          |   |                      |
| Cash and cash equivalents  | 6,612,635                 |                          |   | 6,612,635            |
| Investments - at cost  | 5,261,226                 |                          |   | 5,261,226            |
| Receivables  | 85,149                    |                          |   | 85,149               |
| Due from other governmental units:                                   |                           |                          |   |                      |
| State of Louisiana   | <u>122,941</u>            |                          |   | <u>122,941</u>       |
| Total restricted assets  | <u>12,081,951</u>         |                          |   | <u>12,081,951</u>    |
| <u>PROPERTY, PLANT AND EQUIPMENT</u>                                 |                           |                          |   |                      |
| Property, plant and equipment  | 63,856,000                | 68,618,651               |   | 132,474,651          |
| Construction in progress   | <u>7,285,249</u>          | <u>1,345,117</u>         |   | <u>8,630,366</u>     |
|  | 71,141,249                | 69,963,768               |   | 141,105,017          |
| Less accumulated depreciation  | <u>42,638,692</u>         | <u>19,552,215</u>        |   | <u>62,190,907</u>    |
| Net property, plant and equipment                                    | <u>28,502,557</u>         | <u>50,411,553</u>        |   | <u>78,914,110</u>    |
| <u>OTHER</u>   |                           |                          |   |                      |
| Investment in joint venture  | 615,219                   |                          |   | 615,219              |
| Deferred financing costs   | <u>628,999</u>            |                          |   | <u>628,999</u>       |
| Total other assets   | <u>1,244,218</u>          |                          |   | <u>1,244,218</u>     |
| Total assets   | <u>\$57,796,085</u>       | <u>\$54,805,885</u>      | <u>\$ 0</u>                                 | <u>\$112,601,970</u> |

| <u>LIABILITIES</u>                              | <u>Utilities<br/>Fund</u> | <u>Sewerage<br/>Fund</u> | <u>Gas<br/>Distribution<br/>System Fund</u> | <u>Total</u>         |
|---|---------------------------|--------------------------|---|----------------------|
| <u>CURRENT</u>                                  |                           |                          |   |                      |
| Payable from current assets :                   |                           |                          |   |                      |
| Accounts payable and accrued expenses           | \$ 1,175,916              | \$ 200,198               |   | \$ 1,376,114         |
| Due to other funds                              | 1,657,257                 | 46,366                   |   | 1,703,623            |
| Due to other local governmental units           | <u>160,466</u>            |                          |   | <u>160,466</u>       |
| Totals  | <u>2,993,639</u>          | <u>246,564</u>           |   | <u>3,240,203</u>     |
| Payable from restricted assets:                 |                           |                          |   |                      |
| Liability for work completed on contracts       | 630,565                   |                          |   | 630,565              |
| Bonds payable within one year                   | 690,000                   |                          |   | 690,000              |
| Customers' meter deposits                       | 892,223                   |                          |   | 892,223              |
| Due to other funds                              | <u>78,412</u>             |                          |   | <u>78,412</u>        |
| Totals  | <u>2,291,200</u>          |                          |   | <u>2,291,200</u>     |
| Totals current liabilities                      | 5,284,839                 | <u>246,564</u>           |   | 5,531,403            |
| <u>LONG-TERM</u>                                |                           |                          |   |                      |
| Revenue bonds                                   | <u>16,465,000</u>         |                          |   | <u>16,465,000</u>    |
| Total liabilities                               | <u>21,749,839</u>         | <u>246,564</u>           |   | <u>21,996,403</u>    |
| <u>FUND EQUITY</u>                              |                           |                          |   |                      |
| <u>CONTRIBUTED CAPITAL</u>                      |                           |                          |   |                      |
|   | <u>6,992,970</u>          | <u>55,425,104</u>        |   | <u>62,418,074</u>    |
| <u>RETAINED EARNINGS (DEFICIT)</u>              |                           |                          |   |                      |
| Retained earnings:                              |                           |                          |   |                      |
| Reserved - revenue bond retirement              | 16,111,235                |                          |   | 16,111,235           |
| Unreserved:                                     |                           |                          |   |                      |
| Designated for subsequent<br>years expenditures | 3,547,804                 |                          |   | 3,547,804            |
| Undesignated                                    | <u>9,394,237</u>          | <u>(865,783)</u>         |   | <u>8,528,454</u>     |
| Total retained earnings                         | <u>29,053,276</u>         | <u>(865,783)</u>         |   | <u>28,187,493</u>    |
| Total fund equity                               | <u>36,046,246</u>         | <u>54,559,321</u>        |   | <u>90,605,567</u>    |
| Total liabilities and fund equity               | <u>\$57,796,085</u>       | <u>\$54,805,885</u>      | <u>\$ 0</u>                                 | <u>\$112,601,970</u> |

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGSENTERPRISE FUNDS

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|  | <u>Utilities<br/>Fund</u> | <u>Sewerage<br/>Fund</u> | <u>Gas<br/>Distribution<br/>System Fund</u> | <u>Total</u>        |
|--|---------------------------|--------------------------|---|---------------------|
| <u>OPERATING REVENUES</u>                              |                           |                          |   |                     |
| Revenues from sales and service charges                | \$24,736,477              | \$ 2,982,834             |   | \$27,719,311        |
| Other operating revenue                                | <u>493,103</u>            | <u>49,384</u>            |   | <u>542,487</u>      |
| Total operating revenues                               | <u>25,229,580</u>         | <u>3,032,218</u>         |   | <u>28,261,798</u>   |
| <u>OPERATING EXPENSES</u>                              |                           |                          |   |                     |
| Personal services                                      | 2,787,355                 | 1,151,751                |   | 3,939,106           |
| Supplies and materials                                 | 286,702                   | 166,512                  |   | 453,214             |
| Other services and charges                             | 2,313,298                 | 1,430,969                |   | 3,744,267           |
| Energy and water purchases                             | 12,906,233                |                          |   | 12,906,233          |
| Depreciation and amortization                          | <u>1,803,691</u>          | <u>1,741,498</u>         |   | <u>3,545,189</u>    |
| Total operating expenses                               | <u>20,097,279</u>         | <u>4,490,730</u>         |   | <u>24,588,009</u>   |
| Operating income (loss)                                | <u>5,132,301</u>          | <u>(1,458,512)</u>       |   | <u>3,673,789</u>    |
| <u>NON-OPERATING REVENUES (EXPENSES)</u>               |                           |                          |   |                     |
| Investment income                                      | 982,733                   | 177,289                  |   | 1,160,022           |
| Other non-operating revenues                           | 167,973                   | 29,601                   |   | 197,574             |
| Interest and fiscal charges                            | (738,180)                 |                          |   | (738,180)           |
| Other non-operating expenses                           | <u>(65,504)</u>           |                          |   | <u>(65,504)</u>     |
| Total non-operating revenues (expenses)                | <u>347,022</u>            | <u>206,890</u>           |   | <u>553,912</u>      |
| Income (loss) before operating transfers               | 5,479,323                 | (1,251,622)              |   | 4,227,701           |
| <u>OPERATING TRANSFERS IN (OUT)</u>                    | <u>(1,043,043)</u>        | <u>354,978</u>           |   | <u>(688,065)</u>    |
| Net income (loss)                                      | 4,436,280                 | (896,644)                |   | 3,539,636           |
| <u>DEPRECIATION TRANSFERRED TO CONTRIBUTED CAPITAL</u> |                           | <u>1,096,340</u>         |   | <u>1,096,340</u>    |
| <u>INCREASE IN RETAINED EARNINGS</u>                   | 4,436,280                 | 199,696                  |   | 4,635,976           |
| <u>RETAINED EARNINGS (DEFICIT)</u>                     |                           |                          |   |                     |
| Beginning of year                                      | 24,616,996                | (1,065,479)              | \$ 3,333,511                                | 26,885,028          |
| Residual equity transfer                               |                           |                          | <u>(3,333,511)</u>                          | <u>(3,333,511)</u>  |
| End of year  | <u>\$29,053,276</u>       | <u>\$ (865,783)</u>      | <u>\$ 0</u>                                 | <u>\$28,187,493</u> |

COMBINING STATEMENT OF CASH FLOWS  
ENTERPRISE FUNDS

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|   | <u>Utilities<br/>Fund</u> | <u>Sewerage<br/>Fund</u> | <u>Gas<br/>Distribution<br/>System Fund</u> | <u>Total</u>        |
|---|---------------------------|--------------------------|---|---------------------|
| <u>CASH FLOWS FROM OPERATING ACTIVITIES</u>   |                           |                          |   |                     |
| Operating income (loss)   | \$ 5,132,301              | \$(1,458,512)            |   | \$ 3,673,789        |
| Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities: |                           |                          |   |                     |
| Depreciation and amortization   | 1,803,691                 | 1,741,498                |   | 3,545,189           |
| Other income  | 36,319                    |                          |   | 36,319              |
| (Increase) decrease in assets:  |                           |                          |   |                     |
| Receivables   | 49,656                    | (11,600)                 |   | 38,056              |
| Due from other funds  | (1,611,099)               | (294,808)                |   | (1,905,907)         |
| Inventory   | 91,116                    |                          |   | 91,116              |
| Other current assets  | 85,025                    |                          |   | 85,025              |
| Other governmental units  | 369,742                   |                          |   | 369,742             |
| Increase (decrease) in liabilities:   |                           |                          |   |                     |
| Accounts payable and accrued expenses   | (1,386,224)               | 28,616                   |   | (1,357,608)         |
| Deferred revenues   |                           | (839)                    |   | (839)               |
| Meter deposits  | (9,746)                   |                          |   | (9,746)             |
| Due to other funds  | 1,392,760                 | (14,925)                 |   | 1,377,835           |
| Due to other local governmental units   | (97,926)                  |                          |   | (97,926)            |
| Total adjustments   | <u>723,314</u>            | <u>1,447,942</u>         |   | <u>2,171,256</u>    |
| Net cash provided by (used for) operating activities  | <u>5,855,615</u>          | <u>(10,570)</u>          |   | <u>5,845,045</u>    |
| <u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</u>  |                           |                          |   |                     |
| Operating transfers in (out) to other funds   | <u>(1,043,043)</u>        | <u>354,978</u>           |   | <u>(688,065)</u>    |
| <u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</u>   |                           |                          |   |                     |
| Residual equity transfer of cash  | 672,078                   |                          | \$(672,078)                                 | 0                   |
| Acquisition and construction of capital assets  | (4,937,677)               | (227,504)                |   | (5,165,181)         |
| Principal paid on outstanding debt  | (655,000)                 |                          |   | (655,000)           |
| Interest paid on outstanding debt   | (738,180)                 |                          |   | (738,180)           |
| Contributions in aid of construction  | 167,992                   |                          |   | 167,992             |
| Proceeds from compensation property damage  | 10,388                    | 28,075                   |   | 38,463              |
| Proceeds from FEMA  | 555                       | 1,526                    |   | 2,081               |
| Net cash (used for) capital and related financing activities  | <u>(5,479,844)</u>        | <u>(197,903)</u>         | <u>(672,078)</u>                            | <u>(6,349,825)</u>  |
| <u>CASH FLOWS FROM INVESTING ACTIVITIES</u>   |                           |                          |   |                     |
| Net maturities (purchases) of investments   | (403,114)                 | 805,663                  |   | 402,549             |
| Investment income   | 961,619                   | 188,826                  |   | 1,150,445           |
| Net cash provided by investing activities   | <u>558,505</u>            | <u>994,489</u>           |   | <u>1,552,994</u>    |
| <u>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</u>   | <u>(108,767)</u>          | <u>1,140,994</u>         | <u>(672,078)</u>                            | <u>360,149</u>      |
| <u>CASH AND CASH EQUIVALENTS</u>  |                           |                          |   |                     |
| Beginning of year   | <u>10,600,738</u>         | <u>1,780,826</u>         | <u>672,078</u>                              | <u>13,053,642</u>   |
| End of year   | <u>\$10,491,971</u>       | <u>\$ 2,921,820</u>      | <u>\$ 0</u>                                 | <u>\$13,413,791</u> |

NONCASH OPERATING, CAPITAL AND RELATED FINANCING ACTIVITIES

On January 1, 1995, as described in Note 31, the Parish Gas Distribution System was consolidated with the Parish Utilities System. Noncash assets and contributed capital less noncash liabilities aggregating \$2,661,433 of the Parish Gas Distribution System were transferred to the Parish Utilities Fund.

Amortization of deferred financing costs was \$65,504.

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS - BUDGET AND ACTUAL  
UTILITIES FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|  | <u>Budget</u>       | <u>Actual</u>       | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|--|---------------------|---------------------|---|
| <u>OPERATING REVENUES</u>                |                     |                     |   |
| Charges for services:                    |                     |                     |   |
| Utilities                                | \$25,653,931        | \$24,736,477        | \$ (917,454)                                    |
| Other                                    | <u>368,253</u>      | <u>493,103</u>      | <u>124,850</u>                                  |
| Total operating revenues                 | <u>26,022,184</u>   | <u>25,229,580</u>   | <u>(792,604)</u>                                |
| <u>OPERATING EXPENSES</u>                |                     |                     |   |
| Personal services                        | 2,983,087           | 2,787,355           | 195,732   |
| Supplies and materials                   | 490,010             | 286,702             | 203,308   |
| Other services and charges               | 2,778,214           | 2,313,298           | 464,916   |
| Energy purchases                         | 16,130,000          | 12,906,233          | 3,223,767                                       |
| Depreciation                             | <u>1,804,000</u>    | <u>1,803,691</u>    | <u>309</u>                                      |
| Total operating expenses                 | <u>24,185,311</u>   | <u>20,097,279</u>   | <u>4,088,032</u>                                |
| Operating income                         | <u>1,836,873</u>    | <u>5,132,301</u>    | <u>3,295,428</u>                                |
| <u>NON-OPERATING REVENUES (EXPENSES)</u> |                     |                     |   |
| Investment income                        | 510,517             | 982,733             | 472,216   |
| Other non-operating revenues             | 36,510              | 167,973             | 131,463   |
| Interest and fiscal charges              | (1,707,318)         | (738,180)           | 969,138   |
| Other non-operating expenses             | <u>(66,387)</u>     | <u>(65,504)</u>     | <u>883</u>                                      |
| Total non-operating revenues (expenses)  | <u>(1,226,678)</u>  | <u>347,022</u>      | <u>1,573,700</u>                                |
| Income before operating transfers        | 610,195             | 5,479,323           | 4,869,128                                       |
| <u>OPERATING TRANSFERS (OUT)</u>         | <u>(1,043,043)</u>  | <u>(1,043,043)</u>  | ---   |
| <u>NET INCOME</u>                        | (432,848)           | 4,436,280           | 4,869,128                                       |
| <u>RETAINED EARNINGS</u>                 |                     |                     |   |
| Beginning of year                        | <u>24,616,996</u>   | <u>24,616,996</u>   | ---   |
| End of year                              | <u>\$24,184,148</u> | <u>\$29,053,276</u> | <u>\$4,869,128</u>                              |

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS - BUDGET AND ACTUAL  
SEWERAGE FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|   | <u>Budget</u>               | <u>Actual</u>       | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|---|-----------------------------|---------------------|---|
| <u>OPERATING REVENUES</u>                                 |                             |                     |   |
| Charges for services:                                     |                             |                     |   |
| Utilities   | \$ 2,916,000                | \$ 2,982,834        | \$ 66,834                                       |
| Other   | <u>63,420</u>               | <u>49,384</u>       | <u>(14,036)</u>                                 |
| Total operating revenues                                  | <u>2,979,420</u>            | <u>3,032,218</u>    | <u>52,798</u>                                   |
| <u>OPERATING EXPENSES</u>                                 |                             |                     |   |
| Personal services   | 1,207,923                   | 1,151,751           | 56,172  |
| Supplies and materials                                    | 169,450                     | 166,512             | 2,938   |
| Other services and charges                                | 1,601,445                   | 1,430,969           | 170,476   |
| Depreciation  | <u>1,399,740</u>            | <u>1,741,498</u>    | <u>(341,758)</u>                                |
| Total operating expenses                                  | <u>4,378,558</u>            | <u>4,490,730</u>    | <u>(112,172)</u>                                |
| Operating (loss)  | <u>(1,399,138)</u>          | <u>(1,458,512)</u>  | <u>(59,374)</u>                                 |
| <u>NON-OPERATING REVENUES</u>                             |                             |                     |   |
| Investment income   | 137,282                     | 177,289             | 40,007  |
| Other non-operating revenues                              | <u>                    </u> | <u>29,601</u>       | <u>29,601</u>                                   |
| Total non-operating revenues                              | <u>137,282</u>              | <u>206,890</u>      | <u>69,608</u>                                   |
| (Loss) before operating transfers                         | (1,261,856)                 | (1,251,622)         | 10,234  |
| <u>OPERATING TRANSFERS IN</u>                             | <u>354,978</u>              | <u>354,978</u>      | <u>                    </u>                     |
| <u>NET (LOSS)</u>   | (906,878)                   | (896,644)           | 10,234  |
| <u>DEPRECIATION TRANSFERRED TO CONTRIBUTED CAPITAL</u>    | <u>897,495</u>              | <u>1,096,340</u>    | <u>198,845</u>                                  |
| <u>NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS</u> | (9,383)                     | 199,696             | 209,079   |
| <u>RETAINED EARNINGS (DEFICIT)</u>                        |                             |                     |   |
| Beginning of year   | <u>(1,065,479)</u>          | <u>(1,065,479)</u>  | <u>                    </u>                     |
| End of year   | <u>\$(1,074,862)</u>        | <u>\$ (865,783)</u> | <u>\$ 209,079</u>                               |

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS - BUDGET AND ACTUAL  
GAS DISTRIBUTION SYSTEM FUND

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|                          | <u>Budget</u>      | <u>Actual</u>      | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|--------------------------|--------------------|--------------------|---|
| <u>RETAINED EARNINGS</u> |                    |                    |   |
| Beginning of year        | \$ 3,333,511       | \$ 3,333,511       |   |
| Residual equity transfer | <u>(3,211,683)</u> | <u>(3,333,511)</u> | <u>\$(121,828)</u>                              |
| End of year              | <u>\$ 121,828</u>  | <u>\$ 0</u>        | <u>\$(121,828)</u>                              |



#### INTERNAL SERVICE FUNDS

Insurance Control Fund - The Insurance Control Fund is maintained by the Parish to account for the billing to the various funds and the payment of insurance premiums for general liability, automobile and workmen's compensation coverage. This fund is also used to account for the monies held in claims accounts for the self-insured portion of each claim in connection with the above coverages.

Group Health Insurance Fund - The Group Health Insurance Fund is maintained by the Parish to account for the billings to the various funds and the payment of insurance premiums for group health and dental coverage.

Unemployment Control Fund - The Unemployment Control Fund is maintained by the Parish to account for unemployment claims charged to the various funds.

Centralized Purchasing Fund - The Centralized Purchasing Fund is maintained by the Parish to account for the allocation to various funds for the cost of operating the Purchasing Department.

COMBINING BALANCE SHEET  
INTERNAL SERVICE FUNDS

Terrebonne Parish Consolidated Government

December 31, 1995

| <u>ASSETS</u>  | <u>Insurance<br/>Control<br/>Fund</u> | <u>Group<br/>Health<br/>Insurance<br/>Fund</u> | <u>Unemployment<br/>Control<br/>Fund</u> | <u>Centralized<br/>Purchasing<br/>Fund</u> | <u>Total</u>        |
|--|---------------------------------------|--|--|--|---------------------|
| <u>CURRENT ASSETS</u>  |                                       |  |  |  |                     |
| Cash and cash equivalents  | \$3,683,480                           | \$2,146,773                                    | \$438,522                                | \$ 8,922                                   | \$ 6,277,697        |
| Investments  | 2,005,530                             | 1,823,325                                      |  |  | 3,828,855           |
| Receivables  | 204,729                               | 35,244   | 25,058                                   |  | 265,031             |
| Due from other funds   | 638,957                               | 1,029  | 64                                       | 68,623                                     | 708,673             |
| Inventory - at cost  |                                       |  |  | 886,477                                    | 886,477             |
| Other current assets -<br>prepaid insurance                          | 316,487                               |  |  |  | 316,487             |
| Due from other governmental units:<br>Other local governmental units | <u>177,607</u>                        | <u>2,505</u>                                   | <u>918</u>                               |  | <u>181,030</u>      |
| Total current assets   | <u>7,026,790</u>                      | <u>4,008,876</u>                               | <u>464,562</u>                           | <u>964,022</u>                             | <u>12,464,250</u>   |
| <u>PROPERTY, PLANT AND EQUIPMENT</u>                                 |                                       |  |  |  |                     |
| Property, plant and equipment  | 26,977                                |  | 24,111                                   | 151,177                                    | 202,265             |
| Less accumulated depreciation  | <u>8,093</u>                          |  | <u>5,535</u>                             | <u>10,127</u>                              | <u>23,755</u>       |
| Net property, plant<br>and equipment                                 | <u>18,884</u>                         |  | <u>18,576</u>                            | <u>141,050</u>                             | <u>178,510</u>      |
| Total assets   | <u>\$7,045,674</u>                    | <u>\$4,008,876</u>                             | <u>\$483,138</u>                         | <u>\$1,105,072</u>                         | <u>\$12,642,760</u> |
| <u>LIABILITIES</u>   |                                       |  |  |  |                     |
| <u>CURRENT LIABILITIES</u>   |                                       |  |  |  |                     |
| Accounts payable and<br>accrued expenses                             | \$4,253,777                           | \$ 631,498                                     | \$ 5,124                                 | \$ 58,384                                  | \$ 4,948,783        |
| Due to other governmental units:<br>Other local governmental units   | 1,050                                 |  |  |  | 1,050               |
| Due to other funds   | <u>111,641</u>                        | <u>134,251</u>                                 | <u>308,374</u>                           | <u>939,471</u>                             | <u>1,493,737</u>    |
| Total liabilities  | <u>4,366,468</u>                      | <u>765,749</u>                                 | <u>313,498</u>                           | <u>997,855</u>                             | <u>6,443,570</u>    |
| <u>RETAINED EARNINGS</u>   |                                       |  |  |  |                     |
| Reserved:  |                                       |  |  |  |                     |
| Insurance claims   | 2,679,206                             | 3,243,127                                      |  |  | 5,922,333           |
| Unemployment claims  |                                       |  | 15,096                                   |  | 15,096              |
| Unreserved - undesignated  |                                       |  | <u>154,544</u>                           | <u>107,217</u>                             | <u>261,761</u>      |
| Total retained earnings  | <u>2,679,206</u>                      | <u>3,243,127</u>                               | <u>169,640</u>                           | <u>107,217</u>                             | <u>6,199,190</u>    |
| Total liabilities and<br>retained earnings                           | <u>\$7,045,674</u>                    | <u>\$4,008,876</u>                             | <u>\$483,138</u>                         | <u>\$1,105,072</u>                         | <u>\$12,642,760</u> |

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS  
INTERNAL SERVICE FUNDS

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|                               | <u>Insurance<br/>Control<br/>Fund</u> | <u>Group<br/>Health<br/>Insurance<br/>Fund</u> | <u>Unemployment<br/>Control<br/>Fund</u> | <u>Centralized<br/>Purchasing<br/>Fund</u> | <u>Total</u> |
|-------------------------------|---------------------------------------|--|--|--|--------------|
| <u>OPERATING REVENUES</u>     |                                       |  |  |  |              |
| Premiums                      | \$ 2,838,991                          | \$4,414,625                                    | \$ 107,040                               |  | \$7,360,656  |
| <u>OPERATING EXPENSES</u>     |                                       |  |  |  |              |
| Insurance premiums            | 1,320,533                             | 366,327  |  |  | 1,686,860    |
| Claims                        | 2,514,627                             | 2,917,072                                      |  |  | 5,431,699    |
| Personal services             | 253,745                               |  | 104,974                                  | \$ 250,967                                 | 609,686      |
| Supplies and materials        | 16,884                                |  | 8,278                                    | 26,104                                     | 51,266       |
| Other services and charges    | 136,579                               | 109,155  | 40,103                                   | 54,222                                     | 340,059      |
| Repairs and maintenance       | 1,710                                 |  | 792                                      | 1,926                                      | 4,428        |
| Depreciation                  | 5,395                                 |  | 3,973                                    | 7,771                                      | 17,139       |
| Allocated expenditures:       |                                       |  |  |  |              |
| Service performed:            |                                       |  |  |  |              |
| For other departments         | (66,902)                              |  |  | (344,227)                                  | (411,129)    |
| By other departments          | 112,189                               | 155,551  | 39,595                                   | 28,470                                     | 335,805      |
| Total operating expenses      | 4,294,760                             | 3,548,105                                      | 197,715                                  | 25,233                                     | 8,065,813    |
| Operating income (loss)       | (1,455,769)                           | 866,520  | (90,675)                                 | (25,233)                                   | (705,157)    |
| <u>NON-OPERATING REVENUES</u> |                                       |  |  |  |              |
| Investment income             | 310,660                               | 193,842  | 24,864                                   | 1  | 529,367      |
| Other non-operating revenues  | 2,423                                 |  |  |  | 2,423        |
| Total non-operating revenues  | 313,083                               | 193,842  | 24,864                                   | 1  | 531,790      |
| Net income (loss)             | (1,142,686)                           | 1,060,362                                      | (65,811)                                 | (25,232)                                   | (173,367)    |
| <u>RETAINED EARNINGS</u>      |                                       |  |  |  |              |
| Beginning of year             | 3,821,892                             | 2,182,765                                      | 235,451                                  | 132,449                                    | 6,372,557    |
| End of year                   | \$ 2,679,206                          | \$3,243,127                                    | \$ 169,640                               | \$ 107,217                                 | \$6,199,190  |

COMBINING STATEMENT OF CASH FLOWS  
INTERNAL SERVICE FUNDS

Terrebonne Parish Consolidated Government

For the year ended December 31, 1995

|   | <u>Insurance<br/>Control<br/>Fund</u> | <u>Group<br/>Health<br/>Insurance<br/>Fund</u> | <u>Unemployment<br/>Control<br/>Fund</u> | <u>Centralized<br/>Purchasing<br/>Fund</u> | <u>Total</u>       |
|---|---------------------------------------|--|--|--|--------------------|
| <u>CASH FLOWS FROM OPERATING ACTIVITIES</u>   |                                       |  |  |  |                    |
| Operating income (loss)   | \$(1,455,769)                         | \$ 866,520                                     | \$ (90,675)                              | \$ (25,233)                                | \$ (705,157)       |
| Adjustments to reconcile operating income<br>(loss) to net cash provided by (used for)<br>operating activities: |                                       |  |  |  |                    |
| Depreciation and amortization   | 5,395                                 |  | 3,973                                    | 7,771                                      | 17,139             |
| (Increase) decrease in assets:  |                                       |  |  |  |                    |
| Receivables   | 28,357                                | 17,719   | (23,547)                                 |  | 22,529             |
| Due from other funds  | (39,302)                              | 1,774  | (64)                                     | (42,473)                                   | (80,065)           |
| Inventory   |                                       |  |  | 46,676                                     | 46,676             |
| Other current assets  | (135,622)                             |  |  |  | (135,622)          |
| Other governmental units  | 34,535                                | 9,695  | (918)                                    |  | 43,312             |
| Increase (decrease) in liabilities:   |                                       |  |  |  |                    |
| Accounts payable and accrued expenses   | 998,563                               | 142,349  | 1,018                                    | 14,070                                     | 1,156,000          |
| Due to other funds  | (203,140)                             | (109,865)                                      | (13,686)                                 | 132,315                                    | (194,376)          |
| Due to other governmental units   | 1,050                                 |  |  |  | 1,050              |
| Total adjustments   | <u>689,836</u>                        | <u>61,672</u>                                  | <u>(33,224)</u>                          | <u>158,359</u>                             | <u>876,643</u>     |
| Net cash provided by<br>(used for) operating activities   | <u>(765,933)</u>                      | <u>928,192</u>                                 | <u>(123,899)</u>                         | <u>133,126</u>                             | <u>171,486</u>     |
| <u>CASH FLOWS FROM CAPITAL AND RELATED<br/>FINANCING ACTIVITIES</u>   |                                       |  |  |  |                    |
| Acquisition and construction<br>of capital assets   | <u>(1,600)</u>                        |  | <u>(8,188)</u>                           | <u>(124,205)</u>                           | <u>(133,993)</u>   |
| <u>CASH FLOWS FROM INVESTING ACTIVITIES</u>   |                                       |  |  |  |                    |
| Net maturities (purchases)<br>of investments  | 411,151                               | 51,826   |  |  | 462,977            |
| Investment income   | <u>312,372</u>                        | <u>190,963</u>                                 | <u>24,932</u>                            | <u>1</u>                                   | <u>528,268</u>     |
| Net cash provided by<br>investing activities  | <u>723,523</u>                        | <u>242,789</u>                                 | <u>24,932</u>                            | <u>1</u>                                   | <u>991,245</u>     |
| <u>NET INCREASE (DECREASE) IN<br/>CASH AND CASH EQUIVALENTS</u>   | (44,010)                              | 1,170,981                                      | (107,155)                                | 8,922                                      | 1,028,738          |
| <u>CASH AND CASH EQUIVALENTS</u>  |                                       |  |  |  |                    |
| Beginning of year   | <u>3,727,490</u>                      | <u>975,792</u>                                 | <u>545,677</u>                           | <u>0</u>                                   | <u>5,248,959</u>   |
| End of year   | <u>\$ 3,683,480</u>                   | <u>\$2,146,773</u>                             | <u>\$ 438,522</u>                        | <u>\$ 8,922</u>                            | <u>\$6,277,697</u> |

COMBINING BALANCE SHEET

FIDUCIARY FUNDS

Terrebonne Parish Consolidated Government

December 31, 1995

A g e n c y F u n d s

| <u>ASSETS</u>  | <u>Insurance<br/>Clearing<br/>Fund</u> | <u>Investment<br/>Clearing<br/>Fund</u> | <u>Payroll<br/>Clearing<br/>Fund</u> | <u>Disbursement<br/>Fund</u> | <u>Library<br/>Fund</u> | <u>Industrial<br/>Development<br/>Board Fund</u> |
|--|--|---|--------------------------------------|------------------------------|-------------------------|--|
| Cash   | \$ 28,113                              |   | \$19,505                             | \$1,534,868                  |                         |  |
| Investments - at cost  | 121,971                                |   |                                      |                              | \$56,026                | \$15,762   |
| Receivables:   |  |   |                                      |                              |                         |  |
| Other  |  |   |                                      | 225                          |                         |  |
| Due from other funds   | 93,900                                 |   |                                      | 1,835,422                    |                         |  |
| Due from other governmental units:                           |  |   |                                      |                              |                         |  |
| Other local governmental units                               |  |   |                                      | 4,108                        |                         |  |
| Firefighter's Retirement System<br>of the State of Louisiana |  |   |                                      |                              |                         |  |
| <br>Total assets   | <br><u>\$243,984</u>                   | <br><u>\$ 0</u>                         | <br><u>\$19,505</u>                  | <br><u>\$3,374,623</u>       | <br><u>\$56,026</u>     | <br><u>\$15,762</u>                              |
| <br><u>LIABILITIES</u>                                       |  |   |                                      |                              |                         |  |
| Accounts payable and accrued expenses                        | \$ 1,149                               |   |                                      |                              |                         |  |
| Due to Deferred Compensation Programs                        |  |   |                                      |                              |                         |  |
| Due to property owners                                       |  |   |                                      |                              |                         |  |
| Due to participants/services                                 |  |   |                                      |                              |                         |  |
| Due to other funds   | 242,835                                |   | \$19,505                             | \$3,374,503                  |                         |  |
| Due to other governmental units:                             |  |   |                                      |                              |                         |  |
| Terrebonne Industrial Development Board                      |  |   |                                      |                              |                         | \$15,762   |
| Terrebonne Parish Library                                    |  |   |                                      |                              | \$56,026                |  |
| Terrebonne Council on Aging, Inc.                            |  |   |                                      |                              |                         |  |
| Other local governmental units                               |  |   |                                      | 120                          |                         |  |
| Firefighter's Retirement System<br>of the State of Louisiana |  |   |                                      |                              |                         |  |
| <br>Total liabilities  | <br><u>243,984</u>                     |   | <br><u>19,505</u>                    | <br><u>3,374,623</u>         | <br><u>56,026</u>       | <br><u>15,762</u>                                |
| <br><u>FUND BALANCES</u>                                     |  |   |                                      |                              |                         |  |
| Reserved for employees'<br>retirement system                 |  |   |                                      |                              |                         |  |
| <br>Total liabilities and<br>fund balances                   | <br><u>\$243,984</u>                   | <br><u>\$ 0</u>                         | <br><u>\$19,505</u>                  | <br><u>\$3,374,623</u>       | <br><u>\$56,026</u>     | <br><u>\$15,762</u>                              |

| A g e n c y F u n d s          |                                  |   | Pension Trust Funds                  |   |  |
|--------------------------------|----------------------------------|---|--------------------------------------|---|--|
| Council<br>on<br>Aging<br>Fund | Deferred<br>Compensation<br>Fund | Houma<br>Community<br>Mineral Lease<br>Fund | Police<br>Pension and<br>Relief Fund | Firemen's<br>Pension and<br>Relief Fund | Total  |
| \$ 74,790                      | \$1,601,820                      | \$ 8,902<br>614,181<br>84,251               | \$ 122,966<br>937,515<br>12,397      | \$ 378,327<br>4,211,600<br>52,935       | \$ 2,092,681<br>7,633,665<br>149,808<br>1,929,322<br>4,108 |
|                                |                                  |   |                                      | 72,539                                  | 72,539   |
| <u>\$ 74,790</u>               | <u>\$1,601,820</u>               | <u>\$707,334</u>                            | <u>\$1,072,878</u>                   | <u>\$4,715,401</u>                      | <u>\$11,882,123</u>  |
|                                | \$1,601,820                      | \$707,334                                   |                                      | \$ 49                                   | \$ 1,198<br>1,601,820<br>707,334<br>455,217<br>3,638,217   |
| \$ 1,374                       |                                  |   |                                      | 455,217                                 | 15,762<br>56,026<br>73,416<br>120                          |
| 73,416                         |                                  |   |                                      |   |  |
|                                |                                  |   |                                      | 2,698,240                               | 2,698,240  |
| <u>74,790</u>                  | <u>1,601,820</u>                 | <u>707,334</u>                              |                                      | <u>3,153,506</u>                        | <u>9,247,350</u>   |
|                                |                                  |   | 1,072,878                            | 1,561,895                               | 2,634,773  |
| <u>\$ 74,790</u>               | <u>\$1,601,820</u>               | <u>\$707,334</u>                            | <u>\$1,072,878</u>                   | <u>\$4,715,401</u>                      | <u>\$11,882,123</u>  |

## COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - ALL AGENCY FUNDS

## Terrebonne Parish Consolidated Government

December 31, 1995

|                                       | Balance<br>January 1, 1995 | Additions            | Deductions           | Balance<br>December 31, 1995 |
|---------------------------------------|----------------------------|----------------------|----------------------|------------------------------|
| <u>Insurance Clearing Fund</u>        |                            |                      |                      |                              |
| <u>Assets</u>                         |                            |                      |                      |                              |
| Cash                                  | \$ 55,054                  | \$ 1,771,833         | \$ 1,798,774         | \$ 28,113                    |
| Investments - at cost                 | 19,255                     | 102,716              |                      | 121,971                      |
| Due from other funds                  | 99,730                     | 780,204              | 786,034              | 93,900                       |
| Total assets                          | <u>\$ 174,039</u>          | <u>\$ 2,654,753</u>  | <u>\$ 2,584,808</u>  | <u>\$ 243,984</u>            |
| <u>Liabilities</u>                    |                            |                      |                      |                              |
| Accounts payable and accrued expenses | \$ 167                     | \$ 982               |                      | \$ 1,149                     |
| Due to other funds                    | 173,872                    | 1,728,536            | \$ 1,659,573         | 242,835                      |
| Total liabilities                     | <u>\$ 174,039</u>          | <u>\$ 1,729,518</u>  | <u>\$ 1,659,573</u>  | <u>\$ 243,984</u>            |
| <u>Investment Clearing Fund</u>       |                            |                      |                      |                              |
| <u>Assets</u>                         |                            |                      |                      |                              |
| Cash                                  | \$ 0                       | \$760,559,969        | \$760,559,969        | \$ 0                         |
| <u>Liabilities</u>                    |                            |                      |                      |                              |
| Due to other funds                    | \$ 0                       | \$760,559,969        | \$760,559,969        | \$ 0                         |
| <u>Payroll Clearing Fund</u>          |                            |                      |                      |                              |
| <u>Assets</u>                         |                            |                      |                      |                              |
| Cash                                  | \$ 9,921                   | \$ 14,156,313        | \$ 14,146,729        | \$ 19,505                    |
| <u>Liabilities</u>                    |                            |                      |                      |                              |
| Accounts payable and accrued expenses | \$ 0                       | \$ 1,933,030         | \$ 1,933,030         | \$ 0                         |
| Due to other funds                    | 9,921                      | 12,235,655           | 12,226,071           | 19,505                       |
| Total liabilities                     | <u>\$ 9,921</u>            | <u>\$ 14,168,685</u> | <u>\$ 14,159,101</u> | <u>\$ 19,505</u>             |
| <u>Disbursement Fund</u>              |                            |                      |                      |                              |
| <u>Assets</u>                         |                            |                      |                      |                              |
| Cash                                  | \$ 860,571                 | \$ 87,928,703        | \$ 87,254,406        | \$1,534,868                  |
| Receivable - other                    | 2,210                      | 1,093,556            | 1,095,541            | 225                          |
| Due from other funds                  | 537,276                    | 57,574,751           | 56,276,605           | 1,835,422                    |
| Due from other governmental units     | 2,338                      | 757,162              | 755,392              | 4,108                        |
| Total assets                          | <u>\$1,402,395</u>         | <u>\$147,354,172</u> | <u>\$145,381,944</u> | <u>\$3,374,623</u>           |
| <u>Liabilities</u>                    |                            |                      |                      |                              |
| Due to other funds                    | \$1,402,395                | \$ 30,849,988        | \$ 28,877,880        | \$3,374,503                  |
| Due to other governmental units       | 0                          | 120                  |                      | 120                          |
| Total liabilities                     | <u>\$1,402,395</u>         | <u>\$ 30,850,108</u> | <u>\$ 28,877,880</u> | <u>\$3,374,623</u>           |

|  | <u>Balance</u><br><u>January 1, 1995</u> | <u>Additions</u> | <u>Deductions</u> | <u>Balance</u><br><u>December 31, 1995</u> |
|--|--|------------------|-------------------|--|
| <u>Library Fund</u>                          |  |                  |                   |  |
| <u>Assets</u>                                |  |                  |                   |  |
| Investments - at cost                        | \$ 48,401                                | \$ 960,706       | \$ 953,081        | \$ 56,026                                  |
| <br><u>Liabilities</u>                       |  |                  |                   |  |
| Due to other governmental units              | \$ 48,401                                | \$ 7,625         | \$ 0              | \$ 56,026                                  |
| <br><u>Industrial Development Board Fund</u> |  |                  |                   |  |
| <u>Assets</u>                                |  |                  |                   |  |
| Investments - at cost                        | \$ 14,653                                | \$ 1,109         | \$ 0              | \$ 15,762                                  |
| <br><u>Liabilities</u>                       |  |                  |                   |  |
| Due to other governmental units              | \$ 14,653                                | \$ 1,109         | \$ 0              | \$ 15,762                                  |
| <br><u>Council on Aging</u>                  |  |                  |                   |  |
| <u>Assets</u>                                |  |                  |                   |  |
| Investments - at cost                        | \$ 112,018                               | \$ 843,532       | \$ 880,760        | \$ 74,790                                  |
| <br><u>Liabilities</u>                       |  |                  |                   |  |
| Due to other funds                           | \$ 2,026                                 | \$ 13,102        | \$ 13,754         | \$ 1,374                                   |
| Due to other governmental units              | 109,992                                  | _____            | 36,576            | 73,416                                     |
| Total liabilities                            | \$ 112,018                               | \$ 13,102        | \$ 50,330         | \$ 74,790                                  |
| <br><u>Deferred Compensation Fund</u>        |  |                  |                   |  |
| <u>Assets</u>                                |  |                  |                   |  |
| Investments - at cost                        | \$1,414,815                              | \$ 288,152       | \$ 101,147        | \$1,601,820                                |
| <br><u>Liabilities</u>                       |  |                  |                   |  |
| Due to Deferred Compensation Programs        | \$1,414,815                              | \$ 288,152       | \$ 101,147        | \$1,601,820                                |
| <br><u>Houma Community Mineral Lease</u>     |  |                  |                   |  |
| <u>Assets</u>                                |  |                  |                   |  |
| Cash   | \$ 11,666                                | \$ 538,996       | \$ 541,760        | \$ 8,902                                   |
| Investments - at cost                        | 619,327                                  | 272,322          | 277,468           | 614,181                                    |
| Receivables - other                          | 47,677                                   | 84,251           | 47,677            | 84,251                                     |
| Total assets                                 | \$ 678,670                               | \$ 895,569       | \$ 866,905        | \$ 707,334                                 |
| <br><u>Liabilities</u>                       |  |                  |                   |  |
| Due to property owners                       | \$ 678,670                               | \$ 161,849       | \$ 133,185        | \$ 707,334                                 |